

Partnership Returns, 2012

By Ron DeCarlo and Nina Shumofsky

The number of partnerships and partners in the United States continued to increase for Tax Year 2012. Partnerships filed more than 3 million tax returns for the year, representing more than 25 million partners. The real estate and leasing sector contained nearly half of all partnerships (49.1 percent) and just over a quarter of all partners (28.9 percent).

Total assets, total receipts, and total net income (loss) all increased over the previous year (Figure A).¹ The finance and insurance sector made up the largest portion of each of these three critical financial figures.

Figure A

Partnership Returns: Percentage Changes in Selected Items, Tax Years 2003–2012

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
2003	5.9	-1.5	9.1	7.4	11.4
2004	7.2	10.3	20.0	16.2	27.7
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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

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. 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.

Every partnership that engages in trade or business, or has income from sources in the United States, must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service. The number of partnerships grew 3.1 percent (from 3,285,177 to 3,388,561) between 2011 and 2012 (Figure B). Since 2003, the

number of partnerships has grown at an average annual rate of 3.9 percent. Partnerships classified as limited liability companies (LLCs) accounted for the majority of this growth.²

The number of partners has grown each of the last 9 years, increasing 3.9 percent (from 24,389,807 to 25,333,616) between 2011 and 2012. Partnerships with less than three partners made up more than half (55.9 percent) of all partnerships (Figure C). These same-sized partnerships accounted for more than a quarter (26 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 accounted for almost half (47.3 percent) of all partners in 2012.

Highlights

- Partnerships filed more than 3.3-million tax returns for 2012, a 3.1 percent increase over the number filed for the previous year. These returns represented 25.3 million partners, up 3.9 percent from the number of partners for 2011.
- Domestic limited liability companies (LLCs) made up the majority (65.3 percent) of all partnerships, surpassing all other entity types for the 11th consecutive year.
- Domestic limited partnerships represented only 12 percent of all partnerships, but reported the most profits (33.4 percent) and the largest share of partners (42.5 percent).
- Real estate and rental and leasing accounted for about half (49.1 percent) of all partnerships and just over a quarter (28.9 percent) of all partners. The finance and insurance sector reported the largest share of total net income (loss) (43.1 percent), total assets (55.2 percent), and total receipts (20.9 percent) in 2012.
- Total assets increased 7 percent from \$20.6 trillion for 2011 to \$22 trillion for 2012. Some 16 (out of 20) industrial sectors reported an increase.
- Total receipts totaled \$6.6 trillion for 2012, up 9.4 percent from 2011. Business receipts, which made up 71 percent of total receipts, rose 5.3 percent for the year.
- Total net income (loss), or profit, increased 33.9 percent to \$777.9 billion for 2012. Multiple components accounted for this growth, including ordinary income, dividend income, and net rental real estate income (loss) and other gross rental income (loss).
- Between 2011 and 2012, total income (loss) minus total deductions available for allocation increased sharply (from \$976.9 billion to \$1,400.8 billion). Partners classified as partnerships received the largest share of income (loss) allocated to partners (\$450.8 billion).

¹ This article references Tax Year 2011 data. For further information on these data, see DeCarlo, Ron, et al., "Partnership Returns, 2011," *Statistics of Income Bulletin*, Fall 2013, Volume 33, Number 2.

² 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 Industries, Tax Years 2011–2012

Selected Industries	Number of Partnerships		Percentage change	Number of Partners		Percentage change
	2011	2012		2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	3,285,177	3,388,561	3.1	24,389,807	25,333,616	3.9
Finance and insurance	301,267	306,245	1.7	6,597,560	6,296,529	-4.6
Securities, commodity contracts, and other financial investments and related activities	221,444	231,455	4.5	4,538,071	4,444,389	-2.1
Securities and commodity contracts and exchanges	9,902	12,676	28.0	532,188	525,163	-1.3
Other financial investment activities	211,542	218,779	3.4	4,005,883	3,919,226	-2.2
Funds, trusts and other financial vehicles	43,685	41,762	-4.4	1,863,995	1,650,358	-11.5
Other finance and insurance	36,137	33,028	-8.6	195,494	201,782	3.2
Real estate and rental and leasing	1,595,757	1,664,237	4.3	7,654,683	7,326,019	-4.3
Real estate	1,555,983	1,622,349	4.3	7,375,161	7,133,255	-3.3
Lessors of residential buildings and dwellings and cooperative housing	507,373	509,675	0.5	2,657,254	2,149,943	-19.1
Lessors of nonresidential buildings (except miniwarehouses)	606,678	657,146	8.3	2,542,735	2,806,620	10.4
Lessors of miniwarehouses and self-storage units	18,617	17,266	-7.3	67,621	59,615	-11.8
Lessors of other real estate property	105,928	99,915	-5.7	575,146	516,370	-10.2
Other real estate activities	317,387	338,347	6.6	1,532,404	1,600,707	4.5
Rental and leasing services and lessors of nonfinancial intangible assets	39,773	41,888	5.3	279,522	192,765	-31.0

NOTE: 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 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 2012, partnerships passed through \$1,400.8 billion in total income (loss) minus total deductions available for allocation to their partners (Table 5). This amount represents a 43.4-percent increase from 2011 when partnerships passed through \$976.9 billion. The finance and insurance sector accounted both for the largest amount reported and the biggest change in passthrough dollars, increasing \$232.9 billion to \$824.1 billion for 2012. In contrast with Tax Year 2011, when individual partners received the largest portion of passthrough income, partners classified as partnerships received the largest portion of this income for 2012.³

Industry Trends

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 about half of all partnerships for 2012 (49.1 percent) and 2011 (48.6 percent). Partners from this sector made up about a third of all partners for 2012 (28.9 percent) and 2011 (31.4 percent). While partnerships in this sector made up the majority of all partnerships, they reported 22.5 percent of total assets, only 6.8 percent of total receipts, and 8.6 percent of total net income (loss) for 2012. (Figures D, E).

The finance and insurance sector represented a larger percentage of several key money amounts, compared to all other sectors for 2012. Partnerships classified in this sector reported the

largest share of total assets (55.2 percent), total receipts (20.9 percent), and total net income (loss) (43.1 percent). However, this sector accounted for a smaller portion of total partnerships (9 percent) and partners (24.9 percent).

The other financial investment activities industry remained the dominant industry in the finance and insurance sector for the year (Figures B, D). It represented the largest share of the sector’s partnerships (71.4 percent), partners (62.2 percent), total assets (80.6 percent), total net income (loss) (79.5 percent), and total receipts (77.4 percent) for 2012. Furthermore, this industry has accounted for 60 percent or more of these categories since 2004.

Total Assets

Total assets for all partnerships increased for the third year in a row. For both 2011 and 2012, some 16 (out of 20) sectors reported an increase compared to the previous year. For partnerships reporting balance sheet information, total assets rose 7 percent (from \$20.6 trillion to \$22 trillion) between 2001 and 2012 (Figure D). The finance and insurance sector accounted for the largest portion of this growth with an increase of \$802.5 billion (from \$11,349.3 billion to \$12,151.9 billion), followed by the real estate and rental and leasing sector with an increase of \$330.9 billion (from \$4,621.90 billion to \$4,952.8 billion).

Total Receipts

Partnerships reported a 9.4-percent increase in total receipts (from \$6.0 trillion to \$6.6 trillion) between 2011 and 2012. Business receipts, which represented 71 percent of total receipts,

³ For further discussion of passthrough income, see the “Allocations to Partners” section of this article.

Figure C
Number of Partnerships and Partners by Number of Partners per Partnership, Tax Year 2012

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)
Number of partnerships, total	3,388,561	22,173	0.7
Number of partners per partnership:			
Less than 3	1,895,041	5,772	0.3
3 less than 5	913,035	4,615	0.5
5 less than 10	380,975	2,858	0.8
10 less than 20	120,548	2,036	1.7
20 less than 30	34,416	1,114	3.2
30 less than 40	14,863	842	5.7
40 less than 50	8,787	603	6.9
50 less than 60	3,070	504	16.4
60 less than 70	4,054	500	12.3
70 less than 80	2,061	339	16.5
80 less than 90	1,587	301	19.0
90 less than 100	1,196	311	26.0
100 or greater	8,928	2,378	26.6
1,000 or greater [1]	418	228	54.5

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)
Number of partners, total	25,333,616	10,213,114	40.3
Number of partners per partnership:			
Less than 3	3,786,989	11,536	0.3
3 less than 5	3,075,415	15,426	0.5
5 less than 10	2,337,983	18,810	0.8
10 less than 20	1,628,193	28,143	1.7
20 less than 30	808,556	26,989	3.3
30 less than 40	507,713	29,100	5.7
40 less than 50	392,649	26,637	6.8
50 less than 60	164,746	27,353	16.6
60 less than 70	259,635	32,172	12.4
70 less than 80	151,424	25,085	16.6
80 less than 90	133,925	25,350	18.9
90 less than 100	113,021	29,380	26.0
100 or greater	11,973,369	9,917,132	82.8
1,000 or greater [1]	10,257,624	9,413,964	91.8

[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 2014.

showed a corresponding increase of \$235.1 billion to \$4.7 trillion for the year (Table 7). (See the "Explanation of Selected Terms" section for the definition of total receipts and business receipts.) The finance and insurance sector reported the largest dollar gain in total receipts, rising \$192.5 billion (from \$1,188.2 billion to \$1,380.7 billion). Utilities was the only sector to show a decline in total receipts (from \$197 billion to \$173.3 billion).

Total Net Income (Loss)

Total net income (loss) or profits increased 33.9 percent (from \$580.9 billion to \$777.9 billion) between 2011 and 2012

(Figure F). Partnerships reported the largest increase in ordinary business income (up \$136.5 billion), followed by dividends (up \$37.6 billion) and net rental real estate income (loss) (up \$25.9 billion). In addition, profits (or gains) increased for ordinary income (loss) (up 53.4 percent) and dividends (up 31.3 percent). In comparison, both interest income and royalties decreased slightly (2.4 percent each).

For Tax Year 2012, all sectors reported an increase in profits in contrast to 2011 when only 13 gained (Table 10). The finance and insurance sector reported the largest overall increase in profits (up \$60.6 billion), compared to reporting the largest decline (down \$12.2 billion) in the prior year. The securities, commodity contracts, and other financial investments and related activities subsector reported the largest portion of this increase (up \$43.9 billion). The real estate, rental, and leasing sector had the second highest increase (up \$48.4 billion).

Partnerships by Entity Type

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 (65.3 percent) of all partnerships, surpassing all other entity types for the 11th consecutive year and increasing just over 100 percent during this period (Figure G). The number of LLCs rose to 2.2 million after increasing 4.8 percent between 2011 and 2012 (Figure H). Partners associated with LLCs increased 6.1 percent (from 8.7 million to 9.2 million) and LLC profits increased 62.1 percent (from \$149.6 billion to \$242.5 billion). LLCs represented 31.2 percent of the overall profits for all partnerships for 2012, an increase from 25.8 percent in 2011. Looking at gains and losses separately, the losses for LLCs (\$193.8 billion) were more than double the combined losses for general and limited partnerships (\$84.4 billion) and reduced the net profit amount for partnerships overall.

In contrast to LLCs, limited partnerships represented only 12 percent of all partnerships, reported the most profits (33.4 percent), and had the largest share of partners (42.5 percent). Over the last 10 years, the number of limited partnerships increased only 7.4 percent, while the number of partners associated with those partnerships rose 71.7 percent and profits increased 143.4 percent (Figure I). The total net income (loss) for limited partnerships increased \$71.5 billion (from \$188.4 billion to \$259.9 billion) between 2011 and 2012.

Prior to 2002, domestic general partnerships were consistently the most common type of partnership and have ranked second since that time. With the exception of a slight increase for 2005, the number of domestic general partnerships has declined 23 percent over the past 10 years (Figure J). This type of partnership accounted for 17.2 percent (0.6 million) of all partnerships for Tax Year 2012, following a decrease of less than 1 percent between 2011 and 2012.

Figure D

Partnership Returns: Total Assets, Total Receipts, and Total Net Income (Loss) by Selected Industries, Tax Years 2011–2012

[Money amounts are in thousands of dollars]

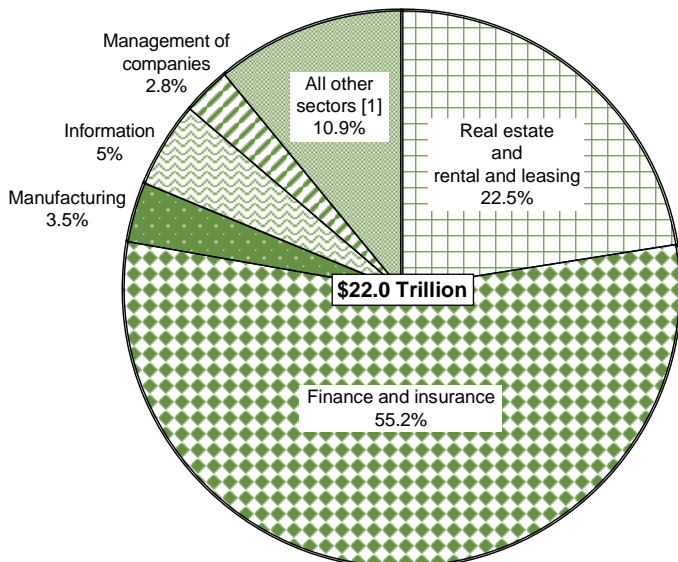
Selected Industries	Total assets		Percentage change	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2011	2012		2011	2012		2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	20,574,459,139	22,014,928,866	7.0	6,039,572,210	6,607,510,727	9.4	580,896,723	777,924,476	33.9
Finance and insurance	11,349,325,448	12,151,867,789	7.1	1,188,223,042	1,380,721,059	16.2	274,791,758	335,406,761	22.1
Securities, commodity contracts, and other financial investments and related activities	9,758,720,773	10,359,613,108	6.2	1,014,602,778	1,166,387,678	15.0	228,041,416	271,937,363	19.2
Securities and commodity contracts and exchanges	914,544,517	566,371,544	-38.1	120,582,571	97,982,731	-18.7	1,139,116	5,135,547	350.8
Other financial investment activities	8,844,176,256	9,793,241,564	10.7	894,020,207	1,068,404,946	19.5	226,902,300	266,801,816	17.6
Funds, trusts and other financial vehicles	1,371,661,458	1,450,993,551	5.8	114,956,430	131,983,862	14.8	36,564,316	43,658,479	19.4
Other finance and insurance	218,943,217	341,261,130	55.9	58,663,834	82,349,520	40.4	10,186,027	19,810,919	94.5
Real estate and rental and leasing	4,621,913,003	4,952,793,483	7.2	394,969,872	448,113,290	13.5	18,513,922	66,865,794	261.2
Real estate	4,495,875,900	4,820,459,417	7.2	354,813,888	405,782,208	14.4	15,052,336	56,385,374	274.6
Lessors of residential buildings and dwellings and cooperative housing	1,136,582,704	1,223,006,770	7.6	67,537,875	66,707,535	-1.2	-12,108,967	-9,359,201	22.7
Lessors of nonresidential buildings (except miniwarehouses)	2,151,049,754	2,338,893,110	8.7	125,605,792	139,703,638	11.2	37,434,279	53,113,883	41.9
Lessors of miniwarehouses and self-storage units	46,197,378	41,831,207	-9.5	3,359,050	4,245,774	26.4	1,395,073	2,242,796	60.8
Lessors of other real estate property	171,911,770	175,532,819	2.1	13,030,423	17,106,467	31.3	2,675,741	5,177,023	93.5
Other real estate activities	990,134,294	1,041,195,511	5.2	145,280,747	178,018,794	22.5	-14,343,790	5,210,872	136.3
Rental and leasing services and lessors of nonfinancial intangible assets	126,037,103	132,334,066	5.0	40,155,984	42,331,083	5.4	3,461,587	10,480,420	202.8

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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Figure E

Partnership Returns: Percentage Distribution of Total Assets, by Industrial Sector, Tax Year 2012



[1] "All other sectors" includes industrial sectors that had less than 2.5 percent of the total assets for all partnership returns: Agriculture, forestry, fishing, and hunting; Utilities; Construction; Mining; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; 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.

NOTE: Percentages may not add to 100 percent because of rounding.

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Figure F

Partnership Returns: Components of Total Net Income (Loss), Tax Years 2011–2012

[Money amounts are in thousands of dollars]

Item	2011	2012	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
Total net income (loss) [1]	580,896,723	777,924,476	197,027,753	33.9
Ordinary business income (loss)	255,751,530	392,228,047	136,476,517	53.4
Interest income	170,372,178	166,218,587	-4,153,591	-2.4
Dividend income	120,294,486	157,907,896	37,613,410	31.3
Royalties	24,121,426	23,545,929	-575,497	-2.4
Net rental real estate income (loss)	8,212,790	34,099,923	25,887,133	315.2
Other net rental income (loss)	2,144,314	3,924,094	1,779,780	83.0

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

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

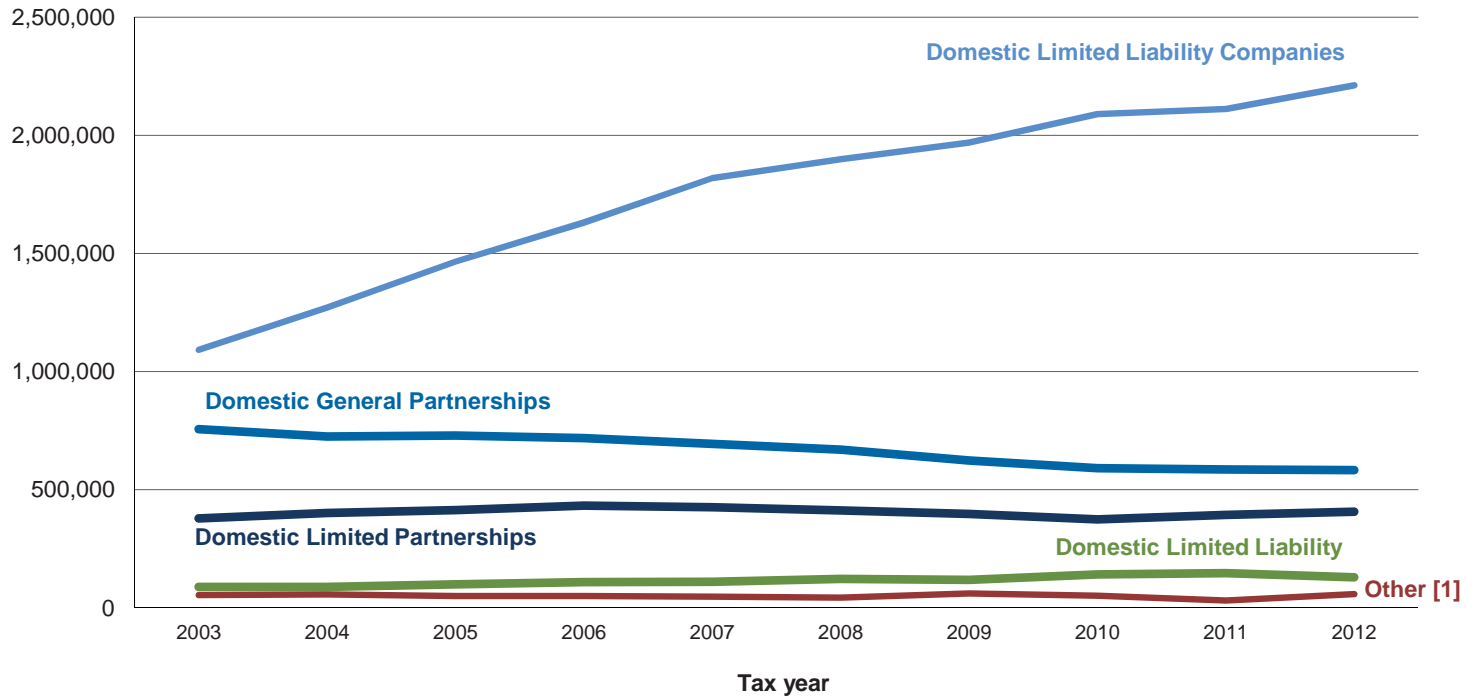
Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Allocations to Partners

Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. For 2012, all partnerships reported a total of \$1,728.8 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 \$328 billion. The difference between total income (loss) and total deductions resulted in \$1,400.8 billion of total income (loss) minus total deductions available for allocation to partners,

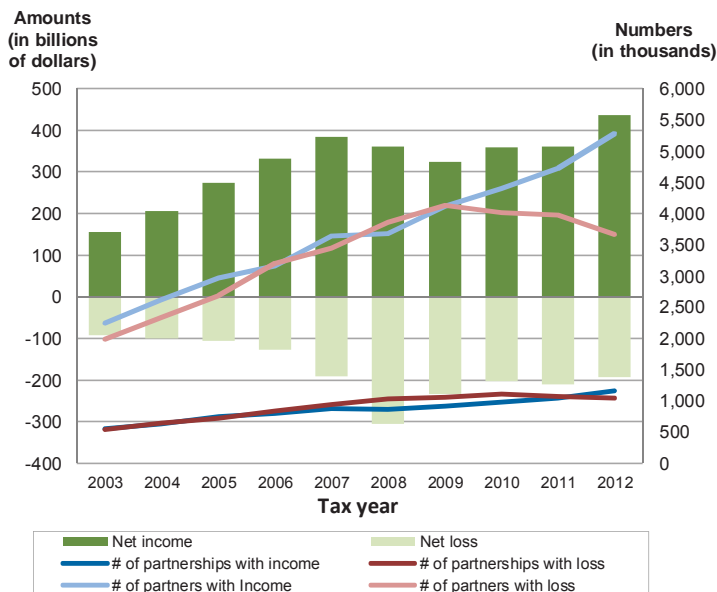
Figure G
Number of Partnerships by Type of Entity, Tax Years 2003–2012

Number of partnerships



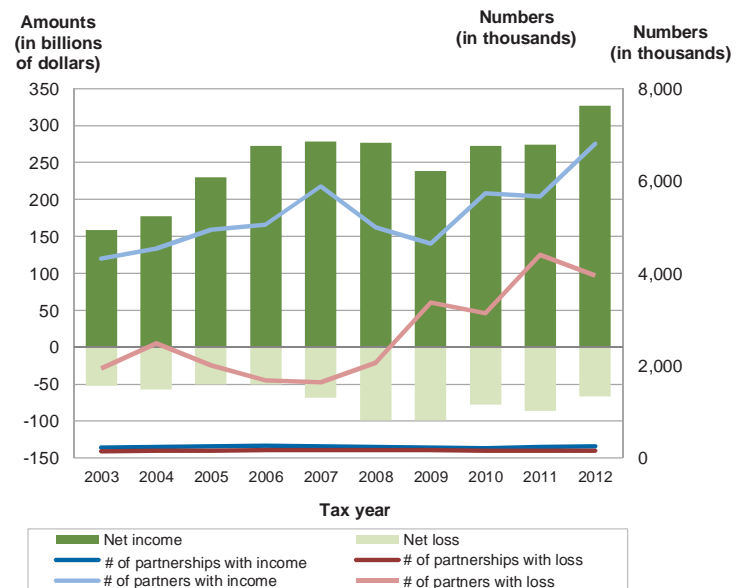
[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.
 Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Figure H
Domestic Limited Liability Companies: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2003–2012



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b and 9c.
 Source: IRS, Statistics of Income Division, Partnerships, April 2014.

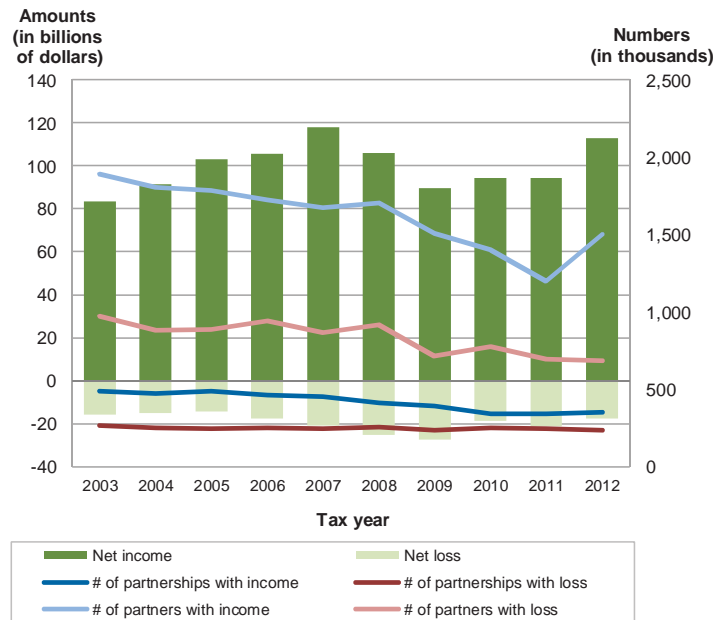
Figure I
Domestic Limited Partnerships: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2003–2012



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b and 9c.
 Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Figure J

Domestic General Partnerships: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2003–2012



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b and 9c. Source: IRS, Statistics of Income Division, Partnerships, April 2014.

a 43.4-percent increase (or \$423.9 billion) over 2011. Of the \$1,400.8 billion, some \$1,379.1 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 first time in more than 10 years, partnerships surpassed both corporations and individuals as the top income (loss) recipients. Partnerships passed \$450.8 billion through to partners classified as partnerships for 2012, a \$181.4-billion increase over the \$269.4 billion passed through for 2011. Over the same period, individual partners have typically received the highest amounts of income (loss), with the exception of 2006, 2007, and 2010. Partnerships passed \$375 billion through to partners classified as individuals for 2012, a \$77.6-billion increase over the \$297.4 billion passed through for 2011. In addition, in 2012, partnerships passed \$330.9 billion through to partners classified as corporations (Figure K).

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 2012, when this sector reported 58.8 percent of the total amount. The finance and insurance sector also reported the largest increase in total income (loss) minus total deductions, rising \$232.9 billion to \$824.1 billion for 2012.

Net Rental Real Estate Income (Loss)

For all industries, net rental real estate income (loss) increased \$25.9 billion and more than quadrupled between 2011 and 2012 to \$34.1 billion (Figure L). This is the third year of reported gains, following 2 years of deficits for 2008 and 2009. The majority of this increase came from increases in gross rents (up \$28.8 billion) outpacing rises in real estate rental expenses (up \$11.4 billion) (Table 4).

The real estate and rental and leasing sector reported the largest changes in net rental real estate income (loss), increasing \$24.9 billion to \$35.1 billion for 2012. Within this sector, the lessors of nonresidential buildings (except miniwarehouses) industry reported \$47.2 billion for net rental real estate income, which was the largest amount for an individual industry. That industry's income was offset by losses reported by lessors of residential buildings and dwellings (\$10.9 billion) and other activities related to real estate (\$7.6 billion).

Net Income (Loss) Reconciliation for Certain Partnerships

Schedule M-3 provides more detail on the reconciliation between financial accounting net income and tax accounting net income. 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 2012, partnerships that filed a Schedule M-3 reported \$1,515.2 billion in income (loss) per income statement, \$-339.8 billion in temporary differences, \$34.2 billion in permanent differences, and \$1,209.6 billion in income (loss) per tax return.

Electronically Filed (ELF) Partnership Returns

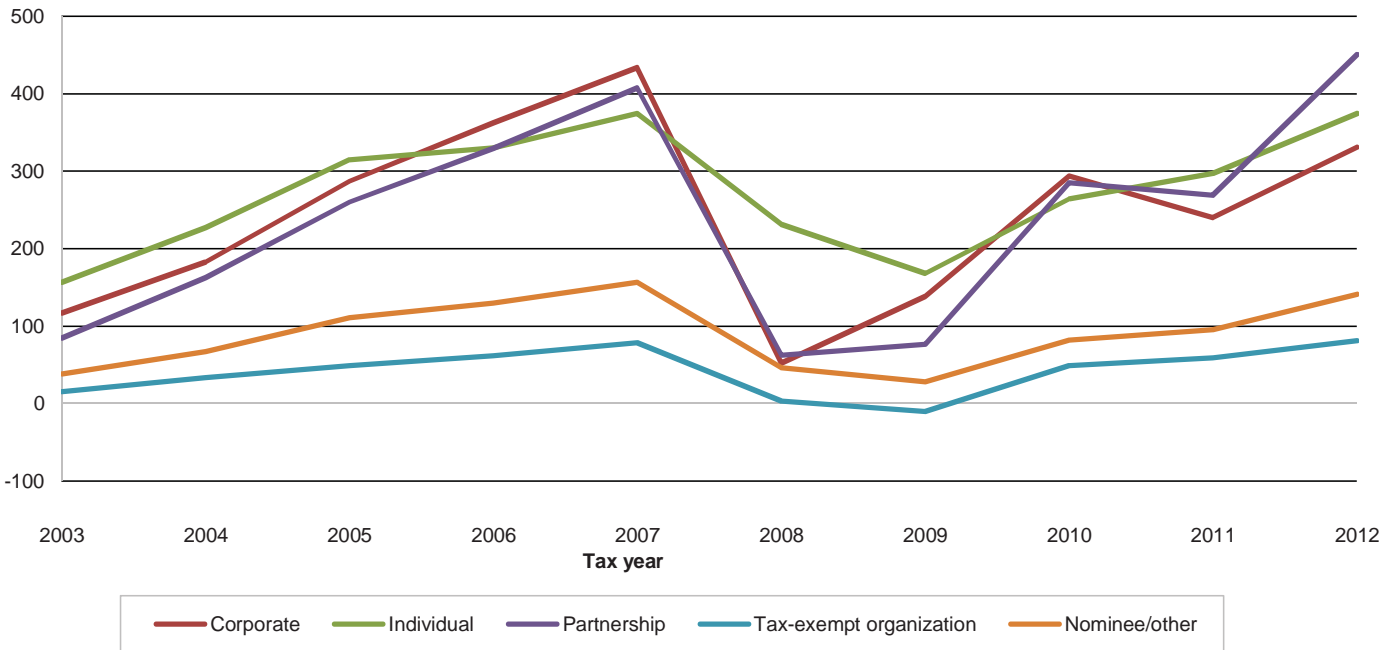
In 1986, the Internal Revenue Service (IRS) first offered partnerships the option of using electronic media to file their Form 1065 returns. Beginning in Tax Year 2000, the IRS required partnerships with more than 100 partners to file their returns electronically; however, the IRS could waive the electronic 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 2.4 million partnerships filed electronically for 2012, an increase of 13.9 percent from the 2.1 million partnerships that filed returns electronically for 2011. These partnerships represented 21.6 million partners for 2012, a 9.9-percent increase from the 19.7 million partners for 2011. In addition, for 2012, returns filed electronically represented 71.1 percent of all partnerships, 85.4 percent of all partners, 61.9 percent of total assets, and 58.1 percent of total net income (loss), all increases from the previous year except for the percent of total net income (loss), which remained the same.

Figure K

Partnership Returns: Income (Loss) Allocations, by Type of Partner, Tax Years 2003–2012

Amounts (in billions of dollars)



Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Figure L

Partnership Net Rental Real Estate Income (Loss) and Percentage Change, by Selected Industrial Group, Tax Years 2011–2012

[Money amounts are in thousands of dollars]

Industrial group	2011	2012	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
All industries	8,212,790	34,099,923	25,887,133	315.2
Finance and insurance	-2,042,807	-1,458,983	583,824	28.6
Real estate and rental and leasing	10,232,815	35,119,152	24,886,337	243.2
Real estate	9,891,019	34,774,775	24,883,756	251.6
Lessors of residential buildings and dwellings and cooperative housing	-15,254,239	-10,895,268	4,358,971	28.6
Lessors of nonresidential buildings (except miniwarehouses)	33,476,310	47,166,123	13,689,813	40.9
Lessors of miniwarehouses and self-storage units	1,383,037	2,132,004	748,967	54.2
Lessors of other real estate property	1,851,923	4,010,364	2,158,441	116.6
Other real estate activities	-11,566,012	-7,638,448	3,927,564	34.0

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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Electing Large Partnerships

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 2012, some 103 partnerships filed Form 1065-B, down from 105 filed for 2011. The number of partners decreased 4.1 percent (from 27,929 to 26,791) between 2011 and 2012. In

addition, total net income (loss) decreased 12.6 percent (from \$277.8 million to \$242.8 million), and total assets dropped 8.6 percent (from \$11.6 billion to \$10.6 billion) for the year.

Data Sources and Limitations

SOI based the statistics for Tax Year 2012 on a stratified probability sample of 41,277 returns selected from a population of 3,588,156 partnerships. Tax Year 2012 covers returns processed by the IRS during Calendar Year 2013. All partnerships engaged in business in, or having income from sources within,

the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for active partnerships, 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 0.04 percent to 100 percent) and weighted them to represent the total population. SOI ruled 487 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 40,790 returns and an estimated overall active population of 3,388,561.

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 M presents the coefficients of variation for certain money amounts, for selected industrial sectors. The estimate is judged more reliable when the coefficient of variation is smaller.

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 described 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, was 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 seven returns, three not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all four returns sampled at the 100-percent rate and would not receive an asterisk.

Figure M

Partnership Returns: Coefficients of Variation for Selected Items by Industrial Sector, Tax Year 2012

[Coefficients of variation in percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries	0.58	0.13	0.20	0.22
Agriculture, forestry, fishing, and hunting	8.85	5.18	3.94	3.96
Mining	16.14	1.32	1.16	1.43
Utilities	23.25	1.73	0.59	0.64
Construction	7.87	4.28	2.12	2.14
Manufacturing	12.76	0.58	0.33	0.35
Wholesale trade	11.41	1.46	0.62	0.62
Retail trade	7.91	2.26	1.09	1.09
Transportation and warehousing	14.43	0.87	2.51	2.56
Information	11.65	0.48	0.63	0.70
Finance and insurance	5.21	0.23	1.09	1.23
Real estate and rental and leasing	1.24	0.60	2.70	2.81
Professional, scientific, and technical services	6.84	2.55	1.19	1.30
Management of companies	19.42	1.43	3.89	4.03
Administrative and support and waste management and remediation services	13.25	4.71	3.52	3.60
Educational services	22.69	17.61	12.68	13.13
Health care and social assistance	5.82	2.30	1.44	1.53
Arts, entertainment, and recreation	14.08	3.47	2.98	3.09
Accommodation and food services	7.73	3.11	2.37	2.34
Other services	12.96	10.15	7.49	7.62
Nature of business not allocable	*	*	*	*

Item [1]	Coefficients of variation—continued
	All industries
	(5)
Number of partnerships	0.58
Number of partners	1.81
Total assets	0.13
Total income	0.20
Business receipts	0.17
Total deductions	0.22
Cost of goods sold	0.24
Interest paid	0.88
Taxes and licenses	0.64
Depreciation	0.84
Ordinary business income	0.56
Ordinary business loss	1.40
Interest income	0.85
Portfolio income (loss) distributed directly to partners	0.57
Net rental real estate income	1.92
Net rental real estate loss	2.42
Other net rental income	5.49
Other net rental loss	9.80
Total net income (loss)	0.83
Total income (loss) minus total deductions available for allocation	0.96
Total receipts	0.22

*For 2012, there were no returns classified as Nature of business not allocable.

[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).

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Explanation of Selected Terms

Assets and liabilities—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$1,000,000 or more. 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 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 tax 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 choose to file electronically voluntarily. Partnerships submitting ELF returns electronically do 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 taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified 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 tax 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*. They were identified 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 for the consequences of his or her own actions.

Nonrecourse loans—Nonrecourse loans are those liabilities of the partnership 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, sub-sectors, industry groups, and industries. Although the complete NAICS system uses 20 sectors, SOI grouped the partnership data into 20 industrial divisions in the 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 the NAICS system, 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 tax 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; Retail; Real Estate Rental and Leasing; and Leisure, 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.⁴

Partnership industries were determined 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 differ 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 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, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

Total net income (loss)—Through Tax Year 1986, amounts for total net income (loss) were reported on Form 1065 as ordinary income (loss). After 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 allow 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

⁴ 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/>).

definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on the 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 Other Data accessible online at <http://www.irs.gov/uac/SOI-Tax-Stats-Historical-Data-Tables>. 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. 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 2012

[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)
Number of partnerships	3,388,561	151,291	75,988	44,701	12,442	4,016	14,144
Number of partners	25,333,616	485,553	236,173	161,805	44,992	9,071	33,513
Total assets	22,014,928,866	206,267,740	73,325,576	62,918,874	56,249,331	3,959,496	9,814,463
Income and deductions from a trade or business:							
Total income	5,081,418,395	45,794,110	15,614,847	10,072,121	3,508,033	2,411,889	14,187,220
Business receipts	4,689,702,874	32,285,318	6,225,913	6,899,666	3,398,045	2,385,755	13,375,939
Ordinary income from other partnerships and fiduciaries	122,584,647	608,764	375,592	91,505	* 3,274	* 2,050	136,343
Farm net profit	10,839,758	10,677,583	8,256,448	2,388,660	* 739	0	* 31,737
Net gain, noncapital assets	28,016,551	1,288,755	623,576	620,929	* 19,486	* 10,966	13,798
Other income	230,274,565	933,689	133,319	71,360	86,488	* 13,119	629,403
Total deductions	4,689,190,348	40,007,395	9,135,799	10,848,821	4,367,226	2,274,287	13,381,262
Cost of goods sold	2,827,546,739	22,053,668	4,021,700	5,000,238	2,198,151	780,217	10,053,362
Inventory, beginning of year	262,415,671	2,926,590	959,965	629,798	185,798	* 50,013	1,101,015
Purchases	2,029,823,293	16,075,688	2,408,575	3,469,739	1,071,771	* 57,367	9,068,236
Cost of labor	127,120,016	1,257,059	451,562	196,981	* 209,639	* 183,931	214,945
Additional inventory costs (section 263A)	15,901,153	123,547	* 35,774	* 24,385	* 2,508	* 24,524	36,356
Other costs	666,736,558	5,292,839	1,393,847	1,524,895	888,014	508,397	977,685
Less: Inventory, end of year	274,449,952	3,622,054	1,228,022	845,561	159,579	* 44,015	1,344,876
Salaries and wages	462,762,450	2,079,011	643,361	488,077	201,786	34,034	711,753
Guaranteed payments to partners	57,864,841	863,689	348,408	320,445	63,635	* 41,011	90,191
Rent paid	82,531,969	302,197	94,563	39,292	6,958	31,678	129,705
Interest paid	81,072,973	546,873	76,043	80,702	220,436	63,981	105,710
Taxes and licenses	73,198,286	464,997	162,516	68,290	90,936	17,029	126,226
Bad debts	24,979,310	15,729	7,840	* 641	* 1,804	* 376	5,069
Repairs and maintenance	27,219,452	508,604	76,313	74,216	62,368	80,371	215,337
Depreciation	136,841,830	1,171,356	137,257	423,807	125,076	116,068	369,149
Depletion	1,302,243	* 29,292	0	0	* 29,292	0	0
Retirement plans, etc.	12,794,565	28,138	4,173	3,692	* 808	110	19,355
Employee benefit programs	32,453,375	135,312	53,612	30,196	* 8,246	* 2,555	40,703
Ordinary loss from other partnerships and fiduciaries	56,962,081	595,172	40,476	41,791	408,122	* 86,982	* 17,801
Farm net loss	5,715,943	5,205,971	2,085,980	3,063,098	* 16,414	0	* 40,478
Net loss, noncapital assets	4,142,433	7,409	* 2,170	* 1,151	* 3,557	177	* 354
Other deductions	801,801,859	5,999,977	1,381,387	1,213,187	929,637	1,019,698	1,456,069
Ordinary business income (loss)	392,228,047	5,786,715	6,479,048	-776,700	-859,193	137,602	805,958
Net income	623,270,776	13,286,372	8,892,714	2,887,805	221,712	317,044	967,097
Loss	231,042,728	7,499,657	2,413,666	3,664,505	1,080,905	* 179,442	161,139
Portfolio income (loss) distributed directly to partners	903,348,369	3,242,891	1,101,277	992,480	964,828	75,367	108,939
Interest income	166,218,587	765,108	200,199	112,612	427,392	13,413	11,491
Dividend income	157,907,896	541,500	344,594	35,687	* 9,909	* 61,380	89,930
Royalties	23,545,929	615,000	* 64,210	237,317	312,597	572	* 303
Net short-term capital gain (loss)	59,443,290	12,708	6,401	8,662	* 1,986	0	* -4,341
Net long-term capital gain (loss)	496,232,666	1,308,576	485,874	598,202	212,943	2	* 11,556
Net rental real estate income (loss)	34,099,923	508,236	183,379	228,400	52,944	0	43,514
Net income	120,352,343	589,383	245,465	246,264	53,894	0	43,760
Loss	86,252,420	81,147	62,086	* 17,865	* 950	0	* 246
Other net rental income (loss)	3,924,094	88,329	50,549	16,819	19,991	0	* 969
Net income	7,721,229	96,496	50,549	24,987	19,991	0	* 969
Loss	3,797,135	* 8,167	0	* 8,167	0	0	0
Total net income (loss) [1]	777,924,476	8,304,887	7,321,978	-145,865	-36,360	212,967	952,166
Net income	1,068,043,099	15,224,645	9,606,740	3,266,034	911,367	338,387	1,102,117
Loss	290,118,622	6,919,758	2,284,762	3,411,899	947,727	* 125,419	149,951

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 2012—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)
Number of partnerships	32,276	25,208	1,949	5,119	3,053	160,553	74,992
Number of partners	1,861,948	1,637,839	180,393	43,715	138,093	425,663	220,232
Total assets	498,947,460	424,784,785	55,164,975	18,997,700	301,316,906	185,368,061	102,195,291
Income and deductions from a trade or business:							
Total income	182,272,317	136,099,214	28,242,703	17,930,399	166,229,829	216,428,815	112,069,229
Business receipts	162,837,903	118,391,575	27,179,420	17,266,908	160,230,837	208,668,718	107,158,207
Ordinary income from other partnerships and fiduciaries	7,540,345	6,907,884	555,772	* 76,689	2,509,113	2,072,752	719,531
Farm net profit	* 30,561	* 30,561	0	0	0	* 7,773	0
Net gain, noncapital assets	4,580,271	4,124,036	123,772	332,463	978,916	223,615	43,256
Other income	7,283,236	6,645,158	383,739	254,339	2,510,962	5,455,957	4,148,235
Total deductions	128,883,885	85,363,517	26,125,645	17,394,722	171,035,365	208,245,593	109,745,111
Cost of goods sold	59,426,256	30,207,866	20,863,482	8,354,908	132,000,056	172,218,808	96,377,597
Inventory, beginning of year	4,013,569	1,373,754	2,177,607	462,208	3,086,420	36,035,538	24,160,353
Purchases	15,140,427	10,496,395	2,471,837	2,172,195	111,822,583	44,564,788	23,694,522
Cost of labor	5,310,977	750,957	2,676,134	1,883,886	421,605	18,529,623	4,628,634
Additional inventory costs (section 263A)	997,813	562,270	417,096	* 18,447	2,922	2,403,121	1,816,308
Other costs	38,460,149	18,394,620	15,736,391	4,329,138	19,528,986	105,634,296	66,055,484
Less: Inventory, end of year	4,496,679	1,370,130	2,615,583	510,966	2,862,460	34,948,558	23,977,704
Salaries and wages	5,391,847	2,952,266	567,132	1,872,449	2,445,690	7,983,413	2,647,837
Guaranteed payments to partners	250,000	132,325	* 7,167	110,508	155,606	2,176,579	737,316
Rent paid	609,023	355,209	48,970	204,843	752,007	1,120,675	338,791
Interest paid	4,132,528	3,418,968	450,506	263,053	4,402,113	1,743,134	869,611
Taxes and licenses	3,486,410	3,020,121	202,791	263,497	1,749,658	1,509,614	553,216
Bad debts	58,677	18,005	8,916	31,756	137,064	270,233	191,371
Repairs and maintenance	1,126,547	755,160	100,777	270,611	1,594,930	581,341	154,317
Depreciation	15,039,473	12,204,012	908,564	1,926,898	15,595,530	1,653,681	394,364
Depletion	925,653	29,948	882,421	13,285	2,342	587	0
Retirement plans, etc.	93,100	56,875	29,549	6,676	50,800	122,257	29,719
Employee benefit programs	581,932	373,864	94,899	113,169	297,812	495,740	128,973
Ordinary loss from other partnerships and fiduciaries	1,191,427	991,902	36,802	* 162,723	1,327,795	572,856	220,622
Farm net loss	* 9,571	* 9,128	443	0	0	* 1,802	299
Net loss, noncapital assets	146,828	74,961	29,685	42,181	180,141	235,321	230,471
Other deductions	36,414,613	30,762,907	1,893,542	3,758,165	10,343,822	17,559,552	6,870,607
Ordinary business income (loss)	53,388,432	50,735,697	2,117,058	535,677	-4,805,536	8,183,222	2,324,118
Net income	67,950,136	61,717,669	3,893,721	2,338,745	7,562,361	16,401,274	6,472,594
Loss	14,561,703	10,981,973	1,776,663	1,803,068	12,367,896	8,218,052	4,148,476
Portfolio income (loss) distributed directly to partners	10,670,010	9,746,091	624,926	298,993	2,745,252	1,431,199	556,343
Interest income	819,981	677,818	94,726	47,436	308,595	644,984	338,324
Dividend income	410,001	385,857	16,147	* 7,996	34,710	35,106	14,162
Royalties	4,179,878	4,013,483	166,110	* 286	633	10,768	3,039
Net short-term capital gain (loss)	439,055	353,645	* 3,186	* 82,224	89,202	49,753	1,869
Net long-term capital gain (loss)	4,821,095	4,315,288	344,755	* 161,051	2,312,113	690,587	198,948
Net rental real estate income (loss)	283,635	213,922	67,650	* 2,063	2,526	-273,279	-173,770
Net income	308,495	237,902	* 68,530	* 2,063	2,541	255,542	135,121
Loss	24,860	23,980	* 880	0	14	528,822	308,891
Other net rental income (loss)	56,496	38,624	12,400	* 5,472	-257,816	69,197	-1,412
Net income	59,560	40,253	13,293	* 6,013	* 12,155	75,665	857
Loss	* 3,064	* 1,629	894	542	* 269,971	6,468	2,269
Total net income (loss) [1]	59,138,423	56,065,401	2,474,092	598,929	-4,716,888	8,669,997	2,504,460
Net income	73,402,933	66,852,956	4,150,986	2,398,991	7,794,516	17,185,990	6,848,305
Loss	14,264,510	10,787,555	1,676,894	1,800,062	12,511,404	8,515,992	4,343,845

