

# Partnership Returns, Tax Year 2014

by Ron DeCarlo and Nina Shumofsky

## SOI Has Published Partnership Data Annually Since 1957

A partnership is the relationship between two or more persons who join to carry on a trade or business. Each person contributes money, property, labor, or skill with the expectation of sharing in the profits and losses of the business, regardless of whether a formal partnership agreement was made. Every partnership that engages in trade or business, or has income from sources in the United States, must file an annual information return with the Internal Revenue Service, either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*.

The IRS Statistics of Income (SOI) Division has published partnership data annually since 1957. Prior to that, SOI published financial data for 1939, 1946, 1947, and 1953 only. SOI individual income tax statistics show the number of returns with income or loss from partnerships, and the corresponding amounts, starting with 1917. SOI data include the number of partnerships since then.

The number of partnerships and partners in the United States continued to increase for Tax Year 2014. Partnerships filed more than 3.6 million tax returns for the year, representing more than 27 million partners. The real estate and rental and leasing sector contained just over half of all partnerships (50.3 percent) and over a quarter of all partners (28.5 percent).

Total assets, total receipts, and total net income (loss) all increased compared to the previous year (Figure A).<sup>1</sup> The finance and insurance sector accounted for the largest portion of each of these three critical financial figures.

**Figure A**  
**Partnership Returns: Percentage Changes in Selected Items, Tax Years 2005–2014**

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
2005	8.5	4.2	18.3	23.1	41.9
2006	6.6	3.2	24.8	12.5	22.1
2007	5.1	10.7	18.9	14.9	2.5
2008	1.6	4.2	-5.5	-0.3	-33.0
2009	0.7	9.5	-2.4	-18.1	-10.5
2010	2.5	6.1	5.4	14.3	44.9
2011	1.1	8.7	3.8	9.8	-2.2
2012	3.1	3.9	7.0	9.4	33.9
2013	2.1	8.5	9.8	7.1	-1.2
2014	4.4	0.8	8.1	5.6	9.0

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

## Highlights

- Partnerships filed more than 3.6 million tax returns for 2014, a 4.4-percent increase over the number filed for 2013. These returns represented 27.7 million partners, up 0.8 percent from the previous year.
- Domestic limited liability companies (LLCs) made up the majority (67.4 percent) of all partnerships, surpassing all other entity types for the 13<sup>th</sup> consecutive year.
- Domestic limited partnerships represented only 11.5 percent of all partnerships but reported the most profits (32.2 percent), and the largest share of partners (44.2 percent).
- Real estate and rental and leasing accounted for about half (50.3 percent) of all partnerships and over a quarter (28.5 percent) of all partners. The finance and insurance sector reported the largest shares of total net income (loss) (41.4 percent), total assets (56.4 percent), and total receipts (23.4 percent) for 2014.
- Total assets increased 8.1 percent between 2013 and 2014, from \$24.2 trillion to \$26.1 trillion. All 20 industrial sectors reported an increase.
- Receipts totaled \$7.5 trillion for 2014, up 5.6 percent from the amount reported for 2013. Business receipts made up the majority of total receipts (69.4 percent), rising 2.3 percent for the year.
- Total net income (loss), or profit, increased 8.9 percent, from \$768.8 billion for 2013 to \$837.4 billion for 2014. Ordinary business income accounted for the majority of this increase.
- Between 2013 and 2014, total income (loss) minus total deductions available for allocation increased from \$1,478.5 billion to \$1,722.5 billion. Partners classified as partnerships received the largest share of income (loss) allocated to partners, \$586.3 billion.

The number of partnerships grew 4.4 percent (from 3,460,699 to 3,611,255) between 2013 and 2014 (Figure B). Since 2005, the number of partnerships has grown at an average annual rate of 2.6 percent. Partnerships classified as limited liability companies (LLCs) accounted for the majority of this growth.<sup>2</sup>

The number of partners has grown each of the last 10 years, increasing 0.8 percent (from 27,491,241 to 27,714,478) between 2013 and 2014. Partnerships with less than 3 partners made up more than half (55.0 percent) of all partnerships (Figure C). These same-sized partnerships accounted for more than a quarter (26.2 percent) of all partnerships with total assets of \$100 million or more. Despite the large portion of partnerships with less than 3 partners, partnerships with 100 or more partners

<sup>1</sup> This article references Tax Year 2013 data. For further information on these data, see Ron DeCarlo et al., "Partnership Returns, 2013," *Statistics of Income Bulletin*, Fall 2015, Volume 35, Number 2.

<sup>2</sup> For more information on LLCs, see the "Explanation of Selected Terms" section of this article.

Figure B

## Partnership Returns: Number of Partnerships and Partners, by Selected Industrial Group, Tax Years 2013–2104

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change
	2013	2014		2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All industries</b>	<b>3,460,699</b>	<b>3,611,255</b>	<b>4.4</b>	<b>27,491,241</b>	<b>27,714,478</b>	<b>0.8</b>
Finance and insurance	317,478	334,546	5.4	6,702,857	6,634,114	-1.0
Securities, commodity contracts, and other financial investments and related activities	243,220	254,206	4.5	5,007,791	5,163,383	3.1
Securities and commodity contracts and exchanges	9,930	10,369	4.4	424,651	375,341	-11.6
Other financial investment activities	233,290	243,837	4.5	4,583,140	4,788,042	4.5
Funds, trusts and other financial vehicles	46,150	44,434	-3.7	1,522,651	1,275,532	-16.2
Other finance and insurance	28,108	35,905	27.7	172,415	195,199	13.2
Real estate and rental and leasing	1,721,957	1,816,889	5.5	7,612,651	7,887,184	3.6
Real estate	1,678,148	1,781,949	6.2	7,241,979	7,577,856	4.6
Lessors of residential buildings and dwellings and cooperative housing	532,497	605,322	13.7	2,375,317	2,548,073	7.3
Lessors of nonresidential buildings (except miniwarehouses)	662,147	726,353	9.7	2,716,703	2,890,074	6.4
Lessors of miniwarehouses and self-storage units	18,196	18,525	1.8	65,379	69,206	5.9
Lessors of other real estate property	101,672	108,373	6.6	456,286	485,239	6.3
Other real estate activities	363,634	323,377	-11.1	1,628,295	1,585,263	-2.6
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	43,809	34,940	-20.2	370,672	309,329	-16.5

NOTES: Detail may not add to totals because of rounding. For data on additional industries, see Table 10.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

accounted for just under half (48.1 percent) of all partners in 2014.

Partnerships do not pay taxes on their income, but “pass through” any profits and losses to their partners, who must include those profits and losses on their income tax returns. For 2014, partnerships passed through \$1,722.5 billion in total income (loss) minus total deductions available for allocation to their partners (Table 5). This amount represents a 16.5-percent increase from 2013 when partnerships passed through \$1,478.5 billion. The finance and insurance sector accounted both for the largest amount reported and the biggest change in passthrough dollars, increasing \$170.7 billion to \$1,091.5 billion for 2014. For the third consecutive year, partners who are partnerships received the largest portion of this income for 2014.<sup>3</sup>

### Finance and Insurance Industry Dominated Assets, Receipts, and Net Income (Loss)

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. This sector accounted for half of all partnerships for 2014 (50.3 percent) and about half for 2013 (49.8 percent). Partners from this sector made up more than a quarter of all partners for 2014 (28.5 percent) and 2013 (27.7 percent). While partnerships in this sector made up the majority of all partnerships, they reported 21.6 percent of total assets, only 7.2 percent of total receipts, and 10.9 percent of total net income (loss) for 2014 (Figure D).

The finance and insurance sector, however, represented a larger percentage of several key money amounts, compared to

all other sectors for 2014. Partnerships classified in this sector reported the largest share of total assets (56.4 percent), total receipts (23.4 percent), and total net income (loss) (41.4 percent). However, this sector accounted for a smaller portion of total partnerships (9.3 percent) and partners (23.9 percent).

The other financial investment activities industry remained the dominant industry in the finance and insurance sector for the year. It represented the largest share of the sector’s partnerships (72.9 percent), partners (72.2 percent), total assets (82.9 percent), total net income (loss) (79.9 percent), and total receipts (79.2 percent) for 2014. Furthermore, this industry has accounted for 60 percent or more of these categories since 2004.

### Total Assets Continued to Increase

Total assets for all partnerships increased for the fifth year in a row. For 2014 all 20 industrial sectors reported an increase, compared to 18 in both the previous 2 years. For partnerships reporting balance sheet information, total assets rose 8.1 percent (from \$24.2 trillion to \$26.1 trillion) between 2013 and 2014 (Figure D). The finance and insurance sector accounted for the largest portion of this growth, with an increase of \$1,029.1 billion (from \$13,707.4 billion to \$14,736.6 billion), followed by the real estate and rental and leasing sector with an increase of \$394.0 billion (from \$5,242.6 billion to \$5,636.5 billion).

### Total Receipts Rose 5.6 Percent Between 2013 and 2014

Partnerships reported a 5.6-percent increase in total receipts (from \$7.1 trillion to \$7.5 trillion) between 2013 and 2014. Business receipts made up the majority of total receipts (69.4

<sup>3</sup> For further discussion of passthrough income, see the section of this article entitled “Partnerships Allocated More Than \$1.7 Trillion to Their Partners in 2014.”

**Figure C**  
**Partnership Returns: Number of Partnerships and Partners, by**  
**Number of Partners per Partnership, Tax Year 2014**

Number of partners per partnership	Total number of partnerships	Partnerships with \$100,000,000 or more in assets	
		Number of partnerships	Percentage of total
	(1)	(2)	(3)
<b>Number of partnerships, total</b>	<b>3,611,255</b>	<b>26,107</b>	<b>0.7</b>
<b>Number of partners per partnership:</b>			
Less than 3	1,985,615	6,851	0.3
3 less than 5	997,722	5,362	0.5
5 less than 10	424,616	3,457	0.8
10 less than 20	116,483	2,425	2.1
20 less than 30	38,033	1,284	3.4
30 less than 40	13,899	966	7.0
40 less than 50	9,691	821	8.5
50 less than 60	4,077	641	15.7
60 less than 70	3,332	520	15.6
70 less than 80	4,323	478	11.1
80 less than 90	1,533	340	22.2
90 less than 100	2,206	332	15.1
100 or greater	9,725	2,629	27.0
1,000 or greater [1]	384	249	64.7

Number of partners per partnership	Total number of partners	Partnerships with \$100,000,000 or more in assets	
		Number of partners	Percentage of total
	(4)	(5)	(6)
<b>Number of partners, total</b>	<b>27,714,478</b>	<b>10,966,087</b>	<b>39.6</b>
<b>Number of partners per partnership:</b>			
Less than 3	3,968,473	13,700	0.3
3 less than 5	3,344,985	17,929	0.5
5 less than 10	2,598,977	22,492	0.9
10 less than 20	1,584,585	33,434	2.1
20 less than 30	909,250	31,326	3.4
30 less than 40	470,833	33,014	7.0
40 less than 50	427,618	36,381	8.5
50 less than 60	222,270	34,851	15.7
60 less than 70	214,282	33,609	15.7
70 less than 80	315,711	35,405	11.2
80 less than 90	129,831	28,683	22.1
90 less than 100	205,716	31,340	15.2
100 or greater	13,321,948	10,613,924	79.7
1,000 or greater [1]	11,455,428	10,049,164	87.7

[1] These statistics are also included on the line entitled "100 or greater."

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

percent), and showed a corresponding increase of \$116.5 billion (to \$5.2 trillion) for the year (Table 7). (See the "Explanation of Selected Terms" section for the definition of total receipts and business receipts.) Almost all (19 out of 20) industrial sectors reported a rise in total receipts for the year. Wholesale trade was the exception with a \$187.7 billion decline. The finance and insurance sector reported the largest dollar gain in total receipts, rising \$209.3 billion (from \$1,539.2 billion to \$1,748.4 billion).

### Seventeen Industrial Sectors Reported an Increase in Total Net Income (Loss)

Total net income (loss) or profits increased 8.9 percent (from \$768.8 billion to \$837.4 billion) between 2013 and 2014 (Figure E). Ordinary business income accounted for the majority of this increase (\$53 billion). Increases in dividends (\$13.5 billion) and royalty income (\$7.0 billion) also added to the total amount. Partnerships reported the largest decrease in interest income (down \$3.2 billion), which offset some of the increases for the year.

For Tax Year 2014, some 17 industrial sectors reported an increase in profits, contrasting to 2013 when 12 sectors showed a decline in profits (Table 10). The finance and insurance sector reported the largest overall increase in profits (up \$30.4 billion) for the second consecutive year. The securities, commodity contracts, and other financial investments and related activities subsector reported the largest portion of this increase (up \$28.9 billion).

### Limited Liability Companies Made Up the Majority of All Partnerships for the 13<sup>th</sup> Consecutive Year

Partnerships classify their business structures as one of six entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or "other" partnership. (See the "Explanation of Selected Terms" section for definitions of the entity types.)

Limited liability companies (LLCs) made up the majority of all partnerships (67.4 percent), surpassing all other entity types for the 13<sup>th</sup> consecutive year. The number of LLCs rose to 2.4 million after increasing 6.4 percent between 2013 and 2014 (Figure F). Partners associated with LLCs increased 5.2 percent (from 9.7 million to 10.2 million) and LLC profits increased 14.9 percent (from \$241.9 billion to \$277.9 billion) (Figure G). LLCs represented 33.2 percent of the overall profits for all partnerships for 2014, an increase from 31.5 percent in 2013. Looking at gains and losses separately, the losses for LLCs (\$212.6 billion) were more than double the combined losses for general and limited partnerships (\$93.1 billion) and reduced the net profit amount for partnerships overall.

In contrast to LLCs, limited partnerships represented only 11.5 percent of all partnerships, reported the most profits (32.2 percent), and had the largest share of partners (44.2 percent). Over the last 10 years, the number of limited partnerships has remained constant, while the number of partners associated with those partnerships has risen 76.3 percent and profits have increased 50.2 percent (Figure H). The total net income (loss) for limited partnerships increased \$10.9 billion (from \$249.9 billion to \$270 billion) between 2013 and 2014.

Prior to 2002, domestic general partnerships were consistently the most common type of partnership and have ranked second since that time. This type of partnership accounted for 15.9 percent (0.6 million) of all partnerships for Tax Year 2014.

Figure D

## Partnership Returns: Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industrial Group, Tax Years 2013–2014

[Money amounts are in thousands of dollars]

Industrial group	Total assets		Percentage change	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2013	2014		2013	2014		2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>24,163,126,120</b>	<b>26,128,933,308</b>	<b>8.1</b>	<b>7,073,877,266</b>	<b>7,471,787,683</b>	<b>5.6</b>	<b>768,841,333</b>	<b>837,442,914</b>	<b>8.9</b>
Finance and insurance	13,707,433,563	14,736,566,412	7.5	1,539,178,985	1,748,443,545	13.6	316,000,368	346,358,782	9.6
Securities, commodity contracts, and other financial investments and related activities	11,811,809,591	12,779,713,135	8.2	1,323,908,844	1,508,873,954	14.0	258,074,319	287,001,193	11.2
Securities and commodity contracts and exchanges	675,668,054	565,512,863	-16.3	115,672,918	123,868,857	7.1	6,219,684	10,121,370	62.7
Other financial investment activities	11,136,141,536	12,214,200,272	9.7	1,208,235,926	1,385,005,098	14.6	251,854,635	276,879,823	9.9
Funds, trusts and other financial vehicles	1,667,383,888	1,707,194,007	2.4	157,019,193	170,085,118	8.3	45,621,410	45,581,298	-0.1
Other finance and insurance	228,240,084	249,659,270	9.4	58,250,948	69,484,473	19.3	12,304,639	13,776,291	12.0
Real estate and rental and leasing	5,242,573,943	5,636,547,190	7.5	489,007,095	538,776,944	10.2	82,333,845	91,411,797	11.0
Real estate	5,099,273,513	5,481,666,674	7.5	442,307,380	486,662,872	10.0	70,496,746	78,297,270	11.1
Lessors of residential buildings and dwellings and cooperative housing	1,338,358,418	1,468,265,830	9.7	62,259,002	72,570,590	16.6	-8,331,996	-5,702,477	31.6
Lessors of nonresidential buildings (except miniwarehouses)	2,425,126,835	2,654,212,318	9.4	174,220,420	179,106,411	2.8	61,624,928	62,069,640	0.7
Lessors of miniwarehouses and self-storage units	47,749,847	50,270,520	5.3	4,303,136	6,096,308	41.7	2,683,904	3,306,420	23.2
Lessors of other real estate property	180,560,712	188,085,160	4.2	14,697,002	22,892,240	55.8	5,378,972	6,254,746	16.3
Other real estate activities	1,107,477,701	1,120,832,846	1.2	186,827,820	205,997,324	10.3	9,140,938	12,368,940	35.3
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	143,300,430	154,880,516	8.1	46,699,716	52,114,072	11.6	11,837,099	13,114,527	10.8

NOTES: Detail may not add to totals because of rounding. For data on additional industries, see Table 10.  
SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

Figure E

## Partnership Returns: Components of Total Net Income (Loss), Tax Years 2013–2014

[Money amounts are in thousands of dollars]

Item	2013	2014	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>Total net income (loss) [1]</b>	<b>768,841,333</b>	<b>837,442,914</b>	<b>68,601,581</b>	<b>8.9</b>
Ordinary business income (loss)	387,606,756	440,572,628	52,965,872	13.7
Interest income	156,987,861	153,825,358	-3,162,503	-2.0
Dividend income	149,196,774	162,729,221	13,532,447	9.1
Royalties	27,693,086	34,711,302	7,018,216	25.3
Net rental real estate income (loss)	42,943,661	42,841,947	-101,714	-0.2
Other net rental income (loss)	4,413,193	2,762,459	-1,650,734	-37.4

[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

For the first time since 2005, the number of general partnerships showed a slight increase (from 563,195 to 574,181). Despite the slight increase for 2014, the number of domestic general partnerships has declined 27 percent over the past 10 years (Figure I).

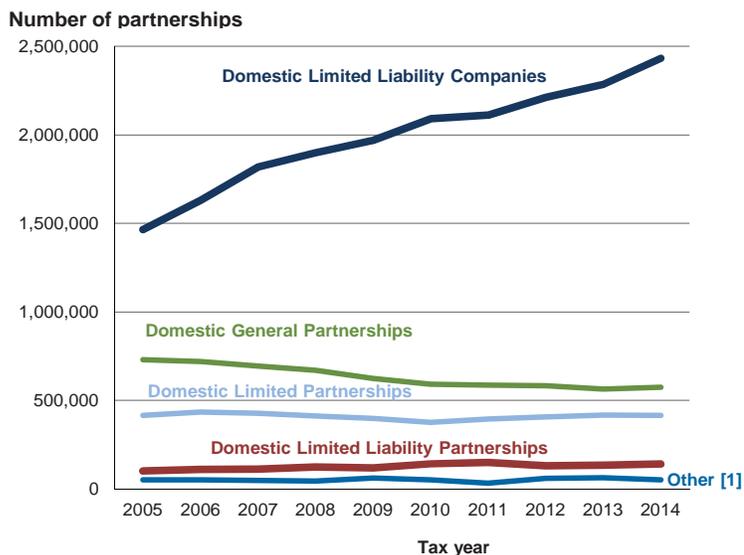
## Partnerships Allocated More Than \$1.7 Trillion to Their Partners in 2014

Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. For 2014, all partnerships reported a total of \$2,124.2 billion in total income (loss) available for allocation before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$401.7 billion. The difference between total income (loss) and total deductions resulted in \$1,722.5 billion of total income (loss) minus total deductions available for allocation to partners, a 16.5-percent increase (or \$244 billion)

over 2013. Of the \$1,722.5 billion available for allocation to partners, almost all (98.6 percent or \$1,699 billion) was identified by type of partner. The difference between total income (loss) minus total deductions available for allocation and income (loss) allocated to partners was due to some partnerships' failure to report allocations, by type of partner, on their originally filed returns.

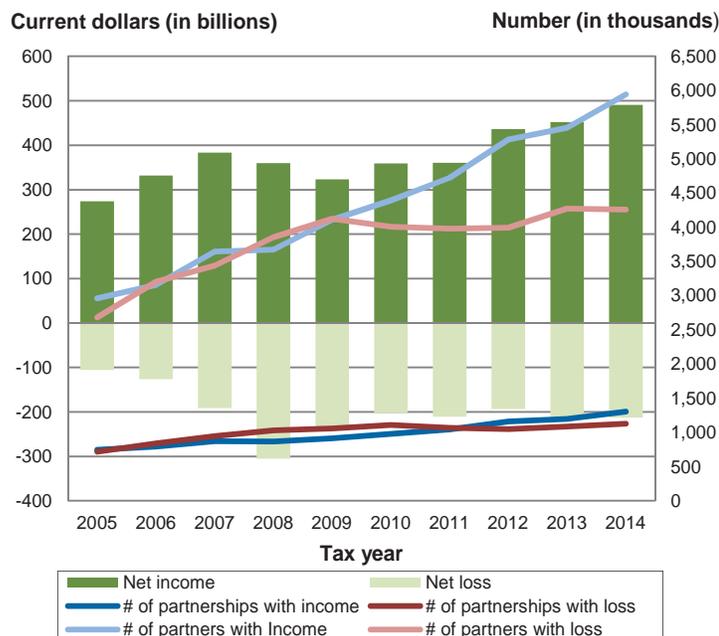
Earlier trends in dollars allocated by partner type have fluctuated in recent years. For the third consecutive year, partnerships surpassed both corporations and individuals as the top income (loss) recipients. Partnerships passed \$586.3 billion through to partners classified as partnerships for 2014, a \$94.7-billion increase over the \$491.6 billion passed through for 2013. In addition, partnerships passed \$422.6 billion through to partners classified as individuals, surpassing the passthrough totals for corporate partners. Partnerships passed \$418.5 billion through to partners classified as corporations for 2014, an increase over the \$378.1 billion passed through for 2013 (Figure J).

**Figure F**  
**Number of Partnerships by Type of Entity, Tax Years 2005–2014**



[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, *Type of Entity*, or did not check a box. SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Figure G**  
**Domestic Limited Liability Companies: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Income and Loss, Tax Years 2005-2014**

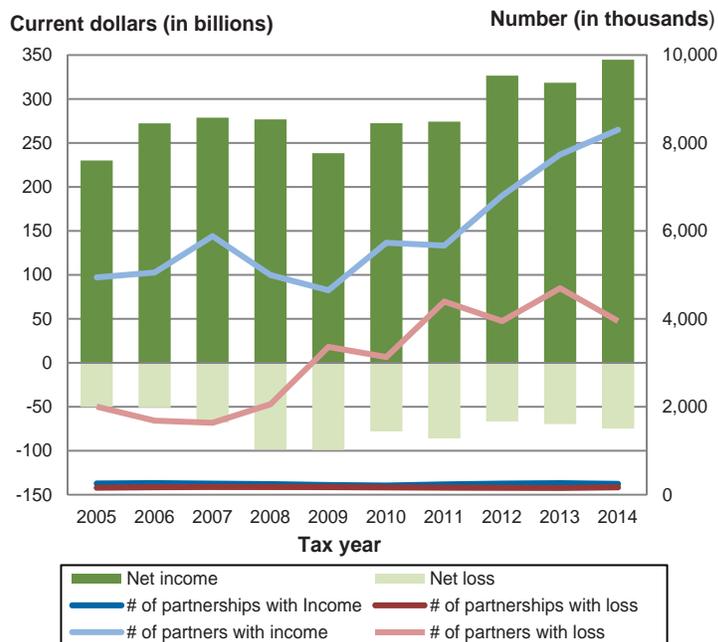


NOTE: For the full tabular data represented in this figure, see Tables 9a, 9b, and 9c. SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

Since the North American Industry Classification System (NAICS) data were first reported in 1998, partnerships classified in the finance and insurance sector have had the largest share of allocations (with the exception of 2002). This trend continued for 2014, when this sector reported 63 percent of the total

**Figure H**  
**Domestic Limited Partnerships: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Income and Loss, Tax Years 2005–2014**

[Money amounts are in thousands of dollars]



NOTE: For the full tabular data represented in this figure, see Tables 9a, 9b, and 9c. SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

amount of allocations to partners, which was consistent with 2013.

**Increases in Gross Rents Drove a Rise in Net Rental Real Estate Income (Loss)**

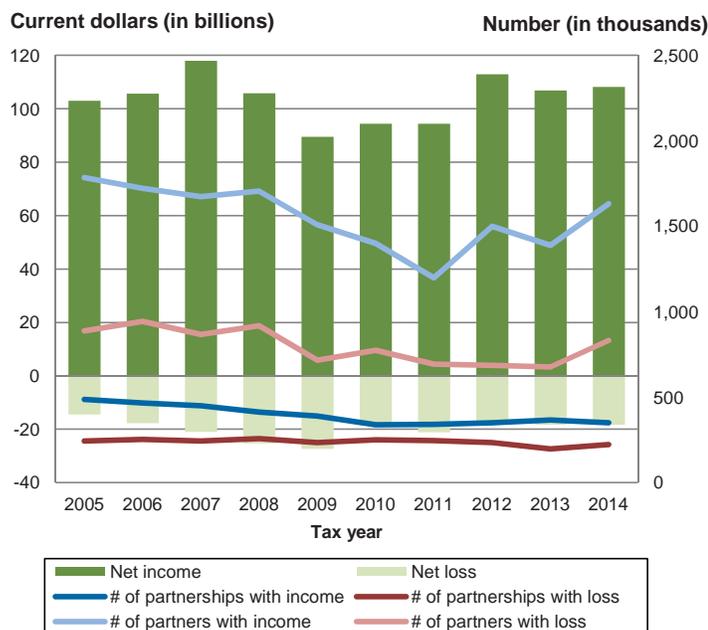
For all industries, net rental real estate income (loss) decreased 0.2 percent (to \$42.8 billion) between 2013 and 2014 (Figure K). This slight reduction is the first following 4 years of gains after 2009. This decline resulted from increases in real estate rental expenses (up \$26.4 billion) slightly outpacing increases in gross rents (up \$26.3 billion) (Table 4).

The finance and insurance sector reported the largest change in net rental real estate income (loss), decreasing \$1.1 billion to a \$2.7-billion loss for 2014. The real estate and rental and leasing sector reported the largest overall amount of net rental real estate income (loss), \$44.2 billion, a 1.4-percent increase from 2013. Within this sector, the lessors of nonresidential buildings industry reported \$53.3 billion for net rental real estate income, which was the largest amount for an individual industry. This total was offset by an \$-8.7 billion loss in the lessors of residential building sector.

**Partnerships Reported Billions of Dollars in Difference Between Financial and Tax Reporting**

Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships*, provides more detail on the differences between financial accounting net income and tax accounting net income.

**Figure I**  
**Domestic General Partnerships: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Income and Loss, Tax Years 2005–2014**



SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

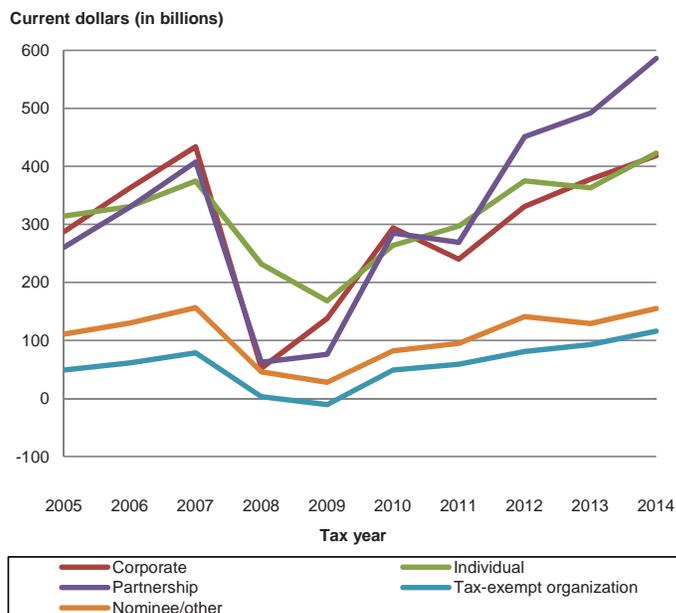
Differences are divided into two categories: temporary and permanent. Temporary (or timing) differences between book income and taxable income are due to items of revenue or expense that are recognized in different periods for tax and book reporting. Permanent differences are differences that partnerships never reverse; they are either nontaxable book revenues or nondeductible book expenses. For 2014, partnerships that filed a Schedule M-3 reported \$1,648.3 billion in income (loss) per income statement, -\$220.1 billion in temporary differences, \$11.8 billion in permanent differences, and \$1,439.9 billion in income (loss) per tax return.

### More than Three-Quarters of All Partnerships Filed Their Tax Returns Electronically

In 1986, the Internal Revenue Service (IRS) first offered partnerships the option of using electronic media to file their Form 1065 returns. Beginning in Tax Year 2000, the IRS required partnerships with more than 100 partners to file their returns electronically; however, the IRS could waive the electronic filing rules if a partnership demonstrated that a hardship would result from the requirement. For returns with less than 100 partners, electronic filing was optional.

Some 2.9 million partnerships filed electronically for 2014, an increase of 11.9 percent from the 2.6 million partnerships that filed returns electronically for 2013. These partnerships represented 25.2 million partners for 2014, a 3.6-percent increase from the 24.3 million partners for 2013. In addition, for 2014,

**Figure J**  
**Partnership Returns: Income (Loss) Allocations, by Type of Partner, Tax Years 2005–2014**



SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

returns filed electronically represented 81.7 percent of all partnerships, 91 percent of all partners, 73.5 percent of total assets, and 67.7 percent of total net income (loss), all increases from the previous year.

### Fewer Partnerships Chose to File Form 1065-B for Electing Large Partnerships for 2014

The IRS introduced Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, for Tax Year 1998. Unlike regular partnerships that report the distribution of partners' allocated shares of income, gain, loss, deductions, or credits to each partner, electing large partnerships combine most items at the partnership level and only pass the net amounts through to the partners. For 2014, some 79 partnerships filed Form 1065-B, down from 91 filed for 2013. The number of partners decreased 29 percent (from 18,041 to 12,801) between 2013 and 2014. Despite these decreases, total net income (loss) increased 42.1 percent (from \$195.1 million to \$277.1 million), and total assets rose 5.2 percent (from \$11.7 billion to \$12.3 billion) for the year.

### Data Sources and Limitations

SOI based the statistics for Tax Year 2014 on a stratified probability sample of 45,946 returns selected from a population of 3,857,208 partnerships. Tax Year 2014 covers returns processed by the IRS during Calendar Year 2015. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S.*

## Figure K

## Partnership Returns: Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2013–2014

[Money amounts are in thousands of dollars]

Industrial group	2013	2014	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>42,943,661</b>	<b>42,841,947</b>	<b>-101,714</b>	<b>-0.2</b>
Real estate and rental and leasing	43,607,632	44,197,972	590,340	1.4
Real estate	43,382,518	43,861,476	478,958	1.1
Lessors of residential buildings and dwellings and cooperative housing	-10,024,667	-8,744,593	1,280,074	12.8
Lessors of nonresidential buildings (except miniwarehouses)	53,886,772	53,269,686	-617,086	-1.1
Lessors of miniwarehouses and self-storage units	2,557,319	3,132,198	574,879	22.5
Lessors of other real estate property	3,318,400	4,332,538	1,014,138	30.6
Other real estate activities	-6,355,304	-8,128,352	-1,773,048	-27.9

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

*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, defined as those reporting any items of income or deduction derived from a trade or business, or from rental or portfolio income.

SOI stratified the population into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income (loss). From these classes, SOI selected returns at various probabilities (from 0.02 percent to 100 percent) and weighted them to represent the total population. SOI ruled 574 sampled returns as “out of scope” because they had no activity or duplicated other returns already in the study. This resulted in a final sample of 45,372 returns and an estimated overall active population of 3,621,155.

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

### Notes for Data Tables

All money amounts and frequencies in the data tables were subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. At the table level, SOI rounded money amounts to the nearest \$1,000, and amounts of \$500 or more to the next highest thousand. Total amounts between +\$500 and -\$500 were footnoted to indicate an amount that rounded to zero was present.

Whenever a cell frequency was less than 3, SOI either combined or deleted the estimate to avoid disclosing information

about specific partnerships. A footnote at the end of the table describes how to identify such combinations or deletions. In other cases, an estimate based on fewer than 10 returns, not selected at the 100-percent rate, is indicated by an asterisk (\*) and considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it was possible for a total figure to be marked with an asterisk (\*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on 7 returns, 3 not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all 4 returns sampled at the 100-percent rate and would not receive an asterisk.

### 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, total assets of \$1,000,000 or more, and did not file Schedule M-3. For partnerships with accounting periods ending before 2008, the total asset requirement was \$600,000. SOI did not estimate the assets and liabilities of partnerships that did not provide this information. If 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. In addition, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and not reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

**Business receipts**—Business receipts represent the gross receipts or sales less returns and allowances from trade or business income. Business receipts were the largest component of

**Figure L**  
**Partnership Returns: Coefficients of Variation for Selected Items**  
**by Industrial Sector, Tax Year 2014**

[Coefficients of variation in percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>0.62</b>	<b>0.11</b>	<b>0.18</b>	<b>0.19</b>
Agriculture, forestry, fishing, and hunting	8.91	4.89	3.98	4.09
Mining	17.51	1.13	1.03	1.17
Utilities	29.04	1.54	0.50	0.57
Construction	8.14	3.89	1.90	1.92
Manufacturing	12.92	0.57	0.36	0.37
Wholesale trade	12.00	1.28	0.65	0.65
Retail trade	8.17	1.73	0.92	0.93
Transportation and warehousing	15.61	0.78	1.20	1.17
Information	10.13	0.49	0.64	0.74
Finance and insurance	5.20	0.20	1.14	1.28
Real estate and rental and leasing	1.28	0.57	2.45	2.57
Professional, scientific, and technical services	7.06	2.46	1.16	1.24
Management of companies	18.88	1.43	3.15	3.23
Administrative and support and waste management and remediation services	12.88	2.98	3.36	3.40
Educational services	20.22	16.58	11.36	11.53
Health care and social assistance	5.63	2.18	1.31	1.38
Arts, entertainment, and recreation	13.60	3.34	2.81	2.91
Accommodation and food services	7.68	3.22	2.26	2.26
Other services	12.78	9.14	5.88	5.89
Nature of business not allocable	0.00	0.00	0.00	0.00

Item [1]	Coefficients of variation—continued
	All industries
	(5)
Number of partnerships	0.62
Number of partners	1.57
Total assets	0.11
Total income	0.18
Business receipts	0.16
Total deductions	0.19
Cost of goods sold	0.23
Interest paid	0.86
Taxes and licenses	0.58
Depreciation	0.72
Ordinary business income	0.55
Ordinary business loss	1.33
Interest income	0.84
Portfolio income (loss) distributed directly to partners	0.87
Net rental real estate income	1.75
Net rental real estate loss	2.35
Other net rental income	6.64
Other net rental loss	8.07
Total net income (loss)	0.82
Total income (loss) minus total deductions available for allocation	1.16
Total receipts	0.24

[1] All items in this figure can be found in Table 1 except for: Total income (loss) minus total deductions available for allocation (Table 5) and Total receipts (Table 7).

NOTE: For 2014, there were no returns classified as Nature of business not allocable.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

gross receipts for industry groups such as manufacturing. SOI did not adjust business receipts to include rental real estate activity, which was reported separately on the partnership's return.

**Electing large partnerships**—Partnerships with 100 or more partners in the preceding year could elect to file Form 1065-B,

*U.S. Return of Income for Electing Large Partnerships*, in lieu of the more general Form 1065. Unlike a regular partnership reporting its allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

**Electronically filed (ELF) partnerships**—Certain partnerships with more than 100 partners were required to file their returns electronically. Other partnerships could volunteer to file electronically. Partnerships submitting ELF returns electronically did so in lieu of paper returns.

**Foreign partnerships**—A foreign partnership that has gross income effectively connected with the conduct of a trade or business within the United States or has gross income derived from sources in the United States must file a Form 1065, even if its principal place of business was outside the United States or all its partners were foreign persons.

**Limited liability companies (domestic)**—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be classified as partnerships file Form 1065, *U.S. Partnership Return of Income*. SOI identified LLCs by their response to a question on Form 1065, Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the passthrough income treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S corporations pass through their income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

**Limited liability partnerships (domestic)**—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. SOI identified LLPs by their response to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLPs are available in some States only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts as well as the consequences of his or her own actions.

**Nonrecourse loans**—Nonrecourse loans are those partnership liabilities for which no partner bears the economic risk of loss.

**North American Industry Classification System**—Starting with the 1998 partnership study, SOI classified data using the North American Industry Classification System (NAICS), which replaced the Standard Industry Classification system

(SIC). NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, subsectors, industry groups, and industries. Although the complete NAICS uses 20 sectors, SOI grouped the partnership data into 20 industrial divisions in Tax Year 1998 through Tax Year 2001 *SOI Bulletin* articles for presentation purposes and easier comparison between NAICS and SIC data. SOI dropped the industrial division for the Tax Year 2002 article and grouped the partnership data into the same 20 industrial sectors used in NAICS, except for: 1) excluding public administration, and 2) adding nature of business not allocable. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the return. SOI classified data within these industrial sectors in industrial groups. The most detailed classification in this article and related data tables is the “industry.” The 20 sectors used in this article are:

- Agriculture, forestry, fishing, and hunting;
- Mining;
- Utilities;
- Construction;
- Manufacturing;
- Wholesale trade;
- Retail trade;
- Transportation and warehousing;
- Information;
- Finance and insurance;
- Real estate and rental and leasing;
- Professional, scientific, and technical services;
- Management of companies (holding companies);
- Administrative and support and waste management and remediation services;
- Educational services;
- Health care and social assistance;
- Arts, entertainment, and recreation;
- Accommodation and food services;
- Other services; and
- Nature of business not allocable.

In addition, in 2002, 2007, and 2012, NAICS updated its classification system. In 2002, the new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. NAICS updated

the information sector again in 2007, along with one financial industry. In 2012, changes occurred in the following sectors: Manufacturing; Wholesale trade; Retail trade; Real estate and rental and leasing; and Accommodation and food services. The North American Industry Classification System publication contains appendices comparing the 2002, 2007, and 2012 NAICS United States structures to the 1997 NAICS United States structure.<sup>4</sup>

SOI determined partnership industries based on the activity from which the business derived the largest percentage of its total receipts. For industry coding purposes only, SOI defined total receipts as the sum of:

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- other gross rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain;
- other income (Form 1065, page 4, line 11);
- gross rents from rental real estate;
- net gain from the disposition of property from rental real estate activities; and
- net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary.

Total receipts for the partnership industry coding purposes differs from total receipts used elsewhere in this article (see Total receipts in this section).

*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

<sup>4</sup> For further information about the North American Industry Classification System, including background, formats, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System*, United States, Executive Office of the President, Office of Management and Budget (<http://www.census.gov/eos/www/naics/>).

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 the relationship between two or more persons who join to carry on a trade or business. Each person contributes money, property, labor, or skill with the expectation of sharing in the profits and losses of the business, regardless of whether a formal partnership agreement was made. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return with the Internal Revenue Service, either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, showing the partnership's income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

**Total net income (loss)**—Through Tax Year 1986, partnerships reported the amounts for total net income (loss) as ordinary income (loss) on Form 1065. After the tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of the following:

- ordinary business income (loss);
- interest income;
- dividend income;
- royalties;
- net rental real estate income (loss) from Form 8825; and
- other net rental income (loss).

The sum of these components is a measure of overall partnership profits or losses, which allows for comparisons with total net income (loss) reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships where the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on Schedule K, but was included on Schedule K, Line 11, "Other income (loss)." This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 percent of the \$301.4 billion reported for total net income (loss).

**Total receipts**—Total receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is 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, estates and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- net rental real estate income;
- other net rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain; and
- other income (Form 1065, page 4, line 11).

Total receipts in Table 7 differ from total receipts presented in Table 11 in the Selected Historical and Projected Data accessible online at [www.irs.gov/uac/SOI-Tax-Stats-Historical-Table-11](http://www.irs.gov/uac/SOI-Tax-Stats-Historical-Table-11). Table 11 excludes certain income items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 11)).

### Additional Tabular Data on Tax Stats Website

For additional partnership tabular data by size of total assets, see the Partnership section on the Tax Stats Website at [www.irs.gov/taxstats/index.html](http://www.irs.gov/taxstats/index.html). This site also includes tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies. Beginning in 2007, tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, *Partners' Distributive Share Items*, lines 16a–m, were added to Tax Stats. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24, except that it displays data for partnerships that did not report foreign transaction data.

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**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
		(1)	(2)	(3)	(4)	(5)	(6)
<b>Number of partnerships</b>	<b>3,611,255</b>	<b>143,516</b>	<b>60,880</b>	<b>55,539</b>	<b>8,666</b>	<b>2,099</b>	<b>16,332</b>
<b>Number of partners</b>	<b>27,714,478</b>	<b>456,700</b>	<b>193,446</b>	<b>168,790</b>	<b>37,869</b>	<b>5,274</b>	<b>51,321</b>
<b>Total assets</b>	<b>26,128,933,308</b>	<b>219,475,999</b>	<b>80,055,663</b>	<b>70,432,205</b>	<b>49,951,188</b>	<b>5,127,108</b>	<b>13,909,835</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,603,166,669</b>	<b>47,340,509</b>	<b>16,350,765</b>	<b>10,997,368</b>	<b>4,147,863</b>	<b>2,448,107</b>	<b>13,396,405</b>
Business receipts	5,185,510,381	33,060,702	7,873,072	6,161,577	4,056,217	2,360,395	12,609,440
Ordinary income from other partnerships and fiduciaries	145,221,603	1,190,802	711,084	220,599	* 4,576	* 26	254,517
Farm net profit	11,103,632	10,857,707	7,009,146	3,689,887	* 311	0	* 158,362
Net gain, noncapital assets	26,841,902	1,514,338	594,764	862,108	* 11,233	* 35,642	10,591
Other income	234,489,152	716,960	162,699	63,198	75,526	52,043	363,494
<b>Total deductions</b>	<b>5,162,594,042</b>	<b>42,184,236</b>	<b>11,738,935</b>	<b>10,045,726</b>	<b>4,791,923</b>	<b>2,506,454</b>	<b>13,101,198</b>
Cost of goods sold	3,065,992,261	21,317,610	4,922,467	4,115,412	2,345,083	1,047,384	8,887,264
Inventory, beginning of year	292,403,115	3,073,244	1,063,923	664,136	193,491	* 76,256	1,075,437
Purchases	2,207,221,054	14,753,828	2,932,394	2,968,651	1,180,200	* 105,268	7,567,315
Cost of labor	148,468,563	1,091,002	387,722	163,972	* 118,431	* 244,747	176,130
Additional inventory costs (section 263A)	16,654,461	344,663	* 270,778	2,390	* 38,323	* 18,125	* 15,048
Other costs	703,725,166	5,493,901	1,361,015	1,157,652	1,000,939	691,533	1,282,762
Less: Inventory, end of year	302,480,098	3,439,029	1,093,365	841,390	186,301	* 88,545	1,229,428
Salaries and wages	541,453,609	2,730,682	763,522	573,789	338,350	44,822	1,010,199
Guaranteed payments to partners	67,100,175	806,209	247,429	353,906	76,684	* 36,058	92,132
Rent paid	92,197,088	353,754	127,023	54,331	55,215	13,628	103,557
Interest paid	82,882,319	618,936	76,961	91,387	107,066	176,819	166,703
Taxes and licenses	83,391,297	474,854	116,393	80,011	94,944	19,917	163,590
Bad debts	15,027,032	109,476	77,807	1,534	* 391	* 19,941	9,802
Repairs and maintenance	30,564,085	466,301	71,961	80,195	64,668	66,529	182,949
Depreciation	167,928,282	1,377,290	236,258	390,815	176,231	139,119	434,867
Depletion	901,941	* 42,851	0	0	* 42,851	0	0
Retirement plans, etc.	13,279,878	31,207	* 8,210	2,918	* 1,695	* 302	18,082
Employee benefit programs	43,493,002	147,082	51,185	35,721	* 7,770	* 2,652	49,754
Ordinary loss from other partnerships and fiduciaries	60,171,596	678,715	69,653	217,576	145,329	* 89,560	156,597
Farm net loss	6,595,942	6,174,220	3,225,329	2,776,182	* 39,487	0	* 133,223
Net loss, noncapital assets	6,031,652	39,296	* 240	* 31,008	* 3,014	* 81	* 4,954
Other deductions	885,583,881	6,815,754	1,744,496	1,240,943	1,293,146	849,644	1,687,525
<b>Ordinary business income (loss)</b>	<b>440,572,628</b>	<b>5,156,273</b>	<b>4,611,830</b>	<b>951,642</b>	<b>-644,060</b>	<b>-58,347</b>	<b>295,207</b>
Net income	690,096,548	13,494,588	7,811,362	4,254,568	116,279	235,568	1,076,811
Loss	249,523,921	8,338,315	3,199,531	3,302,926	760,339	293,914	781,604
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,076,596,885</b>	<b>3,907,987</b>	<b>1,029,844</b>	<b>1,776,791</b>	<b>861,778</b>	<b>97,783</b>	<b>141,791</b>
Interest income	153,825,358	668,556	172,690	69,121	365,547	18,712	42,486
Dividend income	162,729,221	490,272	187,922	158,406	35,192	* 56,459	52,292
Royalties	34,711,302	1,626,442	* 281,702	933,591	388,209	* 22,623	* 317
Net short-term capital gain (loss)	66,058,368	7,899	19,721	-8,662	* -1,412	0	* -1,749
Net long-term capital gain (loss)	659,272,636	1,114,818	367,808	624,335	* 74,243	* -12	48,444
<b>Net rental real estate income (loss)</b>	<b>42,841,947</b>	<b>409,365</b>	<b>232,829</b>	<b>72,810</b>	<b>56,706</b>	<b>0</b>	<b>47,021</b>
Net income	137,827,541	470,011	256,997	102,203	62,127	0	48,685
Loss	94,985,594	60,646	24,168	29,393	* 5,421	0	* 1,663
<b>Other net rental income (loss)</b>	<b>2,762,459</b>	<b>99,733</b>	<b>* 51,310</b>	<b>28,027</b>	<b>* 18,421</b>	<b>* 1,007</b>	<b>* 968</b>
Net income	7,949,916	104,660	* 51,310	32,886	* 18,421	* 1,007	* 1,035
Loss	5,187,457	* 4,926	0	* 4,859	0	0	* 68
<b>Total net income (loss) [1]</b>	<b>837,442,914</b>	<b>8,450,642</b>	<b>5,538,284</b>	<b>2,213,597</b>	<b>220,014</b>	<b>40,455</b>	<b>438,291</b>
Net income	1,156,121,917	16,200,782	8,554,969	5,309,143	859,844	276,926	1,199,899
Loss	318,679,004	7,750,140	3,016,685	3,095,546	639,830	* 236,471	761,608

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>31,489</b>	<b>26,734</b>	<b>1,121</b>	<b>3,635</b>	<b>5,046</b>	<b>142,632</b>	<b>57,011</b>
<b>Number of partners</b>	<b>2,526,857</b>	<b>2,085,747</b>	<b>335,595</b>	<b>105,515</b>	<b>163,591</b>	<b>412,324</b>	<b>197,729</b>
<b>Total assets</b>	<b>638,581,018</b>	<b>548,316,907</b>	<b>61,332,473</b>	<b>28,931,639</b>	<b>399,251,342</b>	<b>215,363,433</b>	<b>128,920,936</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>228,102,591</b>	<b>171,611,641</b>	<b>29,344,231</b>	<b>27,146,718</b>	<b>208,783,791</b>	<b>272,553,169</b>	<b>147,454,038</b>
Business receipts	208,565,314	154,069,030	27,995,167	26,501,116	201,911,133	265,915,376	142,629,664
Ordinary income from other partnerships and fiduciaries	8,642,278	7,750,797	697,003	194,478	4,574,814	1,176,949	931,747
Farm net profit	* 2,328	* 2,328	0	0	0	* 7,055	0
Net gain, noncapital assets	4,712,157	4,446,687	188,548	76,921	411,436	340,411	47,263
Other income	6,180,514	5,342,799	463,513	374,203	1,886,408	5,113,377	3,845,364
<b>Total deductions</b>	<b>170,600,277</b>	<b>116,148,760</b>	<b>28,204,076</b>	<b>26,247,441</b>	<b>213,343,970</b>	<b>260,188,618</b>	<b>141,846,721</b>
Cost of goods sold	73,140,523	37,706,940	22,499,668	12,933,915	166,587,259	219,034,069	126,158,049
Inventory, beginning of year	4,734,910	896,993	2,897,620	940,298	3,253,765	35,916,597	25,519,457
Purchases	17,182,805	10,872,591	2,808,966	3,501,248	138,086,923	60,769,422	35,009,537
Cost of labor	6,182,967	1,016,878	2,746,442	2,419,647	583,977	22,129,090	5,749,921
Additional inventory costs (section 263A)	600,770	219,013	332,254	49,504	-99,928	3,653,238	2,069,527
Other costs	49,751,344	25,697,396	16,928,257	7,125,691	27,865,195	134,382,430	84,718,565
Less: Inventory, end of year	5,312,274	995,930	3,213,871	1,102,472	3,102,674	37,816,708	26,908,958
Salaries and wages	7,775,918	4,238,304	638,545	2,899,070	2,017,596	10,142,386	3,587,723
Guaranteed payments to partners	315,490	233,398	20,586	61,506	262,009	2,415,465	724,124
Rent paid	1,328,929	630,386	123,420	575,124	973,557	1,361,554	432,361
Interest paid	7,187,632	5,967,610	705,894	514,129	5,502,687	1,784,604	889,588
Taxes and licenses	4,599,529	4,048,684	199,080	351,765	1,742,649	1,660,023	587,200
Bad debts	79,086	24,337	12,972	41,777	68,453	299,610	181,680
Repairs and maintenance	1,428,054	825,773	92,021	510,260	1,910,582	691,919	195,339
Depreciation	22,145,916	18,863,565	599,548	2,682,804	18,516,454	1,773,532	462,951
Depletion	616,328	9,305	600,221	* 6,803	1,123	* 64	* 61
Retirement plans, etc.	123,938	76,094	28,379	19,465	101,402	151,900	62,742
Employee benefit programs	736,982	472,911	84,059	180,012	224,021	618,500	168,516
Ordinary loss from other partnerships and fiduciaries	3,445,081	3,171,937	97,114	176,029	1,716,852	401,278	258,054
Farm net loss	15,740	* 15,478	262	0	0	* 3,567	0
Net loss, noncapital assets	274,957	169,071	98,135	7,751	62,145	18,738	11,812
Other deductions	47,386,173	39,694,967	2,404,175	5,287,031	13,657,181	19,831,408	8,126,519
<b>Ordinary business income (loss)</b>	<b>57,502,313</b>	<b>55,462,881</b>	<b>1,140,155</b>	<b>899,277</b>	<b>-4,560,180</b>	<b>12,364,550</b>	<b>5,607,318</b>
Net income	76,070,880	70,286,924	3,225,659	2,558,297	10,559,166	18,554,973	8,575,408
Loss	18,568,566	14,824,042	2,085,503	1,659,021	15,119,346	6,190,423	2,968,091
<b>Portfolio income (loss) distributed directly to partners</b>	<b>10,735,812</b>	<b>9,579,495</b>	<b>721,029</b>	<b>435,288</b>	<b>1,691,682</b>	<b>1,317,613</b>	<b>321,812</b>
Interest income	783,216	617,502	126,792	38,922	272,205	394,573	160,143
Dividend income	600,393	504,449	45,294	* 50,650	25,623	202,576	12,090
Royalties	6,109,318	5,915,975	66,288	* 127,054	4,244	475	* 5
Net short-term capital gain (loss)	-53,272	-65,294	2,572	* 9,449	4,025	141,897	-7,693
Net long-term capital gain (loss)	3,296,157	2,606,862	480,083	* 209,212	1,385,586	578,092	157,266
<b>Net rental real estate income (loss)</b>	<b>-197,617</b>	<b>-204,380</b>	<b>4,649</b>	<b>* 2,114</b>	<b>1,250</b>	<b>-104,489</b>	<b>-46,527</b>
Net income	67,356	59,182	5,966	* 2,208	1,331	219,961	175,772
Loss	264,973	263,562	* 1,317	* 94	* 81	324,450	222,299
<b>Other net rental income (loss)</b>	<b>104,811</b>	<b>37,063</b>	<b>3,097</b>	<b>* 64,650</b>	<b>-603,519</b>	<b>33,416</b>	<b>-95</b>
Net income	110,387	42,531	3,206	* 64,650	37,348	35,114	* 1,524
Loss	* 5,576	* 5,467	109	0	* 640,867	* 1,698	* 1,618
<b>Total net income (loss) [1]</b>	<b>64,902,434</b>	<b>62,333,492</b>	<b>1,386,275</b>	<b>1,182,667</b>	<b>-4,860,377</b>	<b>12,891,102</b>	<b>5,732,935</b>
Net income	83,211,649	77,094,150	3,403,336	2,714,164	10,720,546	19,001,194	8,696,233
Loss	18,309,215	14,760,657	2,017,061	1,531,497	15,580,923	6,110,092	2,963,298

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>19,925</b>	<b>544</b>	<b>14,376</b>	<b>5,005</b>	<b>65,695</b>	<b>14,431</b>	<b>10,196</b>
<b>Number of partners</b>	<b>55,719</b>	<b>2,241</b>	<b>40,520</b>	<b>12,958</b>	<b>158,875</b>	<b>30,433</b>	<b>24,571</b>
<b>Total assets</b>	<b>62,698,638</b>	<b>8,248,039</b>	<b>31,890,356</b>	<b>22,560,243</b>	<b>23,743,860</b>	<b>4,311,293</b>	<b>2,830,853</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>49,124,245</b>	<b>9,782,888</b>	<b>6,485,943</b>	<b>32,855,413</b>	<b>75,974,885</b>	<b>15,145,383</b>	<b>9,606,389</b>
Business receipts	47,927,879	9,707,116	6,111,736	32,109,026	75,357,833	15,044,749	9,545,934
Ordinary income from other partnerships and fiduciaries	175,625	* 21,806	* 108,693	45,126	69,577	* 13,510	* 2,394
Farm net profit	0	0	0	0	* 7,055	0	* 7,055
Net gain, noncapital assets	96,282	8,234	* 3,202	84,846	196,866	5,780	3,913
Other income	924,459	45,732	262,312	616,415	343,553	81,344	47,093
<b>Total deductions</b>	<b>46,682,709</b>	<b>8,993,607</b>	<b>6,787,732</b>	<b>30,901,370</b>	<b>71,659,189</b>	<b>14,081,373</b>	<b>8,929,134</b>
Cost of goods sold	39,125,205	7,141,439	5,190,025	26,793,741	53,750,815	10,652,320	6,839,635
Inventory, beginning of year	9,181,660	136,192	8,908,748	136,719	1,215,480	146,711	44,700
Purchases	6,730,978	993,420	2,761,249	2,976,308	19,028,907	4,918,609	2,729,913
Cost of labor	4,328,989	1,488,709	* 61,219	2,779,062	12,050,180	2,143,805	1,946,617
Additional inventory costs (section 263A)	708,839	* 12,366	607,056	* 89,417	874,871	* 260,966	* 172,177
Other costs	27,759,059	4,636,001	2,137,052	20,986,006	21,904,806	3,382,826	1,991,918
Less: Inventory, end of year	9,584,320	125,250	9,285,299	173,771	1,323,430	200,596	45,690
Salaries and wages	1,395,022	475,879	195,138	724,005	5,159,641	1,103,232	605,171
Guaranteed payments to partners	145,312	22,268	* 13,574	109,470	1,546,030	273,868	339,281
Rent paid	201,129	85,221	19,771	96,137	728,063	118,486	64,922
Interest paid	547,841	96,829	243,475	207,538	347,174	43,529	26,538
Taxes and licenses	309,984	81,679	91,521	136,785	762,839	130,558	109,391
Bad debts	21,548	4,108	* 8,455	8,985	96,382	37,972	9,287
Repairs and maintenance	159,835	52,054	34,039	73,741	336,746	54,504	29,333
Depreciation	493,442	189,974	74,231	229,237	817,138	166,115	63,643
Depletion	* 3	0	* 3	0	0	0	0
Retirement plans, etc.	30,810	5,439	* 4,240	21,131	58,348	13,435	10,174
Employee benefit programs	128,499	40,291	21,173	67,035	321,485	38,916	50,432
Ordinary loss from other partnerships and fiduciaries	70,994	* 3,684	67,279	31	72,230	[2]	80
Farm net loss	* 3,567	0	* 35	* 3,532	0	0	0
Net loss, noncapital assets	4,006	* 429	* 1,124	* 2,453	2,920	* 2,250	* 126
Other deductions	4,045,511	794,313	823,648	2,427,551	7,659,377	1,446,188	781,121
<b>Ordinary business income (loss)</b>	<b>2,441,537</b>	<b>789,282</b>	<b>-301,788</b>	<b>1,954,043</b>	<b>4,315,696</b>	<b>1,064,010</b>	<b>677,255</b>
Net income	4,735,525	931,457	1,030,879	2,773,189	5,244,039	1,140,483	792,431
Loss	2,293,989	142,175	1,332,667	819,146	928,343	76,473	115,176
<b>Portfolio income (loss) distributed directly to partners</b>	<b>773,845</b>	<b>69,431</b>	<b>568,922</b>	<b>135,493</b>	<b>221,956</b>	<b>7,304</b>	<b>1,992</b>
Interest income	205,643	2,639	73,865	129,139	28,787	3,847	1,991
Dividend income	13,040	* 292	* 9,869	2,879	177,447	* 1,129	* 1
Royalties	* 127	0	* 127	[2]	* 342	* 193	0
Net short-term capital gain (loss)	145,709	* 42,911	* 100,667	2,131	3,882	* 680	0
Net long-term capital gain (loss)	409,327	* 23,589	384,394	1,344	11,499	* 1,455	0
<b>Net rental real estate income (loss)</b>	<b>-72,829</b>	<b>* 46</b>	<b>-74,288</b>	<b>* 1,412</b>	<b>14,867</b>	<b>* 262</b>	<b>* 200</b>
Net income	28,261	49	26,794	* 1,418	15,928	* 262	* 200
Loss	101,091	* 3	101,081	* 6	* 1,060	0	0
<b>Other net rental income (loss)</b>	<b>* 32,268</b>	<b>30,404</b>	<b>1</b>	<b>* 1,863</b>	<b>* 1,242</b>	<b>* 71</b>	<b>* 1,171</b>
Net income	* 32,310	30,404	1	* 1,905	* 1,280	* 109	* 1,171
Loss	* 42	0	0	* 42	38	38	0
<b>Total net income (loss) [1]</b>	<b>2,619,785</b>	<b>822,663</b>	<b>-292,214</b>	<b>2,089,337</b>	<b>4,538,381</b>	<b>1,069,512</b>	<b>680,617</b>
Net income	4,851,686	934,129	1,095,166	2,822,391	5,453,275	1,145,689	795,789
Loss	2,231,901	111,466	1,387,380	733,054	914,894	76,178	115,172

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
(22)	(23)	(24)	(25)	(26)	(27)	(28)	
<b>Number of partnerships</b>	<b>8,169</b>	<b>15,457</b>	<b>17,442</b>	<b>66,775</b>	<b>3,612</b>	<b>4,364</b>	<b>319</b>
<b>Number of partners</b>	<b>18,666</b>	<b>41,664</b>	<b>43,542</b>	<b>836,615</b>	<b>25,948</b>	<b>30,080</b>	<b>1,853</b>
<b>Total assets</b>	<b>3,156,744</b>	<b>2,841,745</b>	<b>10,603,223</b>	<b>836,920,696</b>	<b>60,233,391</b>	<b>51,708,793</b>	<b>2,827,763</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>13,151,262</b>	<b>11,309,196</b>	<b>26,762,655</b>	<b>1,162,673,838</b>	<b>105,249,625</b>	<b>34,209,982</b>	<b>5,432,085</b>
Business receipts	12,907,112	11,295,926	26,564,112	1,141,692,489	104,395,089	32,967,937	5,343,746
Ordinary income from other partnerships and fiduciaries	* 42,910	* 605	* 10,158	5,855,423	402,237	* 10,802	631
Farm net profit	0	0	0	* 3,248	* 2,986	* 210	0
Net gain, noncapital assets	130,187	* 1,037	55,950	1,190,475	39,746	30,993	* 8,481
Other income	71,053	11,629	132,435	13,932,203	409,567	1,200,039	79,226
<b>Total deductions</b>	<b>12,439,857</b>	<b>10,506,465</b>	<b>25,702,360</b>	<b>1,115,867,643</b>	<b>102,048,272</b>	<b>32,060,467</b>	<b>5,328,798</b>
Cost of goods sold	8,954,720	8,015,942	19,288,198	949,517,764	89,719,530	21,034,258	4,459,569
Inventory, beginning of year	183,006	188,293	652,770	80,377,765	8,699,477	3,909,843	856,949
Purchases	3,274,061	3,027,794	5,078,530	719,026,301	74,262,287	15,308,091	3,132,445
Cost of labor	2,141,794	2,110,305	3,707,659	39,299,034	4,505,696	1,091,092	558,603
Additional inventory costs (section 263A)	* 22,333	267,813	151,583	4,486,287	487,062	70,755	41,216
Other costs	3,510,074	2,680,573	10,339,416	193,985,244	11,138,725	4,928,665	755,081
Less: Inventory, end of year	176,547	258,835	641,762	87,656,868	9,373,716	4,274,187	884,726
Salaries and wages	1,125,579	426,157	1,899,503	32,573,849	2,609,628	2,645,352	265,888
Guaranteed payments to partners	193,084	413,844	325,954	2,636,060	130,124	116,689	* 14,976
Rent paid	135,827	143,239	265,589	4,276,947	395,124	207,195	21,361
Interest paid	82,457	29,978	164,672	8,259,116	622,652	400,256	76,642
Taxes and licenses	211,569	91,205	220,116	12,639,694	336,576	525,325	31,289
Bad debts	16,894	8,219	24,009	566,317	31,099	19,634	9,848
Repairs and maintenance	42,411	37,118	173,379	3,213,994	298,358	168,480	15,486
Depreciation	83,415	55,674	448,291	13,692,488	853,811	551,811	17,374
Depletion	0	0	0	192,085	0	0	0
Retirement plans, etc.	17,874	1,667	15,198	1,973,988	118,635	196,900	7,717
Employee benefit programs	81,957	24,305	125,875	10,188,999	220,326	562,200	17,093
Ordinary loss from other partnerships and fiduciaries	* 1,835	* 3,886	* 66,428	601,384	123,630	* 12,006	* 3,742
Farm net loss	0	0	0	57,182	3,923	53,259	0
Net loss, noncapital assets	* 4	* 153	* 386	326,942	15,647	* 4,810	* 9
Other deductions	1,492,230	1,255,077	2,684,761	75,150,835	6,569,211	5,562,293	387,803
<b>Ordinary business income (loss)</b>	<b>711,405</b>	<b>802,731</b>	<b>1,060,295</b>	<b>46,806,195</b>	<b>3,201,352</b>	<b>2,149,515</b>	<b>103,286</b>
Net income	881,505	844,162	1,585,457	68,487,291	4,474,267	2,915,739	156,611
Loss	170,100	* 41,431	525,162	21,681,096	1,272,914	766,224	* 53,324
<b>Portfolio income (loss) distributed directly to partners</b>	<b>179,117</b>	<b>18,187</b>	<b>15,356</b>	<b>16,127,512</b>	<b>306,369</b>	<b>194,685</b>	<b>53,256</b>
Interest income	5,566	7,374	10,008	3,818,515	62,557	86,785	1,025
Dividend income	* 173,218	* 1,822	1,277	4,227,126	142,044	18,969	* 35,415
Royalties	[2]	0	* 149	6,033,678	14,968	34,959	* 16,240
Net short-term capital gain (loss)	* 12	* 2,871	* 318	36,432	-30	451	* 38
Net long-term capital gain (loss)	* 321	* 6,120	* 3,603	2,011,761	86,831	* 53,521	* 537
<b>Net rental real estate income (loss)</b>	<b>* 1,278</b>	<b>* 279</b>	<b>* 12,848</b>	<b>39,781</b>	<b>1,580</b>	<b>* 1,965</b>	<b>* 902</b>
Net income	* 1,549	* 467	* 13,450	48,171	2,733	* 1,995	* 902
Loss	* 271	* 188	* 602	8,390	* 1,153	30	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>733,405</b>	<b>3,494</b>	<b>43,517</b>	<b>335</b>
Net income	0	0	0	734,916	3,494	43,517	335
Loss	0	0	0	1,510	0	0	0
<b>Total net income (loss) [1]</b>	<b>891,467</b>	<b>812,206</b>	<b>1,084,579</b>	<b>61,658,700</b>	<b>3,425,994</b>	<b>2,335,711</b>	<b>157,203</b>
Net income	1,061,136	853,043	1,597,618	80,877,499	4,688,400	3,020,486	191,786
Loss	169,669	* 40,836	513,039	19,218,799	1,262,406	684,775	* 34,583

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>3,442</b>	<b>* 362</b>	<b>1,906</b>	<b>228</b>	<b>7,785</b>	<b>456</b>	<b>1,971</b>
<b>Number of partners</b>	<b>7,842</b>	<b>* 1,161</b>	<b>7,082</b>	<b>1,285</b>	<b>28,164</b>	<b>300,156</b>	<b>234,916</b>
<b>Total assets</b>	<b>6,673,519</b>	<b>* 504,671</b>	<b>10,436,550</b>	<b>31,565,026</b>	<b>5,053,449</b>	<b>180,596,057</b>	<b>198,227,493</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>8,529,843</b>	<b>* 622,456</b>	<b>16,309,768</b>	<b>27,641,348</b>	<b>8,425,911</b>	<b>473,486,036</b>	<b>133,413,147</b>
Business receipts	8,163,703	* 612,439	16,227,634	27,498,766	8,284,600	469,477,383	125,886,898
Ordinary income from other partnerships and fiduciaries	* 150,912	0	* 3,759	27,522	* 3,013	1,170,363	3,629,178
Farm net profit	0	0	0	0	0	0	52
Net gain, noncapital assets	* 6,395	0	19,350	24,090	18,567	18,681	247,628
Other income	208,834	* 10,017	59,024	90,970	119,730	2,819,609	3,649,390
<b>Total deductions</b>	<b>8,589,725</b>	<b>* 596,782</b>	<b>15,834,113</b>	<b>25,769,025</b>	<b>8,268,466</b>	<b>461,070,951</b>	<b>114,335,186</b>
Cost of goods sold	5,354,643	* 486,419	13,154,659	21,728,995	4,874,834	431,360,542	83,897,693
Inventory, beginning of year	1,264,666	* 34,976	1,785,514	2,128,570	401,731	15,762,631	11,500,002
Purchases	4,164,620	* 415,575	8,626,259	11,702,899	2,482,526	348,336,612	59,712,940
Cost of labor	224,573	* 37,797	1,579,957	2,675,542	963,327	2,114,059	2,558,357
Additional inventory costs (section 263A)	101,246	* 119	78,053	132,331	45,946	1,613,699	922,477
Other costs	992,093	* 29,426	3,040,289	7,227,733	1,440,128	79,873,333	21,220,288
Less: Inventory, end of year	1,392,554	* 31,474	1,955,413	2,138,080	458,824	16,339,791	12,016,370
Salaries and wages	950,871	* 27,772	624,409	835,083	1,115,962	2,021,885	5,969,319
Guaranteed payments to partners	51,828	* 18,284	90,942	23,055	117,370	* 621,127	128,091
Rent paid	214,957	* 1,256	63,850	53,314	152,983	639,729	505,850
Interest paid	107,328	* 7,245	179,296	536,228	148,445	1,374,916	1,056,916
Taxes and licenses	112,186	* 2,982	95,538	63,119	131,963	7,829,885	653,913
Bad debts	9,977	0	12,201	9,135	17,206	50,938	72,288
Repairs and maintenance	14,548	* 232	77,521	30,622	66,785	726,901	957,303
Depreciation	62,783	* 8,090	138,976	130,141	140,633	3,604,425	2,921,213
Depletion	0	0	230	0	0	34	170,277
Retirement plans, etc.	8,446	0	18,857	34,331	28,084	326,249	173,404
Employee benefit programs	47,412	* 148	61,688	40,860	69,389	411,190	788,002
Ordinary loss from other partnerships and fiduciaries	* 35,864	* 81	* 4,464	* 10,281	* 2,273	25,198	249,201
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,392	* 523	* 1,249	* 754	* 1,683	103,417	15,363
Other deductions	1,616,493	* 43,749	1,310,232	2,273,107	1,400,856	11,974,515	16,776,352
<b>Ordinary business income (loss)</b>	<b>-59,882</b>	<b>* 25,674</b>	<b>475,655</b>	<b>1,872,322</b>	<b>157,444</b>	<b>12,415,085</b>	<b>19,077,961</b>
Net income	462,500	* 50,038	833,785	1,999,968	527,385	14,438,695	23,967,368
Loss	522,382	* 24,364	358,131	127,646	369,941	2,023,610	4,889,407
<b>Portfolio income (loss) distributed directly to partners</b>	<b>11,415</b>	<b>* 1,820</b>	<b>74,439</b>	<b>69,477</b>	<b>580,235</b>	<b>4,923,326</b>	<b>5,693,573</b>
Interest income	5,944	* 4	18,395	10,963	2,506	2,383,579	175,928
Dividend income	* 4,862	0	13,322	47	* 1,113	2,384,209	740,891
Royalties	* 1,007	* 1,164	* 252	9,557	[2]	11,692	4,532,362
Net short-term capital gain (loss)	0	0	* 225	3	* 369	* 21,571	3,555
Net long-term capital gain (loss)	* -398	* 653	* 42,244	* 48,907	* 576,247	122,274	240,837
<b>Net rental real estate income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 1,407</b>	<b>* 2,067</b>	<b>* 229</b>	<b>* 4,077</b>	<b>5,807</b>
Net income	0	0	* 1,407	* 2,067	* 229	* 4,077	6,153
Loss	0	0	0	0	0	0	* 347
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 3,797</b>	<b>* 1,856</b>	<b>0</b>	<b>172,450</b>	<b>2,233</b>
Net income	0	0	* 3,797	* 1,871	0	172,872	2,233
Loss	0	0	0	15	0	422	[2]
<b>Total net income (loss) [1]</b>	<b>-48,069</b>	<b>* 26,841</b>	<b>512,827</b>	<b>1,896,813</b>	<b>161,294</b>	<b>17,371,093</b>	<b>24,535,181</b>
Net income	469,310	* 51,205	865,873	2,022,784	530,233	19,126,314	28,407,054
Loss	517,379	* 24,364	353,046	125,971	368,939	1,755,221	3,871,873

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>830</b>	<b>1,541</b>	<b>436</b>	<b>6,982</b>	<b>4,227</b>	<b>2,562</b>	<b>440</b>
<b>Number of partners</b>	<b>4,338</b>	<b>5,926</b>	<b>2,690</b>	<b>24,927</b>	<b>44,088</b>	<b>24,094</b>	<b>2,287</b>
<b>Total assets</b>	<b>21,585,377</b>	<b>8,768,543</b>	<b>26,852,857</b>	<b>29,468,994</b>	<b>64,376,056</b>	<b>17,850,723</b>	<b>6,812,703</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>24,415,483</b>	<b>10,545,815</b>	<b>45,390,059</b>	<b>34,650,347</b>	<b>42,918,232</b>	<b>20,194,682</b>	<b>7,930,625</b>
Business receipts	24,149,910	10,237,984	45,051,036	34,142,244	41,989,140	19,934,715	7,690,850
Ordinary income from other partnerships and fiduciaries	* 6,453	* 81,852	* 68,194	* 39,534	* 15,471	* 2,665	* 191,487
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	74,184	18,756	13,289	8,957	78,121	4,484	* 1,061
Other income	184,935	207,224	257,540	459,613	835,501	252,818	47,227
<b>Total deductions</b>	<b>23,416,345</b>	<b>10,305,251</b>	<b>44,360,483</b>	<b>32,694,755</b>	<b>41,330,017</b>	<b>21,154,613</b>	<b>7,437,555</b>
Cost of goods sold	19,078,273	7,615,927	40,942,964	25,367,032	31,947,143	13,758,788	5,611,495
Inventory, beginning of year	2,397,625	1,131,434	4,393,976	3,276,716	6,692,785	1,701,804	930,685
Purchases	11,764,977	3,171,825	30,851,449	16,345,975	14,438,951	7,879,304	3,423,711
Cost of labor	2,505,350	1,043,766	2,121,815	3,480,615	3,611,220	1,210,749	770,994
Additional inventory costs (section 263A)	254,725	29,503	71,274	162,842	51,271	60,396	73,984
Other costs	4,863,347	3,424,511	8,378,796	6,745,711	13,969,207	5,079,312	1,525,411
Less: Inventory, end of year	2,707,752	1,185,112	4,874,346	4,644,829	6,816,291	2,172,777	1,113,290
Salaries and wages	1,129,021	649,298	825,975	2,151,051	2,736,631	1,978,144	542,105
Guaranteed payments to partners	52,876	36,468	47,525	257,278	144,340	95,579	42,009
Rent paid	81,980	174,331	66,420	361,544	426,502	167,384	57,980
Interest paid	480,824	198,723	478,057	312,253	329,718	331,953	93,850
Taxes and licenses	145,676	122,279	151,115	283,892	826,042	128,942	54,872
Bad debts	14,061	8,392	17,534	41,665	31,850	7,983	21,074
Repairs and maintenance	88,090	84,998	63,774	167,599	119,887	63,909	19,353
Depreciation	215,827	248,276	242,228	440,331	356,882	703,102	53,219
Depletion	0	21,543	0	0	0	0	0
Retirement plans, etc.	80,748	35,211	45,370	95,621	47,374	128,004	10,334
Employee benefit programs	201,880	70,200	88,806	331,730	376,161	304,126	37,116
Ordinary loss from other partnerships and fiduciaries	* 3,238	* 1,156	* 39,200	5,083	* 487	* 24,219	106
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	40,186	* 2,098	1,775	15,922	16,173	* 799	* 1,484
Other deductions	1,803,664	1,036,351	1,349,740	2,863,755	3,970,828	3,461,681	892,558
<b>Ordinary business income (loss)</b>	<b>999,138</b>	<b>240,564</b>	<b>1,029,576</b>	<b>1,955,593</b>	<b>1,588,214</b>	<b>-959,932</b>	<b>493,070</b>
Net income	1,473,172	632,123	1,847,692	2,842,474	3,163,935	1,306,507	789,911
Loss	474,035	391,560	818,116	886,882	1,575,720	2,266,438	296,841
<b>Portfolio income (loss) distributed directly to partners</b>	<b>235,003</b>	<b>285,910</b>	<b>67,477</b>	<b>380,754</b>	<b>1,049,342</b>	<b>39,350</b>	<b>72,946</b>
Interest income	80,943	2,874	83,287	313,061	451,979	17,355	8,264
Dividend income	61,460	* 9,658	108,355	52,124	309,042	36,538	79,464
Royalties	* 35,335	* 921	* 3,127	* 10,960	* 244,009	* 34,969	3,376
Net short-term capital gain (loss)	* -113	0	60	* 7	* -5	* 7,423	-80
Net long-term capital gain (loss)	* 57,377	* 272,457	* -127,352	* 4,602	* 44,317	* -56,934	* -18,079
<b>Net rental real estate income (loss)</b>	<b>* 3,892</b>	<b>* 1,265</b>	<b>* 2,905</b>	<b>-1,542</b>	<b>982</b>	<b>* 314</b>	<b>* 2,734</b>
Net income	* 3,892	* 1,285	* 2,905	* 2,281	982	* 723	* 2,734
Loss	0	* 20	0	* 3,823	0	409	0
<b>Other net rental income (loss)</b>	<b>* 169</b>	<b>815</b>	<b>* 16,292</b>	<b>* 1,189</b>	<b>* 402,197</b>	<b>110</b>	<b>2</b>
Net income	* 169	815	* 16,413	* 1,189	* 402,197	110	2
Loss	0	0	121	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>1,180,937</b>	<b>256,097</b>	<b>1,243,542</b>	<b>2,331,384</b>	<b>2,996,423</b>	<b>-870,645</b>	<b>586,909</b>
Net income	1,572,783	645,481	2,005,007	3,188,889	4,065,553	1,345,500	882,384
Loss	391,846	389,383	761,465	857,505	1,069,130	2,216,146	295,474

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	<b>7,867</b>	<b>752</b>	<b>16,693</b>	<b>82,392</b>	<b>60,407</b>	<b>19,189</b>	<b>2,797</b>
<b>Number of partners</b>	<b>20,000</b>	<b>3,101</b>	<b>66,678</b>	<b>815,366</b>	<b>177,653</b>	<b>631,144</b>	<b>6,569</b>
<b>Total assets</b>	<b>80,033,818</b>	<b>3,276,032</b>	<b>30,068,879</b>	<b>280,042,388</b>	<b>105,255,548</b>	<b>170,345,348</b>	<b>4,441,493</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>134,843,569</b>	<b>4,260,323</b>	<b>24,204,503</b>	<b>675,203,053</b>	<b>214,996,227</b>	<b>451,406,679</b>	<b>8,800,147</b>
Business receipts	132,066,279	4,226,868	23,345,268	668,062,347	212,049,350	447,256,202	8,756,794
Ordinary income from other partnerships and fiduciaries	* 41,450	266	* 9,634	1,557,945	517,523	1,038,812	* 1,610
Farm net profit	0	0	0	* 369	* 62	* 307	0
Net gain, noncapital assets	182,207	* 12,591	382,895	705,991	386,464	310,474	* 9,053
Other income	2,553,634	20,598	466,706	4,876,400	2,042,827	2,800,883	32,690
<b>Total deductions</b>	<b>134,412,880</b>	<b>4,104,871</b>	<b>22,749,086</b>	<b>657,767,808</b>	<b>207,747,996</b>	<b>441,617,388</b>	<b>8,402,424</b>
Cost of goods sold	112,754,511	2,855,193	13,515,297	571,422,767	170,138,491	395,573,184	5,711,092
Inventory, beginning of year	10,047,624	363,394	3,097,365	48,400,637	25,692,713	22,505,309	202,615
Purchases	92,379,800	1,727,102	8,898,953	529,161,018	161,134,553	362,702,612	5,323,854
Cost of labor	6,901,330	465,892	878,300	3,595,967	2,100,432	1,383,046	* 112,489
Additional inventory costs (section 263A)	117,656	42,460	129,274	1,590,273	545,603	1,043,453	1,217
Other costs	14,955,801	619,987	3,777,400	41,903,928	9,828,138	31,611,480	464,311
Less: Inventory, end of year	11,647,699	363,643	3,265,994	53,229,056	29,162,947	23,672,716	393,393
Salaries and wages	2,640,083	361,072	2,494,299	25,822,381	12,298,693	12,995,953	527,735
Guaranteed payments to partners	98,942	165,287	383,269	2,567,760	1,364,898	915,452	287,409
Rent paid	345,635	40,449	299,104	3,953,293	1,938,041	1,979,691	35,561
Interest paid	1,146,489	82,646	294,681	3,666,349	1,605,047	2,021,848	39,454
Taxes and licenses	733,548	51,214	359,338	2,956,992	1,336,664	1,570,200	50,128
Bad debts	8,809	2,107	180,517	392,758	182,193	204,329	6,236
Repairs and maintenance	157,425	18,232	74,489	1,345,255	557,070	774,587	13,598
Depreciation	2,595,637	56,012	351,717	5,287,088	1,708,657	3,557,627	20,803
Depletion	0	0	0	* 28	* 28	0	0
Retirement plans, etc.	577,786	* 1,928	38,988	432,087	184,841	239,241	8,005
Employee benefit programs	6,179,761	20,978	359,934	2,440,512	996,151	1,392,324	52,038
Ordinary loss from other partnerships and fiduciaries	* 6,299	0	* 54,858	642,919	124,962	515,732	* 2,224
Farm net loss	0	0	0	* 7,696	* 5,895	* 1,801	0
Net loss, noncapital assets	12,234	* 3,549	86,874	52,945	10,474	42,330	* 140
Other deductions	7,155,720	446,204	4,255,723	36,776,978	15,295,890	19,833,088	1,648,000
<b>Ordinary business income (loss)</b>	<b>430,689</b>	<b>155,453</b>	<b>1,455,417</b>	<b>17,435,245</b>	<b>7,248,231</b>	<b>9,789,291</b>	<b>397,722</b>
Net income	3,361,233	224,609	3,019,279	24,009,034	10,436,639	12,951,026	621,370
Loss	2,930,544	69,156	1,563,862	6,573,790	3,188,408	3,161,735	223,648
<b>Portfolio income (loss) distributed directly to partners</b>	<b>567,584</b>	<b>218,066</b>	<b>1,302,486</b>	<b>2,131,478</b>	<b>988,301</b>	<b>1,032,156</b>	<b>111,021</b>
Interest income	57,554	26,933	28,578	223,990	69,724	150,125	4,141
Dividend income	164,577	* 7,119	57,916	498,388	95,946	392,099	* 10,343
Royalties	54,424	11,450	1,012,906	76,353	35,385	40,969	0
Net short-term capital gain (loss)	6,168	* 34	* -3,244	-11,219	14,146	-25,355	* -10
Net long-term capital gain (loss)	* 284,862	* 172,530	206,331	1,343,965	773,100	474,318	* 96,547
<b>Net rental real estate income (loss)</b>	<b>* -709</b>	<b>* -1,472</b>	<b>* 13,379</b>	<b>75,526</b>	<b>41,872</b>	<b>34,400</b>	<b>* -747</b>
Net income	* 427	0	* 13,379	109,106	45,917	63,189	0
Loss	* 1,136	* 1,472	0	33,580	4,045	28,789	* 747
<b>Other net rental income (loss)</b>	<b>* 84,350</b>	<b>0</b>	<b>* 601</b>	<b>98,762</b>	<b>92,366</b>	<b>6,397</b>	<b>0</b>
Net income	* 85,302	0	* 601	101,146	93,171	7,976	0
Loss	952	0	0	* 2,384	* 805	* 1,579	0
<b>Total net income (loss) [1]</b>	<b>790,885</b>	<b>199,483</b>	<b>2,568,797</b>	<b>18,408,265</b>	<b>7,583,524</b>	<b>10,413,281</b>	<b>411,460</b>
Net income	3,456,549	247,720	4,094,187	24,700,281	10,655,563	13,415,349	629,369
Loss	2,665,664	* 48,237	1,525,390	6,292,016	3,072,039	3,002,068	217,909

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade						
	Total	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
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>168,627</b>	<b>18,387</b>	<b>4,247</b>	<b>5,654</b>	<b>5,690</b>	<b>25,225</b>	<b>8,698</b>
<b>Number of partners</b>	<b>660,347</b>	<b>46,039</b>	<b>9,567</b>	<b>20,795</b>	<b>20,052</b>	<b>61,837</b>	<b>54,229</b>
<b>Total assets</b>	<b>211,985,157</b>	<b>62,200,252</b>	<b>5,328,889</b>	<b>1,823,553</b>	<b>8,167,243</b>	<b>43,057,893</b>	<b>7,515,401</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>570,423,161</b>	<b>186,067,183</b>	<b>14,942,887</b>	<b>7,484,635</b>	<b>16,158,436</b>	<b>132,244,862</b>	<b>20,695,976</b>
Business receipts	557,262,959	180,079,029	14,626,365	7,395,863	15,939,640	129,210,801	20,281,008
Ordinary income from other partnerships and fiduciaries	1,239,885	284,533	* 109	* 2,451	* 56,506	233,770	* 10,936
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	413,622	164,342	4,504	* 667	13,203	65,479	58,324
Other income	11,506,694	5,539,278	311,908	85,654	149,087	2,734,813	345,709
<b>Total deductions</b>	<b>559,318,379</b>	<b>183,081,359</b>	<b>14,282,333</b>	<b>7,273,357</b>	<b>15,500,899</b>	<b>131,883,365</b>	<b>19,039,990</b>
Cost of goods sold	441,665,626	159,064,717	8,640,253	5,155,647	11,690,944	100,528,196	11,904,336
Inventory, beginning of year	57,615,069	28,627,267	1,813,530	370,173	2,239,438	6,718,125	1,394,295
Purchases	424,590,541	157,974,030	7,536,385	4,846,910	11,357,182	97,789,271	11,067,360
Cost of labor	4,448,335	1,850,458	384,121	* 72,801	194,323	960,614	225,544
Additional inventory costs (section 263A)	1,314,160	230,701	105,918	* 10,919	70,235	161,607	29,333
Other costs	17,456,327	3,001,882	729,239	272,681	381,822	1,883,525	611,629
Less: Inventory, end of year	63,758,806	32,619,620	1,928,940	417,838	2,552,056	6,984,945	1,423,824
Salaries and wages	39,298,520	9,407,962	1,883,336	767,373	1,353,407	12,481,486	2,134,148
Guaranteed payments to partners	1,993,720	357,809	84,240	97,387	130,112	243,058	355,859
Rent paid	11,035,696	2,063,357	776,082	272,181	361,781	2,365,506	574,163
Interest paid	3,262,837	755,631	90,450	17,500	95,278	792,138	79,579
Taxes and licenses	5,689,047	1,334,725	298,529	87,122	195,033	1,718,299	233,760
Bad debts	567,800	62,345	15,239	16,562	12,662	51,163	100,239
Repairs and maintenance	2,287,665	295,934	81,357	10,892	100,547	822,552	59,979
Depreciation	5,339,955	870,343	153,460	32,907	134,525	1,693,270	181,914
Depletion	* 202	* 148	0	0	0	0	0
Retirement plans, etc.	588,293	51,457	11,651	3,310	16,230	374,046	25,218
Employee benefit programs	3,130,224	723,745	85,689	29,409	87,910	1,452,764	100,579
Ordinary loss from other partnerships and fiduciaries	157,173	26,385	* 5,059	* 221	* 2	* 32,043	* 1,116
Farm net loss	* 6,401	0	0	0	* 5,030	* 1,372	0
Net loss, noncapital assets	169,829	18,058	* 1,595	* 169	* 842	17,674	13,141
Other deductions	44,125,392	8,048,744	2,155,393	782,677	1,316,596	9,309,799	3,275,959
<b>Ordinary business income (loss)</b>	<b>11,104,782</b>	<b>2,985,824</b>	<b>660,554</b>	<b>211,278</b>	<b>657,537</b>	<b>361,497</b>	<b>1,655,986</b>
Net income	18,096,987	3,835,100	825,412	306,361	750,379	1,776,131	2,206,549
Loss	6,992,205	849,276	164,858	95,083	92,842	1,414,634	550,563
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,438,753</b>	<b>263,553</b>	<b>40,906</b>	<b>518</b>	<b>32,865</b>	<b>139,035</b>	<b>618,157</b>
Interest income	344,235	50,827	2,213	463	4,812	119,002	2,662
Dividend income	61,766	2,468	* 110	* 11	* 2,320	29,722	* 12,668
Royalties	9,372	* 121	* 402	0	* 10	2,585	0
Net short-term capital gain (loss)	12,673	1,340	* 140	[2]	* 41	* 550	4,250
Net long-term capital gain (loss)	1,010,707	208,797	* 38,043	* 44	* 25,682	-12,824	* 598,577
<b>Net rental real estate income (loss)</b>	<b>256,228</b>	<b>11,809</b>	<b>* 250</b>	<b>* 22</b>	<b>* 5,253</b>	<b>154,858</b>	<b>456</b>
Net income	285,652	14,308	5,673	* 22	* 5,253	154,858	456
Loss	29,425	* 2,500	* 5,423	0	0	0	0
<b>Other net rental income (loss)</b>	<b>42,468</b>	<b>-12,095</b>	<b>* 266</b>	<b>0</b>	<b>* 1,787</b>	<b>8,144</b>	<b>* 956</b>
Net income	58,563	* 3,037	* 266	0	* 1,787	8,144	* 956
Loss	16,095	15,132	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>11,818,851</b>	<b>3,038,953</b>	<b>663,794</b>	<b>211,774</b>	<b>671,719</b>	<b>675,809</b>	<b>1,672,729</b>
Net income	18,684,491	3,888,569	828,210	306,821	763,986	1,990,962	2,222,742
Loss	6,865,640	849,616	164,416	95,047	92,268	1,315,152	550,013

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>5,581</b>	<b>18,292</b>	<b>11,747</b>	<b>2,891</b>	<b>30,940</b>	<b>31,276</b>
<b>Number of partners</b>	<b>16,602</b>	<b>44,634</b>	<b>26,351</b>	<b>6,553</b>	<b>75,435</b>	<b>278,253</b>
<b>Total assets</b>	<b>14,663,430</b>	<b>15,228,072</b>	<b>8,254,801</b>	<b>6,252,780</b>	<b>12,296,827</b>	<b>27,196,016</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>88,301,082</b>	<b>14,434,371</b>	<b>12,207,786</b>	<b>11,283,704</b>	<b>22,003,932</b>	<b>44,598,307</b>
Business receipts	87,644,538	14,276,605	11,836,096	11,158,285	21,701,635	43,113,094
Ordinary income from other partnerships and fiduciaries	14,745	7,407	* 105	1,082	* 36,823	* 591,417
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	79,649	* 277	* 12,550	* 478	3,140	11,010
Other income	562,150	150,082	359,035	123,858	262,333	882,786
<b>Total deductions</b>	<b>86,549,365</b>	<b>14,582,277</b>	<b>12,154,599</b>	<b>11,016,124</b>	<b>21,314,106</b>	<b>42,640,605</b>
Cost of goods sold	79,280,472	8,111,946	7,494,011	7,363,898	14,313,928	28,117,278
Inventory, beginning of year	1,203,288	2,959,242	2,478,949	1,759,059	4,947,513	3,104,190
Purchases	77,433,911	7,570,236	4,167,853	7,321,344	13,112,305	24,413,754
Cost of labor	91,654	122,429	* 47,851	* 4,861	187,323	306,356
Additional inventory costs (section 263A)	99,356	66,432	47,220	52,580	381,355	58,505
Other costs	1,513,067	679,827	3,392,497	181,126	978,020	3,831,013
Less: Inventory, end of year	1,060,805	3,286,218	2,640,359	1,955,072	5,292,587	3,596,540
Salaries and wages	1,876,109	1,944,180	1,233,622	1,243,047	1,889,326	3,084,524
Guaranteed payments to partners	43,665	63,565	127,258	* 5,174	206,880	278,714
Rent paid	577,598	1,015,544	677,912	459,214	1,369,853	522,503
Interest paid	384,095	126,751	186,468	82,010	199,097	453,839
Taxes and licenses	429,558	290,986	190,664	199,795	350,547	360,029
Bad debts	12,124	31,513	12,032	27,655	11,725	214,543
Repairs and maintenance	375,017	77,662	62,223	74,169	92,576	234,756
Depreciation	782,807	203,603	324,050	202,184	209,165	551,726
Depletion	0	54	0	0	0	0
Retirement plans, etc.	9,192	8,059	* 11,679	14,777	13,515	49,158
Employee benefit programs	51,040	89,997	92,917	55,156	95,477	265,540
Ordinary loss from other partnerships and fiduciaries	* 25,503	* 16,166	0	0	* 46,073	4,606
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	4,034	49,764	* 60	* 153	* 4,971	59,368
Other deductions	2,698,151	2,552,487	1,741,702	1,288,892	2,510,972	8,444,020
<b>Ordinary business income (loss)</b>	<b>1,751,717</b>	<b>-147,906</b>	<b>53,187</b>	<b>267,580</b>	<b>689,826</b>	<b>1,957,702</b>
Net income	2,000,210	900,928	459,768	403,878	1,280,800	3,351,471
Loss	248,493	1,048,834	406,581	* 136,298	590,974	1,393,769
<b>Portfolio income (loss) distributed directly to partners</b>	<b>9,004</b>	<b>6,420</b>	<b>7,805</b>	<b>18,961</b>	<b>134,762</b>	<b>166,767</b>
Interest income	7,958	2,729	7,768	18,961	79,050	47,789
Dividend income	1,684	* 2,678	0	[2]	* 3,471	6,634
Royalties	0	0	* 36	0	* 4,224	1,994
Net short-term capital gain (loss)	* 325	* -694	0	0	* 549	* 6,173
Net long-term capital gain (loss)	* -963	* 1,707	0	0	* 47,467	104,179
<b>Net rental real estate income (loss)</b>	<b>69,909</b>	<b>* 4,715</b>	<b>* -1,026</b>	<b>0</b>	<b>9,960</b>	<b>* 20</b>
Net income	76,569	* 4,715	0	0	* 20,902	* 2,896
Loss	* 6,660	0	* 1,026	0	* 10,941	* 2,876
<b>Other net rental income (loss)</b>	<b>3,395</b>	<b>1,911</b>	<b>0</b>	<b>* 15,450</b>	<b>* -795</b>	<b>* 23,449</b>
Net income	3,480	1,911	0	* 15,450	* 83	* 23,449
Loss	85	0	0	0	878	0
<b>Total net income (loss) [1]</b>	<b>1,834,664</b>	<b>-135,874</b>	<b>59,966</b>	<b>301,991</b>	<b>785,737</b>	<b>2,037,587</b>
Net income	2,076,655	910,979	466,788	438,290	1,366,951	3,423,538
Loss	241,991	1,046,853	406,822	* 136,298	581,214	1,385,950

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>46,650</b>	<b>5,186</b>	<b>240</b>	<b>19,003</b>	<b>9,501</b>	<b>592</b>	<b>* 1,137</b>
<b>Number of partners</b>	<b>3,119,120</b>	<b>11,159</b>	<b>70,222</b>	<b>43,597</b>	<b>20,745</b>	<b>2,930,957</b>	<b>* 2,305</b>
<b>Total assets</b>	<b>571,533,101</b>	<b>22,538,981</b>	<b>19,787,258</b>	<b>11,654,346</b>	<b>2,663,527</b>	<b>456,812,904</b>	<b>* 1,175,863</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>250,524,246</b>	<b>11,691,373</b>	<b>12,686,505</b>	<b>41,189,905</b>	<b>3,732,353</b>	<b>132,669,963</b>	<b>* 545,170</b>
Business receipts	238,156,457	11,182,671	11,788,435	39,236,543	3,683,261	125,398,228	* 542,262
Ordinary income from other partnerships and fiduciaries	5,780,542	* 68,066	* 174,131	47,385	* 31	4,888,905	0
Farm net profit	* 854	0	2	* 852	0	0	0
Net gain, noncapital assets	1,494,502	171,463	333,710	174,362	* 9,493	525,099	0
Other income	5,091,891	269,172	390,227	1,730,763	39,568	1,857,731	* 2,907
<b>Total deductions</b>	<b>247,535,591</b>	<b>12,534,124</b>	<b>12,362,748</b>	<b>40,351,807</b>	<b>3,663,200</b>	<b>132,087,109</b>	<b>* 570,624</b>
Cost of goods sold	145,137,951	8,349,675	3,538,994	22,008,112	947,628	80,643,464	* 170,651
Inventory, beginning of year	4,357,423	247,151	* 94,545	98,596	2,172	3,303,488	* 2,211
Purchases	96,907,186	5,820,255	* 413,476	12,306,508	74	61,734,026	* 6,911
Cost of labor	4,917,191	194,617	722,127	1,419,848	* 336,234	190,733	0
Additional inventory costs (section 263A)	192,051	4,161	0	* 177,558	0	4,371	0
Other costs	43,005,724	2,273,244	2,407,949	8,088,673	611,704	18,552,229	* 163,544
Less: Inventory, end of year	4,241,624	189,753	* 99,103	83,071	2,556	3,141,383	* 2,015
Salaries and wages	11,527,555	797,301	823,752	3,698,096	1,076,926	1,603,890	* 70,909
Guaranteed payments to partners	623,096	* 29,854	* 5,371	114,702	* 10,913	* 124,172	* 10,054
Rent paid	2,835,468	145,491	112,590	923,706	111,830	675,182	* 14,503
Interest paid	7,529,434	178,712	945,715	209,465	50,733	5,076,916	* 659
Taxes and licenses	3,221,435	117,134	93,478	537,636	122,739	1,876,505	* 11,607
Bad debts	98,094	22,996	* 2,135	29,233	* 2,221	10,730	38
Repairs and maintenance	3,258,341	234,000	111,922	724,061	69,648	1,677,068	* 10,956
Depreciation	29,732,286	1,056,427	880,085	1,596,471	132,815	24,473,509	* 62,814
Depletion	1,401	0	0	4	0	1,397	0
Retirement plans, etc.	250,569	4,150	16,113	34,461	* 2,275	65,287	* 674
Employee benefit programs	1,061,126	110,090	120,195	213,195	68,048	194,054	* 6,815
Ordinary loss from other partnerships and fiduciaries	3,953,552	* 45,923	* 1,416	* 11,276	0	3,256,916	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	91,579	257	* 1,293	* 373	* 783	71,306	0
Other deductions	38,213,705	1,442,115	5,709,689	10,251,016	1,066,640	12,336,713	* 210,946
<b>Ordinary business income (loss)</b>	<b>2,988,655</b>	<b>-842,752</b>	<b>323,757</b>	<b>838,098</b>	<b>69,153</b>	<b>582,854</b>	<b>* -25,455</b>
Net income	21,072,336	541,791	1,240,246	1,554,228	195,504	12,978,107	* 46,007
Loss	18,083,681	1,384,543	916,489	716,130	126,351	12,395,253	* 71,462
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,753,114</b>	<b>31,344</b>	<b>118,204</b>	<b>200,869</b>	<b>3,481</b>	<b>3,174,296</b>	<b>* 966</b>
Interest income	513,055	24,242	26,373	11,139	11,699	412,458	* 440
Dividend income	1,255,625	* 211	84,128	* 505	* 30	1,036,495	* 711
Royalties	* 43,103	* 413	0	2	0	42,685	0
Net short-term capital gain (loss)	4,734	* -50	0	* 208	0	-74	* 4
Net long-term capital gain (loss)	936,597	* 6,528	7,703	* 189,015	* -8,248	1,682,733	* -189
<b>Net rental real estate income (loss)</b>	<b>-86,078</b>	<b>* 4,755</b>	<b>324</b>	<b>13,120</b>	<b>388</b>	<b>* -169,758</b>	<b>0</b>
Net income	100,911	* 4,757	324	* 13,987	388	* 3,479	0
Loss	* 186,989	* 2	0	867	0	173,237	0
<b>Other net rental income (loss)</b>	<b>-110,311</b>	<b>-110,709</b>	<b>* 7,452</b>	<b>* -27,706</b>	<b>0</b>	<b>41,393</b>	<b>746</b>
Net income	210,218	* 109,608	* 7,452	* 25,814	0	41,393	746
Loss	320,529	* 220,317	0	* 53,520	0	0	0
<b>Total net income (loss) [1]</b>	<b>4,604,048</b>	<b>-923,840</b>	<b>442,034</b>	<b>835,158</b>	<b>81,270</b>	<b>1,946,125</b>	<b>* -23,557</b>
Net income	22,893,635	662,492	1,308,965	1,567,997	203,612	14,381,570	* 47,905
Loss	18,289,587	1,586,332	866,932	732,839	* 122,342	12,435,445	* 71,462

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>9,857</b>	<b>121</b>	<b>1,012</b>	<b>42,168</b>	<b>8,169</b>	<b>14,498</b>	<b>1,871</b>
<b>Number of partners</b>	<b>28,104</b>	<b>480</b>	<b>11,552</b>	<b>173,729</b>	<b>28,638</b>	<b>44,731</b>	<b>7,091</b>
<b>Total assets</b>	<b>29,844,871</b>	<b>* 163,706</b>	<b>26,891,646</b>	<b>763,710,792</b>	<b>27,875,635</b>	<b>39,235,153</b>	<b>139,953,711</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>27,253,176</b>	<b>1,755,967</b>	<b>18,999,835</b>	<b>358,163,480</b>	<b>20,979,240</b>	<b>21,930,181</b>	<b>65,282,542</b>
Business receipts	26,267,033	1,755,240	18,302,783	338,726,404	20,371,389	21,124,173	61,582,659
Ordinary income from other partnerships and fiduciaries	266,959	* 497	* 334,569	13,956,773	* 292,456	158,611	1,761,809
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	24,188	* 100	256,087	1,599,942	43,565	* 14,137	199,269
Other income	694,997	* 129	106,397	3,880,361	271,829	633,261	1,738,804
<b>Total deductions</b>	<b>26,372,190</b>	<b>1,706,229</b>	<b>17,887,560</b>	<b>308,000,527</b>	<b>19,831,541</b>	<b>22,653,128</b>	<b>58,942,407</b>
Cost of goods sold	15,955,430	* 1,186,332	12,337,666	89,110,232	6,024,041	10,600,389	9,508,432
Inventory, beginning of year	417,580	* 4,136	187,543	3,533,880	585,641	369,684	63,198
Purchases	4,590,363	* 173,649	11,861,924	35,749,920	1,691,716	647,245	* 93,934
Cost of labor	1,875,772	* 107,363	* 70,498	1,356,081	519,465	267,302	* 75,020
Additional inventory costs (section 263A)	* 4,497	0	* 1,464	729,750	140,871	* 85,864	-1,451
Other costs	9,504,769	* 905,320	498,292	51,964,231	3,685,938	9,488,158	9,369,575
Less: Inventory, end of year	437,551	* 4,137	282,056	4,223,630	599,591	257,864	91,845
Salaries and wages	2,084,888	* 138,489	1,233,304	28,139,030	4,512,869	1,889,222	6,804,844
Guaranteed payments to partners	307,678	* 7,488	* 12,865	2,411,965	386,599	281,674	* 832,407
Rent paid	389,967	* 13,691	448,508	8,284,089	395,738	543,675	594,775
Interest paid	849,703	* 2,129	215,403	6,903,527	287,511	710,803	2,671,174
Taxes and licenses	235,769	12,973	213,593	4,792,631	465,565	219,576	841,556
Bad debts	20,996	* 158	9,587	2,188,376	191,751	44,374	407,129
Repairs and maintenance	223,385	* 5,124	202,176	2,674,033	121,666	106,663	481,875
Depreciation	843,742	6,310	680,113	23,412,157	321,047	438,163	3,356,028
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	92,964	* 1,523	33,121	1,215,997	106,154	13,620	220,015
Employee benefit programs	236,904	* 1,185	110,641	2,516,306	381,828	116,239	558,287
Ordinary loss from other partnerships and fiduciaries	274,384	43	* 363,593	976,805	* 12,868	434,618	220,821
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 16,052	0	* 1,515	102,833	2,046	3,625	13,925
Other deductions	4,840,328	330,784	2,025,474	135,272,547	6,621,857	7,250,487	32,431,140
<b>Ordinary business income (loss)</b>	<b>880,986</b>	<b>49,738</b>	<b>1,112,275</b>	<b>50,162,953</b>	<b>1,147,699</b>	<b>-722,947</b>	<b>6,340,135</b>
Net income	2,660,138	* 57,259	1,799,056	63,082,828	2,103,398	2,750,347	8,754,680
Loss	1,779,151	* 7,522	686,781	12,919,875	955,699	3,473,294	2,414,545
<b>Portfolio income (loss) distributed directly to partners</b>	<b>-1,806,776</b>	<b>* 32</b>	<b>1,030,698</b>	<b>8,146,919</b>	<b>534,659</b>	<b>527,839</b>	<b>1,628,758</b>
Interest income	15,765	* 90	10,849	3,510,976	65,277	29,776	288,972
Dividend income	121,089	[2]	* 12,456	526,863	* 135	4,911	416,108
Royalties	0	0	4	1,454,684	211,193	* 175,230	401,535
Net short-term capital gain (loss)	* 4,754	0	* -108	389,999	* 3,233	10,822	372,641
Net long-term capital gain (loss)	-1,948,384	-58	* 1,007,497	2,264,396	254,821	307,100	149,501
<b>Net rental real estate income (loss)</b>	<b>* 51,952</b>	<b>0</b>	<b>* 13,140</b>	<b>35,008</b>	<b>8,838</b>	<b>* 3,168</b>	<b>* 800</b>
Net income	* 52,556	0	* 25,420	37,330	8,838	* 3,168	* 800
Loss	* 604	0	* 12,279	2,322	0	0	0
<b>Other net rental income (loss)</b>	<b>* -21,487</b>	<b>0</b>	<b>0</b>	<b>-221,573</b>	<b>* 4,134</b>	<b>* 2,844</b>	<b>* 123,531</b>
Net income	* 25,205	0	0	458,740	* 4,134	* 2,904	* 123,531
Loss	* 46,692	0	0	680,313	[2]	* 60	0
<b>Total net income (loss) [1]</b>	<b>1,048,306</b>	<b>49,828</b>	<b>1,148,725</b>	<b>55,468,912</b>	<b>1,437,277</b>	<b>-507,019</b>	<b>7,571,081</b>
Net income	2,818,547	* 57,292	1,845,255	67,428,075	2,337,535	2,943,706	9,835,016
Loss	1,770,241	* 7,464	696,530	11,959,163	900,258	3,450,725	2,263,935

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>7,314</b>	<b>1,892</b>	<b>8,425</b>	<b>334,546</b>	<b>* 10</b>	<b>19,838</b>	<b>2,493</b>
<b>Number of partners</b>	<b>46,900</b>	<b>7,015</b>	<b>39,354</b>	<b>6,634,114</b>	<b>* 489</b>	<b>130,835</b>	<b>11,479</b>
<b>Total assets</b>	<b>524,251,342</b>	<b>18,188,521</b>	<b>14,206,429</b>	<b>14,736,566,412</b>	<b>* 13,879,188</b>	<b>189,393,620</b>	<b>26,504,596</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>224,140,010</b>	<b>9,452,750</b>	<b>16,378,757</b>	<b>415,590,870</b>	<b>1,357,236</b>	<b>27,028,693</b>	<b>8,926,284</b>
Business receipts	210,421,974	9,296,517	15,929,692	236,399,440	1,271,427	19,288,539	8,027,748
Ordinary income from other partnerships and fiduciaries	11,675,834	* 19,467	* 48,597	58,690,809	14,073	755,589	* 42,316
Farm net profit	0	0	0	* 33,465	0	0	0
Net gain, noncapital assets	1,094,523	* 85,679	* 162,768	6,723,331	0	80,773	* 271,656
Other income	947,679	51,088	237,700	113,743,826	71,735	6,903,792	584,564
<b>Total deductions</b>	<b>183,968,884</b>	<b>9,106,741</b>	<b>13,497,826</b>	<b>333,991,986</b>	<b>1,074,049</b>	<b>22,872,521</b>	<b>7,065,162</b>
Cost of goods sold	58,589,538	2,429,789	1,958,045	73,064,574	0	3,890,590	1,478,451
Inventory, beginning of year	2,481,602	* 29,064	* 4,690	2,833,393	0	552,705	* 9,215
Purchases	31,984,874	627,415	704,735	46,152,908	0	1,710,598	* 321,528
Cost of labor	182,534	* 203,455	* 108,306	1,424,265	0	0	* 4,259
Additional inventory costs (section 263A)	500,116	* 4,349	0	214,912	0	* 8,729	32
Other costs	26,679,189	1,597,660	1,143,711	25,652,560	0	2,116,365	1,150,074
Less: Inventory, end of year	3,238,778	* 32,155	* 3,398	3,213,465	0	497,807	* 6,657
Salaries and wages	8,530,500	2,223,366	4,178,229	80,187,836	418,826	4,867,300	1,248,066
Guaranteed payments to partners	561,766	109,621	239,898	13,559,264	4,235	241,913	76,603
Rent paid	6,224,031	189,222	336,649	6,304,146	49,769	476,620	121,669
Interest paid	2,567,642	426,513	239,883	11,822,286	12,328	2,483,002	168,489
Taxes and licenses	2,634,296	179,258	452,379	4,997,134	6,451	472,645	89,329
Bad debts	1,500,200	17,204	27,719	3,131,977	616	2,072,981	66,018
Repairs and maintenance	1,624,764	88,320	250,745	791,734	2,575	67,698	17,833
Depreciation	18,463,654	358,383	474,882	4,592,489	6,283	515,455	234,737
Depletion	0	0	0	* 502	0	0	0
Retirement plans, etc.	723,743	50,801	101,664	1,455,778	15,713	46,224	5,057
Employee benefit programs	1,001,844	153,608	304,501	3,263,775	33,890	204,761	97,459
Ordinary loss from other partnerships and fiduciaries	289,574	* 2,541	* 16,383	29,542,018	0	276,000	* 35,743
Farm net loss	0	0	0	69,420	0	0	0
Net loss, noncapital assets	81,581	* 152	* 1,505	1,727,831	0	183,277	* 39
Other deductions	81,175,754	2,877,965	4,915,345	99,481,223	523,364	7,074,056	3,425,670
<b>Ordinary business income (loss)</b>	<b>40,171,126</b>	<b>346,009</b>	<b>2,880,931</b>	<b>81,598,884</b>	<b>283,187</b>	<b>4,156,171</b>	<b>1,861,123</b>
Net income	43,839,882	1,044,342	4,590,180	135,448,160	283,187	6,019,681	2,176,928
Loss	3,668,756	698,333	1,709,249	53,849,275	0	1,863,510	315,806
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,218,371</b>	<b>108,558</b>	<b>1,128,733</b>	<b>901,873,982</b>	<b>* 345,343</b>	<b>3,756,997</b>	<b>173,778</b>
Interest income	3,068,977	15,437	42,538	122,837,187	* 193,599	2,687,019	128,893
Dividend income	62,519	* 867	* 42,322	134,147,777	129,750	432,941	* 35,859
Royalties	* 794	0	* 665,932	9,611,667	1	[2]	0
Net short-term capital gain (loss)	* -788	-74	* 4,166	57,955,473	339	112,609	* 123
Net long-term capital gain (loss)	1,086,871	* 92,328	* 373,775	577,321,877	21,653	524,428	* 8,903
<b>Net rental real estate income (loss)</b>	<b>* 2,682</b>	<b>* 21,470</b>	<b>* -1,948</b>	<b>-2,672,464</b>	<b>3</b>	<b>62,036</b>	<b>* -7,234</b>
Net income	* 2,682	* 21,470	* 373	3,284,327	3	116,188	* 539
Loss	0	0	2,322	5,956,791	0	54,152	* 7,773
<b>Other net rental income (loss)</b>	<b>-353,060</b>	<b>413</b>	<b>* 564</b>	<b>835,730</b>	<b>0</b>	<b>* 1,259</b>	<b>[2]</b>
Net income	327,194	413	* 564	1,257,353	0	* 1,394	[2]
Loss	680,253	0	0	421,623	0	* 135	0
<b>Total net income (loss) [1]</b>	<b>42,953,037</b>	<b>384,196</b>	<b>3,630,339</b>	<b>346,358,782</b>	<b>* 606,540</b>	<b>7,339,427</b>	<b>2,018,641</b>
Net income	46,568,182	1,075,137	4,668,499	395,613,016	* 606,540	8,890,180	2,277,790
Loss	3,615,145	690,941	1,038,160	49,254,234	0	1,550,754	259,149

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—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	
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
(84)	(85)	(86)	(87)	(88)	(89)	(90)	
<b>Number of partnerships</b>	<b>254,206</b>	<b>10,369</b>	<b>243,837</b>	<b>13,564</b>	<b>44,434</b>	<b>1,816,889</b>	<b>1,781,949</b>
<b>Number of partners</b>	<b>5,163,383</b>	<b>375,341</b>	<b>4,788,042</b>	<b>52,396</b>	<b>1,275,532</b>	<b>7,887,184</b>	<b>7,577,856</b>
<b>Total assets</b>	<b>12,779,713,135</b>	<b>565,512,863</b>	<b>12,214,200,272</b>	<b>19,881,866</b>	<b>1,707,194,007</b>	<b>5,636,547,190</b>	<b>5,481,666,674</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>331,507,776</b>	<b>104,678,630</b>	<b>226,829,146</b>	<b>25,805,101</b>	<b>20,965,780</b>	<b>184,766,056</b>	<b>144,558,087</b>
Business receipts	172,438,858	59,560,195	112,878,663	24,441,842	10,931,024	150,321,821	114,662,678
Ordinary income from other partnerships and fiduciaries	53,722,679	1,978,859	51,743,821	65,357	4,090,794	12,748,143	12,362,409
Farm net profit	* 33,337	0	* 33,337	0	* 128	187,684	186,101
Net gain, noncapital assets	6,084,104	328,397	5,755,706	21,494	265,304	4,895,853	3,101,593
Other income	99,228,797	42,811,178	56,417,619	1,276,407	5,678,530	16,612,556	14,245,305
<b>Total deductions</b>	<b>261,478,595</b>	<b>98,366,193</b>	<b>163,112,402</b>	<b>22,061,613</b>	<b>19,440,047</b>	<b>169,290,150</b>	<b>134,645,816</b>
Cost of goods sold	54,537,496	43,987,043	10,550,452	7,965,643	5,192,394	68,429,574	57,311,069
Inventory, beginning of year	1,971,753	917,045	1,054,708	* 9,463	290,257	39,212,873	38,019,046
Purchases	39,901,427	35,677,258	4,224,169	781,847	3,437,508	25,181,849	21,866,715
Cost of labor	870,088	* 259,441	610,648	* 362,232	187,685	2,804,650	1,655,637
Additional inventory costs (section 263A)	81,888	62,165	19,723	* 127,252	* -2,989	1,729,289	1,725,317
Other costs	13,978,594	8,152,389	5,826,205	6,696,746	1,710,781	26,440,997	19,719,553
Less: Inventory, end of year	2,266,255	1,081,255	1,185,000	* 11,898	430,848	26,940,083	25,675,199
Salaries and wages	66,840,263	24,020,269	42,819,993	4,195,911	2,617,470	18,873,169	15,445,469
Guaranteed payments to partners	11,385,582	1,567,890	9,817,692	927,314	923,616	2,366,248	2,198,534
Rent paid	4,838,394	1,372,808	3,465,586	506,861	310,833	3,668,710	2,895,249
Interest paid	8,361,641	2,120,351	6,241,290	254,688	542,139	7,151,125	5,603,367
Taxes and licenses	3,923,311	1,331,677	2,591,634	341,466	163,932	3,288,106	2,725,637
Bad debts	683,578	77,512	606,066	35,853	272,932	516,700	381,357
Repairs and maintenance	591,128	151,698	439,430	65,862	46,639	1,415,774	1,058,235
Depreciation	3,280,262	817,283	2,462,979	134,676	421,077	13,411,263	3,297,085
Depletion	* 502	0	* 502	0	0	* 685	* 685
Retirement plans, etc.	1,272,542	692,977	579,565	71,900	44,342	160,364	105,184
Employee benefit programs	2,503,083	901,854	1,601,229	330,529	94,054	1,100,875	808,646
Ordinary loss from other partnerships and fiduciaries	25,337,833	918,661	24,419,172	* 7,839	3,884,604	7,451,915	7,127,235
Farm net loss	62,456	* 589	61,867	0	* 6,964	236,437	223,153
Net loss, noncapital assets	1,503,327	6,730	1,496,597	* 375	* 40,814	2,077,299	2,007,020
Other deductions	76,357,198	20,398,851	55,958,347	7,222,698	4,878,237	39,141,904	33,457,890
<b>Ordinary business income (loss)</b>	<b>70,029,182</b>	<b>6,312,437</b>	<b>63,716,745</b>	<b>3,743,488</b>	<b>1,525,733</b>	<b>15,475,907</b>	<b>9,912,270</b>
Net income	115,773,371	11,176,948	104,596,423	4,053,659	7,141,334	43,518,415	33,702,511
Loss	45,744,189	4,864,511	40,879,678	310,170	5,615,600	28,042,509	23,790,240
<b>Portfolio income (loss) distributed directly to partners</b>	<b>772,783,623</b>	<b>6,983,804</b>	<b>765,799,819</b>	<b>622,412</b>	<b>124,191,830</b>	<b>74,927,822</b>	<b>68,104,378</b>
Interest income	103,230,519	2,165,903	101,064,616	57,611	16,539,547	12,875,039	12,067,635
Dividend income	106,489,497	1,478,147	105,011,349	10,211	27,049,520	10,264,088	10,131,084
Royalties	9,052,021	102,510	8,949,511	* 4	559,641	7,129,491	1,927,585
Net short-term capital gain (loss)	50,642,642	-223,806	50,866,448	* 5,349	7,194,411	6,504,769	6,499,674
Net long-term capital gain (loss)	503,368,945	3,461,049	499,907,896	549,238	72,848,711	38,154,436	37,478,400
<b>Net rental real estate income (loss)</b>	<b>-2,499,725</b>	<b>31,663</b>	<b>-2,531,388</b>	<b>* 95</b>	<b>-227,638</b>	<b>44,197,972</b>	<b>43,861,476</b>
Net income	2,574,650	60,781	2,513,869	* 416	592,532	131,173,174	130,814,136
Loss	5,074,375	29,118	5,045,257	* 321	820,170	86,975,202	86,952,660
<b>Other net rental income (loss)</b>	<b>699,699</b>	<b>30,709</b>	<b>668,990</b>	<b>* 275</b>	<b>134,495</b>	<b>1,469,301</b>	<b>397,220</b>
Net income	1,117,968	33,850	1,084,118	* 275	137,715	4,288,338	899,706
Loss	418,268	* 3,141	415,128	0	3,220	2,819,037	502,486
<b>Total net income (loss) [1]</b>	<b>287,001,193</b>	<b>10,121,370</b>	<b>276,879,823</b>	<b>3,811,683</b>	<b>45,581,298</b>	<b>91,411,797</b>	<b>78,297,270</b>
Net income	328,666,475	14,497,519	314,168,956	4,091,092	51,080,938	199,693,922	180,845,671
Loss	41,665,282	4,376,149	37,289,133	279,408	5,499,640	108,282,125	102,548,402

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Real estate and rental and leasing—continued						
	Real estate—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(91)	(92)	(93)	(94)	(95)	(96)	(97)	
<b>Number of partnerships</b>	<b>605,322</b>	<b>726,353</b>	<b>18,525</b>	<b>108,373</b>	<b>323,377</b>	<b>27,163</b>	<b>7,776</b>
<b>Number of partners</b>	<b>2,548,073</b>	<b>2,890,074</b>	<b>69,206</b>	<b>485,239</b>	<b>1,585,263</b>	<b>131,684</b>	<b>177,645</b>
<b>Total assets</b>	<b>1,468,265,830</b>	<b>2,654,212,318</b>	<b>50,270,520</b>	<b>188,085,160</b>	<b>1,120,832,846</b>	<b>127,409,123</b>	<b>27,471,393</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,793,380</b>	<b>15,910,683</b>	<b>717,105</b>	<b>5,407,124</b>	<b>112,729,794</b>	<b>32,524,536</b>	<b>7,683,434</b>
Business receipts	7,817,606	11,131,016	624,537	4,114,658	90,974,862	28,616,666	7,042,477
Ordinary income from other partnerships and fiduciaries	950,754	2,158,346	* 55,871	261,479	8,935,959	177,167	* 208,567
Farm net profit	* 7,042	* 35,090	0	122,684	* 21,286	0	1,583
Net gain, noncapital assets	557,976	722,968	0	211,418	1,609,231	1,698,234	* 96,027
Other income	460,002	1,863,263	36,697	696,886	11,188,457	2,032,469	334,781
<b>Total deductions</b>	<b>9,198,302</b>	<b>14,917,374</b>	<b>672,401</b>	<b>5,207,581</b>	<b>104,650,159</b>	<b>32,757,316</b>	<b>1,887,017</b>
Cost of goods sold	4,540,559	4,901,359	62,388	2,501,510	45,305,254	10,864,929	* 253,576
Inventory, beginning of year	1,701,269	1,544,297	* 1,664	2,003,294	32,768,522	1,181,536	* 12,291
Purchases	2,125,910	2,498,176	8,656	973,316	16,260,658	3,143,607	* 171,527
Cost of labor	* 33,951	96,132	* 18,513	* 58,219	1,448,821	1,148,334	* 679
Additional inventory costs (section 263A)	* 202,796	63,141	0	* 2,868	1,456,511	3,947	* 25
Other costs	2,209,969	1,995,055	* 35,716	1,259,740	14,219,074	6,631,566	* 89,878
Less: Inventory, end of year	1,733,336	1,295,442	* 2,161	1,795,927	20,848,333	1,244,060	* 20,824
Salaries and wages	522,382	1,234,102	* 38,363	352,384	13,298,238	3,206,571	221,129
Guaranteed payments to partners	40,721	294,549	* 36,475	* 183,008	1,643,782	136,515	* 31,199
Rent paid	129,972	382,404	* 31,365	128,590	2,222,918	752,114	21,348
Interest paid	605,058	825,350	* 109,846	368,785	3,694,328	1,495,856	51,902
Taxes and licenses	206,854	424,956	36,156	112,327	1,945,345	538,972	23,497
Bad debts	17,148	48,153	* 489	1,753	313,815	133,721	* 1,621
Repairs and maintenance	73,442	176,258	* 14,843	76,486	717,206	354,572	2,968
Depreciation	256,558	676,537	* 54,020	334,818	1,975,153	10,067,615	46,563
Depletion	0	0	0	0	* 685	0	0
Retirement plans, etc.	1,663	12,055	* 220	* 375	90,871	54,239	* 941
Employee benefit programs	38,219	85,317	* 2,389	11,110	671,611	287,764	* 4,465
Ordinary loss from other partnerships and fiduciaries	383,495	1,422,565	* 23	305,235	5,015,917	322,491	* 2,189
Farm net loss	* 46,585	142,443	0	* 4,757	29,368	0	* 13,284
Net loss, noncapital assets	130,218	256,576	* 2,330	* 21,599	1,596,298	70,279	0
Other deductions	2,205,426	4,034,750	283,497	804,845	26,129,371	4,471,678	1,212,336
<b>Ordinary business income (loss)</b>	<b>595,078</b>	<b>993,309</b>	<b>44,704</b>	<b>199,544</b>	<b>8,079,635</b>	<b>-232,781</b>	<b>5,796,417</b>
Net income	3,019,578	4,874,456	213,168	1,423,387	24,171,922	3,703,262	6,112,643
Loss	2,424,500	3,881,147	168,464	1,223,843	16,092,287	3,936,043	316,226
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,433,694</b>	<b>22,496,904</b>	<b>84,389</b>	<b>3,236,143</b>	<b>37,853,248</b>	<b>1,450,849</b>	<b>5,372,594</b>
Interest income	1,268,741	4,262,975	33,556	432,534	6,069,829	763,516	43,889
Dividend income	927,925	3,479,607	* 2,995	352,882	5,367,675	121,075	11,929
Royalties	148,537	155,123	* 41,640	820,401	761,884	* 620	5,201,286
Net short-term capital gain (loss)	421,090	5,183,292	* -6,952	5,590	896,654	* 1,970	* 3,124
Net long-term capital gain (loss)	1,667,402	9,415,906	* 13,150	1,624,736	24,757,206	563,669	112,367
<b>Net rental real estate income (loss)</b>	<b>-8,744,593</b>	<b>53,269,686</b>	<b>3,132,198</b>	<b>4,332,538</b>	<b>-8,128,352</b>	<b>117,544</b>	<b>218,952</b>
Net income	27,296,206	85,515,834	3,237,439	6,035,953	8,728,705	139,350	219,687
Loss	36,040,799	32,246,148	105,241	1,703,415	16,857,057	* 21,807	* 735
<b>Other net rental income (loss)</b>	<b>101,836</b>	<b>-91,060</b>	<b>* 51,326</b>	<b>116,848</b>	<b>218,269</b>	<b>1,070,216</b>	<b>* 1,865</b>
Net income	118,405	228,390	* 54,138	169,631	329,141	3,386,767	* 1,865
Loss	16,569	319,450	* 2,812	* 52,783	110,872	2,316,551	0
<b>Total net income (loss) [1]</b>	<b>-5,702,477</b>	<b>62,069,640</b>	<b>3,306,420</b>	<b>6,254,746</b>	<b>12,368,940</b>	<b>1,840,190</b>	<b>11,274,337</b>
Net income	31,143,563	95,495,643	3,541,713	8,848,848	41,815,903	7,485,078	11,363,173
Loss	36,846,040	33,426,003	235,294	2,594,102	29,446,963	5,644,887	88,836