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 2012—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)	
Number of partnerships	19,663	567	16,615	2,481	65,898	12,696	9,687
Number of partners	55,352	1,716	45,766	7,870	150,078	27,028	21,390
Total assets	60,207,473	8,933,363	34,135,845	17,138,265	22,965,297	2,898,458	2,716,487
Income and deductions from a trade or business:							
Total income	44,727,768	8,338,580	6,592,840	29,796,349	59,631,817	9,686,006	8,010,586
Business receipts	42,628,700	8,104,748	5,211,011	29,312,941	58,881,810	9,647,525	7,951,021
Ordinary income from other partnerships and fiduciaries	1,325,706	* 167,705	1,026,729	131,272	27,516	* 158	* 742
Farm net profit	* 7,773	0	* 7,773	0	0	0	0
Net gain, noncapital assets	105,891	44,456	* 150	61,286	74,468	2,736	1,731
Other income	659,699	21,671	347,177	290,851	648,024	35,586	57,092
Total deductions	41,739,737	7,904,750	6,344,241	27,490,747	56,760,745	8,860,621	7,586,578
Cost of goods sold	33,749,528	5,728,436	4,379,903	23,641,189	42,091,683	6,784,224	5,530,458
Inventory, beginning of year	10,710,196	17,767	10,491,789	200,641	1,164,990	332,560	58,015
Purchases	6,277,743	1,039,328	1,761,728	3,476,687	14,592,523	2,992,018	1,814,124
Cost of labor	4,471,562	798,698	* 10,178	3,662,686	9,429,426	1,627,177	1,498,166
Additional inventory costs (section 263A)	194,876	0	143,924	50,953	391,937	* 131,167	* 102,890
Other costs	21,912,280	3,894,359	1,568,549	16,449,372	17,666,532	1,994,494	2,137,714
Less: Inventory, end of year	9,817,129	21,716	9,596,265	199,149	1,153,725	293,192	80,451
Salaries and wages	1,236,053	342,556	199,661	693,836	4,099,523	488,720	559,095
Guaranteed payments to partners	248,803	109,531	* 16,460	122,812	1,190,460	253,556	169,385
Rent paid	177,152	59,924	28,174	89,053	604,732	105,105	72,243
Interest paid	486,124	55,598	306,400	124,126	387,399	25,133	35,417
Taxes and licenses	347,778	43,250	148,740	155,788	608,620	70,486	87,589
Bad debts	19,176	4,855	* 1,941	12,381	59,686	5,647	2,805
Repairs and maintenance	115,637	24,446	21,301	69,890	311,387	31,468	23,251
Depreciation	555,726	232,201	72,198	251,327	703,591	92,607	56,548
Depletion	587	0	0	587	0	0	0
Retirement plans, etc.	46,197	* 7,308	* 11,210	27,680	46,341	4,645	13,588
Employee benefit programs	111,814	24,258	6,956	80,600	254,953	14,079	44,950
Ordinary loss from other partnerships and fiduciaries	137,160	95,891	* 38,680	* 2,589	215,074	0	* 161
Farm net loss	* 1,503	0	* 1,503	0	0	0	0
Net loss, noncapital assets	1,422	0	* 840	* 582	3,428	* 197	* 122
Other deductions	4,505,078	1,176,496	1,110,274	2,218,307	6,183,867	984,754	990,966
Ordinary business income (loss)	2,988,031	433,830	248,599	2,305,602	2,871,073	825,384	424,008
Net income	5,517,822	839,929	1,824,257	2,853,637	4,410,858	956,440	700,457
Loss	2,529,791	406,099	1,575,657	548,034	1,539,785	131,056	* 276,449
Portfolio income (loss) distributed directly to partners	826,651	209,805	458,160	158,685	48,205	1,472	4,494
Interest income	275,386	58,133	137,829	79,424	31,275	1,222	4,487
Dividend income	16,980	* 964	* 11,656	4,360	3,963	* 433	* 3
Royalties	* 7,480	72	* 7,408	[2]	* 248	0	0
Net short-term capital gain (loss)	47,511	* 1,361	* 41,848	4,301	373	* 101	* 4
Net long-term capital gain (loss)	479,293	* 149,275	259,418	70,600	12,346	* -284	0
Net rental real estate income (loss)	-120,380	151	-124,116	3,586	20,871	* 318	* 9,946
Net income	99,088	151	95,345	3,592	21,333	* 318	* 9,946
Loss	219,468	0	219,462	6	* 462	0	0
Other net rental income (loss)	70,136	13,369	* 385	* 56,382	* 473	0	0
Net income	74,336	13,369	* 385	* 60,581	* 473	0	0
Loss	* 4,199	0	0	* 4,199	0	0	0
Total net income (loss) [1]	3,237,634	506,519	281,761	2,449,354	2,927,903	827,357	438,443
Net income	5,879,368	903,288	1,992,724	2,983,357	4,458,316	957,848	714,751
Loss	2,641,734	396,769	1,710,962	534,003	1,530,413	130,491	* 276,307

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 2012—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)	
Number of partnerships	10,758	12,388	20,369	66,983	12,402	3,024	358
Number of partners	23,642	30,084	47,934	847,487	43,613	15,459	1,273
Total assets	4,618,216	2,091,531	10,640,604	766,973,149	50,540,052	49,928,858	2,646,128
Income and deductions from a trade or business:							
Total income	11,656,231	7,471,914	22,807,081	1,106,830,487	97,687,482	32,265,093	5,662,759
Business receipts	11,518,520	7,457,920	22,306,825	1,086,401,617	96,506,530	30,880,653	5,428,240
Ordinary income from other partnerships and fiduciaries	* 8,790	* 28	17,798	5,334,293	234,732	* 2,632	* 47
Farm net profit	0	0	0	* 1,083	268	* 815	0
Net gain, noncapital assets	4,744	* 1,087	64,169	2,539,940	454,199	138,822	* 1,105
Other income	124,177	12,879	418,290	12,553,555	491,752	1,242,171	233,367
Total deductions	11,133,784	6,972,821	22,206,940	1,056,467,872	94,201,365	30,326,513	5,368,124
Cost of goods sold	7,945,095	5,038,718	16,793,188	904,982,915	80,425,650	20,013,439	4,624,425
Inventory, beginning of year	206,016	127,050	441,349	73,306,871	7,512,656	3,585,120	869,334
Purchases	2,792,847	2,378,854	4,614,680	653,948,922	68,794,192	14,600,124	3,554,973
Cost of labor	1,751,401	1,210,420	3,342,263	33,123,339	3,769,145	1,006,125	479,338
Additional inventory costs (section 263A)	* 33,184	* 55,548	69,148	4,888,236	362,235	158,027	19,531
Other costs	3,333,388	1,401,816	8,799,119	216,246,980	8,532,308	4,333,200	620,254
Less: Inventory, end of year	171,742	134,970	473,371	76,531,433	8,544,886	3,669,157	919,006
Salaries and wages	1,032,082	520,546	1,499,080	28,112,929	2,663,861	2,359,072	201,252
Guaranteed payments to partners	126,834	275,273	365,413	2,283,902	115,066	113,620	* 14,092
Rent paid	117,881	100,022	209,481	3,974,309	500,941	145,048	20,857
Interest paid	84,097	36,431	206,322	7,917,626	544,883	474,038	55,741
Taxes and licenses	155,721	77,522	217,302	11,358,606	339,138	434,609	24,791
Bad debts	17,637	8,292	25,306	526,740	58,483	12,517	6,293
Repairs and maintenance	37,378	16,810	202,480	2,884,713	302,879	170,257	15,171
Depreciation	116,557	28,989	408,890	14,962,554	747,233	495,774	21,706
Depletion	0	0	0	282,643	* 10,029	0	0
Retirement plans, etc.	14,791	* 1,720	11,598	2,083,783	101,637	249,626	5,336
Employee benefit programs	68,131	30,660	97,132	4,682,419	260,097	513,858	17,096
Ordinary loss from other partnerships and fiduciaries	* 67,346	2,871	* 144,696	1,105,414	49,018	* 13,962	3,925
Farm net loss	0	0	0	52,901	12,761	* 40,140	0
Net loss, noncapital assets	0	* 277	2,833	162,684	5,716	* 21,740	7
Other deductions	1,350,235	834,691	2,023,221	71,093,733	8,063,972	5,268,813	357,432
Ordinary business income (loss)	522,447	499,094	600,141	50,362,616	3,486,117	1,938,581	294,635
Net income	768,250	601,641	1,384,070	71,046,925	4,753,182	2,669,270	345,586
Loss	245,803	102,548	783,929	20,684,310	1,267,065	730,690	* 50,951
Portfolio income (loss) distributed directly to partners	3,305	1,203	37,731	12,499,854	507,721	288,131	90,349
Interest income	3,414	1,178	20,974	3,300,298	56,863	192,021	644
Dividend income	* 419	* 26	3,082	4,993,415	329,823	49,057	* 63,920
Royalties	0	0	* 248	2,409,247	70,289	* 32,057	* 25,736
Net short-term capital gain (loss)	* 31	[2]	* 237	-361	* -9,587	6	-7
Net long-term capital gain (loss)	* -559	* -1	13,191	1,797,254	60,333	14,990	56
Net rental real estate income (loss)	* 3,722	0	* 6,886	-18,149	2,125	-42,244	* 1,457
Net income	* 3,722	0	* 7,349	35,000	3,476	* 2,505	* 1,457
Loss	0	0	* 462	53,149	1,350	* 44,750	0
Other net rental income (loss)	0	0	* 473	581,331	2,512	26,137	* -6,690
Net income	0	0	* 473	590,678	2,512	26,137	385
Loss	0	0	0	* 9,347	0	0	* 7,075
Total net income (loss) [1]	530,002	500,298	631,803	61,628,758	3,947,729	2,195,608	379,703
Net income	775,753	602,520	1,407,445	80,828,596	5,207,172	2,838,048	428,850
Loss	245,751	102,222	775,642	19,199,837	1,259,442	642,440	* 49,148

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 2012—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)
Number of partnerships	586	* 337	2,859	260	6,165	383	1,760
Number of partners	1,502	* 729	7,737	1,371	19,385	345,503	257,718
Total assets	3,194,222	* 78,260	7,512,230	50,056,665	4,033,829	186,826,414	124,596,742
Income and deductions from a trade or business:							
Total income	7,175,811	* 359,789	12,750,134	30,695,749	7,609,383	474,037,742	136,073,862
Business receipts	6,958,510	* 353,196	12,662,316	30,481,044	7,523,436	470,732,710	129,428,859
Ordinary income from other partnerships and fiduciaries	* 67,009	1,188	365	24,342	* 3,408	1,163,061	3,278,018
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 91	1	8,804	29,874	3,479	575,528	331,570
Other income	150,200	* 5,403	78,649	160,489	79,060	1,566,443	3,035,414
Total deductions	6,732,062	* 362,094	12,636,451	31,061,746	7,697,615	457,971,688	119,443,551
Cost of goods sold	4,708,938	* 264,853	10,544,523	27,463,153	4,754,805	423,653,270	93,690,687
Inventory, beginning of year	786,461	* 19,281	1,393,751	2,930,531	354,377	14,030,133	10,548,494
Purchases	3,715,886	* 207,521	7,596,671	11,118,167	2,520,039	305,896,541	72,462,135
Cost of labor	321,244	* 38,948	1,070,506	2,712,639	851,557	1,296,681	2,312,663
Additional inventory costs (section 263A)	81,872	176	121,961	922,059	21,100	1,779,983	472,202
Other costs	654,337	* 17,100	2,056,930	12,483,645	1,375,231	114,670,599	19,206,284
Less: Inventory, end of year	850,862	* 18,174	1,695,295	2,703,887	367,499	14,020,667	11,311,091
Salaries and wages	735,028	* 33,981	540,308	874,523	1,024,559	1,490,169	5,124,913
Guaranteed payments to partners	25,812	69	31,833	21,604	84,049	* 646,036	136,616
Rent paid	121,231	* 4,615	82,155	66,773	143,227	508,973	555,947
Interest paid	60,369	114	199,011	688,049	164,176	1,524,799	904,779
Taxes and licenses	67,681	* 2,986	77,064	55,570	118,714	7,819,601	618,482
Bad debts	6,756	86	12,089	30,157	15,986	23,706	26,401
Repairs and maintenance	14,656	7	51,943	35,334	50,425	559,894	892,887
Depreciation	23,556	* 1,513	147,993	109,712	181,261	6,147,768	2,266,899
Depletion	0	0	0	0	0	165	259,508
Retirement plans, etc.	6,069	0	11,585	32,418	16,110	638,231	266,664
Employee benefit programs	34,534	* 152	131,791	59,037	76,334	327,309	779,612
Ordinary loss from other partnerships and fiduciaries	10,082	0	* 4,486	33,107	* 126	* 62,227	331,288
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,459	0	* 836	* 1,684	* 581	35,730	44,096
Other deductions	915,891	* 53,719	800,834	1,590,624	1,067,260	14,533,808	13,544,773
Ordinary business income (loss)	443,749	* -2,305	113,682	-365,996	-88,232	16,066,054	16,630,311
Net income	646,223	* 23,249	438,743	521,878	414,219	20,676,577	20,172,640
Loss	* 202,474	* 25,554	325,061	887,874	502,451	4,610,523	3,542,329
Portfolio income (loss) distributed directly to partners	83,700	15	49,022	715,841	5,469	4,929,353	2,174,200
Interest income	19,129	14	6,011	248,878	6,447	1,710,764	268,936
Dividend income	4,185	0	11,143	511,431	* 2,762	2,710,234	576,360
Royalties	122	1	100	5,283	0	8,195	865,319
Net short-term capital gain (loss)	0	0	* -6	42	* -4,490	* -3,523	2,196
Net long-term capital gain (loss)	60,264	0	* 31,774	* -49,792	* 749	503,683	461,389
Net rental real estate income (loss)	0	0	* 422	* 1,795	* 1,399	* 416	4,826
Net income	0	0	* 947	* 1,807	* 1,399	* 416	4,981
Loss	0	0	525	12	0	0	* 154
Other net rental income (loss)	0	0	1,154	* 2,413	0	187,775	4,805
Net income	0	0	1,154	* 2,413	0	188,072	4,807
Loss	0	0	0	0	0	297	* 2
Total net income (loss) [1]	467,185	* -2,290	132,513	403,803	-77,624	20,683,439	18,350,557
Net income	667,302	* 23,264	456,490	996,338	419,190	25,072,257	21,687,353
Loss	* 200,117	* 25,554	323,978	592,535	496,814	4,388,818	3,336,796

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 2012—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)
Number of partnerships	3,336	915	527	5,720	5,588	2,297	539
Number of partners	11,405	3,553	2,777	18,785	24,031	16,549	2,923
Total assets	19,400,243	8,590,459	22,724,861	22,713,069	69,576,674	16,635,618	5,234,975
Income and deductions from a trade or business:							
Total income	19,887,951	9,517,629	38,889,108	27,849,165	38,140,934	20,247,809	7,110,165
Business receipts	19,657,065	9,312,995	38,602,913	27,542,211	37,036,790	18,392,793	6,842,304
Ordinary income from other partnerships and fiduciaries	* 52,699	* 6,671	* 129,961	* 23,493	* 18,825	* 1,108	* 242,529
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	20,270	22,128	8,634	18,306	318,098	109,813	* 3,162
Other income	157,917	175,834	147,600	265,154	767,221	1,744,095	22,170
Total deductions	19,654,191	9,373,362	38,014,651	26,304,154	35,821,901	19,276,109	6,424,585
Cost of goods sold	15,599,810	7,021,055	34,886,556	20,499,353	28,035,037	13,176,511	4,708,340
Inventory, beginning of year	1,953,308	1,127,188	3,998,210	3,318,343	5,790,987	1,646,535	880,785
Purchases	9,746,907	3,614,823	25,890,820	12,485,177	14,472,003	6,742,991	2,995,832
Cost of labor	2,134,325	975,633	2,063,423	2,839,480	2,293,632	1,086,285	494,606
Additional inventory costs (section 263A)	78,689	52,642	125,441	144,744	103,624	159,419	33,799
Other costs	3,723,758	2,419,606	6,975,356	5,446,447	11,494,841	5,119,383	1,220,599
Less: Inventory, end of year	2,037,177	1,168,837	4,166,693	3,734,837	6,120,051	1,578,103	917,282
Salaries and wages	1,038,808	574,075	653,021	1,648,287	2,135,993	1,848,734	555,310
Guaranteed payments to partners	48,757	29,797	72,566	268,953	174,567	68,651	36,013
Rent paid	85,042	158,155	50,301	237,292	422,576	126,415	66,309
Interest paid	556,491	210,463	429,550	317,451	277,879	249,304	60,022
Taxes and licenses	117,328	88,555	115,887	230,526	239,045	117,739	49,006
Bad debts	52,385	26,447	9,079	24,334	39,330	35,142	3,673
Repairs and maintenance	84,482	75,990	60,201	172,105	85,752	103,053	10,522
Depreciation	232,674	217,198	238,328	523,355	692,093	481,070	35,069
Depletion	0	12,941	0	0	0	0	0
Retirement plans, etc.	117,923	28,854	37,640	79,928	46,881	62,508	18,245
Employee benefit programs	125,086	60,774	71,449	242,080	312,554	257,008	39,729
Ordinary loss from other partnerships and fiduciaries	* 625	* 1,892	* 39,771	9,595	* 167,020	* 185,962	126
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	4,119	8,479	2,283	21,395	7,447	* 815	* 129
Other deductions	1,590,662	858,687	1,348,019	2,029,499	3,185,728	2,563,197	842,089
Ordinary business income (loss)	233,761	144,267	874,457	1,545,011	2,319,032	971,699	685,580
Net income	983,918	561,438	1,769,538	2,315,713	3,531,661	2,448,933	831,321
Loss	750,158	417,171	895,081	770,703	1,212,629	1,477,234	* 145,740
Portfolio income (loss) distributed directly to partners	262,002	91,400	166,119	307,935	953,387	37,234	118,714
Interest income	90,048	4,447	81,521	52,806	425,190	28,121	7,476
Dividend income	102,417	* 16,280	* 64,329	55,253	158,309	* 15,923	35,039
Royalties	* 68,765	* 1,169	* 4,740	* 8,266	* 281,276	16,583	2,835
Net short-term capital gain (loss)	* -114	11,258	-1,348	* 528	0	792	-47
Net long-term capital gain (loss)	* 885	* 58,245	* 16,877	* 191,082	* 88,612	* -24,185	* 73,410
Net rental real estate income (loss)	* 2,483	* 853	* 1,234	* 1,562	* 6,550	* -5,056	* 3,406
Net income	* 2,483	* 853	* 1,234	* 1,788	* 6,687	0	* 3,406
Loss	0	0	0	* 227	137	* 5,056	0
Other net rental income (loss)	458	* 879	* 9,151	-67	* 294,130	103	0
Net income	458	* 879	* 9,151	94	* 294,130	103	0
Loss	0	0	0	161	0	0	0
Total net income (loss) [1]	497,933	167,896	1,035,432	1,662,830	3,484,488	1,027,373	734,337
Net income	1,135,823	581,815	1,890,241	2,410,152	4,355,274	2,488,636	878,914
Loss	637,890	413,918	854,809	747,322	870,786	1,461,263	* 144,577

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 2012—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)
Number of partnerships	5,133	758	14,038	63,917	42,071	19,652	2,194
Number of partners	14,720	3,114	55,338	587,790	123,412	454,888	9,490
Total assets	82,142,816	2,589,783	37,951,251	229,545,873	81,002,938	146,071,766	2,471,169
Income and deductions from a trade or business:							
Total income	115,423,909	2,674,848	22,771,166	751,145,896	190,644,805	550,702,395	9,798,695
Business receipts	113,398,478	2,655,799	22,004,771	740,816,172	187,083,186	544,760,840	8,972,146
Ordinary income from other partnerships and fiduciaries	* 28,197	0	56,008	3,272,827	586,252	2,681,836	* 4,739
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	201,727	* 48	294,280	746,441	276,392	467,114	* 2,934
Other income	1,795,506	19,002	416,107	6,310,456	2,698,975	2,792,605	818,876
Total deductions	111,848,737	2,886,534	21,062,441	733,758,505	184,873,726	539,797,807	9,086,973
Cost of goods sold	96,181,385	1,967,695	12,763,431	658,023,532	153,193,004	498,535,970	6,294,558
Inventory, beginning of year	9,616,646	290,127	2,654,605	44,341,398	22,221,927	21,844,613	274,857
Purchases	78,997,729	1,158,912	7,377,477	584,269,527	143,261,427	435,132,182	5,875,918
Cost of labor	6,145,754	345,145	886,212	3,543,637	2,220,953	1,290,909	* 31,776
Additional inventory costs (section 263A)	147,041	* 12,109	91,582	1,424,257	613,982	807,168	* 3,107
Other costs	10,594,662	503,234	4,799,206	72,381,760	9,508,031	62,475,240	398,489
Less: Inventory, end of year	9,320,446	341,832	3,045,652	47,937,047	24,633,317	23,014,142	289,588
Salaries and wages	2,556,071	244,797	1,810,167	22,152,308	10,101,035	11,331,031	720,243
Guaranteed payments to partners	106,603	99,073	190,126	2,361,019	1,229,748	942,057	189,214
Rent paid	377,483	51,536	249,431	3,296,078	1,542,849	1,698,483	54,747
Interest paid	883,586	54,429	262,492	3,119,336	1,226,294	1,846,266	46,775
Taxes and licenses	622,313	31,703	187,865	2,638,918	1,162,562	1,410,229	66,127
Bad debts	126,332	2,630	14,914	556,728	346,161	202,355	8,212
Repairs and maintenance	133,822	9,316	56,017	1,167,579	444,204	715,189	8,186
Depreciation	2,027,698	34,450	337,206	4,022,991	1,102,604	2,878,864	41,523
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	325,210	* 703	38,217	576,711	147,531	424,291	4,889
Employee benefit programs	1,140,890	8,774	224,255	1,896,587	873,040	1,006,882	16,665
Ordinary loss from other partnerships and fiduciaries	* 38,179	0	154,022	264,296	110,992	152,944	* 360
Farm net loss	0	0	0	* 451	0	* 451	0
Net loss, noncapital assets	4,875	69	* 1,222	202,380	181,853	20,428	* 99
Other deductions	7,324,289	381,358	4,773,077	33,479,590	13,211,850	18,632,366	1,635,374
Ordinary business income (loss)	3,575,172	-211,685	1,708,725	17,387,391	5,771,079	10,904,588	711,723
Net income	4,368,557	123,261	3,451,019	24,262,865	9,520,914	14,009,419	732,533
Loss	793,385	* 334,946	1,742,294	6,875,474	3,749,834	3,104,830	20,810
Portfolio income (loss) distributed directly to partners	436,149	* 8,582	1,274,532	5,443,215	1,153,804	4,152,497	136,913
Interest income	76,843	* 4,389	19,750	300,201	87,379	208,164	4,658
Dividend income	145,161	1,706	140,082	848,783	109,453	735,473	* 3,858
Royalties	94,774	2,487	* 921,249	57,669	41,638	16,031	0
Net short-term capital gain (loss)	1,938	0	2,000	214,412	213,719	439	* 253
Net long-term capital gain (loss)	117,432	0	* 191,451	4,022,150	701,616	3,192,390	* 128,144
Net rental real estate income (loss)	* 655	* 44	* -75	44,475	25,674	13,538	* 5,263
Net income	1,268	* 44	249	73,457	29,329	34,732	* 9,396
Loss	* 613	0	* 324	28,982	* 3,655	21,194	* 4,133
Other net rental income (loss)	58,426	0	* 144	214,009	177,565	36,333	* 112
Net income	* 60,238	0	* 144	220,526	183,044	37,371	* 112
Loss	1,811	0	0	6,517	5,479	1,038	0
Total net income (loss) [1]	3,951,031	-203,060	2,789,875	18,852,528	6,212,787	11,914,128	725,613
Net income	4,698,869	124,996	4,467,613	25,445,105	9,854,661	14,846,422	744,022
Loss	747,838	* 328,056	1,677,738	6,592,577	3,641,874	2,932,294	18,409

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 2012—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)
Number of partnerships	158,529	16,531	4,548	4,881	5,623	22,005	7,611
Number of partners	648,016	43,579	10,265	21,446	19,414	55,310	49,387
Total assets	168,389,062	46,758,703	4,904,654	1,666,737	6,918,370	22,929,777	5,939,345
Income and deductions from a trade or business:							
Total income	469,213,247	151,627,861	13,237,715	6,729,422	12,359,466	86,384,962	16,641,365
Business receipts	458,396,835	147,060,075	12,924,920	6,666,962	12,176,125	83,696,927	16,372,075
Ordinary income from other partnerships and fiduciaries	919,744	152,445	* 21,719	* 113	5,252	167,093	* 6,665
Farm net profit	* 543	0	0	0	* 543	0	0
Net gain, noncapital assets	489,027	236,473	4,177	* 832	12,721	43,662	14,034
Other income	9,407,099	4,178,868	286,899	61,515	164,826	2,477,280	248,591
Total deductions	459,694,197	149,067,744	12,701,644	6,726,900	12,119,959	85,393,227	15,790,527
Cost of goods sold	365,718,618	128,633,329	7,751,402	4,541,134	8,619,161	63,788,353	10,240,566
Inventory, beginning of year	41,825,031	19,569,637	1,450,553	597,240	1,974,677	4,138,772	1,372,654
Purchases	355,390,566	129,722,022	6,985,268	4,248,425	8,038,234	62,168,960	9,644,206
Cost of labor	3,203,598	1,433,825	338,085	* 17,963	162,441	482,833	183,864
Additional inventory costs (section 263A)	835,045	139,545	95,490	13,387	21,549	147,276	47,511
Other costs	13,251,489	2,167,135	619,623	131,514	530,357	1,161,550	355,733
Less: Inventory, end of year	48,787,112	24,398,836	1,737,616	467,396	2,108,097	4,311,038	1,363,402
Salaries and wages	30,538,133	8,056,697	1,504,192	706,015	1,390,131	7,907,018	1,815,925
Guaranteed payments to partners	1,816,292	336,064	78,015	124,125	99,192	269,303	298,308
Rent paid	9,277,359	1,876,640	792,897	218,478	294,847	1,838,299	507,583
Interest paid	2,856,938	645,570	119,872	19,972	122,991	540,423	58,703
Taxes and licenses	4,562,309	1,184,703	239,273	91,363	179,083	1,098,238	181,838
Bad debts	598,369	111,692	22,170	11,199	18,825	31,542	85,999
Repairs and maintenance	1,890,789	289,199	66,138	13,608	103,613	548,710	44,241
Depreciation	4,176,546	584,297	146,205	24,707	109,759	1,155,485	211,271
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	593,991	40,825	7,211	2,514	10,847	428,232	21,738
Employee benefit programs	2,079,368	577,398	69,196	18,613	84,779	767,228	89,153
Ordinary loss from other partnerships and fiduciaries	132,477	4,507	92	* 103,549	* 47	* 1,533	* 321
Farm net loss	* 3,737	0	0	0	0	* 3,737	0
Net loss, noncapital assets	53,154	7,090	* 180	* 28,164	* 681	6,072	* 3,187
Other deductions	35,396,117	6,719,733	1,904,801	823,459	1,086,004	7,009,054	2,231,695
Ordinary business income (loss)	9,519,050	2,560,118	536,071	2,522	239,507	991,735	850,838
Net income	14,436,028	3,296,986	696,739	277,283	511,157	1,748,265	1,225,800
Loss	4,916,978	736,869	160,668	274,761	271,650	756,530	374,962
Portfolio income (loss) distributed directly to partners	1,451,627	343,735	69,604	99,273	4,982	100,247	115,575
Interest income	384,427	61,660	2,414	1,274	3,374	152,260	1,801
Dividend income	115,333	10,346	* 293	* 286	* 1,663	71,078	* 19,903
Royalties	14,006	* 41	0	0	7	2,581	2,810
Net short-term capital gain (loss)	-13,219	* -314	133	* 47	* -96	* 15,320	6
Net long-term capital gain (loss)	951,081	272,003	66,764	* 97,666	* 35	-140,991	* 91,055
Net rental real estate income (loss)	242,324	8,595	* 9,026	* -1,922	* -1,521	92,201	* 2,722
Net income	252,580	10,267	* 9,096	* 141	* 588	92,221	* 2,722
Loss	10,256	* 1,671	70	* 2,063	* 2,109	* 20	0
Other net rental income (loss)	38,737	-8,873	* 513	0	* 1,312	7,498	544
Net income	50,411	* 2,695	* 513	0	* 1,312	7,498	544
Loss	* 11,675	11,569	0	0	0	0	0
Total net income (loss) [1]	10,313,876	2,631,886	548,317	2,161	244,341	1,317,352	878,618
Net income	15,074,676	3,358,754	708,974	276,535	515,979	1,982,579	1,253,568
Loss	4,760,800	726,868	160,658	274,374	271,638	665,227	374,950

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 2012—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)
Number of partnerships	8,938	21,966	10,131	2,690	29,337	24,268
Number of partners	22,043	47,620	22,569	5,791	70,919	279,674
Total assets	16,784,403	11,887,303	7,236,994	4,845,730	10,524,289	27,992,756
Income and deductions from a trade or business:						
Total income	95,990,817	12,627,278	9,311,707	9,592,591	18,809,558	35,900,504
Business receipts	95,361,908	12,510,082	9,129,069	9,342,480	18,467,661	34,688,551
Ordinary income from other partnerships and fiduciaries	70,238	* 3,952	104	688	* 65,057	* 426,417
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	27,672	* 2,084	* 4,785	* 9,489	9,459	123,638
Other income	530,998	111,160	177,748	239,934	267,382	661,898
Total deductions	95,072,214	12,370,650	9,207,903	8,969,159	18,240,072	34,034,197
Cost of goods sold	87,802,920	6,888,318	5,835,978	6,216,525	12,442,169	22,958,762
Inventory, beginning of year	1,187,479	2,325,048	1,606,680	1,406,711	4,155,352	2,040,227
Purchases	85,561,990	6,790,944	4,023,487	6,008,721	11,310,721	20,887,589
Cost of labor	119,594	* 44,712	* 6,193	* 5,235	198,332	210,520
Additional inventory costs (section 263A)	107,245	32,816	* 25,453	41,745	62,647	100,381
Other costs	2,040,656	339,836	2,677,288	176,216	972,924	2,078,658
Less: Inventory, end of year	1,214,044	2,645,036	2,503,122	1,422,104	4,257,807	2,358,612
Salaries and wages	1,909,650	1,558,645	905,100	926,939	1,565,129	2,292,691
Guaranteed payments to partners	38,618	66,560	84,807	* 9,801	168,820	242,680
Rent paid	703,424	967,594	399,492	312,318	1,020,235	345,554
Interest paid	400,883	115,135	154,032	58,908	202,164	418,284
Taxes and licenses	455,202	234,291	156,286	145,542	294,614	301,875
Bad debts	24,482	12,203	11,200	19,944	18,448	230,665
Repairs and maintenance	323,074	72,216	71,644	53,779	93,055	211,511
Depreciation	796,739	179,420	172,653	146,049	221,010	428,950
Depletion	0	0	0	0	0	0
Retirement plans, etc.	9,417	4,812	* 7,557	7,809	12,677	40,353
Employee benefit programs	42,590	63,603	56,718	34,832	80,251	195,008
Ordinary loss from other partnerships and fiduciaries	2,246	* 6,031	0	0	* 9,631	4,520
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 567	* 3,025	[2]	504	* 3,433	* 251
Other deductions	2,562,401	2,198,796	1,352,436	1,036,209	2,108,435	6,363,093
Ordinary business income (loss)	918,603	256,628	103,803	623,432	569,486	1,866,308
Net income	1,306,937	814,588	443,796	631,973	1,009,024	2,473,478
Loss	388,335	557,960	339,993	* 8,542	439,538	607,170
Portfolio income (loss) distributed directly to partners	73,919	104,747	7,543	31,964	197,728	302,309
Interest income	10,239	2,044	7,391	11,779	73,782	56,410
Dividend income	734	* 9	* 130	0	494	10,396
Royalties	* 2	2,073	21	0	* 5,934	538
Net short-term capital gain (loss)	1,386	-7	0	0	* -29,798	* 103
Net long-term capital gain (loss)	61,558	* 100,628	0	* 20,185	* 147,317	234,862
Net rental real estate income (loss)	110,579	* 1,809	2	* 575	* 20,886	* -626
Net income	113,977	* 1,998	2	* 575	* 20,886	108
Loss	3,399	* 189	0	0	0	* 735
Other net rental income (loss)	5,412	748	0	* 8,296	* 67	* 23,219
Net income	5,518	748	0	* 8,296	* 67	* 23,219
Loss	106	0	0	0	0	0
Total net income (loss) [1]	1,045,568	263,311	111,347	644,082	670,648	1,956,244
Net income	1,416,150	820,334	451,340	652,598	1,083,130	2,554,736
Loss	370,581	557,023	339,992	* 8,516	412,482	598,492

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 2012—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)
Number of partnerships	41,567	5,233	246	20,975	5,609	475	* 19
Number of partners	2,968,476	11,570	72,767	46,735	17,399	2,757,455	* 78
Total assets	436,329,482	18,847,768	22,247,944	8,966,219	2,340,509	335,716,895	* 404,116
Income and deductions from a trade or business:							
Total income	194,771,936	11,785,650	9,473,651	35,890,859	3,641,116	92,947,426	* 450,212
Business receipts	182,562,121	11,223,886	8,522,555	31,313,614	3,617,563	87,884,070	* 449,313
Ordinary income from other partnerships and fiduciaries	3,594,534	* 76,360	* 81,003	* 27,047	* 6,831	3,062,629	0
Farm net profit	2,659	0	2,659	0	0	0	0
Net gain, noncapital assets	1,803,804	257,010	297,150	198,864	* 3,000	978,632	* 136
Other income	6,808,818	228,393	570,284	4,351,334	13,721	1,022,095	* 764
Total deductions	188,214,024	12,523,277	9,304,156	35,147,814	3,617,425	88,608,912	* 405,133
Cost of goods sold	109,651,508	8,545,100	3,266,152	17,289,076	1,096,327	55,495,541	* 161,207
Inventory, beginning of year	3,203,227	* 207,672	* 61,036	88,127	* 2,555	2,283,059	* 3,072
Purchases	68,791,436	5,948,694	* 571,087	7,554,012	0	43,887,109	* 10,031
Cost of labor	5,215,907	227,393	573,301	1,212,333	517,648	126,814	21,581
Additional inventory costs (section 263A)	694,419	1,718	0	* 562,473	0	110,169	0
Other costs	36,396,409	2,350,469	2,129,014	7,960,804	578,904	12,738,489	* 130,163
Less: Inventory, end of year	4,649,890	* 190,846	* 68,286	88,673	* 2,780	3,650,099	* 3,640
Salaries and wages	9,604,005	572,826	514,826	3,373,221	787,219	1,259,164	* 74,659
Guaranteed payments to partners	748,024	26,205	* 15,376	213,848	* 112,568	193,404	0
Rent paid	2,763,928	197,448	104,024	730,587	88,418	589,732	* 13,834
Interest paid	5,900,560	185,164	470,167	196,900	65,306	4,029,808	* 4,186
Taxes and licenses	2,807,983	137,104	82,179	555,319	113,326	1,462,702	* 13,407
Bad debts	151,821	19,953	* 5,804	35,761	* 4,596	1,615	68
Repairs and maintenance	2,843,424	272,209	111,765	690,836	39,591	1,307,166	* 5,065
Depreciation	17,999,347	1,164,086	591,524	1,423,298	170,258	13,638,533	* 18,448
Depletion	* 137	0	0	0	0	0	0
Retirement plans, etc.	277,135	* 2,828	2,839	60,832	* 1,928	79,407	* 242
Employee benefit programs	852,797	84,099	100,756	129,441	57,924	163,595	* 8,612
Ordinary loss from other partnerships and fiduciaries	1,268,424	* 4,919	* 1,153	* 4,850	0	1,019,444	891
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	228,832	* 535	* 483	* 6,492	0	214,872	0
Other deductions	33,116,098	1,310,804	4,037,109	10,437,353	1,079,965	9,153,929	* 104,513
Ordinary business income (loss)	6,557,912	-737,627	169,495	743,045	23,690	4,338,513	* 45,079
Net income	15,918,889	536,372	784,738	1,487,573	161,530	9,398,858	* 45,079
Loss	9,360,977	1,274,000	* 615,243	744,528	137,839	5,060,344	0
Portfolio income (loss) distributed directly to partners	2,534,630	175,516	1,563	101,146	* 4,001	1,810,342	* 731
Interest income	411,996	23,746	18,537	30,847	* 3,920	312,635	* 730
Dividend income	474,048	* 318	* 38,080	* 479	64	285,292	[2]
Royalties	* 8,547	* 330	0	[2]	0	8,208	0
Net short-term capital gain (loss)	150,700	* 934	0	* 62	[2]	151,686	0
Net long-term capital gain (loss)	1,489,340	* 150,188	-55,053	69,758	16	1,052,521	0
Net rental real estate income (loss)	92,502	* 1,024	800	* 822	388	* 847	0
Net income	92,526	* 1,024	800	* 846	388	* 847	0
Loss	24	0	0	24	0	0	0
Other net rental income (loss)	-226,280	* -264,475	0	* 18,637	-3,780	* 18,717	0
Net income	62,824	* 20,650	0	* 18,637	0	* 18,717	0
Loss	* 289,104	* 285,126	0	0	3,780	0	0
Total net income (loss) [1]	7,318,724	-976,684	226,911	793,830	24,282	4,964,212	* 45,809
Net income	16,614,133	560,297	840,899	1,535,477	165,582	9,732,131	* 45,809
Loss	9,295,409	1,536,981	* 613,988	741,647	141,299	4,767,919	0

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 2012—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)
Number of partnerships	7,226	812	973	38,380	10,839	11,886	3,779
Number of partners	58,015	1,831	2,625	204,379	45,532	42,387	49,453
Total assets	28,465,356	* 60,078	19,280,595	662,748,863	23,122,749	24,533,422	145,574,583
Income and deductions from a trade or business:							
Total income	26,031,247	1,513,952	13,037,823	343,572,917	16,846,729	18,241,513	62,410,111
Business receipts	25,403,519	1,506,520	12,641,081	320,544,330	16,275,521	17,186,880	58,767,966
Ordinary income from other partnerships and fiduciaries	90,052	* 2,707	* 247,905	14,206,239	* 266,094	243,404	1,960,269
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	29,113	* 3,024	36,874	1,598,369	68,386	* 127,288	512,287
Other income	508,563	* 1,701	111,963	7,223,978	236,729	683,940	1,169,590
Total deductions	25,358,548	1,467,021	11,781,738	300,329,217	16,101,258	18,604,266	55,328,773
Cost of goods sold	15,676,805	* 1,093,166	7,028,134	79,947,300	4,199,856	7,466,833	8,784,092
Inventory, beginning of year	243,638	* 2,431	311,638	4,010,465	416,826	303,854	49,256
Purchases	4,743,621	* 94,396	5,982,486	43,388,927	1,241,878	618,620	* 77,276
Cost of labor	2,214,842	* 80,103	241,892	1,319,024	441,437	289,488	* 113,197
Additional inventory costs (section 263A)	* 18,768	0	1,292	706,689	42,744	* 183,690	372
Other costs	8,775,378	* 918,792	814,395	34,765,240	2,460,243	6,346,842	8,612,389
Less: Inventory, end of year	319,442	* 2,556	323,569	4,243,044	403,271	275,661	* 68,398
Salaries and wages	1,890,995	* 54,817	1,076,278	25,682,096	3,688,797	1,781,474	6,025,061
Guaranteed payments to partners	169,988	* 7,451	* 9,185	1,092,329	137,235	350,132	80,081
Rent paid	473,201	* 12,082	554,602	8,650,445	307,913	532,084	599,337
Interest paid	755,616	* 1,100	192,314	9,591,804	382,190	694,805	2,991,965
Taxes and licenses	250,731	8,389	184,826	4,891,307	377,136	207,953	806,410
Bad debts	78,413	* 748	4,864	2,424,833	111,061	82,970	339,503
Repairs and maintenance	254,829	* 1,868	160,095	2,692,643	117,946	89,218	459,639
Depreciation	628,372	* 1,170	363,658	21,774,165	258,835	365,148	3,518,390
Depletion	* 137	0	0	0	0	0	0
Retirement plans, etc.	111,148	* 683	17,227	1,226,628	119,210	13,043	165,888
Employee benefit programs	195,596	* 1,662	111,113	2,396,357	338,412	74,515	685,179
Ordinary loss from other partnerships and fiduciaries	* 234,911	2	* 2,254	1,956,263	* 11,204	431,790	254,237
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	6,442	0	* 9	308,876	* 109,723	6,445	8,918
Other deductions	4,631,363	283,883	2,077,179	137,694,170	5,941,738	6,507,858	30,610,074
Ordinary business income (loss)	672,700	46,931	1,256,086	43,243,700	745,471	-362,753	7,081,339
Net income	2,077,167	* 48,509	1,379,064	58,350,044	1,851,275	2,580,369	9,710,938
Loss	1,404,468	* 1,578	122,978	15,106,344	1,105,804	2,943,122	2,629,600
Portfolio income (loss) distributed directly to partners	363,646	* 24	77,662	9,880,386	823,379	67,212	3,116,836
Interest income	13,205	* 24	8,351	4,103,791	79,816	20,221	355,693
Dividend income	128,266	0	21,550	575,796	64,226	8,693	210,644
Royalties	0	0	* 9	869,416	194,175	139,835	369,739
Net short-term capital gain (loss)	* -1,912	0	* -71	135,342	* -4,292	* 12,171	* 129,389
Net long-term capital gain (loss)	* 224,087	0	* 47,823	4,196,042	489,453	-113,709	2,051,370
Net rental real estate income (loss)	* 85,390	0	* 3,231	14,486	6,910	* 534	* 1,047
Net income	* 85,390	0	* 3,231	16,637	* 7,081	* 641	* 2,253
Loss	0	0	[2]	* 2,151	* 171	107	* 1,206
Other net rental income (loss)	* 4,620	0	0	1,085,624	6,890	* 841	201,250
Net income	* 4,819	0	0	1,128,474	6,890	* 1,596	201,250
Loss	* 199	0	0	42,850	[2]	755	0
Total net income (loss) [1]	904,181	46,955	1,289,227	49,892,812	1,097,490	-192,629	8,219,712
Net income	2,278,119	* 48,533	1,407,286	64,115,284	2,130,168	2,727,163	10,537,511
Loss	1,373,938	* 1,578	118,060	14,222,472	1,032,679	2,919,792	2,317,799

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 2012—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
Number of partnerships	6,020	1,153	4,704	306,245	* 16	18,120
Number of partners	41,382	3,711	21,914	6,296,529	* 197	140,746
Total assets	444,196,813	10,961,657	14,359,639	12,151,867,789	* 8,624,933	275,565,641
Income and deductions from a trade or business:						
Total income	224,494,084	5,688,948	15,891,531	344,280,258	1,318,791	42,776,088
Business receipts	207,364,366	5,334,617	15,614,980	181,262,110	1,236,467	16,272,611
Ordinary income from other partnerships and fiduciaries	11,567,919	* 11,758	* 156,795	44,752,901	3,515	1,200,205
Farm net profit	0	0	0	* 10,815	0	0
Net gain, noncapital assets	869,619	* 19,896	* 893	7,573,328	0	172,970
Other income	4,692,180	322,677	118,863	110,681,104	78,809	25,130,302
Total deductions	192,072,799	5,846,483	12,375,637	277,371,177	* 1,084,572	30,891,194
Cost of goods sold	55,689,254	1,722,804	2,084,461	41,955,023	126,648	3,134,280
Inventory, beginning of year	3,171,465	* 6,265	62,800	3,492,062	0	311,400
Purchases	40,266,847	* 609,371	574,934	22,300,273	126,648	1,769,818
Cost of labor	131,535	* 158,437	* 184,931	1,304,243	0	* 222,022
Additional inventory costs (section 263A)	375,752	* 99,590	4,541	587,284	0	* 1,107
Other costs	15,185,754	856,111	1,303,902	18,448,704	0	1,122,424
Less: Inventory, end of year	3,442,099	* 6,969	* 46,646	4,177,542	0	* 292,491
Salaries and wages	9,341,650	1,568,514	3,276,599	63,960,152	428,929	3,475,360
Guaranteed payments to partners	162,130	119,785	242,965	11,006,042	4,465	260,447
Rent paid	6,793,436	111,471	306,204	5,249,213	47,898	341,513
Interest paid	4,905,540	237,122	380,182	12,339,425	10,275	2,925,420
Taxes and licenses	2,933,014	132,676	434,119	4,129,580	5,176	333,129
Bad debts	1,831,959	23,897	35,444	11,601,483	1,038	10,205,741
Repairs and maintenance	1,822,236	26,060	177,544	795,796	1,886	54,868
Depreciation	17,119,131	173,351	339,312	3,441,345	3,411	314,972
Depletion	0	0	0	0	0	0
Retirement plans, etc.	822,846	* 28,708	76,933	1,127,529	0	25,907
Employee benefit programs	948,464	85,085	264,703	3,083,307	41,893	155,332
Ordinary loss from other partnerships and fiduciaries	1,164,286	* 3,181	* 91,566	27,526,564	618	246,805
Farm net loss	0	0	0	50,321	0	0
Net loss, noncapital assets	182,829	* 606	* 354	933,280	0	88,661
Other deductions	88,356,025	1,613,224	4,665,251	90,172,116	412,335	9,328,759
Ordinary business income (loss)	32,421,285	-157,536	3,515,895	66,909,081	* 234,220	11,884,894
Net income	38,848,337	673,459	4,685,666	118,320,789	234,838	13,435,892
Loss	6,427,052	830,995	1,169,772	51,411,708	618	1,550,998
Portfolio income (loss) distributed directly to partners	5,233,720	111,913	527,327	732,577,883	* 250,691	3,585,395
Interest income	3,594,323	5,865	47,872	132,688,630	* 12,105	2,743,138
Dividend income	166,066	* 84,009	* 42,158	127,523,999	83,278	154,980
Royalties	* 733	0	* 164,933	9,166,778	[2]	[2]
Net short-term capital gain (loss)	* 449	* -20	* -2,356	59,597,345	44	37,417
Net long-term capital gain (loss)	1,472,149	* 22,059	* 274,720	403,601,131	155,264	649,860
Net rental real estate income (loss)	* 139	5,835	* 20	-1,458,983	1	-92,944
Net income	* 793	5,835	* 34	2,798,161	1	88,206
Loss	* 653	0	14	4,257,143	0	181,150
Other net rental income (loss)	875,537	283	824	577,255	[2]	56,028
Net income	917,631	283	824	918,909	[2]	56,028
Loss	* 42,095	0	0	341,653	0	0
Total net income (loss) [1]	37,058,082	-61,544	3,771,701	335,406,761	* 329,603	14,746,097
Net income	43,175,161	768,994	4,776,287	378,963,472	* 330,221	16,235,684
Loss	6,117,079	830,537	1,004,585	43,556,712	618	1,489,587

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 2012—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships	1,581	231,455	12,676	218,779	13,311	41,762
Number of partners	6,351	4,444,389	525,163	3,919,226	54,488	1,650,358
Total assets	29,167,091	10,359,613,108	566,371,544	9,793,241,564	27,903,466	1,450,993,551
Income and deductions from a trade or business:						
Total income	10,622,091	253,922,725	81,220,040	172,702,685	20,531,516	15,109,046
Business receipts	9,371,558	128,164,113	38,169,096	89,995,016	19,574,057	6,643,306
Ordinary income from other partnerships and fiduciaries	* 83,568	39,299,762	1,575,069	37,724,693	* 8,862	4,156,987
Farm net profit	0	* 8,989	* 453	* 8,536	0	* 1,826
Net gain, noncapital assets	* 1,839	6,214,069	317,627	5,896,441	* 1,253	1,183,197
Other income	1,165,127	80,235,793	41,157,794	39,077,998	947,344	3,123,730
Total deductions	8,674,559	205,582,824	79,852,905	125,729,918	18,100,987	13,037,043
Cost of goods sold	1,264,112	32,202,038	24,327,957	7,874,080	3,067,120	2,160,825
Inventory, beginning of year	* 14,535	3,010,001	152,301	2,857,701	3,497	* 152,628
Purchases	375,980	17,641,188	12,639,099	5,002,089	* 693,488	1,693,151
Cost of labor	* 57,428	766,857	* 155,690	611,167	* 214,167	* 43,769
Additional inventory costs (section 263A)	407	356,011	* 122,542	233,469	* 229,760	-1
Other costs	824,809	14,195,255	11,519,865	2,675,390	1,932,117	374,099
Less: Inventory, end of year	* 9,046	3,767,276	261,540	3,505,736	5,908	102,822
Salaries and wages	1,748,926	53,026,905	21,642,578	31,384,327	3,492,589	1,787,444
Guaranteed payments to partners	90,592	9,106,478	1,831,925	7,274,553	916,037	628,023
Rent paid	160,673	4,195,667	1,356,864	2,838,804	379,589	123,873
Interest paid	319,602	8,545,771	3,556,472	4,989,299	104,156	434,201
Taxes and licenses	143,231	3,166,710	1,293,186	1,873,524	316,834	164,500
Bad debts	71,951	1,216,782	73,895	1,142,887	9,060	96,912
Repairs and maintenance	50,508	598,518	135,637	462,882	44,782	45,234
Depreciation	218,820	2,633,538	602,393	2,031,144	132,227	138,377
Depletion	0	0	0	0	0	0
Retirement plans, etc.	11,115	1,008,113	615,114	392,999	54,516	27,878
Employee benefit programs	109,737	2,431,757	1,175,789	1,255,968	295,021	49,568
Ordinary loss from other partnerships and fiduciaries	* 6,789	24,009,590	783,765	23,225,824	* 2,605	3,260,158
Farm net loss	0	43,782	0	43,782	0	* 6,539
Net loss, noncapital assets	* 36	815,106	11,499	803,608	1,530	* 27,947
Other deductions	4,478,466	62,582,068	22,445,832	40,136,237	9,284,923	4,085,564
Ordinary business income (loss)	1,947,533	48,339,901	1,367,135	46,972,766	2,430,529	2,072,004
Net income	2,469,521	92,019,523	8,130,199	83,889,324	3,247,716	6,913,300
Loss	521,988	43,679,622	6,763,064	36,916,558	817,187	4,841,296
Portfolio income (loss) distributed directly to partners	104,849	633,739,344	8,063,011	625,676,333	857,870	94,039,735
Interest income	45,734	113,447,598	2,515,873	110,931,726	181,536	16,258,518
Dividend income	* 7,032	103,997,548	1,223,037	102,774,511	122,884	23,158,279
Royalties	0	6,959,236	5,273	6,953,963	0	2,207,542
Net short-term capital gain (loss)	373	54,127,537	571,356	53,556,181	85,838	5,346,136
Net long-term capital gain (loss)	* 51,710	355,207,424	3,747,473	351,459,951	467,612	47,069,260
Net rental real estate income (loss)	* 358	-1,289,736	23,184	-1,312,920	* -1,010	-75,652
Net income	* 379	2,429,756	50,464	2,379,292	84	279,734
Loss	* 22	3,719,492	27,280	3,692,212	* 1,094	355,386
Other net rental income (loss)	-19	482,815	1,046	481,769	* 643	37,789
Net income	0	794,305	1,896	792,410	* 643	67,932
Loss	19	311,490	* 850	310,641	0	30,144
Total net income (loss) [1]	2,000,637	271,937,363	5,135,547	266,801,816	2,734,582	43,658,479
Net income	2,514,420	308,530,312	10,338,766	298,191,545	3,490,406	47,862,430
Loss	513,783	36,592,949	5,203,219	31,389,730	755,824	4,203,951

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 2012—Continued

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

Item	Real estate and rental and leasing						
	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	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Number of partnerships	1,664,237	1,622,349	509,675	657,146	17,266	99,915	338,347
Number of partners	7,326,019	7,133,255	2,149,943	2,806,620	59,615	516,370	1,600,707
Total assets	4,952,793,483	4,820,459,417	1,223,006,770	2,338,893,110	41,831,207	175,532,819	1,041,195,511
Income and deductions from a trade or business:							
Total income	162,258,512	127,432,409	7,116,164	12,897,066	758,124	3,968,949	102,692,106
Business receipts	132,044,428	101,727,717	5,312,288	9,792,429	708,854	2,908,506	83,005,640
Ordinary income from other partnerships and fiduciaries	11,005,214	10,700,782	918,426	1,357,636	* 158	265,435	8,159,128
Farm net profit	102,169	102,169	* 208	* 23,211	0	* 63,877	* 14,874
Net gain, noncapital assets	4,061,992	1,867,775	166,361	562,602	* 11	48,368	1,090,434
Other income	15,044,708	13,033,964	718,881	1,161,188	49,102	682,764	10,422,030
Total deductions	157,445,735	129,180,211	7,928,901	15,018,055	694,453	4,497,460	101,041,343
Cost of goods sold	64,941,252	55,824,591	3,038,197	4,369,655	* 86,754	1,644,573	46,685,411
Inventory, beginning of year	39,039,130	38,194,431	2,691,666	1,510,102	* 3,466	189,944	33,799,253
Purchases	27,683,040	24,326,378	1,074,993	2,363,064	* 6,956	954,953	19,926,411
Cost of labor	1,767,320	1,105,241	* 50,390	* 75,982	* 21,914	* 84,810	872,144
Additional inventory costs (section 263A)	1,285,926	1,285,197	* 171,692	* 121,324	0	0	992,181
Other costs	29,784,844	24,414,634	1,158,877	1,817,525	* 58,781	879,540	20,499,910
Less: Inventory, end of year	34,619,008	33,501,290	2,109,420	1,518,343	* 4,364	464,674	29,404,488
Salaries and wages	15,650,802	13,032,914	643,612	1,134,818	* 54,999	470,215	10,729,270
Guaranteed payments to partners	1,994,090	1,770,200	* 14,728	420,757	0	46,347	1,288,368
Rent paid	3,493,497	2,749,672	100,364	434,877	* 1,685	161,935	2,050,811
Interest paid	7,491,335	6,151,807	530,507	1,211,267	* 113,155	416,769	3,880,110
Taxes and licenses	2,718,283	2,301,659	221,834	381,204	58,984	107,553	1,532,084
Bad debts	942,846	864,107	42,254	113,868	* 3,034	20,738	684,214
Repairs and maintenance	1,157,139	821,001	42,367	138,083	* 20,462	70,841	549,247
Depreciation	10,386,400	2,547,152	284,531	756,001	* 66,022	227,832	1,212,766
Depletion	7,177	0	0	0	0	0	0
Retirement plans, etc.	226,806	129,956	2,567	11,140	0	* 654	115,596
Employee benefit programs	828,218	579,597	22,403	67,471	* 771	18,524	470,427
Ordinary loss from other partnerships and fiduciaries	9,918,407	9,488,107	594,166	1,897,149	* 46,563	146,302	6,803,927
Farm net loss	372,839	357,810	* 99,487	152,839	0	* 9,817	95,666
Net loss, noncapital assets	1,238,500	1,155,341	262,408	211,696	1	* 115,218	566,018
Other deductions	36,078,146	31,406,296	2,029,476	3,717,230	242,022	1,040,140	24,377,427
Ordinary business income (loss)	4,812,777	-1,747,803	-812,736	-2,120,990	63,672	-528,511	1,650,763
Net income	36,565,713	27,144,742	2,010,382	3,062,881	129,042	654,014	21,288,423
Loss	31,752,936	28,892,545	2,823,118	5,183,870	* 65,370	1,182,525	19,637,661
Portfolio income (loss) distributed directly to partners	50,029,141	46,452,534	4,347,407	13,264,382	99,421	3,583,732	25,157,592
Interest income	14,615,623	14,082,395	1,744,866	4,350,082	36,139	515,232	7,436,075
Dividend income	7,567,166	7,428,452	452,419	3,366,700	* 5,655	222,017	3,381,661
Royalties	3,601,255	1,124,806	50,348	107,417	* 13,233	722,537	231,272
Net short-term capital gain (loss)	-489,503	-497,610	15,938	-450,927	* 3,831	-5,140	-61,312
Net long-term capital gain (loss)	24,734,599	24,314,491	2,083,836	5,891,109	* 40,563	2,129,086	14,169,896
Net rental real estate income (loss)	35,119,152	34,774,775	-10,895,268	47,166,123	2,132,004	4,010,364	-7,638,448
Net income	114,607,157	114,250,436	24,219,346	73,667,708	2,310,941	5,371,347	8,681,095
Loss	79,488,005	79,475,661	35,114,614	26,501,585	178,937	1,360,983	16,319,543
Other net rental income (loss)	1,149,820	722,748	101,171	244,551	* -7,906	235,385	149,549
Net income	3,868,959	1,173,575	116,661	278,412	* 29,536	408,212	340,755
Loss	2,719,138	450,827	* 15,490	33,861	* 37,442	* 172,827	191,206
Total net income (loss) [1]	66,865,794	56,385,374	-9,359,201	53,113,883	2,242,796	5,177,023	5,210,872
Net income	171,770,447	156,541,273	27,117,639	82,060,048	2,465,255	7,605,801	37,292,530
Loss	104,904,653	100,155,899	36,476,839	28,946,165	222,459	2,428,777	32,081,658

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 2012—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				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships	33,535	8,353	233,635	33,528	33,835	17,298	14,698
Number of partners	110,044	82,720	793,315	174,708	105,249	51,825	52,392
Total assets	109,629,541	22,704,526	226,437,030	39,884,778	25,831,904	11,312,004	2,834,831
Income and deductions from a trade or business:							
Total income	27,914,945	6,911,159	435,508,686	147,854,762	74,788,099	29,983,828	3,072,944
Business receipts	23,888,772	6,427,939	419,073,881	145,687,824	73,273,801	28,905,726	3,030,236
Ordinary income from other partnerships and fiduciaries	119,098	* 185,334	5,276,418	58,452	103,432	384,628	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	2,183,511	* 10,706	295,471	4,305	1,402	3,468	* 33
Other income	1,723,564	287,180	10,862,915	2,104,181	1,409,464	690,006	42,676
Total deductions	26,915,072	1,350,452	346,650,439	94,405,326	58,311,940	27,279,465	2,943,061
Cost of goods sold	8,865,191	* 251,470	81,917,026	1,996,727	7,723,588	13,684,476	1,310,035
Inventory, beginning of year	844,699	0	1,392,448	* 332	* 7,916	* 38,236	134,654
Purchases	3,321,879	34,783	25,936,628	* 5,808	* 241,991	1,572,222	599,616
Cost of labor	662,080	0	16,155,035	* 435,877	5,985,775	2,495,317	207,905
Additional inventory costs (section 263A)	* 729	0	841,134	0	* 79,821	* 544	* 22,919
Other costs	5,144,639	* 225,571	39,326,914	1,554,975	1,415,649	9,632,178	480,363
Less: Inventory, end of year	1,108,834	8,884	1,735,133	* 265	* 7,564	54,021	135,421
Salaries and wages	2,529,326	* 88,562	102,709,547	40,235,324	22,411,381	4,892,795	431,818
Guaranteed payments to partners	86,632	* 137,258	20,831,109	10,436,605	3,604,403	1,217,665	235,809
Rent paid	735,533	* 8,292	15,076,781	9,112,371	2,272,009	614,494	127,725
Interest paid	1,309,434	30,094	2,275,567	282,969	339,182	122,111	35,501
Taxes and licenses	402,337	14,287	9,092,707	3,696,130	1,820,837	498,980	47,640
Bad debts	78,416	* 323	596,198	181,018	23,549	5,290	* 2,006
Repairs and maintenance	335,798	* 340	1,554,659	704,121	244,506	187,692	7,257
Depreciation	7,718,748	120,500	4,148,261	1,198,089	564,033	278,813	33,786
Depletion	0	7,177	* 23,971	0	0	0	0
Retirement plans, etc.	96,655	194	4,586,452	1,617,558	769,249	132,894	* 5,514
Employee benefit programs	247,570	* 1,051	5,971,442	2,442,059	858,611	371,331	23,167
Ordinary loss from other partnerships and fiduciaries	429,684	* 616	1,337,735	42,069	5,825	6,164	* 2,704
Farm net loss	0	* 15,028	* 1,034	0	0	0	0
Net loss, noncapital assets	* 83,153	6	119,359	71,644	1,915	1,224	[2]
Other deductions	3,996,595	675,255	96,408,592	22,388,642	17,672,852	5,265,535	680,099
Ordinary business income (loss)	999,873	5,560,707	88,858,247	53,449,436	16,476,159	2,704,363	129,883
Net income	3,654,011	5,766,961	97,468,190	53,770,431	16,754,631	3,219,164	296,539
Loss	2,654,138	206,254	8,609,943	320,995	278,472	514,801	* 166,656
Portfolio income (loss) distributed directly to partners	861,586	2,715,021	7,462,275	85,127	305,634	303,397	153,145
Interest income	414,296	118,932	845,470	29,840	70,905	36,152	749
Dividend income	131,524	* 7,190	440,529	14,751	40,410	41,061	0
Royalties	15	2,476,434	1,129,060	787	* 5,695	* 68,731	* 151,413
Net short-term capital gain (loss)	* 5,903	* 2,203	114,204	1,151	-2,061	* -7,017	* 497
Net long-term capital gain (loss)	309,847	110,261	4,933,013	38,598	190,685	164,470	487
Net rental real estate income (loss)	209,774	* 134,603	-213,041	19,215	16,546	* 2,242	0
Net income	222,118	* 134,603	143,763	23,329	* 23,572	* 6,886	0
Loss	* 12,344	0	356,804	4,113	* 7,026	* 4,643	0
Other net rental income (loss)	583,150	* -156,078	115,161	* 270	0	* -626	0
Net income	2,692,769	* 2,614	123,064	* 277	0	0	0
Loss	2,109,619	* 158,692	7,902	7	0	* 626	0
Total net income (loss) [1]	2,338,632	8,141,788	91,175,427	53,514,299	16,609,715	2,851,924	282,045
Net income	6,846,508	8,382,665	99,467,004	53,832,894	16,815,174	3,335,749	400,765
Loss	4,507,877	* 240,877	8,291,577	318,595	205,459	483,825	* 118,720

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 2012—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)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	30,100	104,175	59,510	8,860	35,805	28,157
Number of partners	98,593	310,549	167,936	31,501	111,112	1,149,013
Total assets	20,484,972	126,088,541	63,622,956	13,084,674	49,380,911	637,075,485
Income and deductions from a trade or business:						
Total income	29,283,587	150,525,466	85,523,081	23,158,121	41,844,264	33,649,612
Business receipts	28,922,484	139,253,810	77,721,230	22,847,214	38,685,366	15,199,275
Ordinary income from other partnerships and fiduciaries	* 6,275	4,723,631	3,415,286	* 71,549	1,236,796	13,515,709
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	21,791	264,473	64,972	4,180	195,320	333,288
Other income	333,037	6,283,552	4,321,593	235,177	1,726,782	4,601,341
Total deductions	27,279,487	136,431,160	74,676,582	21,489,712	40,264,866	30,614,499
Cost of goods sold	9,429,573	47,772,627	18,591,952	10,547,161	18,633,514	6,811,056
Inventory, beginning of year	237,475	973,836	231,944	68,456	673,435	1,060,926
Purchases	3,910,543	19,606,448	4,505,107	3,302,765	11,798,576	5,108,025
Cost of labor	2,298,199	4,731,962	2,936,745	278,596	1,516,621	743,464
Additional inventory costs (section 263A)	* 174,859	562,991	* 109,597	* 368,585	* 84,809	19,065
Other costs	3,005,471	23,238,279	11,098,285	6,598,683	5,541,311	960,719
Less: Inventory, end of year	196,974	1,340,889	289,727	69,925	981,237	1,081,144
Salaries and wages	6,537,022	28,201,207	20,048,404	3,551,301	4,601,503	4,213,195
Guaranteed payments to partners	1,227,460	4,109,167	2,899,880	397,357	811,930	676,571
Rent paid	446,947	2,503,234	1,360,877	485,900	656,457	482,283
Interest paid	192,223	1,303,581	701,990	255,757	345,833	3,677,386
Taxes and licenses	578,181	2,450,938	1,667,779	313,848	469,311	409,490
Bad debts	24,828	359,507	243,583	51,330	64,594	398,136
Repairs and maintenance	77,264	333,820	158,520	67,996	107,303	106,783
Depreciation	436,095	1,637,445	990,995	204,370	442,080	496,732
Depletion	0	* 23,971	* 23,971	0	0	8,043
Retirement plans, etc.	145,995	1,915,243	1,407,971	51,815	455,457	36,287
Employee benefit programs	478,374	1,797,900	1,219,837	203,793	374,271	239,517
Ordinary loss from other partnerships and fiduciaries	153,640	1,127,334	348,982	78,091	700,260	6,539,936
Farm net loss	0	* 1,034	0	0	* 1,034	* 15,635
Net loss, noncapital assets	3,080	41,497	34,721	2,832	* 3,943	11,391
Other deductions	7,548,806	42,852,657	24,977,120	5,278,160	12,597,377	6,492,057
Ordinary business income (loss)	2,004,100	14,094,306	10,846,499	1,668,409	1,579,398	3,035,113
Net income	3,465,092	19,962,332	12,849,485	2,337,461	4,775,387	13,670,092
Loss	1,460,993	5,868,027	2,002,986	669,052	3,195,988	10,634,980
Portfolio income (loss) distributed directly to partners	1,052,356	5,562,616	3,002,657	239,860	2,320,099	49,863,364
Interest income	178,843	528,981	379,787	11,183	138,011	5,889,489
Dividend income	5,984	338,322	244,674	1,589	92,060	13,729,485
Royalties	* 160,588	741,846	48,048	* 64	693,735	943,808
Net short-term capital gain (loss)	* 6,264	115,370	56,386	* 185	58,798	-859,868
Net long-term capital gain (loss)	700,676	3,838,097	2,273,762	226,840	1,337,494	30,160,450
Net rental real estate income (loss)	* 10,591	-261,635	-165,920	* 27,550	-123,265	-129,467
Net income	* 10,591	79,386	34,432	* 30,897	* 14,058	589,241
Loss	0	341,021	200,352	* 3,347	* 137,323	718,709
Other net rental income (loss)	1,097	114,421	6,515	* 64,580	43,326	195,704
Net income	1,097	121,690	* 6,709	* 64,580	* 50,401	216,571
Loss	0	* 7,269	* 194	0	* 7,075	20,867
Total net income (loss) [1]	2,361,203	15,556,241	11,359,602	1,773,374	2,423,265	23,664,131
Net income	3,714,693	21,367,729	13,400,484	2,383,621	5,583,624	32,106,410
Loss	1,353,490	5,811,488	2,040,883	610,247	3,160,358	8,442,279

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 2012—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Number of partnerships	70,213	63,186	7,027	14,380	83,535	29,678	13,723
Number of partners	185,862	146,413	39,449	37,308	375,345	130,238	33,903
Total assets	76,611,446	63,290,366	13,321,079	4,435,201	142,843,317	14,328,332	2,837,121
Income and deductions from a trade or business:							
Total income	108,152,243	96,408,416	11,743,828	5,576,363	238,815,095	69,162,377	9,521,109
Business receipts	99,031,415	87,423,688	11,607,727	5,431,807	223,519,785	60,320,438	9,095,274
Ordinary income from other partnerships and fiduciaries	853,762	831,089	* 22,672	* 65,959	3,479,329	763,669	* 208,236
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	99,222	82,329	16,893	* 40,495	346,109	71,403	* 6,220
Other income	8,167,845	8,071,309	96,536	38,101	11,469,872	8,006,868	211,379
Total deductions	104,132,551	92,527,198	11,605,353	5,255,526	206,474,843	53,788,527	8,256,051
Cost of goods sold	42,156,223	36,667,672	5,488,551	801,679	11,432,119	2,641,710	930,638
Inventory, beginning of year	544,652	484,220	60,432	* 10,234	304,214	27,950	67,479
Purchases	5,962,508	5,148,647	813,861	20,200	3,226,480	1,019,103	636,536
Cost of labor	20,808,686	19,975,840	832,847	* 192,440	3,022,257	* 185,374	* 103,755
Additional inventory costs (section 263A)	385,643	* 312,495	* 73,148	0	* 160,323	* 59,391	0
Other costs	14,898,393	11,096,822	3,801,571	596,813	5,045,058	1,383,522	* 188,487
Less: Inventory, end of year	443,659	350,352	93,307	* 18,008	326,223	33,630	65,620
Salaries and wages	24,267,202	22,869,187	1,398,016	1,347,471	61,333,221	16,677,312	3,004,016
Guaranteed payments to partners	1,514,433	1,465,559	48,874	197,661	7,871,889	6,508,603	191,103
Rent paid	1,976,732	1,737,497	239,235	394,759	10,549,464	2,528,861	420,659
Interest paid	1,173,715	984,623	189,092	68,321	2,936,153	266,727	37,360
Taxes and licenses	2,557,278	2,353,664	203,614	121,615	7,827,383	1,264,552	261,016
Bad debts	1,263,566	1,250,566	13,000	88,086	4,954,125	296,680	24,659
Repairs and maintenance	558,642	299,729	258,913	30,392	2,791,506	467,524	56,697
Depreciation	1,550,937	996,674	554,263	128,478	5,088,240	562,803	50,655
Depletion	* 22,397	0	* 22,397	0	0	0	0
Retirement plans, etc.	316,340	304,746	11,594	15,363	983,466	672,285	21,554
Employee benefit programs	1,256,690	1,157,659	99,031	75,517	4,683,336	839,297	158,627
Ordinary loss from other partnerships and fiduciaries	430,517	403,363	* 27,154	* 38,828	228,954	19,147	* 852
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	19,158	19,019	* 139	* 2,649	92,636	1,532	0
Other deductions	25,068,721	22,017,241	3,051,480	1,944,709	85,702,350	21,041,495	3,098,216
Ordinary business income (loss)	4,019,692	3,881,217	138,474	320,837	32,340,252	15,373,851	1,265,058
Net income	8,807,067	7,914,430	892,637	655,005	37,122,331	15,750,017	1,457,330
Loss	4,787,376	4,033,213	754,163	334,169	4,782,079	376,167	192,273
Portfolio income (loss) distributed directly to partners	2,550,389	1,496,779	1,053,610	738,003	5,664,564	4,307,940	96,021
Interest income	401,150	351,721	49,429	10,116	309,289	29,590	3,036
Dividend income	64,235	45,816	* 18,418	* 325,804	11,939	2,885	* 2,150
Royalties	* 118,102	* 118,087	15	* 18,030	* 5,458	0	[2]
Net short-term capital gain (loss)	3,178	3,179	* -1	* 760	9,297	10,948	* -38
Net long-term capital gain (loss)	1,963,723	977,975	* 985,748	* 383,293	5,328,581	4,264,516	* 90,873
Net rental real estate income (loss)	16,892	19,806	* -2,914	* 1,724	62,617	797	* 5,838
Net income	26,195	26,195	0	* 2,090	165,225	5,978	* 5,839
Loss	* 9,304	* 6,389	* 2,914	* 366	102,608	* 5,182	[2]
Other net rental income (loss)	-5,896	* 23,369	* -29,265	* 2,738	174,503	* 9,333	* 723
Net income	49,313	* 23,369	25,944	* 2,738	177,615	* 9,333	* 723
Loss	* 55,209	0	* 55,209	* 1	* 3,113	[2]	0
Total net income (loss) [1]	4,614,174	4,440,017	174,158	679,249	32,904,058	15,416,456	1,276,805
Net income	9,222,194	8,303,262	918,933	982,016	37,646,388	15,781,841	1,466,808
Loss	4,608,020	3,863,245	744,775	302,767	4,742,331	365,385	190,003

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 2012—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships	7,997	6,840	3,245	2,619	1,116	8,673	9,643
Number of partners	69,736	35,507	7,828	17,828	14,265	42,818	23,223
Total assets	21,518,691	8,387,807	2,067,354	1,031,071	44,539,592	45,529,141	2,604,208
Income and deductions from a trade or business:							
Total income	31,894,948	14,425,205	6,861,961	1,773,378	48,047,332	53,877,972	3,250,812
Business receipts	30,274,692	12,771,202	6,804,109	1,746,382	46,452,753	52,914,938	3,139,996
Ordinary income from other partnerships and fiduciaries	833,142	719,012	* 1,509	* 6,965	713,236	233,561	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	77,386	* 2,730	* 3,555	* 7,586	70,130	101,239	* 5,860
Other income	709,728	932,261	52,788	* 12,445	811,214	628,234	* 104,955
Total deductions	24,939,687	12,148,320	6,503,712	1,801,344	42,968,443	53,156,763	2,911,996
Cost of goods sold	1,387,715	1,224,292	1,469,520	* 170,317	627,936	2,565,093	* 414,900
Inventory, beginning of year	119,004	* 11,101	* 24,368	12,378	27,873	14,061	0
Purchases	604,704	232,044	239,003	32,609	275,018	165,330	* 22,135
Cost of labor	* 323,710	289,457	709,467	* 43,092	132,833	1,234,571	0
Additional inventory costs (section 263A)	* 46,394	0	* 12,288	546	* 35,970	* 5,734	0
Other costs	419,708	705,359	513,640	* 94,257	* 185,712	1,161,608	* 392,765
Less: Inventory, end of year	125,805	* 13,668	* 29,245	12,565	29,470	16,211	0
Salaries and wages	5,502,143	2,591,620	2,595,039	262,794	10,296,411	19,298,948	1,104,938
Guaranteed payments to partners	278,602	240,583	176,674	* 272,615	39,112	107,660	56,938
Rent paid	1,455,131	666,605	142,596	44,418	1,273,248	3,734,129	283,817
Interest paid	238,974	202,461	61,606	15,718	697,629	1,326,017	89,660
Taxes and licenses	663,353	313,264	255,255	26,119	1,673,861	3,257,961	112,002
Bad debts	523,956	208,707	34,742	* 107,977	3,228,413	525,672	* 3,319
Repairs and maintenance	433,263	415,927	23,836	13,850	761,147	576,479	42,784
Depreciation	692,091	574,592	54,702	74,874	1,616,026	1,407,893	54,605
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	72,074	59,825	8,322	* 1,402	92,180	50,451	* 5,375
Employee benefit programs	568,269	296,989	152,378	* 24,711	1,238,166	1,372,929	31,969
Ordinary loss from other partnerships and fiduciaries	[2]	* 22,205	* 6,984	* 15,841	89,991	72,737	* 1,197
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	13,110	2,106	* 330	0	5,984	69,574	0
Other deductions	13,111,006	5,329,144	1,521,727	770,708	21,328,339	18,791,221	710,493
Ordinary business income (loss)	6,955,261	2,276,885	358,249	-27,966	5,078,889	721,209	338,817
Net income	7,690,089	2,664,400	535,776	107,108	5,952,202	2,537,941	427,468
Loss	734,829	387,515	177,527	* 135,074	873,312	1,816,732	88,651
Portfolio income (loss) distributed directly to partners	320,050	170,773	6,633	* 109,084	342,538	278,842	32,684
Interest income	23,553	5,789	882	* 18	207,965	34,780	3,676
Dividend income	* 553	* 4	* 25	0	5,629	692	0
Royalties	0	0	0	0	0	5,458	0
Net short-term capital gain (loss)	* -241	3	0	* 21	* 13	* -1,410	0
Net long-term capital gain (loss)	296,185	* 164,977	* 5,725	* 109,045	128,931	239,322	* 29,009
Net rental real estate income (loss)	* 12,359	* -338	* 762	0	-4,676	47,523	* 352
Net income	* 12,517	* 2,128	* 762	0	31,589	106,060	* 352
Loss	* 158	* 2,466	0	0	36,266	58,536	0
Other net rental income (loss)	* 220	* 109,413	0	0	48,065	* 6,748	0
Net income	* 220	* 111,520	0	0	49,071	* 6,748	0
Loss	0	* 2,107	0	0	1,005	0	0
Total net income (loss) [1]	6,991,947	2,391,754	359,918	-27,948	5,335,872	816,410	342,844
Net income	7,726,341	2,774,373	537,067	107,124	6,179,166	2,643,958	429,711
Loss	734,394	382,620	177,149	* 135,072	843,293	1,827,548	86,866

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 2012—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships	66,228	41,766	* 335	24,128	123,779	32,232	91,547
Number of partners	314,098	156,195	* 993	156,910	443,599	147,437	296,162
Total assets	107,642,256	57,726,109	* 99,763	49,816,384	239,198,260	193,619,833	45,578,427
Income and deductions from a trade or business:							
Total income	68,397,958	37,497,233	* 293,977	30,606,748	178,235,435	70,086,860	108,148,575
Business receipts	59,119,693	30,676,092	* 286,323	28,157,278	174,056,924	67,930,105	106,126,819
Ordinary income from other partnerships and fiduciaries	2,516,823	1,582,523	0	934,300	981,444	599,633	381,811
Farm net profit	* 6,434	0	0	* 6,434	* 138	0	* 138
Net gain, noncapital assets	451,235	163,894	0	287,341	445,394	245,583	199,811
Other income	6,303,773	5,074,723	* 7,655	1,221,395	2,751,535	1,311,539	1,439,996
Total deductions	67,883,431	37,795,479	* 309,050	29,778,902	177,920,656	71,756,658	106,163,998
Cost of goods sold	9,934,852	4,616,362	* 93,575	5,224,915	52,408,009	9,244,247	43,163,762
Inventory, beginning of year	841,965	257,009	* 2,623	582,333	2,153,177	833,723	1,319,455
Purchases	3,242,359	747,617	* 72,812	2,421,930	36,208,390	3,395,153	32,813,236
Cost of labor	1,096,150	657,181	* 20,619	418,350	7,898,506	1,565,472	6,333,034
Additional inventory costs (section 263A)	57,736	* 2,502	0	55,234	390,794	70,833	319,961
Other costs	5,596,977	3,223,017	0	2,373,960	7,932,842	4,156,322	3,776,520
Less: Inventory, end of year	900,335	270,964	* 2,480	626,892	2,175,700	777,256	1,398,443
Salaries and wages	17,776,348	12,072,938	* 46,011	5,657,399	32,307,572	12,122,428	20,185,144
Guaranteed payments to partners	791,118	416,427	0	374,690	774,660	164,057	610,603
Rent paid	2,589,586	784,961	* 78,916	1,725,709	10,137,092	2,309,370	7,827,722
Interest paid	2,665,799	1,206,149	* 26	1,459,625	7,620,389	6,466,775	1,153,614
Taxes and licenses	3,778,385	1,111,398	* 7,550	2,659,437	8,237,821	4,520,855	3,716,966
Bad debts	94,694	44,901	* 30	49,763	231,199	147,816	83,383
Repairs and maintenance	948,931	229,330	* 14,476	705,124	3,659,447	1,922,910	1,736,537
Depreciation	3,957,682	1,361,217	* 3,327	2,593,139	10,252,521	6,881,580	3,370,942
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	325,321	299,411	0	25,910	94,014	55,117	38,897
Employee benefit programs	884,332	361,726	0	522,607	1,773,357	1,185,908	587,449
Ordinary loss from other partnerships and fiduciaries	1,097,337	885,733	0	211,604	1,419,429	1,110,537	308,892
Farm net loss	0	0	0	0	* 1,682	* 1,682	0
Net loss, noncapital assets	86,279	28,079	0	* 58,200	111,079	25,681	85,398
Other deductions	22,952,766	14,376,847	* 65,139	8,510,779	48,892,385	25,597,695	23,294,690
Ordinary business income (loss)	514,526	-298,246	* -15,073	827,846	314,779	-1,669,798	1,984,577
Net income	7,981,268	4,304,193	* 6,235	3,670,840	10,908,115	4,761,977	6,146,138
Loss	7,466,741	4,602,439	* 21,308	2,842,994	10,593,336	6,431,775	4,161,561
Portfolio income (loss) distributed directly to partners	1,635,973	1,232,986	[2]	402,987	2,443,876	1,031,166	1,412,710
Interest income	190,019	163,625	[2]	26,394	210,000	162,083	47,917
Dividend income	35,054	22,624	0	12,430	100,507	97,466	3,040
Royalties	172,032	172,024	0	9	226,241	* 191,440	* 34,801
Net short-term capital gain (loss)	-6,611	-4,593	0	* -2,018	-1,903	-1,146	-758
Net long-term capital gain (loss)	1,245,479	879,306	0	366,173	1,909,032	581,323	1,327,709
Net rental real estate income (loss)	-172,189	3,534	0	-175,723	-47,550	-100,443	52,893
Net income	78,307	19,106	0	59,201	281,828	224,679	57,149
Loss	250,497	15,573	0	234,924	329,378	325,122	* 4,256
Other net rental income (loss)	11,489	78	0	* 11,411	52,190	* 52,388	* -198
Net income	13,265	* 1,854	0	* 11,411	52,504	* 52,388	* 116
Loss	1,776	1,776	0	0	* 314	0	* 314
Total net income (loss) [1]	750,932	63,639	* -15,073	702,366	856,166	-1,266,865	2,123,031
Net income	8,218,512	4,484,263	* 6,235	3,728,015	11,298,985	5,067,444	6,231,542
Loss	7,467,580	4,420,624	* 21,308	3,025,649	10,442,819	6,334,308	4,108,511

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 2012—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	81,602	38,868	32,017	6,851	40,325	* 2,409	0
Number of partners	245,123	82,795	67,321	15,474	157,511	* 4,817	0
Total assets	20,138,002	8,520,110	5,784,240	2,735,870	11,231,772	* 386,120	0
Income and deductions from a trade or business:							
Total income	30,284,680	16,269,815	9,959,573	6,310,243	13,991,757	* 23,108	0
Business receipts	28,219,704	16,027,389	9,851,550	6,175,839	12,169,208	* 23,108	0
Ordinary income from other partnerships and fiduciaries	* 78,477	* 5,224	* 3,504	1,719	* 73,253	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	120,878	99,680	* 56,955	42,725	* 21,199	0	0
Other income	1,865,621	137,523	47,564	89,959	1,728,098	0	0
Total deductions	28,805,437	15,590,478	9,703,386	5,887,092	13,185,302	* 29,657	0
Cost of goods sold	11,166,840	8,636,696	4,765,856	3,870,840	2,530,144	0	0
Inventory, beginning of year	827,752	573,286	252,083	321,203	254,466	0	0
Purchases	6,742,527	5,503,191	3,434,951	2,068,240	1,239,337	0	0
Cost of labor	2,207,147	1,762,466	968,232	794,235	444,680	0	0
Additional inventory costs (section 263A)	97,199	96,441	* 24,325	* 72,116	* 758	0	0
Other costs	2,187,146	1,337,571	345,897	991,674	849,574	0	0
Less: Inventory, end of year	894,931	636,260	259,632	376,628	258,671	0	0
Salaries and wages	5,207,508	1,905,427	1,266,811	638,616	3,302,081	0	0
Guaranteed payments to partners	459,828	219,403	131,708	87,695	240,425	0	0
Rent paid	1,836,539	591,043	484,332	106,711	1,245,496	0	0
Interest paid	613,970	347,557	260,609	86,949	266,413	0	0
Taxes and licenses	855,943	404,821	323,329	81,492	448,838	* 2,285	0
Bad debts	68,783	13,231	6,706	6,525	55,552	0	0
Repairs and maintenance	325,588	169,951	129,151	40,800	155,637	0	0
Depreciation	995,590	525,261	414,668	110,592	470,171	* 158	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	30,442	11,210	7,082	4,128	19,233	0	0
Employee benefit programs	239,335	55,081	31,093	23,988	184,254	0	0
Ordinary loss from other partnerships and fiduciaries	* 10,250	* 4,384	0	* 4,384	* 5,866	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,475	* 79	* 79	0	* 2,396	0	0
Other deductions	6,992,345	2,706,335	1,881,962	824,373	4,258,796	* 27,214	0
Ordinary business income (loss)	1,479,243	679,337	256,186	423,151	806,455	* -6,549	0
Net income	2,557,311	1,198,732	674,818	523,914	1,358,579	0	0
Loss	1,078,068	519,395	418,632	100,763	552,123	* 6,549	0
Portfolio income (loss) distributed directly to partners	483,836	88,580	72,986	15,595	317,404	* 77,851	0
Interest income	19,420	2,120	810	1,310	17,299	0	0
Dividend income	80,489	* 20	* 7	12	* 2,619	* 77,851	0
Royalties	[2]	[2]	[2]	0	0	0	0
Net short-term capital gain (loss)	* -1,202	0	0	0	* -1,202	0	0
Net long-term capital gain (loss)	385,129	* 86,440	* 72,168	* 14,272	* 298,689	0	0
Net rental real estate income (loss)	24,012	* -8,320	* -8,320	0	32,333	0	0
Net income	* 34,213	* 914	* 914	* 914	* 33,299	0	0
Loss	* 10,201	* 9,235	* 9,235	0	* 966	0	0
Other net rental income (loss)	* 1,504	* 1,504	* 1,504	0	0	0	0
Net income	* 1,504	* 1,504	* 1,504	0	0	0	0
Loss	0	0	0	0	0	0	0
Total net income (loss) [1]	1,604,669	674,661	250,187	424,474	858,706	* 71,302	0
Net income	2,681,793	1,202,279	677,326	524,952	1,401,781	* 77,732	0
Loss	1,077,124	527,618	427,140	* 100,479	543,075	* 6,431	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 2014.