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services							Other professional, scientific, and technical services	
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services	
									(98)
<b>Number of partnerships</b>	<b>219,798</b>	<b>27,552</b>	<b>23,570</b>	<b>19,709</b>	<b>14,018</b>	<b>27,820</b>	<b>107,129</b>	<b>60,035</b>	
<b>Number of partners</b>	<b>810,461</b>	<b>156,069</b>	<b>86,357</b>	<b>50,854</b>	<b>51,930</b>	<b>117,614</b>	<b>347,638</b>	<b>191,602</b>	
<b>Total assets</b>	<b>254,070,855</b>	<b>43,431,071</b>	<b>24,950,824</b>	<b>11,797,430</b>	<b>4,135,948</b>	<b>27,080,394</b>	<b>142,675,189</b>	<b>79,606,471</b>	
<b>Income and deductions from a trade or business:</b>									
<b>Total income</b>	<b>473,961,507</b>	<b>154,597,856</b>	<b>82,286,034</b>	<b>26,074,331</b>	<b>3,690,635</b>	<b>34,769,207</b>	<b>172,543,444</b>	<b>98,069,761</b>	
Business receipts	456,769,722	153,211,778	80,722,532	25,478,005	3,604,363	34,230,508	159,522,536	87,833,299	
Ordinary income from other partnerships and fiduciaries	5,879,094	330,356	170,201	362,110	0	67,859	4,948,569	4,502,383	
Farm net profit	0	0	0	0	0	0	0	0	
Net gain, noncapital assets	299,065	18,712	3,204	3,097	* 10,013	40,411	223,628	86,942	
Other income	11,013,627	1,037,010	1,390,097	231,120	76,259	430,430	7,848,711	5,647,137	
<b>Total deductions</b>	<b>382,747,104</b>	<b>99,487,488</b>	<b>65,965,765</b>	<b>23,439,180</b>	<b>3,567,179</b>	<b>33,901,815</b>	<b>156,385,676</b>	<b>84,316,917</b>	
Cost of goods sold	90,337,104	1,729,468	7,272,921	10,967,394	1,413,711	11,727,415	57,226,195	21,692,823	
Inventory, beginning of year	2,027,536	* 2,705	* 947	56,499	185,676	166,214	1,615,495	486,676	
Purchases	28,804,438	* 10,840	* 307,962	1,405,536	729,863	4,451,402	21,898,836	6,642,139	
Cost of labor	17,893,715	* 341,385	* 5,011,647	2,598,426	* 232,608	3,001,678	6,707,972	3,816,306	
Additional inventory costs (section 263A)	647,196	* 15,419	* 37,970	* -179	* 24,410	* 246,451	323,125	* 118,488	
Other costs	42,420,689	1,361,091	1,915,808	6,983,590	446,331	4,049,596	27,664,272	11,125,860	
Less: Inventory, end of year	1,456,470	* 1,972	* 1,413	76,479	205,176	187,926	983,505	496,646	
Salaries and wages	115,092,435	42,849,320	25,436,835	4,894,038	626,833	7,809,408	33,476,001	23,312,603	
Guaranteed payments to partners	23,662,759	11,167,291	4,401,680	955,415	180,109	1,801,888	5,156,376	3,546,192	
Rent paid	15,811,775	9,406,588	2,308,551	573,822	166,085	577,995	2,778,734	1,445,860	
Interest paid	2,422,915	298,827	278,355	98,754	28,922	299,891	1,418,165	792,637	
Taxes and licenses	10,247,595	3,957,973	2,011,248	531,239	72,039	740,635	2,934,462	1,945,222	
Bad debts	429,126	179,707	18,421	16,866	* 8,456	90,421	115,256	70,526	
Repairs and maintenance	1,548,091	725,923	229,320	86,748	15,801	85,688	404,610	179,006	
Depreciation	4,142,483	1,266,009	541,085	489,086	56,118	448,911	1,341,273	718,641	
Depletion	0	0	0	0	0	0	0	0	
Retirement plans, etc.	4,645,069	1,802,596	1,174,431	140,780	5,958	212,692	1,308,611	1,122,389	
Employee benefit programs	7,075,013	2,643,883	1,432,011	326,427	44,488	503,186	2,125,018	1,501,363	
Ordinary loss from other partnerships and fiduciaries	1,615,988	165,205	4,401	139,930	0	126,408	1,180,045	689,443	
Farm net loss	* 14,024	0	0	0	0	0	* 14,024	0	
Net loss, noncapital assets	157,565	67,738	5,581	400	[2]	44,238	39,607	19,607	
Other deductions	105,545,163	23,226,958	20,850,926	4,218,282	948,659	9,433,039	46,867,298	27,280,604	
<b>Ordinary business income (loss)</b>	<b>91,214,403</b>	<b>55,110,368</b>	<b>16,320,269</b>	<b>2,635,151</b>	<b>123,456</b>	<b>867,392</b>	<b>16,157,767</b>	<b>13,752,844</b>	
Net income	103,390,925	55,847,949	16,502,323	3,340,217	420,408	3,340,529	23,939,499	16,163,808	
Loss	12,176,522	737,581	182,054	705,065	296,953	2,473,137	7,781,732	2,410,964	
<b>Portfolio income (loss) distributed directly to partners</b>	<b>6,372,329</b>	<b>106,179</b>	<b>312,428</b>	<b>260,939</b>	<b>242,999</b>	<b>818,942</b>	<b>4,630,841</b>	<b>1,800,723</b>	
Interest income	1,025,107	35,527	24,015	66,110	400	175,013	724,042	568,271	
Dividend income	432,268	10,207	76,065	145,984	0	21,668	178,344	128,365	
Royalties	1,029,280	1,457	0	* 1,872	* 134,559	* 50,360	841,033	25,721	
Net short-term capital gain (loss)	-86,964	1,538	* 735	* 19,431	0	* -56,410	-52,257	-87,342	
Net long-term capital gain (loss)	3,972,638	57,450	211,613	27,543	* 108,040	628,312	2,939,680	1,165,708	
<b>Net rental real estate income (loss)</b>	<b>249,301</b>	<b>29,793</b>	<b>24,309</b>	<b>* 1,031</b>	<b>0</b>	<b>* 12,192</b>	<b>181,976</b>	<b>143,472</b>	
Net income	305,629	36,280	* 24,361	* 2,542	0	* 12,192	230,254	178,318	
Loss	56,328	6,487	* 52	* 1,511	0	0	48,278	34,846	
<b>Other net rental income (loss)</b>	<b>10,165</b>	<b>-136</b>	<b>* 1,937</b>	<b>* -5,127</b>	<b>407</b>	<b>1,165</b>	<b>11,917</b>	<b>861</b>	
Net income	89,011	* 1,188	* 1,937	0	407	1,165	84,313	7,416	
Loss	78,846	* 1,323	0	* 5,127	0	0	72,395	* 6,555	
<b>Total net income (loss) [1]</b>	<b>93,960,525</b>	<b>55,187,217</b>	<b>16,446,596</b>	<b>2,845,022</b>	<b>258,822</b>	<b>1,127,790</b>	<b>18,095,079</b>	<b>14,619,534</b>	
Net income	105,762,984	55,919,841	16,628,152	3,520,881	484,027	3,515,537	25,694,546	16,913,365	
Loss	11,802,459	732,624	181,556	675,859	225,206	2,387,747	7,599,467	2,293,831	

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>Number of partnerships</b>	<b>14,565</b>	<b>32,529</b>	<b>32,717</b>	<b>66,433</b>	<b>62,119</b>	<b>4,314</b>	<b>28,821</b>
<b>Number of partners</b>	<b>41,646</b>	<b>114,390</b>	<b>1,336,133</b>	<b>167,211</b>	<b>155,407</b>	<b>11,804</b>	<b>69,862</b>
<b>Total assets</b>	<b>13,085,914</b>	<b>49,982,805</b>	<b>700,293,151</b>	<b>91,123,882</b>	<b>79,509,758</b>	<b>11,614,124</b>	<b>6,013,630</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>27,055,205</b>	<b>47,418,478</b>	<b>39,219,266</b>	<b>123,329,607</b>	<b>110,862,924</b>	<b>12,466,683</b>	<b>6,730,946</b>
Business receipts	26,582,946	45,106,291	19,409,531	111,026,660	98,774,647	12,252,013	6,651,301
Ordinary income from other partnerships and fiduciaries	88,526	357,660	14,730,987	1,362,141	1,353,001	* 9,140	* 39,187
Farm net profit	0	0	* 10,746	0	0	0	0
Net gain, noncapital assets	51,696	84,990	1,252,295	49,086	28,060	21,025	* 7,770
Other income	332,037	1,869,537	3,815,708	10,891,720	10,707,216	184,504	32,689
<b>Total deductions</b>	<b>25,227,445</b>	<b>46,841,315</b>	<b>32,110,617</b>	<b>116,629,930</b>	<b>104,590,121</b>	<b>12,039,808</b>	<b>6,860,969</b>
Cost of goods sold	12,082,953	23,450,419	10,064,605	47,369,755	40,976,915	6,392,840	993,849
Inventory, beginning of year	135,467	993,352	1,378,438	480,537	408,413	72,123	* 38,784
Purchases	3,110,596	12,146,100	6,860,952	7,235,128	6,507,860	727,267	112,030
Cost of labor	439,637	2,452,028	951,130	23,632,311	22,534,063	1,098,248	* 202,939
Additional inventory costs (section 263A)	* 127,735	76,902	7,926	437,415	400,750	* 36,665	* 15
Other costs	8,462,568	8,075,845	2,579,630	16,175,048	11,612,312	4,562,736	685,316
Less: Inventory, end of year	193,050	293,808	1,713,470	590,684	486,484	104,200	* 45,235
Salaries and wages	4,310,429	5,852,969	4,013,875	27,698,707	26,330,630	1,368,077	1,904,103
Guaranteed payments to partners	559,906	1,050,279	872,774	1,681,894	1,597,008	84,887	203,218
Rent paid	570,380	762,494	469,845	2,096,880	1,942,951	153,929	506,116
Interest paid	243,855	381,672	2,438,581	1,155,865	933,003	222,863	96,930
Taxes and licenses	421,012	568,227	423,996	2,933,887	2,726,115	207,772	201,620
Bad debts	21,319	23,411	250,087	188,682	176,005	12,677	65,861
Repairs and maintenance	108,988	116,616	161,964	613,849	382,620	231,229	38,347
Depreciation	223,034	399,598	1,331,988	1,485,361	953,296	532,065	148,235
Depletion	0	0	8,825	* 37,847	0	* 37,847	0
Retirement plans, etc.	59,751	126,471	29,467	247,710	230,461	17,249	15,450
Employee benefit programs	224,409	399,246	251,627	1,422,481	1,298,592	123,889	103,789
Ordinary loss from other partnerships and fiduciaries	10,722	479,880	5,526,654	682,894	661,416	* 21,478	* 33,150
Farm net loss	0	* 14,024	* 2,984	* 1,408	* 1,408	0	0
Net loss, noncapital assets	19,170	* 830	186,161	36,288	35,976	* 311	1,006
Other deductions	6,371,516	13,215,178	6,077,183	28,976,421	26,343,726	2,632,695	2,549,295
<b>Ordinary business income (loss)</b>	<b>1,827,760</b>	<b>577,163</b>	<b>7,108,650</b>	<b>6,699,677</b>	<b>6,272,803</b>	<b>426,874</b>	<b>-130,023</b>
Net income	2,548,475	5,227,216	16,453,443	10,619,575	9,587,741	1,031,833	751,052
Loss	720,715	4,650,053	9,344,793	3,919,898	3,314,939	604,959	881,075
<b>Portfolio income (loss) distributed directly to partners</b>	<b>726,775</b>	<b>2,103,342</b>	<b>37,502,197</b>	<b>1,045,155</b>	<b>981,918</b>	<b>63,238</b>	<b>70,409</b>
Interest income	26,217	129,554	5,086,787	318,712	262,801	55,911	1,767
Dividend income	799	49,179	9,635,049	67,269	67,036	* 233	* 478
Royalties	* 7	815,306	934,107	124,013	121,305	* 2,708	* 49,635
Net short-term capital gain (loss)	* -5	35,090	1,065,623	-7,551	-7,551	0	* 263
Net long-term capital gain (loss)	699,757	1,074,214	20,780,631	542,713	538,327	* 4,386	* 18,266
<b>Net rental real estate income (loss)</b>	<b>* 3,497</b>	<b>35,007</b>	<b>429,420</b>	<b>-27,348</b>	<b>-27,275</b>	<b>* -73</b>	<b>* 2,862</b>
Net income	* 4,875	47,061	923,776	47,518	47,345	* 174	* 12,942
Loss	* 1,377	* 12,054	494,356	74,866	74,620	* 246	* 10,080
<b>Other net rental income (loss)</b>	<b>* -1,504</b>	<b>12,561</b>	<b>6,951</b>	<b>21,960</b>	<b>25,267</b>	<b>* -3,307</b>	<b>* 70</b>
Net income	* 28,586	* 48,311	154,895	26,358	* 26,067	* 291	* 70
Loss	* 30,090	* 35,750	147,944	* 4,398	* 799	* 3,598	0
<b>Total net income (loss) [1]</b>	<b>1,856,777</b>	<b>1,618,769</b>	<b>23,200,963</b>	<b>7,204,283</b>	<b>6,721,936</b>	<b>482,346</b>	<b>-75,210</b>
Net income	2,570,256	6,210,924	31,279,537	11,012,741	9,936,125	1,076,616	758,744
Loss	713,480	4,592,156	8,078,574	3,808,458	3,214,189	594,269	833,954

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships</b>	<b>85,027</b>	<b>32,023</b>	<b>15,119</b>	<b>6,338</b>	<b>5,055</b>	<b>3,856</b>	<b>1,053</b>
<b>Number of partners</b>	<b>374,499</b>	<b>141,690</b>	<b>36,804</b>	<b>53,873</b>	<b>28,642</b>	<b>12,273</b>	<b>14,825</b>
<b>Total assets</b>	<b>162,530,713</b>	<b>17,024,310</b>	<b>4,136,069</b>	<b>25,011,661</b>	<b>8,914,969</b>	<b>2,827,885</b>	<b>855,309</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>270,045,415</b>	<b>76,913,114</b>	<b>10,271,733</b>	<b>37,728,280</b>	<b>15,734,792</b>	<b>8,624,220</b>	<b>1,905,163</b>
Business receipts	252,992,046	67,383,809	9,682,255	35,722,727	13,917,024	8,580,354	1,883,081
Ordinary income from other partnerships and fiduciaries	2,986,453	361,924	* 350,090	652,254	557,106	* 605	* 128
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	240,588	24,630	* 21	22,187	49,444	* 6,275	* 12,025
Other income	13,826,327	9,142,751	239,367	1,331,112	1,211,218	36,986	* 9,928
<b>Total deductions</b>	<b>237,237,739</b>	<b>62,415,460</b>	<b>8,776,963</b>	<b>30,356,947</b>	<b>13,437,533</b>	<b>8,478,099</b>	<b>1,795,988</b>
Cost of goods sold	15,144,581	3,371,674	1,100,608	1,401,025	1,874,686	1,649,121	* 546,970
Inventory, beginning of year	276,065	34,737	* 41,990	99,444	26,419	* 19,361	0
Purchases	3,918,414	1,367,826	551,078	649,866	401,716	324,370	106,194
Cost of labor	4,492,490	344,929	* 251,051	* 216,650	551,858	801,746	* 157,613
Additional inventory costs (section 263A)	180,362	* 63,182	* 3,028	* 38,857	* 8,805	* 1,669	0
Other costs	6,594,396	1,589,860	319,490	505,238	912,103	525,220	* 283,162
Less: Inventory, end of year	317,146	28,860	66,029	109,030	26,215	* 23,243	0
Salaries and wages	70,151,900	20,368,380	2,874,188	6,364,756	3,027,001	3,414,575	* 364,763
Guaranteed payments to partners	7,968,969	6,692,297	336,338	169,191	271,077	129,563	* 198,289
Rent paid	12,076,045	2,811,629	485,080	1,515,584	601,162	243,310	35,346
Interest paid	2,773,891	246,792	94,703	298,437	215,239	56,846	* 15,367
Taxes and licenses	8,940,572	1,460,616	254,239	909,215	328,574	306,124	35,376
Bad debts	5,707,799	153,117	20,843	589,327	168,897	98,678	* 22,123
Repairs and maintenance	3,040,285	538,508	43,781	483,718	376,481	32,761	* 8,675
Depreciation	5,548,554	697,294	86,272	824,035	587,144	88,493	40,680
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	1,300,017	960,831	24,499	82,278	52,552	9,626	* 3,111
Employee benefit programs	5,951,873	1,070,957	165,256	688,419	338,558	151,830	* 16,001
Ordinary loss from other partnerships and fiduciaries	353,457	15,334	* 20,645	* 88,708	* 7,107	* 25,429	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	77,211	1,053	0	8,743	* 25,976	* 58	* 33
Other deductions	98,202,584	24,026,980	3,270,510	16,933,512	5,563,078	2,271,684	509,255
<b>Ordinary business income (loss)</b>	<b>32,807,676</b>	<b>14,497,654</b>	<b>1,494,770</b>	<b>7,371,333</b>	<b>2,297,258</b>	<b>146,121</b>	<b>109,174</b>
Net income	39,456,922	15,142,310	1,623,380	8,831,028	2,919,383	497,067	* 163,902
Loss	6,649,246	644,655	128,609	1,459,695	622,124	350,947	* 54,728
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,473,836</b>	<b>766,686</b>	<b>55,814</b>	<b>216,731</b>	<b>214,982</b>	<b>467</b>	<b>* 108</b>
Interest income	529,016	20,602	3,312	16,455	5,118	388	* 108
Dividend income	16,134	5,383	* 894	* 174	* 3,523	* 79	0
Royalties	* 55,026	2	0	0	0	0	0
Net short-term capital gain (loss)	68,738	* -213	* 56,997	* 1,567	[2]	0	0
Net long-term capital gain (loss)	1,804,922	740,912	* -5,389	198,534	* 206,342	0	0
<b>Net rental real estate income (loss)</b>	<b>118,097</b>	<b>47,837</b>	<b>* 2,589</b>	<b>65,864</b>	<b>* -2,477</b>	<b>* -125</b>	<b>0</b>
Net income	295,405	51,389	* 2,589	* 66,030	* 1,981	0	0
Loss	177,308	* 3,552	0	* 167	* 4,457	* 125	0
<b>Other net rental income (loss)</b>	<b>68,965</b>	<b>* 23,800</b>	<b>0</b>	<b>* 1,230</b>	<b>* 14,413</b>	<b>0</b>	<b>0</b>
Net income	109,346	* 23,800	0	* 1,230	* 14,413	0	0
Loss	* 40,381	0	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>33,594,914</b>	<b>14,595,278</b>	<b>1,501,567</b>	<b>7,455,056</b>	<b>2,317,836</b>	<b>146,463</b>	<b>109,282</b>
Net income	40,203,434	15,224,239	1,630,164	8,846,768	2,936,723	497,221	* 164,009
Loss	6,608,520	628,961	128,597	1,391,712	618,887	350,759	* 54,727

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships</b>	<b>866</b>	<b>10,851</b>	<b>9,866</b>	<b>73,874</b>	<b>42,481</b>	<b>* 1,122</b>	<b>30,271</b>
<b>Number of partners</b>	<b>13,027</b>	<b>52,017</b>	<b>21,349</b>	<b>473,766</b>	<b>294,033</b>	<b>* 3,355</b>	<b>176,377</b>
<b>Total assets</b>	<b>47,881,172</b>	<b>52,663,250</b>	<b>3,216,087</b>	<b>127,770,151</b>	<b>69,216,431</b>	<b>* 376,425</b>	<b>58,177,295</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>53,257,919</b>	<b>61,578,548</b>	<b>4,031,646</b>	<b>78,916,678</b>	<b>42,587,582</b>	<b>* 208,273</b>	<b>36,120,822</b>
Business receipts	51,293,919	60,594,281	3,934,596	68,637,154	34,600,133	* 207,730	33,829,291
Ordinary income from other partnerships and fiduciaries	877,394	167,974	* 18,978	2,996,283	1,971,193	0	1,025,091
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	25,502	87,461	* 13,042	287,302	205,969	* 26	81,307
Other income	1,061,105	728,831	65,029	6,995,938	5,810,287	* 518	1,185,133
<b>Total deductions</b>	<b>47,335,256</b>	<b>60,919,319</b>	<b>3,722,174</b>	<b>76,882,867</b>	<b>41,574,103</b>	<b>* 266,826</b>	<b>35,041,937</b>
Cost of goods sold	894,543	3,732,015	573,939	10,434,627	5,004,938	* 109,162	5,320,527
Inventory, beginning of year	* 18,037	35,419	* 658	1,687,584	982,892	* 2,871	701,820
Purchases	* 138,879	265,070	* 113,415	3,053,516	759,227	* 85,834	2,208,455
Cost of labor	137,067	2,025,178	* 6,398	1,284,215	675,540	* 23,177	585,498
Additional inventory costs (section 263A)	* 4	* 64,819	0	49,903	30,877	0	19,026
Other costs	* 619,837	1,385,486	* 454,000	6,103,935	3,588,778	0	2,515,158
Less: Inventory, end of year	* 19,279	43,957	* 533	1,744,526	1,032,376	* 2,721	709,429
Salaries and wages	10,944,886	21,452,822	1,340,528	20,355,499	13,153,543	* 22,393	7,179,562
Guaranteed payments to partners	32,737	80,342	59,135	927,774	462,696	0	465,077
Rent paid	1,302,423	4,788,866	292,646	3,131,100	973,716	* 64,776	2,092,608
Interest paid	662,643	1,083,257	100,608	2,440,491	1,207,596	* 4	1,232,892
Taxes and licenses	1,669,195	3,794,901	182,333	4,503,430	1,197,829	* 4,522	3,301,079
Bad debts	4,163,483	483,318	* 8,012	217,175	66,575	* 182	150,418
Repairs and maintenance	876,871	618,776	60,714	1,129,278	333,570	* 4,015	791,693
Depreciation	1,743,558	1,424,178	56,900	4,280,518	1,326,374	* 4,711	2,949,433
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	90,261	73,150	* 3,710	425,159	379,051	0	46,108
Employee benefit programs	1,768,951	1,711,073	40,828	957,992	611,000	0	346,993
Ordinary loss from other partnerships and fiduciaries	7,147	188,885	202	1,013,354	683,216	0	330,137
Farm net loss	0	0	0	* 4,445	0	0	* 4,445
Net loss, noncapital assets	35,136	6,202	9	232,338	67,767	0	164,572
Other deductions	23,143,419	21,481,535	1,002,611	26,829,686	16,106,232	* 57,061	10,666,393
<b>Ordinary business income (loss)</b>	<b>5,922,664</b>	<b>659,229</b>	<b>309,471</b>	<b>2,033,811</b>	<b>1,013,479</b>	<b>* -58,553</b>	<b>1,078,885</b>
Net income	6,797,798	3,002,896	479,158	9,594,818	5,184,392	* 3,365	4,407,061
Loss	875,134	2,343,667	169,687	7,561,007	4,170,913	* 61,918	3,328,176
<b>Portfolio income (loss) distributed directly to partners</b>	<b>453,399</b>	<b>722,005</b>	<b>43,645</b>	<b>2,944,064</b>	<b>2,465,495</b>	<b>* 6</b>	<b>478,562</b>
Interest income	285,293	197,522	219	313,775	203,076	* 6	110,693
Dividend income	974	5,107	0	87,674	39,695	0	47,980
Royalties	0	* 55,025	0	232,409	217,168	0	* 15,240
Net short-term capital gain (loss)	* 288	* 10,099	0	18,352	-4,928	0	* 23,280
Net long-term capital gain (loss)	166,844	454,252	43,427	2,291,854	2,010,485	0	281,369
<b>Net rental real estate income (loss)</b>	<b>-11,928</b>	<b>16,495</b>	<b>* -159</b>	<b>74,948</b>	<b>20,601</b>	<b>0</b>	<b>54,347</b>
Net income	31,919	141,497	0	102,341	31,635	0	70,706
Loss	43,847	125,002	* 159	27,393	11,034	0	16,359
<b>Other net rental income (loss)</b>	<b>49,650</b>	<b>-20,127</b>	<b>0</b>	<b>53,235</b>	<b>3,105</b>	<b>0</b>	<b>50,130</b>
Net income	49,679	* 20,224	0	53,875	3,451	0	* 50,424
Loss	* 29	* 40,351	0	640	346	0	* 294
<b>Total net income (loss) [1]</b>	<b>6,246,652</b>	<b>913,250</b>	<b>309,531</b>	<b>2,795,853</b>	<b>1,497,125</b>	<b>* -58,547</b>	<b>1,357,275</b>
Net income	7,082,720	3,342,299	479,292	10,040,460	5,524,159	* 3,371	4,512,929
Loss	836,068	2,429,049	169,760	7,244,607	4,027,034	* 61,918	3,155,654

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>Number of partnerships</b>	<b>138,213</b>	<b>42,484</b>	<b>95,729</b>	<b>85,640</b>	<b>42,645</b>
<b>Number of partners</b>	<b>516,694</b>	<b>192,332</b>	<b>324,362</b>	<b>279,902</b>	<b>90,600</b>
<b>Total assets</b>	<b>252,088,086</b>	<b>196,472,614</b>	<b>55,615,472</b>	<b>25,065,311</b>	<b>12,172,736</b>
<b>Income and deductions from a trade or business:</b>					
<b>Total income</b>	<b>203,175,747</b>	<b>76,637,170</b>	<b>126,538,578</b>	<b>33,662,740</b>	<b>19,137,571</b>
Business receipts	196,872,096	73,290,041	123,582,055	33,077,430	18,957,955
Ordinary income from other partnerships and fiduciaries	1,731,152	1,033,019	698,134	* 81,942	* 2,956
Farm net profit	* 176	0	* 176	0	0
Net gain, noncapital assets	525,023	276,004	249,019	178,716	34,567
Other income	4,047,301	2,038,106	2,009,194	324,653	142,093
<b>Total deductions</b>	<b>199,911,926</b>	<b>75,731,721</b>	<b>124,180,205</b>	<b>32,123,705</b>	<b>18,528,738</b>
Cost of goods sold	60,902,258	9,676,641	51,225,617	12,317,534	9,479,585
Inventory, beginning of year	2,182,805	716,789	1,466,016	1,021,810	796,147
Purchases	42,035,830	3,769,649	38,266,181	7,638,044	6,783,358
Cost of labor	9,717,079	1,787,614	7,929,464	2,462,126	1,779,707
Additional inventory costs (section 263A)	472,729	48,956	423,773	103,451	98,966
Other costs	8,902,247	4,127,117	4,775,131	2,362,021	1,040,515
Less: Inventory, end of year	2,408,432	773,483	1,634,949	1,269,917	1,019,108
Salaries and wages	37,228,446	13,536,956	23,691,491	5,919,722	2,557,809
Guaranteed payments to partners	1,034,713	270,855	763,858	790,789	336,648
Rent paid	11,478,646	2,450,291	9,028,356	2,250,537	1,007,975
Interest paid	7,185,377	6,053,961	1,131,416	679,736	403,172
Taxes and licenses	9,145,443	4,698,969	4,446,474	932,660	461,449
Bad debts	128,900	83,749	45,151	20,755	16,595
Repairs and maintenance	4,080,847	2,067,141	2,013,706	467,771	266,066
Depreciation	10,754,623	6,966,220	3,788,403	955,602	447,996
Depletion	0	0	0	0	0
Retirement plans, etc.	103,208	53,611	49,597	28,276	14,864
Employee benefit programs	2,039,018	1,347,891	691,127	262,805	99,275
Ordinary loss from other partnerships and fiduciaries	1,254,575	938,829	315,746	* 123,833	* 118,371
Farm net loss	* 2,417	* 2,417	0	0	0
Net loss, noncapital assets	390,849	73,392	317,457	5,840	* 1,809
Other deductions	54,182,607	27,510,799	26,671,808	7,367,845	3,317,124
<b>Ordinary business income (loss)</b>	<b>3,263,822</b>	<b>905,449</b>	<b>2,358,373</b>	<b>1,539,035</b>	<b>608,834</b>
Net income	14,285,786	7,127,153	7,158,633	3,149,368	1,448,256
Loss	11,021,964	6,221,704	4,800,260	1,610,333	839,422
<b>Portfolio income (loss) distributed directly to partners</b>	<b>912,763</b>	<b>747,614</b>	<b>165,149</b>	<b>223,458</b>	<b>96,404</b>
Interest income	288,748	235,141	53,607	19,898	2,610
Dividend income	147,180	144,787	2,393	42,672	* 134
Royalties	188,001	145,042	42,959	5	5
Net short-term capital gain (loss)	6,145	1,691	4,454	* 351	* -478
Net long-term capital gain (loss)	282,688	220,952	61,736	160,533	* 94,133
<b>Net rental real estate income (loss)</b>	<b>13,491</b>	<b>-35,589</b>	<b>49,080</b>	<b>26,693</b>	<b>* -21,039</b>
Net income	290,895	234,674	56,221	51,703	* 3,664
Loss	277,404	270,263	* 7,141	* 25,010	* 24,703
<b>Other net rental income (loss)</b>	<b>105,869</b>	<b>* 104,415</b>	<b>* 1,454</b>	<b>* 13,019</b>	<b>* 2,465</b>
Net income	* 106,560	* 105,020	* 1,539	* 13,019	* 2,465
Loss	* 691	* 605	* 86	0	0
<b>Total net income (loss) [1]</b>	<b>4,007,110</b>	<b>1,499,245</b>	<b>2,507,865</b>	<b>1,641,321</b>	<b>593,008</b>
Net income	14,785,982	7,558,490	7,227,492	3,252,945	1,449,774
Loss	10,778,871	6,059,245	4,719,627	1,611,625	856,766

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—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—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
<b>Number of partnerships</b>	<b>27,503</b>	<b>15,142</b>	<b>42,878</b>	<b>* 117</b>	<b>0</b>
<b>Number of partners</b>	<b>58,383</b>	<b>32,217</b>	<b>188,819</b>	<b>* 484</b>	<b>0</b>
<b>Total assets</b>	<b>9,710,085</b>	<b>2,462,651</b>	<b>12,398,853</b>	<b>* 493,722</b>	<b>0</b>
<b>Income and deductions from a trade or business:</b>					
<b>Total income</b>	<b>12,689,961</b>	<b>6,447,610</b>	<b>14,318,340</b>	<b>* 206,829</b>	<b>0</b>
Business receipts	12,586,200	6,371,755	13,912,646	* 206,829	0
Ordinary income from other partnerships and fiduciaries	* 2,956	0	* 78,986	0	0
Farm net profit	0	0	0	0	0
Net gain, noncapital assets	22,582	* 11,985	144,149	0	0
Other income	78,223	63,870	182,559	0	0
<b>Total deductions</b>	<b>12,599,746</b>	<b>5,928,992</b>	<b>13,425,501</b>	<b>* 169,466</b>	<b>0</b>
Cost of goods sold	5,845,172	3,634,413	2,691,305	* 146,644	0
Inventory, beginning of year	335,105	461,042	225,664	0	0
Purchases	4,514,131	2,269,227	854,686	0	0
Cost of labor	1,080,149	699,558	682,419	0	0
Additional inventory costs (section 263A)	* 13,606	* 85,360	* 4,485	0	0
Other costs	404,562	635,953	1,174,862	* 146,644	0
Less: Inventory, end of year	502,381	516,726	250,810	0	0
Salaries and wages	1,893,573	664,236	3,359,118	* 2,796	0
Guaranteed payments to partners	169,612	167,037	441,897	* 12,243	0
Rent paid	813,004	194,971	1,240,095	* 2,467	0
Interest paid	361,266	41,906	276,256	* 308	0
Taxes and licenses	376,755	84,694	470,778	* 434	0
Bad debts	9,203	7,392	4,159	0	0
Repairs and maintenance	225,552	40,514	201,704	0	0
Depreciation	379,341	68,655	507,465	* 140	0
Depletion	0	0	0	0	0
Retirement plans, etc.	10,368	4,496	12,513	* 899	0
Employee benefit programs	60,350	38,924	163,531	0	0
Ordinary loss from other partnerships and fiduciaries	* 118,357	14	* 5,462	0	0
Farm net loss	0	0	0	0	0
Net loss, noncapital assets	* 380	1,428	* 4,031	0	0
Other deductions	2,336,813	980,311	4,047,187	* 3,535	0
<b>Ordinary business income (loss)</b>	<b>90,215</b>	<b>518,619</b>	<b>892,839</b>	<b>* 37,362</b>	<b>0</b>
Net income	822,674	625,582	1,663,750	* 37,362	0
Loss	732,459	106,963	770,911	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>89,101</b>	<b>7,303</b>	<b>107,620</b>	<b>* 19,434</b>	<b>0</b>
Interest income	2,452	159	17,287	0	0
Dividend income	* 104	* 30	* 36,449	* 6,088	0
Royalties	2	3	0	0	0
Net short-term capital gain (loss)	* -469	-9	* 829	0	0
Net long-term capital gain (loss)	* 87,013	* 7,120	* 53,055	* 13,346	0
<b>Net rental real estate income (loss)</b>	<b>* -21,039</b>	<b>0</b>	<b>47,732</b>	<b>0</b>	<b>0</b>
Net income	* 3,664	0	48,040	0	0
Loss	* 24,703	0	* 308	0	0
<b>Other net rental income (loss)</b>	<b>* 2,465</b>	<b>0</b>	<b>* 10,555</b>	<b>0</b>	<b>0</b>
Net income	* 2,465	0	* 10,555	0	0
Loss	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>74,198</b>	<b>518,810</b>	<b>1,004,862</b>	<b>* 43,451</b>	<b>0</b>
Net income	824,017	625,758	1,759,720	* 43,451	0
Loss	749,819	106,948	754,858	0	0

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at the end of the article text.