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 2012

[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)
Number of partnerships	1,868,827	74,220	40,642	18,482	6,544	1,220	7,332
Number of partners	16,363,441	222,552	126,340	56,573	17,282	2,706	19,650
Total assets	16,261,106,926	110,916,885	47,352,680	25,086,818	28,667,201	2,680,644	7,129,542
Income and deductions from a trade or business:							
Total income	4,187,148,424	36,731,020	13,920,854	7,159,235	2,247,412	2,104,016	11,299,503
Business receipts	3,842,665,235	24,150,294	4,734,443	4,319,102	2,216,779	2,078,135	10,801,835
Ordinary income from other partnerships and fiduciaries	117,828,033	602,973	371,246	90,283	* 3,267	* 1,833	136,343
Farm net profit	10,587,915	10,470,814	8,126,257	2,312,081	* 739	0	* 31,737
Net gain, noncapital assets	25,423,539	1,003,708	578,240	401,009	* 1,850	* 10,929	11,680
Other income	190,643,702	503,232	110,668	36,760	24,777	* 13,119	317,908
Total deductions	3,576,400,039	23,739,154	5,096,331	4,423,740	2,084,847	1,801,020	10,333,217
Cost of goods sold	2,277,019,374	15,893,175	2,677,422	2,966,363	1,451,571	699,636	8,098,184
Inventory, beginning of year	168,549,982	2,077,424	770,050	367,013	* 56,129	* 50,013	834,219
Purchases	1,707,606,057	12,169,385	1,719,287	2,552,757	646,003	* 57,367	7,193,971
Cost of labor	98,514,068	875,832	281,936	75,073	* 168,922	* 168,807	181,095
Additional inventory costs (section 263A)	10,861,658	80,542	* 13,835	* 3,803	2,070	* 24,524	36,310
Other costs	472,898,225	3,236,328	831,096	459,816	615,021	442,940	887,456
Less: Inventory, end of year	181,410,617	2,546,336	938,781	492,100	* 36,574	* 44,015	1,034,866
Salaries and wages	350,114,134	1,519,617	397,857	401,478	119,562	32,048	568,672
Guaranteed payments to partners	46,222,011	484,243	299,702	68,695	* 21,658	* 38,341	55,846
Rent paid	61,004,904	231,130	71,714	22,412	* 4,364	31,552	101,087
Interest paid	43,355,649	240,341	58,131	40,203	52,492	24,765	64,751
Taxes and licenses	55,446,537	322,171	139,604	47,571	27,966	15,137	91,893
Bad debts	17,371,588	13,375	* 6,018	* 313	* 1,726	* 376	4,942
Repairs and maintenance	19,414,116	310,154	50,042	48,292	17,111	73,173	121,537
Depreciation	80,285,764	512,984	110,140	62,054	46,302	102,100	192,387
Depletion	1,177,376	* 10,595	0	0	* 10,595	0	0
Retirement plans, etc.	10,788,267	24,093	3,833	2,579	54	110	17,517
Employee benefit programs	24,492,403	96,517	41,048	15,097	* 3,255	* 2,555	34,563
Ordinary loss from other partnerships and fiduciaries	8,007,459	83,575	32,061	* 23,364	10,305	* 10,586	* 7,259
Farm net loss	563,634	338,951	* 137,785	169,766	* 3,254	0	* 28,146
Net loss, noncapital assets	913,036	* 998	* 150	* 326	0	177	344
Other deductions	580,223,787	3,657,234	1,070,823	555,224	314,632	770,464	946,089
Ordinary business income (loss)	610,748,385	12,991,866	8,824,524	2,735,495	162,565	302,997	966,286
Net income	622,230,140	13,286,372	8,892,714	2,887,805	221,712	317,044	967,097
Loss	11,481,755	294,506	* 68,191	* 152,310	* 59,147	14,048	811
Portfolio income (loss) distributed directly to partners	820,795,424	2,217,664	937,708	364,056	789,196	35,392	91,313
Interest income	157,398,119	685,683	184,573	88,790	400,397	4,306	7,617
Dividend income	155,227,933	447,972	300,507	30,321	* 2,229	* 30,512	84,403
Royalties	22,539,779	566,576	* 64,210	* 200,913	* 300,578	572	* 303
Net short-term capital gain (loss)	56,637,517	8,622	4,866	* 6,020	* 183	0	* -2,447
Net long-term capital gain (loss)	428,992,075	508,811	383,553	38,012	* 85,808	2	* 1,437
Net rental real estate income (loss)	115,365,247	450,133	188,275	188,424	* 30,896	0	42,538
Net income	119,211,748	469,916	205,911	190,291	* 30,931	0	* 42,784
Loss	3,846,501	19,783	* 17,636	* 1,867	* 35	0	* 246
Other net rental income (loss)	6,763,636	82,414	* 44,651	22,091	* 14,702	0	* 969
Net income	7,075,797	82,414	* 44,651	22,091	* 14,702	0	* 969
Loss	312,160	0	0	0	0	0	0
Total net income [1]	1,068,043,099	15,224,645	9,606,740	3,266,034	911,367	338,387	1,102,117

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 2012—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)
Number of partnerships	23,418	19,607	1,425	2,387	1,460	85,391	30,593
Number of partners	1,577,659	1,377,797	162,872	36,990	4,418	204,957	77,743
Total assets	381,504,501	337,175,063	32,490,697	11,838,742	184,416,415	96,173,902	51,268,342
Income and deductions from a trade or business:							
Total income	161,944,667	127,867,880	20,926,038	13,150,749	147,046,049	169,433,685	85,021,253
Business receipts	143,383,225	110,709,573	20,047,251	12,626,401	141,730,233	162,519,508	80,721,486
Ordinary income from other partnerships and fiduciaries	7,455,126	6,853,637	* 526,783	* 74,706	2,479,234	2,030,286	681,822
Farm net profit	* 7,491	* 7,491	0	0	0	* 7,773	0
Net gain, noncapital assets	4,464,565	4,021,576	117,183	325,806	910,219	170,395	26,499
Other income	6,634,260	6,275,604	234,821	123,836	1,926,363	4,705,723	3,591,445
Total deductions	94,096,635	66,247,434	17,036,948	10,812,254	139,516,448	153,088,439	78,564,812
Cost of goods sold	46,361,838	26,467,908	13,930,450	5,963,480	118,071,559	130,432,982	71,613,047
Inventory, beginning of year	3,042,086	1,208,950	1,384,719	448,417	2,593,447	14,822,608	10,526,843
Purchases	13,180,255	10,054,849	1,314,808	1,810,598	104,141,708	33,110,874	17,563,950
Cost of labor	3,670,115	451,286	1,920,723	1,298,106	328,134	14,903,373	3,760,320
Additional inventory costs (section 263A)	539,538	113,366	406,954	* 19,218	* -1,357	1,862,535	1,295,435
Other costs	29,422,652	15,886,233	10,707,460	2,828,959	13,527,526	80,050,097	49,204,297
Less: Inventory, end of year	3,492,808	1,246,777	1,804,213	441,819	2,517,899	14,316,506	10,737,798
Salaries and wages	3,662,260	2,241,716	264,476	1,156,068	1,857,718	5,656,476	1,611,076
Guaranteed payments to partners	145,657	107,280	* 1,763	36,614	43,572	1,516,869	429,188
Rent paid	412,985	242,221	31,625	139,139	283,598	746,062	208,503
Interest paid	3,127,393	2,842,709	173,129	111,555	2,868,101	574,590	259,390
Taxes and licenses	2,901,491	2,606,324	132,638	162,529	1,344,405	975,374	307,768
Bad debts	23,220	7,951	* 4,716	10,554	44,686	75,032	15,770
Repairs and maintenance	888,719	629,979	73,319	185,421	1,228,207	388,845	89,255
Depreciation	9,087,764	7,772,730	522,901	792,133	6,759,313	835,771	201,884
Depletion	854,010	23,140	819,173	11,697	2,102	491	0
Retirement plans, etc.	79,707	50,860	23,551	5,297	34,477	93,970	23,870
Employee benefit programs	474,120	337,890	66,982	69,249	228,879	360,953	87,250
Ordinary loss from other partnerships and fiduciaries	243,867	209,414	27,808	* 6,645	89,002	18,568	6,962
Farm net loss	* 9,128	* 9,128	0	0	0	0	0
Net loss, noncapital assets	123,266	67,822	15,468	* 39,976	* 46,332	2,279	1,280
Other deductions	25,701,209	22,630,362	948,949	2,121,898	6,614,497	11,410,177	3,709,569
Ordinary business income (loss)	67,848,031	61,620,446	3,889,090	2,338,495	7,529,601	16,345,245	6,456,441
Net income	67,945,643	61,713,177	3,893,721	2,338,745	7,543,039	16,378,572	6,471,321
Loss	97,612	92,731	* 4,631	250	13,438	33,326	* 14,881
Portfolio income (loss) distributed directly to partners	9,370,190	8,682,244	393,791	294,155	1,441,756	1,260,625	370,996
Interest income	723,627	647,804	31,635	44,189	215,747	556,943	298,085
Dividend income	363,257	340,230	* 15,032	* 7,995	34,682	29,402	11,872
Royalties	4,123,270	3,982,857	140,134	* 279	288	6,662	8
Net short-term capital gain (loss)	381,676	297,800	* 3,235	* 80,641	24,189	30,409	4,667
Net long-term capital gain (loss)	3,778,359	3,413,553	* 203,754	* 161,051	1,166,849	637,208	56,363
Net rental real estate income (loss)	293,360	223,087	* 68,211	* 2,063	* 2,163	177,055	82,294
Net income	306,445	236,090	* 68,292	* 2,063	* 2,178	222,713	117,014
Loss	13,084	13,004	* 80	0	14	45,658	34,720
Other net rental income (loss)	51,386	38,532	6,884	* 5,970	* 12,033	70,682	-395
Net income	53,909	40,161	7,777	* 5,970	* 12,034	74,948	241
Loss	* 2,522	* 1,629	894	0	[2]	* 4,266	636
Total net income [1]	73,402,933	66,852,956	4,150,986	2,398,991	7,794,516	17,185,990	6,848,305

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 2012—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)
Number of partnerships	6,465	382	3,870	2,213	48,333	10,479	7,903
Number of partners	18,993	1,152	11,829	6,011	108,221	21,805	17,439
Total assets	28,744,585	5,055,993	12,576,129	11,112,463	16,160,975	2,209,705	2,256,099
Income and deductions from a trade or business:							
Total income	36,559,172	7,171,352	4,487,346	24,900,474	47,853,260	8,020,560	6,612,503
Business receipts	34,616,065	6,946,825	3,204,051	24,465,189	47,181,957	7,995,043	6,566,660
Ordinary income from other partnerships and fiduciaries	1,321,407	* 164,294	1,026,066	* 131,047	27,057	9	* 742
Farm net profit	* 7,773	0	* 7,773	0	0	0	0
Net gain, noncapital assets	98,222	41,250	* 15	56,957	45,674	* 1,726	1,681
Other income	515,705	18,983	249,442	247,281	598,572	23,782	43,420
Total deductions	31,080,548	6,337,302	2,696,409	22,046,837	43,443,080	7,064,120	5,912,046
Cost of goods sold	25,876,228	4,609,597	2,325,165	18,941,466	32,943,707	5,463,662	4,188,335
Inventory, beginning of year	3,515,960	* 7,297	3,377,167	131,496	779,805	298,220	56,145
Purchases	3,891,229	688,483	807,668	2,395,078	11,655,695	2,349,577	1,513,082
Cost of labor	3,797,903	650,165	* 10,178	3,137,560	7,345,150	1,245,914	1,151,401
Additional inventory costs (section 263A)	175,070	0	* 127,412	* 47,657	392,031	* 131,124	* 102,890
Other costs	17,337,051	3,273,466	698,449	13,365,135	13,508,749	1,656,705	1,442,055
Less: Inventory, end of year	2,840,985	* 9,815	2,695,710	135,460	737,723	217,878	77,239
Salaries and wages	866,326	286,478	17,964	561,884	3,179,074	390,114	493,684
Guaranteed payments to partners	175,863	* 106,758	* 3,932	65,173	911,818	227,892	125,734
Rent paid	123,811	45,450	3,689	74,671	413,748	66,869	46,415
Interest paid	121,214	33,396	48,235	39,583	193,986	16,728	27,045
Taxes and licenses	182,813	31,621	24,995	126,197	484,793	58,631	77,884
Bad debts	11,837	1,936	* 759	9,142	47,425	3,897	1,902
Repairs and maintenance	95,633	23,218	6,467	65,947	203,958	26,511	18,445
Depreciation	255,942	73,907	19,080	162,955	377,945	63,524	36,581
Depletion	491	0	0	491	0	0	0
Retirement plans, etc.	32,828	* 6,861	* 41	25,926	37,272	4,382	13,374
Employee benefit programs	91,815	14,731	* 2,360	74,724	181,888	11,216	43,313
Ordinary loss from other partnerships and fiduciaries	* 6,478	0	* 6,438	40	* 5,128	0	* 161
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 712	0	* 134	* 578	* 287	* 197	1
Other deductions	3,238,558	1,103,350	237,150	1,898,058	4,462,049	730,497	839,171
Ordinary business income (loss)	5,478,624	834,049	1,790,938	2,853,637	4,410,181	956,440	700,457
Net income	5,496,392	839,929	1,802,827	2,853,637	4,410,858	956,440	700,457
Loss	* 17,769	5,879	* 11,889	0	* 677	0	0
Portfolio income (loss) distributed directly to partners	842,581	206,355	499,892	136,335	47,048	938	4,352
Interest income	228,601	54,754	104,865	68,981	30,257	861	4,345
Dividend income	14,095	* 964	* 11,648	1,483	3,436	* 229	* 3
Royalties	* 6,622	0	* 6,622	[2]	* 31	0	0
Net short-term capital gain (loss)	25,399	* 1,361	* 20,804	3,234	343	* 117	* 4
Net long-term capital gain (loss)	567,864	* 149,275	355,952	62,637	12,980	* -269	0
Net rental real estate income (loss)	80,722	151	78,265	* 2,305	14,039	* 318	* 9,946
Net income	91,197	151	* 88,741	* 2,305	14,501	* 318	* 9,946
Loss	* 10,476	0	* 10,476	0	* 462	0	0
Other net rental income (loss)	70,705	13,369	* 385	* 56,951	* 372	0	0
Net income	74,336	13,369	* 385	* 60,581	* 372	0	0
Loss	* 3,630	0	0	* 3,630	0	0	0
Total net income [1]	5,879,368	903,288	1,992,724	2,983,357	4,458,316	957,848	714,751

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 2012—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)
Number of partnerships	8,197	10,322	11,432	23,745	2,554	1,167	323
Number of partners	18,477	25,875	24,625	381,452	19,270	4,186	855
Total assets	3,552,356	1,435,452	6,707,363	588,003,079	41,386,195	26,896,192	2,292,092
Income and deductions from a trade or business:							
Total income	9,535,310	6,478,933	17,205,954	911,819,339	84,467,469	20,368,717	4,765,064
Business receipts	9,400,606	6,467,574	16,752,074	894,473,208	83,339,600	19,915,604	4,534,122
Ordinary income from other partnerships and fiduciaries	* 8,481	* 28	17,798	5,299,988	233,051	* 1,730	0
Farm net profit	0	0	0	562	268	294	0
Net gain, noncapital assets	4,702	* 170	37,396	2,296,693	451,874	132,814	* 247
Other income	121,522	11,162	398,686	9,748,888	442,677	318,275	230,695
Total deductions	8,767,061	5,877,291	15,822,562	841,541,472	79,714,287	17,699,513	4,420,006
Cost of goods sold	6,325,480	4,424,931	12,541,299	734,302,131	68,940,343	12,956,163	3,831,031
Inventory, beginning of year	177,773	111,343	136,325	57,781,583	6,224,824	2,626,709	725,324
Purchases	2,289,903	2,146,711	3,356,421	573,497,526	60,311,097	8,174,956	2,954,056
Cost of labor	1,399,478	1,047,262	2,501,095	25,894,292	2,768,657	988,528	392,212
Additional inventory costs (section 263A)	* 32,959	* 51,376	73,683	3,756,300	314,620	139,257	17,631
Other costs	2,568,663	1,189,622	6,651,704	133,241,819	6,326,927	3,817,693	533,190
Less: Inventory, end of year	143,295	121,382	177,929	59,869,388	7,005,783	2,790,980	791,383
Salaries and wages	837,448	333,821	1,124,007	20,304,805	2,086,629	935,345	163,677
Guaranteed payments to partners	68,334	256,810	233,048	1,730,937	106,982	60,090	* 6,555
Rent paid	94,661	72,198	133,606	2,738,225	301,439	79,349	11,182
Interest paid	51,274	17,951	80,988	4,133,749	339,787	157,706	41,429
Taxes and licenses	135,634	57,325	155,320	10,248,531	264,128	238,826	20,522
Bad debts	16,606	* 6,507	18,513	241,868	46,497	9,490	3,716
Repairs and maintenance	31,559	14,617	112,826	2,184,469	225,260	103,122	11,138
Depreciation	43,223	16,170	218,447	11,048,872	416,353	232,803	19,670
Depletion	0	0	0	272,423	0	0	0
Retirement plans, etc.	8,203	* 1,720	9,594	1,815,827	98,796	159,737	* 5,204
Employee benefit programs	49,687	20,909	56,764	3,626,585	208,659	144,394	10,667
Ordinary loss from other partnerships and fiduciaries	0	2,871	* 2,095	274,205	46,486	* 1,508	3,761
Farm net loss	0	0	0	* 33,450	8,501	* 24,949	0
Net loss, noncapital assets	0	12	* 77	55,887	2,263	* 10,252	0
Other deductions	1,104,953	651,450	1,135,979	48,529,509	6,622,164	2,585,778	291,456
Ordinary business income (loss)	768,250	601,641	1,383,392	70,277,867	4,753,182	2,669,205	345,058
Net income	768,250	601,641	1,384,070	71,046,925	4,753,182	2,669,270	345,586
Loss	0	0	* 677	769,058	0	* 66	528
Portfolio income (loss) distributed directly to partners	3,826	878	37,054	10,954,148	443,232	167,193	89,952
Interest income	3,395	878	20,778	2,986,737	55,140	87,355	591
Dividend income	* 387	0	2,817	4,848,840	329,662	47,619	* 63,577
Royalties	0	0	* 31	2,172,024	65,772	* 32,057	* 25,736
Net short-term capital gain (loss)	-14	0	* 237	-13,999	* -9,587	6	-7
Net long-term capital gain (loss)	* 59	0	13,191	960,546	2,245	156	56
Net rental real estate income (loss)	* 3,722	0	* 54	26,715	1,641	* 1,320	* 578
Net income	* 3,722	0	* 516	29,514	2,991	* 1,609	* 578
Loss	0	0	* 462	2,800	1,350	* 289	0
Other net rental income (loss)	0	0	* 372	516,414	1,775	492	* -6,690
Net income	0	0	* 372	525,754	1,775	492	385
Loss	0	0	0	* 9,340	0	0	* 7,075
Total net income [1]	775,753	602,520	1,407,445	80,828,596	5,207,172	2,838,048	428,850

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 2012—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)
Number of partnerships	530	[d]	2,521	184	1,857	173	831
Number of partners	1,300	[d]	5,558	1,060	4,055	122,579	179,131
Total assets	2,804,227	* 60,155	4,358,098	44,966,973	2,745,928	147,247,348	83,770,487
Income and deductions from a trade or business:							
Total income	6,286,035	* 209,305	10,177,053	23,811,065	5,114,437	397,318,461	104,722,229
Business receipts	6,122,817	* 202,712	10,097,785	23,664,855	5,073,877	394,410,168	98,439,424
Ordinary income from other partnerships and fiduciaries	* 67,009	1,188	365	23,218	* 3,408	1,144,374	3,274,471
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 91	1	7,920	23,735	* 2,551	572,239	328,686
Other income	96,118	* 5,403	70,984	99,257	34,602	1,191,681	2,679,648
Total deductions	5,641,953	* 186,056	9,738,348	23,574,296	4,700,218	376,736,642	84,641,172
Cost of goods sold	4,103,668	* 173,811	8,248,889	21,014,214	2,939,654	351,846,150	65,730,569
Inventory, beginning of year	640,204	5,183	1,089,336	1,894,058	216,755	12,127,944	7,437,580
Purchases	3,277,408	* 157,977	6,452,001	8,967,635	1,457,943	291,251,359	52,153,917
Cost of labor	304,560	3,769	793,149	2,329,252	609,627	1,171,591	1,748,285
Additional inventory costs (section 263A)	64,475	176	119,341	797,343	* 4,743	1,445,028	295,179
Other costs	538,234	* 11,157	1,116,964	8,912,995	890,207	57,573,078	12,302,525
Less: Inventory, end of year	721,213	4,452	1,321,903	1,887,069	239,620	11,722,850	8,206,917
Salaries and wages	549,186	* 4,496	418,377	708,577	607,323	1,342,100	4,061,189
Guaranteed payments to partners	17,527	69	* 13,602	16,686	35,743	* 644,171	66,058
Rent paid	75,295	* 181	68,180	52,263	66,981	384,238	419,662
Interest paid	46,221	114	93,708	551,863	49,489	860,260	414,512
Taxes and licenses	53,088	* 470	57,890	36,509	68,364	7,653,982	468,433
Bad debts	3,250	86	5,453	6,661	7,150	15,996	24,620
Repairs and maintenance	11,129	7	34,700	26,046	28,470	466,710	702,811
Depreciation	18,891	* 48	79,100	73,871	107,727	4,967,991	1,382,607
Depletion	0	0	0	0	0	165	259,508
Retirement plans, etc.	5,750	0	8,151	26,613	15,500	616,293	253,842
Employee benefit programs	25,054	* 152	120,485	32,614	32,172	294,839	635,031
Ordinary loss from other partnerships and fiduciaries	10,082	0	* 348	33,107	* 48	32,079	126,210
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	0	0	* 137	526	* 1	2,156	24,574
Other deductions	722,812	* 6,623	589,328	994,746	741,594	7,609,510	10,071,546
Ordinary business income (loss)	644,082	* 23,249	438,705	236,770	414,219	20,581,819	20,081,057
Net income	646,223	* 23,249	438,743	521,878	414,219	20,676,577	20,172,640
Loss	2,141	0	38	285,108	0	* 94,758	* 91,583
Portfolio income (loss) distributed directly to partners	83,484	15	44,916	785,906	-168	4,835,156	1,835,616
Interest income	18,913	14	5,239	239,024	1,416	1,686,279	241,623
Dividend income	4,185	0	* 11,143	511,431	* 2,157	2,634,755	569,809
Royalties	122	1	100	5,283	0	8,195	785,589
Net short-term capital gain (loss)	0	0	* -6	42	* -4,490	* -5,144	* 420
Net long-term capital gain (loss)	60,264	0	* 28,440	* 30,126	* 749	511,071	238,175
Net rental real estate income (loss)	0	0	* 150	* 1,433	* 1,399	400	4,765
Net income	0	0	* 675	* 1,446	* 1,399	400	4,920
Loss	0	0	525	12	0	0	* 154
Other net rental income (loss)	0	0	1,154	2,397	0	160,809	* 4,509
Net income	0	0	1,154	2,397	0	161,106	* 4,509
Loss	0	0	0	0	0	297	0
Total net income [1]	667,302	* 23,264	456,490	996,338	419,190	25,072,257	21,687,353

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 2012—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)
Number of partnerships	449	521	322	3,567	2,135	759	[d]
Number of partners	2,518	1,655	1,286	9,764	6,404	2,787	[d]
Total assets	8,394,746	4,352,362	15,691,156	16,861,453	63,254,954	10,931,721	4,821,940
Income and deductions from a trade or business:							
Total income	12,014,221	6,545,216	31,196,761	19,964,198	33,956,429	16,907,395	6,330,371
Business receipts	11,893,185	6,393,788	30,936,843	19,793,329	32,922,521	15,290,651	6,068,199
Ordinary income from other partnerships and fiduciaries	* 51,759	* 6,671	* 128,441	* 21,918	* 18,194	* 893	* 242,529
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	19,864	9,831	7,682	11,646	305,428	109,432	* 129
Other income	49,413	134,926	123,795	137,304	710,286	1,506,419	19,514
Total deductions	11,047,692	5,983,778	29,427,592	17,660,875	30,634,691	14,460,773	5,499,050
Cost of goods sold	9,095,593	4,511,399	27,253,047	13,720,348	24,919,290	10,577,609	4,173,456
Inventory, beginning of year	1,053,116	750,814	3,092,493	2,167,038	4,948,530	1,199,268	772,240
Purchases	5,943,979	2,611,810	20,725,260	9,139,689	11,920,260	5,353,246	2,683,321
Cost of labor	1,229,419	569,963	1,533,380	1,919,146	2,014,758	773,963	429,878
Additional inventory costs (section 263A)	24,525	28,594	80,052	136,286	62,707	35,294	30,947
Other costs	1,916,089	1,302,541	5,019,570	2,857,176	11,061,950	4,338,418	1,089,504
Less: Inventory, end of year	1,071,535	752,323	3,197,708	2,498,987	5,088,915	1,122,579	832,435
Salaries and wages	543,917	380,393	514,036	1,295,404	1,569,826	1,374,089	360,071
Guaranteed payments to partners	30,503	* 9,304	62,233	204,677	145,345	62,740	30,954
Rent paid	45,669	114,313	35,726	172,546	298,635	80,550	55,030
Interest paid	101,048	82,647	140,197	168,441	155,264	62,947	48,770
Taxes and licenses	63,209	59,627	93,508	159,830	180,353	86,146	31,634
Bad debts	8,508	11,242	6,976	15,665	23,070	32,677	2,708
Repairs and maintenance	53,021	45,587	49,446	131,203	60,046	69,350	8,473
Depreciation	118,853	128,221	191,730	234,925	492,386	364,395	12,721
Depletion	0	* 12,749	0	0	0	0	0
Retirement plans, etc.	29,225	27,321	31,722	69,778	43,200	60,987	17,827
Employee benefit programs	61,564	39,034	53,756	192,950	255,217	197,389	25,815
Ordinary loss from other partnerships and fiduciaries	* 435	* 1,892	* 836	* 8,192	* 4,957	0	126
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,350	* 3,143	1,678	* 634	5,827	* 558	* 129
Other deductions	894,797	556,908	992,702	1,286,282	2,481,276	1,491,334	731,336
Ordinary business income (loss)	966,529	561,438	1,769,169	2,303,323	3,321,738	2,446,621	831,321
Net income	983,918	561,438	1,769,538	2,315,713	3,531,661	2,448,933	831,321
Loss	* 17,389	0	* 368	* 12,390	* 209,923	* 2,312	0
Portfolio income (loss) distributed directly to partners	167,407	6,486	127,315	141,954	734,072	-4,200	43,837
Interest income	20,460	2,917	81,103	46,282	405,409	25,471	6,313
Dividend income	91,731	* 14,641	* 25,822	53,679	158,309	* 15,611	* 35,039
Royalties	* 54,633	* 1,169	* 3,894	* 5,629	* 180,829	932	2,835
Net short-term capital gain (loss)	* -114	0	-380	* 576	0	792	-47
Net long-term capital gain (loss)	* 696	-12,240	* 16,877	* 35,787	* -10,475	* -47,007	-303
Net rental real estate income (loss)	* 2,469	* 853	* 1,142	* 1,370	* 4,920	0	* 3,406
Net income	* 2,469	* 853	* 1,142	* 1,370	* 5,057	0	* 3,406
Loss	0	0	0	0	137	0	0
Other net rental income (loss)	0	* 797	* 9,111	-131	* 284,069	0	0
Net income	0	* 797	* 9,111	25	* 284,069	0	0
Loss	0	0	0	156	0	0	0
Total net income [1]	1,135,823	581,815	1,890,241	2,410,152	4,355,274	2,488,636	878,914

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 2012—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)
Number of partnerships	1,852	175	3,658	36,552	24,683	9,918	1,952
Number of partners	5,364	443	11,859	451,657	72,738	373,241	5,679
Total assets	77,124,191	529,456	29,513,406	183,194,659	60,978,540	120,369,451	1,846,669
Income and deductions from a trade or business:							
Total income	107,972,954	1,356,658	18,335,299	648,381,855	156,576,756	484,856,991	6,948,108
Business receipts	106,181,902	1,346,875	17,844,948	638,945,385	153,275,999	479,544,576	6,124,809
Ordinary income from other partnerships and fiduciaries	* 24,763	0	56,008	3,266,546	583,478	2,678,329	* 4,739
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	191,496	* 45	120,984	715,051	256,058	456,648	* 2,344
Other income	1,574,793	* 9,738	313,360	5,454,873	2,461,220	2,177,438	816,215
Total deductions	103,607,820	1,233,398	14,933,312	624,285,565	147,096,842	470,971,201	6,217,522
Cost of goods sold	89,731,779	961,616	9,573,501	568,150,838	124,618,938	439,004,486	4,527,414
Inventory, beginning of year	8,758,368	152,397	1,899,401	34,714,090	17,096,002	17,451,777	166,311
Purchases	74,230,733	600,399	5,130,479	499,571,201	117,444,021	377,899,220	4,227,960
Cost of labor	5,558,233	143,859	612,063	2,812,764	1,712,224	1,097,876	* 2,664
Additional inventory costs (section 263A)	133,546	* 6,601	19,955	1,193,657	503,710	686,857	* 3,090
Other costs	9,302,411	215,628	4,115,561	68,750,547	8,027,551	60,427,037	295,959
Less: Inventory, end of year	8,251,512	157,267	2,203,957	38,891,421	20,164,570	18,558,281	168,570
Salaries and wages	2,136,418	99,145	1,154,606	17,324,773	7,308,933	9,310,610	705,229
Guaranteed payments to partners	67,168	* 9,502	141,027	1,930,463	970,969	776,432	183,062
Rent paid	344,496	13,962	118,530	2,489,941	1,106,146	1,330,796	52,999
Interest paid	713,023	7,202	99,123	2,117,433	713,649	1,379,279	24,506
Taxes and licenses	590,523	14,382	107,105	2,104,062	882,286	1,160,590	61,185
Bad debts	5,485	* 1,928	10,690	227,587	118,405	101,943	7,239
Repairs and maintenance	116,911	* 4,064	36,976	912,397	320,880	586,596	4,921
Depreciation	1,923,755	13,208	269,619	2,613,868	740,934	1,834,766	38,168
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	314,656	* 352	30,872	450,120	126,330	319,171	4,619
Employee benefit programs	1,119,250	* 2,920	174,623	1,442,603	592,824	833,346	16,433
Ordinary loss from other partnerships and fiduciaries	* 3,530	0	* 607	84,104	57,104	26,827	* 173
Farm net loss	0	0	0	* 451	0	* 451	0
Net loss, noncapital assets	2,432	0	* 225	17,717	13,451	4,169	* 98
Other deductions	6,538,392	105,117	3,215,807	24,419,209	9,525,995	14,301,738	591,476
Ordinary business income (loss)	4,365,134	123,261	3,401,987	24,096,290	9,479,914	13,885,790	730,586
Net income	4,368,557	123,261	3,451,019	24,259,457	9,517,506	14,009,419	732,533
Loss	* 3,423	0	49,032	163,167	37,592	123,629	1,947
Portfolio income (loss) distributed directly to partners	382,227	* 1,735	1,068,012	3,859,030	690,117	3,032,342	136,571
Interest income	52,576	* 30	10,583	239,360	58,623	176,421	4,316
Dividend income	141,293	1,706	136,672	838,325	100,660	733,808	* 3,858
Royalties	80,944	0	* 918,302	23,070	13,855	9,215	0
Net short-term capital gain (loss)	1,938	0	2,000	4,621	3,873	495	* 253
Net long-term capital gain (loss)	* 105,475	0	* 455	2,753,653	513,106	2,112,403	* 128,144
Net rental real estate income (loss)	944	0	* -75	32,296	20,044	6,989	* 5,263
Net income	952	0	249	61,223	23,643	28,184	* 9,396
Loss	8	0	* 324	28,927	* 3,600	21,194	* 4,133
Other net rental income (loss)	57,977	0	* 144	215,764	181,566	34,198	0
Net income	59,789	0	* 144	217,981	183,042	34,939	0
Loss	1,811	0	0	2,217	1,477	740	0
Total net income [1]	4,698,869	124,996	4,467,613	25,445,105	9,854,661	14,846,422	744,022

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 2012—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)
Number of partnerships	80,727	8,668	2,884	3,641	2,297	13,904	3,988
Number of partners	446,693	23,580	6,708	11,413	7,739	33,821	36,283
Total assets	128,789,594	37,150,319	4,092,406	1,252,210	3,603,867	19,738,259	4,765,684
Income and deductions from a trade or business:							
Total income	391,168,221	126,423,375	11,416,530	5,225,563	9,890,303	74,194,207	14,279,982
Business receipts	383,201,781	122,459,302	11,119,253	5,194,241	9,725,927	73,253,825	14,048,667
Ordinary income from other partnerships and fiduciaries	862,567	152,431	* 21,719	0	5,252	167,084	* 6,632
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	424,901	200,436	472	* 369	10,745	38,899	14,034
Other income	6,678,971	3,611,206	275,086	30,953	148,380	734,400	210,650
Total deductions	376,810,444	123,130,591	10,719,790	4,948,280	9,379,146	72,493,779	13,054,183
Cost of goods sold	305,672,010	106,863,999	6,608,675	3,434,490	6,899,182	56,250,573	8,483,543
Inventory, beginning of year	31,831,740	15,282,706	1,251,853	291,866	1,279,629	3,442,545	1,126,217
Purchases	297,042,788	108,164,651	5,892,258	3,328,185	6,465,651	55,027,171	7,962,952
Cost of labor	2,399,988	1,076,299	338,085	* 10,782	86,518	372,736	149,926
Additional inventory costs (section 263A)	664,356	123,761	92,895	* 9,871	21,120	106,610	40,182
Other costs	10,582,406	1,375,898	474,498	128,725	472,542	930,773	281,170
Less: Inventory, end of year	36,849,268	19,159,317	1,440,915	334,940	1,426,277	3,629,262	1,076,903
Salaries and wages	23,603,416	6,601,512	1,269,857	548,376	1,000,715	5,944,680	1,402,757
Guaranteed payments to partners	1,430,081	262,217	67,835	56,502	69,267	228,395	268,626
Rent paid	6,716,361	1,443,741	608,573	160,294	216,931	1,287,655	462,854
Interest paid	2,095,914	486,691	94,506	11,583	57,851	403,231	40,481
Taxes and licenses	3,455,153	953,200	200,023	63,976	121,931	813,771	136,637
Bad debts	485,125	76,193	19,064	1,200	16,431	28,804	85,128
Repairs and maintenance	1,483,471	218,056	57,903	8,336	74,564	436,162	37,843
Depreciation	3,123,378	447,239	115,300	14,515	81,546	854,779	155,464
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	350,046	36,733	7,211	* 2,140	8,218	198,142	18,984
Employee benefit programs	1,658,228	465,363	58,753	15,280	55,503	613,290	74,159
Ordinary loss from other partnerships and fiduciaries	21,133	932	92	830	* 47	* 1,533	* 321
Farm net loss	* 3,737	0	0	0	0	* 3,737	0
Net loss, noncapital assets	16,336	5,201	* 180	24	* 681	* 5,055	* 3,156
Other deductions	26,696,056	5,269,515	1,611,819	630,734	776,280	5,423,972	1,884,232
Ordinary business income (loss)	14,357,777	3,292,785	696,739	277,283	511,157	1,700,428	1,225,800
Net income	14,433,201	3,294,537	696,739	277,283	511,157	1,748,265	1,225,800
Loss	75,424	* 1,753	0	0	0	* 47,837	0
Portfolio income (loss) distributed directly to partners	782,694	285,676	69,593	3,810	4,970	53,741	62,166
Interest income	319,892	50,662	2,403	1,001	3,368	110,084	1,789
Dividend income	112,455	10,042	* 293	* 286	* 1,663	70,926	* 19,903
Royalties	8,763	* 41	0	0	0	2,581	2,810
Net short-term capital gain (loss)	16,232	* -314	133	* 47	* -96	* 15,286	6
Net long-term capital gain (loss)	325,352	225,245	66,764	* 2,475	* 35	-145,137	* 37,658
Net rental real estate income (loss)	234,649	9,294	* 9,026	* -2,036	* -1,521	91,062	* 2,722
Net income	243,202	10,099	* 9,096	27	* 588	91,083	* 2,722
Loss	8,553	* 805	70	* 2,063	* 2,109	* 20	0
Other net rental income (loss)	41,140	* -4,070	* 513	0	* 1,312	7,498	544
Net income	47,905	* 2,695	* 513	0	* 1,312	7,498	544
Loss	6,765	6,765	0	0	0	0	0
Total net income [1]	15,074,676	3,358,754	708,974	276,535	515,979	1,982,579	1,253,568

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 2012—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)
Number of partnerships	4,157	8,590	6,059	2,677	13,861	10,000
Number of partners	10,780	18,371	13,880	5,731	37,863	240,524
Total assets	13,616,936	4,100,959	4,377,544	4,760,566	6,421,499	24,909,344
Income and deductions from a trade or business:						
Total income	78,407,459	8,792,560	6,729,013	9,331,946	15,717,392	30,759,890
Business receipts	77,883,930	8,692,563	6,563,687	9,083,774	15,551,115	29,625,498
Ordinary income from other partnerships and fiduciaries	70,174	* 3,952	104	688	* 12,529	* 422,002
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	20,077	* 80	* 4,785	* 9,489	3,112	122,403
Other income	433,278	95,964	160,437	237,994	150,636	589,987
Total deductions	77,107,060	7,977,972	6,285,217	8,699,973	14,725,603	28,288,851
Cost of goods sold	71,664,304	4,798,642	4,195,834	6,033,292	10,823,437	19,616,041
Inventory, beginning of year	899,385	1,554,996	1,237,973	1,364,472	2,420,530	1,679,568
Purchases	69,908,845	4,812,332	1,748,352	5,836,201	9,961,627	17,934,564
Cost of labor	100,247	* 26,652	* 2,707	* 5,235	125,208	105,593
Additional inventory costs (section 263A)	64,784	10,842	* 6,670	36,794	54,994	95,833
Other costs	1,595,613	243,443	2,544,771	168,607	701,704	1,664,663
Less: Inventory, end of year	904,569	1,849,624	1,344,639	1,378,017	2,440,625	1,864,180
Salaries and wages	1,476,771	1,033,675	621,515	890,944	1,041,828	1,770,786
Guaranteed payments to partners	28,646	50,752	* 73,560	* 9,801	99,047	215,433
Rent paid	492,417	536,656	216,333	296,289	736,617	258,000
Interest paid	307,843	73,680	127,615	55,722	77,528	359,183
Taxes and licenses	349,740	160,065	106,079	141,110	177,594	231,028
Bad debts	8,020	10,664	* 802	19,937	16,533	202,351
Repairs and maintenance	243,043	46,481	54,858	52,453	78,165	175,606
Depreciation	597,381	84,884	125,070	141,430	119,432	386,337
Depletion	0	0	0	0	0	0
Retirement plans, etc.	8,924	4,178	* 7,033	7,770	12,205	38,507
Employee benefit programs	33,345	35,322	41,249	33,762	61,591	170,611
Ordinary loss from other partnerships and fiduciaries	2,005	* 2,732	0	0	* 9,603	* 3,038
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 566	* 687	0	504	* 237	* 45
Other deductions	1,894,054	1,139,554	715,268	1,016,957	1,471,787	4,861,884
Ordinary business income (loss)	1,300,399	814,588	443,796	631,973	991,789	2,471,039
Net income	1,306,560	814,588	443,796	631,973	1,009,024	2,473,478
Loss	* 6,160	0	0	0	* 17,235	* 2,439
Portfolio income (loss) distributed directly to partners	12,289	3,239	7,542	31,939	70,736	176,995
Interest income	5,575	1,107	7,390	11,754	70,800	53,958
Dividend income	719	* 9	* 130	0	494	7,989
Royalties	* 2	2,073	21	0	* 698	538
Net short-term capital gain (loss)	1,187	-7	0	0	* -115	* 103
Net long-term capital gain (loss)	4,805	* 57	0	* 20,185	* -1,142	114,406
Net rental real estate income (loss)	105,061	* 1,810	2	* 575	* 19,282	* -626
Net income	107,776	* 1,845	2	* 575	* 19,282	108
Loss	* 2,715	* 36	0	0	0	* 735
Other net rental income (loss)	4,393	748	0	* 8,296	* 67	* 21,838
Net income	4,393	748	0	* 8,296	* 67	* 21,838
Loss	0	0	0	0	0	0
Total net income [1]	1,416,150	820,334	451,340	652,598	1,083,130	2,554,736

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 2012—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)
Number of partnerships	18,880	952	222	12,402	1,052	314	* 19
Number of partners	1,651,524	2,813	72,578	27,180	3,415	1,495,350	* 78
Total assets	262,547,826	12,489,510	10,468,225	5,583,997	861,771	203,604,832	* 404,116
Income and deductions from a trade or business:							
Total income	141,799,191	9,472,952	6,905,203	27,190,699	2,128,290	62,135,907	* 450,212
Business receipts	130,658,444	9,105,587	5,983,706	22,678,878	2,116,726	57,520,993	* 449,313
Ordinary income from other partnerships and fiduciaries	3,486,031	64,508	* 80,360	* 27,047	[2]	2,994,236	0
Farm net profit	2,659	0	2,659	0	0	0	0
Net gain, noncapital assets	1,551,057	* 153,381	292,659	165,389	* 1,560	887,518	* 136
Other income	6,101,000	149,475	545,818	4,319,385	* 10,004	733,160	* 764
Total deductions	125,898,116	8,936,580	6,120,465	25,703,127	1,967,073	52,737,227	* 405,133
Cost of goods sold	77,484,502	7,286,095	2,175,652	13,261,379	* 771,311	33,420,008	* 161,207
Inventory, beginning of year	2,034,523	* 98,366	* 29,398	84,920	1,688	1,287,518	* 3,072
Purchases	47,199,757	* 5,923,503	* 346,647	6,957,818	0	23,337,720	* 10,031
Cost of labor	3,496,473	* 119,495	* 263,951	732,784	* 373,673	* 40,963	21,581
Additional inventory costs (section 263A)	251,192	1,718	0	* 115,456	0	* 113,956	0
Other costs	26,799,518	1,254,775	1,569,913	5,452,019	* 397,765	10,101,128	* 130,163
Less: Inventory, end of year	2,296,961	* 111,762	* 34,257	81,618	1,815	1,461,278	* 3,640
Salaries and wages	6,062,071	410,471	231,036	2,214,498	363,225	533,674	* 74,659
Guaranteed payments to partners	370,080	* 18,943	* 13,670	147,962	* 503	* 12,603	0
Rent paid	1,736,409	77,673	20,721	380,511	56,006	409,850	* 13,834
Interest paid	3,280,346	79,411	211,126	70,473	26,327	2,683,337	* 4,186
Taxes and licenses	1,813,252	68,164	34,637	348,852	71,626	967,149	* 13,407
Bad debts	47,202	* 2,015	* 733	21,396	* 1,220	1,358	68
Repairs and maintenance	1,813,703	102,531	70,857	399,667	18,100	962,124	* 5,065
Depreciation	8,095,638	230,518	303,429	476,302	60,758	6,625,232	* 18,448
Depletion	* 137	0	0	0	0	0	0
Retirement plans, etc.	191,529	* 1,892	* 1,677	56,799	* 1,186	36,617	* 242
Employee benefit programs	583,517	74,018	44,744	93,938	* 55,643	90,604	* 8,612
Ordinary loss from other partnerships and fiduciaries	233,729	* 4,919	* 270	* 456	0	214,350	891
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	41,093	* 513	* 483	* 5,785	0	29,194	0
Other deductions	24,144,906	579,418	3,011,431	8,225,109	541,168	6,751,129	* 104,513
Ordinary business income (loss)	15,901,076	536,372	784,738	1,487,573	161,217	9,398,680	* 45,079
Net income	15,918,889	536,372	784,738	1,487,573	161,530	9,398,858	* 45,079
Loss	* 17,813	0	0	0	313	* 177	0
Portfolio income (loss) distributed directly to partners	1,234,289	97,220	1,108	100,886	* 3,993	764,759	* 731
Interest income	256,075	4,963	18,082	30,587	* 3,914	187,678	* 730
Dividend income	322,203	* 280	* 38,080	* 479	63	133,509	[2]
Royalties	* 237	233	0	0	0	0	0
Net short-term capital gain (loss)	152,650	[2]	0	* 62	[2]	152,636	0
Net long-term capital gain (loss)	503,125	* 91,743	-55,053	69,758	16	290,936	0
Net rental real estate income (loss)	84,853	* 1,024	0	* 615	388	* 842	0
Net income	84,877	* 1,024	0	* 639	388	* 842	0
Loss	24	0	0	24	0	0	0
Other net rental income (loss)	49,690	* 17,424	0	* 16,224	0	* 11,422	0
Net income	53,115	* 20,650	0	* 16,224	0	* 11,422	0
Loss	* 3,425	3,226	0	0	0	0	0
Total net income [1]	16,614,133	560,297	840,899	1,535,477	165,582	9,732,131	* 45,809

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 2012—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)
Number of partnerships	3,039	* 43	839	19,290	5,508	7,037	1,536
Number of partners	47,519	* 293	2,298	92,886	19,588	16,182	39,587
Total assets	13,465,273	* 59,901	15,610,201	556,114,876	15,904,963	11,373,551	98,764,935
Income and deductions from a trade or business:							
Total income	20,304,049	* 1,406,633	11,805,246	305,571,900	11,368,780	11,300,569	50,446,550
Business receipts	19,945,045	* 1,399,201	11,458,994	283,885,187	10,883,455	10,586,562	47,243,189
Ordinary income from other partnerships and fiduciaries	72,155	* 2,707	245,018	13,970,868	* 265,893	217,832	1,768,704
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	10,692	* 3,024	36,699	1,399,867	66,059	* 800	487,039
Other income	276,157	* 1,701	64,536	6,315,977	153,373	495,375	947,618
Total deductions	18,244,205	* 1,358,123	10,426,183	247,539,213	9,517,505	8,729,054	40,882,810
Cost of goods sold	12,475,575	* 999,298	6,933,977	69,260,099	2,475,573	3,913,545	7,154,987
Inventory, beginning of year	215,503	* 2,431	311,626	3,204,670	269,466	38,558	49,256
Purchases	4,547,559	* 94,396	5,982,083	41,167,953	730,728	355,349	* 67,847
Cost of labor	1,633,678	* 80,103	230,246	880,515	201,453	* 204,760	* 79,259
Additional inventory costs (section 263A)	* 18,771	0	1,292	475,623	28,399	* 123	372
Other costs	6,336,559	* 824,924	732,272	26,944,814	1,512,813	3,364,118	7,023,010
Less: Inventory, end of year	276,494	* 2,556	323,542	3,413,476	267,286	49,362	64,756
Salaries and wages	1,384,511	* 54,817	795,180	19,382,200	2,327,549	886,955	4,660,465
Guaranteed payments to partners	159,765	* 7,451	* 9,185	678,248	85,029	314,228	* 25,435
Rent paid	347,033	* 12,082	418,699	7,431,736	182,742	420,764	396,853
Interest paid	101,958	* 1,100	102,427	5,280,328	105,580	116,701	1,375,386
Taxes and licenses	170,159	* 8,348	130,911	3,970,844	233,401	141,888	563,241
Bad debts	15,070	* 748	4,596	2,038,061	58,716	* 5,582	208,250
Repairs and maintenance	140,184	* 1,868	113,307	2,215,347	79,390	62,294	293,002
Depreciation	230,867	* 1,170	148,915	17,438,021	140,086	154,764	1,747,653
Depletion	* 137	0	0	0	0	0	0
Retirement plans, etc.	82,779	* 683	9,654	1,128,339	64,574	5,821	156,276
Employee benefit programs	137,159	* 1,662	77,137	1,814,292	211,002	37,173	521,428
Ordinary loss from other partnerships and fiduciaries	* 11,575	2	* 1,267	454,871	2,006	100,442	38,041
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 5,110	0	* 9	79,644	* 2,789	* 1,823	3,165
Other deductions	2,982,321	* 268,895	1,680,921	116,367,182	3,549,067	2,567,075	23,738,627
Ordinary business income (loss)	2,059,844	* 48,509	1,379,064	58,032,687	1,851,275	2,571,515	9,563,740
Net income	2,077,167	* 48,509	1,379,064	58,350,044	1,851,275	2,580,369	9,710,938
Loss	* 17,324	0	0	317,357	0	* 8,854	* 147,198
Portfolio income (loss) distributed directly to partners	192,643	* 24	72,926	6,883,333	379,512	149,516	2,287,616
Interest income	6,479	* 24	3,618	3,754,742	14,716	8,436	226,525
Dividend income	128,243	0	21,549	528,036	* 63,270	* 8,688	* 197,930
Royalties	0	0	* 4	688,967	* 192,184	* 137,789	* 354,943
Net short-term capital gain (loss)	* 19	0	* -68	125,735	* 12	* 254	127,767
Net long-term capital gain (loss)	* 57,901	0	* 47,823	1,785,853	* 109,330	* -5,651	1,380,451
Net rental real estate income (loss)	* 78,933	0	* 3,051	8,828	* 1,833	* 534	* 905
Net income	* 78,933	0	* 3,051	9,633	* 2,003	* 641	* 905
Loss	0	0	[2]	* 805	* 171	107	0
Other net rental income (loss)	* 4,620	0	0	1,102,024	6,890	201	* 193,468
Net income	* 4,819	0	0	1,119,030	6,890	956	* 193,468
Loss	* 199	0	0	17,005	0	755	0
Total net income [1]	2,278,119	* 48,533	1,407,286	64,115,284	2,130,168	2,727,163	10,537,511

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 2012—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
Number of partnerships	2,279	334	2,597	220,838	[d]	10,779
Number of partners	9,760	1,240	6,529	5,077,322	[d]	113,213
Total assets	415,446,615	6,279,624	8,345,188	10,038,189,707	* 8,427,305	257,028,111
Income and deductions from a trade or business:						
Total income	214,741,281	3,885,080	13,829,641	286,246,577	1,318,791	40,505,155
Business receipts	198,046,054	3,533,548	13,592,380	139,470,798	1,236,467	14,436,240
Ordinary income from other partnerships and fiduciaries	11,550,810	* 10,836	* 156,795	43,768,004	3,515	1,169,106
Farm net profit	0	0	0	* 10,815	0	0
Net gain, noncapital assets	825,785	* 19,896	* 287	7,238,785	0	172,752
Other income	4,318,631	320,800	80,179	95,758,176	78,809	24,727,056
Total deductions	176,054,249	3,211,620	9,143,975	173,246,282	1,083,954	27,246,430
Cost of goods sold	53,483,123	1,158,589	1,074,281	15,829,920	126,648	2,371,408
Inventory, beginning of year	2,841,030	* 6,265	96	2,965,262	0	* 237,140
Purchases	39,138,850	* 443,049	* 432,129	9,589,206	126,648	1,416,018
Cost of labor	* 117,198	* 124,143	* 153,703	846,916	0	* 25,942
Additional inventory costs (section 263A)	375,677	* 71,052	0	182,377	0	298
Other costs	14,035,366	521,048	488,460	5,108,905	0	914,381
Less: Inventory, end of year	3,024,998	* 6,969	106	2,862,745	0	* 222,370
Salaries and wages	7,851,746	982,200	2,673,285	49,756,065	428,929	3,202,806
Guaranteed payments to partners	23,550	* 43,272	186,736	8,597,070	4,465	203,711
Rent paid	6,104,718	60,352	266,306	3,841,188	47,898	300,636
Interest paid	3,304,294	62,394	315,973	7,380,477	10,275	2,335,531
Taxes and licenses	2,639,099	81,259	311,956	3,302,193	5,176	300,838
Bad debts	1,720,513	14,371	30,629	9,960,485	1,038	9,600,602
Repairs and maintenance	1,593,865	18,003	168,793	490,400	1,886	52,272
Depreciation	15,035,680	51,777	308,062	1,898,815	3,411	262,195
Depletion	0	0	0	0	0	0
Retirement plans, etc.	814,944	* 18,989	67,735	1,023,354	0	24,924
Employee benefit programs	808,408	34,846	201,435	2,498,270	41,893	146,530
Ordinary loss from other partnerships and fiduciaries	310,248	* 113	* 4,021	4,201,019	0	10,667
Farm net loss	0	0	0	44,151	0	0
Net loss, noncapital assets	71,292	* 549	* 26	276,315	0	39,708
Other deductions	82,292,769	684,907	3,534,737	64,146,559	412,335	8,394,602
Ordinary business income (loss)	38,687,031	673,459	4,685,666	113,000,295	234,838	13,258,726
Net income	38,848,337	673,459	4,685,666	118,225,669	234,838	13,435,892
Loss	* 161,305	0	0	5,225,374	0	177,166
Portfolio income (loss) distributed directly to partners	3,863,406	111,741	91,541	684,210,066	* 115,029	3,565,589
Interest income	3,455,626	5,749	43,688	128,533,671	* 12,105	2,705,080
Dividend income	132,100	* 83,950	* 42,100	126,207,181	83,278	151,741
Royalties	[2]	0	* 4,051	9,052,843	[2]	0
Net short-term capital gain (loss)	* 333	* -20	* -2,612	55,870,611	44	35,902
Net long-term capital gain (loss)	275,346	* 22,062	* 4,315	364,545,759	19,603	672,867
Net rental real estate income (loss)	* -265	5,835	-14	1,490,634	1	64,109
Net income	* 248	5,835	0	2,632,565	1	78,510
Loss	* 513	0	14	1,141,930	0	14,401
Other net rental income (loss)	900,669	0	796	678,847	[2]	56,028
Net income	916,919	0	796	767,019	[2]	56,028
Loss	16,250	0	0	88,172	0	0
Total net income [1]	43,175,161	768,994	4,776,287	378,963,472	* 330,221	16,235,684

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 2012—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships	[d]	167,664	6,696	160,968	8,263	33,379
Number of partners	[d]	3,335,925	40,283	3,295,642	37,845	1,585,753
Total assets	24,653,486	8,385,662,269	400,639,347	7,985,022,922	22,478,946	1,339,939,590
Income and deductions from a trade or business:						
Total income	9,126,891	204,196,236	49,267,110	154,929,126	16,977,503	14,122,001
Business receipts	8,320,680	93,388,416	14,663,797	78,724,619	16,197,833	5,891,162
Ordinary income from other partnerships and fiduciaries	* 81,318	38,358,426	1,323,701	37,034,725	* 8,604	4,147,034
Farm net profit	0	* 8,989	* 453	* 8,536	0	* 1,826
Net gain, noncapital assets	* 1,816	5,889,175	258,467	5,630,708	* 178	1,174,863
Other income	723,077	66,551,230	33,020,692	33,530,538	770,888	2,907,115
Total deductions	6,657,370	116,767,554	41,284,569	75,482,985	13,738,665	7,752,309
Cost of goods sold	900,491	8,301,941	3,414,735	4,887,207	2,019,982	2,109,450
Inventory, beginning of year	* 10,688	2,569,431	* 125,476	2,443,954	31	* 147,972
Purchases	* 211,000	5,514,565	2,802,234	2,712,331	* 637,818	* 1,683,156
Cost of labor	* 57,428	602,797	* 148,768	454,029	* 120,687	* 40,062
Additional inventory costs (section 263A)	-39	182,120	* 42,147	* 139,973	0	-1
Other costs	629,606	1,966,720	455,317	1,511,402	1,261,544	336,654
Less: Inventory, end of year	* 8,192	2,533,691	* 159,208	2,374,483	99	* 98,393
Salaries and wages	1,243,959	40,630,564	18,241,995	22,388,570	2,877,183	1,372,623
Guaranteed payments to partners	89,163	6,903,528	1,240,108	5,663,420	783,186	613,017
Rent paid	115,834	2,957,810	1,086,623	1,871,187	330,265	88,745
Interest paid	192,229	4,466,484	1,544,422	2,922,062	67,751	308,206
Taxes and licenses	89,631	2,549,936	1,047,919	1,502,017	248,464	108,148
Bad debts	54,896	226,427	43,387	183,040	7,563	69,959
Repairs and maintenance	48,227	341,512	118,288	223,224	31,524	14,980
Depreciation	74,460	1,366,147	409,645	956,501	116,922	75,680
Depletion	0	0	0	0	0	0
Retirement plans, etc.	* 2,763	923,644	563,406	360,238	45,063	26,961
Employee benefit programs	86,278	1,945,952	1,029,638	916,313	241,984	35,634
Ordinary loss from other partnerships and fiduciaries	* 6,789	3,835,762	42,499	3,793,263	* 1,204	346,597
Farm net loss	0	41,329	0	41,329	0	* 2,822
Net loss, noncapital assets	* 36	234,949	* 5,094	229,855	938	* 684
Other deductions	3,752,612	42,041,569	12,496,809	29,544,760	6,966,639	2,578,802
Ordinary business income (loss)	2,469,521	87,428,681	7,982,541	79,446,140	3,238,838	6,369,692
Net income	2,469,521	91,924,710	8,130,199	83,794,511	3,247,716	6,912,993
Loss	0	4,496,028	147,658	4,348,371	* 8,878	543,301
Portfolio income (loss) distributed directly to partners	96,647	589,033,212	5,290,421	583,742,791	511,960	90,887,629
Interest income	37,530	109,535,310	1,176,861	108,358,449	129,051	16,114,596
Dividend income	* 7,032	102,789,239	1,130,699	101,658,540	122,884	23,053,008
Royalties	0	6,850,783	3,613	6,847,171	0	2,202,060
Net short-term capital gain (loss)	375	50,571,548	-156,031	50,727,579	* 83,027	5,179,715
Net long-term capital gain (loss)	* 51,711	319,286,332	3,135,280	316,151,052	176,998	44,338,250
Net rental real estate income (loss)	* 358	1,342,168	45,506	1,296,662	* -1,010	85,009
Net income	* 379	2,295,877	50,448	2,245,430	84	257,713
Loss	* 22	953,709	4,941	948,768	* 1,094	172,704
Other net rental income (loss)	-19	584,130	-454	584,584	* 643	38,065
Net income	0	643,499	160	643,339	* 643	66,849
Loss	19	59,369	* 613	58,755	0	28,784
Total net income [1]	2,514,420	308,530,312	10,338,766	298,191,545	3,490,406	47,862,430

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 2012—Continued

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

Item	Real estate and rental and leasing						
	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	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Number of partnerships	886,069	862,844	210,939	437,319	12,242	73,439	128,904
Number of partners	3,929,610	3,789,038	892,287	1,879,164	45,140	326,226	646,221
Total assets	2,796,101,814	2,710,363,301	460,668,924	1,586,979,815	36,673,263	101,949,948	524,091,351
Income and deductions from a trade or business:							
Total income	112,456,602	88,963,255	4,694,035	8,625,162	731,935	2,542,546	72,369,577
Business receipts	88,585,155	68,841,222	3,440,787	6,042,082	683,308	1,705,183	56,969,861
Ordinary income from other partnerships and fiduciaries	10,418,310	10,119,121	714,562	1,256,441	* 158	249,689	7,898,270
Farm net profit	* 87,663	* 87,663	0	* 15,011	0	* 63,877	8,776
Net gain, noncapital assets	3,434,053	1,634,634	44,795	494,512	* 11	44,826	1,050,490
Other income	9,931,421	8,280,615	493,891	817,117	48,458	478,971	6,442,179
Total deductions	78,863,433	64,618,899	3,156,004	6,594,975	662,019	2,051,208	52,154,692
Cost of goods sold	35,124,215	30,267,476	1,521,660	2,218,276	* 85,526	779,739	25,662,274
Inventory, beginning of year	9,512,265	9,171,510	616,028	989,192	* 3,466	* 11,539	7,551,286
Purchases	17,165,948	14,796,883	598,842	1,182,540	* 5,728	* 338,595	12,671,178
Cost of labor	1,114,924	878,213	* 14,114	* 53,976	* 21,914	76,215	711,993
Additional inventory costs (section 263A)	417,391	417,217	* 51,593	* 116,933	0	0	248,692
Other costs	17,262,784	14,873,004	819,820	877,365	* 58,781	368,400	12,748,638
Less: Inventory, end of year	10,349,097	9,869,351	578,736	1,001,730	* 4,364	* 15,009	8,269,513
Salaries and wages	9,359,475	8,361,304	419,370	561,948	* 54,614	356,664	6,968,710
Guaranteed payments to partners	1,382,611	1,195,951	* 2,316	224,455	0	33,876	935,304
Rent paid	2,069,445	1,851,485	73,272	283,824	* 1,685	99,901	1,392,803
Interest paid	2,437,500	1,675,604	147,956	351,104	* 109,989	119,059	947,496
Taxes and licenses	1,365,786	1,187,191	86,836	169,240	45,978	38,063	847,074
Bad debts	113,843	82,117	* 5,719	28,889	* 3,034	* 147	44,329
Repairs and maintenance	616,788	406,707	16,597	66,283	* 19,880	19,516	284,431
Depreciation	5,160,385	1,086,880	79,321	398,628	* 59,842	57,612	491,477
Depletion	7,177	0	0	0	0	0	0
Retirement plans, etc.	128,496	112,018	* 1,560	* 5,034	0	* 441	104,983
Employee benefit programs	432,547	367,769	17,161	47,448	* 771	* 9,590	292,798
Ordinary loss from other partnerships and fiduciaries	1,129,953	1,104,058	27,782	221,694	* 46,563	64,292	743,728
Farm net loss	130,939	115,911	* 24,556	* 61,556	0	* 9,301	* 20,499
Net loss, noncapital assets	88,768	57,653	* 151	36,039	1	* 1,605	19,857
Other deductions	19,315,505	16,746,774	731,748	1,920,556	234,137	461,402	13,398,930
Ordinary business income (loss)	33,593,170	24,344,356	1,538,030	2,030,187	69,915	491,338	20,214,885
Net income	35,693,846	26,302,512	1,655,517	2,834,222	123,963	632,194	21,056,615
Loss	2,100,677	1,958,156	117,487	804,035	* 54,048	140,856	841,730
Portfolio income (loss) distributed directly to partners	39,801,450	36,365,071	2,535,730	10,855,091	170,772	2,668,809	20,134,669
Interest income	12,177,633	11,705,701	1,218,841	3,604,991	36,117	440,854	6,404,898
Dividend income	7,275,267	7,143,281	383,147	3,282,804	* 5,655	218,917	3,252,758
Royalties	3,588,347	1,115,998	50,263	104,881	* 13,233	721,904	225,718
Net short-term capital gain (loss)	-308,686	-316,592	-54,101	-85,454	* 3,831	-24,723	-156,145
Net long-term capital gain (loss)	17,068,888	16,716,683	937,581	3,947,870	* 111,936	1,311,856	10,407,440
Net rental real estate income (loss)	111,722,890	111,371,609	23,933,440	72,797,156	2,310,804	5,326,259	7,003,951
Net income	114,037,602	113,686,282	24,138,556	73,446,846	2,310,941	5,334,358	8,455,582
Loss	2,314,712	2,314,673	205,116	649,690	137	* 8,099	1,451,631
Other net rental income (loss)	3,413,141	860,327	-6,081	240,029	* 29,531	406,528	190,321
Net income	3,525,015	901,215	* 3,637	268,832	* 29,536	408,212	190,999
Loss	111,874	40,887	* 9,718	28,803	* 5	* 1,683	678
Total net income [1]	171,770,447	156,541,273	27,117,639	82,060,048	2,465,255	7,605,801	37,292,530

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 2012—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				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships	17,400	5,825	155,930	26,488	28,748	15,153	9,044
Number of partners	65,499	75,074	541,275	154,128	91,809	46,294	36,107
Total assets	66,965,338	18,773,175	163,964,343	38,541,619	24,073,619	8,671,758	1,985,041
Income and deductions from a trade or business:							
Total income	16,639,239	6,854,108	384,185,097	142,061,645	71,324,107	25,146,059	2,316,921
Business receipts	13,369,090	6,374,843	370,323,089	139,942,193	69,915,339	24,084,158	2,278,353
Ordinary income from other partnerships and fiduciaries	113,855	* 185,334	4,309,018	58,240	102,971	384,314	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,788,713	* 10,706	230,804	4,305	1,383	3,368	* 33
Other income	1,367,581	283,225	9,322,187	2,056,907	1,304,414	674,218	38,535
Total deductions	13,038,112	1,206,421	287,022,038	88,291,214	54,607,100	21,954,232	2,020,382
Cost of goods sold	4,605,269	* 251,470	65,477,931	1,549,878	7,217,587	11,416,445	888,192
Inventory, beginning of year	340,754	0	674,160	* 332	* 7,916	* 30,808	* 106,892
Purchases	2,334,282	34,783	18,546,187	* 5,808	* 209,256	1,326,070	405,223
Cost of labor	236,712	0	13,125,548	* 117,899	5,616,445	1,899,004	* 150,259
Additional inventory costs (section 263A)	* 174	0	646,416	0	* 79,821	* 544	* 8,713
Other costs	2,164,209	* 225,571	33,118,709	1,426,104	1,311,713	8,200,559	326,117
Less: Inventory, end of year	470,861	8,884	633,090	* 265	* 7,564	* 40,540	* 109,012
Salaries and wages	930,453	* 67,717	91,285,902	38,129,487	21,362,495	4,085,576	322,726
Guaranteed payments to partners	65,400	* 121,260	18,477,943	9,586,274	3,340,455	927,833	* 160,276
Rent paid	210,945	* 7,015	13,767,056	8,789,447	2,178,594	484,505	109,145
Interest paid	738,462	* 23,435	1,416,852	272,558	322,718	50,093	10,634
Taxes and licenses	164,768	13,827	8,056,447	3,536,459	1,677,562	427,206	35,362
Bad debts	31,403	* 323	277,178	143,993	11,268	3,826	* 524
Repairs and maintenance	209,742	* 340	1,296,988	684,136	240,208	70,460	5,024
Depreciation	3,979,095	94,410	2,939,820	1,171,669	534,040	149,031	26,802
Depletion	0	7,177	0	0	0	0	0
Retirement plans, etc.	16,283	194	4,071,973	1,605,070	757,332	121,531	* 4,806
Employee benefit programs	63,727	* 1,051	5,231,063	2,326,509	792,890	337,433	17,036
Ordinary loss from other partnerships and fiduciaries	* 25,279	* 616	180,678	42,069	4,747	3,445	0
Farm net loss	0	* 15,028	0	0	0	0	0
Net loss, noncapital assets	* 31,109	6	89,971	71,644	1,454	* 1,176	[2]
Other deductions	1,966,177	602,554	74,452,235	20,382,020	16,165,750	3,875,673	439,853
Ordinary business income (loss)	3,601,127	5,647,687	97,163,060	53,770,431	16,717,007	3,191,827	296,539
Net income	3,624,374	5,766,961	97,463,191	53,770,431	16,754,631	3,219,164	296,539
Loss	23,247	119,273	300,132	0	* 37,624	* 27,337	0
Portfolio income (loss) distributed directly to partners	726,153	2,710,225	5,246,218	82,734	268,307	300,401	105,209
Interest income	353,710	118,222	738,149	27,855	66,698	34,821	605
Dividend income	124,796	* 7,190	376,157	14,336	9,228	39,229	0
Royalties	0	2,472,349	991,349	787	* 5,695	* 68,304	* 103,620
Net short-term capital gain (loss)	* 5,704	* 2,203	112,882	1,158	* -2,061	* -7,017	* 497
Net long-term capital gain (loss)	* 241,944	110,261	3,027,680	38,598	188,747	165,064	487
Net rental real estate income (loss)	216,678	* 134,603	81,996	19,215	16,546	* 2,194	0
Net income	216,717	* 134,603	117,579	23,329	* 23,572	* 6,838	0
Loss	39	0	35,584	4,113	* 7,026	* 4,643	0
Other net rental income (loss)	2,550,199	* 2,614	116,294	* 270	0	* -626	0
Net income	2,621,186	* 2,614	117,319	* 277	0	0	0
Loss	* 70,987	0	1,026	7	0	* 626	0
Total net income [1]	6,846,508	8,382,665	99,467,004	53,832,894	16,815,174	3,335,749	400,765

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 2012—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)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	19,163	57,335	31,179	7,721	18,434	18,663
Number of partners	52,241	160,697	96,056	19,524	45,117	966,693
Total assets	13,268,316	77,423,989	43,347,393	9,698,884	24,377,713	426,547,806
Income and deductions from a trade or business:						
Total income	22,344,141	120,992,224	72,039,713	20,572,608	28,379,903	27,245,100
Business receipts	22,158,237	111,944,809	64,665,762	20,279,187	26,999,861	11,341,772
Ordinary income from other partnerships and fiduciaries	* 6,061	3,757,432	3,381,705	* 69,534	306,192	12,526,278
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	* 12,602	209,112	37,748	4,180	167,184	326,850
Other income	167,242	5,080,871	3,954,498	219,706	906,667	3,050,200
Total deductions	18,973,355	101,175,754	59,234,979	18,287,916	23,652,860	15,278,763
Cost of goods sold	7,157,257	37,248,571	14,099,553	9,704,909	13,444,109	5,155,452
Inventory, beginning of year	179,168	349,043	82,673	64,963	201,407	776,075
Purchases	3,103,858	13,495,971	2,173,557	2,950,133	8,372,281	3,769,490
Cost of labor	1,477,568	3,864,374	2,359,446	267,210	1,237,718	640,464
Additional inventory costs (section 263A)	* 174,859	382,479	* 106,393	* 287,199	* -11,113	9,080
Other costs	2,335,563	19,518,654	9,416,583	6,201,532	3,900,538	707,087
Less: Inventory, end of year	113,759	361,950	39,100	66,128	256,723	746,744
Salaries and wages	4,768,884	22,616,733	16,685,455	2,973,991	2,957,287	3,118,100
Guaranteed payments to partners	942,325	3,520,780	2,468,841	348,899	703,039	600,289
Rent paid	288,389	1,916,975	1,030,509	403,672	482,795	332,088
Interest paid	114,260	646,589	337,953	158,983	149,654	1,194,623
Taxes and licenses	410,611	1,969,247	1,391,276	263,259	314,712	251,976
Bad debts	14,027	103,539	51,684	45,515	6,340	45,545
Repairs and maintenance	65,744	231,416	109,429	65,206	56,781	74,169
Depreciation	138,165	920,114	602,182	115,478	202,454	154,716
Depletion	0	0	0	0	0	8,043
Retirement plans, etc.	100,323	1,482,911	1,376,326	48,524	58,061	30,176
Employee benefit programs	365,679	1,391,515	1,053,495	164,408	173,611	190,925
Ordinary loss from other partnerships and fiduciaries	* 6,372	124,045	86,974	11,537	25,534	855,440
Farm net loss	0	0	0	0	0	* 2,827
Net loss, noncapital assets	* 3,057	12,641	7,795	2,831	* 2,015	* 7,299
Other deductions	4,598,262	28,990,678	19,933,505	3,980,703	5,076,469	3,257,093
Ordinary business income (loss)	3,370,786	19,816,469	12,804,734	2,284,692	4,727,043	11,966,338
Net income	3,465,092	19,957,334	12,849,334	2,337,461	4,770,539	13,667,672
Loss	* 94,306	140,864	* 44,600	* 52,769	* 43,496	1,701,334
Portfolio income (loss) distributed directly to partners	985,943	3,503,624	1,965,018	129,182	1,409,423	43,261,146
Interest income	176,806	431,364	312,762	6,617	111,985	5,349,272
Dividend income	5,405	307,959	222,106	1,589	84,265	13,253,827
Royalties	* 160,588	652,354	46,356	* 64	605,934	933,471
Net short-term capital gain (loss)	* 5,550	114,755	61,340	* 185	53,229	223,888
Net long-term capital gain (loss)	637,594	1,997,191	1,322,454	120,727	554,010	23,500,689
Net rental real estate income (loss)	* 11	44,029	7,960	* 26,290	* 9,780	395,662
Net income	* 11	63,830	24,166	* 29,132	* 10,533	540,570
Loss	0	19,801	16,206	* 2,842	* 753	144,908
Other net rental income (loss)	1,097	115,553	6,567	* 64,369	* 44,617	207,840
Net income	1,097	115,945	* 6,704	* 64,369	* 44,873	214,733
Loss	0	* 392	* 137	0	* 256	6,893
Total net income [1]	3,714,693	21,367,729	13,400,484	2,383,621	5,583,624	32,106,410

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 2012—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)		(112)	(113)	(114)
Number of partnerships	30,521	27,888	2,633	7,399	54,955	23,627	7,240
Number of partners	75,141	68,954	6,187	19,647	261,396	105,129	17,513
Total assets	49,812,657	43,736,460	6,076,197	2,220,908	102,935,584	12,272,842	2,387,045
Income and deductions from a trade or business:							
Total income	83,818,815	75,541,701	8,277,114	3,970,467	193,469,944	61,885,046	7,666,834
Business receipts	76,988,462	68,780,093	8,208,370	3,834,267	179,085,439	53,213,320	7,426,441
Ordinary income from other partnerships and fiduciaries	823,882	817,279	* 6,602	* 65,535	3,360,041	722,887	* 208,236
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	58,381	52,596	5,785	* 39,525	279,618	62,007	* 285
Other income	5,948,090	5,891,733	56,357	31,141	10,744,845	7,886,832	31,872
Total deductions	75,027,472	67,638,400	7,389,072	3,320,183	156,363,548	46,140,510	6,209,504
Cost of goods sold	33,101,921	29,223,801	3,878,120	* 481,999	9,170,085	2,388,933	836,422
Inventory, beginning of year	299,586	285,449	* 14,137	* 3,636	212,261	25,015	56,694
Purchases	4,418,024	3,735,208	682,816	* 4,183	2,769,433	779,774	602,299
Cost of labor	17,326,907	16,669,731	657,176	* 186,495	2,062,778	* 185,374	* 54,543
Additional inventory costs (section 263A)	252,422	* 178,412	* 74,010	0	* 160,323	* 59,391	0
Other costs	11,067,335	8,589,152	2,478,183	* 290,610	4,197,510	1,369,816	* 180,658
Less: Inventory, end of year	262,352	234,151	* 28,201	* 2,926	232,219	30,437	57,771
Salaries and wages	16,842,587	15,970,774	871,813	779,456	46,682,803	15,196,497	2,046,291
Guaranteed payments to partners	1,176,081	1,130,800	45,281	188,795	6,237,436	5,020,728	166,918
Rent paid	1,239,413	1,161,226	78,187	214,160	7,699,019	2,163,204	311,138
Interest paid	566,740	479,393	87,346	21,329	1,497,236	192,313	30,614
Taxes and licenses	1,829,132	1,685,744	143,388	64,263	5,763,162	1,126,312	184,741
Bad debts	161,208	152,912	8,297	* 78,259	3,417,718	296,147	24,380
Repairs and maintenance	396,327	204,853	191,475	9,915	2,130,646	399,777	43,306
Depreciation	861,976	580,800	281,176	80,067	3,163,901	405,046	34,219
Depletion	* 22,397	0	* 22,397	0	0	0	0
Retirement plans, etc.	197,368	187,070	10,298	11,382	865,297	623,297	14,553
Employee benefit programs	724,172	649,235	74,937	54,914	3,557,081	759,113	110,684
Ordinary loss from other partnerships and fiduciaries	14,259	5,390	* 8,869	6,328	36,088	16,714	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	5,000	4,974	* 26	* 2,102	22,797	1,532	0
Other deductions	17,888,890	16,201,428	1,687,462	1,327,214	66,120,279	17,550,897	2,406,239
Ordinary business income (loss)	8,791,343	7,903,301	888,042	650,284	37,106,395	15,744,536	1,457,330
Net income	8,807,067	7,914,430	892,637	655,005	37,122,331	15,750,017	1,457,330
Loss	* 15,724	* 11,129	4,595	* 4,721	15,935	* 5,482	0
Portfolio income (loss) distributed directly to partners	1,547,399	705,762	841,638	714,058	5,109,648	4,070,962	95,825
Interest income	253,776	211,710	42,066	6,221	273,800	24,068	2,840
Dividend income	45,129	27,039	* 18,090	324,801	11,895	2,865	* 2,150
Royalties	115,022	115,022	0	* 82	[2]	0	[2]
Net short-term capital gain (loss)	12,747	12,747	0	-58	458	* 937	* -38
Net long-term capital gain (loss)	1,120,726	339,244	781,482	* 383,013	4,823,495	4,043,093	* 90,873
Net rental real estate income (loss)	25,053	25,053	0	* 628	98,431	1,039	* 3,764
Net income	25,765	25,765	0	* 628	143,983	5,978	* 3,764
Loss	* 712	* 712	0	0	45,552	* 4,939	[2]
Other net rental income (loss)	-8,128	* 21,137	* -29,265	0	155,867	* 9,333	* 723
Net income	47,081	* 21,137	25,944	0	158,979	* 9,333	* 723
Loss	* 55,209	0	* 55,209	0	* 3,113	[2]	0
Total net income [1]	9,222,194	8,303,262	918,933	982,016	37,646,388	15,781,841	1,466,808

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 2012—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships	4,918	4,013	2,094	700	535	5,293	6,534
Number of partners	48,124	25,179	4,814	11,712	9,160	25,623	14,141
Total assets	18,998,759	5,996,228	1,723,081	* 313,925	36,650,602	23,527,049	1,066,052
Income and deductions from a trade or business:							
Total income	29,496,408	11,682,010	5,792,249	1,102,692	37,747,466	35,631,790	2,465,450
Business receipts	27,942,480	10,083,380	5,740,478	* 1,094,142	36,400,159	34,825,523	2,359,516
Ordinary income from other partnerships and fiduciaries	817,884	719,011	* 1,509	* 6,965	652,685	230,864	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	46,874	* 2,654	* 3,555	* 52	64,387	97,812	* 1,992
Other income	689,170	876,964	46,706	* 1,533	630,235	477,590	* 103,941
Total deductions	21,806,506	9,021,464	5,256,473	995,585	31,797,072	33,098,453	2,037,982
Cost of goods sold	1,119,901	908,711	1,280,139	* 140,090	616,182	1,698,291	* 181,416
Inventory, beginning of year	55,856	* 4,184	* 20,167	12,378	26,010	* 11,956	0
Purchases	530,744	* 186,451	* 214,451	32,609	262,971	144,527	* 15,607
Cost of labor	* 208,583	213,413	614,517	* 43,092	132,833	610,424	0
Additional inventory costs (section 263A)	* 46,394	0	* 12,288	546	* 35,970	* 5,734	0
Other costs	337,178	511,574	442,773	* 64,030	* 185,712	939,961	* 165,809
Less: Inventory, end of year	58,853	* 6,912	* 24,056	12,565	27,314	* 14,310	0
Salaries and wages	4,686,698	2,129,401	2,018,597	* 131,216	7,068,858	12,539,292	865,954
Guaranteed payments to partners	245,280	236,481	157,645	* 269,518	30,253	79,417	* 31,194
Rent paid	1,202,760	545,686	115,186	* 7,037	883,793	2,271,860	198,354
Interest paid	174,800	118,289	52,355	* 7,837	365,505	507,988	47,535
Taxes and licenses	577,970	249,249	207,525	* 15,954	1,210,819	2,102,668	87,924
Bad debts	410,424	112,701	24,286	* 73,201	2,256,065	218,075	* 2,439
Repairs and maintenance	390,752	295,694	22,417	* 4,572	574,121	369,284	30,724
Depreciation	544,463	353,527	37,865	* 11,026	1,161,728	594,829	21,197
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	66,541	55,986	7,926	* 1,174	61,630	28,816	* 5,375
Employee benefit programs	529,009	253,035	109,763	* 16,210	908,257	840,235	30,774
Ordinary loss from other partnerships and fiduciaries	[2]	* 3,308	0	0	4,255	* 11,811	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	13,110	* 1,387	0	0	5,886	* 882	0
Other deductions	11,844,796	3,758,009	1,222,769	317,749	16,649,720	11,835,004	535,095
Ordinary business income (loss)	7,689,902	2,660,546	535,776	107,108	5,950,393	2,533,337	427,468
Net income	7,690,089	2,664,400	535,776	107,108	5,952,202	2,537,941	427,468
Loss	* 187	* 3,854	0	0	1,808	* 4,604	0
Portfolio income (loss) distributed directly to partners	221,983	169,729	35,879	* -92	332,657	151,784	30,922
Interest income	23,306	4,748	529	* 16	198,676	17,704	1,913
Dividend income	* 553	* 4	1	0	5,629	* 692	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	* -241	0	0	* 21	* 13	* -234	0
Net long-term capital gain (loss)	198,364	* 164,977	* 35,349	* -130	128,339	* 133,622	* 29,009
Net rental real estate income (loss)	* 12,359	* -338	* 762	0	-5,725	86,240	* 330
Net income	* 12,517	* 2,128	* 762	0	29,564	88,940	* 330
Loss	* 158	* 2,466	0	0	35,288	* 2,700	0
Other net rental income (loss)	* 220	* 109,413	0	0	30,191	* 5,985	0
Net income	* 220	* 111,520	0	0	31,197	* 5,985	0
Loss	0	* 2,107	0	0	1,005	0	0
Total net income [1]	7,726,341	2,774,373	537,067	107,124	6,179,166	2,643,958	429,711

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 2012—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships	22,136	14,732	* 11	7,392	57,486	18,105	39,381
Number of partners	78,992	44,105	* 22	34,866	199,834	71,202	128,632
Total assets	56,780,041	31,268,603	* 57,695	25,453,743	122,028,326	93,896,953	28,131,374
Income and deductions from a trade or business:							
Total income	42,345,786	24,252,718	* 129,988	17,963,080	117,324,466	41,685,480	75,638,986
Business receipts	35,699,351	19,450,154	* 123,254	16,125,943	114,123,916	40,071,562	74,052,354
Ordinary income from other partnerships and fiduciaries	2,104,172	1,363,570	0	740,603	926,431	568,484	357,947
Farm net profit	0	0	0	0	* 138	0	* 138
Net gain, noncapital assets	420,400	156,858	0	263,542	371,889	205,130	166,759
Other income	4,121,863	3,282,137	* 6,735	832,991	1,902,093	840,304	1,061,789
Total deductions	34,434,746	19,992,827	* 123,754	14,318,165	106,694,757	37,191,050	69,503,707
Cost of goods sold	5,475,968	3,400,551	* 43,319	2,032,098	33,779,417	4,447,951	29,331,466
Inventory, beginning of year	388,956	227,093	* 2,623	159,240	1,117,245	332,836	784,410
Purchases	1,610,062	424,871	* 22,556	1,162,635	24,115,254	1,787,501	22,327,753
Cost of labor	694,274	555,889	* 20,619	* 117,766	5,402,085	914,913	4,487,172
Additional inventory costs (section 263A)	12,936	2,662	0	* 10,274	285,820	23,353	262,467
Other costs	3,190,129	2,431,547	0	758,582	4,051,078	1,734,505	2,316,573
Less: Inventory, end of year	420,388	241,510	* 2,480	176,399	1,192,066	345,157	846,909
Salaries and wages	9,186,203	6,087,033	* 22,989	3,076,181	20,158,954	6,981,306	13,177,649
Guaranteed payments to partners	422,141	267,141	0	155,000	504,591	99,398	405,193
Rent paid	1,621,538	443,301	* 12,089	1,166,148	6,223,075	1,141,907	5,081,169
Interest paid	1,087,660	526,468	* 26	561,166	3,715,629	3,154,200	561,428
Taxes and licenses	2,006,993	497,676	* 3,946	1,505,372	5,096,965	2,705,536	2,391,429
Bad debts	27,049	17,546	* 30	9,473	62,371	27,588	34,782
Repairs and maintenance	572,701	153,664	* 11,295	407,742	2,186,450	1,034,752	1,151,698
Depreciation	1,549,055	639,271	* 2,578	907,205	4,541,082	3,024,279	1,516,803
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	199,548	178,598	0	20,950	70,278	42,075	28,203
Employee benefit programs	384,272	191,740	0	192,532	949,573	606,090	343,483
Ordinary loss from other partnerships and fiduciaries	* 24,943	* 22,430	0	* 2,514	49,640	39,186	* 10,454
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	10,351	* 8,812	0	* 1,540	24,624	4,601	20,023
Other deductions	11,866,324	7,558,597	* 27,482	4,280,245	29,332,107	13,882,180	15,449,927
Ordinary business income (loss)	7,911,040	4,259,891	* 6,235	3,644,915	10,629,709	4,494,430	6,135,279
Net income	7,981,268	4,304,193	* 6,235	3,670,840	10,894,635	4,748,497	6,146,138
Loss	* 70,227	44,302	0	* 25,925	264,926	254,067	* 10,859
Portfolio income (loss) distributed directly to partners	1,347,140	975,186	[2]	371,954	1,168,870	669,099	499,771
Interest income	154,307	129,598	[2]	24,710	154,303	116,831	37,472
Dividend income	30,804	18,416	0	* 12,389	97,210	94,756	2,453
Royalties	76,352	76,352	0	0	* 192,456	190,384	* 2,072
Net short-term capital gain (loss)	-8,179	-6,120	0	* -2,059	4,923	5,681	-758
Net long-term capital gain (loss)	1,093,855	756,941	0	336,915	719,979	261,449	458,531
Net rental real estate income (loss)	39,737	-30	0	39,768	174,852	120,390	54,462
Net income	65,768	14,359	0	51,409	191,693	136,549	55,144
Loss	26,030	14,389	0	* 11,641	16,841	16,159	* 682
Other net rental income (loss)	6,270	36	0	* 6,234	50,456	* 50,654	* -198
Net income	* 6,288	* 54	0	* 6,234	* 50,769	* 50,654	* 116
Loss	18	18	0	0	* 314	0	* 314
Total net income [1]	8,218,512	4,484,263	* 6,235	3,728,015	11,298,985	5,067,444	6,231,542

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 2012—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	51,147	26,000	20,806	5,194	25,143	* 4	0
Number of partners	179,731	55,075	44,124	10,951	124,649	* 7	0
Total assets	10,864,004	4,844,818	3,445,154	1,399,664	5,633,066	* 386,120	0
Income and deductions from a trade or business:							
Total income	22,189,642	11,866,812	7,335,329	4,531,483	10,317,985	* 4,845	0
Business receipts	20,265,721	11,713,771	7,244,926	4,468,845	8,547,105	* 4,845	0
Ordinary income from other partnerships and fiduciaries	* 72,744	* 3,514	* 3,504	10	* 69,230	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	86,778	65,610	* 56,955	* 8,655	* 21,168	0	0
Other income	1,764,399	83,917	29,944	53,974	1,680,482	0	0
Total deductions	19,633,333	10,668,858	6,661,099	4,007,759	8,959,512	* 4,964	0
Cost of goods sold	7,793,331	5,986,511	3,393,878	2,592,633	1,806,820	0	0
Inventory, beginning of year	498,367	344,455	145,861	198,594	153,912	0	0
Purchases	4,536,824	3,771,847	2,434,712	1,337,135	764,977	0	0
Cost of labor	1,852,191	1,463,075	743,886	719,189	389,115	0	0
Additional inventory costs (section 263A)	* 72,507	* 71,749	* 31	* 71,718	* 757	0	0
Other costs	1,348,370	694,399	214,113	480,286	653,971	0	0
Less: Inventory, end of year	514,927	359,014	144,725	214,289	155,913	0	0
Salaries and wages	3,571,254	1,384,542	877,135	507,406	2,186,712	0	0
Guaranteed payments to partners	304,906	141,607	100,073	41,535	163,298	0	0
Rent paid	1,211,474	373,381	296,408	76,973	838,093	0	0
Interest paid	319,408	172,450	142,324	30,126	146,958	0	0
Taxes and licenses	574,335	270,069	206,918	63,151	304,266	0	0
Bad debts	31,776	10,897	4,513	6,384	20,879	0	0
Repairs and maintenance	214,419	140,154	103,407	36,747	74,264	0	0
Depreciation	420,340	224,387	192,072	32,315	195,795	* 158	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	22,284	9,824	* 5,775	4,049	12,459	0	0
Employee benefit programs	183,891	47,382	24,234	23,149	136,509	0	0
Ordinary loss from other partnerships and fiduciaries	* 6,057	* 4,384	0	* 4,384	* 1,673	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,256	* 79	* 79	0	* 2,177	0	0
Other deductions	4,977,602	1,903,189	1,314,283	588,906	3,069,608	* 4,806	0
Ordinary business income (loss)	2,556,309	1,197,954	674,231	523,724	1,358,473	* -119	0
Net income	2,557,311	1,198,732	674,818	523,914	1,358,579	0	0
Loss	* 1,002	* 778	* 587	* 191	* 106	* 119	0
Portfolio income (loss) distributed directly to partners	385,700	88,347	72,846	15,501	219,502	* 77,851	0
Interest income	18,180	1,887	671	1,216	16,293	0	0
Dividend income	* 80,489	* 20	* 7	12	* 2,618	* 77,851	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	* -1,202	0	0	0	* -1,202	0	0
Net long-term capital gain (loss)	* 288,233	* 86,440	* 72,168	* 14,272	* 201,793	0	0
Net rental real estate income (loss)	* 25,311	* 914	* 914	0	* 24,397	0	0
Net income	* 25,894	* 914	* 914	0	* 24,980	0	0
Loss	* 583	0	0	0	* 583	0	0
Other net rental income (loss)	* 1,504	* 1,504	* 1,504	0	0	0	0
Net income	* 1,504	* 1,504	* 1,504	0	0	0	0
Loss	0	0	0	0	0	0	0
Total net income [1]	2,681,793	1,202,279	677,326	524,952	1,401,781	* 77,732	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 2014.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012

[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)
Number of partnerships [1]	3,388,561	151,291	75,988	44,701	12,442	4,016	14,144
Number of partners	25,333,616	485,553	236,173	161,805	44,992	9,071	33,513
Partnerships reporting balance sheet data:							
Number of partnerships	2,540,028	107,964	53,661	36,410	8,490	842	8,561
Number of partners	22,747,559	373,725	167,898	143,686	37,076	2,723	22,342
Total assets	22,014,928,866	206,267,740	73,325,576	62,918,874	56,249,331	3,959,496	9,814,463
Cash	1,066,981,227	11,390,430	5,580,414	3,679,145	1,184,741	200,025	746,105
Trade notes and accounts receivable	810,689,885	6,278,845	1,863,498	2,298,019	996,639	58,180	1,062,509
Less: Allowance for bad debts	27,584,783	41,699	* 13,186	3,483	2,103	124	22,803
Inventories	304,131,610	11,290,746	2,657,675	7,084,228	177,263	* 41,292	1,330,289
U.S. Government obligations	193,755,714	74	0	0	0	74	0
Tax-exempt securities	56,401,083	* 339,523	* 209,184	0	* 130,339	0	0
Other current assets	2,207,929,564	11,407,177	5,804,986	1,935,858	2,869,589	78,571	718,173
Loans to partners	69,494,272	548,481	* 324,206	* 140,776	* 42,806	* 31,376	* 9,317
Mortgage and real estate loans	89,930,337	2,559,774	* 517,609	* 320,214	* 1,721,951	0	0
Other investments	10,517,957,476	23,905,898	6,212,994	4,700,499	11,381,076	* 738,911	872,418
Depreciable assets	5,313,571,562	111,736,099	53,881,220	48,550,449	1,942,942	1,757,717	5,603,771
Less: Accumulated depreciation	1,743,125,198	72,483,123	37,593,808	29,526,765	1,183,150	734,587	3,444,813
Depletable assets	245,925,143	12,375,255	* 22,741	* 154,087	11,917,423	0	* 281,004
Less: Accumulated depletion	59,601,862	1,651,955	* 5,410	* 54,749	1,590,188	0	* 1,607
Land	957,193,458	55,465,705	24,333,867	19,252,206	10,185,175	* 158,626	1,535,831
Intangible assets	882,907,597	4,332,684	2,187,603	563,726	87,245	1,197,383	296,727
Less: Accumulated amortization	186,608,675	866,839	363,669	261,749	58,125	71,872	111,425
Other assets	1,314,980,457	29,680,664	7,705,651	4,086,414	16,445,707	503,924	938,967
Total liabilities and capital	22,014,928,866	206,267,740	73,325,576	62,918,874	56,249,331	3,959,496	9,814,463
Accounts payable	509,016,113	4,018,447	1,034,076	1,856,414	95,109	165,713	867,135
Mortgages, notes, bonds payable in less than 1 year	326,059,271	19,164,117	10,327,870	7,664,043	* 213,407	* 200,635	758,162
Other current liabilities	2,806,532,947	11,340,782	7,105,719	2,623,637	286,093	153,376	1,171,956
Nonrecourse loans	1,212,390,621	2,148,649	* 470,119	* 39,326	* 1,639,205	0	0
Loans from partners	179,500,158	1,544,794	963,431	403,767	* 45,551	* 97,583	* 34,462
Mortgages, notes, bonds payable in 1 year or more	2,705,801,158	49,499,437	21,856,260	22,641,361	2,193,418	979,488	1,828,909
Other liabilities	1,537,891,328	11,266,961	4,760,772	3,485,314	1,889,310	* 1,052,584	78,981
Partners capital accounts	12,737,737,269	107,284,554	26,807,329	24,205,012	49,887,239	1,310,116	5,074,858

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	1,868,827	74,220	40,642	18,482	6,544	1,220	7,332
Number of partners	16,363,441	222,552	126,340	56,573	17,282	2,706	19,650
Partnerships reporting balance sheet data:							
Number of partnerships	1,498,190	61,638	35,263	15,676	2,921	451	7,328
Number of partners	15,106,316	195,442	113,639	50,962	10,036	1,168	19,637
Total assets	16,261,106,926	110,916,885	47,352,680	25,086,818	28,667,201	2,680,644	7,129,542
Cash	830,177,227	7,807,692	4,626,634	1,882,549	436,510	160,106	701,894
Trade notes and accounts receivable	678,117,566	4,881,492	1,465,734	1,547,407	919,523	41,136	907,691
Less: Allowance for bad debts	20,432,149	36,551	9,810	* 2,096	2,103	124	22,418
Inventories	197,039,572	5,847,864	1,546,418	3,190,456	* 54,881	* 41,292	1,014,816
U.S. Government obligations	186,336,833	74	0	0	0	74	0
Tax-exempt securities	44,361,817	* 209,184	* 209,184	0	0	0	0
Other current assets	1,533,441,864	8,326,892	4,358,834	930,762	2,398,287	77,176	561,833
Loans to partners	58,988,383	470,605	* 324,206	* 111,191	0	* 31,211	* 3,998
Mortgage and real estate loans	72,082,761	* 1,396,853	* 374,464	* 232,010	790,379	0	0
Other investments	8,624,936,122	9,720,354	3,796,335	3,965,913	911,871	* 530,035	516,201
Depreciable assets	3,216,140,313	64,519,540	37,138,152	20,612,706	874,492	1,552,862	4,341,329
Less: Accumulated depreciation	1,214,106,307	46,052,450	27,661,058	14,614,786	577,555	643,424	2,555,628
Depletable assets	188,318,803	4,068,894	* 21,457	* 235	4,047,202	0	0
Less: Accumulated depletion	51,124,405	* 919,737	* 5,410	0	* 914,328	0	0
Land	542,677,574	26,758,378	13,964,051	6,687,500	5,286,554	0	820,273
Intangible assets	612,318,312	1,362,182	552,395	236,014	* 27,863	455,678	90,232
Less: Accumulated amortization	124,008,140	434,747	154,913	191,195	* 15,879	* 42,759	30,000
Other assets	885,840,781	22,990,366	6,806,007	498,152	14,429,503	477,383	779,321
Total liabilities and capital	16,261,106,926	110,916,885	47,352,680	25,086,818	28,667,201	2,680,644	7,129,542
Accounts payable	406,548,758	2,626,792	604,478	1,254,773	27,242	147,387	592,912
Mortgages, notes, bonds payable in less than 1 year	203,739,656	8,736,884	5,477,542	2,544,813	* 32,035	* 75,336	607,158
Other current liabilities	1,920,243,234	6,297,462	3,890,733	1,290,796	182,657	60,823	872,453
Nonrecourse loans	623,552,440	* 1,108,162	* 302,755	* 22,402	* 783,006	0	0
Loans from partners	101,620,097	847,764	360,060	* 376,752	* 8,350	* 97,583	* 5,018
Mortgages, notes, bonds payable in 1 year or more	1,580,174,512	23,552,218	13,385,128	7,661,136	* 1,047,382	* 434,016	1,024,556
Other liabilities	957,771,575	6,823,903	4,359,709	1,303,119	96,511	* 995,968	68,596
Partners capital accounts	10,467,456,655	60,923,699	18,972,276	10,633,027	26,490,018	869,530	3,958,848