[2] Between -\$500 and +\$500.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>2,018,536</b>	<b>82,927</b>	<b>42,252</b>	<b>28,099</b>	<b>3,415</b>	<b>606</b>	<b>8,555</b>
<b>Number of partners</b>	<b>18,298,410</b>	<b>263,463</b>	<b>135,252</b>	<b>92,630</b>	<b>13,514</b>	<b>1,364</b>	<b>20,703</b>
<b>Total assets</b>	<b>19,340,531,260</b>	<b>110,596,550</b>	<b>45,473,701</b>	<b>31,861,141</b>	<b>23,123,490</b>	<b>2,655,001</b>	<b>7,483,218</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>4,413,715,050</b>	<b>35,366,249</b>	<b>12,817,123</b>	<b>8,534,403</b>	<b>2,112,573</b>	<b>1,305,849</b>	<b>10,596,301</b>
Business receipts	4,046,911,238	21,858,563	4,729,098	4,009,167	2,048,488	1,226,818	9,844,992
Ordinary income from other partnerships and fiduciaries	140,752,774	1,079,334	673,127	149,913	* 4,576	* 26	251,692
Farm net profit	10,941,065	10,749,134	6,906,009	3,684,452	* 311	0	* 158,362
Net gain, noncapital assets	23,499,415	1,157,723	448,448	655,947	* 11,184	* 35,642	6,502
Other income	191,610,559	521,495	60,441	34,925	48,015	* 43,363	334,752
<b>Total deductions</b>	<b>3,735,285,117</b>	<b>22,146,509</b>	<b>5,093,057</b>	<b>4,402,970</b>	<b>2,037,136</b>	<b>1,085,065</b>	<b>9,528,281</b>
Cost of goods sold	2,310,420,913	14,664,103	3,241,094	2,736,382	1,210,668	* 497,449	6,978,511
Inventory, beginning of year	192,480,327	1,828,152	499,345	406,899	* 151,339	* 33,931	736,638
Purchases	1,652,140,909	11,031,198	2,179,990	2,294,920	711,061	* 6,351	5,838,877
Cost of labor	110,363,936	602,385	213,049	* 84,436	* 12,421	* 143,257	149,222
Additional inventory costs (section 263A)	12,288,668	188,386	* 150,836	2,390	1,896	* 18,216	* 15,048
Other costs	547,967,340	3,039,267	675,002	409,877	468,922	* 330,372	1,155,094
Less: Inventory, end of year	204,820,268	2,025,284	477,129	462,140	* 134,970	* 34,677	916,368
Salaries and wages	402,973,517	1,553,601	266,649	375,073	119,252	* 15,541	777,086
Guaranteed payments to partners	51,017,894	637,682	242,146	240,080	* 37,974	* 36,058	81,424
Rent paid	66,510,373	183,927	54,760	21,540	* 22,706	* 9,484	75,437
Interest paid	45,773,089	171,073	20,433	35,585	37,936	24,778	52,340
Taxes and licenses	62,608,060	252,740	45,670	48,045	22,371	13,330	123,324
Bad debts	9,287,762	6,160	* 465	* 551	0	* 4	5,140
Repairs and maintenance	21,079,976	280,323	34,096	30,753	46,774	* 30,039	138,660
Depreciation	89,484,531	367,205	63,828	62,126	43,544	* 14,746	182,961
Depletion	756,929	* 10,417	0	0	* 10,417	0	0
Retirement plans, etc.	11,066,806	23,050	* 5,556	* 1,885	* 360	* 302	14,947
Employee benefit programs	27,273,540	67,130	8,176	16,697	* 3,337	* 2,123	36,797
Ordinary loss from other partnerships and fiduciaries	7,747,869	165,010	* 21,215	* 80,372	* 11,118	* 36,850	* 15,456
Farm net loss	1,032,139	742,003	471,101	262,588	0	0	* 8,313
Net loss, noncapital assets	1,425,076	* 1,174	* 160	* 721	4	* 81	* 208
Other deductions	626,826,642	3,020,910	617,710	490,571	470,674	404,279	1,037,676
<b>Ordinary business income (loss)</b>	<b>678,429,933</b>	<b>13,219,741</b>	<b>7,724,066</b>	<b>4,131,433</b>	<b>75,437</b>	<b>220,784</b>	<b>1,068,020</b>
Net income	689,281,044	13,494,588	7,811,362	4,254,568	116,279	235,568	1,076,811
Loss	10,851,111	274,847	* 87,296	123,135	* 40,843	* 14,783	* 8,791
<b>Portfolio income (loss) distributed directly to partners</b>	<b>975,582,929</b>	<b>3,451,417</b>	<b>906,192</b>	<b>1,627,946</b>	<b>736,205</b>	<b>55,130</b>	<b>125,944</b>
Interest income	146,917,563	556,010	122,843	49,506	340,890	6,443	36,328
Dividend income	159,557,053	373,158	182,668	106,908	* 5,498	* 26,068	52,016
Royalties	32,819,172	1,616,008	* 281,460	925,138	* 386,470	* 22,623	* 317
Net short-term capital gain (loss)	54,435,381	13,707	20,676	-5,235	* 14	0	* -1,749
Net long-term capital gain (loss)	581,853,759	892,535	298,545	551,629	* 3,334	* -5	39,031
<b>Net rental real estate income (loss)</b>	<b>132,091,305</b>	<b>381,955</b>	<b>235,392</b>	<b>67,820</b>	<b>* 36,439</b>	<b>0</b>	<b>42,303</b>
Net income	136,757,671	406,115	249,701	75,041	* 37,406	0	43,966
Loss	4,666,367	24,161	14,309	* 7,222	* 967	0	* 1,663
<b>Other net rental income (loss)</b>	<b>6,306,891</b>	<b>53,910</b>	<b>* 8,540</b>	<b>28,338</b>	<b>* 15,111</b>	<b>* 1,007</b>	<b>* 915</b>
Net income	7,224,916	53,978	* 8,540	28,338	* 15,111	* 1,007	* 982
Loss	918,024	* 68	0	0	0	0	* 68
<b>Total net income [1]</b>	<b>1,156,121,917</b>	<b>16,200,782</b>	<b>8,554,969</b>	<b>5,309,143</b>	<b>859,844</b>	<b>276,926</b>	<b>1,199,899</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>19,150</b>	<b>16,893</b>	[d]	[d]	<b>1,601</b>	<b>75,071</b>	<b>21,267</b>
<b>Number of partners</b>	<b>2,057,113</b>	<b>1,661,646</b>	[d]	[d]	<b>7,334</b>	<b>185,788</b>	<b>55,155</b>
<b>Total assets</b>	<b>463,742,944</b>	<b>412,785,223</b>	[d]	[d]	<b>210,641,026</b>	<b>125,181,952</b>	<b>73,433,830</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>199,192,990</b>	<b>161,380,120</b>	[d]	[d]	<b>131,762,473</b>	<b>220,248,941</b>	<b>120,439,071</b>
Business receipts	180,754,077	144,584,917	[d]	[d]	126,046,353	216,839,947	118,530,902
Ordinary income from other partnerships and fiduciaries	8,541,910	7,656,910	[d]	[d]	4,263,934	1,120,120	900,146
Farm net profit	* 2,328	* 2,328	[d]	[d]	0	* 7,055	0
Net gain, noncapital assets	4,274,781	4,117,241	[d]	[d]	383,374	309,806	39,078
Other income	5,619,893	5,018,724	[d]	[d]	1,068,812	1,972,013	968,944
<b>Total deductions</b>	<b>123,178,348</b>	<b>91,123,903</b>	[d]	[d]	<b>121,257,828</b>	<b>201,765,042</b>	<b>111,900,286</b>
Cost of goods sold	55,111,980	32,738,321	[d]	[d]	97,419,321	173,116,014	100,698,762
Inventory, beginning of year	3,211,273	738,948	[d]	[d]	2,569,946	18,747,261	15,124,951
Purchases	14,025,974	9,866,662	[d]	[d]	78,098,310	47,228,410	27,941,365
Cost of labor	4,146,914	726,974	[d]	[d]	225,868	17,634,640	4,704,612
Additional inventory costs (section 263A)	310,748	-2,014	[d]	[d]	-100,611	2,795,942	1,870,705
Other costs	37,021,887	22,282,219	[d]	[d]	18,774,538	106,427,940	66,632,382
Less: Inventory, end of year	3,604,816	874,468	[d]	[d]	2,148,730	19,718,180	15,575,254
Salaries and wages	5,736,352	3,568,516	[d]	[d]	1,410,925	7,783,234	2,997,460
Guaranteed payments to partners	246,776	190,912	[d]	[d]	160,221	1,746,002	598,127
Rent paid	1,051,469	556,898	[d]	[d]	637,081	946,832	285,140
Interest paid	5,308,338	4,813,242	[d]	[d]	2,847,221	929,249	470,583
Taxes and licenses	3,956,870	3,626,473	[d]	[d]	1,300,773	1,196,519	431,862
Bad debts	55,777	21,555	[d]	[d]	57,406	93,022	22,562
Repairs and maintenance	1,058,855	660,152	[d]	[d]	1,368,363	470,525	137,620
Depreciation	14,344,983	12,938,344	[d]	[d]	7,256,272	1,141,269	344,217
Depletion	511,373	* 7,749	[d]	[d]	1,123	* 64	* 61
Retirement plans, etc.	102,104	68,803	[d]	[d]	86,253	123,775	58,662
Employee benefit programs	608,916	441,874	[d]	[d]	153,258	431,890	128,628
Ordinary loss from other partnerships and fiduciaries	817,245	752,900	[d]	[d]	109,862	36,262	20,405
Farm net loss	* 12,894	* 12,894	[d]	[d]	0	* 3,567	0
Net loss, noncapital assets	193,993	133,537	[d]	[d]	10,325	7,773	2,288
Other deductions	34,060,423	30,591,734	[d]	[d]	8,439,425	13,739,044	5,703,907
<b>Ordinary business income (loss)</b>	<b>76,014,642</b>	<b>70,256,217</b>	[d]	[d]	<b>10,504,645</b>	<b>18,483,898</b>	<b>8,538,785</b>
Net income	76,070,880	70,286,924	[d]	[d]	10,515,420	18,552,209	8,574,648
Loss	56,238	30,707	[d]	[d]	* 10,775	68,310	* 35,863
<b>Portfolio income (loss) distributed directly to partners</b>	<b>9,448,757</b>	<b>8,568,428</b>	[d]	[d]	<b>560,749</b>	<b>895,283</b>	<b>305,214</b>
Interest income	691,174	559,704	[d]	[d]	167,222	219,795	78,977
Dividend income	446,195	384,875	[d]	[d]	24,605	197,325	11,280
Royalties	5,930,600	5,834,426	[d]	[d]	147	360	* 5
Net short-term capital gain (loss)	-52,787	-64,705	[d]	[d]	* 1,058	49,654	17,092
Net long-term capital gain (loss)	2,433,575	1,854,127	[d]	[d]	* 367,717	428,150	197,859
<b>Net rental real estate income (loss)</b>	<b>34,743</b>	<b>29,466</b>	[d]	[d]	<b>277</b>	<b>100,105</b>	<b>68,691</b>
Net income	59,605	53,964	[d]	[d]	* 358	198,415	164,131
Loss	24,862	24,498	[d]	[d]	* 81	98,310	95,440
<b>Other net rental income (loss)</b>	<b>94,295</b>	<b>29,461</b>	[d]	[d]	<b>* 23,650</b>	<b>-289</b>	<b>-1,505</b>
Net income	99,763	34,928	[d]	[d]	* 33,726	* 1,410	* 113
Loss	* 5,467	* 5,467	[d]	[d]	* 10,076	* 1,698	* 1,618
<b>Total net income [1]</b>	<b>83,211,649</b>	<b>77,094,150</b>	[d]	[d]	<b>10,720,546</b>	<b>19,001,194</b>	<b>8,696,233</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>Number of partnerships</b>	<b>4,771</b>	<b>424</b>	<b>2,489</b>	<b>1,858</b>	<b>49,033</b>	<b>12,519</b>	<b>7,667</b>
<b>Number of partners</b>	<b>14,236</b>	<b>1,760</b>	<b>7,649</b>	<b>4,827</b>	<b>116,397</b>	<b>26,326</b>	<b>18,317</b>
<b>Total assets</b>	<b>33,024,630</b>	<b>5,786,828</b>	<b>9,070,449</b>	<b>18,167,354</b>	<b>18,723,492</b>	<b>3,318,370</b>	<b>2,504,968</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>39,094,668</b>	<b>8,120,470</b>	<b>3,986,079</b>	<b>26,988,120</b>	<b>60,715,201</b>	<b>12,678,761</b>	<b>7,462,346</b>
Business receipts	38,141,931	8,063,238	3,739,339	26,339,355	60,167,114	12,589,089	7,403,457
Ordinary income from other partnerships and fiduciaries	152,110	21,098	* 105,487	25,525	67,864	* 12,473	* 2,360
Farm net profit	0	0	0	0	* 7,055	0	* 7,055
Net gain, noncapital assets	85,373	7,737	* 1,573	76,064	185,355	3,145	3,913
Other income	715,255	28,397	139,681	547,176	287,814	74,054	45,561
<b>Total deductions</b>	<b>34,393,186</b>	<b>7,189,013</b>	<b>2,974,775</b>	<b>24,229,399</b>	<b>55,471,571</b>	<b>11,538,278</b>	<b>6,669,915</b>
Cost of goods sold	30,389,494	6,121,759	2,613,305	21,654,430	42,027,758	8,622,057	5,468,627
Inventory, beginning of year	2,714,004	20,081	2,578,879	115,045	908,306	113,258	32,579
Purchases	4,566,148	778,318	1,356,994	2,430,836	14,720,897	3,991,713	2,078,179
Cost of labor	3,615,845	1,354,488	* 43,998	2,217,360	9,314,182	1,770,024	1,608,244
Additional inventory costs (section 263A)	322,380	* 12,366	* 231,863	* 78,151	602,857	* 161,871	* 69,553
Other costs	22,279,568	3,984,393	1,348,340	16,946,835	17,515,990	2,745,560	1,713,572
Less: Inventory, end of year	3,108,451	27,887	2,946,768	133,796	1,034,475	160,368	33,499
Salaries and wages	897,727	289,090	22,387	586,249	3,888,047	904,951	321,310
Guaranteed payments to partners	107,625	* 7,569	0	100,056	1,040,250	241,619	100,480
Rent paid	105,563	52,270	3,063	50,230	556,130	94,911	45,325
Interest paid	242,302	67,360	48,775	126,167	216,364	29,395	19,925
Taxes and licenses	180,274	61,407	18,199	100,667	584,384	115,099	76,951
Bad debts	7,379	1,681	* 132	5,566	63,080	17,124	9,048
Repairs and maintenance	79,156	31,981	3,851	43,324	253,749	50,441	18,348
Depreciation	248,106	123,719	4,582	119,805	548,946	140,873	45,121
Depletion	* 3	0	* 3	0	0	0	0
Retirement plans, etc.	23,271	* 4,362	* 665	18,244	41,842	11,367	7,395
Employee benefit programs	94,766	32,911	* 2,930	58,925	208,496	32,094	28,317
Ordinary loss from other partnerships and fiduciaries	* 7,049	153	* 6,872	25	* 8,808	[2]	80
Farm net loss	* 3,567	0	* 35	* 3,532	0	0	0
Net loss, noncapital assets	* 2,576	123	0	* 2,453	2,909	* 2,250	* 126
Other deductions	2,004,329	394,628	249,976	1,359,725	6,030,808	1,276,096	528,860
<b>Ordinary business income (loss)</b>	<b>4,701,482</b>	<b>931,457</b>	<b>1,011,304</b>	<b>2,758,721</b>	<b>5,243,631</b>	<b>1,140,483</b>	<b>792,431</b>
Net income	4,733,521	931,457	1,028,875	2,773,189	5,244,039	1,140,483	792,431
Loss	* 32,039	0	* 17,570	* 14,468	* 409	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>375,418</b>	<b>-9</b>	<b>309,430</b>	<b>65,997</b>	<b>214,651</b>	<b>7,008</b>	<b>1,987</b>
Interest income	118,658	2,331	56,880	59,447	22,160	3,551	1,987
Dividend income	9,227	* 292	* 6,059	2,877	176,817	* 1,129	* 1
Royalties	* 12	0	* 12	[2]	* 342	* 193	0
Net short-term capital gain (loss)	28,701	* -2,881	* 29,445	2,137	3,860	* 680	0
Net long-term capital gain (loss)	218,819	* 249	* 217,033	1,537	11,472	* 1,455	0
<b>Net rental real estate income (loss)</b>	<b>22,331</b>	<b>49</b>	<b>20,911</b>	<b>* 1,372</b>	<b>9,083</b>	<b>* 262</b>	<b>* 200</b>
Net income	24,141	49	* 22,714	* 1,378	10,143	* 262	* 200
Loss	* 1,810	0	* 1,804	* 6	* 1,060	0	0
<b>Other net rental income (loss)</b>	<b>* -26</b>	<b>0</b>	<b>0</b>	<b>* -26</b>	<b>* 1,242</b>	<b>* 71</b>	<b>* 1,171</b>
Net income	16	0	0	16	* 1,280	* 109	* 1,171
Loss	* 42	0	0	* 42	38	38	0
<b>Total net income [1]</b>	<b>4,851,686</b>	<b>934,129</b>	<b>1,095,166</b>	<b>2,822,391</b>	<b>5,453,275</b>	<b>1,145,689</b>	<b>795,789</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>5,020</b>	<b>13,096</b>	<b>10,730</b>	<b>24,389</b>	<b>2,500</b>	<b>604</b>	<b>293</b>
<b>Number of partners</b>	<b>10,600</b>	<b>36,275</b>	<b>24,879</b>	<b>388,672</b>	<b>15,590</b>	<b>3,367</b>	<b>1,724</b>
<b>Total assets</b>	<b>1,957,381</b>	<b>2,652,350</b>	<b>8,290,423</b>	<b>615,116,754</b>	<b>48,587,468</b>	<b>27,755,024</b>	<b>2,368,583</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,757,370</b>	<b>9,689,557</b>	<b>21,127,167</b>	<b>898,734,899</b>	<b>81,972,389</b>	<b>20,182,562</b>	<b>4,271,679</b>
Business receipts	9,521,462	9,677,058	20,976,047	882,827,882	81,185,606	19,925,471	4,205,353
Ordinary income from other partnerships and fiduciaries	* 42,871	* 605	* 9,555	5,754,113	402,230	* 10,802	631
Farm net profit	0	0	0	* 3,248	* 2,986	* 210	0
Net gain, noncapital assets	130,166	* 431	47,699	946,315	31,485	28,149	* 42
Other income	62,871	11,463	93,866	9,203,341	350,082	217,930	65,654
<b>Total deductions</b>	<b>8,875,865</b>	<b>8,845,395</b>	<b>19,542,119</b>	<b>831,677,213</b>	<b>77,501,145</b>	<b>17,266,823</b>	<b>4,133,747</b>
Cost of goods sold	6,469,748	6,733,070	14,734,255	725,141,676	68,211,580	12,650,943	3,462,747
Inventory, beginning of year	131,128	170,728	460,614	58,919,932	7,118,565	2,778,897	650,445
Purchases	2,330,988	2,666,973	3,653,044	538,458,480	55,289,764	7,725,437	2,482,475
Cost of labor	1,577,025	1,477,521	2,881,369	28,038,577	3,526,499	971,970	382,825
Additional inventory costs (section 263A)	* 14,301	* 254,392	102,741	3,099,853	312,352	22,722	38,994
Other costs	2,552,013	2,410,319	8,094,526	159,641,357	9,564,877	4,198,496	593,917
Less: Inventory, end of year	135,706	246,862	458,039	63,016,521	7,600,477	3,046,580	685,909
Salaries and wages	809,824	374,857	1,477,105	22,020,601	1,881,805	968,652	188,166
Guaranteed payments to partners	79,802	337,749	280,600	1,984,453	83,961	78,362	* 11,290
Rent paid	94,171	121,853	199,870	2,852,412	286,933	97,722	17,663
Interest paid	36,463	24,685	105,896	4,169,887	378,696	120,347	59,592
Taxes and licenses	139,801	81,422	171,112	10,847,736	248,977	245,204	22,090
Bad debts	13,749	8,214	14,946	265,279	20,172	16,729	8,332
Repairs and maintenance	31,887	30,022	123,051	2,395,236	215,244	87,513	12,730
Depreciation	50,548	42,956	269,448	7,819,689	500,815	207,575	16,103
Depletion	0	0	0	185,352	0	0	0
Retirement plans, etc.	7,999	1,654	13,427	1,236,472	94,816	144,443	5,960
Employee benefit programs	42,707	21,741	83,637	2,937,941	173,987	159,191	11,848
Ordinary loss from other partnerships and fiduciaries	1,365	3,869	* 3,494	207,956	13,396	2,360	* 2,143
Farm net loss	0	0	0	* 50,442	0	* 50,442	0
Net loss, noncapital assets	* 4	142	* 386	167,348	8,669	* 3,289	* 9
Other deductions	1,097,797	1,063,162	2,064,893	49,394,734	5,382,095	2,434,052	315,071
<b>Ordinary business income (loss)</b>	<b>881,505</b>	<b>844,162</b>	<b>1,585,048</b>	<b>67,057,686</b>	<b>4,471,244</b>	<b>2,915,739</b>	<b>137,933</b>
Net income	881,505	844,162	1,585,457	68,487,291	4,474,267	2,915,739	156,611
Loss	0	0	* 409	1,429,605	* 3,022	0	* 18,678
<b>Portfolio income (loss) distributed directly to partners</b>	<b>178,657</b>	<b>17,592</b>	<b>9,406</b>	<b>15,472,748</b>	<b>345,855</b>	<b>156,667</b>	<b>53,191</b>
Interest income	5,152	7,141	4,330	3,628,349	57,807	50,170	961
Dividend income	* 173,202	* 1,460	1,027	3,964,692	140,613	17,566	* 35,415
Royalties	0	0	* 149	5,676,419	14,803	34,959	* 16,240
Net short-term capital gain (loss)	* -9	* 2,871	* 318	33,071	-24	451	* 38
Net long-term capital gain (loss)	313	* 6,120	* 3,583	2,170,217	132,655	* 53,521	* 537
<b>Net rental real estate income (loss)</b>	<b>* 1,278</b>	<b>* 279</b>	<b>* 7,064</b>	<b>32,252</b>	<b>787</b>	<b>* 1,421</b>	<b>* 902</b>
Net income	* 1,549	* 467	* 7,665	39,022	1,940	* 1,451	* 902
Loss	* 271	* 188	* 602	6,771	1,153	30	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>518,103</b>	<b>3,145</b>	<b>631</b>	<b>335</b>
Net income	0	0	0	519,477	3,145	631	335
Loss	0	0	0	1,375	0	0	0
<b>Total net income [1]</b>	<b>1,061,136</b>	<b>853,043</b>	<b>1,597,618</b>	<b>80,877,499</b>	<b>4,688,400</b>	<b>3,020,486</b>	<b>191,786</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>388</b>	<b>* 7</b>	<b>1,651</b>	<b>169</b>	<b>1,530</b>	<b>162</b>	<b>780</b>
<b>Number of partners</b>	<b>1,172</b>	<b>* 56</b>	<b>4,471</b>	<b>914</b>	<b>3,674</b>	<b>213,313</b>	<b>90,917</b>
<b>Total assets</b>	<b>3,160,679</b>	<b>* 441,269</b>	<b>7,594,957</b>	<b>28,868,437</b>	<b>2,878,028</b>	<b>158,111,061</b>	<b>143,349,066</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,865,601</b>	<b>* 374,303</b>	<b>13,628,192</b>	<b>24,747,467</b>	<b>5,849,376</b>	<b>417,656,544</b>	<b>115,600,419</b>
Business receipts	5,582,490	* 364,445	13,568,492	24,624,071	5,778,545	413,968,320	108,315,554
Ordinary income from other partnerships and fiduciaries	* 150,912	0	3,758	27,478	* 3,013	1,090,614	3,629,178
Farm net profit	0	0	0	0	0	0	52
Net gain, noncapital assets	* 29	0	11,026	23,972	11,089	15,872	215,645
Other income	132,171	* 9,858	44,915	71,946	56,728	2,581,739	3,439,990
<b>Total deductions</b>	<b>5,403,102</b>	<b>* 324,265</b>	<b>12,794,678</b>	<b>22,749,077</b>	<b>5,321,991</b>	<b>403,293,393</b>	<b>92,343,692</b>
Cost of goods sold	3,905,393	* 289,559	10,739,277	19,160,026	3,224,345	379,533,733	69,734,278
Inventory, beginning of year	662,314	* 9,561	1,474,608	1,778,919	249,164	14,166,335	7,207,011
Purchases	3,108,049	* 283,600	7,466,579	10,041,133	1,694,804	304,833,691	49,335,180
Cost of labor	155,271	* 4,495	1,179,511	2,477,440	617,920	1,849,643	2,003,346
Additional inventory costs (section 263A)	63,970	* 119	57,156	87,331	33,398	1,182,294	538,146
Other costs	608,668	* 7,777	2,169,227	6,586,126	949,112	72,178,980	17,993,258
Less: Inventory, end of year	692,879	* 15,993	1,607,804	1,810,922	320,053	14,677,210	7,342,663
Salaries and wages	463,443	* 9,211	486,279	755,766	691,863	1,494,212	4,539,060
Guaranteed payments to partners	37,428	* 78	81,365	21,220	53,704	* 618,539	48,863
Rent paid	74,735	* 346	50,937	41,561	83,727	442,055	372,967
Interest paid	60,316	* 7,245	90,609	468,971	57,963	874,879	571,909
Taxes and licenses	37,416	* 686	69,729	51,282	81,437	7,661,466	526,648
Bad debts	2,969	0	7,819	7,086	10,018	10,907	46,190
Repairs and maintenance	6,955	* 21	58,329	25,263	38,159	613,011	706,013
Depreciation	27,847	* 44	77,237	67,826	79,854	3,190,149	1,774,827
Depletion	0	0	230	0	0	34	170,277
Retirement plans, etc.	6,987	0	13,365	31,634	25,874	207,085	166,455
Employee benefit programs	22,568	* 148	41,148	31,425	38,295	344,013	581,435
Ordinary loss from other partnerships and fiduciaries	1,832	* 81	* 255	* 10,281	* 2,273	2,463	148,228
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	1,482	0	* 1,123	* 667	* 1,551	75,951	12,022
Other deductions	753,732	* 16,847	1,076,974	2,076,070	932,927	8,224,896	12,944,519
<b>Ordinary business income (loss)</b>	<b>462,500</b>	<b>* 50,038</b>	<b>833,515</b>	<b>1,998,390</b>	<b>527,385</b>	<b>14,363,151</b>	<b>23,256,728</b>
Net income	462,500	* 50,038	833,785	1,999,968	527,385	14,438,695	23,967,368
Loss	0	0	271	1,578	0	* 75,544	710,640
<b>Portfolio income (loss) distributed directly to partners</b>	<b>6,412</b>	<b>* 1,167</b>	<b>69,744</b>	<b>69,365</b>	<b>570,481</b>	<b>4,819,770</b>	<b>5,506,389</b>
Interest income	991	* 4	13,954	10,852	1,565	2,360,496	142,287
Dividend income	* 4,862	0	13,322	47	* 1,053	2,306,184	718,376
Royalties	* 958	* 1,164	* 252	9,557	[2]	9,074	4,281,659
Net short-term capital gain (loss)	0	0	* -29	3	* 369	* 21,571	537
Net long-term capital gain (loss)	* -398	0	* 42,244	* 48,907	* 567,495	122,444	363,531
<b>Net rental real estate income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 1,034</b>	<b>* 2,067</b>	<b>* 229</b>	<b>* 430</b>	<b>5,807</b>
Net income	0	0	* 1,034	* 2,067	* 229	* 430	6,153
Loss	0	0	0	0	0	0	* 347
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 3,797</b>	<b>* 1,871</b>	<b>0</b>	<b>86,978</b>	<b>2,198</b>
Net income	0	0	* 3,797	* 1,871	0	87,401	2,199
Loss	0	0	0	0	0	422	[2]
<b>Total net income [1]</b>	<b>469,310</b>	<b>* 51,205</b>	<b>865,873</b>	<b>2,022,784</b>	<b>530,233</b>	<b>19,126,314</b>	<b>28,407,054</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>517</b>	<b>1,381</b>	<b>290</b>	<b>4,606</b>	<b>1,988</b>	<b>614</b>	<b>213</b>
<b>Number of partners</b>	<b>3,243</b>	<b>5,288</b>	<b>1,303</b>	<b>12,836</b>	<b>7,006</b>	<b>2,252</b>	<b>1,110</b>
<b>Total assets</b>	<b>17,005,684</b>	<b>5,094,595</b>	<b>15,594,096</b>	<b>23,296,092</b>	<b>57,630,292</b>	<b>9,823,289</b>	<b>5,379,583</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>19,328,401</b>	<b>7,799,150</b>	<b>28,628,333</b>	<b>27,944,301</b>	<b>37,302,638</b>	<b>14,535,508</b>	<b>6,568,675</b>
Business receipts	19,075,563	7,523,811	28,429,183	27,661,423	36,691,810	14,328,256	6,343,862
Ordinary income from other partnerships and fiduciaries	* 4,737	* 81,852	* 68,194	* 29,650	* 15,244	* 59	* 191,285
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	71,066	10,469	2,507	4,709	35,168	* 1,698	* 1,055
Other income	177,036	183,018	128,449	248,518	560,416	205,494	32,473
<b>Total deductions</b>	<b>17,926,147</b>	<b>7,167,027</b>	<b>26,782,061</b>	<b>25,111,941</b>	<b>34,626,943</b>	<b>13,229,002</b>	<b>5,779,669</b>
Cost of goods sold	14,773,408	5,344,024	24,729,732	20,023,149	27,887,265	9,553,112	4,398,109
Inventory, beginning of year	1,853,369	722,852	2,590,578	2,388,127	5,684,197	997,748	790,578
Purchases	9,232,373	2,484,807	19,336,615	12,741,009	11,324,731	5,967,855	2,873,935
Cost of labor	1,890,667	641,063	1,223,926	2,680,568	3,250,644	822,039	526,521
Additional inventory costs (section 263A)	227,027	27,890	23,947	138,575	67,436	38,320	32,439
Other costs	3,594,193	2,219,936	4,321,931	5,542,063	13,261,550	2,923,090	1,135,453
Less: Inventory, end of year	2,024,220	752,525	2,767,266	3,467,193	5,701,293	1,195,942	960,818
Salaries and wages	834,957	487,175	580,200	1,530,533	1,871,234	1,289,408	414,051
Guaranteed payments to partners	41,699	* 17,826	17,045	247,879	91,949	64,092	* 16,641
Rent paid	65,230	140,535	43,384	271,056	335,897	89,751	37,451
Interest paid	294,182	84,867	123,859	194,982	142,293	68,427	61,206
Taxes and licenses	114,924	76,321	113,707	202,173	760,019	76,730	37,820
Bad debts	12,396	5,552	4,238	38,342	20,294	5,170	20,151
Repairs and maintenance	75,166	69,218	57,133	124,135	79,107	53,468	17,718
Depreciation	163,803	182,224	141,596	246,679	269,698	189,527	30,311
Depletion	0	* 14,811	0	0	0	0	0
Retirement plans, etc.	78,884	29,293	28,616	77,848	42,901	122,323	8,937
Employee benefit programs	164,193	41,112	71,652	268,979	292,207	196,621	29,078
Ordinary loss from other partnerships and fiduciaries	* 1,757	* 1,156	354	* 3,019	* 470	* 344	106
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	26,235	* 263	* 1,032	8,795	* 14,634	* 421	* 1,143
Other deductions	1,279,313	672,651	869,513	1,874,372	2,818,974	1,519,609	706,948
<b>Ordinary business income (loss)</b>	<b>1,402,255</b>	<b>632,123</b>	<b>1,846,272</b>	<b>2,832,360</b>	<b>2,675,695</b>	<b>1,306,507</b>	<b>789,006</b>
Net income	1,473,172	632,123	1,847,692	2,842,474	3,163,935	1,306,507	789,911
Loss	70,918	0	1,420	* 10,114	488,239	0	* 905
<b>Portfolio income (loss) distributed directly to partners</b>	<b>223,778</b>	<b>284,983</b>	<b>139,735</b>	<b>358,518</b>	<b>994,078</b>	<b>141,500</b>	<b>70,707</b>
Interest income	77,392	1,947	61,721	302,357	446,967	9,987	7,802
Dividend income	57,932	* 9,658	* 75,044	50,915	303,904	* 28,960	79,464
Royalties	* 31,148	* 921	* 2,930	* 4,501	* 238,554	* 46	3,376
Net short-term capital gain (loss)	* -113	0	60	* 7	* -5	* 7,346	-80
Net long-term capital gain (loss)	* 57,419	* 272,457	-21	* 737	* 4,657	* 95,160	* -19,856
<b>Net rental real estate income (loss)</b>	<b>* 3,887</b>	<b>* 16</b>	<b>* 2,884</b>	<b>* -2,392</b>	<b>160</b>	<b>0</b>	<b>* 2,734</b>
Net income	* 3,887	* 36	* 2,884	* 1,431	160	0	* 2,734
Loss	0	* 20	0	* 3,823	0	0	0
<b>Other net rental income (loss)</b>	<b>* 169</b>	<b>815</b>	<b>* 16,156</b>	<b>* 1,149</b>	<b>* 400,272</b>	<b>0</b>	<b>2</b>
Net income	* 169	815	* 16,156	* 1,149	* 400,272	0	2
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>1,572,783</b>	<b>645,481</b>	<b>2,005,007</b>	<b>3,188,889</b>	<b>4,065,553</b>	<b>1,345,500</b>	<b>882,384</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	<b>1,164</b>	<b>638</b>	<b>4,893</b>	<b>37,023</b>	<b>26,707</b>	<b>8,471</b>	<b>1,844</b>
<b>Number of partners</b>	<b>3,443</b>	<b>2,342</b>	<b>14,649</b>	<b>512,079</b>	<b>80,880</b>	<b>426,856</b>	<b>4,342</b>
<b>Total assets</b>	<b>35,708,193</b>	<b>2,786,715</b>	<b>19,683,644</b>	<b>215,609,662</b>	<b>77,146,230</b>	<b>135,024,857</b>	<b>3,438,575</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>42,384,913</b>	<b>3,483,128</b>	<b>20,611,317</b>	<b>562,483,584</b>	<b>171,350,595</b>	<b>384,437,080</b>	<b>6,695,909</b>
Business receipts	41,971,932	3,457,222	19,826,472	557,051,085	169,431,726	380,959,726	6,659,632
Ordinary income from other partnerships and fiduciaries	* 41,450	266	* 2,758	1,371,123	395,657	973,856	* 1,610
Farm net profit	0	0	0	* 369	* 62	* 307	0
Net gain, noncapital assets	92,605	* 12,591	377,138	669,880	365,955	294,894	* 9,032
Other income	278,927	13,048	404,948	3,391,127	1,157,195	2,208,297	25,634
<b>Total deductions</b>	<b>39,023,681</b>	<b>3,280,423</b>	<b>17,618,409</b>	<b>538,514,529</b>	<b>160,938,985</b>	<b>371,496,786</b>	<b>6,078,758</b>
Cost of goods sold	34,078,507	2,277,710	11,164,779	476,657,525	136,120,597	335,847,124	4,689,804
Inventory, beginning of year	5,097,387	269,354	2,429,921	37,450,208	19,762,762	17,514,480	172,967
Purchases	23,633,597	1,366,217	7,236,628	440,136,950	129,959,024	305,719,984	4,457,943
Cost of labor	2,782,783	361,991	689,454	2,776,121	1,642,969	1,073,372	* 59,780
Additional inventory costs (section 263A)	72,539	* 23,583	111,614	1,283,529	441,321	840,991	1,217
Other costs	7,879,469	540,539	3,372,692	36,565,769	7,327,604	28,886,328	351,837
Less: Inventory, end of year	5,387,268	283,975	2,675,530	41,555,052	23,013,082	18,188,030	353,939
Salaries and wages	1,382,202	297,523	1,854,862	19,831,601	8,362,764	10,989,491	479,346
Guaranteed payments to partners	41,349	162,360	248,803	1,596,885	985,168	458,273	153,445
Rent paid	192,746	33,714	174,002	2,912,819	1,356,078	1,523,698	33,043
Interest paid	285,181	70,454	153,909	2,250,124	825,033	1,402,933	22,158
Taxes and licenses	186,680	39,344	295,082	2,319,597	993,504	1,284,788	41,305
Bad debts	4,793	1,109	23,010	238,965	120,532	115,798	2,635
Repairs and maintenance	89,901	11,596	54,558	1,018,149	388,508	616,967	12,673
Depreciation	339,953	22,871	290,751	3,375,052	745,938	2,611,521	17,593
Depletion	0	0	0	* 28	* 28	0	0
Retirement plans, etc.	116,074	* 1,692	33,284	383,191	151,184	224,538	7,469
Employee benefit programs	149,957	12,427	307,659	1,880,942	648,849	1,208,444	23,649
Ordinary loss from other partnerships and fiduciaries	* 160	0	* 17,279	87,479	18,637	66,617	* 2,224
Farm net loss	0	0	0	* 7,696	* 5,895	* 1,801	0
Net loss, noncapital assets	9,035	151	* 875	16,971	7,090	9,740	* 140
Other deductions	2,147,143	349,471	2,999,557	25,937,505	10,209,180	15,135,051	593,274
<b>Ordinary business income (loss)</b>	<b>3,361,233</b>	<b>202,705</b>	<b>2,992,908</b>	<b>23,969,055</b>	<b>10,411,611</b>	<b>12,940,294</b>	<b>617,151</b>
Net income	3,361,233	224,609	3,019,279	24,009,034	10,436,639	12,951,026	621,370
Loss	0	21,904	* 26,371	39,979	* 25,028	10,732	* 4,219
<b>Portfolio income (loss) distributed directly to partners</b>	<b>283,876</b>	<b>217,825</b>	<b>1,158,706</b>	<b>1,750,462</b>	<b>897,558</b>	<b>743,864</b>	<b>109,040</b>
Interest income	31,979	26,771	22,338	150,347	50,417	97,117	2,812
Dividend income	59,795	* 7,056	54,524	367,872	52,912	305,555	* 9,406
Royalties	4,389	11,450	1,010,438	57,473	18,652	38,821	0
Net short-term capital gain (loss)	6,168	* 17	* -3,244	9,525	14,679	-5,340	186
Net long-term capital gain (loss)	181,545	* 172,531	* 74,651	1,165,244	760,897	307,711	* 96,636
<b>Net rental real estate income (loss)</b>	<b>* -831</b>	<b>* -262</b>	<b>* 13,379</b>	<b>59,754</b>	<b>30,812</b>	<b>28,942</b>	<b>0</b>
Net income	* 304	0	* 13,379	90,065	32,334	57,731	0
Loss	* 1,135	* 262	0	30,310	1,522	28,789	0
<b>Other net rental income (loss)</b>	<b>* -16</b>	<b>0</b>	<b>* 601</b>	<b>95,779</b>	<b>91,159</b>	<b>4,620</b>	<b>0</b>
Net income	* 936	0	* 601	98,102	91,964	6,138	0
Loss	952	0	0	* 2,323	* 805	* 1,518	0
<b>Total net income [1]</b>	<b>3,456,549</b>	<b>247,720</b>	<b>4,094,187</b>	<b>24,700,281</b>	<b>10,655,563</b>	<b>13,415,349</b>	<b>629,369</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade						
	Total	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
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>86,749</b>	<b>9,563</b>	<b>3,716</b>	[d]	<b>4,700</b>	<b>12,024</b>	<b>6,234</b>
<b>Number of partners</b>	<b>399,356</b>	<b>24,294</b>	<b>8,263</b>	[d]	<b>17,647</b>	<b>30,039</b>	<b>45,384</b>
<b>Total assets</b>	<b>153,702,694</b>	<b>47,972,883</b>	<b>4,196,650</b>	[d]	<b>5,240,219</b>	<b>25,986,311</b>	<b>5,270,456</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>414,420,528</b>	<b>155,952,918</b>	<b>11,919,220</b>	[d]	<b>13,789,857</b>	<b>55,276,398</b>	<b>16,503,378</b>
Business receipts	405,016,465	150,888,381	11,623,101	[d]	13,628,412	54,230,747	16,149,251
Ordinary income from other partnerships and fiduciaries	1,186,074	283,009	17	[d]	* 56,506	* 226,695	* 10,633
Farm net profit	0	0	0	[d]	0	0	0
Net gain, noncapital assets	349,489	136,320	3,848	[d]	10,601	41,395	54,523
Other income	7,868,500	4,645,208	292,254	[d]	94,338	777,560	288,970
<b>Total deductions</b>	<b>396,417,208</b>	<b>152,119,956</b>	<b>11,093,808</b>	[d]	<b>13,039,478</b>	<b>53,576,165</b>	<b>14,296,829</b>
Cost of goods sold	320,297,305	132,840,944	6,995,369	[d]	9,917,224	40,093,521	8,953,086
Inventory, beginning of year	41,612,077	23,088,584	1,289,030	[d]	1,788,283	3,348,542	1,019,699
Purchases	306,832,127	131,105,975	6,181,107	[d]	9,700,614	39,033,285	8,334,087
Cost of labor	2,827,272	1,407,972	228,712	[d]	158,360	362,882	179,794
Additional inventory costs (section 263A)	1,030,288	215,422	99,152	[d]	16,806	88,292	21,088
Other costs	13,490,805	2,640,779	587,406	[d]	311,501	698,167	409,758
Less: Inventory, end of year	45,495,262	25,617,788	1,390,038	[d]	2,058,340	3,437,647	1,011,340
Salaries and wages	25,845,390	7,870,976	1,406,322	[d]	1,179,709	5,260,278	1,506,849
Guaranteed payments to partners	1,299,291	247,816	70,746	[d]	116,661	142,004	250,415
Rent paid	7,384,380	1,640,004	609,434	[d]	306,167	1,225,169	414,590
Interest paid	2,130,770	550,317	46,794	[d]	75,703	373,088	52,968
Taxes and licenses	3,750,135	1,092,882	230,544	[d]	164,459	709,466	151,275
Bad debts	417,663	51,546	14,189	[d]	9,846	21,943	91,347
Repairs and maintenance	1,644,153	235,806	69,394	[d]	91,362	434,058	50,369
Depreciation	3,047,975	587,458	100,266	[d]	91,464	626,969	118,724
Depletion	0	0	0	[d]	0	0	0
Retirement plans, etc.	250,363	45,144	8,807	[d]	14,638	62,888	22,932
Employee benefit programs	1,729,856	571,100	58,019	[d]	73,553	478,711	77,281
Ordinary loss from other partnerships and fiduciaries	37,133	11,211	* 4,591	[d]	* 2	* 14,678	* 669
Farm net loss	* 1,372	0	0	[d]	0	* 1,372	0
Net loss, noncapital assets	83,481	9,512	* 1,580	[d]	* 136	* 92	12,844
Other deductions	28,497,940	6,365,240	1,477,751	[d]	998,555	4,131,927	2,593,481
<b>Ordinary business income (loss)</b>	<b>18,003,320</b>	<b>3,832,962</b>	<b>825,412</b>	[d]	<b>750,379</b>	<b>1,700,233</b>	<b>2,206,549</b>
Net income	18,096,987	3,835,100	825,412	[d]	750,379	1,776,131	2,206,549
Loss	93,667	* 2,138	0	[d]	0	* 75,898	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,330,437</b>	<b>227,939</b>	<b>40,464</b>	[d]	<b>7,318</b>	<b>114,128</b>	<b>616,538</b>
Interest income	310,702	42,819	1,770	[d]	4,669	102,906	2,626
Dividend income	54,768	1,876	* 110	[d]	* 2,318	27,530	* 12,534
Royalties	5,304	* 121	* 402	[d]	0	2,585	0
Net short-term capital gain (loss)	11,944	* 596	* 140	[d]	* 41	559	4,250
Net long-term capital gain (loss)	947,719	182,527	* 38,043	[d]	* 290	* -19,452	* 597,128
<b>Net rental real estate income (loss)</b>	<b>260,283</b>	<b>10,700</b>	<b>* 250</b>	[d]	<b>* 4,833</b>	<b>152,568</b>	<b>456</b>
Net income	271,472	11,137	5,673	[d]	* 4,833	152,568	456
Loss	11,188	* 437	* 5,423	[d]	0	0	0
<b>Other net rental income (loss)</b>	<b>50,114</b>	<b>* 91</b>	<b>* 266</b>	[d]	<b>* 1,787</b>	<b>* 5,139</b>	<b>577</b>
Net income	54,023	* 3,037	* 266	[d]	* 1,787	* 5,139	577
Loss	3,909	2,946	0	[d]	0	0	0
<b>Total net income [1]</b>	<b>18,684,491</b>	<b>3,888,569</b>	<b>828,210</b>	[d]	<b>763,986</b>	<b>1,990,962</b>	<b>2,222,742</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>3,714</b>	<b>9,014</b>	<b>6,895</b>	[d]	<b>16,430</b>	<b>11,728</b>
<b>Number of partners</b>	<b>10,919</b>	<b>21,845</b>	<b>15,588</b>	[d]	<b>41,840</b>	<b>175,883</b>
<b>Total assets</b>	<b>12,709,239</b>	<b>11,838,436</b>	<b>5,210,380</b>	[d]	<b>8,548,782</b>	<b>19,657,506</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>78,257,101</b>	<b>9,641,271</b>	<b>8,397,437</b>	[d]	<b>18,074,541</b>	<b>30,498,121</b>
Business receipts	77,689,819	9,496,705	8,076,299	[d]	17,896,094	29,428,556
Ordinary income from other partnerships and fiduciaries	14,742	7,407	* 105	[d]	* 36,823	* 546,739
Farm net profit	0	0	0	[d]	0	0
Net gain, noncapital assets	75,744	* 277	* 12,550	[d]	2,973	10,582
Other income	476,795	136,883	308,482	[d]	138,651	512,245
<b>Total deductions</b>	<b>76,259,660</b>	<b>8,741,722</b>	<b>7,937,677</b>	[d]	<b>16,805,216</b>	<b>27,146,650</b>
Cost of goods sold	70,210,019	5,186,712	5,115,674	[d]	11,866,787	18,266,830
Inventory, beginning of year	966,016	1,678,844	1,617,686	[d]	3,054,154	1,862,063
Purchases	68,492,802	4,987,738	2,020,244	[d]	10,889,692	15,519,431
Cost of labor	63,402	* 92,698	* 21,293	[d]	137,568	152,653
Additional inventory costs (section 263A)	99,178	12,225	* 25,298	[d]	362,468	31,181
Other costs	1,460,333	286,338	3,208,477	[d]	668,297	2,874,811
Less: Inventory, end of year	871,712	1,871,131	1,777,325	[d]	3,245,391	2,173,310
Salaries and wages	1,625,932	1,035,831	781,909	[d]	1,380,870	2,102,423
Guaranteed payments to partners	33,547	53,022	* 97,041	[d]	160,769	65,745
Rent paid	440,312	486,025	328,109	[d]	1,022,144	420,381
Interest paid	294,671	54,524	169,653	[d]	97,097	330,687
Taxes and licenses	369,685	155,307	131,932	[d]	247,108	252,765
Bad debts	10,872	28,110	* 4,461	[d]	10,403	131,329
Repairs and maintenance	334,066	37,992	40,725	[d]	72,095	206,721
Depreciation	616,572	88,109	162,141	[d]	113,042	359,820
Depletion	0	0	0	[d]	0	0
Retirement plans, etc.	8,776	6,391	* 11,514	[d]	12,615	39,848
Employee benefit programs	44,654	44,776	66,248	[d]	67,575	184,960
Ordinary loss from other partnerships and fiduciaries	* 848	* 313	0	[d]	* 3,521	* 1,078
Farm net loss	0	0	0	[d]	0	0
Net loss, noncapital assets	2,278	* 513	* 60	[d]	* 3,773	* 52,422
Other deductions	2,267,429	1,564,097	1,028,210	[d]	1,747,416	4,731,644
<b>Ordinary business income (loss)</b>	<b>1,997,441</b>	<b>899,549</b>	<b>459,759</b>	[d]	<b>1,269,326</b>	<b>3,351,471</b>
Net income	2,000,210	900,928	459,768	[d]	1,280,800	3,351,471
Loss	* 2,769	* 1,379	* 9	[d]	* 11,474	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>8,617</b>	<b>5,817</b>	<b>7,029</b>	[d]	<b>126,716</b>	<b>156,429</b>
Interest income	7,590	2,126	6,993	[d]	75,681	44,134
Dividend income	1,665	* 2,678	0	[d]	* 3,471	2,575
Royalties	0	0	* 36	[d]	* 262	1,898
Net short-term capital gain (loss)	* 325	* -694	0	[d]	* 549	* 6,179
Net long-term capital gain (loss)	* -963	* 1,707	0	[d]	* 46,753	101,643
<b>Net rental real estate income (loss)</b>	<b>67,711</b>	<b>* 4,715</b>	<b>0</b>	[d]	<b>19,007</b>	<b>* 20</b>
Net income	69,600	* 4,715	0	[d]	* 19,571	* 2,896
Loss	* 1,889	0	0	[d]	* 564	* 2,876
<b>Other net rental income (loss)</b>	<b>* 2,248</b>	<b>1,911</b>	<b>0</b>	[d]	<b>* -795</b>	<b>* 23,440</b>
Net income	* 2,333	1,911	0	[d]	* 83	* 23,440
Loss	85	0	0	[d]	878	0
<b>Total net income [1]</b>	<b>2,076,655</b>	<b>910,979</b>	<b>466,788</b>	[d]	<b>1,366,951</b>	<b>3,423,538</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>28,093</b>	<b>428</b>	[d]	<b>15,488</b>	<b>6,953</b>	<b>259</b>	<b>* 26</b>
<b>Number of partners</b>	<b>2,070,210</b>	<b>992</b>	[d]	<b>35,595</b>	<b>14,712</b>	<b>1,990,647</b>	<b>* 82</b>
<b>Total assets</b>	<b>320,645,229</b>	<b>13,770,699</b>	[d]	<b>5,901,463</b>	<b>1,607,063</b>	<b>271,140,232</b>	<b>* 860,959</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>152,131,727</b>	<b>7,053,640</b>	[d]	<b>26,708,196</b>	<b>2,397,146</b>	<b>68,445,422</b>	<b>* 438,128</b>
Business receipts	142,181,621	6,793,095	[d]	24,869,176	2,352,328	62,693,203	* 435,221
Ordinary income from other partnerships and fiduciaries	5,470,187	* 68,066	[d]	* 47,371	* 31	4,624,990	0
Farm net profit	* 846	0	[d]	* 844	0	0	0
Net gain, noncapital assets	932,833	* 56,924	[d]	110,586	* 8,412	165,798	0
Other income	3,546,240	135,555	[d]	1,680,218	36,375	961,431	* 2,907
<b>Total deductions</b>	<b>131,127,874</b>	<b>6,511,849</b>	[d]	<b>25,157,623</b>	<b>2,205,650</b>	<b>55,475,573</b>	<b>* 392,121</b>
Cost of goods sold	80,413,405	5,306,877	[d]	14,949,491	562,807	32,914,614	* 152,221
Inventory, beginning of year	3,299,433	* 105,102	[d]	50,785	2,172	2,560,121	* 2,211
Purchases	52,073,684	4,006,813	[d]	7,237,097	74	25,873,285	* 6,911
Cost of labor	3,177,288	* 126,306	[d]	954,163	* 148,428	* 109,799	0
Additional inventory costs (section 263A)	180,814	4,194	[d]	* 177,558	0	* -2,630	0
Other costs	24,522,439	1,212,403	[d]	6,560,416	414,689	6,404,291	* 145,115
Less: Inventory, end of year	2,840,254	* 147,942	[d]	30,529	2,556	2,030,253	* 2,015
Salaries and wages	6,938,287	349,139	[d]	1,902,009	497,729	966,812	* 70,909
Guaranteed payments to partners	489,800	* 7,643	[d]	81,775	* 567	* 79,410	* 10,054
Rent paid	1,769,356	86,031	[d]	489,100	56,252	438,703	* 14,503
Interest paid	3,918,641	34,964	[d]	73,163	18,555	3,320,909	* 659
Taxes and licenses	2,104,355	53,954	[d]	300,248	84,421	1,263,377	* 10,222
Bad debts	46,400	* 5,830	[d]	15,806	* 937	1,507	38
Repairs and maintenance	1,546,109	60,407	[d]	407,153	57,067	631,606	* 7,836
Depreciation	10,029,092	96,599	[d]	551,916	85,762	8,309,853	* 2,780
Depletion	1,397	0	[d]	0	0	1,397	0
Retirement plans, etc.	190,034	* 2,051	[d]	25,860	* 1,918	33,344	* 674
Employee benefit programs	724,483	31,331	[d]	122,403	64,532	153,394	* 6,815
Ordinary loss from other partnerships and fiduciaries	185,062	* 127	[d]	* 204	0	159,196	0
Farm net loss	0	0	[d]	0	0	0	0
Net loss, noncapital assets	18,487	257	[d]	* 373	* 783	* 16,097	0
Other deductions	22,752,967	476,640	[d]	6,238,122	774,320	7,185,353	* 115,411
<b>Ordinary business income (loss)</b>	<b>21,003,853</b>	<b>541,791</b>	[d]	<b>1,550,572</b>	<b>191,496</b>	<b>12,969,849</b>	<b>* 46,007</b>
Net income	21,051,649	541,791	[d]	1,552,124	195,504	12,978,107	* 46,007
Loss	* 47,796	0	[d]	* 1,552	* 4,008	8,257	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,311,272</b>	<b>8,075</b>	[d]	<b>188,857</b>	<b>3,480</b>	<b>2,911,440</b>	<b>* 966</b>
Interest income	376,393	7,426	[d]	5,517	* 11,698	323,839	* 440
Dividend income	1,205,386	* 205	[d]	* 157	* 30	1,014,663	* 711
Royalties	* 35,198	* 413	[d]	0	0	34,782	0
Net short-term capital gain (loss)	4,566	* 26	[d]	* 157	0	-3	* 4
Net long-term capital gain (loss)	689,728	* 6	[d]	* 183,026	* -8,248	1,538,158	* -189
<b>Net rental real estate income (loss)</b>	<b>96,210</b>	<b>* 3,546</b>	[d]	<b>* 12,331</b>	<b>388</b>	<b>* 3,383</b>	<b>0</b>
Net income	97,555	* 3,548	[d]	* 13,071	388	* 3,383	0
Loss	* 1,345	* 2	[d]	740	0	0	0
<b>Other net rental income (loss)</b>	<b>176,595</b>	<b>* 109,112</b>	[d]	<b>* -580</b>	<b>0</b>	<b>35,053</b>	<b>746</b>
Net income	181,181	* 109,112	[d]	* 4,006	0	35,053	746
Loss	* 4,586	0	[d]	* 4,586	0	0	0
<b>Total net income [1]</b>	<b>22,893,635</b>	<b>662,492</b>	[d]	<b>1,567,997</b>	<b>203,612</b>	<b>14,381,570</b>	<b>* 47,905</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>3,894</b>	[d]	<b>762</b>	<b>19,253</b>	<b>3,352</b>	<b>7,009</b>	<b>1,364</b>
<b>Number of partners</b>	<b>14,134</b>	[d]	<b>11,015</b>	<b>74,649</b>	<b>12,972</b>	<b>17,507</b>	<b>4,040</b>
<b>Total assets</b>	<b>10,137,773</b>	[d]	<b>6,822,165</b>	<b>620,228,648</b>	<b>19,678,477</b>	<b>19,578,224</b>	<b>97,066,154</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>21,904,222</b>	[d]	<b>16,588,720</b>	<b>310,933,142</b>	<b>15,550,343</b>	<b>13,996,192</b>	<b>51,020,107</b>
Business receipts	21,043,275	[d]	15,901,532	292,542,407	15,209,100	13,352,952	47,682,466
Ordinary income from other partnerships and fiduciaries	239,325	[d]	* 334,569	13,682,763	86,795	117,453	1,742,971
Farm net profit	0	[d]	0	0	0	0	0
Net gain, noncapital assets	8,238	[d]	256,085	1,501,944	40,434	* 103	* 131,920
Other income	613,384	[d]	96,534	3,206,029	214,014	525,684	1,462,751
<b>Total deductions</b>	<b>19,296,646</b>	[d]	<b>14,789,663</b>	<b>247,905,895</b>	<b>13,490,607</b>	<b>11,249,803</b>	<b>42,272,873</b>
Cost of goods sold	12,029,475	[d]	11,335,248	75,934,757	4,286,575	5,653,668	7,979,095
Inventory, beginning of year	340,401	[d]	172,860	3,021,597	445,921	341,532	63,198
Purchases	3,749,133	[d]	10,832,664	33,262,965	1,311,477	440,880	61,348
Cost of labor	1,347,538	[d]	* 70,498	771,918	273,457	* 178,182	* 67,851
Additional inventory costs (section 263A)	* 228	[d]	* 1,464	665,156	77,588	* 85,600	-1,451
Other costs	6,935,016	[d]	461,967	41,769,491	2,638,207	4,706,676	7,879,993
Less: Inventory, end of year	342,842	[d]	204,205	3,556,371	460,076	99,203	91,845
Salaries and wages	1,770,582	[d]	712,671	20,341,443	3,120,220	1,117,477	4,936,279
Guaranteed payments to partners	289,834	[d]	* 12,371	1,812,914	340,911	169,811	* 795,713
Rent paid	291,771	[d]	360,378	7,099,481	274,546	376,535	362,796
Interest paid	84,012	[d]	108,736	3,127,420	194,826	207,227	1,193,152
Taxes and licenses	199,278	[d]	132,250	3,859,154	325,399	142,834	540,424
Bad debts	12,775	[d]	8,386	1,822,089	131,611	15,942	207,448
Repairs and maintenance	161,869	[d]	154,616	2,144,236	101,412	75,522	302,972
Depreciation	297,072	[d]	278,292	19,363,999	220,588	129,324	1,552,196
Depletion	0	[d]	0	0	0	0	0
Retirement plans, etc.	90,679	[d]	18,091	1,106,870	83,118	6,888	208,149
Employee benefit programs	211,297	[d]	62,711	1,689,350	262,502	59,131	271,394
Ordinary loss from other partnerships and fiduciaries	* 25,409	[d]	* 84	76,616	1,417	9,913	* 7,543
Farm net loss	0	[d]	0	0	0	0	0
Net loss, noncapital assets	* 878	[d]	* 99	58,482	* 985	* 1,759	7,808
Other deductions	3,831,715	[d]	1,605,731	109,469,085	4,146,498	3,283,772	23,907,903
<b>Ordinary business income (loss)</b>	<b>2,607,576</b>	[d]	<b>1,799,056</b>	<b>63,027,247</b>	<b>2,059,736</b>	<b>2,746,389</b>	<b>8,747,234</b>
Net income	2,641,555	[d]	1,799,056	63,082,828	2,103,398	2,750,347	8,754,680
Loss	* 33,979	[d]	0	* 55,581	* 43,662	* 3,958	* 7,446
<b>Portfolio income (loss) distributed directly to partners</b>	<b>-1,891,095</b>	[d]	<b>1,020,660</b>	<b>5,246,943</b>	<b>505,465</b>	<b>197,663</b>	<b>1,324,034</b>
Interest income	14,367	[d]	8,320	3,317,691	62,485	17,743	245,114
Dividend income	120,707	[d]	* 12,456	513,899	* 135	4,354	411,574
Royalties	0	[d]	4	687,591	* 203,727	* 172,526	310,372
Net short-term capital gain (loss)	* 4,491	[d]	* -108	377,516	* 976	* 879	* 372,437
Net long-term capital gain (loss)	* -2,030,659	[d]	* 999,989	350,246	238,142	* 2,161	-15,465
<b>Net rental real estate income (loss)</b>	<b>* 51,085</b>	[d]	<b>* 25,420</b>	<b>31,532</b>	<b>* 7,317</b>	<b>* 1,722</b>	<b>* 800</b>
Net income	* 51,689	[d]	* 25,420	33,854	* 7,317	* 1,722	* 800
Loss	* 604	[d]	0	2,322	0	0	0
<b>Other net rental income (loss)</b>	<b>* 24,812</b>	[d]	<b>0</b>	<b>-149,884</b>	<b>* 4,134</b>	<b>* 972</b>	<b>119,922</b>
Net income	* 24,812	[d]	0	452,377	* 4,134	1,032	119,922
Loss	0	[d]	0	602,261	[2]	* 60	0
<b>Total net income [1]</b>	<b>2,818,547</b>	[d]	<b>1,845,255</b>	<b>67,428,075</b>	<b>2,337,535</b>	<b>2,943,706</b>	<b>9,835,016</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>1,668</b>	<b>1,160</b>	<b>4,700</b>	<b>228,814</b>	<b>* 10</b>	<b>13,442</b>	<b>805</b>
<b>Number of partners</b>	<b>24,216</b>	<b>3,705</b>	<b>12,209</b>	<b>5,314,973</b>	<b>* 489</b>	<b>99,020</b>	<b>6,977</b>
<b>Total assets</b>	<b>468,965,824</b>	<b>5,484,803</b>	<b>9,455,167</b>	<b>12,141,129,477</b>	<b>* 13,879,188</b>	<b>154,211,749</b>	<b>24,527,803</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>210,759,854</b>	<b>5,895,793</b>	<b>13,710,852</b>	<b>359,941,891</b>	<b>1,357,236</b>	<b>20,954,156</b>	<b>7,646,601</b>
Business receipts	197,223,393	5,752,009	13,322,488	195,920,501	1,271,427	14,706,681	6,778,433
Ordinary income from other partnerships and fiduciaries	11,668,200	* 18,747	* 48,597	57,752,653	14,073	734,979	* 42,316
Farm net profit	0	0	0	* 7,756	0	0	0
Net gain, noncapital assets	1,090,733	* 83,222	* 155,532	6,398,815	0	61,075	* 242,119
Other income	777,529	41,815	184,236	99,862,165	71,735	5,451,420	583,734
<b>Total deductions</b>	<b>166,920,466</b>	<b>4,851,452</b>	<b>9,120,693</b>	<b>229,605,165</b>	<b>1,074,049</b>	<b>15,243,020</b>	<b>5,525,690</b>
Cost of goods sold	55,701,409	1,344,787	969,223	57,556,117	0	2,650,640	916,726
Inventory, beginning of year	2,140,052	* 28,882	* 2,012	1,713,088	0	* 391,806	* 9,215
Purchases	30,642,303	* 527,539	* 279,418	38,048,974	0	1,477,609	* 321,528
Cost of labor	80,858	* 118,389	* 53,181	1,036,555	0	0	* 4,259
Additional inventory costs (section 263A)	499,069	* 4,349	0	6,285	0	335	32
Other costs	25,211,258	697,473	635,883	19,090,506	0	1,185,071	* 588,349
Less: Inventory, end of year	2,872,131	* 31,845	* 1,271	2,339,291	0	* 404,181	* 6,657
Salaries and wages	6,661,562	1,245,953	3,259,951	61,441,837	418,826	3,366,646	1,037,273
Guaranteed payments to partners	381,594	81,429	43,455	10,592,681	4,235	178,318	58,524
Rent paid	5,715,075	116,727	253,802	4,348,368	49,769	326,586	107,646
Interest paid	1,341,781	30,984	159,450	7,924,866	12,328	1,497,634	137,254
Taxes and licenses	2,418,312	102,412	329,773	4,058,918	6,451	302,263	75,826
Bad debts	1,436,515	7,211	23,363	1,496,958	616	1,198,934	64,905
Repairs and maintenance	1,403,429	29,384	231,517	517,073	2,575	37,314	16,228
Depreciation	16,878,534	195,762	387,595	2,020,999	6,283	106,561	28,597
Depletion	0	0	0	* 502	0	0	0
Retirement plans, etc.	679,142	40,460	89,113	1,327,950	15,713	39,529	3,944
Employee benefit programs	822,570	62,391	211,361	2,606,915	33,890	144,336	94,891
Ordinary loss from other partnerships and fiduciaries	* 39,285	* 2,541	* 15,917	4,157,907	0	237,594	* 33,717
Farm net loss	0	0	0	51,910	0	0	0
Net loss, noncapital assets	47,368	* 103	* 460	551,629	0	80,984	* 39
Other deductions	73,393,892	1,591,307	3,145,713	70,950,535	523,364	5,075,682	2,950,119
<b>Ordinary business income (loss)</b>	<b>43,839,387</b>	<b>1,044,342</b>	<b>4,590,159</b>	<b>130,336,726</b>	<b>283,187</b>	<b>5,711,136</b>	<b>2,120,912</b>
Net income	43,839,882	1,044,342	4,590,180	135,294,030	283,187	6,019,681	2,176,928
Loss	* 494	0	* 21	4,957,304	0	308,546	* 56,017
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,106,159</b>	<b>12,924</b>	<b>100,699</b>	<b>842,942,046</b>	<b>* 345,343</b>	<b>3,615,689</b>	<b>173,138</b>
Interest income	2,946,594	8,479	37,275	120,355,809	* 193,599	2,646,246	128,254
Dividend income	* 55,132	* 847	* 41,858	132,612,850	129,750	432,936	* 35,859
Royalties	0	0	* 965	9,518,444	1	[2]	0
Net short-term capital gain (loss)	* 2,336	-74	* 962	53,261,579	339	40,354	* 123
Net long-term capital gain (loss)	* 102,097	* 3,672	* 19,639	527,193,362	21,653	496,153	* 8,903
<b>Net rental real estate income (loss)</b>	<b>* 2,545</b>	<b>* 21,470</b>	<b>-2,322</b>	<b>1,731,917</b>	<b>3</b>	<b>98,604</b>	<b>* -7,234</b>
Net income	* 2,545	* 21,470	0	3,172,360	3	106,245	* 539
Loss	0	0	2,322	1,440,443	0	* 7,642	* 7,773
<b>Other net rental income (loss)</b>	<b>-275,477</b>	<b>0</b>	<b>* 564</b>	<b>1,057,268</b>	<b>0</b>	<b>* 1,259</b>	<b>[2]</b>
Net income	326,724	0	* 564	1,188,459	0	* 1,394	[2]
Loss	602,201	0	0	131,191	0	* 135	0
<b>Total net income [1]</b>	<b>46,568,182</b>	<b>1,075,137</b>	<b>4,668,499</b>	<b>395,613,016</b>	<b>* 606,540</b>	<b>8,890,180</b>	<b>2,277,790</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—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	
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
(84)	(85)	(86)	(87)	(88)	(89)	(90)	
<b>Number of partnerships</b>	<b>170,666</b>	<b>7,787</b>	<b>162,879</b>	<b>12,190</b>	<b>31,702</b>	<b>1,001,340</b>	<b>974,310</b>
<b>Number of partners</b>	<b>4,078,477</b>	<b>42,838</b>	<b>4,035,639</b>	<b>42,653</b>	<b>1,087,357</b>	<b>4,501,337</b>	<b>4,222,113</b>
<b>Total assets</b>	<b>10,361,680,490</b>	<b>447,946,499</b>	<b>9,913,733,991</b>	<b>15,578,510</b>	<b>1,571,251,736</b>	<b>3,296,493,564</b>	<b>3,210,455,776</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>292,024,059</b>	<b>94,120,523</b>	<b>197,903,536</b>	<b>22,364,001</b>	<b>15,595,837</b>	<b>138,397,795</b>	<b>113,196,040</b>
Business receipts	144,673,520	50,299,063	94,374,457	21,102,067	7,388,373	108,911,750	87,310,536
Ordinary income from other partnerships and fiduciaries	52,958,477	1,944,375	51,014,102	65,357	3,937,451	12,180,451	11,803,965
Farm net profit	* 7,756	0	* 7,756	0	0	167,166	165,583
Net gain, noncapital assets	5,854,670	326,736	5,527,935	21,494	219,457	4,171,127	2,844,991
Other income	88,529,636	41,550,349	46,979,287	1,175,082	4,050,557	12,967,301	11,070,965
<b>Total deductions</b>	<b>180,573,044</b>	<b>83,313,850</b>	<b>97,259,194</b>	<b>18,311,250</b>	<b>8,878,111</b>	<b>97,802,573</b>	<b>82,245,783</b>
Cost of goods sold	44,148,370	36,383,700	7,764,670	7,108,016	2,732,365	45,403,864	39,915,009
Inventory, beginning of year	1,179,591	882,116	297,475	* 9,404	123,072	15,268,244	14,800,952
Purchases	33,526,927	30,386,023	3,140,903	* 491,508	2,231,403	18,318,940	16,213,978
Cost of labor	692,465	* 253,862	438,602	* 251,293	* 88,538	1,943,511	1,031,917
Additional inventory costs (section 263A)	8,006	1,163	* 6,843	82	* -2,169	1,229,744	1,228,471
Other costs	10,396,252	5,792,279	4,603,973	6,367,409	553,425	21,588,923	18,948,811
Less: Inventory, end of year	1,654,870	931,743	723,127	* 11,679	* 261,904	12,945,499	12,309,119
Salaries and wages	51,765,668	22,555,829	29,209,840	3,459,168	1,394,256	11,766,249	10,554,397
Guaranteed payments to partners	8,991,434	1,225,306	7,766,128	912,472	447,698	1,602,442	1,490,922
Rent paid	3,296,219	1,233,143	2,063,076	442,589	125,559	2,132,240	1,872,884
Interest paid	5,816,328	1,826,428	3,989,900	216,218	245,104	3,011,172	2,264,524
Taxes and licenses	3,270,177	1,247,896	2,022,281	294,522	109,679	1,762,470	1,548,521
Bad debts	189,121	53,882	135,239	27,320	16,062	152,550	103,393
Repairs and maintenance	380,577	144,049	236,528	54,307	26,072	818,258	629,072
Depreciation	1,698,318	590,266	1,108,052	99,938	81,301	5,807,390	1,557,143
Depletion	* 502	0	* 502	0	0	0	0
Retirement plans, etc.	1,170,477	677,680	492,797	56,606	41,682	107,291	82,000
Employee benefit programs	1,972,195	844,425	1,127,770	290,667	70,936	599,237	514,902
Ordinary loss from other partnerships and fiduciaries	3,539,679	142,749	3,396,930	* 5,528	341,388	1,085,673	1,079,374
Farm net loss	44,946	* 589	44,357	0	* 6,964	154,926	141,642
Net loss, noncapital assets	469,481	* 5,425	464,056	* 353	* 772	105,021	104,498
Other deductions	53,819,551	16,382,483	37,437,068	5,343,544	3,238,275	23,293,790	20,387,502
<b>Ordinary business income (loss)</b>	<b>111,451,015</b>	<b>10,806,672</b>	<b>100,644,342</b>	<b>4,052,750</b>	<b>6,717,726</b>	<b>40,595,222</b>	<b>30,950,257</b>
Net income	115,624,249	11,176,948	104,447,301	4,053,659	7,136,326	42,960,114	33,163,863
Loss	4,173,234	370,276	3,802,959	* 908	418,600	2,364,892	2,213,605
<b>Portfolio income (loss) distributed directly to partners</b>	<b>720,593,376</b>	<b>6,283,679</b>	<b>714,309,697</b>	<b>402,781</b>	<b>117,811,719</b>	<b>51,707,389</b>	<b>45,790,417</b>
Interest income	101,020,102	2,086,412	98,933,689	28,639	16,338,971	10,509,325	10,208,500
Dividend income	105,132,283	1,427,301	103,704,982	9,452	26,872,571	9,699,756	9,570,498
Royalties	8,961,100	101,676	8,859,424	* 4	557,339	6,987,192	1,894,627
Net short-term capital gain (loss)	46,188,126	-436,914	46,625,040	* 5,410	7,027,228	-161,144	-163,497
Net long-term capital gain (loss)	459,291,766	3,105,205	456,186,561	359,277	67,015,610	24,672,260	24,280,289
<b>Net rental real estate income (loss)</b>	<b>1,166,457</b>	<b>42,537</b>	<b>1,123,921</b>	<b>* -28</b>	<b>474,116</b>	<b>127,829,128</b>	<b>127,480,822</b>
Net income	2,486,238	60,045	2,426,193	* 293	579,042	130,616,940	130,262,798
Loss	1,319,781	17,509	1,302,272	* 321	104,926	2,787,812	2,781,976
<b>Other net rental income (loss)</b>	<b>935,519</b>	<b>32,921</b>	<b>902,597</b>	<b>* 275</b>	<b>120,215</b>	<b>4,073,299</b>	<b>740,967</b>
Net income	1,064,056	33,435	1,030,621	* 275	122,734	4,171,694	813,642
Loss	128,537	* 513	128,023	0	2,519	98,396	72,675
<b>Total net income [1]</b>	<b>328,666,475</b>	<b>14,497,519</b>	<b>314,168,956</b>	<b>4,091,092</b>	<b>51,080,938</b>	<b>199,693,922</b>	<b>180,845,671</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Real estate and rental and leasing—continued						
	Real estate—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
	(91)	(92)	(93)	(94)	(95)	(96)	(97)
<b>Number of partnerships</b>	<b>279,911</b>	<b>480,507</b>	<b>13,867</b>	<b>69,558</b>	<b>130,467</b>	<b>19,365</b>	<b>7,665</b>
<b>Number of partners</b>	<b>1,151,117</b>	<b>1,910,504</b>	<b>50,476</b>	<b>326,176</b>	<b>783,839</b>	<b>101,803</b>	<b>177,422</b>
<b>Total assets</b>	<b>600,229,697</b>	<b>1,826,436,988</b>	<b>40,619,209</b>	<b>118,583,601</b>	<b>624,586,281</b>	<b>61,492,647</b>	<b>24,545,141</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>7,498,198</b>	<b>12,223,857</b>	<b>555,719</b>	<b>4,377,201</b>	<b>88,541,066</b>	<b>17,518,321</b>	<b>7,683,434</b>
Business receipts	5,852,679	7,990,794	488,600	3,315,094	69,663,369	14,558,737	7,042,477
Ordinary income from other partnerships and fiduciaries	879,317	2,010,630	* 55,871	256,305	8,601,840	167,920	* 208,567
Farm net profit	* 863	* 35,090	0	121,204	* 8,427	0	1,583
Net gain, noncapital assets	491,509	632,784	0	208,986	1,511,712	1,230,109	* 96,027
Other income	273,830	1,554,559	* 11,247	475,612	8,755,717	1,561,555	334,781
<b>Total deductions</b>	<b>4,877,779</b>	<b>8,416,632</b>	<b>374,898</b>	<b>3,127,896</b>	<b>65,448,578</b>	<b>13,868,966</b>	<b>1,687,825</b>
Cost of goods sold	3,128,061	2,948,987	60,655	1,887,430	31,889,876	5,235,279	* 253,576
Inventory, beginning of year	1,085,209	490,476	* 1,664	* 1,501,604	11,721,999	455,001	* 12,291
Purchases	1,681,840	1,625,542	6,857	409,581	12,490,158	1,933,435	* 171,527
Cost of labor	* 17,993	* 69,732	* 18,513	50,894	874,785	910,915	* 679
Additional inventory costs (section 263A)	* 190,906	* 61,797	0	0	975,768	* 1,248	* 25
Other costs	1,328,627	1,033,168	* 35,716	1,190,280	15,361,020	2,550,234	* 89,878
Less: Inventory, end of year	1,176,514	331,728	* 2,096	* 1,264,928	9,533,853	615,555	* 20,824
Salaries and wages	310,139	707,662	* 28,287	304,533	9,203,775	990,723	221,129
Guaranteed payments to partners	* 13,277	203,974	* 33,889	* 37,244	1,202,537	80,321	* 31,199
Rent paid	20,786	274,676	* 9,605	122,300	1,445,517	238,009	21,348
Interest paid	312,318	498,286	* 47,722	111,190	1,295,007	694,746	51,902
Taxes and licenses	100,297	254,563	* 22,038	82,104	1,089,518	190,452	23,497
Bad debts	* 2,599	29,693	* 489	* 1,048	69,565	47,536	* 1,621
Repairs and maintenance	56,288	138,338	* 11,939	25,844	396,663	186,218	2,968
Depreciation	125,348	431,935	* 32,187	104,278	863,394	4,203,685	46,563
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 753	7,122	* 220	* 375	73,531	24,349	* 941
Employee benefit programs	16,099	47,809	* 2,389	* 5,911	442,695	79,870	* 4,465
Ordinary loss from other partnerships and fiduciaries	36,246	406,172	* 23	18,870	618,064	* 4,110	* 2,189
Farm net loss	* 15,934	* 106,973	0	* 2,964	* 15,771	0	* 13,284
Net loss, noncapital assets	* 342	36,953	* 2,330	* 13,325	51,549	* 523	0
Other deductions	739,292	2,323,490	123,125	410,480	16,791,115	1,893,144	1,013,144
<b>Ordinary business income (loss)</b>	<b>2,620,419</b>	<b>3,807,225</b>	<b>180,821</b>	<b>1,249,305</b>	<b>23,092,488</b>	<b>3,649,356</b>	<b>5,995,609</b>
Net income	2,870,059	4,710,519	213,168	1,415,177	23,954,940	3,683,609	6,112,643
Loss	249,640	903,293	32,347	165,872	862,453	34,253	117,034
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,683,537</b>	<b>13,029,374</b>	<b>77,378</b>	<b>2,048,680</b>	<b>26,951,449</b>	<b>654,733</b>	<b>5,262,238</b>
Interest income	860,254	3,714,776	31,386	349,208	5,252,876	257,960	42,864
Dividend income	868,074	3,224,412	* 2,703	324,145	5,151,165	117,330	11,929
Royalties	144,951	151,485	* 41,640	817,812	738,741	* 610	5,091,955
Net short-term capital gain (loss)	278,517	-667,880	* -6,952	-656	233,473	* -771	* 3,124
Net long-term capital gain (loss)	1,531,741	6,606,582	* 8,602	558,171	15,575,194	279,604	112,367
<b>Net rental real estate income (loss)</b>	<b>26,591,848</b>	<b>84,419,730</b>	<b>3,233,838</b>	<b>5,940,910</b>	<b>7,294,495</b>	<b>129,355</b>	<b>218,952</b>
Net income	27,208,909	85,271,068	3,233,975	5,982,000	8,566,846	* 134,456	219,687
Loss	617,061	851,338	137	41,090	1,272,350	* 5,101	* 735
<b>Other net rental income (loss)</b>	<b>58,017</b>	<b>178,016</b>	<b>* 51,326</b>	<b>167,468</b>	<b>286,139</b>	<b>3,330,467</b>	<b>* 1,865</b>
Net income	* 59,027	212,090	* 54,138	169,631	318,755	3,356,187	* 1,865
Loss	* 1,010	34,074	* 2,812	* 2,163	32,617	* 25,720	0
<b>Total net income [1]</b>	<b>31,143,563</b>	<b>95,495,643</b>	<b>3,541,713</b>	<b>8,848,848</b>	<b>41,815,903</b>	<b>7,485,078</b>	<b>11,363,173</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	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
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>Number of partnerships</b>	<b>126,490</b>	<b>24,965</b>	<b>18,404</b>	<b>15,813</b>	<b>4,014</b>	<b>7,592</b>	<b>55,702</b>	<b>35,999</b>
<b>Number of partners</b>	<b>463,828</b>	<b>147,565</b>	<b>75,560</b>	<b>40,222</b>	<b>8,790</b>	<b>20,566</b>	<b>171,125</b>	<b>120,121</b>
<b>Total assets</b>	<b>182,938,012</b>	<b>40,630,639</b>	<b>23,815,985</b>	<b>8,468,221</b>	<b>2,753,917</b>	<b>14,099,548</b>	<b>93,169,702</b>	<b>56,789,927</b>
<b>Income and deductions from a trade or business:</b>								
<b>Total income</b>	<b>423,543,254</b>	<b>149,808,810</b>	<b>79,790,200</b>	<b>22,012,432</b>	<b>2,407,608</b>	<b>25,245,191</b>	<b>144,279,012</b>	<b>85,337,467</b>
Business receipts	408,450,057	148,437,045	78,239,406	21,479,430	2,383,871	24,880,976	133,029,331	76,423,971
Ordinary income from other partnerships and fiduciaries	5,638,843	328,477	169,856	360,603	0	* 55,762	4,724,144	4,448,079
Farm net profit	0	0	0	0	0	0	0	0
Net gain, noncapital assets	172,141	18,712	3,204	2,771	* 10,013	36,206	101,235	58,869
Other income	9,282,213	1,024,576	1,377,734	169,628	13,725	272,248	6,424,302	4,406,548
<b>Total deductions</b>	<b>320,260,463</b>	<b>93,961,968</b>	<b>63,288,270</b>	<b>18,679,581</b>	<b>1,987,200</b>	<b>21,966,125</b>	<b>120,377,319</b>	<b>69,204,944</b>
Cost of goods sold	74,801,445	1,338,236	6,781,938	8,747,124	767,880	9,605,925	47,560,342	18,990,805
Inventory, beginning of year	916,853	* 2,705	* 947	56,606	* 56,982	94,550	705,609	418,729
Purchases	23,982,190	* 10,840	* 307,962	1,149,759	* 437,556	3,607,346	18,468,727	6,064,324
Cost of labor	14,652,350	* 118,130	* 4,687,332	2,101,022	* 137,805	2,391,331	5,216,730	2,922,507
Additional inventory costs (section 263A)	620,467	* 15,419	* 37,970	* -179	* 2,064	* 244,731	320,462	* 118,226
Other costs	35,639,450	1,193,115	1,749,139	5,514,670	202,795	3,360,182	23,619,549	9,932,146
Less: Inventory, end of year	1,009,867	* 1,972	* 1,413	74,208	* 69,323	92,215	770,736	465,127
Salaries and wages	101,741,508	41,215,990	24,353,366	4,194,750	435,634	4,642,859	26,898,909	19,762,195
Guaranteed payments to partners	19,765,300	9,837,728	4,271,587	751,654	131,714	920,575	3,852,042	2,758,440
Rent paid	14,266,205	9,140,352	2,201,427	509,346	78,629	287,230	2,049,221	1,129,576
Interest paid	1,392,225	238,462	228,432	58,481	11,387	140,781	714,683	392,716
Taxes and licenses	9,011,392	3,817,287	1,927,472	446,517	48,887	458,463	2,312,766	1,614,679
Bad debts	296,397	166,405	17,605	16,266	* 912	22,395	72,815	41,169
Repairs and maintenance	1,372,324	702,603	224,446	73,843	8,052	52,933	310,446	140,900
Depreciation	2,985,108	1,232,510	509,560	247,499	23,480	202,616	769,443	461,248
Depletion	0	0	0	0	0	0	0	0
Retirement plans, etc.	4,412,339	1,780,438	1,170,708	134,432	* 5,294	136,249	1,185,217	1,037,615
Employee benefit programs	6,222,252	2,537,432	1,368,910	285,672	27,034	322,564	1,680,640	1,278,819
Ordinary loss from other partnerships and fiduciaries	137,989	36,911	4,393	* 1,363	0	* 15,249	80,073	61,966
Farm net loss	0	0	0	0	0	0	0	0
Net loss, noncapital assets	90,425	67,415	4,037	* 378	[2]	* 1,145	17,449	3,497
Other deductions	83,765,555	21,850,198	20,224,390	3,212,256	448,298	5,157,141	32,873,273	21,531,319
<b>Ordinary business income (loss)</b>	<b>103,282,791</b>	<b>55,846,842</b>	<b>16,501,930</b>	<b>3,332,851</b>	<b>420,408</b>	<b>3,279,067</b>	<b>23,901,693</b>	<b>16,132,523</b>
Net income	103,390,925	55,847,949	16,502,323	3,340,217	420,408	3,340,529	23,939,499	16,163,808
Loss	108,134	* 1,107	* 393	* 7,366	0	* 61,463	37,806	31,285
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,816,849</b>	<b>98,522</b>	<b>312,323</b>	<b>239,090</b>	<b>171,659</b>	<b>371,052</b>	<b>2,624,202</b>	<b>1,194,790</b>
Interest income	892,854	32,143	23,910	61,238	104	167,814	607,646	491,711
Dividend income	368,430	9,742	76,065	129,008	0	11,093	142,522	106,900
Royalties	927,253	1,457	0	* 1,872	* 63,515	* 50,360	810,050	25,721
Net short-term capital gain (loss)	-81,667	1,538	* 735	* 19,431	0	* -4	-103,366	-107,838
Net long-term capital gain (loss)	1,709,979	53,644	211,613	27,543	* 108,040	* 141,789	1,167,351	678,296
<b>Net rental real estate income (loss)</b>	<b>255,375</b>	<b>29,793</b>	<b>24,309</b>	<b>* 1,039</b>	<b>0</b>	<b>* 6,038</b>	<b>194,195</b>	<b>152,152</b>
Net income	288,686	36,280	* 24,361	* 2,542	0	* 6,038	219,465	175,075
Loss	33,312	6,487	* 52	* 1,503	0	0	25,270	22,923
<b>Other net rental income (loss)</b>	<b>36,281</b>	<b>-136</b>	<b>* 1,937</b>	<b>* -5,127</b>	<b>0</b>	<b>1,165</b>	<b>38,440</b>	<b>4,358</b>
Net income	45,740	* 1,188	* 1,937	0	0	1,165	41,449	* 6,977
Loss	9,459	* 1,323	0	* 5,127	0	0	* 3,009	* 2,620
<b>Total net income [1]</b>	<b>105,762,984</b>	<b>55,919,841</b>	<b>16,628,152</b>	<b>3,520,881</b>	<b>484,027</b>	<b>3,515,537</b>	<b>25,694,546</b>	<b>16,913,365</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>Number of partnerships</b>	<b>8,017</b>	<b>11,686</b>	<b>16,352</b>	<b>42,149</b>	<b>39,861</b>	<b>2,288</b>	<b>13,183</b>
<b>Number of partners</b>	<b>18,468</b>	<b>32,536</b>	<b>940,852</b>	<b>100,646</b>	<b>95,172</b>	<b>5,474</b>	<b>31,120</b>
<b>Total assets</b>	<b>8,405,347</b>	<b>27,974,428</b>	<b>481,855,319</b>	<b>65,521,370</b>	<b>60,901,100</b>	<b>4,620,270</b>	<b>2,549,175</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>21,465,750</b>	<b>37,475,795</b>	<b>33,707,440</b>	<b>99,859,633</b>	<b>91,214,134</b>	<b>8,645,498</b>	<b>4,237,698</b>
Business receipts	21,049,203	35,556,157	15,479,784	88,010,130	79,519,507	8,490,622	4,185,231
Ordinary income from other partnerships and fiduciaries	77,397	198,668	14,086,907	1,312,845	1,309,784	* 3,061	* 38,602
Farm net profit	0	0	* 2,987	0	0	0	0
Net gain, noncapital assets	* 33,846	8,520	1,195,184	20,516	15,819	4,697	* 338
Other income	305,304	1,712,449	2,942,577	10,516,142	10,369,024	147,118	* 13,527
<b>Total deductions</b>	<b>18,917,697</b>	<b>32,254,679</b>	<b>18,199,499</b>	<b>89,321,014</b>	<b>81,707,349</b>	<b>7,613,665</b>	<b>3,492,007</b>
Cost of goods sold	9,561,172	19,008,365	8,389,566	36,713,962	32,544,955	4,169,008	552,185
Inventory, beginning of year	81,748	205,132	1,215,795	300,795	267,692	33,103	* 30,682
Purchases	2,176,732	10,227,672	6,089,237	6,008,645	5,523,354	485,291	* 65,737
Cost of labor	259,427	2,034,796	867,677	19,065,338	18,425,704	639,634	* 198,301
Additional inventory costs (section 263A)	* 126,105	* 76,131	8,767	376,972	376,983	* -11	* 50
Other costs	7,035,248	6,652,155	1,729,633	11,365,086	8,323,986	3,041,099	* 295,888
Less: Inventory, end of year	118,088	187,521	1,521,543	402,873	372,765	30,108	* 38,472
Salaries and wages	3,081,596	4,055,118	2,937,541	21,626,539	20,609,371	1,017,168	908,252
Guaranteed payments to partners	348,334	745,268	463,827	1,107,109	1,080,921	* 26,187	* 90,354
Rent paid	417,426	502,219	294,398	1,548,845	1,444,723	104,122	191,116
Interest paid	137,532	184,434	996,923	735,798	674,125	61,673	35,837
Taxes and licenses	304,519	393,568	230,648	2,328,139	2,183,102	145,037	107,225
Bad debts	18,410	13,236	89,635	158,636	150,937	7,699	* 48,063
Repairs and maintenance	87,518	82,029	115,129	499,838	310,766	189,073	19,570
Depreciation	141,054	167,142	216,247	928,870	698,147	230,724	46,502
Depletion	0	0	8,825	* 37,847	0	* 37,847	0
Retirement plans, etc.	52,774	94,829	24,626	197,043	185,196	11,848	10,903
Employee benefit programs	165,768	236,053	185,891	1,051,435	957,637	93,798	48,912
Ordinary loss from other partnerships and fiduciaries	* 8,939	9,168	494,682	29,438	16,305	* 13,133	* 5,400
Farm net loss	0	0	* 2,885	0	0	0	0
Net loss, noncapital assets	13,447	* 504	* 1,173	14,166	13,976	* 189	* 228
Other deductions	4,579,208	6,762,746	3,747,504	22,343,349	20,837,190	1,506,160	1,427,461
<b>Ordinary business income (loss)</b>	<b>2,548,053</b>	<b>5,221,117</b>	<b>15,507,941</b>	<b>10,538,618</b>	<b>9,506,785</b>	<b>1,031,833</b>	<b>745,691</b>
Net income	2,548,475	5,227,216	16,432,975	10,618,516	9,586,682	1,031,833	745,691
Loss	422	* 6,099	925,034	* 79,897	* 79,897	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>175,685</b>	<b>1,253,726</b>	<b>30,658,866</b>	<b>809,642</b>	<b>757,132</b>	<b>52,510</b>	<b>6,172</b>
Interest income	20,106	95,829	4,699,912	245,644	197,560	48,084	1,129
Dividend income	774	34,847	9,393,340	53,521	53,287	* 233	* 330
Royalties	* 7	784,322	865,448	* 121,292	* 121,292	0	* 3,595
Net short-term capital gain (loss)	* -5	4,477	932,256	-7,815	-7,815	0	* -6
Net long-term capital gain (loss)	154,803	334,251	14,767,909	397,000	392,807	* 4,193	* 1,124
<b>Net rental real estate income (loss)</b>	<b>* 1,187</b>	<b>40,856</b>	<b>763,433</b>	<b>44,400</b>	<b>44,553</b>	<b>* -154</b>	<b>* 7,930</b>
Net income	* 1,187	43,202	883,301	47,300	47,208	* 93	* 7,930
Loss	0	* 2,347	119,868	* 2,901	* 2,655	* 246	0
<b>Other net rental income (loss)</b>	<b>* 129</b>	<b>* 33,954</b>	<b>49,463</b>	<b>9,266</b>	<b>* 12,648</b>	<b>* -3,381</b>	<b>* 70</b>
Net income	* 133	* 34,339	92,356	* 12,866	* 12,649	* 217	* 70
Loss	4	* 386	42,893	* 3,599	* 1	* 3,598	0
<b>Total net income [1]</b>	<b>2,570,256</b>	<b>6,210,924</b>	<b>31,279,537</b>	<b>11,012,741</b>	<b>9,936,125</b>	<b>1,076,616</b>	<b>758,744</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships</b>	<b>54,499</b>	<b>23,989</b>	<b>8,624</b>	<b>5,324</b>	<b>3,620</b>	<b>1,889</b>	<b>* 221</b>
<b>Number of partners</b>	<b>238,877</b>	<b>98,302</b>	<b>20,439</b>	<b>46,155</b>	<b>22,231</b>	<b>6,234</b>	<b>* 1,706</b>
<b>Total assets</b>	<b>114,639,111</b>	<b>13,587,936</b>	<b>3,379,220</b>	<b>21,169,232</b>	<b>6,077,277</b>	<b>1,668,073</b>	<b>* 602,871</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>214,705,340</b>	<b>66,520,374</b>	<b>8,292,594</b>	<b>32,543,457</b>	<b>12,765,933</b>	<b>6,028,350</b>	<b>* 1,458,600</b>
Business receipts	199,148,917	57,239,664	7,894,891	30,960,798	11,022,001	5,999,167	* 1,436,702
Ordinary income from other partnerships and fiduciaries	2,917,258	361,013	* 350,090	645,766	533,949	* 605	* 128
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	177,894	4,955	* 21	15,382	* 41,461	* 6,275	* 12,025
Other income	12,461,271	8,914,743	47,591	921,511	1,168,522	22,302	* 9,745
<b>Total deductions</b>	<b>175,303,494</b>	<b>51,380,488</b>	<b>6,669,215</b>	<b>23,712,429</b>	<b>9,846,551</b>	<b>5,531,282</b>	<b>* 1,294,698</b>
Cost of goods sold	12,572,686	2,976,121	933,089	1,263,248	1,299,010	1,377,682	* 546,970
Inventory, beginning of year	169,864	20,884	* 36,913	50,910	* 13,744	* 14,496	0
Purchases	3,194,038	1,159,115	388,706	632,806	239,975	271,346	106,194
Cost of labor	3,508,370	275,730	* 238,130	* 146,452	310,278	* 659,898	* 157,613
Additional inventory costs (section 263A)	* 169,792	* 63,182	* 3,028	* 38,857	* 6	0	0
Other costs	5,732,845	1,479,443	* 317,924	451,977	749,888	449,801	* 283,162
Less: Inventory, end of year	202,223	22,232	* 51,612	57,753	* 14,882	* 17,859	0
Salaries and wages	51,811,808	17,595,756	2,128,365	5,082,136	2,391,978	2,155,876	* 273,306
Guaranteed payments to partners	5,705,561	4,896,142	156,272	157,930	256,617	117,292	* 15,661
Rent paid	8,794,926	2,366,316	368,969	1,219,612	458,202	170,495	* 24,632
Interest paid	1,564,485	164,307	87,717	158,173	89,049	15,618	* 13,145
Taxes and licenses	6,371,921	1,218,877	189,508	712,745	261,757	227,568	* 26,336
Bad debts	3,928,522	81,721	20,843	439,292	128,617	27,953	* 22,115
Repairs and maintenance	2,354,027	476,018	32,098	401,150	323,868	24,159	* 5,750
Depreciation	3,380,784	493,001	59,199	514,998	301,794	47,764	* 27,022
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	1,118,543	860,950	17,416	57,696	48,460	9,360	* 3,111
Employee benefit programs	4,373,784	857,702	121,595	557,845	278,296	101,040	* 15,936
Ordinary loss from other partnerships and fiduciaries	31,144	5,733	* 1,694	* 5,842	* 2,804	* 928	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	29,389	603	0	8,458	* 1,531	0	* 33
Other deductions	73,265,914	19,387,241	2,552,448	13,133,303	4,004,567	1,255,548	* 320,681
<b>Ordinary business income (loss)</b>	<b>39,401,846</b>	<b>15,139,886</b>	<b>1,623,380</b>	<b>8,831,028</b>	<b>2,919,383</b>	<b>497,067</b>	<b>* 163,902</b>
Net income	39,447,934	15,142,310	1,623,380	8,831,028	2,919,383	497,067	* 163,902
Loss	46,088	* 2,424	0	0	0	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,139,711</b>	<b>759,622</b>	<b>55,802</b>	<b>142,246</b>	<b>238,193</b>	<b>279</b>	<b>* 107</b>
Interest income	488,639	15,497	3,300	10,285	3,579	200	* 107
Dividend income	11,807	3,425	* 894	* 174	* 3,522	* 79	0
Royalties	* 55,026	2	0	0	0	0	0
Net short-term capital gain (loss)	58,586	* -213	* 56,997	* 587	-1	0	0
Net long-term capital gain (loss)	1,525,653	740,912	* -5,389	131,201	* 231,092	0	0
<b>Net rental real estate income (loss)</b>	<b>152,051</b>	<b>41,630</b>	<b>* 2,589</b>	<b>* 4,515</b>	<b>* -2,477</b>	<b>* -125</b>	<b>0</b>
Net income	205,118	45,182	* 2,589	* 4,515	* 1,981	0	0
Loss	53,067	* 3,552	0	0	* 4,457	* 125	0
<b>Other net rental income (loss)</b>	<b>94,065</b>	<b>* 23,800</b>	<b>0</b>	<b>* 766</b>	<b>* 12,716</b>	<b>0</b>	<b>0</b>
Net income	94,065	* 23,800	0	* 766	* 12,716	0	0
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>40,203,434</b>	<b>15,224,239</b>	<b>1,630,164</b>	<b>8,846,768</b>	<b>2,936,723</b>	<b>497,221</b>	<b>* 164,009</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships</b>	<b>640</b>	<b>5,339</b>	<b>4,853</b>	<b>35,232</b>	<b>21,655</b>	<b>* 10</b>	<b>13,567</b>
<b>Number of partners</b>	<b>9,573</b>	<b>23,581</b>	<b>10,655</b>	<b>259,078</b>	<b>212,716</b>	<b>* 20</b>	<b>46,341</b>
<b>Total assets</b>	<b>38,848,640</b>	<b>27,828,125</b>	<b>1,477,738</b>	<b>71,204,197</b>	<b>40,353,469</b>	<b>* 59,532</b>	<b>30,791,195</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>43,636,326</b>	<b>40,465,177</b>	<b>2,994,528</b>	<b>50,790,797</b>	<b>28,839,800</b>	<b>* 126,506</b>	<b>21,824,491</b>
Business receipts	41,952,536	39,704,461	2,938,696	43,648,817	23,448,787	* 126,022	20,074,008
Ordinary income from other partnerships and fiduciaries	861,594	164,113	0	2,562,142	1,753,390	0	808,752
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	18,048	79,719	* 9	276,034	196,627	* 26	79,382
Other income	804,148	516,884	* 55,823	4,303,803	3,440,996	* 459	862,349
<b>Total deductions</b>	<b>36,846,685</b>	<b>37,506,777</b>	<b>2,515,370</b>	<b>41,256,601</b>	<b>23,692,420</b>	<b>* 123,141</b>	<b>17,441,040</b>
Cost of goods sold	859,798	2,925,517	* 391,252	6,567,220	3,796,518	* 49,029	2,721,673
Inventory, beginning of year	* 18,037	* 14,222	* 658	394,159	73,032	* 2,871	318,256
Purchases	* 138,879	143,601	* 113,415	1,772,098	462,374	* 25,701	1,284,022
Cost of labor	137,067	1,583,202	0	845,573	667,148	* 23,177	* 155,249
Additional inventory costs (section 263A)	* 4	* 64,717	0	4,292	* -627	0	* 4,919
Other costs	* 585,092	1,137,848	* 277,712	3,960,236	2,674,503	0	1,285,733
Less: Inventory, end of year	* 19,279	* 18,073	* 533	409,138	79,913	* 2,721	326,505
Salaries and wages	8,040,362	13,173,566	970,463	11,594,883	7,960,990	* 22,393	3,611,500
Guaranteed payments to partners	22,055	56,103	* 27,488	463,200	289,881	0	173,319
Rent paid	979,501	3,010,027	197,173	1,811,884	554,655	* 11,417	1,245,812
Interest paid	441,001	539,135	56,341	1,037,458	627,262	* 4	410,192
Taxes and licenses	1,276,542	2,343,208	115,380	2,575,066	578,550	* 4,522	1,991,994
Bad debts	2,933,494	271,455	* 3,032	30,912	22,281	* 182	8,448
Repairs and maintenance	688,215	370,469	32,300	607,124	222,627	* 3,965	380,532
Depreciation	1,272,523	640,161	24,321	1,866,965	620,466	* 967	1,245,532
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	64,897	52,942	* 3,710	284,612	266,836	0	17,776
Employee benefit programs	1,331,747	1,079,409	* 30,214	540,397	380,951	0	159,446
Ordinary loss from other partnerships and fiduciaries	1,710	12,230	202	42,614	37,745	0	* 4,870
Farm net loss	0	0	0	* 4,445	0	0	* 4,445
Net loss, noncapital assets	14,437	4,317	9	23,706	13,161	0	10,545
Other deductions	18,920,403	13,028,238	663,486	13,806,116	8,320,499	* 30,662	5,454,955
<b>Ordinary business income (loss)</b>	<b>6,789,641</b>	<b>2,958,400</b>	<b>479,158</b>	<b>9,534,196</b>	<b>5,147,380</b>	<b>* 3,365</b>	<b>4,383,451</b>
Net income	6,797,798	2,993,908	479,158	9,594,818	5,184,392	* 3,365	4,407,061
Loss	8,157	* 35,508	0	* 60,622	* 37,012	0	* 23,610
<b>Portfolio income (loss) distributed directly to partners</b>	<b>438,694</b>	<b>461,208</b>	<b>* 43,560</b>	<b>2,342,220</b>	<b>2,034,632</b>	<b>* 6</b>	<b>307,582</b>
Interest income	272,977	182,561	* 133	162,512	148,151	* 6	14,355
Dividend income	972	* 2,740	0	80,762	33,114	0	47,648
Royalties	0	* 55,025	0	185,743	170,503	0	* 15,240
Net short-term capital gain (loss)	* 288	* 928	0	-11,958	-11,760	0	* -198
Net long-term capital gain (loss)	164,456	219,954	43,427	1,925,161	1,694,624	0	230,537
<b>Net rental real estate income (loss)</b>	<b>-18,280</b>	<b>124,199</b>	<b>0</b>	<b>69,487</b>	<b>22,101</b>	<b>0</b>	<b>47,385</b>
Net income	25,433	125,418	0	86,937	30,763	0	56,175
Loss	43,713	* 1,219	0	* 17,451	* 8,661	0	* 8,790
<b>Other net rental income (loss)</b>	<b>37,410</b>	<b>* 19,374</b>	<b>0</b>	<b>7,760</b>	<b>2,910</b>	<b>0</b>	<b>* 4,849</b>
Net income	37,410	* 19,374	0	8,399	3,255	0	* 5,143
Loss	0	0	0	639	* 345	0	* 294
<b>Total net income [1]</b>	<b>7,082,720</b>	<b>3,342,299</b>	<b>479,292</b>	<b>10,040,460</b>	<b>5,524,159</b>	<b>* 3,371</b>	<b>4,512,929</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>Number of partnerships</b>	<b>73,576</b>	<b>19,115</b>	<b>54,461</b>	<b>52,642</b>	<b>24,609</b>
<b>Number of partners</b>	<b>276,654</b>	<b>88,292</b>	<b>188,362</b>	<b>212,380</b>	<b>55,026</b>
<b>Total assets</b>	<b>135,502,214</b>	<b>106,051,085</b>	<b>29,451,130</b>	<b>13,233,362</b>	<b>6,139,298</b>
<b>Income and deductions from a trade or business:</b>					
<b>Total income</b>	<b>139,335,817</b>	<b>51,261,620</b>	<b>88,074,197</b>	<b>23,920,853</b>	<b>13,888,542</b>
Business receipts	134,613,479	48,877,726	85,735,753	23,424,172	13,759,496
Ordinary income from other partnerships and fiduciaries	1,711,620	1,031,783	679,837	* 81,894	* 2,909
Farm net profit	* 176	0	* 176	0	0
Net gain, noncapital assets	399,140	185,095	214,045	162,080	20,245
Other income	2,611,402	1,167,016	1,444,386	252,707	105,892
<b>Total deductions</b>	<b>125,274,080</b>	<b>44,342,407</b>	<b>80,931,673</b>	<b>20,779,775</b>	<b>12,440,286</b>
Cost of goods sold	40,532,301	5,858,535	34,673,766	8,575,482	6,622,889
Inventory, beginning of year	1,316,278	361,683	954,595	494,690	362,354
Purchases	28,405,194	2,148,310	26,256,883	5,107,759	4,514,416
Cost of labor	6,452,240	1,244,715	5,207,525	1,593,037	1,284,894
Additional inventory costs (section 263A)	329,417	34,177	295,240	88,778	* 84,294
Other costs	5,478,978	2,434,168	3,044,810	1,832,303	808,436
Less: Inventory, end of year	1,449,806	364,517	1,085,288	541,085	431,504
Salaries and wages	23,624,656	8,003,079	15,621,577	4,058,809	1,854,750
Guaranteed payments to partners	722,605	214,624	507,981	530,794	306,169
Rent paid	6,969,362	1,211,805	5,757,557	1,315,272	462,127
Interest paid	3,917,587	3,419,924	497,663	304,017	158,816
Taxes and licenses	5,959,557	3,063,987	2,895,571	614,845	311,051
Bad debts	70,021	55,776	14,245	13,307	12,215
Repairs and maintenance	2,585,443	1,250,727	1,334,716	265,242	170,971
Depreciation	5,091,102	3,450,938	1,640,163	395,029	235,860
Depletion	0	0	0	0	0
Retirement plans, etc.	60,719	33,002	27,717	20,666	11,622
Employee benefit programs	1,225,953	752,351	473,601	195,000	72,824
Ordinary loss from other partnerships and fiduciaries	35,007	31,089	3,918	* 5,391	0
Farm net loss	0	0	0	0	0
Net loss, noncapital assets	51,036	10,952	40,084	* 267	* 74
Other deductions	34,428,730	16,985,616	17,443,114	4,485,654	2,220,918
<b>Ordinary business income (loss)</b>	<b>14,061,737</b>	<b>6,919,213</b>	<b>7,142,524</b>	<b>3,141,078</b>	<b>1,448,256</b>
Net income	14,285,786	7,127,153	7,158,633	3,149,368	1,448,256
Loss	224,049	207,940	* 16,109	* 8,291	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>522,564</b>	<b>455,085</b>	<b>67,480</b>	<b>169,403</b>	<b>95,183</b>
Interest income	126,217	89,581	36,636	17,839	1,394
Dividend income	145,698	144,181	1,517	42,657	* 134
Royalties	146,080	* 143,577	* 2,503	[2]	[2]
Net short-term capital gain (loss)	-3,056	1,381	-4,438	* 352	* -478
Net long-term capital gain (loss)	107,625	76,364	31,261	* 108,554	* 94,133
<b>Net rental real estate income (loss)</b>	<b>199,775</b>	<b>156,918</b>	<b>42,858</b>	<b>40,699</b>	<b>* -176</b>
Net income	211,691	163,519	48,172	* 40,948	* 73
Loss	11,915	6,601	* 5,314	* 249	* 249
<b>Other net rental income (loss)</b>	<b>* 106,474</b>	<b>* 105,020</b>	<b>* 1,454</b>	<b>* 10,673</b>	<b>* 166</b>
Net income	* 106,560	* 105,020	* 1,539	* 10,673	* 166
Loss	* 86	0	* 86	0	0
<b>Total net income [1]</b>	<b>14,785,982</b>	<b>7,558,490</b>	<b>7,227,492</b>	<b>3,252,945</b>	<b>1,449,774</b>