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	32,276	25,208	1,949	5,119	3,053	160,553	74,992
Number of partners	1,861,948	1,637,839	180,393	43,715	138,093	425,663	220,232
Partnerships reporting balance sheet data:							
Number of partnerships	25,771	19,564	1,949	4,257	3,019	104,217	50,082
Number of partners	1,837,811	1,615,607	180,393	41,811	137,699	299,264	161,533
Total assets	498,947,460	424,784,785	55,164,975	18,997,700	301,316,906	185,368,061	102,195,291
Cash	22,151,730	19,340,529	1,539,684	1,271,517	7,153,896	19,794,028	9,844,143
Trade notes and accounts receivable	28,483,227	22,594,725	3,319,308	2,569,193	16,818,203	24,366,000	11,065,853
Less: Allowance for bad debts	215,839	159,787	16,968	39,085	130,323	119,744	41,342
Inventories	5,414,947	1,671,122	3,202,289	541,535	2,417,841	36,296,838	23,665,826
U.S. Government obligations	* 446,841	* 446,841	0	0	0	* 190,936	* 4,161
Tax-exempt securities	292,585	292,585	0	0	22,848	751,692	* 328,039
Other current assets	37,376,722	31,682,604	4,958,035	736,083	9,278,540	27,506,984	16,538,816
Loans to partners	1,025,917	230,757	* 39,975	* 755,185	* 2,886	961,655	668,544
Mortgage and real estate loans	* 150,275	* 13,747	* 135,902	* 626	0	1,138,728	921,969
Other investments	47,503,443	42,405,240	4,411,995	686,208	73,210,481	14,689,541	7,750,365
Depreciable assets	219,038,820	174,189,779	30,935,334	13,913,707	191,714,136	37,538,899	11,345,491
Less: Accumulated depreciation	96,817,060	77,114,905	13,525,601	6,176,553	47,383,418	17,457,589	3,894,507
Depletable assets	218,778,056	206,419,886	11,238,089	* 1,120,081	1,160,309	* 12,470	* 1,453
Less: Accumulated depletion	54,333,751	51,922,924	2,328,242	* 82,585	482,689	* 4,423	* 965
Land	4,913,957	2,334,895	2,433,634	145,428	996,951	13,374,647	9,006,837
Intangible assets	36,346,000	31,347,982	3,438,273	1,559,746	22,818,910	4,818,524	765,854
Less: Accumulated amortization	10,628,736	9,680,260	779,518	168,959	5,738,058	1,201,257	237,935
Other assets	39,020,327	30,691,970	6,162,785	2,165,573	29,456,393	22,710,132	14,462,687
Total liabilities and capital	498,947,460	424,784,785	55,164,975	18,997,700	301,316,906	185,368,061	102,195,291
Accounts payable	30,678,254	27,027,578	2,283,772	1,366,905	14,472,114	18,663,900	11,129,197
Mortgages, notes, bonds payable in less than 1 year	3,764,834	1,905,444	1,469,489	389,902	7,771,579	9,758,692	6,652,762
Other current liabilities	26,822,619	19,836,065	5,471,687	1,514,867	12,110,272	28,771,034	16,190,819
Nonrecourse loans	4,467,929	3,744,047	* 684,942	* 38,940	1,870,175	3,727,683	3,290,214
Loans from partners	3,585,434	2,626,863	* 573,145	385,426	445,058	6,482,265	3,731,029
Mortgages, notes, bonds payable in 1 year or more	62,752,061	50,071,818	8,159,322	4,520,920	75,426,258	40,765,965	21,613,803
Other liabilities	48,946,387	36,654,144	9,394,332	2,897,911	29,431,159	19,575,439	9,644,842
Partners capital accounts	317,929,943	282,918,827	27,128,285	7,882,831	159,790,291	57,623,083	29,942,626

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	23,418	19,607	1,425	2,387	1,460	85,391	30,593
Number of partners	1,577,659	1,377,797	162,872	36,990	4,418	204,957	77,743
Partnerships reporting balance sheet data:							
Number of partnerships	17,257	14,290	1,425	1,543	1,443	55,031	23,527
Number of partners	1,554,619	1,356,497	162,872	35,250	4,359	140,878	61,267
Total assets	381,504,501	337,175,063	32,490,697	11,838,742	184,416,415	96,173,902	51,268,342
Cash	17,871,268	15,723,322	1,079,320	1,068,626	3,417,469	15,522,227	7,694,212
Trade notes and accounts receivable	24,760,800	20,485,586	2,420,213	1,855,000	13,978,977	19,445,974	9,324,178
Less: Allowance for bad debts	187,022	153,410	13,609	20,003	71,388	88,279	30,654
Inventories	4,125,582	1,360,779	2,354,002	410,800	2,023,862	14,197,211	10,510,710
U.S. Government obligations	0	0	0	0	0	* 190,936	* 4,161
Tax-exempt securities	292,585	292,585	0	0	0	731,375	* 328,039
Other current assets	33,731,198	29,448,316	3,784,101	498,781	6,641,792	12,695,252	8,063,994
Loans to partners	984,786	229,868	* 15	* 754,903	2,883	855,783	630,693
Mortgage and real estate loans	* 150,116	* 13,747	* 135,743	* 626	0	59,672	* 20,538
Other investments	41,055,564	37,059,766	3,543,838	451,960	60,996,960	8,610,922	4,106,083
Depreciable assets	160,282,227	131,035,179	20,705,946	8,541,102	102,233,003	18,869,988	4,727,624
Less: Accumulated depreciation	75,984,852	61,230,846	10,323,910	4,430,096	31,883,999	10,569,281	2,375,675
Depletable assets	172,911,537	166,232,023	6,663,142	* 16,372	1,160,179	* 12,470	* 1,453
Less: Accumulated depletion	47,174,145	45,403,371	1,764,184	* 6,590	482,565	* 4,423	* 965
Land	3,153,599	2,028,766	1,083,088	41,745	494,656	2,996,685	1,806,865
Intangible assets	28,946,590	27,110,158	1,188,018	648,414	13,942,947	2,827,137	197,450
Less: Accumulated amortization	8,763,745	8,259,875	433,802	70,068	3,102,550	827,010	55,391
Other assets	25,348,414	21,202,470	2,068,775	2,077,169	15,064,188	10,647,263	6,315,027
Total liabilities and capital	381,504,501	337,175,063	32,490,697	11,838,742	184,416,415	96,173,902	51,268,342
Accounts payable	25,145,417	23,261,909	1,005,809	877,699	12,197,470	14,302,184	9,030,832
Mortgages, notes, bonds payable in less than 1 year	2,385,766	1,588,498	608,373	188,895	4,370,106	4,661,757	2,874,488
Other current liabilities	20,526,998	17,121,789	2,787,490	617,719	7,417,080	16,294,559	7,980,015
Nonrecourse loans	3,721,103	2,999,628	* 682,536	* 38,940	0	2,446,826	2,271,409
Loans from partners	2,530,410	2,402,651	* 1,005	* 126,754	* 69,487	3,696,625	3,017,736
Mortgages, notes, bonds payable in 1 year or more	47,304,444	40,456,592	4,764,607	2,083,245	44,972,764	11,604,202	5,416,352
Other liabilities	34,501,884	29,358,477	4,516,631	626,776	15,901,338	6,348,997	2,047,932
Partners capital accounts	245,388,479	219,985,520	18,124,246	7,278,714	99,488,170	36,818,753	18,629,577

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)	
Number of partnerships [1]	19,663	567	16,615	2,481	65,898	12,696	9,687
Number of partners	55,352	1,716	45,766	7,870	150,078	27,028	21,390
Partnerships reporting balance sheet data:							
Number of partnerships	16,006	557	13,007	2,442	38,129	4,894	7,815
Number of partners	47,566	1,676	38,173	7,717	90,165	11,424	17,647
Total assets	60,207,473	8,933,363	34,135,845	17,138,265	22,965,297	2,898,458	2,716,487
Cash	6,633,191	1,343,724	1,007,234	4,282,234	3,316,694	485,502	486,622
Trade notes and accounts receivable	5,931,907	978,791	1,484,760	3,468,355	7,368,241	1,182,736	1,065,414
Less: Allowance for bad debts	17,890	* 2,281	0	15,609	60,512	15,741	7,184
Inventories	11,493,945	31,727	11,270,613	191,605	1,137,066	272,566	92,531
U.S. Government obligations	* 186,774	113,665	0	* 73,109	0	0	0
Tax-exempt securities	* 398,570	* 19,777	325,812	* 52,981	* 25,083	* 13,314	0
Other current assets	8,811,094	426,716	4,358,151	4,026,227	2,157,075	353,792	169,272
Loans to partners	146,284	* 11,011	* 87,058	* 48,214	146,827	* 48,169	* 517
Mortgage and real estate loans	* 216,759	0	* 216,759	0	0	0	0
Other investments	6,205,614	1,851,831	3,409,575	944,208	733,561	* 12,278	* 41,868
Depreciable assets	14,932,610	3,823,390	5,993,964	5,115,256	11,260,797	1,079,097	990,981
Less: Accumulated depreciation	6,381,563	1,284,197	1,956,496	3,140,870	7,181,519	865,081	716,368
Depletable assets	* 11,017	0	* 8,340	2,677	0	0	0
Less: Accumulated depletion	* 3,458	0	* 2,601	857	0	0	0
Land	3,749,877	* 11,183	3,654,849	83,846	617,933	* 8,648	* 22,418
Intangible assets	1,014,409	415,257	136,510	462,643	3,038,260	224,268	490,056
Less: Accumulated amortization	263,341	66,363	78,921	118,057	699,981	34,479	177,728
Other assets	7,141,674	1,259,133	4,220,239	1,662,303	1,105,771	133,390	258,088
Total liabilities and capital	60,207,473	8,933,363	34,135,845	17,138,265	22,965,297	2,898,458	2,716,487
Accounts payable	3,519,149	863,296	320,174	2,335,679	4,015,554	546,296	483,366
Mortgages, notes, bonds payable in less than 1 year	1,022,930	347,898	377,892	297,140	2,083,000	223,784	580,327
Other current liabilities	7,729,062	1,235,917	2,141,616	4,351,529	4,851,154	722,812	1,131,661
Nonrecourse loans	* 339,653	* 11,512	* 289,951	38,190	* 97,816	* 3,428	* 23,986
Loans from partners	1,876,352	* 166,609	1,653,259	* 56,484	874,885	* 62,967	* 13,978
Mortgages, notes, bonds payable in 1 year or more	15,185,482	2,050,083	10,034,046	3,101,353	3,966,681	198,587	331,259
Other liabilities	7,665,589	364,805	5,447,671	1,853,113	2,265,008	-218,440	357,057
Partners capital accounts	22,869,256	3,893,244	13,871,236	5,104,776	4,811,201	1,359,024	-205,146

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)	
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	6,465	382	3,870	2,213	48,333	10,479	7,903
Number of partners	18,993	1,152	11,829	6,011	108,221	21,805	17,439
Partnerships reporting balance sheet data:							
Number of partnerships	6,326	382	3,761	2,184	25,179	3,446	6,032
Number of partners	18,348	1,152	11,317	5,878	61,263	7,739	13,695
Total assets	28,744,585	5,055,993	12,576,129	11,112,463	16,160,975	2,209,705	2,256,099
Cash	5,061,858	1,171,056	606,617	3,284,185	2,766,157	458,745	474,661
Trade notes and accounts receivable	4,593,841	809,515	1,047,392	2,736,934	5,527,956	849,547	720,305
Less: Allowance for bad debts	11,914	* 1,038	0	10,876	45,711	6,516	7,184
Inventories	2,946,669	* 18,193	2,800,558	127,918	739,832	210,641	89,319
U.S. Government obligations	* 186,774	113,665	0	* 73,109	0	0	0
Tax-exempt securities	* 378,253	* 19,777	325,812	* 32,664	* 25,083	* 13,314	0
Other current assets	3,172,763	364,016	622,998	2,185,749	1,458,495	301,830	124,276
Loans to partners	97,538	* 2,202	* 63,430	* 31,905	127,552	* 44,047	* 517
Mortgage and real estate loans	* 39,134	0	* 39,134	0	0	0	0
Other investments	4,028,837	547,207	2,700,258	781,372	476,002	* 6,465	* 41,868
Depreciable assets	7,017,777	1,887,065	1,843,791	3,286,921	7,124,588	776,347	702,089
Less: Accumulated depreciation	3,596,536	1,004,554	369,362	2,222,620	4,597,070	615,134	507,553
Depletable assets	* 11,017	0	* 8,340	2,677	0	0	0
Less: Accumulated depletion	* 3,458	0	* 2,601	857	0	0	0
Land	1,008,468	* 8,667	944,192	55,608	181,352	* 4,282	* 22,418
Intangible assets	672,595	294,671	40,290	337,634	1,957,092	* 60,931	464,659
Less: Accumulated amortization	174,064	* 53,078	36,241	84,745	597,554	* 10,258	177,667
Other assets	3,315,034	878,627	1,941,520	494,886	1,017,202	115,463	308,391
Total liabilities and capital	28,744,585	5,055,993	12,576,129	11,112,463	16,160,975	2,209,705	2,256,099
Accounts payable	2,513,223	749,496	119,518	1,644,210	2,758,128	427,488	252,219
Mortgages, notes, bonds payable in less than 1 year	499,113	110,812	* 161,685	226,616	1,288,155	113,079	498,987
Other current liabilities	4,763,275	1,112,667	256,582	3,394,026	3,551,269	507,468	669,848
Nonrecourse loans	* 126,795	421	* 88,184	38,190	* 48,621	* 3,428	* 23,986
Loans from partners	399,792	* 166,131	* 226,964	* 6,697	279,097	* 56,666	* 11,064
Mortgages, notes, bonds payable in 1 year or more	3,835,315	848,834	2,601,443	385,038	2,352,535	117,510	287,401
Other liabilities	3,675,414	118,547	2,514,444	1,042,424	625,650	* 84,072	74,866
Partners capital accounts	12,931,657	1,949,086	6,607,309	4,375,262	5,257,519	899,993	437,729

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	10,758	12,388	20,369	66,983	12,402	3,024	358
Number of partners	23,642	30,084	47,934	847,487	43,613	15,459	1,273
Partnerships reporting balance sheet data:							
Number of partnerships	6,805	4,828	13,788	45,854	8,618	3,003	337
Number of partners	15,736	14,298	31,061	798,699	35,746	15,186	1,201
Total assets	4,618,216	2,091,531	10,640,604	766,973,149	50,540,052	49,928,858	2,646,128
Cash	582,434	324,335	1,437,800	34,891,388	2,001,684	884,440	111,560
Trade notes and accounts receivable	1,462,130	729,787	2,928,175	116,262,602	6,434,046	6,813,888	630,811
Less: Allowance for bad debts	16,202	* 6,268	15,117	1,311,870	132,989	12,243	24,810
Inventories	175,543	127,336	469,090	74,090,131	8,029,218	3,573,292	863,102
U.S. Government obligations	0	0	0	9,596	103	0	0
Tax-exempt securities	0	0	* 11,769	32,823	0	28,623	0
Other current assets	385,257	137,149	1,111,606	59,457,290	2,824,365	630,862	60,465
Loans to partners	* 11,785	* 59,776	* 26,581	7,123,221	* 15,431	* 2,111	0
Mortgage and real estate loans	0	0	0	* 9,948	0	2,631	0
Other investments	448,774	* -41,048	271,688	138,475,878	9,159,626	2,632,834	* 70,069
Depreciable assets	1,932,884	1,061,108	6,196,728	319,186,675	23,394,980	14,286,120	2,069,458
Less: Accumulated depreciation	938,965	750,087	3,911,017	141,009,037	11,357,253	5,648,159	1,390,405
Depletable assets	0	0	0	2,475,873	* 11,206	0	0
Less: Accumulated depletion	0	0	0	405,515	* 10,644	0	0
Land	35,627	* 304,514	246,726	6,120,131	332,910	1,166,997	37,991
Intangible assets	638,019	* 156,697	1,529,220	111,520,629	8,401,965	20,203,104	150,828
Less: Accumulated amortization	239,279	* 57,642	190,854	20,878,906	1,390,229	1,120,162	43,716
Other assets	140,210	45,873	528,210	60,922,292	2,825,632	6,484,522	110,773
Total liabilities and capital	4,618,216	2,091,531	10,640,604	766,973,149	50,540,052	49,928,858	2,646,128
Accounts payable	796,444	255,170	1,934,277	95,300,836	5,381,966	7,212,813	379,146
Mortgages, notes, bonds payable in less than 1 year	287,241	128,689	862,959	20,305,661	2,987,258	442,736	178,761
Other current liabilities	911,869	354,826	1,729,986	59,387,164	3,552,608	4,836,093	411,435
Nonrecourse loans	0	0	* 70,402	9,769,305	* 570,308	* 331,909	0
Loans from partners	* 83,352	* 69,794	644,793	12,567,780	648,209	376,996	* 489,769
Mortgages, notes, bonds payable in 1 year or more	969,583	493,693	1,973,559	92,658,040	7,926,505	7,575,076	541,495
Other liabilities	210,238	* 24,358	1,891,794	66,482,127	755,830	1,521,540	287,154
Partners capital accounts	1,359,489	765,001	1,532,833	410,502,236	28,717,368	27,631,696	358,367

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	8,197	10,322	11,432	23,745	2,554	1,167	323
Number of partners	18,477	25,875	24,625	381,452	19,270	4,186	855
Partnerships reporting balance sheet data:							
Number of partnerships	5,013	2,765	7,923	16,703	2,437	1,146	312
Number of partners	12,109	10,114	17,606	366,402	18,929	3,914	803
Total assets	3,552,356	1,435,452	6,707,363	588,003,079	41,386,195	26,896,192	2,292,092
Cash	505,165	307,178	1,020,408	29,896,208	1,544,708	675,266	98,754
Trade notes and accounts receivable	1,193,958	679,012	2,085,134	98,565,585	5,676,609	4,158,376	519,132
Less: Allowance for bad debts	12,877	* 6,182	12,952	1,017,890	109,482	8,845	22,086
Inventories	148,195	113,748	177,929	58,544,161	6,524,711	2,700,228	758,334
U.S. Government obligations	0	0	0	9,596	103	0	0
Tax-exempt securities	0	0	* 11,769	32,823	0	28,623	0
Other current assets	320,715	95,579	616,095	49,610,865	2,537,783	477,114	49,469
Loans to partners	* 11,272	* 59,776	* 11,940	7,041,147	* 8,422	0	0
Mortgage and real estate loans	0	0	0	* 9,948	0	2,631	0
Other investments	* 206,699	* -51,415	272,384	120,573,296	8,800,250	1,797,487	* 42,106
Depreciable assets	1,623,725	450,316	3,572,111	235,961,434	18,684,457	8,968,609	1,786,276
Less: Accumulated depreciation	811,981	345,494	2,316,908	112,440,757	10,080,859	3,652,372	1,161,427
Depletable assets	0	0	0	1,417,915	* 11,206	0	0
Less: Accumulated depletion	0	0	0	337,935	* 10,644	0	0
Land	* 33,842	* 6,472	114,339	3,779,004	253,018	767,353	30,369
Intangible assets	450,102	* 150,278	831,122	71,964,488	6,504,997	9,805,554	138,800
Less: Accumulated amortization	216,876	* 57,547	135,207	15,040,495	1,188,571	990,964	40,766
Other assets	100,418	33,731	459,200	39,433,686	2,229,486	2,167,132	93,131
Total liabilities and capital	3,552,356	1,435,452	6,707,363	588,003,079	41,386,195	26,896,192	2,292,092
Accounts payable	594,655	228,235	1,255,531	75,466,172	4,001,075	2,860,562	282,947
Mortgages, notes, bonds payable in less than 1 year	228,149	90,807	357,133	9,226,721	2,326,699	335,602	176,261
Other current liabilities	796,128	262,824	1,315,002	42,755,935	2,806,180	2,841,624	317,312
Nonrecourse loans	0	0	* 21,207	7,554,761	* 566,826	* 150,196	0
Loans from partners	* 1,191	* 69,794	140,382	9,891,099	154,022	* 304,561	* 489,769
Mortgages, notes, bonds payable in 1 year or more	677,743	190,347	1,079,534	53,028,097	5,017,490	2,340,869	217,462
Other liabilities	143,815	17,516	305,381	45,038,652	641,489	1,156,910	251,243
Partners capital accounts	1,110,676	575,929	2,233,193	345,041,642	25,872,414	16,905,867	557,098

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	586	* 337	2,859	260	6,165	383	1,760
Number of partners	1,502	* 729	7,737	1,371	19,385	345,503	257,718
Partnerships reporting balance sheet data:							
Number of partnerships	258	[d]	2,520	257	3,422	357	1,699
Number of partners	801	[d]	7,051	1,357	13,886	345,388	257,090
Total assets	3,194,222	* 78,260	7,512,230	50,056,665	4,033,829	186,826,414	124,596,742
Cash	168,110	* 23,221	375,663	500,099	333,912	7,109,589	4,390,410
Trade notes and accounts receivable	670,468	* 21,218	912,482	3,284,107	985,191	21,743,089	22,362,805
Less: Allowance for bad debts	26,085	196	16,602	28,726	24,803	77,849	223,494
Inventories	740,375	* 18,165	1,632,233	2,891,332	350,019	13,959,487	11,694,407
U.S. Government obligations	0	0	0	0	0	0	9,493
Tax-exempt securities	0	0	4,200	0	0	0	0
Other current assets	385,630	* 1,948	613,688	3,534,202	335,892	3,185,603	12,042,143
Loans to partners	184	0	* 11,281	* 6,357	* 590	0	* 21,349
Mortgage and real estate loans	0	0	0	* 1,287	0	0	0
Other investments	275,842	1,817	106,718	14,139,711	139,115	62,052,878	16,080,318
Depreciable assets	427,059	* 8,993	4,825,091	20,622,290	3,059,496	96,237,871	58,678,933
Less: Accumulated depreciation	303,029	* 4,099	2,612,170	8,236,960	1,998,389	29,850,532	30,969,512
Depletable assets	0	0	* 771,899	993,000	0	7,268	343,009
Less: Accumulated depletion	0	0	* 60,187	271,666	0	1,202	43,965
Land	* 258	260	261,305	199,394	17,583	782,651	1,413,930
Intangible assets	891,286	5,180	564,845	11,977,680	1,300,907	3,225,585	24,755,198
Less: Accumulated amortization	143,072	0	84,827	836,190	550,860	760,131	8,883,636
Other assets	107,196	* 1,754	206,612	1,280,749	85,176	9,212,107	12,925,354
Total liabilities and capital	3,194,222	* 78,260	7,512,230	50,056,665	4,033,829	186,826,414	124,596,742
Accounts payable	319,150	* 4,732	659,276	2,377,103	552,431	22,986,996	10,459,416
Mortgages, notes, bonds payable in less than 1 year	121,455	0	606,128	437,077	311,290	2,859,468	1,987,767
Other current liabilities	828,611	* 43,232	552,140	2,702,038	552,062	5,742,337	15,178,595
Nonrecourse loans	* 119,807	0	* 149,938	* 274,293	0	5,033,204	1,353,037
Loans from partners	* 79,547	0	* 123,395	134,566	* 211,318	* 785,646	303,710
Mortgages, notes, bonds payable in 1 year or more	472,415	296	2,463,989	10,469,804	1,425,177	19,290,356	8,410,330
Other liabilities	878,622	0	1,014,258	1,376,844	613,961	-6,906,024	10,454,470
Partners capital accounts	374,615	* 30,000	1,943,106	32,284,941	367,590	137,034,430	76,449,417

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	530	[d]	2,521	184	1,857	173	831
Number of partners	1,300	[d]	5,558	1,060	4,055	122,579	179,131
Partnerships reporting balance sheet data:							
Number of partnerships	201	[d]	2,182	184	1,519	148	780
Number of partners	599	[d]	4,871	1,060	3,365	122,466	178,901
Total assets	2,804,227	* 60,155	4,358,098	44,966,973	2,745,928	147,247,348	83,770,487
Cash	152,014	* 20,463	234,612	295,319	253,861	6,430,629	3,117,852
Trade notes and accounts receivable	568,933	* 21,218	657,093	2,303,362	704,690	19,433,636	20,351,700
Less: Allowance for bad debts	19,364	196	13,832	22,474	14,975	61,465	186,927
Inventories	625,210	4,443	1,260,474	2,314,158	226,966	11,659,507	8,635,439
U.S. Government obligations	0	0	0	0	0	0	9,493
Tax-exempt securities	0	0	4,200	0	0	0	0
Other current assets	268,037	* 1,586	505,592	3,210,633	223,837	1,639,978	7,260,806
Loans to partners	184	0	* 9,192	* 6,357	* 590	0	* 4,014
Mortgage and real estate loans	0	0	0	* 1,287	0	0	0
Other investments	270,359	1,817	* 79,010	13,892,922	* 175,919	54,218,149	12,783,325
Depreciable assets	335,372	* 7,762	2,813,030	17,543,640	2,107,322	69,207,905	39,922,197
Less: Accumulated depreciation	235,372	* 3,111	1,819,549	7,101,966	1,396,567	23,154,140	23,592,430
Depletable assets	0	0	* 9,017	993,000	0	7,268	343,009
Less: Accumulated depletion	0	0	* 871	271,666	0	1,202	43,965
Land	* 258	260	141,157	84,728	* 11,349	613,040	617,309
Intangible assets	875,847	5,180	335,266	11,755,898	382,434	1,855,969	12,547,231
Less: Accumulated amortization	132,326	0	42,334	789,363	65,982	525,362	6,550,731
Other assets	95,073	* 732	186,041	751,141	136,483	5,923,437	8,552,165
Total liabilities and capital	2,804,227	* 60,155	4,358,098	44,966,973	2,745,928	147,247,348	83,770,487
Accounts payable	211,905	* 4,560	368,481	1,470,920	392,252	19,161,991	8,230,517
Mortgages, notes, bonds payable in less than 1 year	117,015	0	392,841	339,158	97,351	480,019	1,081,381
Other current liabilities	357,465	* 12,494	291,390	1,310,583	442,667	3,840,444	10,558,613
Nonrecourse loans	* 119,807	0	* 3,597	* 235,201	0	5,033,204	* 594,604
Loans from partners	* 32,287	0	* 62,257	101,566	* 92,258	528,165	* 212,534
Mortgages, notes, bonds payable in 1 year or more	* 453,211	296	905,197	8,937,175	566,029	8,430,450	4,706,050
Other liabilities	341,349	0	831,476	1,010,546	108,414	-9,177,763	3,614,581
Partners capital accounts	1,171,187	* 42,805	1,502,860	31,561,824	1,046,957	118,950,837	54,772,206

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	3,336	915	527	5,720	5,588	2,297	539
Number of partners	11,405	3,553	2,777	18,785	24,031	16,549	2,923
Partnerships reporting balance sheet data:							
Number of partnerships	3,290	896	428	4,948	1,974	1,956	[d]
Number of partners	11,186	3,499	2,579	17,240	14,308	15,808	[d]
Total assets	19,400,243	8,590,459	22,724,861	22,713,069	69,576,674	16,635,618	5,234,975
Cash	719,115	327,871	1,780,067	1,155,667	1,954,008	2,084,095	216,515
Trade notes and accounts receivable	2,327,001	1,258,630	3,314,465	3,294,370	15,704,983	2,913,335	744,968
Less: Allowance for bad debts	48,805	39,862	33,354	83,399	304,984	74,452	10,606
Inventories	1,926,150	1,085,337	4,017,146	3,422,433	6,043,178	1,419,247	907,890
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,626,766	216,078	2,562,227	804,925	5,482,882	606,485	726,321
Loans to partners	0	* 707	* 1,406	* 2,365	* 6,321,467	* 342,132	* 9,912
Mortgage and real estate loans	0	0	* 6,030	0	0	0	0
Other investments	2,303,137	200,646	1,880,849	674,338	18,636,467	477,127	151,042
Depreciable assets	7,070,084	7,266,721	14,178,059	11,309,187	12,956,724	7,983,368	1,194,975
Less: Accumulated depreciation	3,652,427	3,229,331	7,618,075	6,124,843	6,616,478	5,357,571	747,993
Depletable assets	0	* 54,453	* 1,616	106	* 7,029	* 286,287	0
Less: Accumulated depletion	0	* 9,062	* 1,175	90	0	* 7,524	0
Land	110,182	533,804	236,741	158,347	291,738	50,244	* 11,675
Intangible assets	5,521,368	829,813	785,308	2,763,467	7,213,750	3,200,098	1,324,902
Less: Accumulated amortization	498,363	142,852	207,797	697,012	1,068,852	604,825	154,008
Other assets	1,996,034	237,505	1,821,347	6,033,208	2,954,761	3,317,571	859,380
Total liabilities and capital	19,400,243	8,590,459	22,724,861	22,713,069	69,576,674	16,635,618	5,234,975
Accounts payable	1,603,966	692,133	2,930,857	1,983,433	11,355,330	3,849,004	542,317
Mortgages, notes, bonds payable in less than 1 year	3,290,662	478,329	1,218,353	1,293,136	1,102,143	342,578	322,524
Other current liabilities	1,226,064	668,317	1,856,688	1,975,154	4,146,117	2,052,415	759,163
Nonrecourse loans	* 142,633	* 740,377	* 462,274	* 249,670	* 114,094	* 132,296	0
Loans from partners	* 179,772	* 119,601	325,709	190,847	7,422,951	* 304,975	* 10,553
Mortgages, notes, bonds payable in 1 year or more	4,154,109	1,866,011	2,744,710	3,200,881	2,954,081	1,202,615	903,950
Other liabilities	911,949	1,175,062	2,706,870	3,780,344	2,938,965	2,681,138	285,062
Partners capital accounts	7,891,087	2,850,628	10,479,400	10,039,605	39,542,993	6,070,598	2,411,407

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	449	521	322	3,567	2,135	759	[d]
Number of partners	2,518	1,655	1,286	9,764	6,404	2,787	[d]
Partnerships reporting balance sheet data:							
Number of partnerships	417	507	322	2,795	1,250	421	[d]
Number of partners	2,382	1,615	1,286	8,218	4,544	2,102	[d]
Total assets	8,394,746	4,352,362	15,691,156	16,861,453	63,254,954	10,931,721	4,821,940
Cash	510,820	265,102	1,692,749	921,384	1,870,087	1,461,433	184,834
Trade notes and accounts receivable	1,234,467	819,384	2,488,858	2,304,726	15,051,996	2,408,498	695,789
Less: Allowance for bad debts	24,586	20,918	23,609	51,799	274,437	29,097	9,548
Inventories	994,670	706,354	3,175,802	2,200,903	5,027,973	998,827	840,015
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,213,694	95,242	1,814,798	579,931	5,086,752	485,412	655,101
Loans to partners	0	* 707	* 1,389	* 2,365	* 6,317,710	339,174	4,407
Mortgage and real estate loans	0	0	* 6,030	0	0	0	0
Other investments	1,073,165	* 200,479	369,719	625,173	18,007,122	443,384	150,813
Depreciable assets	3,981,342	3,383,712	10,201,363	7,671,800	11,687,602	6,883,281	1,028,690
Less: Accumulated depreciation	2,471,483	1,878,461	5,898,346	5,012,052	6,039,003	4,859,651	639,258
Depletable assets	0	45,770	* 1,616	0	* 7,029	0	0
Less: Accumulated depletion	0	8,414	* 1,175	0	0	0	0
Land	52,633	179,212	168,572	117,953	271,928	22,883	* 11,675
Intangible assets	1,580,709	552,826	456,528	2,080,124	5,773,259	2,553,127	1,148,155
Less: Accumulated amortization	181,376	102,553	92,978	479,401	983,436	381,113	93,697
Other assets	430,692	113,920	1,329,841	5,900,345	1,450,371	605,562	844,963
Total liabilities and capital	8,394,746	4,352,362	15,691,156	16,861,453	63,254,954	10,931,721	4,821,940
Accounts payable	888,887	451,956	1,963,563	1,200,269	10,770,378	2,252,048	484,458
Mortgages, notes, bonds payable in less than 1 year	249,280	176,666	737,876	513,604	721,500	273,403	309,571
Other current liabilities	610,578	357,857	1,035,359	1,278,158	3,190,491	1,639,123	675,944
Nonrecourse loans	* 8,529	* 8,465	* 392,141	* 129,042	* 106,754	* 132,296	0
Loans from partners	* 9,113	* 17,130	305,295	162,728	* 7,276,146	* 35,836	* 10,553
Mortgages, notes, bonds payable in 1 year or more	1,389,698	970,619	1,465,567	1,760,036	2,052,123	359,966	702,634
Other liabilities	219,582	188,701	832,390	3,360,417	1,052,364	435,496	164,680
Partners capital accounts	5,019,079	2,180,969	8,958,964	8,457,199	38,085,199	5,803,554	2,474,101

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	5,133	758	14,038	63,917	42,071	19,652	2,194
Number of partners	14,720	3,114	55,338	587,790	123,412	454,888	9,490
Partnerships reporting balance sheet data:							
Number of partnerships	1,372	758	9,214	50,030	31,023	17,472	1,536
Number of partners	4,649	3,114	45,613	550,757	94,320	448,912	7,525
Total assets	82,142,816	2,589,783	37,951,251	229,545,873	81,002,938	146,071,766	2,471,169
Cash	9,994,757	120,863	639,741	11,319,770	4,902,739	6,067,271	349,760
Trade notes and accounts receivable	12,203,990	255,276	10,387,478	56,365,920	21,061,527	34,663,886	640,508
Less: Allowance for bad debts	92,692	5,129	50,792	827,066	475,108	346,387	5,572
Inventories	8,348,740	334,771	2,833,608	50,607,766	23,460,460	26,966,229	181,077
U.S. Government obligations	0	0	0	* 11,987	0	* 11,987	0
Tax-exempt securities	0	0	0	14,947	0	14,947	0
Other current assets	20,844,103	66,198	2,906,505	17,550,286	6,474,440	10,707,861	367,985
Loans to partners	* 24,537	* 81	* 363,311	483,710	246,171	237,151	* 389
Mortgage and real estate loans	0	0	0	* 47,202	103	* 47,099	0
Other investments	2,532,913	0	6,960,429	13,263,713	2,098,211	10,985,049	* 180,452
Depreciable assets	27,304,371	657,249	5,655,648	52,334,703	14,440,741	37,555,451	338,511
Less: Accumulated depreciation	11,646,172	364,962	3,280,678	18,954,054	7,506,537	11,280,684	166,832
Depletable assets	0	0	0	* 520	* 511	8	0
Less: Accumulated depletion	0	0	0	* 327	* 319	8	0
Land	450,251	* 21,146	42,724	2,767,185	869,451	1,873,857	* 23,877
Intangible assets	10,602,677	907,513	6,895,155	32,130,847	10,925,467	20,804,830	400,550
Less: Accumulated amortization	2,105,337	91,298	1,495,738	5,391,059	2,516,757	2,807,781	66,521
Other assets	3,680,678	688,073	6,093,859	17,819,821	7,021,837	10,571,000	226,984
Total liabilities and capital	82,142,816	2,589,783	37,951,251	229,545,873	81,002,938	146,071,766	2,471,169
Accounts payable	20,095,991	163,490	1,751,285	48,198,801	16,320,441	31,611,406	266,955
Mortgages, notes, bonds payable in less than 1 year	991,594	327,576	1,006,824	13,602,316	6,440,546	7,045,961	115,810
Other current liabilities	9,839,767	179,598	2,284,731	27,563,189	9,278,312	17,707,920	576,957
Nonrecourse loans	88,177	* 3,588	3,700	1,295,578	399,341	833,198	63,040
Loans from partners	* 149,936	* 27,156	* 683,124	2,259,117	1,270,416	919,052	* 69,648
Mortgages, notes, bonds payable in 1 year or more	13,017,792	1,152,669	2,885,780	39,247,009	12,807,736	25,826,623	612,650
Other liabilities	35,953,787	* 519,571	5,532,726	10,096,193	4,107,304	5,832,433	156,456
Partners capital accounts	2,005,771	216,135	23,803,081	87,283,669	30,378,842	56,295,173	609,653

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	1,852	175	3,658	36,552	24,683	9,918	1,952
Number of partners	5,364	443	11,859	451,657	72,738	373,241	5,679
Partnerships reporting balance sheet data:							
Number of partnerships	497	175	1,243	27,585	16,487	9,804	1,294
Number of partners	2,512	443	7,019	428,551	52,101	372,734	3,717
Total assets	77,124,191	529,456	29,513,406	183,194,659	60,978,540	120,369,451	1,846,669
Cash	9,824,714	61,890	279,715	9,277,372	3,912,304	5,064,710	300,359
Trade notes and accounts receivable	11,444,208	147,292	7,575,618	49,003,557	17,465,659	31,090,188	447,710
Less: Allowance for bad debts	82,941	* 998	40,312	569,658	296,300	268,311	5,047
Inventories	7,542,378	153,339	2,194,431	41,956,817	18,966,263	22,826,908	163,646
U.S. Government obligations	0	0	0	* 11,987	0	* 11,987	0
Tax-exempt securities	0	0	0	14,947	0	14,947	0
Other current assets	20,747,911	49,321	2,707,866	12,596,387	5,045,039	7,200,139	351,208
Loans to partners	* 24,140	* 81	* 322,415	378,937	165,904	212,644	* 389
Mortgage and real estate loans	0	0	0	* 46,185	103	* 46,082	0
Other investments	1,592,460	0	6,049,639	12,689,978	1,754,228	10,880,512	* 55,238
Depreciable assets	25,015,845	256,597	4,474,633	39,722,871	10,260,736	29,231,254	230,881
Less: Accumulated depreciation	10,567,856	175,847	2,701,007	15,240,164	5,544,632	9,581,555	113,977
Depletable assets	0	0	0	* 520	* 511	8	0
Less: Accumulated depletion	0	0	0	* 327	* 319	8	0
Land	396,553	* 2,441	36,310	1,900,278	409,147	1,480,520	* 10,611
Intangible assets	9,935,095	* 30,031	3,647,458	21,915,616	5,517,924	16,135,445	262,247
Less: Accumulated amortization	1,878,522	* 2,755	518,263	3,597,820	1,279,787	2,252,951	65,082
Other assets	3,130,206	* 8,062	5,484,903	13,087,176	4,601,761	8,276,930	208,485
Total liabilities and capital	77,124,191	529,456	29,513,406	183,194,659	60,978,540	120,369,451	1,846,669
Accounts payable	19,266,071	61,347	1,141,985	40,261,752	12,608,048	27,482,664	171,039
Mortgages, notes, bonds payable in less than 1 year	592,192	* 55,490	250,810	11,004,201	5,181,050	5,724,692	98,459
Other current liabilities	9,377,268	72,180	1,740,204	18,782,317	5,836,855	12,555,368	390,094
Nonrecourse loans	70,511	* 3,588	0	959,374	234,510	694,622	30,242
Loans from partners	* 67,827	0	* 29,052	1,453,514	787,994	652,103	* 13,417
Mortgages, notes, bonds payable in 1 year or more	11,804,457	85,597	863,170	27,249,694	6,692,674	20,132,883	424,138
Other liabilities	35,364,035	* 931	4,641,811	6,946,972	2,270,239	4,526,241	150,491
Partners capital accounts	581,830	250,323	20,846,373	76,536,835	27,367,169	48,600,877	568,788

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	158,529	16,531	4,548	4,881	5,623	22,005	7,611
Number of partners	648,016	43,579	10,265	21,446	19,414	55,310	49,387
Partnerships reporting balance sheet data:							
Number of partnerships	104,444	12,791	3,891	4,002	4,219	17,724	7,284
Number of partners	526,680	35,028	8,924	19,521	16,076	45,026	48,728
Total assets	168,389,062	46,758,703	4,904,654	1,666,737	6,918,370	22,929,777	5,939,345
Cash	12,626,549	4,086,409	495,710	329,435	269,318	2,222,823	629,299
Trade notes and accounts receivable	15,809,804	5,133,389	858,124	357,461	808,878	968,070	1,095,361
Less: Allowance for bad debts	435,216	38,651	29,420	* 3,346	11,745	53,088	62,287
Inventories	47,294,643	23,672,796	1,464,906	382,700	1,942,588	4,221,455	1,358,420
U.S. Government obligations	* 15,753	* 13,781	0	0	0	0	0
Tax-exempt securities	* 10,587	0	0	0	0	0	* 435
Other current assets	10,436,658	1,775,215	246,818	79,289	1,635,510	1,264,857	203,054
Loans to partners	501,612	74,542	* 6,988	0	* 13,397	* 37,952	* 299
Mortgage and real estate loans	210,820	* 4,571	20,917	0	726	0	0
Other investments	10,760,172	1,114,878	* 94,964	2,000	79,733	1,844,127	36,698
Depreciable assets	63,648,880	8,830,061	1,993,649	445,245	3,340,653	18,479,073	1,578,608
Less: Accumulated depreciation	32,714,761	4,003,851	1,026,158	228,193	2,612,680	10,010,829	865,382
Depletable assets	* 170,584	0	32	0	0	0	0
Less: Accumulated depletion	* 73,753	0	0	0	0	0	0
Land	7,767,172	1,116,378	136,717	* 50,536	909,859	2,053,858	11,381
Intangible assets	22,130,743	4,076,425	348,593	295,697	705,572	2,161,908	1,697,826
Less: Accumulated amortization	4,470,539	658,420	98,758	74,834	501,766	791,342	255,010
Other assets	14,699,353	1,561,181	391,574	30,747	338,329	530,913	510,644
Total liabilities and capital	168,389,062	46,758,703	4,904,654	1,666,737	6,918,370	22,929,777	5,939,345
Accounts payable	17,171,690	2,690,370	801,927	424,398	1,413,906	3,275,177	754,026
Mortgages, notes, bonds payable in less than 1 year	24,053,033	19,364,080	221,928	* 78,215	1,000,631	318,337	200,328
Other current liabilities	18,355,408	3,967,340	966,842	458,637	1,401,843	2,841,647	452,812
Nonrecourse loans	1,765,669	383,898	* 155,948	* 19,258	* 12,735	* 102,760	* 138,861
Loans from partners	5,535,242	753,374	192,505	* 91,485	* 232,996	376,321	* 199,060
Mortgages, notes, bonds payable in 1 year or more	32,295,438	5,514,951	1,150,977	191,653	1,136,280	6,966,113	821,767
Other liabilities	18,800,074	1,406,071	398,722	539,370	159,771	1,926,229	339,259
Partners capital accounts	50,412,507	12,678,619	1,015,804	-136,277	1,560,208	7,123,193	3,033,232

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	80,727	8,668	2,884	3,641	2,297	13,904	3,988
Number of partners	446,693	23,580	6,708	11,413	7,739	33,821	36,283
Partnerships reporting balance sheet data:							
Number of partnerships	65,897	7,768	2,555	2,773	2,111	11,505	3,661
Number of partners	410,987	20,876	6,021	9,565	6,837	28,089	35,625
Total assets	128,789,594	37,150,319	4,092,406	1,252,210	3,603,867	19,738,259	4,765,684
Cash	10,257,372	3,107,937	396,718	283,012	236,695	1,972,324	527,259
Trade notes and accounts receivable	13,454,472	4,220,281	795,448	293,801	707,654	844,856	921,446
Less: Allowance for bad debts	405,865	33,333	28,259	* 1,509	11,055	51,388	61,495
Inventories	36,000,800	18,658,052	1,181,887	287,159	1,373,489	3,590,206	1,068,715
U.S. Government obligations	* 15,753	* 13,781	0	0	0	0	0
Tax-exempt securities	* 10,397	0	0	0	0	0	* 435
Other current assets	7,440,432	1,444,330	226,113	69,675	356,756	1,124,895	207,812
Loans to partners	466,812	54,769	* 6,988	0	* 13,397	* 37,297	* 299
Mortgage and real estate loans	* 204,786	0	20,917	0	726	0	0
Other investments	9,622,032	1,069,322	* 94,964	2,000	70,859	1,792,097	* 23,445
Depreciable assets	50,650,437	6,720,245	1,727,747	305,095	1,442,413	16,035,002	1,333,115
Less: Accumulated depreciation	26,107,455	3,183,459	942,075	176,429	1,026,549	8,753,589	771,438
Depletable assets	60,969	0	32	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	5,930,336	1,016,268	* 127,439	* 9,415	87,211	1,974,204	* 6,010
Intangible assets	17,823,025	3,279,610	282,134	206,781	250,441	1,514,746	1,364,303
Less: Accumulated amortization	3,110,119	542,573	91,920	52,429	94,251	620,129	224,955
Other assets	6,475,411	1,325,089	294,274	25,639	196,081	277,736	370,734
Total liabilities and capital	128,789,594	37,150,319	4,092,406	1,252,210	3,603,867	19,738,259	4,765,684
Accounts payable	11,832,968	2,051,315	642,388	279,182	704,582	2,630,078	556,966
Mortgages, notes, bonds payable in less than 1 year	18,448,796	15,245,202	121,748	* 53,865	260,258	261,286	192,014
Other current liabilities	13,531,667	3,195,408	771,409	275,118	317,622	2,502,026	400,089
Nonrecourse loans	1,207,833	262,308	* 78,879	* 19,258	0	* 41,301	* 138,861
Loans from partners	1,716,893	275,407	* 55,889	* 901	* 124,464	285,193	* 118,196
Mortgages, notes, bonds payable in 1 year or more	26,331,257	4,386,689	1,018,492	* 79,254	736,071	5,744,742	530,707
Other liabilities	8,292,504	876,485	303,981	143,626	117,769	1,565,395	325,901
Partners capital accounts	47,427,676	10,857,505	1,099,619	401,007	1,343,101	6,708,237	2,502,950