Footnotes at end of table.

**Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—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—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
<b>Number of partnerships</b>	<b>15,401</b>	<b>9,208</b>	<b>27,916</b>	<b>* 117</b>	<b>0</b>
<b>Number of partners</b>	<b>34,716</b>	<b>20,310</b>	<b>156,871</b>	<b>* 484</b>	<b>0</b>
<b>Total assets</b>	<b>4,780,121</b>	<b>1,359,177</b>	<b>6,600,342</b>	<b>* 493,722</b>	<b>0</b>
<b>Income and deductions from a trade or business:</b>					
<b>Total income</b>	<b>8,983,504</b>	<b>4,905,038</b>	<b>9,825,483</b>	<b>* 206,829</b>	<b>0</b>
Business receipts	8,921,394	4,838,102	9,457,846	* 206,829	0
Ordinary income from other partnerships and fiduciaries	* 2,909	0	* 78,986	0	0
Farm net profit	0	0	0	0	0
Net gain, noncapital assets	* 8,260	* 11,985	* 141,835	0	0
Other income	50,941	54,950	146,815	0	0
<b>Total deductions</b>	<b>8,160,830</b>	<b>4,279,456</b>	<b>8,170,023</b>	<b>* 169,466</b>	<b>0</b>
Cost of goods sold	4,110,963	2,511,926	1,805,948	* 146,644	0
Inventory, beginning of year	184,880	177,474	132,336	0	0
Purchases	3,019,230	1,495,187	593,343	0	0
Cost of labor	771,063	513,831	* 308,143	0	0
Additional inventory costs (section 263A)	* 2,238	* 82,055	* 4,485	0	0
Other costs	338,440	469,996	877,222	* 146,644	0
Less: Inventory, end of year	204,887	226,617	109,581	0	0
Salaries and wages	1,276,328	578,422	2,201,263	* 2,796	0
Guaranteed payments to partners	151,303	154,866	212,381	* 12,243	0
Rent paid	348,329	113,797	850,679	* 2,467	0
Interest paid	135,193	23,622	144,893	* 308	0
Taxes and licenses	241,065	69,986	303,360	* 434	0
Bad debts	7,142	5,073	* 1,092	0	0
Repairs and maintenance	142,850	28,121	94,271	0	0
Depreciation	173,949	61,911	159,028	* 140	0
Depletion	0	0	0	0	0
Retirement plans, etc.	8,125	3,497	8,145	* 899	0
Employee benefit programs	46,167	26,657	122,176	0	0
Ordinary loss from other partnerships and fiduciaries	0	0	* 5,391	0	0
Farm net loss	0	0	0	0	0
Net loss, noncapital assets	* 72	2	* 193	0	0
Other deductions	1,519,344	701,574	2,261,202	* 3,535	0
<b>Ordinary business income (loss)</b>	<b>822,674</b>	<b>625,582</b>	<b>1,655,459</b>	<b>* 37,362</b>	<b>0</b>
Net income	822,674	625,582	1,663,750	* 37,362	0
Loss	0	0	* 8,291	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>87,896</b>	<b>7,287</b>	<b>54,785</b>	<b>* 19,434</b>	<b>0</b>
Interest income	1,248	146	16,445	0	0
Dividend income	* 104	* 30	* 36,435	* 6,088	0
Royalties	[2]	0	0	0	0
Net short-term capital gain (loss)	* -469	-9	* 830	0	0
Net long-term capital gain (loss)	* 87,013	* 7,120	* 1,076	* 13,346	0
<b>Net rental real estate income (loss)</b>	<b>* -176</b>	<b>0</b>	<b>* 40,875</b>	<b>0</b>	<b>0</b>
Net income	* 73	0	* 40,875	0	0
Loss	* 249	0	0	0	0
<b>Other net rental income (loss)</b>	<b>* 166</b>	<b>0</b>	<b>* 10,506</b>	<b>0</b>	<b>0</b>
Net income	* 166	0	* 10,506	0	0
Loss	0	0	0	0	0
<b>Total net income [1]</b>	<b>824,017</b>	<b>625,758</b>	<b>1,759,720</b>	<b>* 43,451</b>	<b>0</b>

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] Total net income is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at end of article text.

[2] Between -\$500 and +\$500.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships [1]</b>	<b>3,611,255</b>	<b>143,516</b>	<b>60,880</b>	<b>55,539</b>	<b>8,666</b>	<b>2,099</b>	<b>16,332</b>
<b>Number of partners</b>	<b>27,714,478</b>	<b>456,700</b>	<b>193,446</b>	<b>168,790</b>	<b>37,869</b>	<b>5,274</b>	<b>51,321</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>2,743,876</b>	<b>115,053</b>	<b>44,769</b>	<b>47,908</b>	<b>7,879</b>	<b>2,099</b>	<b>12,397</b>
<b>Number of partners</b>	<b>23,965,867</b>	<b>375,919</b>	<b>147,178</b>	<b>143,720</b>	<b>36,295</b>	<b>5,274</b>	<b>43,451</b>
<b>Total assets</b>	<b>26,128,933,308</b>	<b>219,475,999</b>	<b>80,055,663</b>	<b>70,432,205</b>	<b>49,951,188</b>	<b>5,127,108</b>	<b>13,909,835</b>
Cash	1,249,156,699	11,516,780	5,165,332	3,916,735	1,199,284	242,557	992,871
Trade notes and accounts receivable	768,151,318	7,549,949	2,240,842	3,125,555	845,917	58,758	1,278,876
Less: Allowance for bad debts	21,281,732	30,218	7,620	* 3,322	* 221	* 183	18,872
Inventories	330,745,639	11,487,880	2,701,254	7,008,551	207,685	* 86,203	1,484,188
U.S. Government obligations	174,879,883	* 484	0	* 403	* 3	* 78	0
Tax-exempt securities	45,364,519	* 300,223	* 212,323	* 2,755	* 85,144	0	0
Other current assets	2,465,278,938	12,997,579	5,562,553	4,941,936	1,777,653	199,941	515,496
Loans to partners	94,866,511	595,024	* 261,335	102,828	* 45,616	* 101,725	* 83,519
Mortgage and real estate loans	89,098,321	3,068,573	* 1,570,127	* 474,845	* 1,023,601	0	0
Other investments	13,151,034,753	20,252,771	4,781,280	3,429,958	9,621,024	* 843,082	1,577,426
Depreciable assets	6,060,241,038	123,324,682	57,669,385	51,548,511	2,415,651	3,416,763	8,274,372
Less: Accumulated depreciation	1,967,698,084	77,006,517	38,008,646	31,731,288	1,153,287	1,483,611	4,629,686
Depletable assets	349,536,576	10,856,975	* 26,067	* 68,011	10,480,535	0	* 282,363
Less: Accumulated depletion	87,874,908	1,228,424	* 18,266	* 30,361	1,163,961	0	* 15,835
Land	1,069,052,409	59,354,636	25,708,887	21,245,373	9,949,339	* 434,474	2,016,562
Intangible assets	1,023,340,567	4,897,723	1,237,438	1,204,408	87,016	874,624	1,494,236
Less: Accumulated amortization	211,538,070	1,556,416	475,486	471,101	59,022	216,656	334,152
Other assets	1,546,578,930	33,094,297	11,428,857	5,598,406	14,589,211	569,352	908,472
<b>Total liabilities and capital</b>	<b>26,128,933,308</b>	<b>219,475,999</b>	<b>80,055,663</b>	<b>70,432,205</b>	<b>49,951,188</b>	<b>5,127,108</b>	<b>13,909,835</b>
Accounts payable	537,406,923	4,028,568	1,390,110	1,254,383	74,338	480,331	829,407
Mortgages, notes, bonds payable in less than 1 year	328,111,955	20,602,909	12,512,326	6,816,368	* 161,700	* 316,654	795,860
Other current liabilities	3,447,604,886	12,881,981	6,995,495	3,913,631	376,769	312,683	1,283,402
Nonrecourse loans	1,254,352,302	2,247,438	* 325,874	* 493,521	* 1,421,258	0	6,786
Loans from partners	259,673,194	1,919,232	748,331	129,909	* 109,993	* 249,141	681,859
Mortgages, notes, bonds payable in 1 year or more	2,993,283,748	53,469,433	25,037,169	21,350,664	2,650,569	1,734,776	2,696,254
Other liabilities	1,804,837,348	10,814,701	2,751,141	5,296,477	877,549	* 1,459,494	430,040
Partners capital accounts	15,503,662,951	113,511,738	30,295,217	31,177,253	44,279,011	574,028	7,186,228

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	2,018,536	82,927	42,252	28,099	3,415	606	8,555
Number of partners	18,298,410	263,463	135,252	92,630	13,514	1,364	20,703
Partnerships reporting balance sheet data:							
Number of partnerships	1,588,062	64,770	32,105	24,811	2,627	606	4,620
Number of partners	16,004,540	214,938	103,457	85,344	11,939	1,364	12,834
<b>Total assets</b>	<b>19,340,531,260</b>	<b>110,596,550</b>	<b>45,473,701</b>	<b>31,861,141</b>	<b>23,123,490</b>	<b>2,655,001</b>	<b>7,483,218</b>
Cash	945,745,838	8,163,549	4,280,218	2,803,064	367,761	150,404	562,103
Trade notes and accounts receivable	606,416,855	4,741,281	1,202,549	1,687,761	710,425	* 18,927	1,121,619
Less: Allowance for bad debts	14,266,532	22,209	* 2,347	* 1,144	22	* 142	18,553
Inventories	215,320,367	6,083,309	1,471,231	3,371,516	152,862	* 32,335	1,055,365
U.S. Government obligations	169,131,229	* 481	0	* 403	0	* 78	0
Tax-exempt securities	40,352,878	* 300,223	* 212,323	* 2,755	* 85,144	0	0
Other current assets	1,684,464,426	7,859,675	4,075,808	1,834,002	1,527,206	112,106	310,554
Loans to partners	69,608,507	366,553	* 266,251	* 34,149	* 20,787	* 112	* 45,253
Mortgage and real estate loans	73,045,785	2,710,188	* 1,454,212	* 465,598	790,379	0	0
Other investments	10,765,403,150	9,243,877	4,087,344	1,987,169	987,619	* 634,913	1,546,832
Depreciable assets	3,674,431,066	70,738,210	40,834,239	24,232,072	778,876	1,086,688	3,806,335
Less: Accumulated depreciation	1,366,848,112	49,579,137	30,039,618	15,956,735	564,495	586,954	2,431,335
Depletable assets	285,415,376	3,660,342	* 24,626	* 68,011	3,567,706	0	0
Less: Accumulated depletion	82,355,114	781,356	* 18,266	* 30,361	* 732,729	0	0
Land	643,095,781	27,817,851	14,038,649	9,320,051	3,567,258	* 274,407	617,487
Intangible assets	693,066,488	1,837,840	534,664	515,087	* 13,129	* 571,467	203,495
Less: Accumulated amortization	144,386,052	574,493	163,650	266,145	* 10,361	* 90,233	44,104
Other assets	1,082,889,325	18,030,367	3,215,469	1,793,890	11,861,944	* 450,895	708,169
<b>Total liabilities and capital</b>	<b>19,340,531,260</b>	<b>110,596,550</b>	<b>45,473,701</b>	<b>31,861,141</b>	<b>23,123,490</b>	<b>2,655,001</b>	<b>7,483,218</b>
Accounts payable	391,867,729	2,452,936	753,620	979,666	28,405	* 23,077	668,167
Mortgages, notes, bonds payable in less than 1 year	204,192,979	11,560,456	8,210,622	2,514,559	* 102,683	* 104,742	627,849
Other current liabilities	2,381,700,204	4,824,884	2,840,218	1,015,931	166,940	* 40,124	761,671
Nonrecourse loans	663,782,018	* 1,517,667	* 325,874	* 480,734	704,274	0	6,786
Loans from partners	128,242,675	671,872	* 329,105	* 16,372	* 10,150	* 208,221	* 108,023
Mortgages, notes, bonds payable in 1 year or more	1,685,064,818	22,407,497	12,773,033	7,474,147	991,716	* 326,511	842,089
Other liabilities	1,178,876,674	7,693,576	1,188,447	4,513,764	515,442	* 1,410,107	65,816
Partners capital accounts	12,706,804,162	59,467,663	19,052,782	14,865,967	20,603,878	542,218	4,402,817

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships [1]</b>	<b>31,489</b>	<b>26,734</b>	<b>1,121</b>	<b>3,635</b>	<b>5,046</b>	<b>142,632</b>	<b>57,011</b>
<b>Number of partners</b>	<b>2,526,857</b>	<b>2,085,747</b>	<b>335,595</b>	<b>105,515</b>	<b>163,591</b>	<b>412,324</b>	<b>197,729</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>24,522</b>	<b>19,965</b>	<b>1,027</b>	<b>3,530</b>	<b>3,274</b>	<b>97,796</b>	<b>38,938</b>
<b>Number of partners</b>	<b>2,398,027</b>	<b>1,957,678</b>	<b>335,253</b>	<b>105,096</b>	<b>158,700</b>	<b>313,424</b>	<b>156,530</b>
<b>Total assets</b>	<b>638,581,018</b>	<b>548,316,907</b>	<b>61,332,473</b>	<b>28,931,639</b>	<b>399,251,342</b>	<b>215,363,433</b>	<b>128,920,936</b>
Cash	26,955,529	23,699,775	1,501,024	1,754,729	9,933,172	24,321,078	13,160,677
Trade notes and accounts receivable	28,613,612	19,627,379	4,790,072	4,196,160	20,488,348	30,889,479	14,602,980
Less: Allowance for bad debts	265,405	196,717	17,076	51,612	232,394	253,182	32,495
Inventories	6,941,468	1,973,105	3,994,358	974,005	4,104,672	39,157,500	28,517,282
U.S. Government obligations	0	0	0	0	0	102,679	0
Tax-exempt securities	* 245,717	* 245,717	0	0	19,827	* 146,551	* 95,662
Other current assets	37,473,971	32,784,464	3,703,854	985,653	15,950,766	34,657,829	23,277,589
Loans to partners	1,214,380	1,080,663	* 76,651	57,066	205,145	1,087,943	553,386
Mortgage and real estate loans	* 191,582	* 47,854	* 143,727	0	0	635,333	442,291
Other investments	55,359,826	52,450,046	1,889,220	1,020,560	96,707,607	19,725,552	10,515,835
Depreciable assets	256,975,444	195,804,926	38,719,144	22,451,373	247,217,433	35,258,804	8,963,586
Less: Accumulated depreciation	113,550,060	87,417,305	16,923,737	9,209,018	60,306,262	17,752,306	3,573,639
Depletable assets	319,731,588	304,604,638	13,629,740	* 1,497,210	1,661,470	* 24,496	* 4,974
Less: Accumulated depletion	81,172,282	77,907,308	3,072,651	* 192,324	583,932	* 2,582	* 1,143
Land	4,575,468	1,941,126	2,453,362	180,981	1,475,142	15,877,638	11,682,355
Intangible assets	56,732,161	49,954,394	2,974,574	3,803,193	25,440,463	5,256,412	502,615
Less: Accumulated amortization	17,192,036	15,747,840	824,320	619,876	6,461,332	1,269,222	173,422
Other assets	55,750,055	45,371,989	8,294,529	2,083,537	43,631,217	27,499,430	20,382,402
<b>Total liabilities and capital</b>	<b>638,581,018</b>	<b>548,316,907</b>	<b>61,332,473</b>	<b>28,931,639</b>	<b>399,251,342</b>	<b>215,363,433</b>	<b>128,920,936</b>
Accounts payable	31,919,881	27,603,465	2,565,930	1,750,487	16,103,587	24,389,160	15,127,947
Mortgages, notes, bonds payable in less than 1 year	5,541,695	3,505,686	1,340,230	695,779	9,340,951	12,621,030	9,633,093
Other current liabilities	30,452,473	24,390,083	3,871,407	2,190,984	17,331,701	37,795,527	22,831,963
Nonrecourse loans	12,494,142	12,123,425	134,926	* 235,791	7,487,390	5,094,139	3,689,378
Loans from partners	9,674,390	5,763,164	3,172,766	738,460	1,327,495	5,954,251	3,249,425
Mortgages, notes, bonds payable in 1 year or more	99,197,048	80,774,345	10,032,744	8,389,960	94,634,949	38,134,494	20,429,793
Other liabilities	55,839,918	43,173,244	8,374,502	4,292,173	37,602,228	24,423,957	12,932,070
Partners capital accounts	393,461,471	350,983,496	31,839,969	10,638,006	215,423,043	66,950,876	41,027,267

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>19,150</b>	<b>16,893</b>	<b>421</b>	<b>1,836</b>	<b>1,601</b>	<b>75,071</b>	<b>21,267</b>
<b>Number of partners</b>	<b>2,057,113</b>	<b>1,661,646</b>	<b>305,208</b>	<b>90,259</b>	<b>7,334</b>	<b>185,788</b>	<b>55,155</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>15,045</b>	<b>12,892</b>	<b>[d]</b>	<b>[d]</b>	<b>1,475</b>	<b>54,607</b>	<b>17,742</b>
<b>Number of partners</b>	<b>1,989,810</b>	<b>1,594,670</b>	<b>[d]</b>	<b>[d]</b>	<b>7,056</b>	<b>142,428</b>	<b>46,613</b>
<b>Total assets</b>	<b>463,742,944</b>	<b>412,785,223</b>	<b>[d]</b>	<b>[d]</b>	<b>210,641,026</b>	<b>125,181,952</b>	<b>73,433,830</b>
Cash	21,571,274	19,482,448	[d]	[d]	4,103,195	19,395,104	10,338,072
Trade notes and accounts receivable	24,145,123	17,491,212	[d]	[d]	9,889,454	24,793,783	11,743,563
Less: Allowance for bad debts	210,291	167,072	[d]	[d]	52,284	216,204	20,597
Inventories	5,209,678	1,800,568	[d]	[d]	2,520,769	20,346,568	16,300,906
U.S. Government obligations	0	0	[d]	[d]	0	102,679	0
Tax-exempt securities	* 245,717	* 245,717	[d]	[d]	19,827	* 146,551	* 95,662
Other current assets	26,162,524	22,547,928	[d]	[d]	8,473,533	20,105,792	13,045,502
Loans to partners	1,084,267	1,062,774	[d]	[d]	* 1,549	679,461	370,883
Mortgage and real estate loans	* 179,789	* 36,062	[d]	[d]	0	192,876	164,918
Other investments	41,019,875	39,817,999	[d]	[d]	79,530,993	10,983,087	6,085,327
Depreciable assets	183,176,059	146,870,144	[d]	[d]	121,815,853	21,162,437	5,220,781
Less: Accumulated depreciation	90,447,157	71,892,434	[d]	[d]	40,312,796	11,856,806	2,503,850
Depletable assets	265,874,495	258,057,173	[d]	[d]	1,207,036	* 20,749	* 1,228
Less: Accumulated depletion	76,548,436	73,862,500	[d]	[d]	572,512	* 1,452	* 13
Land	3,122,565	1,618,714	[d]	[d]	791,352	6,014,572	5,013,414
Intangible assets	35,959,654	31,991,469	[d]	[d]	9,617,063	3,367,660	277,143
Less: Accumulated amortization	14,598,605	13,687,545	[d]	[d]	4,634,573	764,338	106,180
Other assets	37,796,412	31,372,565	[d]	[d]	18,242,568	10,709,430	7,407,070
<b>Total liabilities and capital</b>	<b>463,742,944</b>	<b>412,785,223</b>	<b>[d]</b>	<b>[d]</b>	<b>210,641,026</b>	<b>125,181,952</b>	<b>73,433,830</b>
Accounts payable	21,409,146	18,834,909	[d]	[d]	8,529,951	18,132,286	11,643,893
Mortgages, notes, bonds payable in less than 1 year	3,772,840	2,327,271	[d]	[d]	6,083,380	8,568,039	6,829,262
Other current liabilities	21,418,182	18,240,580	[d]	[d]	7,036,396	23,217,523	12,306,694
Nonrecourse loans	11,849,597	11,687,412	[d]	[d]	601,442	3,428,705	2,422,651
Loans from partners	5,685,895	5,225,302	[d]	[d]	892,634	2,127,771	1,494,227
Mortgages, notes, bonds payable in 1 year or more	74,341,973	64,015,000	[d]	[d]	49,604,345	16,714,502	7,559,500
Other liabilities	41,716,597	34,948,844	[d]	[d]	13,943,206	7,771,187	5,926,235
Partners capital accounts	283,548,713	257,505,906	[d]	[d]	123,949,672	45,221,938	25,251,370

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>Number of partnerships [1]</b>	<b>19,925</b>	<b>544</b>	<b>14,376</b>	<b>5,005</b>	<b>65,695</b>	<b>14,431</b>	<b>10,196</b>
<b>Number of partners</b>	<b>55,719</b>	<b>2,241</b>	<b>40,520</b>	<b>12,958</b>	<b>158,875</b>	<b>30,433</b>	<b>24,571</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>14,817</b>	<b>461</b>	<b>9,357</b>	<b>4,999</b>	<b>44,040</b>	<b>7,870</b>	<b>8,579</b>
<b>Number of partners</b>	<b>44,773</b>	<b>1,488</b>	<b>30,362</b>	<b>12,923</b>	<b>112,121</b>	<b>17,198</b>	<b>20,992</b>
<b>Total assets</b>	<b>62,698,638</b>	<b>8,248,039</b>	<b>31,890,356</b>	<b>22,560,243</b>	<b>23,743,860</b>	<b>4,311,293</b>	<b>2,830,853</b>
Cash	7,111,163	826,694	1,193,827	5,090,642	4,049,238	701,868	615,390
Trade notes and accounts receivable	7,078,156	1,255,706	1,256,760	4,565,691	9,208,343	1,996,044	1,333,771
Less: Allowance for bad debts	146,176	3,720	* 3,791	138,666	74,511	13,857	12,281
Inventories	9,480,932	132,652	9,142,769	205,511	1,159,287	200,412	44,990
U.S. Government obligations	102,679	67,788	0	34,891	0	0	0
Tax-exempt securities	* 33,814	* 19,397	0	14,417	* 17,075	* 13,138	0
Other current assets	9,007,415	334,014	3,913,087	4,760,313	2,372,826	442,266	254,711
Loans to partners	228,019	* 27,093	* 153,368	47,559	306,538	* 19,472	* 46,642
Mortgage and real estate loans	* 193,042	0	* 193,042	0	0	0	0
Other investments	8,614,637	2,427,492	4,718,794	1,468,351	595,080	31,739	* 38,350
Depreciable assets	12,683,813	2,723,121	4,881,494	5,079,198	13,611,405	2,059,395	976,236
Less: Accumulated depreciation	5,008,949	1,078,379	1,350,106	2,580,464	9,169,718	1,538,106	717,398
Depletable assets	3,268	0	0	3,268	* 16,253	0	0
Less: Accumulated depletion	1,391	0	0	1,391	49	0	0
Land	3,735,272	24,229	3,657,707	53,337	460,011	52,244	* 16,995
Intangible assets	2,032,645	1,313,761	150,995	567,890	2,721,151	199,538	100,611
Less: Accumulated amortization	381,523	202,214	78,007	101,301	714,278	31,468	22,772
Other assets	7,931,821	380,405	4,060,419	3,490,998	-814,794	178,609	155,608
<b>Total liabilities and capital</b>	<b>62,698,638</b>	<b>8,248,039</b>	<b>31,890,356</b>	<b>22,560,243</b>	<b>23,743,860</b>	<b>4,311,293</b>	<b>2,830,853</b>
Accounts payable	4,673,590	553,136	661,700	3,458,754	4,587,623	937,915	512,385
Mortgages, notes, bonds payable in less than 1 year	1,409,612	369,050	619,113	421,448	1,578,325	309,920	62,810
Other current liabilities	9,408,531	956,366	2,459,991	5,992,173	5,555,033	879,718	705,485
Nonrecourse loans	1,218,749	* 15,745	741,283	* 461,721	186,011	* 4,137	45,402
Loans from partners	1,926,198	* 7,058	1,763,016	* 156,123	778,629	134,885	* 118,175
Mortgages, notes, bonds payable in 1 year or more	13,390,614	2,056,190	7,645,094	3,689,330	4,314,087	595,928	329,189
Other liabilities	10,811,146	650,957	7,148,017	3,012,172	680,740	-25,613	35,584
Partners capital accounts	19,860,198	3,639,536	10,852,142	5,368,520	6,063,411	1,474,403	1,021,824

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>4,771</b>	<b>424</b>	<b>2,489</b>	<b>1,858</b>	<b>49,033</b>	<b>12,519</b>	<b>7,667</b>
<b>Number of partners</b>	<b>14,236</b>	<b>1,760</b>	<b>7,649</b>	<b>4,827</b>	<b>116,397</b>	<b>26,326</b>	<b>18,317</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>4,670</b>	<b>340</b>	<b>2,477</b>	<b>1,853</b>	<b>32,196</b>	<b>5,959</b>	<b>6,395</b>
<b>Number of partners</b>	<b>13,419</b>	<b>1,008</b>	<b>7,619</b>	<b>4,792</b>	<b>82,397</b>	<b>13,091</b>	<b>15,772</b>
<b>Total assets</b>	<b>33,024,630</b>	<b>5,786,828</b>	<b>9,070,449</b>	<b>18,167,354</b>	<b>18,723,492</b>	<b>3,318,370</b>	<b>2,504,968</b>
Cash	5,509,883	650,652	534,980	4,324,251	3,547,149	649,142	510,725
Trade notes and accounts receivable	5,534,865	1,005,646	856,888	3,672,330	7,515,356	1,538,996	1,162,004
Less: Allowance for bad debts	134,003	* 3,111	0	130,892	61,605	10,349	12,070
Inventories	3,174,197	34,827	2,979,091	160,280	871,465	160,484	32,800
U.S. Government obligations	102,679	67,788	0	34,891	0	0	0
Tax-exempt securities	* 33,814	* 19,397	0	14,417	* 17,075	* 13,138	0
Other current assets	5,139,751	248,518	895,427	3,995,806	1,920,539	284,748	240,315
Loans to partners	64,110	0	* 30,816	33,294	244,468	* 15,641	* 46,642
Mortgage and real estate loans	* 27,958	0	* 27,958	0	0	0	0
Other investments	4,489,293	1,313,513	1,854,326	1,321,454	408,468	* 31,021	* 21,048
Depreciable assets	6,201,298	2,375,099	423,325	3,402,875	9,740,358	1,661,828	756,724
Less: Accumulated depreciation	3,112,827	943,205	258,414	1,911,207	6,240,128	1,289,628	534,598
Depletable assets	3,268	0	0	3,268	* 16,253	0	0
Less: Accumulated depletion	1,391	0	0	1,391	49	0	0
Land	608,628	* 11,702	559,270	37,656	392,530	* 23,941	* 16,995
Intangible assets	1,292,884	892,376	56,843	343,665	1,797,633	103,833	95,853
Less: Accumulated amortization	231,949	144,608	48,831	38,509	426,209	29,481	20,968
Other assets	4,322,170	258,234	1,158,771	2,905,165	-1,019,810	165,056	189,499
<b>Total liabilities and capital</b>	<b>33,024,630</b>	<b>5,786,828</b>	<b>9,070,449</b>	<b>18,167,354</b>	<b>18,723,492</b>	<b>3,318,370</b>	<b>2,504,968</b>
Accounts payable	2,798,982	419,067	100,711	2,279,203	3,689,412	772,278	401,227
Mortgages, notes, bonds payable in less than 1 year	641,770	116,475	* 278,009	247,285	1,097,007	270,594	43,080
Other current liabilities	6,407,623	763,393	395,673	5,248,556	4,503,207	652,772	631,224
Nonrecourse loans	* 834,466	0	* 416,178	* 418,288	* 171,589	0	45,402
Loans from partners	123,613	* 5,884	* 97,541	* 20,189	509,930	96,142	* 110,938
Mortgages, notes, bonds payable in 1 year or more	6,238,348	1,512,254	2,122,665	2,603,430	2,916,654	380,114	225,710
Other liabilities	3,409,133	165,109	665,211	2,578,814	-1,564,181	-48,135	18,072
Partners capital accounts	12,570,695	2,804,646	4,994,461	4,771,588	7,399,873	1,194,605	1,029,315

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships [1]</b>	<b>8,169</b>	<b>15,457</b>	<b>17,442</b>	<b>66,775</b>	<b>3,612</b>	<b>4,364</b>	<b>319</b>
<b>Number of partners</b>	<b>18,666</b>	<b>41,664</b>	<b>43,542</b>	<b>836,615</b>	<b>25,948</b>	<b>30,080</b>	<b>1,853</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>6,497</b>	<b>8,917</b>	<b>12,177</b>	<b>45,918</b>	<b>3,572</b>	<b>3,221</b>	<b>314</b>
<b>Number of partners</b>	<b>15,227</b>	<b>28,439</b>	<b>30,266</b>	<b>776,566</b>	<b>25,786</b>	<b>23,022</b>	<b>1,833</b>
<b>Total assets</b>	<b>3,156,744</b>	<b>2,841,745</b>	<b>10,603,223</b>	<b>836,920,696</b>	<b>60,233,391</b>	<b>51,708,793</b>	<b>2,827,763</b>
Cash	953,437	539,291	1,239,253	44,443,004	2,723,090	991,848	108,041
Trade notes and accounts receivable	1,556,275	1,059,624	3,262,628	126,562,457	7,446,717	7,982,114	600,428
Less: Allowance for bad debts	13,808	6,373	28,192	1,054,232	102,127	30,908	17,880
Inventories	175,471	115,037	623,377	85,713,563	8,934,867	4,075,556	791,584
U.S. Government obligations	0	0	0	13,491	1	0	0
Tax-exempt securities	0	0	* 3,936	* 42,915	0	15,683	0
Other current assets	375,831	401,649	898,369	41,783,479	3,723,602	752,243	74,511
Loans to partners	* 71,684	* 2,612	166,130	5,877,516	75,080	* 34,566	* 257
Mortgage and real estate loans	0	0	0	* 11,747	* 1,372	3,360	0
Other investments	290,514	* -27,736	262,213	139,320,929	6,859,772	2,744,849	* 68,106
Depreciable assets	2,076,957	1,131,879	7,366,939	356,955,352	24,378,031	16,039,006	2,244,838
Less: Accumulated depreciation	1,120,610	789,803	5,003,801	163,282,265	10,862,298	7,063,467	1,465,914
Depletable assets	1,950	0	* 14,303	1,693,312	* 9,646	0	0
Less: Accumulated depletion	49	0	0	352,743	* 9,646	0	0
Land	47,615	* 181,016	162,141	7,122,636	522,337	1,190,456	26,446
Intangible assets	869,965	258,214	1,292,822	143,242,425	15,515,878	20,143,954	376,812
Less: Accumulated amortization	288,732	117,780	253,525	25,809,955	988,077	1,505,940	63,593
Other assets	-1,839,756	94,116	596,630	74,637,064	2,005,147	6,335,472	84,128
<b>Total liabilities and capital</b>	<b>3,156,744</b>	<b>2,841,745</b>	<b>10,603,223</b>	<b>836,920,696</b>	<b>60,233,391</b>	<b>51,708,793</b>	<b>2,827,763</b>
Accounts payable	790,060	456,944	1,890,319	95,264,980	5,520,020	9,924,641	332,248
Mortgages, notes, bonds payable in less than 1 year	256,865	279,077	669,653	20,995,487	2,786,404	356,195	165,854
Other current liabilities	1,107,611	456,072	2,406,148	77,359,697	4,390,911	5,601,600	400,124
Nonrecourse loans	* 906	* 24,466	* 111,100	14,462,820	* 546,600	* 262,716	* 1,566
Loans from partners	75,957	* 63,824	385,787	26,901,049	1,077,703	494,317	* 497,010
Mortgages, notes, bonds payable in 1 year or more	858,816	284,399	2,245,754	96,775,896	9,784,742	5,322,508	750,940
Other liabilities	-1,793,701	137,975	2,326,496	29,630,550	661,410	1,512,491	108,679
Partners capital accounts	1,860,230	1,138,988	567,967	475,530,217	35,465,601	28,234,325	571,343

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>5,020</b>	<b>13,096</b>	<b>10,730</b>	<b>24,389</b>	<b>2,500</b>	<b>604</b>	<b>293</b>
<b>Number of partners</b>	<b>10,600</b>	<b>36,275</b>	<b>24,879</b>	<b>388,672</b>	<b>15,590</b>	<b>3,367</b>	<b>1,724</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,350</b>	<b>8,007</b>	<b>8,485</b>	<b>19,042</b>	<b>2,463</b>	<b>583</b>	<b>288</b>
<b>Number of partners</b>	<b>7,165</b>	<b>26,063</b>	<b>20,306</b>	<b>376,122</b>	<b>15,434</b>	<b>3,009</b>	<b>1,704</b>
<b>Total assets</b>	<b>1,957,381</b>	<b>2,652,350</b>	<b>8,290,423</b>	<b>615,116,754</b>	<b>48,587,468</b>	<b>27,755,024</b>	<b>2,368,583</b>
Cash	847,016	495,184	1,045,082	25,484,911	2,383,572	790,542	99,006
Trade notes and accounts receivable	1,198,225	1,028,221	2,587,910	106,440,919	6,305,577	5,129,075	472,713
Less: Allowance for bad debts	6,948	6,286	25,952	653,175	81,023	24,189	10,010
Inventories	136,025	103,064	439,093	61,986,045	7,178,260	2,863,945	593,303
U.S. Government obligations	0	0	0	13,491	1	0	0
Tax-exempt securities	0	0	* 3,936	* 42,915	0	15,683	0
Other current assets	302,989	390,045	702,442	33,646,801	3,392,392	576,614	67,854
Loans to partners	* 14,131	* 2,612	165,442	4,812,175	* 41,833	* 4,038	* 257
Mortgage and real estate loans	0	0	0	* 10,476	100	3,360	0
Other investments	277,583	* -29,322	108,138	119,117,702	5,670,014	1,805,717	* 63,080
Depreciable assets	1,698,732	965,192	4,657,881	257,155,164	18,522,836	10,097,555	1,608,417
Less: Accumulated depreciation	860,945	682,236	2,872,721	122,813,307	9,155,725	4,736,955	941,753
Depletable assets	1,950	0	* 14,303	816,143	* 9,646	0	0
Less: Accumulated depletion	49	0	0	232,587	* 9,646	0	0
Land	* 32,748	* 172,793	146,052	4,007,308	385,959	799,047	* 20,157
Intangible assets	294,366	250,876	1,052,706	100,033,598	13,093,948	9,563,274	341,981
Less: Accumulated amortization	65,778	116,947	193,034	19,648,185	631,541	1,247,220	40,501
Other assets	-1,912,665	79,155	459,145	44,896,361	1,481,266	2,114,537	94,079
<b>Total liabilities and capital</b>	<b>1,957,381</b>	<b>2,652,350</b>	<b>8,290,423</b>	<b>615,116,754</b>	<b>48,587,468</b>	<b>27,755,024</b>	<b>2,368,583</b>
Accounts payable	579,209	423,887	1,512,812	63,005,390	4,341,493	3,171,870	222,294
Mortgages, notes, bonds payable in less than 1 year	156,994	230,091	396,249	13,897,040	2,339,774	302,332	147,557
Other current liabilities	922,794	410,967	1,885,450	49,693,067	3,223,415	3,269,415	214,744
Nonrecourse loans	* 906	* 24,466	* 100,814	3,222,675	* 148,521	* 224,421	* 1,566
Loans from partners	* 44,681	* 63,824	194,345	19,202,055	277,516	* 149,776	* 497,010
Mortgages, notes, bonds payable in 1 year or more	463,840	245,189	1,601,802	45,016,675	5,920,621	2,511,893	436,502
Other liabilities	-1,832,967	* 137,047	161,801	-1,522,148	281,155	505,840	* 101,882
Partners capital accounts	1,621,924	1,116,880	2,437,149	422,602,000	32,054,973	17,619,478	747,028

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships [1]</b>	<b>3,442</b>	<b>* 362</b>	<b>1,906</b>	<b>228</b>	<b>7,785</b>	<b>456</b>	<b>1,971</b>
<b>Number of partners</b>	<b>7,842</b>	<b>* 1,161</b>	<b>7,082</b>	<b>1,285</b>	<b>28,164</b>	<b>300,156</b>	<b>234,916</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,428</b>	<b>* 358</b>	<b>1,119</b>	<b>217</b>	<b>5,101</b>	<b>446</b>	<b>1,919</b>
<b>Number of partners</b>	<b>7,419</b>	<b>* 1,137</b>	<b>5,508</b>	<b>1,259</b>	<b>22,764</b>	<b>300,118</b>	<b>234,379</b>
<b>Total assets</b>	<b>6,673,519</b>	<b>* 504,671</b>	<b>10,436,550</b>	<b>31,565,026</b>	<b>5,053,449</b>	<b>180,596,057</b>	<b>198,227,493</b>
Cash	276,632	* 6,216	289,280	479,759	975,153	3,618,240	10,447,119
Trade notes and accounts receivable	652,354	* 30,949	1,073,027	2,604,208	1,170,124	21,185,339	30,588,832
Less: Allowance for bad debts	44,078	* 217	14,514	29,244	25,094	54,494	217,201
Inventories	1,361,228	* 27,170	1,967,982	2,408,632	425,052	15,502,370	12,743,649
U.S. Government obligations	0	0	0	0	0	0	13,491
Tax-exempt securities	0	0	24,450	0	0	0	0
Other current assets	417,269	* 138,917	928,854	2,112,669	270,365	6,697,849	7,668,440
Loans to partners	* 4,664	0	* 13,896	* 6,161	* 11,511	178,397	907,862
Mortgage and real estate loans	0	0	0	0	0	0	6,797
Other investments	349,653	* 54,249	473,060	825,949	6,597	62,380,903	39,271,640
Depreciable assets	1,030,559	* 66,036	6,491,903	21,274,045	3,186,518	100,155,309	77,585,719
Less: Accumulated depreciation	690,846	* 14,280	3,132,739	9,978,222	1,929,390	35,967,351	37,615,538
Depletable assets	0	0	* 758,938	332,382	0	7,133	405,537
Less: Accumulated depletion	0	0	* 83,773	144,922	0	1,262	68,962
Land	* 358	* 273	241,484	119,794	* 11,616	1,066,834	1,598,283
Intangible assets	2,175,893	* 206,552	836,422	11,773,392	1,182,849	2,355,476	39,086,786
Less: Accumulated amortization	183,474	* 14,051	125,557	1,011,315	415,786	659,118	11,823,897
Other assets	1,323,306	* 2,858	693,837	791,738	183,935	4,130,431	27,628,937
<b>Total liabilities and capital</b>	<b>6,673,519</b>	<b>* 504,671</b>	<b>10,436,550</b>	<b>31,565,026</b>	<b>5,053,449</b>	<b>180,596,057</b>	<b>198,227,493</b>
Accounts payable	728,699	* 8,717	632,296	1,671,011	730,671	16,405,533	10,878,653
Mortgages, notes, bonds payable in less than 1 year	163,569	* 5,016	625,059	426,053	404,413	3,144,724	2,127,102
Other current liabilities	1,081,323	* 131,719	768,043	2,345,928	705,983	10,369,151	19,490,505
Nonrecourse loans	* 75,368	0	24,382	* 263,720	0	* 687,983	9,834,257
Loans from partners	* 201,381	0	603,722	* 8,173,569	* 256,548	5,879,206	2,703,360
Mortgages, notes, bonds payable in 1 year or more	2,347,173	* 125,289	2,554,400	2,101,614	1,490,731	15,664,267	13,766,213
Other liabilities	1,853,405	* 2,145	691,877	1,192,964	83,137	-15,731,939	8,569,760
Partners capital accounts	222,601	* 231,785	4,536,772	15,390,167	1,381,966	144,177,130	130,857,643

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>388</b>	<b>* 7</b>	<b>1,651</b>	<b>169</b>	<b>1,530</b>	<b>162</b>	<b>780</b>
<b>Number of partners</b>	<b>1,172</b>	<b>* 56</b>	<b>4,471</b>	<b>914</b>	<b>3,674</b>	<b>213,313</b>	<b>90,917</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>384</b>	<b>* 3</b>	<b>864</b>	<b>166</b>	<b>1,509</b>	<b>155</b>	<b>752</b>
<b>Number of partners</b>	<b>1,128</b>	<b>* 32</b>	<b>2,897</b>	<b>902</b>	<b>3,601</b>	<b>213,295</b>	<b>90,449</b>
<b>Total assets</b>	<b>3,160,679</b>	<b>* 441,269</b>	<b>7,594,957</b>	<b>28,868,437</b>	<b>2,878,028</b>	<b>158,111,061</b>	<b>143,349,066</b>
Cash	154,396	* 6,057	251,072	272,341	290,757	3,480,392	7,823,157
Trade notes and accounts receivable	689,168	* 30,949	877,700	2,350,627	862,849	19,459,180	27,227,461
Less: Allowance for bad debts	16,934	* 217	11,707	26,236	15,562	24,653	84,105
Inventories	652,542	* 11,689	1,621,104	2,111,414	305,877	13,822,508	8,045,178
U.S. Government obligations	0	0	0	0	0	0	13,491
Tax-exempt securities	0	0	24,450	0	0	0	0
Other current assets	164,470	* 138,917	826,944	2,053,845	122,323	4,781,607	6,556,798
Loans to partners	* 2,327	0	* 13,896	3,593	* 9,099	178,357	* 9,309
Mortgage and real estate loans	0	0	0	0	0	0	6,797
Other investments	* 284,899	* 54,249	386,884	325,980	34,421	57,970,966	36,274,671
Depreciable assets	337,023	* 8,599	4,838,594	19,162,975	2,113,539	82,883,457	56,233,345
Less: Accumulated depreciation	205,482	* 4,498	2,458,616	9,049,993	1,342,228	28,990,775	30,350,619
Depletable assets	0	0	2,785	332,382	0	7,133	405,537
Less: Accumulated depletion	0	0	167	144,922	0	1,262	68,962
Land	* 358	* 273	146,207	60,639	* 7,029	669,534	722,576
Intangible assets	1,028,761	* 206,552	534,430	11,654,133	492,348	1,628,721	29,212,642
Less: Accumulated amortization	126,579	* 14,051	75,966	958,134	109,770	606,035	10,399,219
Other assets	195,731	* 2,750	617,347	719,793	107,347	2,851,931	11,721,009
<b>Total liabilities and capital</b>	<b>3,160,679</b>	<b>* 441,269</b>	<b>7,594,957</b>	<b>28,868,437</b>	<b>2,878,028</b>	<b>158,111,061</b>	<b>143,349,066</b>
Accounts payable	326,426	* 8,707	331,935	1,348,517	525,831	12,854,761	7,586,664
Mortgages, notes, bonds payable in less than 1 year	107,434	* 5,016	500,636	322,664	170,862	1,504,468	1,335,542
Other current liabilities	487,259	* 65,936	565,584	1,678,508	423,489	8,282,756	14,592,790
Nonrecourse loans	* 75,368	0	24,382	* 263,720	0	* 687,708	* 842,925
Loans from partners	* 74,800	0	538,939	* 8,038,369	* 35,154	* 4,907,131	1,463,221
Mortgages, notes, bonds payable in 1 year or more	* 404,737	* 125,289	1,303,000	772,574	820,925	9,202,292	6,511,931
Other liabilities	563,142	* 2,145	448,475	1,052,787	* 54,336	-19,278,943	5,684,272
Partners capital accounts	1,121,512	* 234,177	3,882,008	15,391,297	847,430	139,950,890	105,331,722