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	8,938	21,966	10,131	2,690	29,337	24,268
Number of partners	22,043	47,620	22,569	5,791	70,919	279,674
Partnerships reporting balance sheet data:						
Number of partnerships	8,331	10,894	4,215	2,686	13,848	14,558
Number of partners	20,658	23,069	9,958	5,782	39,592	254,319
Total assets	16,784,403	11,887,303	7,236,994	4,845,730	10,524,289	27,992,756
Cash	638,494	737,319	638,349	319,521	841,682	1,418,191
Trade notes and accounts receivable	1,662,024	486,550	436,283	407,572	472,840	3,123,252
Less: Allowance for bad debts	10,406	28,124	7,994	* 23,435	3,865	162,855
Inventories	1,192,712	2,516,312	2,361,404	1,437,942	4,412,284	2,331,124
U.S. Government obligations	0	* 1,972	0	0	0	0
Tax-exempt securities	190	9,961	0	0	0	0
Other current assets	1,409,961	420,583	527,250	104,374	519,220	2,250,526
Loans to partners	7,358	* 23,728	0	270,374	* 17,761	49,214
Mortgage and real estate loans	* 3,022	* 655	0	0	* 178,987	* 1,943
Other investments	1,123,875	115,649	* 75,885	* 1,094	732,872	5,538,398
Depreciable assets	10,867,009	1,871,865	2,079,548	2,912,419	3,526,119	7,724,632
Less: Accumulated depreciation	5,070,109	1,029,975	1,094,731	1,433,496	1,709,263	3,630,093
Depletable assets	0	0	0	0	0	* 170,553
Less: Accumulated depletion	0	0	0	0	0	* 73,753
Land	2,699,558	* 19,163	* 12,588	187,311	107,711	462,113
Intangible assets	2,200,230	930,373	2,220,171	181,042	523,459	6,789,447
Less: Accumulated amortization	343,506	321,103	156,133	44,337	179,959	1,045,369
Other assets	403,992	6,132,375	144,374	525,348	1,084,442	3,045,434
Total liabilities and capital	16,784,403	11,887,303	7,236,994	4,845,730	10,524,289	27,992,756
Accounts payable	2,014,401	1,216,558	1,361,645	438,965	908,795	1,871,521
Mortgages, notes, bonds payable in less than 1 year	436,674	423,751	318,385	* 68,368	710,705	911,634
Other current liabilities	1,709,066	1,092,335	428,692	349,652	1,779,927	2,906,614
Nonrecourse loans	660,291	* 4,496	* 18,167	6,231	* 28,210	* 234,815
Loans from partners	510,461	* 201,355	* 81,062	* 12,707	1,122,419	1,761,496
Mortgages, notes, bonds payable in 1 year or more	7,022,752	1,012,462	2,229,870	351,081	1,126,891	4,770,642
Other liabilities	878,614	7,242,487	709,176	455,329	1,659,464	3,085,584
Partners capital accounts	3,552,145	693,859	2,089,998	3,163,397	3,187,877	12,450,451

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	4,157	8,590	6,059	2,677	13,861	10,000
Number of partners	10,780	18,371	13,880	5,731	37,863	240,524
Partnerships reporting balance sheet data:						
Number of partnerships	4,046	8,262	2,885	2,673	10,065	7,591
Number of partners	10,558	17,712	6,763	5,724	29,922	233,295
Total assets	13,616,936	4,100,959	4,377,544	4,760,566	6,421,499	24,909,344
Cash	523,052	580,021	442,455	316,171	693,922	1,177,805
Trade notes and accounts receivable	1,505,937	384,725	97,464	405,189	376,811	2,900,860
Less: Allowance for bad debts	9,751	* 23,462	* 2,477	* 23,435	971	158,730
Inventories	881,578	1,763,935	1,265,788	1,394,602	2,692,532	1,842,857
U.S. Government obligations	0	* 1,972	0	0	0	0
Tax-exempt securities	0	9,961	0	0	0	0
Other current assets	1,257,882	389,571	161,068	103,489	356,062	1,742,780
Loans to partners	* 6,335	* 14,959	0	266,874	* 17,761	48,134
Mortgage and real estate loans	* 2,213	0	0	0	* 178,987	* 1,943
Other investments	1,096,046	* 98,137	* 58,513	* 1,094	59,115	5,256,440
Depreciable assets	8,541,314	1,145,421	1,134,454	2,888,752	2,249,946	7,126,933
Less: Accumulated depreciation	4,137,548	619,661	435,323	1,424,049	1,340,366	3,296,970
Depletable assets	0	0	0	0	0	60,937
Less: Accumulated depletion	0	0	0	0	0	0
Land	2,031,447	* 9,346	* 12,588	187,311	85,184	383,911
Intangible assets	1,813,840	425,588	1,563,806	167,026	362,967	6,591,784
Less: Accumulated amortization	202,791	118,989	41,067	43,645	110,558	966,810
Other assets	307,383	39,435	120,274	521,187	800,110	2,197,469
Total liabilities and capital	13,616,936	4,100,959	4,377,544	4,760,566	6,421,499	24,909,344
Accounts payable	1,510,036	489,932	541,315	417,666	605,190	1,404,317
Mortgages, notes, bonds payable in less than 1 year	325,350	393,182	142,412	* 65,500	555,512	832,467
Other current liabilities	1,399,036	724,896	243,492	319,706	1,256,889	2,125,977
Nonrecourse loans	389,522	* 4,496	* 18,167	0	* 20,226	* 234,815
Loans from partners	482,980	* 178,373	* 1,835	5,000	122,057	* 66,598
Mortgages, notes, bonds payable in 1 year or more	5,725,236	782,237	1,988,499	328,927	643,751	4,366,652
Other liabilities	465,812	539,253	* 263,826	455,265	375,280	2,859,911
Partners capital accounts	3,318,964	988,590	1,177,997	3,168,503	2,842,594	13,018,608

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	41,567	5,233	246	20,975	5,609	475	* 19
Number of partners	2,968,476	11,570	72,767	46,735	17,399	2,757,455	* 78
Partnerships reporting balance sheet data:							
Number of partnerships	30,042	5,219	[d]	12,833	5,609	406	* 19
Number of partners	2,943,648	11,542	[d]	30,418	17,399	2,757,183	* 78
Total assets	436,329,482	18,847,768	22,247,944	8,966,219	2,340,509	335,716,895	* 404,116
Cash	11,754,727	1,128,334	1,105,761	905,784	133,721	6,688,891	* 68,709
Trade notes and accounts receivable	53,942,331	8,532,546	765,121	2,400,222	176,379	32,674,135	* 39,766
Less: Allowance for bad debts	106,810	9,447	* 5,448	31,970	* 4,307	13,829	100
Inventories	4,959,523	216,790	* 109,429	98,855	* 13,225	3,824,007	* 3,640
U.S. Government obligations	28,159	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	9,754,910	738,139	587,855	815,433	142,032	5,886,039	* 45,343
Loans to partners	828,253	0	37,007	* 4,561	* 183,717	47,039	13,000
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	49,428,982	222,299	2,543,553	193,516	* 62,589	40,600,067	* 49,112
Depreciable assets	291,989,029	12,220,444	15,924,493	9,855,249	1,872,424	229,475,342	* 273,638
Less: Accumulated depreciation	72,378,706	5,272,436	3,730,289	5,958,070	691,947	49,049,189	* 119,700
Depletable assets	* 896,262	* 4,440	0	* 11,559	0	880,263	0
Less: Accumulated depletion	* 260,757	* 2,166	0	0	0	258,590	0
Land	1,337,281	* 94,722	* 47,777	66,836	2	779,226	0
Intangible assets	40,847,142	348,489	3,045,814	404,830	459,680	26,563,221	* 30,852
Less: Accumulated amortization	4,015,825	104,529	362,288	126,157	50,088	1,791,208	* 15,302
Other assets	47,324,980	730,143	2,179,160	325,571	43,083	39,411,481	* 15,157
Total liabilities and capital	436,329,482	18,847,768	22,247,944	8,966,219	2,340,509	335,716,895	* 404,116
Accounts payable	46,975,930	6,775,048	281,436	1,305,212	160,377	28,524,746	* 13,491
Mortgages, notes, bonds payable in less than 1 year	11,817,959	404,384	568,728	794,432	* 81,614	8,839,150	23,192
Other current liabilities	20,097,703	2,664,810	1,822,331	1,292,590	241,485	11,673,359	* 178,165
Nonrecourse loans	13,046,488	* 234,279	2,764,120	351,182	* 30,292	* 3,180,385	0
Loans from partners	2,047,862	* 334,950	* 24,372	130,253	* 40,279	* 413,471	* 4,020
Mortgages, notes, bonds payable in 1 year or more	124,798,521	3,694,943	5,626,348	2,492,220	448,955	102,319,273	* 68,298
Other liabilities	39,287,763	1,266,622	3,310,729	361,432	* 468,172	27,219,791	* 32,623
Partners capital accounts	178,257,257	3,472,732	7,849,882	2,238,900	869,334	153,546,720	* 84,328

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	18,880	952	222	12,402	1,052	314	* 19
Number of partners	1,651,524	2,813	72,578	27,180	3,415	1,495,350	* 78
Partnerships reporting balance sheet data:							
Number of partnerships	12,971	938	[d]	8,532	1,052	283	* 19
Number of partners	1,639,232	2,786	[d]	19,407	3,415	1,495,236	* 78
Total assets	262,547,826	12,489,510	10,468,225	5,583,997	861,771	203,604,832	* 404,116
Cash	7,644,505	520,620	907,992	697,584	88,156	4,127,280	* 68,709
Trade notes and accounts receivable	46,060,098	8,367,036	492,971	1,937,043	145,472	26,466,855	* 39,766
Less: Allowance for bad debts	61,672	7,551	* 670	16,571	* 1,545	8,081	100
Inventories	2,756,885	* 127,106	* 35,719	88,618	* 12,260	1,832,829	* 3,640
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	6,713,454	531,066	405,085	575,640	121,332	3,987,588	* 45,343
Loans to partners	373,701	0	35,520	* 4,211	* 141,941	47,039	13,000
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	32,937,596	* 253,236	* 2,153,073	167,238	2,957	26,532,274	* 49,112
Depreciable assets	168,906,409	2,943,308	6,830,877	5,920,212	340,050	139,691,522	* 273,638
Less: Accumulated depreciation	52,380,779	1,022,294	1,883,029	4,194,391	142,223	40,032,859	* 119,700
Depletable assets	115,411	0	0	0	0	115,411	0
Less: Accumulated depletion	13,425	0	0	0	0	13,425	0
Land	983,176	* 80,817	* 45,911	56,623	2	615,688	0
Intangible assets	18,675,146	205,450	650,007	258,623	* 179,799	14,541,323	* 30,852
Less: Accumulated amortization	1,950,134	44,764	* 87,150	98,020	* 23,947	1,162,356	* 15,302
Other assets	31,787,452	535,479	881,919	187,187	* -2,483	26,863,745	* 15,157
Total liabilities and capital	262,547,826	12,489,510	10,468,225	5,583,997	861,771	203,604,832	* 404,116
Accounts payable	40,325,088	6,581,138	82,029	1,030,300	58,876	23,191,517	* 13,491
Mortgages, notes, bonds payable in less than 1 year	8,811,773	104,779	239,676	367,441	* 52,316	7,408,583	23,192
Other current liabilities	12,352,718	2,222,776	696,296	887,278	181,617	6,544,919	* 178,165
Nonrecourse loans	2,511,538	0	0	68,342	0	* 2,302,670	0
Loans from partners	786,840	0	* 12,393	115,823	* 20,739	* 385,694	* 4,020
Mortgages, notes, bonds payable in 1 year or more	74,699,534	724,219	1,864,712	800,390	* 202,207	65,907,374	* 68,298
Other liabilities	10,266,722	975,487	2,265,329	2,662	* 24,371	6,212,070	* 32,623
Partners capital accounts	112,793,614	1,881,112	5,307,790	2,311,761	321,645	91,652,005	* 84,328

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
Number of partnerships [1]	7,226	812	973	38,380	10,839	11,886	3,779
Number of partners	58,015	1,831	2,625	204,379	45,532	42,387	49,453
Partnerships reporting balance sheet data:							
Number of partnerships	3,952	[d]	959	24,234	2,840	8,667	2,580
Number of partners	49,883	[d]	2,598	117,557	10,303	32,522	11,211
Total assets	28,465,356	* 60,078	19,280,595	662,748,863	23,122,749	24,533,422	145,574,583
Cash	1,372,581	* 7,979	342,968	14,869,075	992,775	2,093,480	4,591,325
Trade notes and accounts receivable	3,400,816	* 34,334	5,919,012	58,305,476	3,406,195	3,808,821	15,925,965
Less: Allowance for bad debts	33,332	* 1,903	6,475	1,920,259	285,712	94,559	438,596
Inventories	383,514	* 2,556	307,507	8,734,090	448,880	2,562,143	* 2,283,255
U.S. Government obligations	28,159	0	0	* 14,088	1	6,119	* 7,968
Tax-exempt securities	0	0	0	* 25,356	0	* 25,356	0
Other current assets	1,264,447	* 2,880	272,741	52,149,302	3,484,573	1,889,317	13,065,317
Loans to partners	170,892	0	* 372,037	15,161,024	* 218,976	* 50,204	8,882
Mortgage and real estate loans	0	0	0	* 49,598	0	0	* 31,805
Other investments	3,585,068	167	2,172,612	119,874,103	1,334,776	4,545,185	11,785,089
Depreciable assets	11,485,396	* 17,261	10,864,781	217,076,719	4,447,883	10,723,207	34,263,695
Less: Accumulated depreciation	3,986,679	* 13,310	3,557,085	114,034,304	2,609,979	7,941,530	15,232,757
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	69,667	0	279,050	1,638,310	171,190	* 135,443	751,900
Intangible assets	8,036,210	* 6,610	1,951,436	270,600,141	10,903,649	6,779,595	71,258,210
Less: Accumulated amortization	1,150,700	* 462	415,091	36,975,666	4,654,198	5,154,301	11,009,113
Other assets	3,839,315	* 3,968	777,102	57,181,809	5,263,738	5,104,941	18,281,640
Total liabilities and capital	28,465,356	* 60,078	19,280,595	662,748,863	23,122,749	24,533,422	145,574,583
Accounts payable	1,757,924	* 14,072	8,143,625	33,225,262	973,782	664,928	4,001,397
Mortgages, notes, bonds payable in less than 1 year	679,671	* 1,151	425,638	8,005,220	381,011	754,238	2,645,019
Other current liabilities	1,488,601	* 28,132	708,231	62,094,917	5,109,485	6,737,812	7,650,003
Nonrecourse loans	* 6,387,428	0	* 98,802	6,456,067	89,696	* 1,462,649	* 3,233
Loans from partners	757,793	0	* 342,724	17,538,804	* 234,428	49,289	* 637,723
Mortgages, notes, bonds payable in 1 year or more	7,153,664	* 4,492	2,990,327	84,145,472	2,768,662	7,654,930	39,727,859
Other liabilities	5,840,298	* 1,882	786,216	36,286,972	4,598,578	6,078,475	21,590,962
Partners capital accounts	4,399,977	* 10,349	5,785,033	414,996,150	8,967,106	1,131,101	69,318,387

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	3,039	* 43	839	19,290	5,508	7,037	1,536
Number of partners	47,519	* 293	2,298	92,886	19,588	16,182	39,587
Partnerships reporting balance sheet data:							
Number of partnerships	1,070	[d]	825	11,769	780	5,609	1,506
Number of partners	43,216	[d]	2,270	35,834	2,831	13,286	4,871
Total assets	13,465,273	* 59,901	15,610,201	556,114,876	15,904,963	11,373,551	98,764,935
Cash	963,671	* 7,801	262,693	11,642,982	824,449	1,259,244	4,069,209
Trade notes and accounts receivable	2,795,465	* 34,334	5,781,155	45,412,954	2,781,563	2,771,080	6,512,546
Less: Allowance for bad debts	20,997	* 1,903	4,254	1,674,631	224,053	76,735	371,272
Inventories	346,849	* 2,556	307,309	4,126,552	211,189	854,960	* 105,357
U.S. Government obligations	0	0	0	6,119	0	6,119	0
Tax-exempt securities	0	0	0	* 25,356	0	* 25,356	0
Other current assets	808,144	* 2,880	236,375	45,340,408	2,046,489	1,237,107	11,805,892
Loans to partners	* 8,164	0	* 123,826	14,735,369	* 218,974	* 50,033	8,882
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	1,864,773	167	1,914,767	104,740,393	1,248,624	1,240,482	4,534,494
Depreciable assets	5,051,694	* 17,261	7,837,848	179,212,143	2,619,791	5,420,316	20,251,005
Less: Accumulated depreciation	2,081,969	* 13,310	2,891,005	95,376,808	1,663,108	3,497,469	10,193,094
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	* 12,374	0	171,761	1,297,945	92,719	* 115,031	567,320
Intangible assets	1,140,453	* 6,610	1,662,030	228,976,138	7,263,718	3,805,854	56,743,595
Less: Accumulated amortization	153,114	* 462	365,019	25,526,062	3,274,346	3,038,493	7,886,544
Other assets	2,729,767	* 3,968	572,714	43,176,018	3,758,954	1,200,666	12,617,543
Total liabilities and capital	13,465,273	* 59,901	15,610,201	556,114,876	15,904,963	11,373,551	98,764,935
Accounts payable	1,345,273	* 14,072	8,008,391	30,532,987	777,283	224,922	3,520,620
Mortgages, notes, bonds payable in less than 1 year	251,448	* 1,151	363,188	4,719,935	128,501	208,811	544,036
Other current liabilities	1,051,715	* 28,132	561,820	47,221,807	3,036,805	3,009,686	3,305,972
Nonrecourse loans	* 41,723	0	* 98,802	* 4,168,395	88,008	* 86,540	0
Loans from partners	* 175,048	0	* 73,123	10,456,925	* 11,437	* 34,691	* 3,895
Mortgages, notes, bonds payable in 1 year or more	3,677,058	* 4,492	1,450,783	44,002,598	971,306	976,061	22,266,732
Other liabilities	349,976	* 1,882	402,322	15,581,088	3,548,569	1,622,118	10,861,075
Partners capital accounts	6,573,031	* 10,172	4,651,771	399,431,140	7,343,055	5,210,722	58,262,605

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
Number of partnerships [1]	6,020	1,153	4,704	306,245	* 16	18,120
Number of partners	41,382	3,711	21,914	6,296,529	* 197	140,746
Partnerships reporting balance sheet data:						
Number of partnerships	4,699	[d]	[d]	256,134	* 16	10,839
Number of partners	38,737	[d]	[d]	6,004,997	* 197	122,733
Total assets	444,196,813	10,961,657	14,359,639	12,151,867,789	* 8,624,933	275,565,641
Cash	4,067,363	783,407	2,340,726	599,895,442	* 2,923,091	6,649,724
Trade notes and accounts receivable	29,552,324	4,009,770	1,602,400	286,926,248	* 50,413	139,996,314
Less: Allowance for bad debts	1,035,598	50,360	15,433	8,130,135	0	7,140,765
Inventories	3,373,496	* 6,960	59,356	12,705,694	0	1,814,438
U.S. Government obligations	0	0	0	191,644,009	78,369	* 285,457
Tax-exempt securities	0	0	0	49,617,795	665,053	10,015
Other current assets	31,707,362	425,556	1,577,178	1,645,177,529	290,133	18,317,258
Loans to partners	14,844,035	* 2,206	* 36,721	19,684,806	774,439	3,138,242
Mortgage and real estate loans	* 17,794	0	0	54,785,042	0	25,423,189
Other investments	101,437,428	385,086	386,539	8,683,032,257	57,706	36,673,110
Depreciable assets	160,702,493	1,831,243	5,108,198	68,332,600	61,411	3,442,858
Less: Accumulated depreciation	84,187,311	681,340	3,381,386	21,195,469	0	1,541,214
Depletable assets	0	0	0	4,662,691	0	0
Less: Accumulated depletion	0	0	0	1,145,339	0	0
Land	425,921	9,000	* 144,856	14,878,800	0	470,129
Intangible assets	170,341,617	3,436,774	7,880,296	48,539,255	155	4,875,783
Less: Accumulated amortization	12,458,510	260,225	3,439,318	11,274,368	0	558,266
Other assets	25,408,402	1,063,582	2,059,506	513,730,932	* 3,724,163	43,709,368
Total liabilities and capital	444,196,813	10,961,657	14,359,639	12,151,867,789	* 8,624,933	275,565,641
Accounts payable	26,850,629	-73,719	808,244	118,487,091	1,541	2,471,116
Mortgages, notes, bonds payable in less than 1 year	2,242,629	1,876,445	105,879	87,638,542	* 859,873	31,981,523
Other current liabilities	37,191,615	1,401,715	4,004,287	2,208,049,896	6,153,791	16,832,221
Nonrecourse loans	* 925,891	0	3,974,598	64,198,252	0	10,215,827
Loans from partners	15,455,065	* 181,367	* 980,932	34,962,527	233,450	2,683,916
Mortgages, notes, bonds payable in 1 year or more	31,330,047	2,272,469	391,505	273,043,914	0	101,599,272
Other liabilities	1,871,483	582,734	1,564,741	687,909,019	433,726	11,418,977
Partners capital accounts	328,329,456	4,720,646	2,529,454	8,677,578,548	* 942,551	98,362,789

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	2,279	334	2,597	220,838	[d]	10,779
Number of partners	9,760	1,240	6,529	5,077,322	[d]	113,213
Partnerships reporting balance sheet data:						
Number of partnerships	1,331	334	2,207	190,667	[d]	5,958
Number of partners	7,863	1,240	5,743	4,857,610	[d]	101,600
Total assets	415,446,615	6,279,624	8,345,188	10,038,189,707	* 8,427,305	257,028,111
Cash	3,051,667	623,527	1,814,887	478,001,816	* 2,856,660	5,866,913
Trade notes and accounts receivable	28,247,751	3,883,357	1,216,657	260,264,007	* 24,371	135,260,831
Less: Allowance for bad debts	946,380	47,679	8,512	7,223,261	0	6,846,270
Inventories	2,942,789	* 6,960	* 5,295	9,983,723	0	1,743,707
U.S. Government obligations	0	0	0	184,955,865	78,369	* 285,457
Tax-exempt securities	0	0	0	38,650,094	665,053	10,015
Other current assets	29,802,333	78,070	370,516	1,144,205,600	289,833	15,903,963
Loans to partners	14,418,553	* 2,206	* 36,721	17,960,662	774,439	* 2,999,227
Mortgage and real estate loans	0	0	0	46,149,053	0	22,689,265
Other investments	97,194,312	161,390	361,091	7,398,968,371	136	31,243,312
Depreciable assets	146,175,164	737,152	4,008,713	46,172,011	26,826	2,385,181
Less: Accumulated depreciation	77,070,325	387,046	2,565,767	14,861,292	0	1,281,700
Depletable assets	0	0	0	4,113,179	0	0
Less: Accumulated depletion	0	0	0	1,125,684	0	0
Land	404,618	0	118,257	8,017,210	0	317,828
Intangible assets	158,729,461	600,943	1,832,568	41,636,856	0	4,599,348
Less: Accumulated amortization	10,855,793	78,043	392,843	9,466,265	0	423,790
Other assets	23,352,465	698,786	1,547,604	391,787,763	3,711,619	42,274,822
Total liabilities and capital	415,446,615	6,279,624	8,345,188	10,038,189,707	* 8,427,305	257,028,111
Accounts payable	25,600,841	-172,696	582,017	106,908,734	0	2,073,819
Mortgages, notes, bonds payable in less than 1 year	2,003,057	1,746,539	* 88,990	72,297,803	* 859,873	30,342,173
Other current liabilities	34,149,311	461,245	3,258,789	1,553,276,169	6,153,791	15,156,304
Nonrecourse loans	19,250	0	3,974,598	45,486,801	0	9,987,679
Loans from partners	10,354,438	* 7,050	* 45,414	29,386,416	233,450	2,588,144
Mortgages, notes, bonds payable in 1 year or more	19,271,646	* 187,028	* 329,825	225,682,791	0	95,761,820
Other liabilities	-1,317,236	183,279	683,282	544,537,940	424,156	9,205,610
Partners capital accounts	325,365,308	3,867,178	-617,727	7,460,613,053	* 756,034	91,912,562

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships [1]	1,581	231,455	12,676	218,779	13,311	41,762
Number of partners	6,351	4,444,389	525,163	3,919,226	54,488	1,650,358
Partnerships reporting balance sheet data:						
Number of partnerships	1,441	191,664	6,983	184,681	12,964	39,210
Number of partners	6,072	4,183,201	512,470	3,670,730	53,725	1,639,069
Total assets	29,167,091	10,359,613,108	566,371,544	9,793,241,564	27,903,466	1,450,993,551
Cash	2,581,636	531,318,117	52,904,598	478,413,520	4,111,612	52,311,261
Trade notes and accounts receivable	2,996,881	134,056,271	67,886,748	66,169,523	1,981,511	7,844,859
Less: Allowance for bad debts	9,245	780,989	163,676	617,314	30,284	168,852
Inventories	* 9,502	10,769,109	2,986,623	7,782,486	5,908	106,738
U.S. Government obligations	0	157,380,329	3,418,016	153,962,314	* 30,580	33,869,273
Tax-exempt securities	0	43,496,062	* 11,238,153	32,257,909	0	5,446,664
Other current assets	7,274,761	1,517,558,868	242,991,773	1,274,567,095	1,785,994	99,950,516
Loans to partners	* 4,227	14,528,831	578,636	13,950,195	* 60,881	1,178,185
Mortgage and real estate loans	63,408	22,428,246	* 108,098	22,320,147	0	6,870,199
Other investments	3,356,174	7,448,517,922	66,646,451	7,381,871,472	7,561,725	1,186,865,619
Depreciable assets	1,486,392	54,597,473	8,921,989	45,675,485	1,184,482	7,559,983
Less: Accumulated depreciation	620,153	16,562,706	4,315,332	12,247,374	712,469	1,758,926
Depletable assets	0	3,630,475	* 216,011	3,414,464	0	1,032,217
Less: Accumulated depletion	0	1,044,938	0	1,044,938	0	100,401
Land	* 7,694	12,575,889	180,719	12,395,170	* 21,787	1,803,301
Intangible assets	9,197,557	30,789,075	9,129,520	21,659,555	2,718,047	958,638
Less: Accumulated amortization	1,675,380	8,134,813	1,538,473	6,596,341	709,805	196,104
Other assets	4,493,637	404,489,888	105,181,690	299,308,198	9,893,495	47,420,381
Total liabilities and capital	29,167,091	10,359,613,108	566,371,544	9,793,241,564	27,903,466	1,450,993,551
Accounts payable	439,711	110,806,470	89,974,358	20,832,112	2,025,244	2,743,009
Mortgages, notes, bonds payable in less than 1 year	* 224,198	26,376,216	10,822,186	15,554,030	229,936	27,966,797
Other current liabilities	7,532,543	2,079,104,136	244,501,335	1,834,602,801	4,130,897	94,296,307
Nonrecourse loans	195,952	51,255,138	* 1,159,093	50,096,044	191,350	2,339,985
Loans from partners	* 15,572	30,887,894	3,529,262	27,358,632	* 33,680	1,108,015
Mortgages, notes, bonds payable in 1 year or more	4,449,457	143,207,884	25,104,195	118,103,690	1,822,013	21,965,288
Other liabilities	1,938,034	607,179,318	69,436,581	537,742,737	13,497,781	53,441,184
Partners capital accounts	14,371,624	7,310,796,052	121,844,533	7,188,951,518	5,972,565	1,247,132,967

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(83)	(84)	(85)	(86)	(87)	(88)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	[d]	167,664	6,696	160,968	8,263	33,379
Number of partners	[d]	3,335,925	40,283	3,295,642	37,845	1,585,753
Partnerships reporting balance sheet data:						
Number of partnerships	[d]	144,636	4,264	140,372	8,240	31,218
Number of partners	[d]	3,135,882	35,056	3,100,826	37,732	1,578,090
Total assets	24,653,486	8,385,662,269	400,639,347	7,985,022,922	22,478,946	1,339,939,590
Cash	1,947,221	417,537,981	43,843,675	373,694,306	3,374,033	46,419,008
Trade notes and accounts receivable	2,648,740	114,343,055	60,794,247	53,548,808	1,818,727	6,168,283
Less: Allowance for bad debts	8,894	321,897	* 161,011	160,885	26,201	* 19,999
Inventories	* 8,648	8,132,727	1,549,287	6,583,440	99	98,542
U.S. Government obligations	0	153,269,658	955,591	152,314,066	0	31,322,382
Tax-exempt securities	0	33,071,490	* 11,182,379	21,889,112	0	4,903,535
Other current assets	6,681,063	1,032,233,573	183,315,374	848,918,199	1,149,180	87,947,987
Loans to partners	* 922	12,952,929	* 403,402	12,549,528	* 59,092	1,174,053
Mortgage and real estate loans	63,408	18,982,895	* 19,015	18,963,880	0	4,413,484
Other investments	2,370,770	6,247,980,387	52,577,775	6,195,402,612	6,077,361	1,111,296,405
Depreciable assets	562,387	36,949,248	6,193,646	30,755,602	980,035	5,268,333
Less: Accumulated depreciation	252,305	11,372,287	2,751,565	8,620,722	601,259	1,353,741
Depletable assets	0	3,414,464	0	3,414,464	0	* 698,715
Less: Accumulated depletion	0	1,044,938	0	1,044,938	0	* 80,746
Land	* 7,694	6,190,483	* 80,221	6,110,263	* 18,772	1,482,433
Intangible assets	8,788,990	25,719,226	8,441,633	17,277,592	2,136,984	392,308
Less: Accumulated amortization	1,559,857	6,856,721	1,500,072	5,356,649	534,511	91,386
Other assets	3,394,699	294,479,997	35,695,750	258,784,246	8,026,633	39,899,994
Total liabilities and capital	24,653,486	8,385,662,269	400,639,347	7,985,022,922	22,478,946	1,339,939,590
Accounts payable	371,850	100,411,691	84,014,317	16,397,374	1,761,727	2,289,647
Mortgages, notes, bonds payable in less than 1 year	* 167,929	18,244,952	10,431,780	7,813,173	175,688	22,507,188
Other current liabilities	6,408,302	1,449,476,277	165,294,692	1,284,181,585	2,336,686	73,744,809
Nonrecourse loans	0	33,709,322	* 1,098,674	32,610,649	191,350	1,598,451
Loans from partners	* 11,997	25,434,770	3,341,608	22,093,161	* 33,680	1,084,376
Mortgages, notes, bonds payable in 1 year or more	3,358,115	110,899,983	23,005,740	87,894,243	836,303	14,826,569
Other liabilities	906,954	471,342,365	20,845,380	450,496,986	12,567,656	50,091,198
Partners capital accounts	13,428,340	6,176,142,908	92,607,156	6,083,535,753	4,575,856	1,173,797,351

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Real estate and rental and leasing						
	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	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Number of partnerships [1]	1,664,237	1,622,349	509,675	657,146	17,266	99,915	338,347
Number of partners	7,326,019	7,133,255	2,149,943	2,806,620	59,615	516,370	1,600,707
Partnerships reporting balance sheet data:							
Number of partnerships	1,327,038	1,301,503	387,949	559,144	12,403	72,120	269,886
Number of partners	6,195,865	6,045,544	1,837,025	2,369,452	49,859	396,950	1,392,258
Total assets	4,952,793,483	4,820,459,417	1,223,006,770	2,338,893,110	41,831,207	175,532,819	1,041,195,511
Cash	194,741,489	189,642,524	51,048,720	86,901,324	896,958	7,798,593	42,996,929
Trade notes and accounts receivable	47,357,682	37,320,862	4,001,766	21,534,578	381,748	1,502,843	9,899,928
Less: Allowance for bad debts	1,396,299	1,257,491	404,395	577,629	6,051	74,729	194,686
Inventories	40,937,608	39,305,117	3,054,409	1,379,808	5,686	2,404,865	32,460,350
U.S. Government obligations	1,145,349	1,145,349	* 259,338	* 884,304	0	* 1,217	490
Tax-exempt securities	4,869,320	4,869,320	* 1,586,498	2,064,080	0	* 476,664	* 742,079
Other current assets	204,981,773	196,934,310	43,034,886	80,881,675	692,499	6,945,006	65,380,243
Loans to partners	11,071,874	10,257,568	2,051,882	4,898,711	* 123,635	637,134	2,546,207
Mortgage and real estate loans	29,497,596	29,485,057	6,328,230	9,238,645	0	3,031,089	10,887,093
Other investments	903,924,254	884,106,898	137,188,477	238,750,988	3,282,950	32,430,976	472,453,508
Depreciable assets	3,230,350,894	3,122,169,298	1,023,897,647	1,795,838,904	35,360,987	55,504,476	211,567,284
Less: Accumulated depreciation	901,616,478	850,502,576	298,180,337	480,717,265	10,385,746	21,262,605	39,956,623
Depletable assets	4,156,036	1,351,904	* 35,483	1,041,928	0	* 147,391	* 127,102
Less: Accumulated depletion	1,144,505	280,116	* 9,330	189,965	0	* 58,846	* 21,975
Land	801,937,280	799,901,069	176,637,649	422,198,810	8,713,373	70,290,019	122,061,217
Intangible assets	135,922,346	123,187,988	29,920,947	73,636,262	1,746,815	4,024,733	13,859,231
Less: Accumulated amortization	52,071,877	50,863,549	11,251,297	32,512,878	824,166	1,645,448	4,629,762
Other assets	298,129,144	283,685,887	53,806,196	113,640,830	1,842,520	13,379,443	101,016,897
Total liabilities and capital	4,952,793,483	4,820,459,417	1,223,006,770	2,338,893,110	41,831,207	175,532,819	1,041,195,511
Accounts payable	42,985,420	39,799,595	6,835,319	21,441,221	196,721	826,778	10,499,556
Mortgages, notes, bonds payable in less than 1 year	92,962,201	90,298,564	16,790,459	48,433,028	1,233,498	1,190,909	22,650,669
Other current liabilities	193,924,609	188,074,477	57,636,843	76,390,134	1,058,326	3,832,475	49,156,700
Nonrecourse loans	1,054,022,948	1,035,547,003	408,102,106	511,900,896	3,366,869	15,417,618	96,759,514
Loans from partners	62,421,605	51,438,257	12,012,126	25,114,890	* 210,911	888,914	13,211,416
Mortgages, notes, bonds payable in 1 year or more	1,550,669,754	1,516,533,794	390,148,161	875,221,555	20,452,124	41,340,728	189,371,226
Other liabilities	352,078,953	345,791,676	86,609,568	133,390,700	2,125,382	8,549,440	115,116,586
Partners capital accounts	1,603,727,994	1,552,976,051	244,872,189	647,000,686	13,187,375	103,485,957	544,429,844

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Real estate and rental and leasing						
	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	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	886,069	862,844	210,939	437,319	12,242	73,439	128,904
Number of partners	3,929,610	3,789,038	892,287	1,879,164	45,140	326,226	646,221
Partnerships reporting balance sheet data:							
Number of partnerships	747,807	730,953	186,589	379,765	8,608	51,782	104,210
Number of partners	3,398,618	3,276,497	830,677	1,591,353	37,850	229,042	587,575
Total assets	2,796,101,814	2,710,363,301	460,668,924	1,586,979,815	36,673,263	101,949,948	524,091,351
Cash	136,309,977	132,916,317	30,633,186	67,547,951	634,964	5,648,292	28,451,924
Trade notes and accounts receivable	32,140,591	25,425,677	1,988,457	15,719,626	354,243	928,405	6,434,945
Less: Allowance for bad debts	698,932	604,712	86,022	354,079	5,990	5,076	153,545
Inventories	13,093,584	12,093,082	1,207,143	728,094	5,327	* 505,146	9,647,371
U.S. Government obligations	897,850	897,850	* 11,839	* 884,304	0	* 1,217	490
Tax-exempt securities	4,329,305	4,329,305	* 1,046,483	2,064,080	0	* 476,664	* 742,079
Other current assets	113,571,265	106,435,620	17,980,897	53,398,492	570,882	3,594,747	30,890,601
Loans to partners	6,020,474	5,233,591	688,759	3,438,085	* 114,824	* 222,484	769,440
Mortgage and real estate loans	22,748,601	22,736,062	4,430,620	7,926,238	0	* 1,600,524	8,778,680
Other investments	511,970,365	497,964,360	47,403,687	157,912,795	3,236,357	17,283,295	272,128,227
Depreciable assets	1,869,821,086	1,806,094,685	401,674,861	1,244,434,137	30,747,263	32,743,596	96,494,829
Less: Accumulated depreciation	592,895,316	559,468,953	158,924,159	354,825,169	9,505,467	14,791,174	21,422,984
Depletable assets	3,678,660	874,528	0	* 602,914	0	* 147,391	* 124,224
Less: Accumulated depletion	1,033,731	169,342	0	* 91,097	0	* 58,846	* 19,399
Land	464,791,441	463,089,937	79,361,662	285,597,878	7,795,827	46,331,222	44,003,348
Intangible assets	77,640,212	69,491,170	10,269,816	48,538,069	1,686,741	1,998,332	6,998,211
Less: Accumulated amortization	31,583,000	30,964,081	4,766,837	21,990,352	791,696	977,568	2,437,627
Other assets	165,299,384	153,988,208	27,748,532	75,447,851	1,829,988	6,301,297	42,660,539
Total liabilities and capital	2,796,101,814	2,710,363,301	460,668,924	1,586,979,815	36,673,263	101,949,948	524,091,351
Accounts payable	23,422,160	21,802,423	2,165,232	13,735,171	167,059	190,913	5,544,048
Mortgages, notes, bonds payable in less than 1 year	45,036,007	43,340,825	4,424,738	28,902,304	943,473	614,661	8,455,651
Other current liabilities	92,541,473	89,069,927	25,147,717	44,597,362	652,340	2,110,806	16,561,702
Nonrecourse loans	526,071,180	519,714,086	159,295,050	319,830,688	2,829,902	7,000,957	30,757,489
Loans from partners	26,185,715	18,542,114	2,661,848	11,267,380	* 39,081	183,317	4,390,489
Mortgages, notes, bonds payable in 1 year or more	873,821,913	851,332,646	154,542,551	580,904,596	16,940,148	21,151,334	77,794,017
Other liabilities	163,270,057	160,168,701	32,723,406	76,906,998	2,008,854	5,244,691	43,284,752
Partners capital accounts	1,045,753,309	1,006,392,579	79,708,382	510,835,315	13,092,407	65,453,269	337,303,205

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships [1]	33,535	8,353	233,635	33,528	33,835	17,298	14,698
Number of partners	110,044	82,720	793,315	174,708	105,249	51,825	52,392
Partnerships reporting balance sheet data:							
Number of partnerships	19,591	5,943	143,914	27,872	20,850	14,181	3,765
Number of partners	78,074	72,248	591,105	160,395	78,427	37,925	25,614
Total assets	109,629,541	22,704,526	226,437,030	39,884,778	25,831,904	11,312,004	2,834,831
Cash	4,088,484	1,010,481	47,234,443	18,200,894	6,585,808	1,761,380	128,421
Trade notes and accounts receivable	7,947,719	2,089,100	30,677,666	3,533,013	5,130,221	3,149,852	364,016
Less: Allowance for bad debts	136,604	* 2,204	1,096,142	50,078	466,543	46,159	* 2,534
Inventories	1,623,903	* 8,588	1,758,694	* 329	* 7,698	53,613	124,812
U.S. Government obligations	0	0	203,899	203,899	0	0	0
Tax-exempt securities	0	0	4,416	4	0	0	0
Other current assets	7,558,107	489,355	34,288,958	6,126,689	4,475,384	1,660,340	301,165
Loans to partners	798,643	* 15,663	1,024,743	74,077	* 12,001	* 23,834	* 275
Mortgage and real estate loans	* 9,718	* 2,822	* 64,253	0	0	0	0
Other investments	17,238,302	2,579,054	32,853,812	1,079,049	960,786	1,227,431	* 4,175
Depreciable assets	106,851,765	1,329,831	63,032,641	24,033,531	8,160,781	4,855,501	583,236
Less: Accumulated depreciation	50,328,292	785,610	36,664,723	16,577,406	4,941,308	3,257,062	294,120
Depletable assets	0	2,804,132	* 21,934	0	* 18,062	103	0
Less: Accumulated depletion	0	864,389	* 7,484	0	* 7,440	45	0
Land	1,070,857	965,354	941,823	70,019	47,394	* 37,758	* 4,107
Intangible assets	2,277,195	10,457,163	41,810,844	1,235,661	3,147,290	2,612,842	1,603,252
Less: Accumulated amortization	423,128	785,200	9,258,311	348,485	675,952	1,022,637	83,794
Other assets	11,052,871	3,390,386	19,545,564	2,303,582	3,377,721	255,253	101,819
Total liabilities and capital	109,629,541	22,704,526	226,437,030	39,884,778	25,831,904	11,312,004	2,834,831
Accounts payable	3,137,368	48,456	11,612,319	656,908	721,337	1,267,844	217,881
Mortgages, notes, bonds payable in less than 1 year	2,649,280	* 14,358	4,733,528	1,385,320	775,289	384,265	* 27,558
Other current liabilities	4,943,439	906,693	44,389,829	9,169,178	7,123,849	1,559,982	858,209
Nonrecourse loans	18,394,929	* 81,016	2,463,299	412,328	* 810,279	* 30,283	0
Loans from partners	10,879,741	* 103,607	4,089,549	708,544	116,022	770,448	0
Mortgages, notes, bonds payable in 1 year or more	32,265,110	* 1,870,850	29,048,884	2,342,400	2,704,581	900,056	322,150
Other liabilities	6,055,848	231,429	22,376,286	2,505,657	2,849,947	666,029	* 250,392
Partners capital accounts	31,303,825	19,448,118	107,723,336	22,704,443	10,730,601	5,733,097	1,158,641

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	17,400	5,825	155,930	26,488	28,748	15,153	9,044
Number of partners	65,499	75,074	541,275	154,128	91,809	46,294	36,107
Partnerships reporting balance sheet data:							
Number of partnerships	13,438	3,416	103,814	22,727	16,999	12,070	2,930
Number of partners	57,503	64,618	425,077	146,143	67,540	32,492	23,879
Total assets	66,965,338	18,773,175	163,964,343	38,541,619	24,073,619	8,671,758	1,985,041
Cash	2,450,734	942,926	41,867,801	17,753,707	6,331,697	1,560,623	118,696
Trade notes and accounts receivable	4,652,341	2,062,573	25,135,777	3,344,755	4,631,326	2,751,226	287,654
Less: Allowance for bad debts	93,417	* 803	772,995	44,306	402,831	38,623	* 1,953
Inventories	991,914	* 8,588	662,473	* 329	* 7,698	* 40,652	* 92,187
U.S. Government obligations	0	0	203,899	203,899	0	0	0
Tax-exempt securities	0	0	4,416	4	0	0	0
Other current assets	6,720,335	415,310	23,988,613	5,676,394	4,456,775	1,483,415	243,609
Loans to partners	* 785,649	* 1,234	876,494	74,077	* 9,159	* 23,834	* 275
Mortgage and real estate loans	* 9,718	* 2,822	* 64,033	0	0	0	0
Other investments	11,434,864	2,571,141	19,824,377	1,078,661	949,667	568,490	* 4,175
Depreciable assets	63,086,263	640,138	46,995,328	23,249,726	7,587,415	3,191,058	404,979
Less: Accumulated depreciation	32,907,569	518,794	30,924,258	15,998,547	4,488,740	2,598,438	226,980
Depletable assets	0	2,804,132	* 21,934	0	* 18,062	103	0
Less: Accumulated depletion	0	864,389	* 7,484	0	* 7,440	45	0
Land	770,889	* 930,614	841,401	70,019	43,900	* 36,552	* 4,107
Intangible assets	1,104,241	7,044,800	26,413,961	1,198,931	2,708,222	2,306,278	1,026,334
Less: Accumulated amortization	299,038	319,881	5,475,557	344,959	657,841	887,243	* 68,055
Other assets	8,258,413	3,052,763	14,244,130	2,278,930	2,886,550	233,877	100,013
Total liabilities and capital	66,965,338	18,773,175	163,964,343	38,541,619	24,073,619	8,671,758	1,985,041
Accounts payable	1,592,079	27,659	8,869,892	609,161	672,148	1,013,449	160,883
Mortgages, notes, bonds payable in less than 1 year	1,680,824	* 14,358	2,963,489	870,707	687,650	198,600	* 15,808
Other current liabilities	3,107,655	363,891	32,645,730	8,580,973	6,631,661	1,258,648	638,656
Nonrecourse loans	6,276,079	* 81,016	1,906,045	327,487	* 810,279	* 1,348	0
Loans from partners	7,539,994	* 103,607	1,220,884	480,757	* 94,167	* 100,713	0
Mortgages, notes, bonds payable in 1 year or more	22,105,081	* 384,186	16,862,705	2,131,272	2,426,854	353,269	* 266,060
Other liabilities	2,932,615	* 168,741	12,968,245	2,293,322	2,611,635	578,842	* 100,297
Partners capital accounts	21,731,011	17,629,719	86,527,353	23,247,941	10,139,225	5,166,890	803,338