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships [1]</b>	<b>830</b>	<b>1,541</b>	<b>436</b>	<b>6,982</b>	<b>4,227</b>	<b>2,562</b>	<b>440</b>
<b>Number of partners</b>	<b>4,338</b>	<b>5,926</b>	<b>2,690</b>	<b>24,927</b>	<b>44,088</b>	<b>24,094</b>	<b>2,287</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>791</b>	<b>1,509</b>	<b>414</b>	<b>6,172</b>	<b>2,580</b>	<b>1,345</b>	<b>440</b>
<b>Number of partners</b>	<b>4,244</b>	<b>5,800</b>	<b>2,644</b>	<b>23,294</b>	<b>39,934</b>	<b>15,525</b>	<b>2,287</b>
<b>Total assets</b>	<b>21,585,377</b>	<b>8,768,543</b>	<b>26,852,857</b>	<b>29,468,994</b>	<b>64,376,056</b>	<b>17,850,723</b>	<b>6,812,703</b>
Cash	1,177,783	515,643	1,648,542	1,327,375	5,034,810	1,274,521	360,336
Trade notes and accounts receivable	3,372,842	1,392,175	3,603,259	4,342,748	14,703,785	3,129,242	920,213
Less: Allowance for bad debts	72,097	34,246	31,470	94,127	102,618	28,842	10,574
Inventories	2,577,566	995,177	4,853,683	4,527,094	6,894,642	1,960,981	1,129,536
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	* 1,501	0	* 1,281	0	0	0
Other current assets	1,950,566	335,076	2,500,839	978,769	5,016,287	1,129,725	686,525
Loans to partners	* 8,028	* 153	* 17,313	740,223	* 322,300	* 430,389	* 18,264
Mortgage and real estate loans	0	0	0	0	* 219	0	0
Other investments	1,877,288	394,692	2,012,739	592,778	10,260,443	991,833	170,277
Depreciable assets	8,195,910	7,907,986	15,649,435	13,941,484	8,574,942	9,166,218	2,028,026
Less: Accumulated depreciation	4,424,129	4,221,740	8,388,411	7,043,396	4,451,064	6,021,990	963,963
Depletable assets	* 1,261	* 71,579	0	106	* 9,760	* 96,969	0
Less: Accumulated depletion	0	* 10,725	0	90	0	* 33,363	0
Land	121,129	559,183	327,338	390,656	244,513	32,556	24,337
Intangible assets	5,822,001	817,061	1,775,562	3,958,588	10,862,868	4,184,877	1,540,326
Less: Accumulated amortization	867,474	161,322	314,716	749,913	1,916,541	563,936	190,384
Other assets	1,844,702	206,351	3,198,745	6,555,419	8,921,711	2,101,545	1,099,784
<b>Total liabilities and capital</b>	<b>21,585,377</b>	<b>8,768,543</b>	<b>26,852,857</b>	<b>29,468,994</b>	<b>64,376,056</b>	<b>17,850,723</b>	<b>6,812,703</b>
Accounts payable	1,917,692	791,514	2,804,586	2,516,542	9,599,366	2,232,777	782,989
Mortgages, notes, bonds payable in less than 1 year	3,602,654	326,650	1,765,944	1,779,512	883,026	359,673	293,431
Other current liabilities	1,204,539	910,577	2,245,572	2,440,093	7,091,291	2,443,109	802,240
Nonrecourse loans	* 150,602	585,467	* 968,686	* 226,997	* 82,768	91,114	* 518,941
Loans from partners	203,017	* 264,333	863,461	2,016,002	493,569	1,790,265	* 34,716
Mortgages, notes, bonds payable in 1 year or more	4,846,730	1,615,738	4,453,127	4,643,662	4,167,095	2,433,052	1,049,331
Other liabilities	1,430,032	1,018,515	2,867,436	2,061,010	2,255,395	2,558,678	266,631
Partners capital accounts	8,230,110	3,255,750	10,884,045	13,785,176	39,803,547	5,942,055	3,064,425

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	517	1,381	290	4,606	1,988	614	213
Number of partners	3,243	5,288	1,303	12,836	7,006	2,252	1,110
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	478	1,361	269	3,807	1,618	548	213
Number of partners	3,149	5,226	1,259	11,234	5,435	2,121	1,110
<b>Total assets</b>	<b>17,005,684</b>	<b>5,094,595</b>	<b>15,594,096</b>	<b>23,296,092</b>	<b>57,630,292</b>	<b>9,823,289</b>	<b>5,379,583</b>
Cash	1,026,552	398,153	763,361	1,066,977	4,747,202	883,752	225,738
Trade notes and accounts receivable	2,644,469	990,463	2,300,394	3,354,016	13,739,930	2,044,916	795,396
Less: Allowance for bad debts	45,054	21,464	22,017	74,851	73,014	18,165	9,041
Inventories	1,899,711	615,466	2,808,520	3,369,267	5,873,618	1,172,826	949,569
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	* 1,501	0	* 1,281	0	0	0
Other current assets	1,793,927	230,619	1,443,364	729,761	4,806,327	354,988	609,057
Loans to partners	* 5,769	* 153	* 17,147	739,662	* 316,195	* 345,168	* 18,264
Mortgage and real estate loans	0	0	0	0	* 219	0	0
Other investments	1,822,908	397,907	511,686	345,096	9,817,496	72,605	160,766
Depreciable assets	6,228,345	3,941,723	9,463,213	11,333,968	7,220,494	7,081,334	1,258,621
Less: Accumulated depreciation	3,691,567	2,278,588	5,435,344	5,946,720	3,947,441	5,013,424	776,393
Depletable assets	* 1,261	* 47,532	0	106	* 9,760	0	0
Less: Accumulated depletion	0	* 7,538	0	90	0	0	0
Land	97,558	199,176	224,855	154,444	210,262	* 18,084	* 17,622
Intangible assets	4,061,100	552,214	1,334,518	2,919,735	8,324,886	2,580,478	1,401,058
Less: Accumulated amortization	551,187	126,583	165,053	687,154	1,360,657	241,273	126,037
Other assets	1,711,891	153,861	2,349,452	5,990,594	7,945,015	541,998	854,963
<b>Total liabilities and capital</b>	<b>17,005,684</b>	<b>5,094,595</b>	<b>15,594,096</b>	<b>23,296,092</b>	<b>57,630,292</b>	<b>9,823,289</b>	<b>5,379,583</b>
Accounts payable	1,365,084	597,110	1,680,736	1,662,895	9,038,920	1,580,356	594,283
Mortgages, notes, bonds payable in less than 1 year	3,093,182	234,766	778,574	1,073,556	538,875	178,411	264,100
Other current liabilities	890,839	419,353	646,771	1,685,934	5,942,226	1,351,956	605,390
Nonrecourse loans	* 7,083	0	* 593,859	* 226,997	* 81,475	0	0
Loans from partners	44,119	* 40,248	* 648,139	1,743,706	249,976	* 118,891	* 5,115
Mortgages, notes, bonds payable in 1 year or more	2,240,211	1,136,382	1,111,200	3,013,966	2,977,940	895,250	835,393
Other liabilities	1,110,199	516,822	693,827	1,637,526	672,641	393,194	213,399
Partners capital accounts	8,254,968	2,149,915	9,440,991	12,251,511	38,128,239	5,305,231	2,861,903

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships [1]</b>	<b>7,867</b>	<b>752</b>	<b>16,693</b>	<b>82,392</b>	<b>60,407</b>	<b>19,189</b>	<b>2,797</b>
<b>Number of partners</b>	<b>20,000</b>	<b>3,101</b>	<b>66,678</b>	<b>815,366</b>	<b>177,653</b>	<b>631,144</b>	<b>6,569</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,608</b>	<b>730</b>	<b>8,634</b>	<b>62,411</b>	<b>44,346</b>	<b>15,355</b>	<b>2,710</b>
<b>Number of partners</b>	<b>8,733</b>	<b>2,986</b>	<b>47,894</b>	<b>758,247</b>	<b>131,546</b>	<b>620,304</b>	<b>6,397</b>
<b>Total assets</b>	<b>80,033,818</b>	<b>3,276,032</b>	<b>30,068,879</b>	<b>280,042,388</b>	<b>105,255,548</b>	<b>170,345,348</b>	<b>4,441,493</b>
Cash	12,053,478	250,562	884,577	14,701,900	5,744,318	7,169,204	1,788,378
Trade notes and accounts receivable	17,040,060	312,953	4,411,090	75,166,935	28,345,743	45,759,821	1,061,371
Less: Allowance for bad debts	70,817	13,021	60,664	775,847	396,369	371,198	8,281
Inventories	11,090,393	347,941	3,098,459	51,761,546	28,411,381	22,752,300	597,866
U.S. Government obligations	0	0	0	* 31,582	* 7,876	* 23,706	0
Tax-exempt securities	0	0	0	21,405	0	21,405	0
Other current assets	5,037,093	54,382	1,309,498	16,005,197	7,229,172	8,481,883	294,142
Loans to partners	* 90,627	0	* 3,017,826	560,801	243,666	313,440	* 3,695
Mortgage and real estate loans	0	0	0	83,988	* 43,977	* 40,011	0
Other investments	2,387,612	* 69,585	7,528,904	15,060,322	3,134,436	11,971,125	* -45,239
Depreciable assets	32,418,442	908,173	5,712,775	67,427,134	18,190,182	48,950,304	286,648
Less: Accumulated depreciation	15,209,719	386,690	3,451,117	23,765,308	8,768,057	14,853,561	143,690
Depletable assets	0	0	0	* 4,966	* 3,022	* 1,944	0
Less: Accumulated depletion	0	0	0	* 835	* 406	* 428	0
Land	527,934	23,755	93,353	3,858,834	1,091,518	2,695,754	* 71,561
Intangible assets	11,988,568	1,106,207	7,532,353	44,630,210	15,329,955	28,869,013	431,242
Less: Accumulated amortization	1,938,503	176,859	2,139,499	7,795,530	3,956,554	3,715,669	123,306
Other assets	4,618,651	779,044	2,131,324	23,065,086	10,601,688	12,236,293	227,105
<b>Total liabilities and capital</b>	<b>80,033,818</b>	<b>3,276,032</b>	<b>30,068,879</b>	<b>280,042,388</b>	<b>105,255,548</b>	<b>170,345,348</b>	<b>4,441,493</b>
Accounts payable	25,829,262	211,233	1,746,527	58,134,963	21,605,440	35,669,333	860,190
Mortgages, notes, bonds payable in less than 1 year	989,615	83,169	707,427	14,505,816	7,497,562	6,858,117	150,136
Other current liabilities	12,195,538	223,754	2,517,699	25,661,878	7,312,909	16,443,723	1,905,246
Nonrecourse loans	* 131,787	* 1,813	* 8,053	3,476,266	2,149,401	1,266,608	60,257
Loans from partners	788,841	* 33,018	527,009	4,253,722	1,630,661	2,276,890	346,170
Mortgages, notes, bonds payable in 1 year or more	14,777,917	1,446,903	3,434,465	43,181,516	16,386,492	26,610,937	184,087
Other liabilities	16,444,256	64,988	1,719,680	23,817,656	5,359,134	18,296,964	161,558
Partners capital accounts	8,876,603	1,211,154	19,408,018	107,010,571	43,313,948	62,922,775	773,848

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>1,164</b>	<b>638</b>	<b>4,893</b>	<b>37,023</b>	<b>26,707</b>	<b>8,471</b>	<b>1,844</b>
<b>Number of partners</b>	<b>3,443</b>	<b>2,342</b>	<b>14,649</b>	<b>512,079</b>	<b>80,880</b>	<b>426,856</b>	<b>4,342</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>356</b>	<b>638</b>	<b>2,588</b>	<b>26,869</b>	<b>17,524</b>	<b>7,587</b>	<b>1,758</b>
<b>Number of partners</b>	<b>1,755</b>	<b>2,342</b>	<b>10,040</b>	<b>487,132</b>	<b>58,215</b>	<b>424,746</b>	<b>4,170</b>
<b>Total assets</b>	<b>35,708,193</b>	<b>2,786,715</b>	<b>19,683,644</b>	<b>215,609,662</b>	<b>77,146,230</b>	<b>135,024,857</b>	<b>3,438,575</b>
Cash	120,294	241,397	460,194	11,659,939	4,388,782	5,581,427	1,689,730
Trade notes and accounts receivable	15,304,628	262,781	1,598,627	64,198,960	24,025,884	39,605,278	567,798
Less: Allowance for bad debts	32,242	10,493	52,200	535,813	281,684	251,597	* 2,531
Inventories	5,216,883	276,968	2,597,396	40,916,095	22,646,029	17,923,266	346,801
U.S. Government obligations	0	0	0	* 29,841	* 7,876	* 21,966	0
Tax-exempt securities	0	0	0	21,405	0	21,405	0
Other current assets	3,739,225	49,810	1,207,959	12,635,264	5,077,306	7,439,328	118,630
Loans to partners	* 89,690	0	* 3,017,419	415,561	167,668	244,198	* 3,695
Mortgage and real estate loans	0	0	0	83,988	* 43,977	* 40,011	0
Other investments	78,379	* 66,400	2,973,579	13,704,679	2,624,265	11,065,168	* 15,246
Depreciable assets	9,392,342	587,930	4,840,855	49,338,963	11,442,258	37,662,692	234,013
Less: Accumulated depreciation	5,273,759	294,929	2,918,500	18,496,301	6,081,101	12,285,581	129,619
Depletable assets	0	0	0	* 3,655	* 2,843	* 812	0
Less: Accumulated depletion	0	0	0	* 775	* 375	* 400	0
Land	170,480	* 19,973	83,074	2,948,188	608,489	2,270,573	* 69,126
Intangible assets	5,092,889	1,030,444	4,979,484	28,330,457	8,423,706	19,480,357	426,394
Less: Accumulated amortization	998,334	170,792	1,012,102	5,301,318	2,546,323	2,631,706	123,289
Other assets	2,807,717	727,224	1,907,859	15,656,873	6,596,630	8,837,659	222,583
<b>Total liabilities and capital</b>	<b>35,708,193</b>	<b>2,786,715</b>	<b>19,683,644</b>	<b>215,609,662</b>	<b>77,146,230</b>	<b>135,024,857</b>	<b>3,438,575</b>
Accounts payable	14,280,873	135,889	1,350,748	48,365,374	17,790,186	30,173,261	401,927
Mortgages, notes, bonds payable in less than 1 year	579,298	48,046	371,945	11,123,917	5,529,817	5,522,906	71,193
Other current liabilities	3,191,636	195,682	1,959,386	17,181,185	3,972,219	11,498,647	1,710,319
Nonrecourse loans	34,785	* 1,813	* 8,053	2,075,603	895,020	1,120,326	60,257
Loans from partners	* 168,633	* 19,197	182,116	2,234,294	840,269	1,228,374	* 165,650
Mortgages, notes, bonds payable in 1 year or more	1,202,174	1,254,092	2,340,303	25,099,551	8,609,813	16,358,016	131,722
Other liabilities	3,066,591	60,845	697,719	18,141,814	2,605,988	15,435,199	100,627
Partners capital accounts	13,184,203	1,071,150	12,773,374	91,387,925	36,902,917	53,688,128	796,881

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade						
	Total	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
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships [1]</b>	<b>168,627</b>	<b>18,387</b>	<b>4,247</b>	<b>5,654</b>	<b>5,690</b>	<b>25,225</b>	<b>8,698</b>
<b>Number of partners</b>	<b>660,347</b>	<b>46,039</b>	<b>9,567</b>	<b>20,795</b>	<b>20,052</b>	<b>61,837</b>	<b>54,229</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>105,654</b>	<b>14,020</b>	<b>3,884</b>	<b>4,633</b>	<b>5,364</b>	<b>18,942</b>	<b>3,955</b>
<b>Number of partners</b>	<b>512,300</b>	<b>37,059</b>	<b>8,841</b>	<b>18,752</b>	<b>19,297</b>	<b>48,926</b>	<b>42,118</b>
<b>Total assets</b>	<b>211,985,157</b>	<b>62,200,252</b>	<b>5,328,889</b>	<b>1,823,553</b>	<b>8,167,243</b>	<b>43,057,893</b>	<b>7,515,401</b>
Cash	15,122,060	5,100,094	661,537	264,458	350,468	2,468,181	762,051
Trade notes and accounts receivable	18,828,842	6,345,588	822,075	735,634	1,326,374	2,156,892	1,543,961
Less: Allowance for bad debts	438,488	45,633	19,018	* 4,935	24,611	20,219	107,929
Inventories	61,299,078	31,853,784	1,669,737	345,009	2,462,592	6,915,097	1,394,040
U.S. Government obligations	198,627	0	0	0	0	0	0
Tax-exempt securities	* 11,386	0	0	0	0	0	* 1,606
Other current assets	10,416,564	2,285,223	298,354	100,591	1,388,456	1,483,718	340,103
Loans to partners	999,057	211,132	* 5,438	* 15,089	* 23,018	28,999	* 25,050
Mortgage and real estate loans	* 140,553	0	0	0	* 3,599	0	* 963
Other investments	10,436,999	1,852,097	* 95,288	* 2,744	82,854	2,845,288	25,936
Depreciable assets	79,053,593	9,883,420	2,265,835	328,278	3,421,022	29,595,712	2,023,061
Less: Accumulated depreciation	40,249,151	4,447,024	1,086,135	197,746	2,455,606	15,296,115	983,083
Depletable assets	* 12,517	* 220	* 32	0	0	0	0
Less: Accumulated depletion	* 7,637	0	0	0	0	0	0
Land	9,629,963	1,144,758	116,397	* 3,712	833,330	3,698,451	10,975
Intangible assets	28,937,356	6,622,160	303,754	201,613	454,409	3,551,617	1,844,834
Less: Accumulated amortization	4,660,760	843,159	36,499	32,236	118,234	920,825	393,759
Other assets	22,254,598	2,237,594	232,093	61,342	419,571	6,551,098	1,027,594
<b>Total liabilities and capital</b>	<b>211,985,157</b>	<b>62,200,252</b>	<b>5,328,889</b>	<b>1,823,553</b>	<b>8,167,243</b>	<b>43,057,893</b>	<b>7,515,401</b>
Accounts payable	20,435,004	3,261,750	792,746	630,393	1,392,328	5,850,762	849,193
Mortgages, notes, bonds payable in less than 1 year	30,564,135	26,204,560	219,169	66,162	664,481	621,169	176,437
Other current liabilities	23,576,703	4,921,135	1,157,500	409,518	2,282,725	5,003,820	874,742
Nonrecourse loans	8,524,811	501,092	* 59,510	* 4,424	* 21,261	* 7,300,123	* 70,465
Loans from partners	6,018,904	1,201,299	* 117,154	* 212,941	234,586	1,349,891	282,109
Mortgages, notes, bonds payable in 1 year or more	41,194,411	6,965,646	1,236,772	139,946	1,612,936	11,407,748	1,428,286
Other liabilities	19,474,654	1,545,966	709,505	42,376	191,317	2,981,925	364,971
Partners capital accounts	62,196,536	17,598,803	1,036,535	317,794	1,767,609	8,542,456	3,469,198

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade						
	Total	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
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	86,749	9,563	3,716	[d]	4,700	12,024	6,234
Number of partners	399,356	24,294	8,263	[d]	17,647	30,039	45,384
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	59,723	8,778	3,371	[d]	4,376	9,579	2,296
Number of partners	330,190	22,525	7,574	[d]	16,895	25,148	37,458
<b>Total assets</b>	<b>153,702,694</b>	<b>47,972,883</b>	<b>4,196,650</b>	<b>[d]</b>	<b>5,240,219</b>	<b>25,986,311</b>	<b>5,270,456</b>
Cash	11,136,847	4,028,105	612,360	[d]	318,481	1,350,849	570,346
Trade notes and accounts receivable	14,716,589	5,066,940	776,259	[d]	1,190,568	1,388,634	1,420,564
Less: Allowance for bad debts	377,890	30,092	18,573	[d]	22,183	13,997	100,644
Inventories	44,377,493	24,868,649	1,267,193	[d]	1,984,384	3,418,605	1,006,206
U.S. Government obligations	39,251	0	0	[d]	0	0	0
Tax-exempt securities	9,780	0	0	[d]	0	0	0
Other current assets	6,560,446	1,831,050	265,871	[d]	233,864	950,166	309,139
Loans to partners	841,162	80,844	* 3,099	[d]	* 21,739	28,557	* 24,817
Mortgage and real estate loans	* 135,803	0	0	[d]	0	0	* 963
Other investments	9,693,954	1,771,486	* 91,942	[d]	77,979	2,589,758	23,089
Depreciable assets	49,469,364	7,356,761	1,630,038	[d]	1,738,338	12,864,836	1,375,478
Less: Accumulated depreciation	25,530,117	3,557,914	879,141	[d]	1,087,088	6,445,188	724,751
Depletable assets	* 252	* 220	* 32	[d]	0	0	0
Less: Accumulated depletion	0	0	0	[d]	0	0	0
Land	6,595,098	893,071	* 86,092	[d]	96,954	2,417,209	* 10,394
Intangible assets	21,249,022	4,969,933	237,888	[d]	340,022	2,398,470	1,327,207
Less: Accumulated amortization	3,608,180	721,244	21,800	[d]	57,942	669,247	324,545
Other assets	18,393,821	1,415,074	145,390	[d]	405,102	5,707,659	352,193
<b>Total liabilities and capital</b>	<b>153,702,694</b>	<b>47,972,883</b>	<b>4,196,650</b>	<b>[d]</b>	<b>5,240,219</b>	<b>25,986,311</b>	<b>5,270,456</b>
Accounts payable	12,682,156	2,621,615	667,174	[d]	807,827	2,653,924	649,111
Mortgages, notes, bonds payable in less than 1 year	23,684,894	20,725,025	117,323	[d]	407,708	477,633	125,974
Other current liabilities	13,485,839	3,554,009	904,884	[d]	582,702	1,846,097	498,095
Nonrecourse loans	8,119,097	333,190	* 59,510	[d]	* 21,261	* 7,171,475	* 4,218
Loans from partners	2,672,708	663,671	* 75,437	[d]	161,430	756,818	98,481
Mortgages, notes, bonds payable in 1 year or more	24,151,851	4,827,398	698,688	[d]	1,338,871	2,118,458	778,093
Other liabilities	13,765,726	892,533	357,193	[d]	146,789	2,496,262	330,769
Partners capital accounts	55,140,422	14,355,442	1,316,441	[d]	1,773,632	8,465,644	2,785,714

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships [1]</b>	<b>5,581</b>	<b>18,292</b>	<b>11,747</b>	<b>2,891</b>	<b>30,940</b>	<b>31,276</b>
<b>Number of partners</b>	<b>16,602</b>	<b>44,634</b>	<b>26,351</b>	<b>6,553</b>	<b>75,435</b>	<b>278,253</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>4,333</b>	<b>11,384</b>	<b>5,622</b>	<b>2,544</b>	<b>18,073</b>	<b>12,902</b>
<b>Number of partners</b>	<b>13,324</b>	<b>28,115</b>	<b>13,314</b>	<b>5,858</b>	<b>48,424</b>	<b>228,272</b>
<b>Total assets</b>	<b>14,663,430</b>	<b>15,228,072</b>	<b>8,254,801</b>	<b>6,252,780</b>	<b>12,296,827</b>	<b>27,196,016</b>
Cash	845,382	845,748	803,243	153,602	1,059,716	1,807,580
Trade notes and accounts receivable	885,422	842,286	397,762	299,310	694,588	2,778,951
Less: Allowance for bad debts	26,833	26,425	* 5,449	* 21,703	5,751	129,979
Inventories	1,023,258	2,926,045	2,470,272	1,975,924	5,098,766	3,164,554
U.S. Government obligations	0	198,627	0	0	0	0
Tax-exempt securities	0	9,780	0	0	0	0
Other current assets	447,530	908,440	715,120	366,540	639,549	1,442,940
Loans to partners	27,869	* 76,931	* 6,472	533,748	* 30,359	* 14,953
Mortgage and real estate loans	* 1,532	0	0	0	* 134,459	0
Other investments	583,856	* 118,423	0	* 319	374,528	4,455,667
Depreciable assets	10,654,164	2,411,800	2,714,182	4,494,849	3,564,935	7,696,334
Less: Accumulated depreciation	5,147,157	1,229,216	1,404,519	2,300,738	1,938,561	3,763,252
Depletable assets	0	0	0	0	0	* 12,265
Less: Accumulated depletion	0	0	0	0	0	* 7,637
Land	2,865,590	* 33,307	* 41,877	125,562	113,742	642,261
Intangible assets	2,234,609	879,120	2,305,389	98,657	1,338,960	9,102,233
Less: Accumulated amortization	357,110	177,525	68,708	* 36,652	278,659	1,397,393
Other assets	625,317	7,410,731	279,161	563,361	1,470,196	1,376,540
<b>Total liabilities and capital</b>	<b>14,663,430</b>	<b>15,228,072</b>	<b>8,254,801</b>	<b>6,252,780</b>	<b>12,296,827</b>	<b>27,196,016</b>
Accounts payable	1,451,125	1,188,220	1,446,561	369,541	897,436	2,304,948
Mortgages, notes, bonds payable in less than 1 year	330,822	490,041	179,072	* 32,503	793,559	786,159
Other current liabilities	979,229	1,396,820	930,687	1,021,701	1,675,763	2,923,063
Nonrecourse loans	358,672	* 10,893	* 26,445	0	* 10,036	* 161,890
Loans from partners	294,090	352,299	* 23,827	* 503	1,096,693	853,512
Mortgages, notes, bonds payable in 1 year or more	6,905,374	1,410,973	2,385,193	346,182	1,486,758	5,868,599
Other liabilities	621,115	8,690,131	168,206	336,928	1,660,463	2,161,752
Partners capital accounts	3,723,004	1,688,694	3,094,811	4,145,422	4,676,118	12,136,091

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	3,714	9,014	6,895	[d]	16,430	11,728
Number of partners	10,919	21,845	15,588	[d]	41,840	175,883
Partnerships reporting balance sheet data:						
Number of partnerships	2,812	8,227	3,446	[d]	11,103	4,018
Number of partners	8,332	20,271	7,903	[d]	31,181	147,275
<b>Total assets</b>	<b>12,709,239</b>	<b>11,838,436</b>	<b>5,210,380</b>	<b>[d]</b>	<b>8,548,782</b>	<b>19,657,506</b>
Cash	758,854	532,155	483,483	[d]	855,137	1,276,267
Trade notes and accounts receivable	821,357	484,178	159,475	[d]	468,854	1,978,832
Less: Allowance for bad debts	23,068	24,889	* 4,518	[d]	4,335	108,994
Inventories	834,439	1,762,733	1,697,221	[d]	3,407,296	2,117,289
U.S. Government obligations	0	39,251	0	[d]	0	0
Tax-exempt securities	0	9,780	0	[d]	0	0
Other current assets	361,666	777,111	169,250	[d]	546,557	667,761
Loans to partners	* 23,760	* 64,858	* 6,472	[d]	* 30,359	* 7,820
Mortgage and real estate loans	* 381	0	0	[d]	* 134,459	0
Other investments	513,286	* 72,546	0	[d]	378,578	4,172,842
Depreciable assets	9,117,935	1,100,509	1,630,742	[d]	2,318,837	6,149,317
Less: Accumulated depreciation	4,493,092	609,300	799,726	[d]	1,453,635	3,195,706
Depletable assets	0	0	0	[d]	0	0
Less: Accumulated depletion	0	0	0	[d]	0	0
Land	2,527,987	* 22,377	6,203	[d]	72,751	358,416
Intangible assets	2,039,789	468,649	1,640,581	[d]	906,685	6,696,443
Less: Accumulated amortization	303,179	101,312	11,293	[d]	198,287	1,153,435
Other assets	529,124	7,239,791	232,491	[d]	1,085,525	690,654
<b>Total liabilities and capital</b>	<b>12,709,239</b>	<b>11,838,436</b>	<b>5,210,380</b>	<b>[d]</b>	<b>8,548,782</b>	<b>19,657,506</b>
Accounts payable	1,243,902	675,725	813,398	[d]	655,517	1,194,524
Mortgages, notes, bonds payable in less than 1 year	252,952	321,090	111,036	[d]	494,028	567,455
Other current liabilities	725,897	850,443	425,999	[d]	1,334,534	1,931,526
Nonrecourse loans	321,786	* 10,893	* 26,445	[d]	* 4,005	* 161,890
Loans from partners	79,801	* 198,621	* 20,116	[d]	528,476	33,279
Mortgages, notes, bonds payable in 1 year or more	5,871,276	599,127	2,012,555	[d]	656,731	4,797,840
Other liabilities	422,838	7,453,016	127,395	[d]	366,429	810,022
Partners capital accounts	3,790,787	1,729,520	1,673,437	[d]	4,509,063	10,160,970

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships [1]</b>	<b>46,650</b>	<b>5,186</b>	[d]	<b>19,003</b>	<b>9,501</b>	<b>592</b>	<b>* 1,137</b>
<b>Number of partners</b>	<b>3,119,120</b>	<b>11,159</b>	[d]	<b>43,597</b>	<b>20,745</b>	<b>2,930,957</b>	<b>* 2,305</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>35,835</b>	<b>5,156</b>	[d]	<b>11,812</b>	<b>6,495</b>	<b>526</b>	<b>* 1,137</b>
<b>Number of partners</b>	<b>2,275,856</b>	<b>11,098</b>	[d]	<b>28,428</b>	<b>14,732</b>	<b>2,110,408</b>	<b>* 2,305</b>
<b>Total assets</b>	<b>571,533,101</b>	<b>22,538,981</b>	[d]	<b>11,654,346</b>	<b>2,663,527</b>	<b>456,812,904</b>	<b>* 1,175,863</b>
Cash	10,131,390	735,193	[d]	982,435	166,319	5,168,800	* 87,085
Trade notes and accounts receivable	63,198,673	11,660,209	[d]	3,137,341	433,153	32,683,292	* 43,787
Less: Allowance for bad debts	124,385	11,257	[d]	28,228	* 7,914	15,259	158
Inventories	4,639,919	204,472	[d]	88,552	* 5,770	3,576,451	* 2,015
U.S. Government obligations	0	0	[d]	0	0	0	0
Tax-exempt securities	0	0	[d]	0	0	0	0
Other current assets	11,579,141	1,053,456	[d]	966,854	208,888	6,692,816	* 100,803
Loans to partners	904,971	* 20,072	[d]	54,913	* 48,705	* 236,157	0
Mortgage and real estate loans	0	0	[d]	0	0	0	0
Other investments	73,561,716	351,916	[d]	290,799	* 61,069	66,294,421	* 52,697
Depreciable assets	404,226,304	11,970,948	[d]	10,855,115	1,362,526	337,158,314	* 1,067,149
Less: Accumulated depreciation	89,600,756	5,251,772	[d]	5,631,530	577,903	66,559,863	* 220,983
Depletable assets	* 75,761	0	[d]	0	0	* 75,761	0
Less: Accumulated depletion	* 9,455	0	[d]	0	0	* 9,455	0
Land	2,680,098	* 126,995	[d]	93,186	2	1,820,717	0
Intangible assets	54,119,922	472,776	[d]	612,173	1,067,921	38,075,658	* 93,794
Less: Accumulated amortization	4,873,768	145,363	[d]	204,507	127,352	2,663,421	* 68,417
Other assets	41,023,570	1,351,333	[d]	437,244	22,344	34,278,516	* 18,090
<b>Total liabilities and capital</b>	<b>571,533,101</b>	<b>22,538,981</b>	[d]	<b>11,654,346</b>	<b>2,663,527</b>	<b>456,812,904</b>	<b>* 1,175,863</b>
Accounts payable	46,054,886	10,060,388	[d]	1,746,680	167,387	21,964,835	* 9,497
Mortgages, notes, bonds payable in less than 1 year	13,428,400	231,395	[d]	911,453	535,485	10,496,160	0
Other current liabilities	26,018,977	2,699,026	[d]	1,361,502	515,886	17,124,930	* 220,295
Nonrecourse loans	10,279,532	* 178,804	[d]	477,855	0	2,527,039	0
Loans from partners	3,755,850	* 622,559	[d]	327,878	* 20,114	* 1,625,476	* 1,535
Mortgages, notes, bonds payable in 1 year or more	141,191,253	3,779,111	[d]	3,141,690	284,731	116,783,764	* 71,591
Other liabilities	47,187,284	1,495,477	[d]	1,004,686	141,427	33,491,682	* 32,103
Partners capital accounts	283,616,920	3,472,221	[d]	2,682,602	998,498	252,799,018	* 840,842

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>28,093</b>	<b>428</b>	<b>[d]</b>	<b>15,488</b>	<b>6,953</b>	<b>259</b>	<b>* 26</b>
<b>Number of partners</b>	<b>2,070,210</b>	<b>992</b>	<b>[d]</b>	<b>35,595</b>	<b>14,712</b>	<b>1,990,647</b>	<b>* 82</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>18,107</b>	<b>418</b>	<b>[d]</b>	<b>8,642</b>	<b>4,291</b>	<b>216</b>	<b>* 26</b>
<b>Number of partners</b>	<b>1,288,934</b>	<b>972</b>	<b>[d]</b>	<b>21,115</b>	<b>9,389</b>	<b>1,230,196</b>	<b>* 82</b>
<b>Total assets</b>	<b>320,645,229</b>	<b>13,770,699</b>	<b>[d]</b>	<b>5,901,463</b>	<b>1,607,063</b>	<b>271,140,232</b>	<b>* 860,959</b>
Cash	7,878,829	454,182	[d]	824,883	151,962	4,593,843	* 83,037
Trade notes and accounts receivable	47,637,236	10,461,040	[d]	2,046,742	402,905	30,266,260	* 43,787
Less: Allowance for bad debts	74,366	8,202	[d]	18,559	* 6,984	7,545	158
Inventories	2,964,425	* 146,890	[d]	33,700	* 5,770	2,296,780	* 2,015
U.S. Government obligations	0	0	[d]	0	0	0	0
Tax-exempt securities	0	0	[d]	0	0	0	0
Other current assets	6,035,810	518,868	[d]	753,780	128,435	2,961,303	* 80,135
Loans to partners	468,301	* 19,525	[d]	* 49,087	* 9,560	187,773	0
Mortgage and real estate loans	0	0	[d]	0	0	0	0
Other investments	36,114,978	* -222,546	[d]	165,916	* 2,209	33,097,739	* 52,697
Depreciable assets	224,214,818	2,806,664	[d]	5,068,316	845,533	198,196,551	* 637,807
Less: Accumulated depreciation	53,647,113	1,221,035	[d]	3,345,342	213,919	43,221,182	* 67,611
Depletable assets	64,362	0	[d]	0	0	64,362	0
Less: Accumulated depletion	9,009	0	[d]	0	0	9,009	0
Land	1,093,560	* 42,027	[d]	53,676	2	692,347	0
Intangible assets	28,865,652	85,868	[d]	195,838	* 290,889	24,627,942	* 34,791
Less: Accumulated amortization	1,304,187	42,940	[d]	37,269	* 30,419	852,501	* 23,631
Other assets	20,341,935	730,359	[d]	110,696	* 21,119	18,245,568	* 18,090
<b>Total liabilities and capital</b>	<b>320,645,229</b>	<b>13,770,699</b>	<b>[d]</b>	<b>5,901,463</b>	<b>1,607,063</b>	<b>271,140,232</b>	<b>* 860,959</b>
Accounts payable	29,024,760	9,842,719	[d]	1,045,714	125,030	16,508,689	* 9,497
Mortgages, notes, bonds payable in less than 1 year	4,500,963	* 168,117	[d]	289,147	* 41,389	3,447,380	0
Other current liabilities	16,408,633	1,305,157	[d]	774,548	462,794	11,313,351	* 220,295
Nonrecourse loans	1,009,217	0	[d]	* 89,578	0	815,553	0
Loans from partners	1,786,819	0	[d]	99,567	6	* 1,483,936	* 1,535
Mortgages, notes, bonds payable in 1 year or more	80,899,693	485,950	[d]	1,008,538	* 184,365	73,989,722	* 16,143
Other liabilities	27,891,593	690,487	[d]	188,269	* 38,230	25,022,521	* 32,103
Partners capital accounts	159,123,550	1,278,270	[d]	2,406,101	755,250	138,559,079	* 581,388

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships [1]</b>	<b>9,857</b>	<b>[d]</b>	<b>1,012</b>	<b>42,168</b>	<b>8,169</b>	<b>14,498</b>	<b>1,871</b>
<b>Number of partners</b>	<b>28,104</b>	<b>[d]</b>	<b>11,552</b>	<b>173,729</b>	<b>28,638</b>	<b>44,731</b>	<b>7,091</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>9,373</b>	<b>[d]</b>	<b>987</b>	<b>32,649</b>	<b>4,230</b>	<b>11,240</b>	<b>1,145</b>
<b>Number of partners</b>	<b>26,822</b>	<b>[d]</b>	<b>11,455</b>	<b>147,747</b>	<b>16,217</b>	<b>37,897</b>	<b>4,710</b>
<b>Total assets</b>	<b>29,844,871</b>	<b>[d]</b>	<b>26,891,646</b>	<b>763,710,792</b>	<b>27,875,635</b>	<b>39,235,153</b>	<b>139,953,711</b>
Cash	1,822,118	[d]	400,209	16,464,756	1,519,770	2,691,751	4,763,797
Trade notes and accounts receivable	3,812,219	[d]	10,425,431	50,263,310	3,211,288	5,203,060	10,104,615
Less: Allowance for bad debts	45,201	[d]	5,781	2,225,388	444,265	152,926	435,395
Inventories	410,012	[d]	283,362	9,512,044	719,687	4,199,138	* 256,071
U.S. Government obligations	0	[d]	0	0	0	0	0
Tax-exempt securities	0	[d]	0	* 17,029	0	* 13,055	0
Other current assets	1,423,648	[d]	279,367	60,713,231	4,381,760	3,720,974	7,305,864
Loans to partners	190,241	[d]	* 350,100	13,019,310	* 47,239	* 33,589	* 9,591
Mortgage and real estate loans	0	[d]	0	* 19,264	0	0	* 19,264
Other investments	764,801	[d]	2,624,302	178,237,141	3,855,363	4,155,123	19,451,236
Depreciable assets	16,590,255	[d]	12,434,540	248,267,762	4,734,668	8,365,936	40,949,475
Less: Accumulated depreciation	5,289,921	[d]	2,915,597	128,570,808	2,935,250	5,291,395	19,638,558
Depletable assets	0	[d]	0	0	0	0	0
Less: Accumulated depletion	0	[d]	0	0	0	0	0
Land	233,695	[d]	372,696	1,677,112	175,232	134,174	717,545
Intangible assets	8,628,534	[d]	2,585,013	260,566,065	11,574,065	12,153,857	67,055,259
Less: Accumulated amortization	1,036,643	[d]	104,714	32,026,511	4,897,754	7,868,874	10,651,269
Other assets	2,341,114	[d]	162,718	87,776,473	5,933,833	11,877,692	20,046,214
<b>Total liabilities and capital</b>	<b>29,844,871</b>	<b>[d]</b>	<b>26,891,646</b>	<b>763,710,792</b>	<b>27,875,635</b>	<b>39,235,153</b>	<b>139,953,711</b>
Accounts payable	1,491,222	[d]	10,314,502	39,678,899	1,087,651	1,239,317	3,948,699
Mortgages, notes, bonds payable in less than 1 year	639,621	[d]	130,694	9,342,923	339,658	873,569	3,904,380
Other current liabilities	1,814,718	[d]	985,143	56,663,206	5,974,824	11,128,849	7,094,988
Nonrecourse loans	* 7,023,693	[d]	* 72,141	5,621,951	* 54,101	* 1,335,297	0
Loans from partners	705,802	[d]	* 374,823	24,662,682	* 205,452	194,839	* 1,494,583
Mortgages, notes, bonds payable in 1 year or more	6,225,462	[d]	4,007,265	79,283,540	3,091,672	8,359,318	44,055,910
Other liabilities	7,623,995	[d]	383,058	39,462,954	5,937,622	9,863,070	15,853,576
Partners capital accounts	4,320,357	[d]	10,624,019	508,994,635	11,184,656	6,240,892	63,601,576

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>3,894</b>	[d]	<b>762</b>	<b>19,253</b>	<b>3,352</b>	<b>7,009</b>	<b>1,364</b>
<b>Number of partners</b>	<b>14,134</b>	[d]	<b>11,015</b>	<b>74,649</b>	<b>12,972</b>	<b>17,507</b>	<b>4,040</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,505</b>	[d]	<b>738</b>	<b>15,228</b>	<b>1,721</b>	<b>5,696</b>	<b>658</b>
<b>Number of partners</b>	<b>13,312</b>	[d]	<b>10,930</b>	<b>60,797</b>	<b>5,165</b>	<b>14,562</b>	<b>1,942</b>
<b>Total assets</b>	<b>10,137,773</b>	[d]	<b>6,822,165</b>	<b>620,228,648</b>	<b>19,678,477</b>	<b>19,578,224</b>	<b>97,066,154</b>
Cash	1,021,816	[d]	290,528	10,893,636	917,056	1,286,669	4,332,192
Trade notes and accounts receivable	3,019,195	[d]	742,122	42,808,930	2,263,792	3,897,118	8,191,362
Less: Allowance for bad debts	27,949	[d]	1,524	1,835,491	300,351	143,565	398,565
Inventories	230,083	[d]	204,696	4,789,502	482,736	205,218	* 139,268
U.S. Government obligations	0	[d]	0	0	0	0	0
Tax-exempt securities	0	[d]	0	* 17,029	0	* 13,055	0
Other current assets	821,326	[d]	180,395	53,352,477	3,196,444	2,340,524	6,260,550
Loans to partners	* 917	[d]	* 199,976	2,981,131	* 1,475	* 7,222	494
Mortgage and real estate loans	0	[d]	0	0	0	0	0
Other investments	725,327	[d]	303,206	144,678,444	3,207,821	1,352,297	6,647,898
Depreciable assets	4,893,243	[d]	4,736,534	210,249,822	3,339,815	6,601,656	24,679,211
Less: Accumulated depreciation	2,080,652	[d]	1,787,995	111,354,523	2,127,973	4,551,773	12,228,852
Depletable assets	0	[d]	0	0	0	0	0
Less: Accumulated depletion	0	[d]	0	0	0	0	0
Land	* 123,864	[d]	150,321	1,247,534	115,380	* 95,054	609,738
Intangible assets	1,269,136	[d]	1,778,674	219,499,294	7,033,758	6,526,079	52,536,093
Less: Accumulated amortization	218,082	[d]	* 63,487	21,757,273	3,351,786	4,236,018	7,595,432
Other assets	359,549	[d]	88,718	64,658,136	4,900,312	6,184,689	13,892,199
<b>Total liabilities and capital</b>	<b>10,137,773</b>	[d]	<b>6,822,165</b>	<b>620,228,648</b>	<b>19,678,477</b>	<b>19,578,224</b>	<b>97,066,154</b>
Accounts payable	953,914	[d]	383,941	36,623,266	821,677	462,600	3,064,255
Mortgages, notes, bonds payable in less than 1 year	169,013	[d]	116,047	4,674,257	72,933	575,618	1,767,807
Other current liabilities	1,209,982	[d]	377,226	42,901,168	3,832,623	7,982,409	6,121,778
Nonrecourse loans	* 31,945	[d]	* 72,141	* 3,708,873	* 54,101	* 6,469	0
Loans from partners	72,020	[d]	77,891	8,332,108	* 58,271	* 68,401	* 34,489
Mortgages, notes, bonds payable in 1 year or more	1,215,051	[d]	1,137,442	27,791,555	1,944,772	1,744,154	17,000,982
Other liabilities	1,193,482	[d]	278,842	29,209,442	4,751,185	7,131,346	13,387,640
Partners capital accounts	5,292,367	[d]	4,378,636	466,987,979	8,142,915	1,607,227	55,689,203

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships [1]</b>	<b>7,314</b>	<b>1,892</b>	<b>8,425</b>	<b>334,546</b>	<b>* 10</b>	<b>19,838</b>	<b>2,493</b>
<b>Number of partners</b>	<b>46,900</b>	<b>7,015</b>	<b>39,354</b>	<b>6,634,114</b>	<b>* 489</b>	<b>130,835</b>	<b>11,479</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>6,921</b>	<b>1,739</b>	<b>7,373</b>	<b>275,432</b>	<b>* 10</b>	<b>13,386</b>	<b>2,337</b>
<b>Number of partners</b>	<b>46,046</b>	<b>6,318</b>	<b>36,559</b>	<b>6,168,628</b>	<b>* 489</b>	<b>98,157</b>	<b>11,012</b>
<b>Total assets</b>	<b>524,251,342</b>	<b>18,188,521</b>	<b>14,206,429</b>	<b>14,736,566,412</b>	<b>* 13,879,188</b>	<b>189,393,620</b>	<b>26,504,596</b>
Cash	5,014,657	866,672	1,608,109	692,035,155	* 3,299,411	11,483,882	1,724,755
Trade notes and accounts receivable	28,912,718	1,029,234	1,802,395	173,630,037	0	32,820,748	1,965,083
Less: Allowance for bad debts	1,156,545	19,578	16,679	2,285,602	0	1,416,210	13,203
Inventories	4,300,949	* 30,991	* 5,209	15,826,315	0	8,499,608	* 179,838
U.S. Government obligations	0	0	0	173,665,035	73,115	* 88,823	0
Tax-exempt securities	0	3,974	0	41,024,009	543,284	56,442	0
Other current assets	43,735,753	678,614	890,267	1,888,319,376	* 496,529	19,645,300	6,717,510
Loans to partners	12,792,686	* 94,160	* 42,046	37,833,644	1,025,818	5,059,088	* 12,678
Mortgage and real estate loans	0	0	0	53,774,417	0	22,539,515	* 911,748
Other investments	145,296,341	4,965,439	513,639	10,985,620,938	* 727,955	40,811,681	3,083,987
Depreciable assets	184,540,836	3,783,275	5,893,573	82,458,392	49,516	3,162,720	1,429,746
Less: Accumulated depreciation	95,313,020	1,728,182	3,664,403	26,006,983	0	1,468,773	443,802
Depletable assets	0	0	0	7,173,139	0	0	0
Less: Accumulated depletion	0	0	0	970,383	0	0	0
Land	537,522	20,919	* 91,719	16,068,850	0	763,434	* 4,861
Intangible assets	158,486,002	5,589,492	5,707,390	52,130,035	0	3,920,166	9,434,562
Less: Accumulated amortization	6,961,965	644,070	1,002,580	10,888,020	0	726,063	1,992,353
Other assets	44,065,408	3,517,582	2,335,745	557,158,059	* 7,663,561	44,153,259	3,489,187
<b>Total liabilities and capital</b>	<b>524,251,342</b>	<b>18,188,521</b>	<b>14,206,429</b>	<b>14,736,566,412</b>	<b>* 13,879,188</b>	<b>189,393,620</b>	<b>26,504,596</b>
Accounts payable	32,021,226	264,461	1,117,546	113,272,926	0	2,504,666	209,510
Mortgages, notes, bonds payable in less than 1 year	3,203,472	980,962	40,883	68,893,840	1,479	7,351,926	* 78,850
Other current liabilities	27,632,859	1,716,400	3,115,286	2,783,205,183	* 7,825,881	29,462,618	6,944,403
Nonrecourse loans	* 750,056	0	3,482,498	76,584,859	0	* 3,652,074	0
Loans from partners	21,071,789	* 1,032,521	* 663,496	50,778,771	1,035,858	8,102,111	* 124,116
Mortgages, notes, bonds payable in 1 year or more	18,348,461	4,099,418	1,328,761	250,004,422	2,815,955	38,530,902	3,983,272
Other liabilities	6,016,853	994,373	797,461	871,435,485	* 649,785	23,453,454	941,544
Partners capital accounts	415,206,627	9,100,387	3,660,497	10,522,390,926	* 1,550,231	76,335,869	14,222,902

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>1,668</b>	<b>1,160</b>	<b>4,700</b>	<b>228,814</b>	<b>* 10</b>	<b>13,442</b>	<b>805</b>
<b>Number of partners</b>	<b>24,216</b>	<b>3,705</b>	<b>12,209</b>	<b>5,314,973</b>	<b>* 489</b>	<b>99,020</b>	<b>6,977</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>1,660</b>	<b>1,157</b>	<b>4,335</b>	<b>191,034</b>	<b>* 10</b>	<b>8,346</b>	<b>649</b>
<b>Number of partners</b>	<b>24,194</b>	<b>3,457</b>	<b>11,476</b>	<b>4,967,408</b>	<b>* 489</b>	<b>69,075</b>	<b>6,511</b>
<b>Total assets</b>	<b>468,965,824</b>	<b>5,484,803</b>	<b>9,455,167</b>	<b>12,141,129,477</b>	<b>* 13,879,188</b>	<b>154,211,749</b>	<b>24,527,803</b>
Cash	2,494,571	563,492	1,299,656	550,090,809	* 3,299,411	6,942,069	1,450,154
Trade notes and accounts receivable	26,463,452	769,533	1,223,674	147,632,303	0	28,773,029	1,852,831
Less: Allowance for bad debts	973,432	9,950	9,627	1,440,030	0	1,050,672	12,977
Inventories	3,928,619	* 30,685	* 2,976	6,588,735	0	* 281,056	* 177,589
U.S. Government obligations	0	0	0	168,190,103	73,115	* 88,823	0
Tax-exempt securities	0	3,974	0	36,730,222	543,284	56,442	0
Other current assets	40,604,049	252,981	697,930	1,308,875,037	* 496,529	17,297,538	6,601,370
Loans to partners	* 2,836,681	* 94,160	* 41,099	32,327,859	1,025,818	4,644,696	* 12,250
Mortgage and real estate loans	0	0	0	45,935,562	0	18,364,720	* 911,748
Other investments	132,863,007	340,382	267,040	9,286,843,902	* 727,955	36,587,398	3,083,987
Depreciable assets	168,689,177	2,015,161	4,924,802	50,854,914	49,516	1,628,826	247,441
Less: Accumulated depreciation	88,401,392	1,079,661	2,964,872	16,175,007	0	679,898	141,178
Depletable assets	0	0	0	6,258,434	0	0	0
Less: Accumulated depletion	0	0	0	886,614	0	0	0
Land	347,983	0	79,378	9,554,136	0	486,504	* 4,861
Intangible assets	148,248,259	2,106,673	3,048,432	44,477,628	0	3,204,412	8,808,434
Less: Accumulated amortization	5,549,840	270,558	753,637	8,761,675	0	537,753	1,866,285
Other assets	37,414,690	667,931	1,598,316	474,033,157	* 7,663,561	38,124,558	3,397,579
<b>Total liabilities and capital</b>	<b>468,965,824</b>	<b>5,484,803</b>	<b>9,455,167</b>	<b>12,141,129,477</b>	<b>* 13,879,188</b>	<b>154,211,749</b>	<b>24,527,803</b>
Accounts payable	31,302,304	177,753	794,677	102,345,757	0	2,268,812	158,775
Mortgages, notes, bonds payable in less than 1 year	2,116,075	* 110,832	* 30,991	55,292,036	1,479	6,085,694	* 53,814
Other current liabilities	21,800,174	446,910	2,717,273	1,987,895,680	* 7,825,881	16,783,721	6,616,005
Nonrecourse loans	165,806	0	3,482,498	63,625,085	0	* 2,684,837	0
Loans from partners	8,090,436	* 3,645	* 76,866	40,403,376	1,035,858	6,264,464	* 1,524
Mortgages, notes, bonds payable in 1 year or more	6,359,031	* 283,805	458,810	194,905,505	2,815,955	33,215,247	2,600,792
Other liabilities	3,134,124	291,433	513,714	667,365,179	* 649,785	19,445,285	807,807
Partners capital accounts	395,997,874	4,170,423	1,380,336	9,029,296,859	* 1,550,231	67,463,689	14,289,085

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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	
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
(84)	(85)	(86)	(87)	(88)	(89)	(90)	
<b>Number of partnerships [1]</b>	<b>254,206</b>	<b>10,369</b>	<b>243,837</b>	<b>13,564</b>	<b>44,434</b>	<b>1,816,889</b>	<b>1,781,949</b>
<b>Number of partners</b>	<b>5,163,383</b>	<b>375,341</b>	<b>4,788,042</b>	<b>52,396</b>	<b>1,275,532</b>	<b>7,887,184</b>	<b>7,577,856</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>207,823</b>	<b>7,667</b>	<b>200,156</b>	<b>12,669</b>	<b>39,207</b>	<b>1,438,669</b>	<b>1,413,777</b>
<b>Number of partners</b>	<b>4,932,859</b>	<b>369,836</b>	<b>4,563,022</b>	<b>48,172</b>	<b>1,077,939</b>	<b>6,601,052</b>	<b>6,319,072</b>
<b>Total assets</b>	<b>12,779,713,135</b>	<b>565,512,863</b>	<b>12,214,200,272</b>	<b>19,881,866</b>	<b>1,707,194,007</b>	<b>5,636,547,190</b>	<b>5,481,666,674</b>
Cash	621,365,719	59,247,491	562,118,228	3,837,118	50,324,269	240,128,359	232,493,453
Trade notes and accounts receivable	110,978,148	44,101,495	66,876,654	2,240,001	25,626,058	54,352,994	41,800,357
Less: Allowance for bad debts	631,019	42,875	588,144	32,867	192,304	2,042,332	1,856,472
Inventories	6,778,670	2,770,676	4,007,994	* 6,876	361,323	29,363,562	28,053,980
U.S. Government obligations	160,868,096	998,508	159,869,588	* 23,972	12,611,029	468,508	468,508
Tax-exempt securities	36,145,419	* 12,012,482	24,132,937	0	4,278,863	3,455,554	3,455,554
Other current assets	1,746,105,277	243,362,498	1,502,742,779	2,225,164	113,129,597	225,850,029	218,017,259
Loans to partners	23,955,094	949,267	23,005,827	* 34,885	7,746,080	18,249,172	17,630,683
Mortgage and real estate loans	21,485,100	* 247,960	21,237,139	0	8,838,054	30,098,205	30,083,050
Other investments	9,594,775,581	82,426,376	9,512,349,204	4,189,062	1,342,032,673	1,071,733,163	1,049,144,718
Depreciable assets	67,252,935	8,176,439	59,076,495	1,216,983	9,346,493	3,591,207,100	3,480,756,284
Less: Accumulated depreciation	21,265,495	4,352,573	16,912,922	805,571	2,023,342	998,526,601	956,094,365
Depletable assets	5,657,963	* 493,607	5,164,356	0	* 1,515,176	7,385,954	430,065
Less: Accumulated depletion	765,879	* 27,036	738,843	0	* 204,505	3,430,143	231,040
Land	12,758,480	162,567	12,595,913	* 23,802	2,518,273	892,716,088	890,649,027
Intangible assets	25,903,773	5,650,342	20,253,430	5,456,985	7,414,549	162,966,102	150,267,279
Less: Accumulated amortization	6,311,522	398,397	5,913,125	1,036,468	821,613	59,791,739	58,477,544
Other assets	374,656,795	109,734,035	264,922,760	2,501,924	124,693,334	372,363,216	355,075,880
<b>Total liabilities and capital</b>	<b>12,779,713,135</b>	<b>565,512,863</b>	<b>12,214,200,272</b>	<b>19,881,866</b>	<b>1,707,194,007</b>	<b>5,636,547,190</b>	<b>5,481,666,674</b>
Accounts payable	102,388,155	69,816,230	32,571,925	2,378,371	5,792,224	45,335,162	41,703,271
Mortgages, notes, bonds payable in less than 1 year	35,077,084	14,548,448	20,528,637	179,678	26,204,823	89,573,298	84,942,619
Other current liabilities	2,627,717,306	252,914,039	2,374,803,268	4,238,690	107,016,286	205,653,007	198,683,473
Nonrecourse loans	71,078,153	* 118,298	70,959,855	* 211,398	1,643,234	1,064,289,331	1,042,096,232
Loans from partners	38,052,795	4,920,482	33,132,313	* 67,629	3,396,262	89,879,299	77,485,804
Mortgages, notes, bonds payable in 1 year or more	173,673,025	17,799,128	155,873,897	2,682,221	28,319,047	1,737,239,285	1,698,911,367
Other liabilities	770,836,797	73,508,035	697,328,762	2,142,231	73,411,674	418,972,038	408,825,351
Partners capital accounts	8,960,889,819	131,888,204	8,829,001,615	7,981,648	1,461,410,457	1,985,605,770	1,929,018,558

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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	
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>170,666</b>	<b>7,787</b>	<b>162,879</b>	<b>12,190</b>	<b>31,702</b>	<b>1,001,340</b>	<b>974,310</b>
<b>Number of partners</b>	<b>4,078,477</b>	<b>42,838</b>	<b>4,035,639</b>	<b>42,653</b>	<b>1,087,357</b>	<b>4,501,337</b>	<b>4,222,113</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>141,619</b>	<b>5,106</b>	<b>136,514</b>	<b>12,084</b>	<b>28,325</b>	<b>815,993</b>	<b>798,581</b>
<b>Number of partners</b>	<b>3,908,320</b>	<b>37,438</b>	<b>3,870,883</b>	<b>42,373</b>	<b>940,640</b>	<b>3,864,802</b>	<b>3,611,899</b>
<b>Total assets</b>	<b>10,361,680,490</b>	<b>447,946,499</b>	<b>9,913,733,991</b>	<b>15,578,510</b>	<b>1,571,251,736</b>	<b>3,296,493,564</b>	<b>3,210,455,776</b>
Cash	491,759,950	51,236,204	440,523,746	3,515,343	43,123,881	161,805,123	156,711,323
Trade notes and accounts receivable	90,476,825	40,705,380	49,771,444	2,001,410	24,528,209	34,149,570	26,695,934
Less: Allowance for bad debts	201,515	41,802	159,713	29,629	145,238	854,263	761,862
Inventories	5,932,249	2,505,267	3,426,981	* 6,657	* 191,184	14,303,296	13,635,737
U.S. Government obligations	158,257,517	998,508	157,259,010	1,505	9,769,143	430,854	430,854
Tax-exempt securities	32,351,952	* 12,012,482	20,339,470	0	3,778,543	2,740,320	2,740,320
Other current assets	1,189,589,969	178,606,094	1,010,983,874	1,408,830	93,480,802	124,903,754	118,765,440
Loans to partners	18,907,512	789,717	18,117,795	* 31,898	7,705,684	13,278,959	13,001,386
Mortgage and real estate loans	18,891,575	* 247,960	18,643,615	0	7,767,519	23,271,164	23,259,068
Other investments	7,991,158,870	63,925,985	7,927,232,885	2,231,876	1,253,053,816	654,624,383	638,971,141
Depreciable assets	42,690,043	5,753,034	36,937,009	1,036,784	5,202,305	2,110,064,842	2,060,281,641
Less: Accumulated depreciation	13,437,466	3,267,355	10,170,111	706,726	1,209,739	664,735,552	641,119,843
Depletable assets	5,076,909	* 493,607	4,583,302	0	* 1,181,525	6,757,365	240,413
Less: Accumulated depletion	721,853	* 27,036	694,816	0	* 164,762	3,281,360	99,694
Land	7,282,377	* 77,625	7,204,751	* 22,587	1,757,807	551,541,194	550,320,577
Intangible assets	22,112,011	5,480,023	16,631,987	4,857,769	5,495,004	101,351,949	91,158,739
Less: Accumulated amortization	4,746,692	344,624	4,402,068	1,017,060	593,884	39,815,778	38,854,181
Other assets	306,300,256	88,795,426	217,504,830	2,217,267	116,329,937	205,957,743	195,078,782
<b>Total liabilities and capital</b>	<b>10,361,680,490</b>	<b>447,946,499</b>	<b>9,913,733,991</b>	<b>15,578,510</b>	<b>1,571,251,736</b>	<b>3,296,493,564</b>	<b>3,210,455,776</b>
Accounts payable	93,849,697	66,306,932	27,542,765	2,179,617	3,888,856	23,542,332	21,861,853
Mortgages, notes, bonds payable in less than 1 year	24,901,449	14,513,667	10,387,782	135,066	24,114,535	43,208,579	41,020,872
Other current liabilities	1,871,158,997	224,659,962	1,646,499,035	2,730,849	82,780,228	101,876,795	97,315,174
Nonrecourse loans	59,698,160	* 21,150	59,677,011	* 211,398	* 1,030,689	534,399,840	524,865,330
Loans from partners	30,736,903	4,770,316	25,966,587	* 37,430	2,327,197	31,374,704	30,308,676
Mortgages, notes, bonds payable in 1 year or more	134,128,332	17,083,457	117,044,875	2,269,687	19,875,493	969,865,025	951,350,078
Other liabilities	575,744,706	21,850,718	553,893,987	1,717,058	69,000,538	232,535,983	230,228,148
Partners capital accounts	7,571,462,247	98,740,298	7,472,721,948	6,297,406	1,368,234,200	1,359,690,307	1,313,505,645

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Real estate and rental and leasing—continued						
	Real estate—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(91)	(92)	(93)	(94)	(95)	(96)	(97)	
<b>Number of partnerships [1]</b>	<b>605,322</b>	<b>726,353</b>	<b>18,525</b>	<b>108,373</b>	<b>323,377</b>	<b>27,163</b>	<b>7,776</b>
<b>Number of partners</b>	<b>2,548,073</b>	<b>2,890,074</b>	<b>69,206</b>	<b>485,239</b>	<b>1,585,263</b>	<b>131,684</b>	<b>177,645</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>452,701</b>	<b>608,069</b>	<b>14,580</b>	<b>72,330</b>	<b>266,097</b>	<b>19,965</b>	<b>4,927</b>
<b>Number of partners</b>	<b>2,123,152</b>	<b>2,406,768</b>	<b>61,307</b>	<b>320,538</b>	<b>1,407,307</b>	<b>115,820</b>	<b>166,160</b>
<b>Total assets</b>	<b>1,468,265,830</b>	<b>2,654,212,318</b>	<b>50,270,520</b>	<b>188,085,160</b>	<b>1,120,832,846</b>	<b>127,409,123</b>	<b>27,471,393</b>
Cash	61,470,379	108,988,224	1,313,960	9,857,646	50,863,243	5,678,188	1,956,719
Trade notes and accounts receivable	4,377,228	22,918,330	133,929	1,676,567	12,694,303	10,312,070	2,240,567
Less: Allowance for bad debts	455,143	861,076	2,779	82,395	455,080	183,624	* 2,236
Inventories	2,646,924	775,557	3,353	1,940,776	22,687,371	1,221,980	* 87,601
U.S. Government obligations	* 17,800	* 406,135	0	0	* 44,574	0	0
Tax-exempt securities	* 703,498	1,651,409	0	0	* 1,100,646	0	0
Other current assets	48,843,703	91,916,954	851,075	5,984,302	70,421,224	7,079,782	752,988
Loans to partners	5,388,675	6,181,984	* 117,022	493,021	5,449,981	618,489	0
Mortgage and real estate loans	4,814,545	12,225,227	* 3,781	* 1,853,669	11,185,827	* 15,155	0
Other investments	152,807,258	274,347,256	3,710,006	35,634,716	582,645,482	17,843,880	4,744,564
Depreciable assets	1,230,522,639	1,988,108,732	42,271,558	50,746,431	169,106,925	109,185,949	1,264,867
Less: Accumulated depreciation	349,745,215	539,572,995	12,755,144	19,856,205	34,164,807	41,957,194	475,041
Depletable assets	* 53,587	* 130,995	0	* 72,801	* 172,683	* 2,382	6,953,507
Less: Accumulated depletion	* 20,000	* 69,134	0	* 26,619	* 115,287	* 2,256	3,196,847
Land	214,800,705	476,640,425	10,887,769	81,836,925	106,483,204	1,023,907	1,043,154
Intangible assets	31,824,762	96,428,839	1,453,931	4,175,872	16,383,874	3,882,884	8,815,939
Less: Accumulated amortization	11,188,478	40,365,928	673,222	1,407,886	4,842,031	704,734	609,461
Other assets	71,402,965	154,361,385	2,955,279	15,185,538	111,170,713	13,392,264	3,895,073
<b>Total liabilities and capital</b>	<b>1,468,265,830</b>	<b>2,654,212,318</b>	<b>50,270,520</b>	<b>188,085,160</b>	<b>1,120,832,846</b>	<b>127,409,123</b>	<b>27,471,393</b>
Accounts payable	7,865,798	21,136,953	160,965	887,872	11,651,682	3,298,015	333,877
Mortgages, notes, bonds payable in less than 1 year	16,552,278	47,747,430	1,056,031	2,794,163	16,792,717	4,567,465	* 63,213
Other current liabilities	62,762,318	79,337,561	1,361,900	3,816,193	51,405,501	6,453,880	515,655
Nonrecourse loans	442,488,635	508,316,579	4,676,210	11,560,908	75,053,901	22,088,163	* 104,937
Loans from partners	19,918,711	38,105,647	* 1,031,534	2,821,969	15,607,943	12,388,806	* 4,689
Mortgages, notes, bonds payable in 1 year or more	501,780,636	974,675,059	20,485,665	39,176,998	162,793,009	37,837,780	* 490,138
Other liabilities	92,658,823	176,173,139	2,959,637	7,870,532	129,163,220	9,547,831	598,856
Partners capital accounts	324,238,631	808,719,951	18,538,578	119,156,525	658,364,872	31,227,184	25,360,028

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Real estate and rental and leasing—continued						
	Real estate—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(91)	(92)	(93)	(94)	(95)	(96)	(97)	
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>279,911</b>	<b>480,507</b>	<b>13,867</b>	<b>69,558</b>	<b>130,467</b>	<b>19,365</b>	<b>7,665</b>
<b>Number of partners</b>	<b>1,151,117</b>	<b>1,910,504</b>	<b>50,476</b>	<b>326,176</b>	<b>783,839</b>	<b>101,803</b>	<b>177,422</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>215,449</b>	<b>410,565</b>	<b>9,922</b>	<b>45,628</b>	<b>117,017</b>	<b>12,596</b>	<b>4,816</b>
<b>Number of partners</b>	<b>954,758</b>	<b>1,667,034</b>	<b>42,576</b>	<b>206,130</b>	<b>741,401</b>	<b>86,965</b>	<b>165,937</b>
<b>Total assets</b>	<b>600,229,697</b>	<b>1,826,436,988</b>	<b>40,619,209</b>	<b>118,583,601</b>	<b>624,586,281</b>	<b>61,492,647</b>	<b>24,545,141</b>
Cash	37,126,039	78,559,148	1,032,400	5,956,155	34,037,582	3,167,659	1,926,141
Trade notes and accounts receivable	2,315,414	15,538,281	118,798	1,410,425	7,313,017	5,213,069	2,240,567
Less: Allowance for bad debts	121,634	436,263	1,535	* 4,653	197,776	90,164	* 2,236
Inventories	1,877,153	370,597	3,288	* 1,391,183	9,993,515	579,958	* 87,601
U.S. Government obligations	* 11,187	* 375,093	0	0	* 44,574	0	0
Tax-exempt securities	* 571,497	1,203,417	0	0	* 965,407	0	0
Other current assets	23,241,959	53,298,502	607,098	4,173,242	37,444,639	5,386,627	751,687
Loans to partners	3,352,881	5,048,507	* 117,022	* 452,025	4,030,950	277,573	0
Mortgage and real estate loans	3,925,451	11,099,768	* 3,781	* 1,071,169	7,158,898	* 12,096	0
Other investments	59,736,158	195,993,637	3,462,032	24,025,083	355,754,231	12,855,669	2,797,573
Depreciable assets	515,786,910	1,394,216,619	35,851,992	30,118,809	84,307,311	48,615,308	1,167,893
Less: Accumulated depreciation	190,027,984	404,690,515	11,797,930	13,930,614	20,672,800	23,145,517	470,192
Depletable assets	* 19,929	* 92,117	0	* 72,801	* 55,567	* 2,382	6,514,570
Less: Accumulated depletion	* 1,903	* 58,739	0	* 26,619	* 12,433	* 2,256	3,179,410
Land	103,534,590	333,792,559	9,539,786	55,921,062	47,532,581	486,701	733,915
Intangible assets	11,496,448	68,219,237	1,259,514	2,004,900	8,178,640	1,377,528	8,815,683
Less: Accumulated amortization	4,886,607	29,643,121	630,401	848,017	2,846,035	352,154	609,442
Other assets	32,272,209	103,458,146	1,053,364	6,796,649	51,498,414	7,108,169	3,770,792
<b>Total liabilities and capital</b>	<b>600,229,697</b>	<b>1,826,436,988</b>	<b>40,619,209</b>	<b>118,583,601</b>	<b>624,586,281</b>	<b>61,492,647</b>	<b>24,545,141</b>
Accounts payable	2,588,623	11,974,015	134,709	520,052	6,644,454	1,346,705	333,773
Mortgages, notes, bonds payable in less than 1 year	6,571,644	25,985,639	930,275	1,108,913	6,424,402	2,124,494	* 63,213
Other current liabilities	25,454,060	49,753,812	833,789	2,160,173	19,113,341	4,045,967	515,655
Nonrecourse loans	183,380,200	304,851,336	4,330,634	6,532,439	25,770,721	9,429,573	* 104,937
Loans from partners	5,679,479	17,409,393	* 617,406	1,096,285	5,506,113	1,061,339	* 4,689
Mortgages, notes, bonds payable in 1 year or more	213,277,383	628,812,557	16,520,552	21,027,673	71,711,912	18,024,810	* 490,138
Other liabilities	37,577,578	116,962,458	2,277,981	4,401,134	69,008,997	1,708,979	598,856
Partners capital accounts	125,700,731	670,687,780	14,973,863	81,736,932	420,406,340	23,750,780	22,433,881

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	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
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>Number of partnerships [1]</b>	<b>219,798</b>	<b>27,552</b>	<b>23,570</b>	<b>19,709</b>	<b>14,018</b>	<b>27,820</b>	<b>107,129</b>	<b>60,035</b>
<b>Number of partners</b>	<b>810,461</b>	<b>156,069</b>	<b>86,357</b>	<b>50,854</b>	<b>51,930</b>	<b>117,614</b>	<b>347,638</b>	<b>191,602</b>
<b>Partnerships reporting balance sheet data:</b>								
<b>Number of partnerships</b>	<b>137,955</b>	<b>22,694</b>	<b>11,059</b>	<b>11,973</b>	<b>6,087</b>	<b>22,822</b>	<b>63,321</b>	<b>34,790</b>
<b>Number of partners</b>	<b>621,217</b>	<b>142,120</b>	<b>60,277</b>	<b>31,911</b>	<b>30,713</b>	<b>106,617</b>	<b>249,580</b>	<b>131,893</b>
<b>Total assets</b>	<b>254,070,855</b>	<b>43,431,071</b>	<b>24,950,824</b>	<b>11,797,430</b>	<b>4,135,948</b>	<b>27,080,394</b>	<b>142,675,189</b>	<b>79,606,471</b>
Cash	51,485,040	19,190,040	5,302,246	1,573,867	555,897	3,675,613	21,187,377	13,097,451
Trade notes and accounts receivable	31,987,630	3,349,887	5,136,025	2,370,877	475,991	3,740,197	16,914,651	8,178,499
Less: Allowance for bad debts	1,078,668	62,883	600,700	25,297	16,835	59,314	313,639	238,838
Inventories	1,497,253	* 97	* 1,707	73,861	176,092	185,621	1,059,875	510,813
U.S. Government obligations	* 241,246	* 196,540	0	0	0	0	44,707	44,707
Tax-exempt securities	* 16,938	* 9,439	* 5,289	0	0	0	2,210	0
Other current assets	35,552,123	6,631,901	4,179,744	1,781,211	201,573	2,233,584	20,524,111	11,152,577
Loans to partners	6,813,336	364,802	* 9,756	* 20,602	* 7,649	* 201,637	6,208,890	164,134
Mortgage and real estate loans	* 164,920	0	0	0	0	* 216	* 164,704	* 164,550
Other investments	35,958,373	1,735,009	1,097,064	1,706,350	* 18,223	3,530,023	27,871,705	18,664,440
Depreciable assets	68,204,346	24,580,885	7,857,849	5,922,149	929,914	3,983,487	24,930,062	15,861,112
Less: Accumulated depreciation	40,275,727	17,167,728	5,140,215	4,149,402	480,405	2,069,316	11,268,662	6,023,344
Depletable assets	* 31,909	0	* 22,313	117	0	0	* 9,478	* 8,777
Less: Accumulated depletion	* 13,519	0	* 12,144	48	0	0	* 1,327	* 740
Land	927,221	82,680	24,856	* 56,832	* 4,928	19,625	738,301	544,992
Intangible assets	45,268,774	2,140,820	3,788,936	2,454,249	2,197,942	9,533,853	25,152,975	10,260,988
Less: Accumulated amortization	10,264,149	396,169	938,271	374,861	381,860	1,606,584	6,566,404	1,942,331
Other assets	27,553,809	2,775,751	4,216,370	386,921	446,839	3,711,752	16,016,176	9,158,684
<b>Total liabilities and capital</b>	<b>254,070,855</b>	<b>43,431,071</b>	<b>24,950,824</b>	<b>11,797,430</b>	<b>4,135,948</b>	<b>27,080,394</b>	<b>142,675,189</b>	<b>79,606,471</b>
Accounts payable	11,682,203	534,232	920,512	1,011,184	181,165	1,492,052	7,543,060	3,905,425
Mortgages, notes, bonds payable in less than 1 year	7,204,182	1,721,747	1,206,386	393,866	* 34,458	680,485	3,167,240	1,579,647
Other current liabilities	46,249,708	9,573,610	6,269,631	2,179,803	1,881,775	4,040,166	22,304,723	13,504,382
Nonrecourse loans	2,571,786	317,131	* 559,063	* 58,252	* 10,280	618,937	1,008,123	* 689,460
Loans from partners	6,114,788	638,193	181,432	209,392	* 10,837	688,584	4,386,351	1,093,459
Mortgages, notes, bonds payable in 1 year or more	31,470,278	3,337,962	2,535,815	1,131,668	524,554	4,591,580	19,348,698	11,038,339
Other liabilities	24,548,411	3,260,008	4,578,840	472,891	* -326,633	2,387,201	14,176,105	7,869,665
Partners capital accounts	124,229,497	24,048,188	8,699,145	6,340,375	1,819,512	12,581,388	70,740,889	39,926,094

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	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
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>PARTNERSHIPS WITH NET INCOME</b>								
<b>Number of partnerships [1]</b>	<b>126,490</b>	<b>24,965</b>	<b>18,404</b>	<b>15,813</b>	<b>4,014</b>	<b>7,592</b>	<b>55,702</b>	<b>35,999</b>
<b>Number of partners</b>	<b>463,828</b>	<b>147,565</b>	<b>75,560</b>	<b>40,222</b>	<b>8,790</b>	<b>20,566</b>	<b>171,125</b>	<b>120,121</b>
<b>Partnerships reporting balance sheet data:</b>								
<b>Number of partnerships</b>	<b>85,230</b>	<b>20,117</b>	<b>9,204</b>	<b>8,102</b>	<b>2,683</b>	<b>7,202</b>	<b>37,922</b>	<b>24,125</b>
<b>Number of partners</b>	<b>369,264</b>	<b>133,647</b>	<b>56,099</b>	<b>21,328</b>	<b>6,098</b>	<b>19,143</b>	<b>132,949</b>	<b>94,924</b>
<b>Total assets</b>	<b>182,938,012</b>	<b>40,630,639</b>	<b>23,815,985</b>	<b>8,468,221</b>	<b>2,753,917</b>	<b>14,099,548</b>	<b>93,169,702</b>	<b>56,789,927</b>
Cash	43,621,903	18,674,746	5,243,482	1,327,974	369,324	2,107,600	15,898,776	10,268,722
Trade notes and accounts receivable	25,846,486	3,192,117	4,930,373	1,757,700	278,122	2,554,990	13,133,184	7,000,484
Less: Allowance for bad debts	942,495	41,165	599,305	16,296	* 4,588	37,300	243,841	180,362
Inventories	1,018,601	* 97	* 1,707	71,591	* 67,245	83,959	794,003	476,315
U.S. Government obligations	* 241,246	* 196,540	0	0	0	0	44,707	44,707
Tax-exempt securities	* 16,938	* 9,439	* 5,289	0	0	0	2,210	0
Other current assets	27,756,469	6,183,421	3,998,162	1,315,266	94,916	1,311,431	14,853,272	9,291,348
Loans to partners	6,444,230	152,439	* 9,756	* 18,646	* 7,649	* 201,637	6,054,104	109,157
Mortgage and real estate loans	* 74,414	0	0	0	0	* 216	* 74,198	* 74,044
Other investments	23,947,524	1,299,523	1,099,931	1,122,204	* 9,201	3,269,859	17,146,804	13,935,064
Depreciable assets	50,356,456	23,805,249	7,519,238	3,989,106	474,839	2,049,600	12,518,422	7,008,456
Less: Accumulated depreciation	33,481,028	16,613,933	4,880,234	3,207,073	299,887	1,220,067	7,259,835	3,889,474
Depletable assets	* 25,125	0	* 22,313	117	0	0	* 2,695	* 1,993
Less: Accumulated depletion	* 13,207	0	* 12,144	48	0	0	* 1,014	* 428
Land	809,471	80,854	24,856	* 56,832	* 4,928	780	641,222	509,752
Intangible assets	25,511,371	1,433,937	3,120,864	2,040,796	1,806,855	3,824,921	13,283,998	7,551,368
Less: Accumulated amortization	5,025,595	342,170	828,062	350,068	311,764	803,000	2,390,531	1,313,128
Other assets	16,730,102	2,599,545	4,159,757	341,472	257,078	754,921	8,617,328	5,901,910
<b>Total liabilities and capital</b>	<b>182,938,012</b>	<b>40,630,639</b>	<b>23,815,985</b>	<b>8,468,221</b>	<b>2,753,917</b>	<b>14,099,548</b>	<b>93,169,702</b>	<b>56,789,927</b>
Accounts payable	8,773,459	473,274	797,972	695,059	57,220	1,147,972	5,601,963	2,922,703
Mortgages, notes, bonds payable in less than 1 year	4,094,278	890,654	1,138,304	237,610	* 31,620	400,393	1,395,698	755,018
Other current liabilities	36,712,383	9,176,880	6,037,147	1,249,839	1,390,260	2,215,862	16,642,396	11,169,341
Nonrecourse loans	1,835,901	317,131	* 559,063	* 58,252	* 10,280	* 199,880	691,295	* 586,329
Loans from partners	1,256,533	437,082	115,557	* 64,812	* 10,837	50,007	578,237	353,834
Mortgages, notes, bonds payable in 1 year or more	16,153,637	2,246,428	1,905,092	370,211	* 248,537	2,780,485	8,602,882	5,423,776
Other liabilities	14,347,547	2,668,702	4,519,424	423,882	* 337	1,072,425	5,662,776	3,715,759
Partners capital accounts	99,764,275	24,420,487	8,743,426	5,368,556	1,004,827	6,232,524	53,994,454	31,863,167

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific, and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>Number of partnerships [1]</b>	<b>14,565</b>	<b>32,529</b>	<b>32,717</b>	<b>66,433</b>	<b>62,119</b>	<b>4,314</b>	<b>28,821</b>
<b>Number of partners</b>	<b>41,646</b>	<b>114,390</b>	<b>1,336,133</b>	<b>167,211</b>	<b>155,407</b>	<b>11,804</b>	<b>69,862</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>10,131</b>	<b>18,400</b>	<b>24,319</b>	<b>43,635</b>	<b>39,678</b>	<b>3,956</b>	<b>16,210</b>
<b>Number of partners</b>	<b>32,732</b>	<b>84,955</b>	<b>1,315,980</b>	<b>119,210</b>	<b>108,162</b>	<b>11,048</b>	<b>40,140</b>
<b>Total assets</b>	<b>13,085,914</b>	<b>49,982,805</b>	<b>700,293,151</b>	<b>91,123,882</b>	<b>79,509,758</b>	<b>11,614,124</b>	<b>6,013,630</b>
Cash	2,053,365	6,036,561	37,221,559	7,300,335	6,729,677	570,658	812,595
Trade notes and accounts receivable	2,719,270	6,016,882	21,800,424	20,841,020	19,637,832	1,203,187	854,141
Less: Allowance for bad debts	40,861	33,940	431,725	990,617	953,305	37,312	31,369
Inventories	144,254	404,808	2,580,927	599,063	491,866	107,197	44,799
U.S. Government obligations	0	0	* 32,473	0	0	0	0
Tax-exempt securities	2,210	0	* 9,132	* 745	* 407	* 338	0
Other current assets	2,026,159	7,345,375	32,746,191	10,021,311	9,394,916	626,394	320,399
Loans to partners	156,411	5,888,345	4,006,651	229,885	106,776	* 123,109	* 9,499
Mortgage and real estate loans	0	* 153	* 605,760	* 198,630	* 198,630	0	* 27,879
Other investments	362,545	8,844,721	402,857,847	11,241,510	10,280,742	960,768	* 739,366
Depreciable assets	3,671,802	5,397,148	69,469,064	22,627,028	13,518,147	9,108,881	1,927,395
Less: Accumulated depreciation	2,225,129	3,020,189	9,725,840	12,770,826	8,499,701	4,271,125	729,133
Depletable assets	0	* 701	* 709,303	* 145,443	0	* 145,443	0
Less: Accumulated depletion	0	* 587	* 3,795	* 74,785	0	* 74,785	0
Land	* 61,386	131,922	3,888,869	513,614	373,112	140,502	* 387,319
Intangible assets	3,490,496	11,401,491	27,059,998	23,392,279	22,016,137	1,376,142	1,768,345
Less: Accumulated amortization	645,265	3,978,808	4,045,478	5,998,870	5,700,244	298,625	496,590
Other assets	1,309,272	5,548,220	111,511,792	13,848,116	11,914,766	1,933,350	378,985
<b>Total liabilities and capital</b>	<b>13,085,914</b>	<b>49,982,805</b>	<b>700,293,151</b>	<b>91,123,882</b>	<b>79,509,758</b>	<b>11,614,124</b>	<b>6,013,630</b>
Accounts payable	1,870,548	1,767,087	6,131,723	5,268,028	4,623,897	644,131	208,594
Mortgages, notes, bonds payable in less than 1 year	375,253	1,212,341	8,139,412	2,058,137	1,715,430	342,708	119,838
Other current liabilities	2,184,439	6,615,902	29,763,051	13,048,850	12,108,687	940,163	1,189,186
Nonrecourse loans	* 95,948	* 222,715	7,610,411	309,077	260,946	* 48,130	0
Loans from partners	228,660	3,064,232	8,995,024	1,633,739	1,519,915	* 113,824	335,698
Mortgages, notes, bonds payable in 1 year or more	3,581,745	4,728,614	61,073,308	20,596,756	17,017,162	3,579,594	1,258,766
Other liabilities	1,137,239	5,169,201	117,425,103	10,587,773	10,286,228	301,545	1,299,887
Partners capital accounts	3,612,083	27,202,713	461,155,119	37,621,522	31,977,493	5,644,029	1,601,661

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific, and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	8,017	11,686	16,352	42,149	39,861	2,288	13,183
Number of partners	18,468	32,536	940,852	100,646	95,172	5,474	31,120
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	5,245	8,552	13,868	26,826	24,891	1,935	7,394
Number of partners	12,910	25,115	935,005	68,004	63,255	4,748	17,032
<b>Total assets</b>	<b>8,405,347</b>	<b>27,974,428</b>	<b>481,855,319</b>	<b>65,521,370</b>	<b>60,901,100</b>	<b>4,620,270</b>	<b>2,549,175</b>
Cash	1,713,521	3,916,533	30,479,981	6,313,366	5,918,583	394,783	444,143
Trade notes and accounts receivable	2,122,109	4,010,591	11,140,503	17,265,822	16,553,326	712,496	271,482
Less: Allowance for bad debts	36,071	27,408	363,873	118,207	109,004	9,203	* 17,932
Inventories	117,839	199,849	871,604	411,864	379,488	32,377	* 34,383
U.S. Government obligations	0	0	* 32,473	0	0	0	0
Tax-exempt securities	2,210	0	* 9,132	* 338	0	* 338	0
Other current assets	771,773	4,790,152	23,549,622	6,356,343	6,002,874	353,469	112,449
Loans to partners	* 106,215	5,838,732	3,284,708	209,277	86,922	* 122,355	* 7,943
Mortgage and real estate loans	0	* 153	* 209,930	* 198,630	* 198,630	0	* 27,879
Other investments	294,917	2,916,823	306,502,412	5,356,555	5,337,572	* 18,982	* 537,558
Depreciable assets	2,166,558	3,343,408	13,009,662	14,708,395	10,612,265	4,096,130	920,496
Less: Accumulated depreciation	1,428,478	1,941,883	3,208,514	8,924,391	6,631,621	2,292,770	471,888
Depletable assets	0	* 701	* 698,542	0	0	0	0
Less: Accumulated depletion	0	* 587	* 3,795	0	0	0	0
Land	* 37,724	* 93,746	3,269,559	371,628	330,053	41,575	* 77,674
Intangible assets	2,169,509	3,563,121	5,127,508	17,484,598	17,062,536	422,062	686,089
Less: Accumulated amortization	401,095	676,308	2,622,769	4,297,397	4,197,895	99,502	* 281,912
Other assets	768,615	1,946,804	89,868,636	10,184,550	9,357,371	827,179	200,812
<b>Total liabilities and capital</b>	<b>8,405,347</b>	<b>27,974,428</b>	<b>481,855,319</b>	<b>65,521,370</b>	<b>60,901,100</b>	<b>4,620,270</b>	<b>2,549,175</b>
Accounts payable	1,511,260	1,168,000	1,851,163	4,170,356	3,842,138	328,219	56,489
Mortgages, notes, bonds payable in less than 1 year	198,339	442,340	4,246,427	1,033,230	921,101	112,129	* 67,637
Other current liabilities	1,452,333	4,020,722	15,210,993	9,240,997	8,877,188	363,809	358,080
Nonrecourse loans	* 95,561	* 9,405	5,394,446	203,811	* 155,681	* 48,130	0
Loans from partners	* 36,804	187,599	5,290,367	576,556	538,874	* 37,682	* 51,913
Mortgages, notes, bonds payable in 1 year or more	1,856,405	1,322,701	15,549,433	15,025,028	14,389,776	635,252	* 258,102
Other liabilities	800,263	1,146,754	67,617,337	4,633,810	4,578,713	55,097	* 484,696
Partners capital accounts	2,454,381	19,676,906	366,695,153	30,637,582	27,597,630	3,039,952	1,272,258

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships [1]</b>	<b>85,027</b>	<b>32,023</b>	<b>15,119</b>	<b>6,338</b>	<b>5,055</b>	<b>3,856</b>	<b>1,053</b>
<b>Number of partners</b>	<b>374,499</b>	<b>141,690</b>	<b>36,804</b>	<b>53,873</b>	<b>28,642</b>	<b>12,273</b>	<b>14,825</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>71,296</b>	<b>27,770</b>	<b>12,375</b>	<b>6,127</b>	<b>4,379</b>	<b>3,842</b>	<b>405</b>
<b>Number of partners</b>	<b>335,728</b>	<b>132,540</b>	<b>30,135</b>	<b>51,913</b>	<b>25,345</b>	<b>12,245</b>	<b>12,880</b>
<b>Total assets</b>	<b>162,530,713</b>	<b>17,024,310</b>	<b>4,136,069</b>	<b>25,011,661</b>	<b>8,914,969</b>	<b>2,827,885</b>	<b>855,309</b>
Cash	15,907,459	4,084,919	768,291	3,876,195	1,287,883	387,336	123,765
Trade notes and accounts receivable	31,423,076	2,782,327	635,847	4,980,544	1,770,152	896,649	* 345,196
Less: Allowance for bad debts	8,622,492	474,273	42,254	1,267,125	397,877	99,585	* 190,035
Inventories	800,254	152,415	70,441	258,275	65,813	* 22,468	* 2,700
U.S. Government obligations	500	500	0	0	0	0	0
Tax-exempt securities	* 3,099	* 850	0	0	* 415	0	0
Other current assets	10,876,440	1,336,698	317,876	1,171,405	547,434	286,988	* 64,950
Loans to partners	710,957	436,098	* 10,355	35,953	* 15,934	* 26,687	* 3,019
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	6,481,941	689,781	* 389,282	2,136,671	1,109,506	* -29,248	* 188,617
Depreciable assets	103,098,623	12,004,950	1,448,077	11,972,498	7,983,983	641,008	355,538
Less: Accumulated depreciation	47,334,880	8,419,433	948,983	6,842,367	5,703,994	436,017	163,729
Depletable assets	* 2,858	1,149	0	0	0	0	0
Less: Accumulated depletion	* 600	211	0	0	0	0	0
Land	5,126,302	113,305	* 75,873	162,143	* 25,346	* 4,622	0
Intangible assets	27,457,083	3,554,632	1,177,944	7,181,159	2,489,791	844,384	* 83,836
Less: Accumulated amortization	3,786,361	831,463	194,526	595,863	574,563	79,286	* 10,901
Other assets	20,386,454	1,592,064	427,845	1,942,173	295,146	361,879	* 52,355
<b>Total liabilities and capital</b>	<b>162,530,713</b>	<b>17,024,310</b>	<b>4,136,069</b>	<b>25,011,661</b>	<b>8,914,969</b>	<b>2,827,885</b>	<b>855,309</b>
Accounts payable	7,720,282	649,843	120,857	953,144	296,359	191,187	* 35,782
Mortgages, notes, bonds payable in less than 1 year	4,504,869	726,582	122,575	919,353	243,166	132,041	* 52,848
Other current liabilities	19,790,552	4,076,153	474,827	2,295,480	960,672	487,641	* 60,214
Nonrecourse loans	5,669,684	* 213,977	* 162,080	* 83,409	* 159,096	* 77,565	0
Loans from partners	2,002,829	281,128	* 94,958	391,890	127,152	* 38,339	* 1,611
Mortgages, notes, bonds payable in 1 year or more	44,517,863	4,143,302	1,022,943	3,653,155	3,736,697	395,974	* 171,672
Other liabilities	25,725,559	6,503,307	481,652	3,735,647	293,723	821,256	* 68,439
Partners capital accounts	52,599,074	430,017	1,656,177	12,979,582	3,098,104	683,881	464,744

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>54,499</b>	<b>23,989</b>	<b>8,624</b>	<b>5,324</b>	<b>3,620</b>	<b>1,889</b>	<b>* 221</b>
<b>Number of partners</b>	<b>238,877</b>	<b>98,302</b>	<b>20,439</b>	<b>46,155</b>	<b>22,231</b>	<b>6,234</b>	<b>* 1,706</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>45,592</b>	<b>19,906</b>	<b>6,529</b>	<b>5,277</b>	<b>3,620</b>	<b>1,875</b>	<b>* 221</b>
<b>Number of partners</b>	<b>217,312</b>	<b>90,100</b>	<b>15,715</b>	<b>44,871</b>	<b>22,231</b>	<b>6,207</b>	<b>* 1,706</b>
<b>Total assets</b>	<b>114,639,111</b>	<b>13,587,936</b>	<b>3,379,220</b>	<b>21,169,232</b>	<b>6,077,277</b>	<b>1,668,073</b>	<b>* 602,871</b>
Cash	13,062,550	3,582,629	626,907	3,505,623	1,027,874	276,543	* 47,708
Trade notes and accounts receivable	23,633,703	2,333,080	527,799	4,086,889	1,341,476	454,350	* 287,918
Less: Allowance for bad debts	6,387,037	411,382	42,254	790,404	284,412	41,657	* 160,531
Inventories	572,283	114,636	56,024	187,804	46,629	* 17,859	* 854
U.S. Government obligations	500	500	0	0	0	0	0
Tax-exempt securities	* 3,099	* 850	0	0	* 415	0	0
Other current assets	6,915,751	1,016,116	291,965	821,396	296,342	239,878	* 59,823
Loans to partners	363,575	188,365	* 4,619	* 35,777	* 15,934	* 26,687	* 347
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	4,451,404	761,416	* 422,932	1,895,160	1,046,585	* 9,941	* 109,347
Depreciable assets	73,168,591	9,954,178	1,157,159	9,790,718	6,292,032	423,326	* 304,622
Less: Accumulated depreciation	38,052,790	7,202,737	788,298	6,138,786	4,786,533	345,756	* 152,866
Depletable assets	* 2,287	1,149	0	0	0	0	0
Less: Accumulated depletion	* 514	211	0	0	0	0	0
Land	2,900,419	105,030	* 75,873	106,625	* 4,435	* 1,075	0
Intangible assets	19,685,578	2,674,335	781,978	6,412,844	1,168,760	382,990	* 63,900
Less: Accumulated amortization	2,651,167	656,637	157,021	556,901	296,004	38,511	* 8,472
Other assets	16,970,879	1,126,618	421,537	1,812,487	203,745	261,347	* 50,221
<b>Total liabilities and capital</b>	<b>114,639,111</b>	<b>13,587,936</b>	<b>3,379,220</b>	<b>21,169,232</b>	<b>6,077,277</b>	<b>1,668,073</b>	<b>* 602,871</b>
Accounts payable	5,015,059	400,791	94,381	759,568	211,322	75,423	* 18,345
Mortgages, notes, bonds payable in less than 1 year	2,582,910	602,227	115,606	617,108	194,001	* 64,434	* 8,907
Other current liabilities	12,406,616	2,733,871	269,874	1,944,190	702,157	279,420	* 52,503
Nonrecourse loans	3,993,574	* 179,964	* 156,699	* 83,409	* 47,442	0	0
Loans from partners	1,448,599	229,368	* 40,163	380,941	* 32,999	* 15,982	0
Mortgages, notes, bonds payable in 1 year or more	24,218,869	2,530,031	973,368	2,341,868	2,684,533	186,599	* 161,257
Other liabilities	14,686,939	6,111,111	443,964	867,399	362,897	* 211,597	* 47,519
Partners capital accounts	50,286,545	800,572	1,285,165	14,174,749	1,841,926	834,619	* 314,340

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships [1]</b>	<b>866</b>	<b>10,851</b>	<b>9,866</b>	<b>73,874</b>	<b>42,481</b>	<b>* 1,122</b>	<b>30,271</b>
<b>Number of partners</b>	<b>13,027</b>	<b>52,017</b>	<b>21,349</b>	<b>473,766</b>	<b>294,033</b>	<b>* 3,355</b>	<b>176,377</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>732</b>	<b>8,446</b>	<b>7,218</b>	<b>47,948</b>	<b>24,989</b>	<b>* 1,122</b>	<b>21,836</b>
<b>Number of partners</b>	<b>10,828</b>	<b>44,146</b>	<b>15,695</b>	<b>404,543</b>	<b>242,992</b>	<b>* 3,355</b>	<b>158,196</b>
<b>Total assets</b>	<b>47,881,172</b>	<b>52,663,250</b>	<b>3,216,087</b>	<b>127,770,151</b>	<b>69,216,431</b>	<b>* 376,425</b>	<b>58,177,295</b>
Cash	2,058,010	2,991,996	329,063	10,439,876	6,199,808	* 13,118	4,226,951
Trade notes and accounts receivable	12,923,859	6,915,006	173,496	4,760,064	3,774,613	* 1,211	984,240
Less: Allowance for bad debts	5,501,557	648,307	* 1,480	173,059	96,895	0	76,164
Inventories	162,080	65,528	* 533	1,837,697	1,060,991	* 2,721	773,985
U.S. Government obligations	0	0	0	* 143	* 143	0	0
Tax-exempt securities	0	0	* 1,834	* 281	* 281	0	0
Other current assets	3,157,132	3,886,081	107,875	7,639,180	5,362,386	* 28,257	2,248,537
Loans to partners	* 54,084	128,827	0	669,156	* 574,856	0	94,300
Mortgage and real estate loans	0	0	0	* 545	2	0	* 543
Other investments	742,525	1,046,751	* 208,056	20,277,702	11,586,477	0	8,691,225
Depreciable assets	31,101,553	36,054,623	1,536,393	65,456,343	21,468,502	* 151,824	43,836,018
Less: Accumulated depreciation	14,204,933	10,127,317	488,106	27,092,087	8,587,044	* 52,861	18,452,181
Depletable assets	0	* 571	* 1,138	* 297	* 297	0	0
Less: Accumulated depletion	0	* 86	* 303	* 297	* 297	0	0
Land	1,434,720	3,151,141	* 159,152	7,845,994	1,334,544	0	6,511,450
Intangible assets	6,368,376	5,112,788	644,174	28,850,486	21,365,361	* 42,887	7,442,238
Less: Accumulated amortization	421,579	934,523	143,657	7,567,997	6,173,703	* 28,432	1,365,862
Other assets	10,006,902	5,020,170	687,921	14,825,827	11,346,110	* 217,702	3,262,015
<b>Total liabilities and capital</b>	<b>47,881,172</b>	<b>52,663,250</b>	<b>3,216,087</b>	<b>127,770,151</b>	<b>69,216,431</b>	<b>* 376,425</b>	<b>58,177,295</b>
Accounts payable	2,104,023	3,321,802	47,285	3,309,626	2,167,071	* 5,210	1,137,345
Mortgages, notes, bonds payable in less than 1 year	795,327	1,380,713	132,262	3,840,009	1,591,484	* 311	2,248,214
Other current liabilities	3,597,612	7,396,530	441,423	18,909,651	11,733,125	* 250	7,176,275
Nonrecourse loans	* 549,149	4,424,407	0	4,743,270	1,997,679	0	2,745,591
Loans from partners	* 28,371	929,851	* 109,528	3,678,072	2,040,561	0	1,637,511
Mortgages, notes, bonds payable in 1 year or more	6,209,447	24,125,660	1,059,014	40,145,936	20,681,811	* 366,509	19,097,617
Other liabilities	4,153,477	9,523,612	* 144,446	19,877,371	12,282,363	* 14,506	7,580,501
Partners capital accounts	30,443,765	1,560,676	1,282,128	33,266,217	16,722,337	* -10,360	16,554,240

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>640</b>	<b>5,339</b>	<b>4,853</b>	<b>35,232</b>	<b>21,655</b>	<b>* 10</b>	<b>13,567</b>
<b>Number of partners</b>	<b>9,573</b>	<b>23,581</b>	<b>10,655</b>	<b>259,078</b>	<b>212,716</b>	<b>* 20</b>	<b>46,341</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>512</b>	<b>4,440</b>	<b>3,212</b>	<b>24,348</b>	<b>12,796</b>	<b>* 10</b>	<b>11,542</b>
<b>Number of partners</b>	<b>7,476</b>	<b>21,633</b>	<b>7,373</b>	<b>231,103</b>	<b>189,590</b>	<b>* 20</b>	<b>41,492</b>
<b>Total assets</b>	<b>38,848,640</b>	<b>27,828,125</b>	<b>1,477,738</b>	<b>71,204,197</b>	<b>40,353,469</b>	<b>* 59,532</b>	<b>30,791,195</b>
Cash	1,859,309	1,925,423	210,534	6,312,676	4,363,148	* 13,117	1,936,412
Trade notes and accounts receivable	10,141,098	4,383,470	* 77,624	2,745,893	2,318,690	* 1,211	425,992
Less: Allowance for bad debts	4,261,533	393,384	* 1,480	72,417	56,942	0	15,475
Inventories	117,360	30,585	* 533	440,006	98,017	* 2,721	339,268
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	* 1,834	0	0	0	0
Other current assets	2,581,095	1,559,573	49,563	4,736,482	3,276,997	* 28,257	1,431,229
Loans to partners	* 51,660	* 40,185	0	614,951	* 552,203	0	62,748
Mortgage and real estate loans	0	0	0	* 545	2	0	* 543
Other investments	485,288	-278,856	* -410	16,032,423	8,378,035	0	7,654,387
Depreciable assets	24,099,940	20,304,985	841,632	36,326,469	12,644,039	* 44,087	23,638,343
Less: Accumulated depreciation	11,624,736	6,712,748	300,330	17,006,228	5,864,680	* 29,860	11,111,687
Depletable assets	0	0	* 1,138	0	0	0	0
Less: Accumulated depletion	0	0	* 303	0	0	0	0
Land	1,113,250	1,394,064	* 100,066	2,584,069	639,722	0	1,944,347
Intangible assets	5,090,999	2,570,516	539,257	14,680,667	10,777,901	0	3,902,766
Less: Accumulated amortization	352,275	462,830	122,515	4,005,898	3,391,468	0	614,430
Other assets	9,547,186	3,467,141	80,596	7,814,557	6,617,806	0	1,196,751
<b>Total liabilities and capital</b>	<b>38,848,640</b>	<b>27,828,125</b>	<b>1,477,738</b>	<b>71,204,197</b>	<b>40,353,469</b>	<b>* 59,532</b>	<b>30,791,195</b>
Accounts payable	1,500,292	1,945,952	* 8,984	1,658,643	1,154,743	* 5,210	498,690
Mortgages, notes, bonds payable in less than 1 year	429,854	419,973	130,800	1,333,936	796,090	* 311	537,535
Other current liabilities	2,522,829	3,731,218	170,555	10,410,829	6,970,423	* 250	3,440,156
Nonrecourse loans	* 147,281	3,378,779	0	3,033,433	* 1,125,041	0	1,908,393
Loans from partners	* 2,978	646,776	* 99,392	1,153,406	* 281,076	0	872,330
Mortgages, notes, bonds payable in 1 year or more	3,474,950	11,220,764	645,499	17,728,726	9,745,560	0	7,983,166
Other liabilities	2,249,544	4,347,916	* 44,993	10,359,801	7,291,239	* 14,506	3,054,056
Partners capital accounts	28,520,912	2,136,748	377,515	25,525,423	12,989,298	* 39,255	12,496,869

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>Number of partnerships [1]</b>	<b>138,213</b>	<b>42,484</b>	<b>95,729</b>	<b>85,640</b>	<b>42,645</b>
<b>Number of partners</b>	<b>516,694</b>	<b>192,332</b>	<b>324,362</b>	<b>279,902</b>	<b>90,600</b>
<b>Partnerships reporting balance sheet data:</b>					
<b>Number of partnerships</b>	<b>103,730</b>	<b>31,620</b>	<b>72,109</b>	<b>61,573</b>	<b>27,358</b>
<b>Number of partners</b>	<b>410,422</b>	<b>141,515</b>	<b>268,908</b>	<b>232,160</b>	<b>61,574</b>
<b>Total assets</b>	<b>252,088,086</b>	<b>196,472,614</b>	<b>55,615,472</b>	<b>25,065,311</b>	<b>12,172,736</b>
Cash	18,014,680	12,509,739	5,504,941	2,221,972	1,066,236
Trade notes and accounts receivable	5,583,858	3,441,703	2,142,155	1,356,470	734,884
Less: Allowance for bad debts	170,977	161,767	9,210	55,352	9,013
Inventories	2,443,164	850,621	1,592,543	1,134,935	862,106
U.S. Government obligations	74,806	74,806	0	* 50,309	0
Tax-exempt securities	* 49,707	* 49,707	0	0	0
Other current assets	11,249,486	5,812,587	5,436,899	1,126,645	599,327
Loans to partners	1,726,568	1,468,133	258,434	153,495	* 42,221
Mortgage and real estate loans	* 52,749	* 51,646	* 1,104	* 24,176	* 5,283
Other investments	7,726,743	5,538,091	2,188,653	-265,693	45,444
Depreciable assets	221,926,057	174,938,869	46,987,188	15,160,180	8,131,263
Less: Accumulated depreciation	83,439,896	57,957,282	25,482,614	7,712,678	4,468,699
Depletable assets	* 26,589	* 8,366	* 18,223	0	0
Less: Accumulated depletion	* 23,495	* 5,272	* 18,223	0	0
Land	32,515,269	31,053,265	1,462,004	2,811,357	1,888,053
Intangible assets	24,706,835	9,341,842	15,364,993	5,917,893	3,130,316
Less: Accumulated amortization	5,979,347	2,296,811	3,682,537	1,073,989	647,912
Other assets	15,605,290	11,754,370	3,850,920	4,215,591	793,228
<b>Total liabilities and capital</b>	<b>252,088,086</b>	<b>196,472,614</b>	<b>55,615,472</b>	<b>25,065,311</b>	<b>12,172,736</b>
Accounts payable	7,610,787	3,697,251	3,913,536	857,663	533,628
Mortgages, notes, bonds payable in less than 1 year	6,370,153	4,551,933	1,818,220	464,873	260,919
Other current liabilities	20,279,445	11,659,061	8,620,384	1,774,109	991,273
Nonrecourse loans	22,658,123	21,421,604	1,236,519	* 227,273	* 9,618
Loans from partners	9,395,851	6,814,720	2,581,132	2,391,547	2,156,581
Mortgages, notes, bonds payable in 1 year or more	109,822,588	92,595,565	17,227,023	10,092,009	5,626,010
Other liabilities	23,563,321	18,591,021	4,972,300	3,148,497	1,363,272
Partners capital accounts	52,387,817	37,141,458	15,246,359	6,109,340	1,231,435

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>PARTNERSHIPS WITH NET INCOME</b>					
<b>Number of partnerships [1]</b>	<b>73,576</b>	<b>19,115</b>	<b>54,461</b>	<b>52,642</b>	<b>24,609</b>
<b>Number of partners</b>	<b>276,654</b>	<b>88,292</b>	<b>188,362</b>	<b>212,380</b>	<b>55,026</b>
<b>Partnerships reporting balance sheet data:</b>					
<b>Number of partnerships</b>	<b>63,224</b>	<b>17,373</b>	<b>45,850</b>	<b>39,686</b>	<b>16,310</b>
<b>Number of partners</b>	<b>252,218</b>	<b>84,313</b>	<b>167,905</b>	<b>184,987</b>	<b>37,734</b>
<b>Total assets</b>	<b>135,502,214</b>	<b>106,051,085</b>	<b>29,451,130</b>	<b>13,233,362</b>	<b>6,139,298</b>
Cash	11,816,026	8,160,689	3,655,337	1,511,977	931,317
Trade notes and accounts receivable	3,470,684	1,595,628	1,875,056	888,132	474,301
Less: Allowance for bad debts	51,099	45,584	5,515	41,456	6,590
Inventories	1,462,730	409,402	1,053,328	422,982	314,447
U.S. Government obligations	0	0	0	* 50,309	0
Tax-exempt securities	* 49,380	* 49,380	0	0	0
Other current assets	5,787,967	3,761,081	2,026,887	638,228	309,045
Loans to partners	1,304,005	1,185,361	118,644	* 122,842	* 23,678
Mortgage and real estate loans	* 9,259	* 8,155	* 1,104	* 5,283	* 5,283
Other investments	3,378,096	2,682,115	695,980	-358,693	* 7,628
Depreciable assets	129,536,728	100,669,249	28,867,479	8,163,823	4,601,763
Less: Accumulated depreciation	56,075,500	38,787,085	17,288,415	4,679,957	2,711,510
Depletable assets	* 26,589	* 8,366	* 18,223	0	0
Less: Accumulated depletion	* 23,495	* 5,272	* 18,223	0	0
Land	16,727,726	15,891,436	836,290	1,621,877	1,003,903
Intangible assets	13,233,114	5,183,620	8,049,494	2,067,746	1,274,502
Less: Accumulated amortization	4,228,368	1,501,209	2,727,160	504,342	324,032
Other assets	9,078,373	6,785,752	2,292,620	3,324,612	235,562
<b>Total liabilities and capital</b>	<b>135,502,214</b>	<b>106,051,085</b>	<b>29,451,130</b>	<b>13,233,362</b>	<b>6,139,298</b>
Accounts payable	3,756,577	1,390,485	2,366,092	472,629	301,972
Mortgages, notes, bonds payable in less than 1 year	4,217,115	3,112,826	1,104,290	251,045	166,165
Other current liabilities	10,266,583	6,072,606	4,193,977	1,154,370	757,785
Nonrecourse loans	15,543,384	15,067,890	475,494	* 219,668	* 2,013
Loans from partners	2,750,190	1,997,702	752,487	330,875	209,265
Mortgages, notes, bonds payable in 1 year or more	60,815,051	53,035,793	7,779,257	4,517,799	2,633,295
Other liabilities	6,556,302	4,863,155	1,693,147	1,678,088	386,947
Partners capital accounts	31,597,013	20,510,628	11,086,385	4,608,889	1,681,856

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
<b>Number of partnerships [1]</b>	<b>27,503</b>	<b>15,142</b>	<b>42,878</b>	<b>* 117</b>	<b>0</b>
<b>Number of partners</b>	<b>58,383</b>	<b>32,217</b>	<b>188,819</b>	<b>* 484</b>	<b>0</b>
<b>Partnerships reporting balance sheet data:</b>					
<b>Number of partnerships</b>	<b>19,471</b>	<b>7,887</b>	<b>34,098</b>	<b>* 117</b>	<b>0</b>
<b>Number of partners</b>	<b>43,869</b>	<b>17,705</b>	<b>170,102</b>	<b>* 484</b>	<b>0</b>
<b>Total assets</b>	<b>9,710,085</b>	<b>2,462,651</b>	<b>12,398,853</b>	<b>* 493,722</b>	<b>0</b>
Cash	669,611	396,625	1,096,005	* 59,732	0
Trade notes and accounts receivable	309,108	425,775	620,674	* 912	0
Less: Allowance for bad debts	4,229	* 4,784	46,339	0	0
Inventories	467,965	394,140	272,829	0	0
U.S. Government obligations	0	0	* 50,309	0	0
Tax-exempt securities	0	0	0	0	0
Other current assets	384,392	214,934	526,586	* 733	0
Loans to partners	* 18,543	* 23,678	* 111,274	0	0
Mortgage and real estate loans	* 5,283	0	* 18,893	0	0
Other investments	10,754	* 34,690	-742,993	* 431,857	0
Depreciable assets	7,331,507	799,756	7,028,322	* 595	0
Less: Accumulated depreciation	3,966,718	501,981	3,243,665	* 315	0
Depletable assets	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0
Land	1,886,424	* 1,630	923,304	0	0
Intangible assets	2,693,658	436,658	2,787,392	* 185	0
Less: Accumulated amortization	599,501	48,410	426,057	* 20	0
Other assets	503,288	289,940	3,422,319	* 43	0
<b>Total liabilities and capital</b>	<b>9,710,085</b>	<b>2,462,651</b>	<b>12,398,853</b>	<b>* 493,722</b>	<b>0</b>
Accounts payable	336,169	197,459	322,242	* 1,793	0
Mortgages, notes, bonds payable in less than 1 year	195,243	65,676	203,954	0	0
Other current liabilities	717,128	274,145	776,416	* 6,420	0
Nonrecourse loans	* 7,605	* 2,013	* 217,655	0	0
Loans from partners	2,110,303	* 46,278	234,966	0	0
Mortgages, notes, bonds payable in 1 year or more	5,103,947	522,063	4,465,999	0	0
Other liabilities	962,932	400,340	1,785,225	0	0
Partners capital accounts	276,759	954,676	4,392,396	* 485,508	0

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
<b>PARTNERSHIPS WITH NET INCOME</b>					
<b>Number of partnerships [1]</b>	<b>15,401</b>	<b>9,208</b>	<b>27,916</b>	<b>* 117</b>	<b>0</b>
<b>Number of partners</b>	<b>34,716</b>	<b>20,310</b>	<b>156,871</b>	<b>* 484</b>	<b>0</b>
<b>Partnerships reporting balance sheet data:</b>					
<b>Number of partnerships</b>	<b>10,906</b>	<b>5,403</b>	<b>23,259</b>	<b>* 117</b>	<b>0</b>
<b>Number of partners</b>	<b>25,034</b>	<b>12,701</b>	<b>146,769</b>	<b>* 484</b>	<b>0</b>
<b>Total assets</b>	<b>4,780,121</b>	<b>1,359,177</b>	<b>6,600,342</b>	<b>* 493,722</b>	<b>0</b>
Cash	574,034	357,283	520,929	* 59,732	0
Trade notes and accounts receivable	195,624	278,676	412,919	* 912	0
Less: Allowance for bad debts	* 3,292	* 3,298	* 34,866	0	0
Inventories	189,054	125,393	108,535	0	0
U.S. Government obligations	0	0	* 50,309	0	0
Tax-exempt securities	0	0	0	0	0
Other current assets	200,866	108,179	328,449	* 733	0
Loans to partners	0	* 23,678	* 99,164	0	0
Mortgage and real estate loans	* 5,283	0	0	0	0
Other investments	* 6,008	* 1,621	-798,178	* 431,857	0
Depreciable assets	3,945,710	656,054	3,561,465	* 595	0
Less: Accumulated depreciation	2,268,004	443,506	1,968,133	* 315	0
Depletable assets	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0
Land	1,002,273	* 1,630	617,974	0	0
Intangible assets	1,043,447	231,055	793,058	* 185	0
Less: Accumulated amortization	276,209	47,823	180,291	* 20	0
Other assets	165,326	70,235	3,089,007	* 43	0
<b>Total liabilities and capital</b>	<b>4,780,121</b>	<b>1,359,177</b>	<b>6,600,342</b>	<b>* 493,722</b>	<b>0</b>
Accounts payable	191,151	110,821	168,864	* 1,793	0
Mortgages, notes, bonds payable in less than 1 year	107,502	58,663	84,880	0	0
Other current liabilities	564,798	192,987	390,165	* 6,420	0
Nonrecourse loans	0	* 2,013	* 217,655	0	0
Loans from partners	* 165,395	* 43,870	121,610	0	0
Mortgages, notes, bonds payable in 1 year or more	2,293,895	339,400	1,884,504	0	0
Other liabilities	362,766	* 24,181	1,291,141	0	0
Partners capital accounts	1,094,614	587,242	2,441,524	* 485,508	0

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] The difference between "number of partnerships" and "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.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>1,608,373</b>	<b>15,396</b>	<b>2,118</b>	<b>66</b>	<b>7,252</b>	<b>545</b>	<b>1,208</b>
<b>Number of partners</b>	<b>9,304,848</b>	<b>64,905</b>	<b>10,019</b>	<b>464</b>	<b>73,085</b>	<b>13,714</b>	<b>109,372</b>
<b>Gross rents from real estate</b>	<b>535,076,299</b>	<b>838,979</b>	<b>440,881</b>	<b>* 463</b>	<b>629,332</b>	<b>68,471</b>	<b>217,571</b>
<b>Real estate rental expenses, total</b>	<b>493,335,849</b>	<b>485,529</b>	<b>668,559</b>	<b>* 248</b>	<b>635,821</b>	<b>52,064</b>	<b>144,649</b>
Advertising	2,666,291	* 258	* 50	0	* 1,586	0	* 108
Auto and travel	966,592	1,523	* 142	0	1,430	* 250	34
Cleaning and maintenance	19,134,911	9,779	* 510	0	16,958	* 340	663
Commissions	1,832,557	* 3,254	* 104	0	* 1,300	0	65
Insurance	12,672,679	17,063	4,841	* 5	15,780	556	2,099
Legal and other professional fees	29,980,906	25,019	3,230	* 5	21,599	2,425	1,866
Interest expense	116,033,088	90,937	27,704	* 52	250,999	6,209	36,146
Repairs	26,587,798	33,926	10,529	0	26,023	4,923	3,942
Taxes	52,669,483	43,377	7,334	* 46	38,195	4,578	16,987
Utilities	31,322,457	20,643	7,598	0	39,984	1,905	1,239
Wages and salaries	20,081,141	* 7,534	* 3,756	0	* 18,786	* 817	8,096
Depreciation	112,045,757	149,464	593,348	* 6	165,346	16,392	46,748
Other expenses	67,342,188	82,750	9,411	* 134	37,834	13,669	26,656
<b>Net gain (loss) from sales of business property</b>	<b>2,422,169</b>	<b>* 5,033</b>	<b>0</b>	<b>0</b>	<b>* -2,047</b>	<b>* -2,694</b>	<b>-89</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>-1,320,673</b>	<b>50,882</b>	<b>30,062</b>	<b>1,034</b>	<b>-95,952</b>	<b>26,069</b>	<b>2,692</b>
Net income	31,920,285	60,147	36,237	* 1,036	129,060	26,462	10,711
Loss	33,240,958	9,265	6,175	2	225,012	* 393	8,019
<b>Net rental real estate income (loss) [1]</b>	<b>42,841,947</b>	<b>409,365</b>	<b>-197,617</b>	<b>1,250</b>	<b>-104,489</b>	<b>39,781</b>	<b>75,526</b>
Net income	137,827,541	470,011	67,356	1,331	219,961	48,171	109,106
Loss	94,985,594	60,646	264,973	* 81	324,450	8,390	33,580

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>Number of partnerships</b>	<b>4,654</b>	<b>926</b>	<b>143</b>	<b>60,364</b>	<b>49,218</b>	<b>658</b>	<b>48,561</b>
<b>Number of partners</b>	<b>12,920</b>	<b>725,232</b>	<b>846</b>	<b>1,458,406</b>	<b>1,359,712</b>	<b>2,905</b>	<b>1,356,807</b>
<b>Gross rents from real estate</b>	<b>493,301</b>	<b>439,160</b>	<b>59,528</b>	<b>3,036,133</b>	<b>2,162,853</b>	<b>80,158</b>	<b>2,082,695</b>
<b>Real estate rental expenses, total</b>	<b>288,068</b>	<b>352,749</b>	<b>25,761</b>	<b>3,323,723</b>	<b>2,716,894</b>	<b>39,670</b>	<b>2,677,223</b>
Advertising	* 29	0	52	12,343	11,959	21	11,938
Auto and travel	* 303	* 227	* 14	2,698	2,589	* 280	2,309
Cleaning and maintenance	7,764	* 25,268	* 1,105	94,470	67,398	* 2,183	65,214
Commissions	* 1,282	* 635	0	12,272	9,619	* 296	9,323
Insurance	3,996	* 27,741	* 430	59,670	47,724	* 932	46,792
Legal and other professional fees	8,145	27,834	* 191	545,182	449,482	* 2,502	446,980
Interest expense	82,068	9,416	* 1,881	434,622	360,567	* 6,976	353,590
Repairs	8,833	* 9,061	* 717	119,529	88,223	* 849	87,374
Taxes	17,426	9,077	* 2,434	387,753	305,109	* 3,263	301,846
Utilities	2,422	* 81,213	* 1,706	198,558	179,407	* 907	178,500
Wages and salaries	* 12,093	* 88,452	* 1,317	81,461	72,524	776	71,748
Depreciation	102,266	25,574	* 13,397	781,485	623,291	* 15,476	607,815
Other expenses	41,442	48,251	2,516	593,681	499,003	5,209	493,794
<b>Net gain (loss) from sales of business property</b>	<b>0</b>	<b>0</b>	<b>-70</b>	<b>23,983</b>	<b>20,936</b>	<b>0</b>	<b>20,936</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>50,995</b>	<b>-172,490</b>	<b>* 1,311</b>	<b>-2,408,857</b>	<b>-1,966,621</b>	<b>-8,825</b>	<b>-1,957,796</b>
Net income	59,720	* 2,166	* 1,311	2,538,127	2,243,579	17,591	2,225,988
Loss	* 8,725	* 174,657	0	4,946,984	4,210,200	26,416	4,183,784
<b>Net rental real estate income (loss) [1]</b>	<b>256,228</b>	<b>-86,078</b>	<b>35,008</b>	<b>-2,672,464</b>	<b>-2,499,725</b>	<b>31,663</b>	<b>-2,531,388</b>
Net income	285,652	100,911	37,330	3,284,327	2,574,650	60,781	2,513,869
Loss	29,425	* 186,989	2,322	5,956,791	5,074,375	29,118	5,045,257

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—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	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>10,203</b>	<b>943</b>	<b>1,484,142</b>	<b>1,479,602</b>	<b>567,636</b>	<b>684,361</b>	<b>14,387</b>
<b>Number of partners</b>	<b>84,249</b>	<b>14,446</b>	<b>6,387,423</b>	<b>6,368,298</b>	<b>2,431,778</b>	<b>2,759,442</b>	<b>56,233</b>
<b>Gross rents from real estate</b>	<b>693,897</b>	<b>179,384</b>	<b>524,903,159</b>	<b>524,413,689</b>	<b>192,026,011</b>	<b>297,593,742</b>	<b>8,327,280</b>
<b>Real estate rental expenses, total</b>	<b>469,994</b>	<b>136,835</b>	<b>483,933,680</b>	<b>483,745,356</b>	<b>198,048,918</b>	<b>253,799,381</b>	<b>5,926,867</b>
Advertising	* 305	* 78	2,626,995	2,626,508	1,410,097	911,103	126,961
Auto and travel	* 84	* 25	953,720	953,097	521,350	344,142	32,722
Cleaning and maintenance	22,676	* 4,397	18,931,943	18,931,444	7,489,457	10,693,126	118,683
Commissions	* 1,875	* 777	1,810,249	1,807,529	610,560	1,089,245	17,079
Insurance	8,224	3,722	12,457,718	12,455,005	6,491,207	5,229,888	174,305
Legal and other professional fees	84,585	* 11,115	29,186,001	29,178,509	12,380,460	14,080,121	486,038
Interest expense	57,389	16,666	114,454,716	114,421,453	40,370,096	66,798,658	1,160,266
Repairs	19,979	* 11,327	26,277,333	26,274,197	12,892,139	12,161,407	172,675
Taxes	54,988	27,656	51,871,342	51,847,176	17,547,135	30,912,318	666,534
Utilities	14,340	4,811	30,829,825	30,827,869	15,428,653	13,877,097	284,700
Wages and salaries	* 8,466	* 471	19,576,309	19,570,388	12,083,969	5,808,945	586,151
Depreciation	112,296	45,897	109,559,028	109,495,628	45,804,497	57,226,214	1,052,525
Other expenses	84,785	9,893	65,398,502	65,356,553	25,019,299	34,667,119	1,048,228
<b>Net gain (loss) from sales of business property</b>	<b>* 3,046</b>	<b>0</b>	<b>2,340,597</b>	<b>2,340,597</b>	<b>552,118</b>	<b>1,027,567</b>	<b>* 31,478</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>-454,588</b>	<b>12,351</b>	<b>887,895</b>	<b>852,545</b>	<b>-3,273,804</b>	<b>8,447,758</b>	<b>700,306</b>
Net income	232,776	61,771	28,049,628	28,010,331	4,938,660	14,457,059	709,971
Loss	687,364	49,420	27,161,732	27,157,786	8,212,464	6,009,300	* 9,665
<b>Net rental real estate income (loss) [1]</b>	<b>-227,638</b>	<b>54,899</b>	<b>44,197,972</b>	<b>43,861,476</b>	<b>-8,744,593</b>	<b>53,269,686</b>	<b>3,132,198</b>
Net income	592,532	117,145	131,173,174	130,814,136	27,296,206	85,515,834	3,237,439
Loss	820,170	62,246	86,975,202	86,952,660	36,040,799	32,246,148	105,241

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>84,129</b>	<b>129,089</b>	<b>4,540</b>	<b>6,216</b>	<b>10,211</b>	<b>4,348</b>	<b>* 826</b>
<b>Number of partners</b>	<b>360,802</b>	<b>760,042</b>	<b>19,125</b>	<b>31,590</b>	<b>208,708</b>	<b>10,904</b>	<b>* 3,514</b>
<b>Gross rents from real estate</b>	<b>11,664,813</b>	<b>14,801,844</b>	<b>489,470</b>	<b>347,392</b>	<b>777,635</b>	<b>137,407</b>	<b>* 21,522</b>
<b>Real estate rental expenses, total</b>	<b>8,209,417</b>	<b>17,760,772</b>	<b>188,324</b>	<b>302,700</b>	<b>562,971</b>	<b>96,497</b>	<b>* 18,522</b>
Advertising	33,210	145,136	* 487	* 285	* 2,616	0	* 81
Auto and travel	23,960	30,923	* 623	* 1,335	* 417	0	* 48
Cleaning and maintenance	204,734	425,444	* 499	2,338	15,997	* 2,197	* 49
Commissions	21,813	68,832	* 2,720	* 1,429	* 706	0	0
Insurance	193,553	366,052	2,712	2,933	12,096	* 637	* 264
Legal and other professional fees	713,514	1,518,378	7,492	5,751	69,410	* 140	* 55
Interest expense	1,798,581	4,293,853	* 33,263	37,763	88,413	* 4,914	* 8,182
Repairs	379,933	668,043	* 3,136	8,399	22,645	* 1,069	* 694
Taxes	1,117,102	1,604,087	24,167	18,096	65,371	* 29,563	* 232
Utilities	534,664	702,755	* 1,955	11,460	13,168	* 1,317	* 510
Wages and salaries	364,072	727,252	* 5,921	* 31,810	* 10,170	* 66	* 663
Depreciation	1,448,871	3,963,520	63,400	36,182	87,043	* 13,984	* 7,361
Other expenses	1,375,410	3,246,498	41,949	144,918	174,921	42,609	* 382
<b>Net gain (loss) from sales of business property</b>	<b>289,603</b>	<b>439,831</b>	<b>0</b>	<b>10,669</b>	<b>0</b>	<b>0</b>	<b>* -12</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>587,539</b>	<b>-5,609,255</b>	<b>35,350</b>	<b>193,940</b>	<b>214,756</b>	<b>-68,257</b>	<b>* -125</b>
Net income	1,208,429	6,696,212	* 39,297	224,546	628,379	* 54	0
Loss	620,890	12,305,467	* 3,947	30,606	413,623	* 68,311	* 125
<b>Net rental real estate income (loss) [1]</b>	<b>4,332,538</b>	<b>-8,128,352</b>	<b>336,496</b>	<b>249,301</b>	<b>429,420</b>	<b>-27,348</b>	<b>* 2,862</b>
Net income	6,035,953	8,728,705	359,037	305,629	923,776	47,518	* 12,942
Loss	1,703,415	16,857,057	22,541	56,328	494,356	74,866	* 10,080

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>Number of partnerships</b>	<b>2,494</b>	<b>826</b>	<b>3,243</b>	<b>3,394</b>	<b>0</b>
<b>Number of partners</b>	<b>15,650</b>	<b>76,157</b>	<b>15,543</b>	<b>86,397</b>	<b>0</b>
<b>Gross rents from real estate</b>	<b>1,457,977</b>	<b>306,954</b>	<b>846,407</b>	<b>54,026</b>	<b>0</b>
<b>Real estate rental expenses, total</b>	<b>1,422,794</b>	<b>257,788</b>	<b>710,450</b>	<b>* 53,276</b>	<b>0</b>
Advertising	19,130	* 1,367	1,390	0	0
Auto and travel	3,181	* 157	* 641	* 471	0
Cleaning and maintenance	18,861	3,647	2,802	* 220	0
Commissions	* 306	* 613	* 342	0	0
Insurance	45,286	5,309	15,612	* 644	0
Legal and other professional fees	60,577	5,227	18,261	-13	0
Interest expense	214,882	50,482	233,648	* 54	0
Repairs	28,108	5,944	15,733	* 10,390	0
Taxes	78,938	12,974	53,510	* 12,250	0
Utilities	60,974	19,154	26,559	* 4,222	0
Wages and salaries	213,665	* 793	25,354	0	0
Depreciation	213,437	77,734	153,088	* 3,875	0
Other expenses	465,450	74,386	163,512	* 21,163	0
<b>Net gain (loss) from sales of business property</b>	<b>* 61,576</b>	<b>0</b>	<b>* -15,765</b>	<b>989</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>21,338</b>	<b>25,782</b>	<b>-106,701</b>	<b>* 24,954</b>	<b>0</b>
Net income	48,123	37,846	41,438	* 25,295	0
Loss	26,786	12,064	148,138	* 341	0
<b>Net rental real estate income (loss) [1]</b>	<b>118,097</b>	<b>74,948</b>	<b>13,491</b>	<b>26,693</b>	<b>0</b>
Net income	295,405	102,341	290,895	51,703	0
Loss	177,308	27,393	277,404	* 25,010	0

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

[1] Net rental real estate income (loss) is the sum of gross real estate rents less expenses, net gain (loss) from sales of business property, and net income (loss) from partnerships, estates and trusts.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>3,600,578</b>	<b>143,516</b>	<b>31,421</b>	<b>5,041</b>	<b>142,317</b>	<b>66,769</b>	<b>82,274</b>
<b>Number of partners</b>	<b>27,676,214</b>	<b>456,700</b>	<b>2,526,195</b>	<b>163,581</b>	<b>411,640</b>	<b>836,593</b>	<b>815,034</b>
<b>Total income (loss)</b>	<b>2,124,196,201</b>	<b>14,770,267</b>	<b>90,591,640</b>	<b>-1,708,276</b>	<b>18,153,399</b>	<b>70,188,578</b>	<b>22,431,887</b>
Ordinary business income (loss)	440,572,628	5,156,273	57,502,313	-4,560,180	12,364,550	46,806,195	17,435,245
Net rental real estate income (loss)	42,841,947	409,365	-197,617	1,250	-104,489	39,781	75,526
Other net rental income (loss)	2,762,459	99,733	104,811	-603,519	33,416	733,405	98,762
Interest income	153,825,358	668,556	783,216	272,205	394,573	3,818,515	223,990
Dividend income	162,729,221	490,272	600,393	25,623	202,576	4,227,126	498,388
Royalties	34,711,302	1,626,442	6,109,318	4,244	475	6,033,678	76,353
Net short-term capital gain (loss)	66,058,368	7,899	-53,272	4,025	141,897	36,432	-11,219
Net long-term capital gain (loss)	659,272,636	1,114,818	3,296,157	1,385,586	578,092	2,011,761	1,343,965
Guaranteed payments to partners	79,063,851	1,184,258	357,911	265,110	2,478,102	2,734,133	2,572,100
Net Internal Revenue Code section 1231 gain (loss)	163,129,481	3,917,859	14,104,775	640,400	368,657	2,086,636	30,010
Other income (loss)	319,228,951	94,791	7,983,634	856,980	1,695,550	1,660,917	88,766
<b>Total deductions</b>	<b>401,676,126</b>	<b>4,569,671</b>	<b>89,333,587</b>	<b>2,305,274</b>	<b>1,720,426</b>	<b>7,267,560</b>	<b>2,513,699</b>
Contributions	12,474,510	181,390	51,546	11,924	121,352	315,674	164,528
Internal Revenue Code section 179 deductions	12,716,912	3,549,030	343,146	9,272	1,098,366	937,158	481,423
Investment interest expense	82,843,238	68,308	80,822	* 113,833	14,386	118,784	46,818
Foreign taxes	20,801,479	7,472	8,359,795	* 186,788	40,781	1,833,850	242,727
Qualified expenditures (Internal Revenue Code section 59(e))	104,127,328	* 9,806	77,819,406	* 18,627	10,953	1,464,124	31,478
Other deductions	168,712,659	753,666	2,678,872	1,964,830	434,588	2,597,969	1,546,726
<b>Total income (loss) minus total deductions available for allocation</b>	<b>1,722,520,075</b>	<b>10,200,596</b>	<b>1,258,053</b>	<b>-4,013,550</b>	<b>16,432,974</b>	<b>62,921,018</b>	<b>19,918,188</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>1,699,031,602</b>	<b>10,149,179</b>	<b>1,248,864</b>	<b>-4,013,550</b>	<b>16,301,100</b>	<b>62,982,968</b>	<b>20,081,331</b>
Corporate general partners	100,232,613	539,189	-10,585,340	692,539	2,233,978	12,389,841	880,401
Corporate limited partners	318,268,825	647,229	11,172,073	-2,742,769	2,581,327	30,869,267	6,810,959
Individual general partners	86,576,972	3,311,382	-3,878,525	* -12,948	1,184,552	414,465	732,653
Individual limited partners	336,040,614	4,081,266	7,718,786	98,793	7,034,233	5,804,858	6,756,111
Partnership general partners	121,298,829	644,078	-4,715,625	-90,129	69,812	2,012,361	362,907
Partnership limited partners	464,985,429	153,492	1,641,672	-943,946	2,683,213	9,126,485	3,459,176
Tax-exempt organization general partners	2,078,201	* 8,994	* -6,436	0	0	* -26	15,759
Tax-exempt organization limited partners	114,083,878	38,555	1,506,053	-419,444	-165,329	-1,371	-50,079
Nominee and other general partners	6,883,475	87,101	-2,610,437	-58,528	-68,269	111,506	16,817
Nominee and other limited partners	148,582,766	637,895	1,006,642	-537,118	747,582	2,255,581	1,096,626

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>168,561</b>	<b>46,420</b>	<b>41,391</b>	<b>334,217</b>	<b>253,899</b>	<b>10,369</b>	<b>243,530</b>
<b>Number of partners</b>	<b>660,216</b>	<b>3,118,639</b>	<b>171,368</b>	<b>6,629,727</b>	<b>5,162,381</b>	<b>375,341</b>	<b>4,787,040</b>
<b>Total income (loss)</b>	<b>15,405,768</b>	<b>6,129,090</b>	<b>63,439,337</b>	<b>1,311,342,538</b>	<b>1,157,837,278</b>	<b>23,417,425</b>	<b>1,134,419,854</b>
Ordinary business income (loss)	11,104,782	2,988,655	50,162,953	81,598,884	70,029,182	6,312,437	63,716,745
Net rental real estate income (loss)	256,228	-86,078	35,008	-2,672,464	-2,499,725	31,663	-2,531,388
Other net rental income (loss)	42,468	-110,311	-221,573	835,730	699,699	30,709	668,990
Interest income	344,235	513,055	3,510,976	122,837,187	103,230,519	2,165,903	101,064,616
Dividend income	61,766	1,255,625	526,863	134,147,777	106,489,497	1,478,147	105,011,349
Royalties	9,372	* 43,103	1,454,684	9,611,667	9,052,021	102,510	8,949,511
Net short-term capital gain (loss)	12,673	4,734	389,999	57,955,473	50,642,642	-223,806	50,866,448
Net long-term capital gain (loss)	1,010,707	936,597	2,264,396	577,321,877	503,368,945	3,461,049	499,907,896
Guaranteed payments to partners	1,981,669	639,526	2,481,973	21,701,861	18,782,120	1,594,278	17,187,842
Net Internal Revenue Code section 1231 gain (loss)	288,559	-466,148	1,387,166	23,669,330	22,763,190	307,325	22,455,864
Other income (loss)	293,309	410,332	1,446,891	284,335,214	275,279,189	8,157,208	267,121,981
<b>Total deductions</b>	<b>1,268,698</b>	<b>4,905,226</b>	<b>10,438,149</b>	<b>219,813,896</b>	<b>197,637,422</b>	<b>1,603,669</b>	<b>196,033,753</b>
Contributions	225,264	45,593	176,126	2,177,176	1,840,526	68,459	1,772,066
Internal Revenue Code section 179 deductions	515,859	408,406	100,919	498,080	387,954	50,575	337,379
Investment interest expense	8,769	246,703	398,041	74,960,983	70,449,039	476,171	69,972,868
Foreign taxes	85,070	279,086	876,828	6,293,677	5,278,927	197,300	5,081,627
Qualified expenditures (Internal Revenue Code section 59(e))	* 22,813	* 231,651	601,963	22,032,226	18,546,684	78,023	18,468,661
Other deductions	410,923	3,693,787	8,284,273	113,851,754	101,134,292	733,140	100,401,152
<b>Total income (loss) minus total deductions available for allocation</b>	<b>14,137,070</b>	<b>1,223,864</b>	<b>53,001,187</b>	<b>1,091,528,642</b>	<b>960,199,856</b>	<b>21,813,755</b>	<b>938,386,101</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>14,125,262</b>	<b>1,226,245</b>	<b>53,012,476</b>	<b>1,069,886,641</b>	<b>958,773,115</b>	<b>21,776,638</b>	<b>936,996,476</b>
Corporate general partners	873,722	3,592,018	24,397,670	41,443,110	25,030,879	846,571	24,184,309
Corporate limited partners	2,593,427	-29,855	12,839,958	203,713,890	184,461,301	5,561,243	178,900,058
Individual general partners	1,661,958	498,923	285,060	10,495,447	9,383,337	411,559	8,971,778
Individual limited partners	4,916,142	-207,136	2,442,436	142,085,898	129,058,712	4,349,872	124,708,840
Partnership general partners	209,762	1,868,090	6,166,815	100,693,640	90,686,586	1,634,303	89,052,283
Partnership limited partners	2,968,139	-2,847,795	6,347,437	353,300,970	333,734,631	6,564,402	327,170,229
Tax-exempt organization general partners	0	0	* -323	1,734,309	1,660,799	44,843	1,615,956
Tax-exempt organization limited partners	* 57,583	-405,472	70,633	101,669,194	87,864,104	264,280	87,599,824
Nominee and other general partners	13,477	* 14,265	196,357	5,436,619	3,913,668	* 15,564	3,898,105
Nominee and other limited partners	831,051	-1,256,794	266,433	109,313,562	92,979,096	2,084,000	90,895,096

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—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	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	[d]	[d]	<b>1,812,052</b>	<b>1,777,220</b>	<b>604,083</b>	<b>726,272</b>	<b>18,525</b>
<b>Number of partners</b>	[d]	[d]	<b>7,870,354</b>	<b>7,561,450</b>	<b>2,545,595</b>	<b>2,889,630</b>	<b>69,206</b>
<b>Total income (loss)</b>	[d]	[d]	<b>260,269,210</b>	<b>245,234,431</b>	<b>23,915,008</b>	<b>122,456,081</b>	<b>5,382,339</b>
Ordinary business income (loss)	[d]	[d]	15,475,907	9,912,270	595,078	993,309	44,704
Net rental real estate income (loss)	[d]	[d]	44,197,972	43,861,476	-8,744,593	53,269,686	3,132,198
Other net rental income (loss)	[d]	[d]	1,469,301	397,220	101,836	-91,060	* 51,326
Interest income	[d]	[d]	12,875,039	12,067,635	1,268,741	4,262,975	33,556
Dividend income	[d]	[d]	10,264,088	10,131,084	927,925	3,479,607	* 2,995
Royalties	[d]	[d]	7,129,491	1,927,585	148,537	155,123	* 41,640
Net short-term capital gain (loss)	[d]	[d]	6,504,769	6,499,674	421,090	5,183,292	* -6,952
Net long-term capital gain (loss)	[d]	[d]	38,154,436	37,478,400	1,667,402	9,415,906	* 13,150
Guaranteed payments to partners	[d]	[d]	5,091,624	4,787,677	620,299	1,563,031	* 76,506
Net Internal Revenue Code section 1231 gain (loss)	[d]	[d]	107,572,333	107,394,886	24,097,531	41,400,241	1,989,225
Other income (loss)	[d]	[d]	11,534,252	10,776,523	2,811,162	2,823,971	* 3,990
<b>Total deductions</b>	[d]	[d]	<b>32,159,702</b>	<b>30,000,413</b>	<b>3,490,433</b>	<b>9,800,138</b>	<b>121,716</b>
Contributions	[d]	[d]	7,513,545	7,487,840	183,536	882,761	4,756
Internal Revenue Code section 179 deductions	[d]	[d]	1,165,315	748,905	85,195	362,890	* 34,162
Investment interest expense	[d]	[d]	4,452,412	4,420,020	440,640	1,476,733	* 1,097
Foreign taxes	[d]	[d]	767,099	643,588	49,699	254,839	* 629
Qualified expenditures (Internal Revenue Code section 59(e))	[d]	[d]	247,117	110,092	1,301	25,190	0
Other deductions	[d]	[d]	18,014,213	16,589,968	2,730,062	6,797,726	81,073
<b>Total income (loss) minus total deductions available for allocation</b>	[d]	[d]	<b>228,109,508</b>	<b>215,234,018</b>	<b>20,424,575</b>	<b>112,655,943</b>	<b>5,260,623</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	[d]	[d]	<b>227,743,855</b>	<b>214,928,224</b>	<b>20,397,361</b>	<b>112,432,411</b>	<b>5,260,623</b>
Corporate general partners	[d]	[d]	14,385,934	14,685,448	2,831,273	10,776,085	39,522
Corporate limited partners	[d]	[d]	21,870,539	17,050,589	-1,681,567	10,004,257	1,373,431
Individual general partners	[d]	[d]	14,885,752	14,498,966	3,092,662	8,308,908	* 151,587
Individual limited partners	[d]	[d]	69,774,927	66,182,513	10,097,962	36,579,560	911,624
Partnership general partners	[d]	[d]	7,788,379	7,719,582	700,137	3,650,261	135,054
Partnership limited partners	[d]	[d]	61,638,270	59,775,097	214,179	28,139,935	2,157,542
Tax-exempt organization general partners	[d]	[d]	-68,051	-68,051	20,383	* 51,699	0
Tax-exempt organization limited partners	[d]	[d]	9,265,158	9,080,683	1,190,659	1,996,634	* 3,821
Nominee and other general partners	[d]	[d]	2,622,322	2,372,330	389,785	1,540,982	* 9,376
Nominee and other limited partners	[d]	[d]	25,580,625	23,631,067	3,541,889	11,384,091	478,665

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>108,326</b>	<b>320,013</b>	<b>34,833</b>	<b>217,695</b>	<b>32,633</b>	<b>66,126</b>	<b>28,821</b>
<b>Number of partners</b>	<b>485,145</b>	<b>1,571,874</b>	<b>308,904</b>	<b>804,693</b>	<b>1,335,966</b>	<b>166,586</b>	<b>69,862</b>
<b>Total income (loss)</b>	<b>15,574,444</b>	<b>77,906,559</b>	<b>15,034,778</b>	<b>123,171,876</b>	<b>55,351,331</b>	<b>9,866,962</b>	<b>143,923</b>
Ordinary business income (loss)	199,544	8,079,635	5,563,636	91,214,403	7,108,650	6,699,677	-130,023
Net rental real estate income (loss)	4,332,538	-8,128,352	336,496	249,301	429,420	-27,348	* 2,862
Other net rental income (loss)	116,848	218,269	1,072,081	10,165	6,951	21,960	* 70
Interest income	432,534	6,069,829	807,404	1,025,107	5,086,787	318,712	1,767
Dividend income	352,882	5,367,675	133,003	432,268	9,635,049	67,269	* 478
Royalties	820,401	761,884	5,201,906	1,029,280	934,107	124,013	* 49,635
Net short-term capital gain (loss)	5,590	896,654	5,094	-86,964	1,065,623	-7,551	* 263
Net long-term capital gain (loss)	1,624,736	24,757,206	676,035	3,972,638	20,780,631	542,713	* 18,266
Guaranteed payments to partners	254,576	2,273,265	303,946	23,753,314	1,049,532	1,698,289	204,560
Net Internal Revenue Code section 1231 gain (loss)	6,798,343	33,109,545	177,447	1,139,086	2,451,078	164,840	-2,888
Other income (loss)	636,451	4,500,948	757,728	433,278	6,803,504	264,388	* -1,067
<b>Total deductions</b>	<b>663,693</b>	<b>15,924,433</b>	<b>2,159,288</b>	<b>9,746,528</b>	<b>8,103,394</b>	<b>955,742</b>	<b>119,112</b>
Contributions	33,870	6,382,917	25,705	634,064	269,136	90,332	5,834
Internal Revenue Code section 179 deductions	31,607	235,052	416,411	1,035,722	113,083	375,461	6,338
Investment interest expense	63,476	2,438,074	32,391	261,396	1,824,366	26,483	* 2
Foreign taxes	12,352	326,069	123,512	890,405	669,663	81,078	* 3
Qualified expenditures (Internal Revenue Code section 59(e))	* 259	83,343	137,025	546,368	974,074	* 6,532	* 2,278
Other deductions	522,130	6,458,978	1,424,244	6,378,574	4,253,072	375,857	104,657
<b>Total income (loss) minus total deductions available for allocation</b>	<b>14,910,750</b>	<b>61,982,126</b>	<b>12,875,490</b>	<b>113,425,347</b>	<b>47,247,937</b>	<b>8,911,220</b>	<b>24,811</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>14,890,633</b>	<b>61,947,196</b>	<b>12,815,631</b>	<b>112,012,260</b>	<b>47,248,299</b>	<b>8,865,909</b>	<b>25,643</b>
Corporate general partners	279,227	759,340	-299,514	3,351,863	1,766,854	223,783	* 3,400
Corporate limited partners	564,721	6,789,746	4,819,950	5,264,269	9,924,083	2,478,623	-2,318
Individual general partners	1,773,687	1,172,122	386,786	49,343,115	1,481,257	941,443	168,955
Individual limited partners	6,944,260	11,649,107	3,592,414	47,360,308	9,061,669	3,886,353	-99,847
Partnership general partners	213,241	3,020,890	68,796	2,757,207	1,775,172	251,919	* 20,753
Partnership limited partners	3,134,570	26,128,871	1,863,173	2,667,409	16,626,282	723,662	-73,210
Tax-exempt organization general partners	0	* -140,133	0	145	* -676	* 223	0
Tax-exempt organization limited partners	423,650	5,465,919	184,475	153,146	274,969	3,214	* -13,964
Nominee and other general partners	44,569	387,618	249,992	51,265	950,384	* -9,632	0
Nominee and other limited partners	1,512,708	6,713,714	1,949,558	1,063,532	5,388,305	366,320	21,874

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>AVAILABLE FOR ALLOCATION</b>					
<b>Number of partnerships</b>	<b>84,154</b>	<b>73,398</b>	<b>138,213</b>	<b>85,557</b>	<b>0</b>
<b>Number of partners</b>	<b>371,720</b>	<b>470,910</b>	<b>516,694</b>	<b>279,735</b>	<b>0</b>
<b>Total income (loss)</b>	<b>44,817,962</b>	<b>6,359,192</b>	<b>10,445,878</b>	<b>3,025,639</b>	<b>0</b>
Ordinary business income (loss)	32,807,676	2,033,811	3,263,822	1,539,035	0
Net rental real estate income (loss)	118,097	74,948	13,491	26,693	0
Other net rental income (loss)	68,965	53,235	105,869	* 13,019	0
Interest income	529,016	313,775	288,748	19,898	0
Dividend income	16,134	87,674	147,180	42,672	0
Royalties	* 55,026	232,409	188,001	5	0
Net short-term capital gain (loss)	68,738	18,352	6,145	* 351	0
Net long-term capital gain (loss)	1,804,922	2,291,854	282,688	160,533	0
Guaranteed payments to partners	8,018,270	985,271	1,075,137	791,212	0
Net Internal Revenue Code section 1231 gain (loss)	1,160,202	-152,254	4,644,566	125,272	0
Other income (loss)	170,916	420,116	430,231	* 306,949	0
<b>Total deductions</b>	<b>2,874,241</b>	<b>1,380,805</b>	<b>1,527,388</b>	<b>673,028</b>	<b>0</b>
Contributions	159,218	218,653	91,243	21,911	0
Internal Revenue Code section 179 deductions	708,338	336,579	776,445	257,974	0
Investment interest expense	103,420	62,319	55,394	0	0
Foreign taxes	529	144,048	41,184	* 1,396	0
Qualified expenditures (Internal Revenue Code section 59(e))	* 2,269	98,904	6,738	0	0
Other deductions	1,900,467	520,301	556,384	391,747	0
<b>Total income (loss) minus total deductions available for allocation</b>	<b>41,943,721</b>	<b>4,978,387</b>	<b>8,918,491</b>	<b>2,352,611</b>	<b>0</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>					
<b>All partners</b>	<b>41,947,319</b>	<b>5,037,802</b>	<b>8,880,570</b>	<b>2,269,428</b>	<b>0</b>
Corporate general partners	2,952,731	600,547	431,208	59,165	0
Corporate limited partners	7,960,152	405,829	1,504,623	407,516	0
Individual general partners	4,096,762	258,758	493,601	214,363	0
Individual limited partners	17,832,147	2,027,053	3,907,448	1,559,168	0
Partnership general partners	316,601	690,268	466,605	* 10,214	0
Partnership limited partners	5,028,561	730,883	1,773,439	-18,711	0
Tax-exempt organization general partners	396,076	* 212	* -2,005	0	0
Tax-exempt organization limited partners	2,201,541	-14,679	-98,931	* 13,099	0
Nominee and other general partners	167,152	* -9,805	-27,689	* 569	0
Nominee and other limited partners	995,597	348,736	432,270	24,045	0

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] Total income (loss) minus total deductions available for allocation does not equal income (loss) allocated to partners by type of partner because not all partnerships report their allocations.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of LLCs</b>	<b>2,432,303</b>	<b>72,077</b>	<b>12,051</b>	<b>4,377</b>	<b>109,611</b>	<b>44,640</b>	<b>61,772</b>
Number of partners	10,202,627	238,319	634,903	16,537	332,358	308,415	181,996
Total assets	9,683,117,241	128,639,178	288,690,390	323,857,847	146,647,792	472,122,969	172,609,320
Total income	3,449,993,883	29,493,651	109,921,333	146,622,136	182,737,710	679,456,502	439,663,824
Total deductions	3,286,406,019	27,987,447	86,634,658	151,208,752	174,931,143	660,675,989	427,585,409
Ordinary business income (loss)	163,587,865	1,506,205	23,286,674	-4,586,616	7,806,567	18,780,512	12,078,415
Portfolio income (loss) distributed directly to partners	269,028,030	1,521,643	4,595,249	373,448	777,391	6,109,358	1,010,411
Interest income	44,497,445	516,017	317,594	157,926	182,083	1,117,792	128,823
Dividend income	41,742,709	157,031	278,028	24,809	198,049	1,608,517	298,906
Royalties	8,974,198	363,149	1,375,478	1,382	314	1,473,387	57,963
Net short-term capital gain (loss)	19,546,359	-5,691	-30,067	* 1,006	165,953	17,834	9,844
Net long-term capital gain (loss)	154,267,319	491,137	2,654,217	* 188,326	230,991	1,891,828	514,874
Net rental real estate income (loss)	18,250,881	143,488	-210,196	* 228	-81,104	18,859	72,184
Other net rental income (loss)	886,812	27,439	79,869	-629,420	1,671	244,693	11,351
Total net income (loss) [1]	277,939,910	2,713,329	25,127,447	-5,031,692	8,107,580	23,243,761	12,647,642

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>Number of LLCs</b>	<b>103,781</b>	<b>35,057</b>	<b>33,231</b>	<b>178,777</b>	<b>131,953</b>	<b>5,600</b>	<b>126,352</b>
Number of partners	315,263	115,338	146,461	1,658,253	1,310,692	23,163	1,287,529
Total assets	134,084,006	158,791,871	455,831,294	3,285,839,374	2,756,395,433	358,360,842	2,398,034,591
Total income	386,891,297	112,782,246	203,411,885	257,889,034	195,436,455	87,583,918	107,852,537
Total deductions	380,490,348	115,869,941	192,150,528	224,168,328	168,751,942	82,090,363	86,661,579
Ordinary business income (loss)	6,400,949	-3,087,695	11,261,358	33,720,706	26,684,514	5,493,556	21,190,958
Portfolio income (loss) distributed directly to partners	561,183	2,353,505	4,080,665	181,877,414	155,283,492	3,253,285	152,030,207
Interest income	125,186	95,686	1,466,452	29,374,596	23,765,219	1,408,741	22,356,478
Dividend income	34,446	293,655	443,478	29,945,316	25,416,453	943,152	24,473,301
Royalties	6,486	* 414	637,563	1,245,417	1,107,242	12,983	1,094,259
Net short-term capital gain (loss)	7,847	610	129,747	11,953,863	10,498,608	-695,521	11,194,129
Net long-term capital gain (loss)	387,217	1,963,138	1,403,425	109,358,223	94,495,970	1,583,931	92,912,039
Net rental real estate income (loss)	155,008	76,570	8,601	-1,641,210	-1,418,038	8,173	-1,426,211
Other net rental income (loss)	-674	-142,088	357,256	352,122	257,047	482	256,565
Total net income (loss) [1]	6,721,401	-2,763,457	14,174,708	92,996,946	75,812,437	7,867,086	67,945,351

Footnotes at end of table.

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2014—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	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>Number of LLCs</b>	<b>21,831</b>	<b>24,994</b>	<b>1,269,183</b>	<b>1,249,047</b>	<b>406,282</b>	<b>527,065</b>	<b>13,622</b>
Number of partners	227,309	120,251	4,534,967	4,439,736	1,350,487	1,886,331	43,133
Total assets	353,115,111	176,328,830	3,111,367,781	3,022,562,099	810,826,820	1,486,947,761	28,168,409
Total income	11,439,598	51,012,982	131,834,242	110,096,164	6,985,044	10,315,864	614,805
Total deductions	11,615,148	43,801,239	124,391,962	102,527,318	6,903,822	10,322,952	563,603
Ordinary business income (loss)	-175,550	7,211,742	7,442,280	7,568,847	81,222	-7,087	51,202
Portfolio income (loss) distributed directly to partners	23,478,115	3,115,807	34,830,283	31,679,482	1,860,770	11,957,893	8,549
Interest income	3,937,109	1,672,267	6,297,717	5,618,071	582,552	1,671,808	16,865
Dividend income	4,093,184	435,678	2,245,031	2,196,151	422,202	683,846	* 211
Royalties	138,171	* 4	2,411,828	494,968	26,671	60,154	* 19
Net short-term capital gain (loss)	1,338,011	117,244	6,632,390	6,631,658	409,295	5,747,844	* -8,612
Net long-term capital gain (loss)	13,971,639	890,613	17,243,318	16,738,634	420,049	3,794,242	* 66
Net rental real estate income (loss)	-292,481	69,309	19,392,350	19,137,443	-3,911,126	24,258,698	1,640,462
Other net rental income (loss)	93,546	* 1,529	305,866	142,066	97,520	-130,694	* 25,428
Total net income (loss) [1]	7,793,980	9,390,529	38,095,073	35,157,544	-2,700,958	26,536,724	1,734,188
Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities		(25)	(26)	(27)	(28)
<b>Number of LLCs</b>	<b>59,801</b>	<b>242,277</b>	<b>20,136</b>	<b>146,315</b>	<b>18,437</b>	<b>41,307</b>	<b>12,383</b>
Number of partners	216,977	942,807	95,232	482,691	109,731	107,917	34,942
Total assets	105,468,746	591,150,362	88,805,682	131,447,538	380,966,983	60,667,555	4,489,942
Total income	4,395,691	87,784,759	21,738,078	215,598,872	24,450,181	91,287,441	5,239,639
Total deductions	3,884,291	80,852,650	21,864,644	197,462,811	20,857,279	87,085,708	5,532,486
Ordinary business income (loss)	511,400	6,932,110	-126,566	18,136,061	3,592,903	4,201,733	-292,847
Portfolio income (loss) distributed directly to partners	505,203	17,347,066	3,150,802	3,607,955	23,282,575	708,358	69,182
Interest income	205,463	3,141,383	679,646	630,393	3,223,385	173,374	1,634
Dividend income	104,023	985,868	48,880	222,659	5,852,758	12,961	* 338
Royalties	160,585	247,539	1,916,860	367,806	591,982	* 2,786	* 49,489
Net short-term capital gain (loss)	5,179	477,953	* 731	-134,112	709,348	-7,099	* -4
Net long-term capital gain (loss)	29,953	12,494,324	504,683	2,521,209	12,905,102	526,336	* 17,726
Net rental real estate income (loss)	1,801,861	-4,652,453	254,908	176,971	-31,701	23,829	* 7,245
Other net rental income (loss)	127,959	21,853	163,800	-32,486	50,328	25,438	* 70
Total net income (loss) [1]	2,911,292	6,676,299	2,937,529	19,501,404	13,279,654	4,440,121	-234,072

Footnotes at end of table.

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2014—Continued**

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

	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>Number of LLCs</b>	<b>65,526</b>	<b>54,263</b>	<b>105,732</b>	<b>63,784</b>	<b>0</b>
Number of partners	257,485	173,657	399,606	153,789	0
Total assets	123,242,356	85,679,422	198,518,657	19,622,966	0
Total income	193,835,494	54,751,140	157,470,077	26,657,179	0
Total deductions	172,577,212	54,515,985	156,455,607	25,824,426	0
Ordinary business income (loss)	21,258,282	235,154	1,014,470	832,752	0
Portfolio income (loss) distributed directly to partners	1,798,276	801,486	506,019	163,629	0
Interest income	324,007	185,348	168,339	11,094	0
Dividend income	13,843	25,203	82,680	* 4,999	0
Royalties	* 50,264	184,787	153,699	5	0
Net short-term capital gain (loss)	67,361	20,638	6,532	* 360	0
Net long-term capital gain (loss)	1,342,802	385,510	94,768	* 147,171	0
Net rental real estate income (loss)	77,102	40,360	21,080	1,217	0
Other net rental income (loss)	73,427	48,252	* 102,978	* 10,721	0
<b>Total net income (loss) [1]</b>	<b>21,796,924</b>	<b>719,105</b>	<b>1,543,247</b>	<b>860,788</b>	<b>0</b>

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss), and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at end of article text.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2014**

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

Industrial group	Total receipts	Income from trade or business						Portfolio income
		Total	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All industries</b>	<b>7,471,787,683</b>	<b>5,603,166,669</b>	<b>5,185,510,381</b>	<b>145,221,603</b>	<b>11,103,632</b>	<b>26,841,902</b>	<b>234,489,152</b>	<b>1,184,349,823</b>
Agriculture, forestry, fishing, and hunting	56,023,355	47,340,509	33,060,702	1,190,802	10,857,707	1,514,338	716,960	3,977,553
Mining	262,167,295	228,102,591	208,565,314	8,642,278	* 2,328	4,712,157	6,180,514	10,935,643
Utilities	212,198,871	208,783,791	201,911,133	4,574,814	0	411,436	1,886,408	1,699,184
Construction	276,432,415	272,553,169	265,915,376	1,176,949	* 7,055	340,411	5,113,377	1,493,168
Manufacturing	1,184,857,683	1,162,673,838	1,141,692,489	5,855,423	* 3,248	1,190,475	13,932,203	16,831,222
Wholesale trade	678,494,044	675,203,053	668,062,347	1,557,945	* 369	705,991	4,876,400	2,243,367
Retail trade	573,611,529	570,423,161	557,262,959	1,239,885	0	413,622	11,506,694	1,480,139
Transportation and warehousing	256,356,891	250,524,246	238,156,457	5,780,542	* 854	1,494,502	5,091,891	4,913,638
Information	370,335,092	358,163,480	338,726,404	13,956,773	0	1,599,942	3,880,361	8,522,896
Finance and insurance	1,748,443,545	415,590,870	236,399,440	58,690,809	* 33,465	6,723,331	113,743,826	987,278,555
Securities, commodity contracts, and other financial investments and related activities	1,508,873,954	331,507,776	172,438,858	53,722,679	* 33,337	6,084,104	99,228,797	847,987,767
Securities and commodity contracts and exchanges	123,868,857	104,678,630	59,560,195	1,978,859	0	328,397	42,811,178	9,123,355
Other financial investment activities	1,385,005,098	226,829,146	112,878,663	51,743,821	* 33,337	5,755,706	56,417,619	838,864,412
Funds, trusts, and other financial vehicles	170,085,118	20,965,780	10,931,024	4,090,794	* 128	265,304	5,678,530	133,823,406
Other finance and insurance	69,484,473	63,117,314	53,029,557	877,335	0	373,923	8,836,499	5,467,383
Real estate and rental and leasing	538,776,944	184,766,056	150,321,821	12,748,143	187,684	4,895,853	16,612,556	84,983,922
Real estate	486,662,872	144,558,087	114,662,678	12,362,409	186,101	3,101,593	14,245,305	78,120,479
Lessors of residential buildings and dwellings and cooperative housing	72,570,590	9,793,380	7,817,606	950,754	* 7,042	557,976	460,002	7,343,089
Lessors of nonresidential buildings (except miniwarehouses)	179,106,411	15,910,683	11,131,016	2,158,346	* 35,090	722,968	1,863,263	24,411,507
Lessors of miniwarehouses and self-storage units	6,096,308	717,105	624,537	* 55,871	0	0	36,697	93,221
Lessors of other real estate property	22,892,240	5,407,124	4,114,658	261,479	122,684	211,418	696,886	3,675,769
Other real estate activities	205,997,324	112,729,794	90,974,862	8,935,959	* 21,286	1,609,231	11,188,457	42,596,893
Rental and leasing services and lessors of nonfinancial intangible assets (except copy-righted works)	52,114,072	40,207,970	35,659,143	385,733	1,583	1,794,260	2,367,251	6,863,443
Professional, scientific, and technical services	483,306,791	473,961,507	456,769,722	5,879,094	0	299,065	11,013,627	6,977,081
Management of companies (holding companies)	96,130,896	39,219,266	19,409,531	14,730,987	* 10,746	1,252,295	3,815,708	45,031,185
Administrative and support and waste management and remediation services	125,040,281	123,329,607	111,026,660	1,362,141	0	49,086	10,891,720	1,111,324
Educational services	6,893,205	6,730,946	6,651,301	* 39,187	0	* 7,770	32,689	145,073
Health care and social assistance	274,528,413	270,045,415	252,992,046	2,986,453	0	240,588	13,826,327	2,591,388
Arts, entertainment, and recreation	83,135,946	78,916,678	68,637,154	2,996,283	0	287,302	6,995,938	2,974,090
Accommodation and food services	210,638,254	203,175,747	196,872,096	1,731,152	* 176	525,023	4,047,301	936,335
Other services	34,416,235	33,662,740	33,077,430	* 81,942	0	178,716	324,653	224,058
Nature of business not allocable	0	0	0	0	0	0	0	0

Footnotes at end of table.

**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2014—Continued**

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

Industrial group	Portfolio income—continued					Net section 1231 gain (loss)	Other income	Real estate rental net income	Other rental net income
	Interest income	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>All industries</b>	<b>153,825,358</b>	<b>162,729,221</b>	<b>34,711,302</b>	<b>102,628,921</b>	<b>730,455,021</b>	<b>187,024,859</b>	<b>351,468,876</b>	<b>137,827,541</b>	<b>7,949,916</b>
Agriculture, forestry, fishing, and hunting	668,556	490,272	1,626,442	27,006	1,165,277	4,026,667	103,955	470,011	104,660
Mining	783,216	600,393	6,109,318	36,477	3,406,238	14,687,511	8,263,808	67,356	110,387
Utilities	272,205	25,623	4,244	* 4,539	1,392,574	756,003	921,216	1,331	37,348
Construction	394,573	202,576	475	171,575	723,968	421,283	1,709,720	219,961	35,114
Manufacturing	3,818,515	4,227,126	6,033,678	46,067	2,705,837	2,393,875	2,175,661	48,171	734,916
Wholesale trade	223,990	498,388	76,353	16,302	1,428,334	688,840	148,531	109,106	101,146
Retail trade	344,235	61,766	9,372	13,673	1,051,094	1,065,192	298,822	285,652	58,563
Transportation and warehousing	513,055	1,255,625	* 43,103	5,388	3,096,467	155,207	452,671	100,911	210,218
Information	3,510,976	526,863	1,454,684	393,751	2,636,621	1,681,268	1,471,377	37,330	458,740
Finance and insurance	122,837,187	134,147,777	9,611,667	92,582,255	628,099,669	27,256,954	313,775,485	3,284,327	1,257,353
Securities, commodity contracts, and other financial investments and related activities	103,230,519	106,489,497	9,052,021	82,904,311	546,311,420	24,817,178	300,868,616	2,574,650	1,117,968
Securities and commodity contracts and exchanges	2,165,903	1,478,147	102,510	1,548,837	3,827,957	337,541	9,634,699	60,781	33,850
Other financial investment activities	101,064,616	105,011,349	8,949,511	81,355,473	542,483,463	24,479,636	291,233,917	2,513,869	1,084,118
Funds, trusts, and other financial vehicles	16,539,547	27,049,520	559,641	9,538,460	80,136,238	2,160,037	12,405,648	592,532	137,715
Other finance and insurance	3,067,121	608,761	* 5	139,484	1,652,011	279,739	501,222	117,145	* 1,670
Real estate and rental and leasing	12,875,039	10,264,088	7,129,491	7,717,759	46,997,546	120,972,117	12,593,337	131,173,174	4,288,338
Real estate	12,067,635	10,131,084	1,927,585	7,709,621	46,284,555	120,634,288	11,636,175	130,814,136	899,706
Lessors of residential buildings and dwellings and cooperative housing	1,268,741	927,925	148,537	482,037	4,515,849	25,127,695	2,891,816	27,296,206	118,405
Lessors of nonresidential buildings (except miniwarehouses)	4,262,975	3,479,607	155,123	6,079,567	10,434,235	49,846,430	3,193,566	85,515,834	228,390
Lessors of miniwarehouses and self-storage units	33,556	* 2,995	* 41,640	* 1,703	* 13,327	* 1,990,348	* 4,056	3,237,439	* 54,138
Lessors of other real estate property	432,534	352,882	820,401	17,693	2,052,259	6,966,043	637,719	6,035,953	169,631
Other real estate activities	6,069,829	5,367,675	761,884	1,128,620	29,268,885	36,703,772	4,909,018	8,728,705	329,141
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	807,404	133,003	5,201,906	* 8,138	712,991	337,829	957,162	359,037	3,388,632
Professional, scientific, and technical services	1,025,107	432,268	1,029,280	127,556	4,362,870	1,410,184	563,378	305,629	89,011
Management of companies (holding companies)	5,086,787	9,635,049	934,107	1,367,490	28,007,753	3,540,280	7,261,494	923,776	154,895
Administrative and support and waste management and remediation services	318,712	67,269	124,013	2,915	598,416	217,969	307,506	47,518	26,358
Educational services	1,767	* 478	* 49,635	* 273	* 92,919	* 4,044	* 130	* 12,942	* 70
Health care and social assistance	529,016	16,134	* 55,026	69,046	1,922,166	1,297,362	189,498	295,405	109,346
Arts, entertainment, and recreation	313,775	87,674	232,409	33,594	2,306,638	619,736	469,225	102,341	53,875
Accommodation and food services	288,748	147,180	188,001	12,415	299,991	5,673,265	455,452	290,895	* 106,560
Other services	19,898	42,672	5	* 841	160,643	157,104	* 307,610	51,703	* 13,019
Nature of business not allocable	0	0	0	0	0	0	0	0	0

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

NOTE: Detail may not add to totals because of rounding. For more information, see Explanation of Selected Terms for total receipts at the end of the article text.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2013–2014**

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2013</b>									
<b>All industries</b>	<b>563,195</b>	<b>2,065,461</b>	<b>88,522,115</b>	<b>416,334</b>	<b>12,434,594</b>	<b>248,966,008</b>	<b>2,285,420</b>	<b>9,727,822</b>	<b>241,952,936</b>
Agriculture, forestry, fishing, and hunting	49,003	129,759	3,219,702	12,960	64,660	575,089	67,187	218,985	483,120
Mining	9,386	325,217	3,147,713	8,344	1,270,227	17,699,697	14,232	711,847	23,296,759
Utilities	138	993	418,128	504	139,845	-35,122	2,768	10,939	-11,763,232
Construction	28,111	60,162	2,468,450	8,562	28,388	2,051,745	110,317	330,739	6,436,309
Manufacturing	14,034	36,403	10,536,035	3,103	747,502	25,638,177	49,208	339,274	20,679,233
Wholesale trade	9,774	24,071	941,490	5,831	512,042	3,693,098	54,305	160,897	11,336,107
Retail trade	51,763	115,740	1,259,613	5,414	203,648	3,261,464	98,308	293,622	5,814,146
Transportation and warehousing	2,981	11,346	1,091,365	2,549	3,118,543	609,496	35,347	175,476	-2,260,735
Information	4,069	13,026	25,389,488	1,229	9,369	18,192,991	29,261	122,469	14,538,595
Finance and insurance	40,650	212,318	12,876,024	90,889	2,843,579	121,885,441	160,253	1,547,223	85,016,997
Securities, commodity contracts, and other financial investments and related activities	30,199	165,919	7,156,311	72,738	2,578,450	105,183,920	119,468	1,255,479	68,740,282
Securities and commodity contracts and exchanges	4,310	8,640	-432,924	1,692	398,884	1,714,470	3,773	16,105	5,017,901
Other financial investment activities	25,889	157,279	7,589,236	71,046	2,179,566	103,469,450	115,695	1,239,374	63,722,381
Funds, trusts, and other financial vehicles	6,032	32,148	5,472,181	13,568	207,839	14,453,949	22,518	194,664	8,315,170
Other finance and insurance	4,419	14,251	247,532	4,583	57,290	2,247,572	18,267	97,079	7,961,545
Real estate and rental and leasing	228,784	817,441	14,412,044	234,900	1,986,741	35,635,890	1,171,284	4,162,406	30,126,732
Real estate	216,703	783,935	12,890,927	231,853	1,936,702	28,662,513	1,146,958	4,061,724	27,618,306
Lessors of residential buildings and dwellings and cooperative housing	58,871	232,551	3,085,483	88,206	815,181	-7,467,359	361,213	1,185,501	-3,957,156
Lessors of nonresidential buildings (except miniwarehouses)	85,912	285,091	7,995,445	81,266	608,046	27,914,156	463,794	1,695,327	24,227,078
Lessors of miniwarehouses and self-storage units	* 3,187	* 6,384	* 180,885	1,345	15,869	1,022,266	13,619	42,990	1,459,149
Lessors of other real estate property	26,813	139,491	1,261,340	13,945	90,436	1,988,007	57,263	209,956	2,048,387
Other real estate activities	41,920	120,418	367,774	47,091	407,171	5,205,443	251,069	927,950	3,840,848
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	12,080	33,506	1,521,117	3,047	50,039	6,973,377	24,326	100,682	2,508,426
Professional, scientific, and technical services	35,044	82,400	5,460,738	11,397	63,969	4,254,112	173,842	473,289	17,158,931
Management of companies (holding companies)	3,191	15,630	1,366,753	8,036	986,315	6,951,776	10,901	108,113	13,448,848
Administrative and support and waste management and remediation services	20,057	41,408	556,171	3,291	9,500	1,065,993	40,964	101,819	6,776,242
Educational services	* 7,507	* 15,808	* 97,028	* 434	* 907	* 90,198	12,259	31,568	-190,047
Health care and social assistance	10,970	35,105	3,833,833	3,379	45,700	3,979,415	64,399	292,355	20,394,472
Arts, entertainment, and recreation	11,686	48,314	402,323	4,128	259,005	1,636,527	37,886	146,773	685,940
Accommodation and food services	18,201	40,519	745,299	8,930	63,093	1,381,394	93,742	361,291	-390,061
Other services	17,846	39,802	299,918	2,455	81,559	398,628	58,959	138,737	364,579
Nature of business not allocable	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2013–2014—Continued**

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

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2014</b>									
<b>All industries</b>	<b>574,181</b>	<b>2,464,161</b>	<b>89,724,881</b>	<b>414,338</b>	<b>12,250,817</b>	<b>270,014,935</b>	<b>2,432,303</b>	<b>10,202,627</b>	<b>277,939,910</b>
Agriculture, forestry, fishing, and hunting	51,368	133,348	4,444,494	13,453	59,866	651,086	72,077	238,319	2,713,329
Mining	10,777	342,390	4,296,767	7,426	1,544,180	19,865,871	12,051	634,903	25,127,447
Utilities	77	486	562,262	534	146,352	-395,127	4,377	16,537	-5,031,692
Construction	18,985	41,631	1,949,977	7,536	24,330	2,455,019	109,611	332,358	8,107,580
Manufacturing	14,332	45,252	9,360,737	5,839	469,935	23,894,753	44,640	308,415	23,243,761
Wholesale trade	9,519	339,220	1,549,762	6,650	283,995	3,663,027	61,772	181,996	12,647,642
Retail trade	51,719	118,217	1,278,453	4,931	208,801	3,270,628	103,781	315,263	6,721,401
Transportation and warehousing	7,163	16,007	1,186,066	3,269	2,917,797	5,013,808	35,057	115,338	-2,763,457
Information	7,638	20,875	25,151,913	1,134	5,915	15,778,518	33,231	146,461	14,174,708
Finance and insurance	39,408	250,148	14,846,507	85,776	3,101,827	138,088,766	178,777	1,658,253	92,996,946
Securities, commodity contracts, and other financial investments and related activities	29,714	206,232	8,196,997	67,483	2,729,805	120,095,549	131,953	1,310,692	75,812,437
Securities and commodity contracts and exchanges	3,554	7,190	-819,997	1,071	344,172	2,580,691	5,600	23,163	7,867,086
Other financial investment activities	26,160	199,042	9,016,994	66,412	2,385,633	117,514,858	126,352	1,287,529	67,945,351
Funds, trusts, and other financial vehicles	4,945	29,131	5,875,790	13,675	337,818	15,719,332	21,831	227,309	7,793,980
Other finance and insurance	4,749	14,785	773,720	4,618	34,204	2,273,885	24,994	120,251	9,390,529
Real estate and rental and leasing	239,045	851,746	13,481,111	234,792	1,894,284	37,984,786	1,269,183	4,534,967	38,095,073
Real estate	229,859	827,494	12,282,400	232,308	1,844,750	29,382,019	1,249,047	4,439,736	35,157,544
Lessors of residential buildings and dwellings and cooperative housing	77,280	249,287	2,750,915	95,301	795,059	-5,692,525	406,282	1,350,487	-2,700,958
Lessors of nonresidential buildings (except miniwarehouses)	94,484	328,898	7,505,506	82,874	579,136	26,852,233	527,065	1,886,331	26,536,724
Lessors of miniwarehouses and self-storage units	* 3,338	* 6,735	* 251,688	1,307	18,146	1,277,461	13,622	43,133	1,734,188
Lessors of other real estate property	29,285	137,119	1,352,604	13,453	83,235	1,754,144	59,801	216,977	2,911,292
Other real estate activities	25,472	105,455	421,686	39,373	369,174	5,190,706	242,277	942,807	6,676,299
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	9,187	24,252	1,198,711	2,485	49,533	8,602,767	20,136	95,232	2,937,529
Professional, scientific, and technical services	26,925	61,776	4,702,405	13,210	66,483	4,365,148	146,315	482,691	19,501,404
Management of companies (holding companies)	3,720	11,130	999,281	7,008	1,078,900	6,743,038	18,437	109,731	13,279,654
Administrative and support and waste management and remediation services	19,724	40,789	816,362	3,192	12,816	1,399,265	41,307	107,917	4,440,121
Educational services	13,023	27,192	77,941	* 1,088	* 2,619	* 83,697	12,383	34,942	-234,072
Health care and social assistance	9,926	33,900	3,566,541	3,319	50,003	3,478,250	65,526	257,485	21,796,924
Arts, entertainment, and recreation	12,518	44,060	498,035	3,734	238,134	1,455,551	54,263	173,657	719,105
Accommodation and food services	23,037	54,056	714,687	7,450	56,590	1,710,620	105,732	399,606	1,543,247
Other services	15,278	31,939	241,580	3,998	87,987	508,228	63,784	153,789	860,788
Nature of business not allocable	0	0	0	0	0	0	0	0	0

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

NOTES: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, "other," or "nonresponse" were not included in this table due to the small number of returns. For 2014 there were 140,016 "LLPs," 17,201 "foreign," 8,725 "Other," and 24,490 "nonresponse."

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 9a. Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 2005–2014**

[Numbers of partnerships are in thousands]

Tax year	Total number of partnerships	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	2,764	486	243	255	159	746	719	60	40	4	1	29	21
2006	2,947	465	253	264	169	793	837	67	42	4	3	30	20
2007	3,096	450	244	252	174	873	946	60	50	6	2	17	23
2008	3,146	413	257	241	171	869	1,029	68	54	7	4	11	22
2009	3,169	390	234	221	176	912	1,057	60	58	7	5	18	30
2010	3,248	339	251	209	166	980	1,110	82	60	8	5	16	22
2011	3,285	341	245	235	159	1,045	1,066	87	61	7	7	10	22
2012	3,389	350	233	253	154	1,162	1,050	85	44	7	9	12	31
2013	3,461	366	197	263	153	1,199	1,087	80	54	12	3	25	23
2014	3,613	351	224	247	167	1,307	1,126	81	59	10	7	23	11

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 9b. Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2005–2014**

[Money amounts are in billions of dollars]

Tax year	Total net income (loss)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	546.2	103.0	14.5	230.1	50.2	273.9	105.5	53.2	3.0	36.3	2.6	27.1	1.7
2006	666.7	105.6	17.7	272.3	50.7	331.7	126.4	59.2	4.4	59.8	2.7	42.5	2.4
2007	683.4	118.0	21.0	278.8	68.1	383.4	191.3	63.8	4.9	80.0	4.0	51.9	3.2
2008	458.2	105.8	25.3	276.8	98.5	359.9	305.2	64.5	8.0	80.6	25.6	41.7	8.5
2009	409.9	89.5	27.4	238.4	99.1	323.3	234.4	58.8	4.8	60.1	16.6	25.9	3.7
2010	593.7	94.4	18.7	272.5	77.9	359.3	201.8	65.2	5.2	87.2	3.8	25.8	3.2
2011	580.9	94.5	21.2	274.3	85.9	360.3	210.7	66.0	5.6	91.8	6.0	26.2	3.5
2012	777.9	113.0	17.7	326.6	66.7	436.3	193.9	74.3	3.6	89.9	4.3	27.9	4.0
2013	768.8	106.8	18.3	318.5	69.6	452.5	210.6	72.6	4.1	103.2	4.3	25.9	3.9
2014	837.4	108.1	18.4	344.7	74.7	490.5	212.6	78.1	5.0	103.0	4.2	31.7	3.8

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 9c. Numbers of Partners, by Type of Entity and Profit Status, Tax Years 2005–2014**

[Numbers of partners are in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	16,212	1,785	888	4,943	2,004	2,961	2,680	299	166	117	65	205	100
2006	16,728	1,723	943	5,054	1,685	3,157	3,205	350	138	110	71	231	61
2007	18,516	1,674	866	5,881	1,636	3,643	3,442	316	172	163	133	530	60
2008	19,300	1,706	917	4,997	2,058	3,671	3,853	333	205	392	145	854	169
2009	21,142	1,509	717	4,651	3,363	4,110	4,126	302	179	309	139	1,646	92
2010	22,428	1,400	775	5,730	3,132	4,394	4,008	357	185	292	327	1,749	80
2011	24,390	1,198	693	5,668	4,394	4,725	3,978	375	214	392	448	2,204	101
2012	25,334	1,500	686	6,804	3,949	5,283	3,955	383	138	440	112	1,952	129
2013	27,491	1,388	677	7,737	4,697	5,455	4,272	492	158	611	140	1,780	83
2014	27,714	1,631	833	8,301	3,949	5,942	4,261	478	186	565	133	1,382	54

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 10. Partnerships, Partners, Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industries, Tax Years 2013–2014**

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

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change	Total assets		Percentage change
	2013	2014		2013	2014		2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>3,460,699</b>	<b>3,611,255</b>	<b>4.4</b>	<b>27,491,241</b>	<b>27,714,478</b>	<b>0.8</b>	<b>24,163,126,120</b>	<b>26,128,933,308</b>	<b>8.1</b>
Agriculture, forestry, fishing, and hunting	135,405	143,516	6.0	441,760	456,700	3.4	208,648,661	219,475,999	5.2
Mining	34,278	31,489	-8.1	2,314,655	2,526,857	9.2	562,380,860	638,581,018	13.5
Utilities	3,466	5,046	45.6	151,955	163,591	7.7	339,285,146	399,251,342	17.7
Construction	152,698	142,632	-6.6	431,783	412,324	-4.5	193,347,348	215,363,433	11.4
Manufacturing	68,621	66,775	-2.7	1,134,528	836,615	-26.3	730,936,983	836,920,696	14.5
Wholesale trade	72,113	82,392	14.3	702,667	815,366	16.0	254,567,008	280,042,388	10.0
Retail trade	165,059	168,627	2.2	633,240	660,347	4.3	182,136,032	211,985,157	16.4
Transportation and warehousing	42,871	46,650	8.8	3,384,053	3,119,120	-7.8	561,529,932	571,533,101	1.8
Information	34,858	42,168	21.0	145,926	173,729	19.1	743,059,219	763,710,792	2.8
Finance and insurance	317,478	334,546	5.4	6,702,857	6,634,114	-1.0	13,707,433,563	14,736,566,412	7.5
Securities, commodity contracts, and other financial investments and related activities	243,220	254,206	4.5	5,007,791	5,163,383	3.1	11,811,809,591	12,779,713,135	8.2
Securities and commodity contracts and exchanges	9,930	10,369	4.4	424,651	375,341	-11.6	675,668,054	565,512,863	-16.3
Other financial investment activities	233,290	243,837	4.5	4,583,140	4,788,042	4.5	11,136,141,536	12,214,200,272	9.7
Funds, trusts, and other financial vehicles	46,150	44,434	-3.7	1,522,651	1,275,532	-16.2	1,667,383,888	1,707,194,007	2.4
Other finance and insurance	28,108	35,905	27.7	172,415	195,199	13.2	228,240,084	249,659,270	9.4
Real estate and rental and leasing	1,721,957	1,816,889	5.5	7,612,651	7,887,184	3.6	5,242,573,943	5,636,547,190	7.5
Real estate	1,678,148	1,781,949	6.2	7,241,979	7,577,856	4.6	5,099,273,513	5,481,666,674	7.5
Lessors of residential buildings and dwellings and cooperative housing	532,497	605,322	13.7	2,375,317	2,548,073	7.3	1,338,358,418	1,468,265,830	9.7
Lessors of nonresidential buildings (except miniwarehouses)	662,147	726,353	9.7	2,716,703	2,890,074	6.4	2,425,126,835	2,654,212,318	9.4
Lessors of miniwarehouses and self-storage units	18,196	18,525	1.8	65,379	69,206	5.9	47,749,847	50,270,520	5.3
Lessors of other real estate property	101,672	108,373	6.6	456,286	485,239	6.3	180,560,712	188,085,160	4.2
Other real estate activities	363,634	323,377	-11.1	1,628,295	1,585,263	-2.6	1,107,477,701	1,120,832,846	1.2
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	43,809	34,940	-20.2	370,672	309,329	-16.5	143,300,430	154,880,516	8.1
Professional, scientific, and technical services	251,843	219,798	-12.7	815,390	810,461	-0.6	239,601,357	254,070,855	6.0
Management of companies (holding companies)	23,159	32,717	41.3	1,199,885	1,336,133	11.4	585,795,255	700,293,151	19.5
Administrative and support and waste management and remediation services	67,144	66,433	-1.1	159,907	167,211	4.6	78,845,495	91,123,882	15.6
Educational services	22,867	28,821	26.0	53,730	69,862	30.0	5,291,513	6,013,630	13.6
Health care and social assistance	84,903	85,027	0.1	402,363	374,499	-6.9	146,155,243	162,530,713	11.2
Arts, entertainment, and recreation	55,760	73,874	32.5	462,932	473,766	2.3	119,221,100	127,770,151	7.2
Accommodation and food services	124,370	138,213	11.1	474,672	516,694	8.9	240,170,801	252,088,086	5.0
Other services	81,849	85,640	4.6	266,286	279,902	5.1	22,146,664	25,065,311	13.2
Nature of business not allocable	0	0	0.0	0	0	0.0	0	0	0.0

Footnotes at end of table.

**Table 10. Partnerships, Partners, Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industries, Tax Years 2013–2014—Continued**

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

Industrial group	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2013	2014		2013	2014	
	(10)	(11)	(12)	(13)	(14)	(15)
<b>All industries</b>	<b>7,073,877,266</b>	<b>7,471,787,683</b>	<b>5.6</b>	<b>768,841,333</b>	<b>837,442,914</b>	<b>8.9</b>
Agriculture, forestry, fishing, and hunting	53,763,636	56,023,355	4.2	5,017,624	8,450,642	68.4
Mining	224,594,360	262,167,295	16.7	58,530,996	64,902,434	10.9
Utilities	199,453,513	212,198,871	6.4	-9,057,585	-4,860,377	46.3
Construction	243,821,725	276,432,415	13.4	11,277,032	12,891,102	14.3
Manufacturing	1,141,401,488	1,184,857,683	3.8	58,862,206	61,658,700	4.8
Wholesale trade	866,165,311	678,494,044	-21.7	16,644,433	18,408,265	10.6
Retail trade	484,218,214	573,611,529	18.5	10,504,687	11,818,851	12.5
Transportation and warehousing	231,403,775	256,356,891	10.8	618,711	4,604,048	644.1
Information	364,039,123	370,335,092	1.7	58,338,863	55,468,912	-4.9
Finance and insurance	1,539,178,985	1,748,443,545	13.6	316,000,368	346,358,782	9.6
Securities, commodity contracts, and other financial investments and related activities	1,323,908,844	1,508,873,954	14.0	258,074,319	287,001,193	11.2
Securities and commodity contracts and exchanges	115,672,918	123,868,857	7.1	6,219,684	10,121,370	62.7
Other financial investment activities	1,208,235,926	1,385,005,098	14.6	251,854,635	276,879,823	9.9
Funds, trusts, and other financial vehicles	157,019,193	170,085,118	8.3	45,621,410	45,581,298	-0.1
Other finance and insurance	58,250,948	69,484,473	19.3	12,304,639	13,776,291	12.0
Real estate and rental and leasing	489,007,095	538,776,944	10.2	82,333,845	91,411,797	11.0
Real estate	442,307,380	486,662,872	10.0	70,496,746	78,297,270	11.1
Lessors of residential buildings and dwellings and cooperative housing	62,259,002	72,570,590	16.6	-8,331,996	-5,702,477	31.6
Lessors of nonresidential buildings (except miniwarehouses)	174,220,420	179,106,411	2.8	61,624,928	62,069,640	0.7
Lessors of miniwarehouses and self-storage units	4,303,136	6,096,308	41.7	2,683,904	3,306,420	23.2
Lessors of other real estate property	14,697,002	22,892,240	55.8	5,378,972	6,254,746	16.3
Other real estate activities	186,827,820	205,997,324	10.3	9,140,938	12,368,940	35.3
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	46,699,716	52,114,072	11.6	11,837,099	13,114,527	10.8
Professional, scientific, and technical services	466,711,615	483,306,791	3.6	89,970,515	93,960,525	4.4
Management of companies (holding companies)	81,613,207	96,130,896	17.8	22,892,797	23,200,963	1.3
Administrative and support and waste management and remediation services	120,391,034	125,040,281	3.9	8,443,862	7,204,283	-14.7
Educational services	6,102,894	6,893,205	12.9	-82,231	-75,210	8.5
Health care and social assistance	255,926,652	274,528,413	7.3	32,500,417	33,594,914	3.4
Arts, entertainment, and recreation	72,956,897	83,135,946	14.0	2,852,545	2,795,853	-2.0
Accommodation and food services	201,123,051	210,638,254	4.7	1,947,186	4,007,110	105.8
Other services	32,004,691	34,416,235	7.5	1,245,062	1,641,321	31.8
Nature of business not allocable	0	0	0.0	0	0	0.0

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.