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships [1]	30,100	104,175	59,510	8,860	35,805	28,157
Number of partners	98,593	310,549	167,936	31,501	111,112	1,149,013
Partnerships reporting balance sheet data:						
Number of partnerships	16,516	60,731	34,425	4,888	21,417	21,432
Number of partners	70,503	218,241	112,603	23,531	82,106	1,132,520
Total assets	20,484,972	126,088,541	63,622,956	13,084,674	49,380,911	637,075,485
Cash	2,893,898	17,664,041	10,978,625	1,867,329	4,818,088	31,730,399
Trade notes and accounts receivable	3,463,518	15,037,046	6,122,981	2,727,159	6,186,905	12,688,781
Less: Allowance for bad debts	181,739	349,090	256,866	48,616	43,608	74,573
Inventories	194,020	1,378,221	320,863	76,433	980,926	2,436,964
U.S. Government obligations	0	0	0	0	0	44,253
Tax-exempt securities	0	4,412	0	4,162	250	* 356,709
Other current assets	2,231,539	19,493,841	7,676,878	1,882,648	9,934,315	48,961,589
Loans to partners	* 28,419	886,137	537,720	165,893	182,524	9,806,640
Mortgage and real estate loans	* 220	* 64,033	* 63,883	0	* 151	1,141,516
Other investments	3,389,039	26,193,331	14,526,074	300,475	11,366,782	363,526,965
Depreciable assets	3,592,116	21,807,477	13,259,539	3,474,112	5,073,826	44,561,132
Less: Accumulated depreciation	1,719,737	9,875,089	5,203,432	1,912,609	2,759,048	6,660,535
Depletable assets	192	* 3,577	* 3,577	0	0	433,848
Less: Accumulated depletion	0	0	0	0	0	0
Land	* 9,508	773,037	629,638	* 43,694	* 99,705	2,724,716
Intangible assets	6,732,623	26,479,176	8,685,202	3,840,907	13,953,067	20,027,123
Less: Accumulated amortization	1,264,222	5,863,221	1,078,085	833,858	3,951,278	2,713,524
Other assets	1,115,578	12,391,611	7,356,362	1,496,945	3,538,305	108,083,481
Total liabilities and capital	20,484,972	126,088,541	63,622,956	13,084,674	49,380,911	637,075,485
Accounts payable	1,542,289	7,206,059	2,961,239	1,886,422	2,358,398	6,677,463
Mortgages, notes, bonds payable in less than 1 year	424,831	1,736,265	874,491	248,473	613,301	4,271,709
Other current liabilities	3,099,092	22,579,520	11,622,060	2,115,987	8,841,472	25,948,688
Nonrecourse loans	* 263,216	947,193	933,742	* 6,288	* 7,163	7,902,764
Loans from partners	284,976	2,209,559	885,325	212,795	1,111,439	14,475,386
Mortgages, notes, bonds payable in 1 year or more	3,167,138	19,612,559	11,232,600	3,324,690	5,055,269	51,007,277
Other liabilities	1,492,259	14,612,003	8,173,790	1,718,910	4,719,304	113,334,728
Partners capital accounts	10,211,170	57,185,384	26,939,709	3,571,110	26,674,565	413,457,470

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—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)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	19,163	57,335	31,179	7,721	18,434	18,663
Number of partners	52,241	160,697	96,056	19,524	45,117	966,693
Partnerships reporting balance sheet data:						
Number of partnerships	10,359	38,729	18,908	3,751	16,070	14,894
Number of partners	34,441	120,582	68,867	11,555	40,159	957,521
Total assets	13,268,316	77,423,989	43,347,393	9,698,884	24,377,713	426,547,806
Cash	2,284,835	13,818,243	9,285,970	1,517,257	3,015,015	27,743,146
Trade notes and accounts receivable	2,317,454	11,803,362	5,008,008	2,450,333	4,345,021	4,096,212
Less: Allowance for bad debts	151,853	133,428	75,335	39,999	18,095	26,670
Inventories	110,504	411,101	76,688	72,635	261,777	714,957
U.S. Government obligations	0	0	0	0	0	44,253
Tax-exempt securities	0	4,412	0	4,162	250	* 9,948
Other current assets	1,531,759	10,596,661	6,015,400	1,148,405	3,432,855	44,118,546
Loans to partners	* 28,394	740,755	497,864	61,586	181,305	7,782,980
Mortgage and real estate loans	0	* 64,033	* 63,883	0	* 151	* 1,104,689
Other investments	3,067,311	14,156,073	9,375,656	272,967	4,507,450	263,436,936
Depreciable assets	1,396,452	11,165,699	5,340,664	2,758,057	3,066,978	5,618,767
Less: Accumulated depreciation	1,027,713	6,583,839	3,010,682	1,709,213	1,863,943	2,312,874
Depletable assets	192	* 3,577	* 3,577	0	0	433,848
Less: Accumulated depletion	0	0	0	0	0	0
Land	* 1,998	684,827	601,091	* 36,027	* 47,709	1,396,337
Intangible assets	4,453,221	14,720,975	5,749,241	2,932,383	6,039,351	7,160,742
Less: Accumulated amortization	1,076,836	2,440,623	590,591	706,483	1,143,549	2,300,443
Other assets	332,598	8,412,163	5,005,958	900,767	2,505,438	67,526,433
Total liabilities and capital	13,268,316	77,423,989	43,347,393	9,698,884	24,377,713	426,547,806
Accounts payable	979,243	5,435,009	1,944,901	1,675,289	1,814,818	2,749,765
Mortgages, notes, bonds payable in less than 1 year	249,965	940,760	430,144	230,713	279,903	2,922,700
Other current liabilities	2,051,372	13,484,419	8,915,630	1,761,850	2,806,940	16,935,326
Nonrecourse loans	* 68,187	698,743	685,293	* 6,288	* 7,163	4,525,624
Loans from partners	63,716	481,532	381,155	* 75,073	* 25,304	9,732,245
Mortgages, notes, bonds payable in 1 year or more	2,269,361	9,415,889	4,234,052	2,509,650	2,672,187	15,119,448
Other liabilities	817,081	6,567,068	3,726,717	1,120,827	1,719,523	49,984,021
Partners capital accounts	6,769,391	40,400,568	23,029,500	2,319,193	15,051,875	324,578,676

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Number of partnerships [1]	70,213	63,186	7,027	14,380	83,535	29,678	13,723
Number of partners	185,862	146,413	39,449	37,308	375,345	130,238	33,903
Partnerships reporting balance sheet data:							
Number of partnerships	41,617	35,262	6,355	7,811	63,020	25,376	10,519
Number of partners	128,019	89,917	38,102	20,819	323,569	120,784	26,959
Total assets	76,611,446	63,290,366	13,321,079	4,435,201	142,843,317	14,328,332	2,837,121
Cash	7,837,811	6,940,710	897,101	523,275	12,997,984	3,319,724	789,710
Trade notes and accounts receivable	14,627,476	13,314,759	1,312,717	347,142	29,557,974	2,542,871	397,758
Less: Allowance for bad debts	775,579	710,589	64,990	57,620	10,555,317	527,442	95,728
Inventories	515,549	420,045	95,504	22,342	713,896	92,916	71,639
U.S. Government obligations	0	0	0	0	500	500	0
Tax-exempt securities	0	0	0	0	* 48,089	* 41,444	0
Other current assets	9,064,923	8,186,971	877,952	323,474	9,910,536	1,110,438	150,241
Loans to partners	42,141	41,554	* 588	* 7,056	185,361	63,117	0
Mortgage and real estate loans	* 121,756	* 121,756	0	0	* 844	0	0
Other investments	8,091,622	7,125,099	966,523	841,550	10,454,904	916,272	* 555,372
Depreciable assets	21,558,902	11,867,683	9,691,219	1,138,612	91,236,808	9,619,801	969,375
Less: Accumulated depreciation	11,245,850	6,953,672	4,292,177	502,379	42,500,220	6,935,385	730,092
Depletable assets	128,880	0	128,880	* 56	* 52,555	* 52,555	0
Less: Accumulated depletion	52,191	0	52,191	* 56	0	0	0
Land	429,689	324,634	105,055	* 120,270	4,808,692	88,234	* 14,705
Intangible assets	19,198,010	17,422,087	1,775,924	1,306,040	23,209,425	3,329,332	611,775
Less: Accumulated amortization	4,726,124	4,467,905	258,219	189,463	2,963,086	790,092	167,124
Other assets	11,794,429	9,657,235	2,137,194	554,902	15,684,372	1,404,047	269,491
Total liabilities and capital	76,611,446	63,290,366	13,321,079	4,435,201	142,843,317	14,328,332	2,837,121
Accounts payable	2,980,001	2,442,906	537,095	112,799	6,541,313	507,595	103,033
Mortgages, notes, bonds payable in less than 1 year	2,066,511	1,759,680	306,830	108,226	3,746,629	670,964	73,898
Other current liabilities	14,309,809	13,252,568	1,057,240	888,079	15,741,834	2,872,334	210,777
Nonrecourse loans	159,405	159,405	0	0	5,616,139	* 49,186	* 224,261
Loans from partners	683,166	640,883	* 42,283	* 100,977	1,595,609	142,477	* 47,048
Mortgages, notes, bonds payable in 1 year or more	11,930,220	8,170,166	3,760,054	718,423	39,151,388	3,018,613	388,590
Other liabilities	15,505,568	15,103,157	402,411	723,003	20,380,585	6,009,579	278,326
Partners capital accounts	28,976,766	21,761,600	7,215,166	1,783,693	50,069,820	1,057,586	1,511,187

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	30,521	27,888	2,633	7,399	54,955	23,627	7,240
Number of partners	75,141	68,954	6,187	19,647	261,396	105,129	17,513
Partnerships reporting balance sheet data:							
Number of partnerships	24,952	22,978	1,975	5,008	42,588	20,430	5,692
Number of partners	63,754	58,887	4,868	13,358	232,943	98,715	14,253
Total assets	49,812,657	43,736,460	6,076,197	2,220,908	102,935,584	12,272,842	2,387,045
Cash	4,969,916	4,416,868	553,048	319,694	10,854,299	3,008,025	705,926
Trade notes and accounts receivable	11,462,467	10,579,023	883,444	257,710	21,808,940	2,217,539	377,451
Less: Allowance for bad debts	86,801	76,658	10,143	* 46,704	7,357,447	452,107	95,728
Inventories	324,182	294,141	30,041	* 12,095	555,726	74,074	57,730
U.S. Government obligations	0	0	0	0	500	500	0
Tax-exempt securities	0	0	0	0	* 48,089	* 41,444	0
Other current assets	5,359,084	4,944,685	414,400	171,824	6,890,424	976,548	139,495
Loans to partners	38,922	38,885	37	* 7,056	128,922	63,014	0
Mortgage and real estate loans	* 121,756	* 121,756	0	0	* 844	0	0
Other investments	4,733,370	4,664,913	* 68,457	* 628,907	8,706,180	700,889	* 414,298
Depreciable assets	12,645,056	7,918,235	4,726,821	625,528	64,223,366	8,468,350	798,172
Less: Accumulated depreciation	7,846,358	5,038,743	2,807,615	329,635	33,839,005	6,241,382	616,375
Depletable assets	0	0	0	0	* 52,555	* 52,555	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	336,164	284,900	51,264	* 38,103	2,439,469	79,420	* 14,705
Intangible assets	12,538,936	11,723,605	815,331	* 111,042	17,031,324	2,687,054	558,319
Less: Accumulated amortization	3,065,830	2,943,863	121,967	* 40,272	2,120,484	622,501	162,652
Other assets	8,281,793	6,808,713	1,473,080	465,559	13,511,882	1,219,420	195,706
Total liabilities and capital	49,812,657	43,736,460	6,076,197	2,220,908	102,935,584	12,272,842	2,387,045
Accounts payable	2,046,776	1,745,695	301,081	56,479	4,429,581	470,777	63,964
Mortgages, notes, bonds payable in less than 1 year	1,510,392	1,302,954	207,438	* 66,636	2,590,302	598,404	66,251
Other current liabilities	8,397,242	7,869,951	527,291	486,087	10,607,013	2,430,319	143,025
Nonrecourse loans	113,932	113,932	0	0	3,513,131	* 49,186	203,242
Loans from partners	225,010	221,338	* 3,672	* 38,130	933,179	114,723	* 19,672
Mortgages, notes, bonds payable in 1 year or more	4,573,368	3,421,027	1,152,341	* 72,882	19,752,472	2,132,345	253,965
Other liabilities	9,449,861	9,492,855	-42,994	* 448,476	10,734,038	5,411,533	21,353
Partners capital accounts	23,496,075	19,568,708	3,927,367	1,052,218	50,375,869	1,065,554	1,615,573

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships [1]	7,997	6,840	3,245	2,619	1,116	8,673	9,643
Number of partners	69,736	35,507	7,828	17,828	14,265	42,818	23,223
Partnerships reporting balance sheet data:							
Number of partnerships	7,019	4,803	1,376	828	1,087	7,584	4,429
Number of partners	64,987	26,165	4,385	13,702	13,611	40,555	12,422
Total assets	21,518,691	8,387,807	2,067,354	1,031,071	44,539,592	45,529,141	2,604,208
Cash	3,024,676	993,065	290,318	76,227	1,652,752	2,633,586	217,925
Trade notes and accounts receivable	4,553,974	2,028,342	631,788	293,308	13,331,297	5,609,298	169,338
Less: Allowance for bad debts	1,275,059	761,993	67,952	* 85,362	7,222,899	516,713	* 2,167
Inventories	253,422	45,092	* 25,203	* 14,770	174,234	36,620	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	5,023	* 1,623
Other current assets	1,062,262	589,686	136,871	* 127,621	3,358,311	3,340,561	34,545
Loans to partners	* 36,642	* 2,081	0	* 49,677	* 12,583	20,906	* 353
Mortgage and real estate loans	* 844	0	0	0	0	0	0
Other investments	1,628,593	1,370,246	* -47,495	* 73,086	2,745,257	3,105,074	* 108,499
Depreciable assets	11,104,955	8,256,399	829,575	299,902	27,501,109	31,114,533	1,541,159
Less: Accumulated depreciation	6,624,730	5,952,807	514,265	103,773	11,993,434	9,238,606	407,127
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	140,681	* 62,639	* 37,666	414	1,284,824	2,998,190	* 181,339
Intangible assets	6,663,903	1,997,451	586,362	* 232,937	4,992,828	4,389,596	405,242
Less: Accumulated amortization	440,014	365,331	46,681	* 2,516	399,315	656,885	95,128
Other assets	1,388,541	122,938	205,963	54,780	9,102,045	2,687,959	448,608
Total liabilities and capital	21,518,691	8,387,807	2,067,354	1,031,071	44,539,592	45,529,141	2,604,208
Accounts payable	1,351,567	255,741	111,093	* 18,685	1,619,879	2,534,703	39,017
Mortgages, notes, bonds payable in less than 1 year	565,822	312,658	101,530	* 32,295	620,253	1,298,685	* 70,524
Other current liabilities	2,239,579	762,614	326,476	77,255	3,258,343	5,845,497	148,959
Nonrecourse loans	* 77,672	* 15,421	0	0	221,234	5,028,365	0
Loans from partners	323,081	* 33,988	* 10,791	0	* 335,124	658,783	* 44,316
Mortgages, notes, bonds payable in 1 year or more	3,027,332	2,731,669	320,416	* 331,568	8,372,706	19,875,750	1,084,746
Other liabilities	2,633,591	613,765	198,080	* 70,753	2,774,723	7,671,414	* 130,354
Partners capital accounts	11,300,047	3,661,951	998,969	500,516	27,337,329	2,615,944	1,086,291

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	4,918	4,013	2,094	700	535	5,293	6,534
Number of partners	48,124	25,179	4,814	11,712	9,160	25,623	14,141
Partnerships reporting balance sheet data:							
Number of partnerships	4,913	3,829	1,167	* 193	511	4,533	1,320
Number of partners	47,896	22,284	3,363	* 10,527	8,519	24,046	3,340
Total assets	18,998,759	5,996,228	1,723,081	* 313,925	36,650,602	23,527,049	1,066,052
Cash	2,599,931	861,028	280,927	* 35,799	1,486,777	1,748,790	127,096
Trade notes and accounts receivable	4,101,823	1,092,320	526,315	* 117,539	9,646,941	3,671,013	* 57,999
Less: Allowance for bad debts	1,157,902	363,617	53,513	* 59,318	4,873,528	299,567	* 2,167
Inventories	177,349	37,826	* 21,285	12,019	148,043	27,402	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	5,023	* 1,623
Other current assets	964,133	347,748	129,681	* 9,861	2,193,055	2,097,184	* 32,717
Loans to partners	* 36,642	* 2,081	0	508	* 12,583	* 13,740	* 353
Mortgage and real estate loans	* 844	0	0	0	0	0	0
Other investments	1,540,368	1,495,249	* 2,894	* 66,364	2,389,508	2,096,611	[2]
Depreciable assets	9,766,871	6,185,493	770,416	* 115,314	21,984,148	15,404,839	729,764
Less: Accumulated depreciation	5,842,450	4,805,188	485,970	* 55,663	9,860,195	5,650,704	281,078
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	140,681	* 25,746	* 37,666	0	928,475	1,101,176	* 111,600
Intangible assets	5,820,749	1,277,111	352,693	* 25,459	3,980,413	2,087,432	242,094
Less: Accumulated amortization	413,954	244,932	31,000	* 2,373	282,016	294,906	66,150
Other assets	1,263,674	85,363	171,687	* 48,417	8,896,397	1,519,017	112,201
Total liabilities and capital	18,998,759	5,996,228	1,723,081	* 313,925	36,650,602	23,527,049	1,066,052
Accounts payable	897,310	166,218	84,029	* 8,298	1,221,669	1,500,932	* 16,384
Mortgages, notes, bonds payable in less than 1 year	461,348	207,063	* 61,407	* 5,249	460,986	722,253	* 7,340
Other current liabilities	1,991,851	561,147	256,055	* 7,530	2,098,161	3,020,624	98,301
Nonrecourse loans	* 77,672	* 15,421	0	0	* 209,078	2,958,532	0
Loans from partners	182,932	* 31,372	2,960	0	* 335,124	205,934	40,461
Mortgages, notes, bonds payable in 1 year or more	1,954,477	1,587,707	* 255,371	* 40,600	4,689,174	8,365,598	473,235
Other liabilities	551,154	81,404	* 158,019	* 6,019	1,245,268	3,130,006	* 129,280
Partners capital accounts	12,882,014	3,345,897	905,239	* 246,228	26,391,142	3,623,171	301,051

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships [1]	66,228	41,766	* 335	24,128	123,779	32,232	91,547
Number of partners	314,098	156,195	* 993	156,910	443,599	147,437	296,162
Partnerships reporting balance sheet data:							
Number of partnerships	40,216	22,847	* 335	17,035	92,358	26,855	65,502
Number of partners	232,451	98,522	* 993	132,936	348,381	119,327	229,053
Total assets	107,642,256	57,726,109	* 99,763	49,816,384	239,198,260	193,619,833	45,578,427
Cash	9,089,126	6,125,983	* 9,374	2,953,770	14,711,495	10,171,552	4,539,943
Trade notes and accounts receivable	4,659,646	3,082,306	* 11,558	1,565,782	5,884,458	3,190,507	2,693,951
Less: Allowance for bad debts	123,419	39,964	0	83,455	182,142	166,988	15,154
Inventories	988,405	291,690	* 2,480	694,235	2,163,700	813,341	1,350,359
U.S. Government obligations	* 116	* 116	0	0	* 154	0	* 154
Tax-exempt securities	0	0	0	0	* 14,392	* 14,392	0
Other current assets	8,453,360	5,794,079	* 33,606	2,625,675	10,775,722	6,991,663	3,784,059
Loans to partners	* 129,607	* 106,778	* 123	* 22,706	824,758	726,855	97,903
Mortgage and real estate loans	* 87,389	4	0	* 87,385	* 65,595	* 65,264	* 332
Other investments	16,600,925	8,561,077	0	8,039,848	7,758,237	5,670,491	2,087,746
Depreciable assets	59,040,147	18,967,505	* 65,162	40,007,479	215,833,489	175,719,758	40,113,731
Less: Accumulated depreciation	25,750,808	7,539,441	* 28,434	18,182,933	77,057,445	55,363,457	21,693,988
Depletable assets	0	0	0	0	* 599,816	* 584,771	* 15,045
Less: Accumulated depletion	0	0	0	0	* 39,118	* 24,073	* 15,045
Land	5,730,910	825,535	0	4,905,375	29,704,613	28,128,142	1,576,471
Intangible assets	22,825,486	18,581,560	* 12,485	4,231,441	19,933,360	8,547,988	11,385,373
Less: Accumulated amortization	6,834,489	5,934,567	* 6,612	893,310	5,367,843	2,376,530	2,991,314
Other assets	12,745,855	8,903,448	21	3,842,386	13,575,020	10,926,157	2,648,862
Total liabilities and capital	107,642,256	57,726,109	* 99,763	49,816,384	239,198,260	193,619,833	45,578,427
Accounts payable	2,881,280	1,728,440	* 37,322	1,115,518	7,081,440	3,923,483	3,157,956
Mortgages, notes, bonds payable in less than 1 year	3,987,113	1,927,757	* 1,154	2,058,202	7,918,907	6,089,893	1,829,015
Other current liabilities	16,589,597	10,833,482	* 9,321	5,746,794	18,766,019	11,405,044	7,360,975
Nonrecourse loans	6,385,207	2,543,942	0	3,841,265	26,407,054	25,536,436	870,618
Loans from partners	2,215,993	888,947	* 104,473	1,222,573	6,714,506	5,105,561	1,608,944
Mortgages, notes, bonds payable in 1 year or more	37,089,067	15,863,737	* 1,386	21,223,944	102,742,474	88,368,517	14,373,957
Other liabilities	20,342,649	13,751,165	* 12,957	6,578,527	22,216,910	17,612,187	4,604,723
Partners capital accounts	18,151,351	10,188,639	* -66,850	8,029,563	47,350,949	35,578,711	11,772,238

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	22,136	14,732	* 11	7,392	57,486	18,105	39,381
Number of partners	78,992	44,105	* 22	34,866	199,834	71,202	128,632
Partnerships reporting balance sheet data:							
Number of partnerships	17,400	11,536	* 11	5,853	49,683	15,410	34,273
Number of partners	60,696	30,427	* 22	30,248	180,245	65,398	114,848
Total assets	56,780,041	31,268,603	* 57,695	25,453,743	122,028,326	93,896,953	28,131,374
Cash	6,016,131	4,008,449	* 8,423	1,999,259	9,559,588	6,189,750	3,369,838
Trade notes and accounts receivable	2,652,283	1,938,333	* 1,376	712,574	3,832,887	1,418,375	2,414,512
Less: Allowance for bad debts	33,510	13,669	0	19,840	31,075	23,747	7,328
Inventories	450,804	257,855	* 2,480	190,469	1,191,660	351,509	840,151
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	3,297	3,297	0
Other current assets	4,173,396	2,743,005	* 31,726	1,398,665	6,961,989	4,705,285	2,256,704
Loans to partners	* 24,541	* 2,564	0	* 21,978	757,783	688,180	69,604
Mortgage and real estate loans	4	4	0	0	* 26,220	* 25,889	* 332
Other investments	13,221,168	7,084,487	0	6,136,681	2,810,854	1,789,584	1,021,270
Depreciable assets	29,130,515	11,544,259	* 38,387	17,547,870	112,562,216	87,988,626	24,573,590
Less: Accumulated depreciation	13,031,180	5,270,815	* 24,717	7,735,647	47,626,815	33,305,786	14,321,029
Depletable assets	0	0	0	0	* 270,733	* 255,688	* 15,045
Less: Accumulated depletion	0	0	0	0	* 24,947	* 9,902	* 15,045
Land	2,015,406	371,311	0	1,644,094	14,301,158	13,350,638	950,520
Intangible assets	9,758,124	7,311,233	0	2,446,891	11,950,770	4,677,948	7,272,821
Less: Accumulated amortization	3,573,851	3,126,923	0	446,928	3,573,355	1,305,885	2,267,471
Other assets	5,976,208	4,418,510	21	1,557,677	9,055,364	7,097,505	1,957,858
Total liabilities and capital	56,780,041	31,268,603	* 57,695	25,453,743	122,028,326	93,896,953	28,131,374
Accounts payable	1,362,160	918,459	* 7,671	436,030	3,495,075	1,489,523	2,005,552
Mortgages, notes, bonds payable in less than 1 year	996,174	622,559	* 1,154	372,460	2,713,998	1,717,576	996,422
Other current liabilities	9,303,786	6,041,712	* 141	3,261,933	10,022,381	5,556,775	4,465,607
Nonrecourse loans	3,539,783	* 1,289,769	0	* 2,250,013	14,300,492	13,822,392	478,100
Loans from partners	388,868	* 185,807	0	* 203,061	1,954,499	1,618,814	335,685
Mortgages, notes, bonds payable in 1 year or more	14,130,765	6,546,120	* 1,386	7,583,259	53,380,314	45,599,636	7,780,678
Other liabilities	9,398,949	6,805,443	* 12,957	2,580,549	6,018,725	4,545,028	1,473,697
Partners capital accounts	17,659,556	8,858,734	* 34,386	8,766,437	30,142,842	19,547,209	10,595,633

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships [1]	81,602	38,868	32,017	6,851	40,325	* 2,409	0
Number of partners	245,123	82,795	67,321	15,474	157,511	* 4,817	0
Partnerships reporting balance sheet data:							
Number of partnerships	50,912	21,730	18,462	3,267	29,179	* 4	0
Number of partners	183,994	48,338	40,040	8,298	135,648	* 7	0
Total assets	20,138,002	8,520,110	5,784,240	2,735,870	11,231,772	* 386,120	0
Cash	2,268,171	632,803	351,223	281,580	1,634,521	* 846	0
Trade notes and accounts receivable	1,330,403	721,105	160,262	560,844	608,339	* 958	0
Less: Allowance for bad debts	84,731	47,073	* 1,400	* 45,674	37,658	0	0
Inventories	782,234	591,787	253,919	337,868	190,447	0	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,073,830	229,335	130,994	98,341	844,357	* 138	0
Loans to partners	* 80,526	* 30,631	0	* 30,631	* 49,895	0	0
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	-239,261	* 29,095	* 9,212	* 19,883	-652,416	* 384,059	0
Depreciable assets	14,222,378	7,489,296	6,102,773	1,386,522	6,732,924	* 158	0
Less: Accumulated depreciation	6,699,239	3,815,352	3,227,036	588,317	2,883,847	* 40	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,535,324	930,802	926,065	* 4,737	604,522	0	0
Intangible assets	4,590,086	1,651,083	1,321,348	329,735	2,939,003	0	0
Less: Accumulated amortization	1,042,705	531,101	471,912	59,189	511,604	0	0
Other assets	2,320,986	607,699	228,791	378,908	1,713,287	0	0
Total liabilities and capital	20,138,002	8,520,110	5,784,240	2,735,870	11,231,772	* 386,120	0
Accounts payable	951,755	575,831	283,203	292,628	375,646	* 277	0
Mortgages, notes, bonds payable in less than 1 year	382,493	255,863	166,764	89,100	126,630	0	0
Other current liabilities	1,381,499	592,462	277,010	315,452	789,037	0	0
Nonrecourse loans	688,010	* 9,841	* 9,434	* 406	* 678,169	0	0
Loans from partners	234,485	158,827	* 133,528	* 25,300	* 75,658	0	0
Mortgages, notes, bonds payable in 1 year or more	8,811,555	4,578,548	3,637,267	941,281	4,233,007	0	0
Other liabilities	2,850,551	751,576	399,883	351,693	2,098,975	0	0
Partners capital accounts	4,837,654	1,597,162	877,152	720,010	2,854,650	* 385,842	0

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2012—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	51,147	26,000	20,806	5,194	25,143	* 4	0
Number of partners	179,731	55,075	44,124	10,951	124,649	* 7	0
Partnerships reporting balance sheet data:							
Number of partnerships	31,082	12,809	11,199	1,610	18,269	* 4	0
Number of partners	140,187	28,511	24,737	3,775	111,668	* 7	0
Total assets	10,864,004	4,844,818	3,445,154	1,399,664	5,633,066	* 386,120	0
Cash	1,197,763	499,626	289,893	209,732	697,291	* 846	0
Trade notes and accounts receivable	902,783	463,107	121,373	341,733	438,718	* 958	0
Less: Allowance for bad debts	41,800	5,873	* 1,240	* 4,633	* 35,927	0	0
Inventories	470,636	315,313	139,012	176,301	155,324	0	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	904,444	175,711	113,877	61,834	728,595	* 138	0
Loans to partners	* 80,526	* 30,631	0	* 30,631	* 49,895	0	0
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	-311,503	* 9,848	* 9,212	* 636	-705,410	* 384,059	0
Depreciable assets	7,988,387	4,176,277	3,579,476	596,801	3,811,952	* 158	0
Less: Accumulated depreciation	4,403,029	2,389,474	2,009,037	380,437	2,013,515	* 40	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,206,826	711,352	709,350	* 2,002	495,474	0	0
Intangible assets	1,643,080	785,571	508,438	277,134	857,509	0	0
Less: Accumulated amortization	456,401	268,621	217,191	51,430	187,780	0	0
Other assets	1,682,291	341,351	201,990	139,361	1,340,940	0	0
Total liabilities and capital	10,864,004	4,844,818	3,445,154	1,399,664	5,633,066	* 386,120	0
Accounts payable	517,307	255,359	129,029	126,330	261,671	* 277	0
Mortgages, notes, bonds payable in less than 1 year	276,217	198,319	114,540	83,779	77,898	0	0
Other current liabilities	847,484	337,871	180,329	157,542	509,613	0	0
Nonrecourse loans	* 417,458	* 406	[2]	* 406	* 417,051	0	0
Loans from partners	105,593	* 60,059	* 36,284	* 23,776	* 45,533	0	0
Mortgages, notes, bonds payable in 1 year or more	4,033,045	1,960,276	1,698,509	261,767	2,072,769	0	0
Other liabilities	1,259,204	176,751	142,475	* 34,276	1,082,453	0	0
Partners capital accounts	3,407,696	1,855,776	1,143,988	711,788	1,166,077	* 385,842	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.

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

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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2012

[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	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	1,499,038	25,565	3,718	20	12,965	612	720	3,001
Number of partners	7,368,659	95,717	13,975	285	68,761	10,667	57,330	9,096
Gross rents from real estate	488,076,605	960,386	382,390	* 191	1,161,298	78,159	180,651	434,252
Real estate rental expenses, total	452,049,764	502,873	129,908	167	1,397,646	99,027	144,420	258,923
Advertising	2,440,905	* 522	* 52	0	5,993	1	* 49	* 141
Auto and travel	819,376	* 139	* 20	0	1,071	[1]	7	* 190
Cleaning and maintenance	16,732,334	5,049	* 618	0	30,919	* 434	* 342	2,994
Commissions	1,723,831	* 316	* 511	0	5,380	* 7	0	* 11
Insurance	11,070,593	16,044	3,343	14	33,518	678	1,250	4,702
Legal and other professional fees	26,325,601	34,604	6,879	3	40,269	8,540	5,088	4,628
Interest expense	120,855,934	72,079	27,337	37	507,856	14,862	37,126	97,960
Repairs	21,031,455	23,502	7,967	2	47,091	3,547	3,318	8,201
Taxes	47,891,204	45,897	5,382	31	164,439	7,703	12,804	22,669
Utilities	27,605,021	17,587	5,714	1	71,661	759	1,703	2,540
Wages and salaries	18,250,821	7,877	* 3,751	0	26,606	* 545	5,219	* 7,331
Depreciation	100,834,643	121,089	12,851	27	351,757	42,670	56,766	80,829
Other expenses	56,468,045	158,167	55,481	52	111,088	19,283	20,748	26,726
Net gain (loss) from sales of business property	991,362	* 305	0	0	* 275	0	1,026	0
Net income (loss) from partnerships, estates and trusts	-2,918,280	50,417	31,152	2,502	-37,207	2,720	7,218	66,994
Net income	28,277,067	55,738	44,784	2,517	161,828	7,329	7,877	68,188
Loss	31,195,347	5,321	13,632	14	199,035	* 4,609	658	* 1,194
Net rental real estate income (loss)	34,099,923	508,236	283,635	2,526	-273,279	-18,149	44,475	242,324
Net income	120,352,343	589,383	308,495	2,541	255,542	35,000	73,457	252,580
Loss	86,252,420	81,147	24,860	14	528,822	53,149	28,982	10,256

Item	Transportation and warehousing	Information	Finance and insurance					
			Total	Securities, commodity contracts and other financial investments and related activities		Funds, trusts and other financial vehicles	Other finance and insurance	
				Total	Securities and commodity contracts and exchanges			Other financial investment activities
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Number of partnerships	269	240	51,388	40,421	266	40,155	10,290	676
Number of partners	2,612	1,327	815,667	690,808	2,525	688,283	116,420	8,439
Gross rents from real estate	144,796	39,357	2,945,071	2,272,280	96,316	2,175,964	432,545	240,245
Real estate rental expenses, total	36,739	25,266	2,952,174	2,388,638	50,320	2,338,318	391,016	172,520
Advertising	0	34	15,447	14,501	* 229	14,271	* 456	* 491
Auto and travel	[1]	10	10,054	8,360	* 344	8,015	* 1,096	* 599
Cleaning and maintenance	* 9	* 828	83,044	70,606	* 825	69,782	10,581	* 1,856
Commissions	0	0	6,004	4,404	0	4,404	* 587	* 1,013
Insurance	* 1,353	* 455	58,213	47,872	* 1,630	46,243	7,113	3,228
Legal and other professional fees	* 375	* 264	194,430	153,668	* 2,265	151,403	34,096	6,666
Interest expense	* 6,200	* 9,256	426,897	359,753	* 5,213	354,540	56,032	* 11,111
Repairs	* 659	* 517	127,385	74,297	* 1,320	72,977	13,123	39,965
Taxes	* 841	* 2,511	247,374	164,680	* 6,743	157,937	49,008	33,687
Utilities	* 607	* 2,613	139,235	121,501	* 2,048	119,453	12,584	5,149
Wages and salaries	84	437	103,906	100,199	* 1,813	98,386	* 3,451	* 257
Depreciation	9,273	* 9,409	642,205	475,594	* 20,335	455,259	112,978	53,633
Other expenses	17,338	-1,069	897,979	793,202	7,554	785,649	89,912	14,865
Net gain (loss) from sales of business property	0	0	* 4,694	* 11,330	0	* 11,330	609	-7,246
Net income (loss) from partnerships, estates and trusts	* -15,555	* 395	-1,456,573	-1,184,708	-22,813	-1,161,896	-117,791	-154,074
Net income	* 1,103	* 1,015	2,278,766	2,085,937	* 2,315	2,083,622	177,674	* 15,155
Loss	* 16,659	* 620	3,735,339	3,270,645	25,128	3,245,517	295,465	169,229
Net rental real estate income (loss)	92,502	14,486	-1,458,983	-1,289,736	23,184	-1,312,920	-75,652	-93,595
Net income	92,526	16,637	2,798,161	2,429,756	50,464	2,379,292	279,734	88,670
Loss	24	* 2,151	4,257,143	3,719,492	27,280	3,692,212	355,386	182,265

Footnotes at end of table.

Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2012—Continued

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

Item	Real estate and rental and leasing							
	Total	Real estate						Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)
		Total	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	
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships	1,369,296	1,360,811	487,013	636,955	15,914	75,292	145,637	8,485
Number of partners	5,986,587	5,953,594	2,068,365	2,672,692	54,773	404,168	753,597	32,993
Gross rents from real estate	478,669,634	478,158,819	166,684,295	268,920,150	7,239,392	12,338,159	22,976,824	510,815
Real estate rental expenses, total	443,427,236	443,209,239	173,878,594	229,646,584	5,592,244	8,717,688	25,374,128	217,997
Advertising	2,405,455	2,405,282	1,298,427	846,328	135,237	28,108	97,183	* 173
Auto and travel	800,492	800,340	397,996	309,833	36,426	15,486	40,599	* 152
Cleaning and maintenance	16,562,641	16,559,016	6,439,917	9,142,929	90,125	245,066	640,979	* 3,626
Commissions	1,709,561	1,709,561	563,731	1,061,936	* 8,446	12,662	62,786	0
Insurance	10,878,878	10,874,796	5,442,110	4,526,186	158,196	228,906	519,398	* 4,082
Legal and other professional fees	25,931,351	25,923,826	10,742,569	12,303,072	370,598	616,907	1,890,680	7,525
Interest expense	118,783,502	118,726,806	40,236,202	68,154,601	1,314,089	1,953,809	7,068,105	56,696
Repairs	20,718,138	20,714,972	10,799,924	8,368,223	160,769	415,425	970,631	* 3,166
Taxes	47,167,240	47,150,537	15,135,700	28,119,201	613,550	1,031,778	2,250,307	16,702
Utilities	27,224,049	27,222,671	13,220,795	12,059,897	255,722	638,987	1,047,271	* 1,378
Wages and salaries	17,847,289	17,847,037	10,820,178	5,133,939	528,577	470,291	894,052	* 252
Depreciation	98,879,429	98,788,602	38,859,424	51,653,519	961,082	1,741,839	5,572,739	90,827
Other expenses	54,519,211	54,485,792	19,921,622	27,966,920	959,426	1,318,424	4,319,400	33,419
Net gain (loss) from sales of business property	984,457	936,479	546,305	176,267	* -5,721	62,859	156,769	* 47,978
Net income (loss) from partnerships, estates and trusts	-1,107,703	-1,111,284	-4,247,274	7,716,291	490,577	327,034	-5,397,912	* 3,581
Net income	24,916,972	24,912,313	4,554,402	13,053,404	* 497,139	810,533	5,996,834	* 4,659
Loss	26,024,675	26,023,596	8,801,676	5,337,114	* 6,562	483,499	11,394,746	* 1,079
Net rental real estate income (loss)	35,119,152	34,774,775	-10,895,268	47,166,123	2,132,004	4,010,364	-7,638,448	344,377
Net income	114,607,157	114,250,436	24,219,346	73,667,708	2,310,941	5,371,347	8,681,095	356,721
Loss	79,488,005	79,475,661	35,114,614	26,501,585	178,937	1,360,983	16,319,543	* 12,344

Item	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	Nature of business not allocable
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of partnerships	5,973	8,614	4,501	* 10	1,453	1,623	6,195	2,877	0
Number of partners	32,141	50,887	31,224	* 58	15,034	78,906	23,503	74,885	0
Gross rents from real estate	404,916	367,884	78,032	* 13,508	798,811	259,758	1,142,819	* 14,691	0
Real estate rental expenses, total	371,335	412,815	59,421	* 11,791	744,833	368,170	1,096,780	* 10,241	0
Advertising	* 1,544	* 1,860	* 26	14	5,427	* 309	4,032	0	0
Auto and travel	* 3,819	* 282	* 109	* 29	1,059	107	1,986	0	0
Cleaning and maintenance	13,556	16,195	* 2,142	0	6,343	* 2,350	4,869	0	0
Commissions	* 554	* 393	* 136	0	0	* 298	* 659	0	0
Insurance	5,716	11,583	* 933	3	24,943	5,680	23,285	3	0
Legal and other professional fees	11,894	21,175	* 1,830	15	28,068	3,355	32,831	2	0
Interest expense	61,455	123,185	* 14,099	* 274	168,685	199,664	305,461	0	0
Repairs	3,134	13,113	* 1,834	* 150	18,204	3,642	50,956	* 97	0
Taxes	13,407	49,386	* 3,072	* 495	49,273	6,337	85,916	* 6,425	0
Utilities	11,453	12,441	* 2,271	95	39,007	13,137	57,200	* 2,949	0
Wages and salaries	* 23,497	16,805	* 1,412	* 338	118,459	* 4,804	82,459	0	0
Depreciation	41,350	100,470	15,434	* 4,235	136,770	91,497	238,189	* 392	0
Other expenses	179,956	45,926	* 16,122	* 6,143	148,594	36,992	208,935	* 374	0
Net gain (loss) from sales of business property	0	0	0	0	* 605	0	0	0	0
Net income (loss) from partnerships, estates and trusts	-246,622	-84,537	* -1,720	* 7	8,034	-63,778	-93,589	* 19,563	0
Net income	75,088	538,418	* 317	* 7	16,204	13,343	66,931	* 20,643	0
Loss	321,710	622,955	* 2,036	0	8,169	77,120	160,520	* 1,080	0
Net rental real estate income (loss)	-213,041	-129,467	16,892	* 1,724	62,617	-172,189	-47,550	24,012	0
Net income	143,763	589,241	26,195	* 2,090	165,225	78,307	281,828	* 34,213	0
Loss	356,804	718,709	* 9,304	* 366	102,608	250,497	329,378	* 10,201	0

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

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

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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2012

[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)
AVAILABLE FOR ALLOCATION							
Number of partnerships	3,371,093	151,035	32,125	3,053	157,437	66,922	63,885
Number of partners	25,270,392	471,961	1,860,247	138,093	416,901	847,365	587,722
Total income (loss)	1,728,790,683	15,706,724	82,932,715	683,735	13,523,099	67,182,717	26,479,683
Ordinary business income (loss)	392,228,047	5,786,715	53,388,432	-4,805,536	8,183,222	50,362,616	17,387,391
Net rental real estate income (loss)	34,099,923	508,236	283,635	2,526	-273,279	-18,149	44,475
Other net rental income (loss)	3,924,094	88,329	56,496	-257,816	69,197	581,331	214,009
Interest income	166,218,587	765,108	819,981	308,595	644,984	3,300,298	300,201
Dividend income	157,907,896	541,500	410,001	34,710	35,106	4,993,415	848,783
Royalties	23,545,929	615,000	4,179,878	633	10,768	2,409,247	57,669
Net short-term capital gain (loss)	59,443,290	12,708	439,055	89,202	49,753	-361	214,412
Net long-term capital gain (loss)	496,232,666	1,308,576	4,821,095	2,312,113	690,587	1,797,254	4,022,150
Guaranteed payments to partners	68,306,378	1,270,688	512,324	171,912	2,161,335	2,255,056	2,352,845
Net section 1231 gain (loss)	118,907,198	4,725,536	13,552,995	1,763,634	1,032,375	1,716,477	125,454
Other income (loss)	207,976,675	84,329	4,468,824	1,063,763	919,052	-214,468	912,295
Total deductions	327,963,445	7,014,154	66,536,305	2,350,030	2,064,088	5,866,197	1,694,164
Contributions	4,579,613	131,737	64,687	10,572	91,851	361,603	142,897
Section 179 deductions	10,458,769	3,167,201	238,723	12,075	658,373	699,583	434,449
Investment interest expense	71,463,336	94,009	169,121	* 179,560	81,790	35,496	23,965
Foreign taxes	18,565,241	15,811	7,598,249	173,495	9,381	1,693,351	307,144
Qualified expenditures (section 59(e))	70,550,628	* 9,090	56,541,958	1,153	5,633	693,465	46,174
Other deductions	152,345,859	3,596,305	1,923,568	1,973,176	1,217,060	2,382,699	739,535
Total income (loss) minus total deductions available for allocation	1,400,827,238	8,692,571	16,396,410	-1,666,295	11,459,011	61,316,520	24,785,519
Income (loss) allocated to partners by type of partner [1]:							
All partners	1,379,063,791	8,679,450	16,394,771	-1,666,295	11,316,548	61,236,218	24,772,953
Corporate general partners	94,440,747	845,323	-9,826,850	467,946	2,320,819	17,082,800	1,047,923
Corporate limited partners	236,425,766	786,350	14,391,051	-3,900,180	1,224,345	25,315,804	9,658,892
Individual general partners	83,792,696	2,876,711	-960,296	* 226,068	1,231,618	220,571	657,868
Individual limited partners	291,199,705	2,120,329	7,143,217	144,236	5,678,742	3,348,245	6,955,571
Partnership general partners	106,154,000	979,274	-4,060,626	555,447	368,590	1,220,446	325,784
Partnership limited partners	344,662,139	59,844	8,900,270	1,202,170	228,057	7,685,931	4,403,599
Tax-exempt organization general partners	2,103,494	* 8,029	-91,322	0	0	-1,637	22,277
Tax-exempt organization limited partners	78,976,841	-17,005	267,118	83,383	-129,346	-38,196	17,033
Nominee and other general partners	9,520,084	-99,395	-1,180,525	* 39,503	118,162	168,327	51,850
Nominee and other limited partners	131,788,318	1,119,989	1,812,734	-484,868	275,560	6,233,927	1,632,156

Footnotes at end of table.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2012—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)
AVAILABLE FOR ALLOCATION							
Number of partnerships	158,391	41,223	38,225	305,506	230,840	12,676	218,164
Number of partners	647,739	2,967,717	204,069	6,293,495	4,442,614	525,163	3,917,451
Total income (loss)	13,916,810	10,669,282	57,319,734	1,003,558,003	873,665,604	16,540,655	857,124,949
Ordinary business income (loss)	9,519,050	6,557,912	43,243,700	66,909,081	48,339,901	1,367,135	46,972,766
Net rental real estate income (loss)	242,324	92,502	14,486	-1,458,983	-1,289,736	23,184	-1,312,920
Other net rental income (loss)	38,737	-226,280	1,085,624	577,255	482,815	1,046	481,769
Interest income	384,427	411,996	4,103,791	132,688,630	113,447,598	2,515,873	110,931,726
Dividend income	115,333	474,048	575,796	127,523,999	103,997,548	1,223,037	102,774,511
Royalties	14,006	* 8,547	869,416	9,166,778	6,959,236	5,273	6,953,963
Net short-term capital gain (loss)	-13,219	150,700	135,342	59,597,345	54,127,537	571,356	53,556,181
Net long-term capital gain (loss)	951,081	1,489,340	4,196,042	403,601,131	355,207,424	3,747,473	351,459,951
Guaranteed payments to partners	1,801,149	728,605	1,185,297	18,197,933	15,446,033	1,854,249	13,591,784
Net section 1231 gain (loss)	572,444	1,324,819	1,018,717	18,488,538	14,767,626	53,971	14,713,655
Other income (loss)	291,480	-342,905	891,524	168,266,296	162,179,621	5,178,059	157,001,561
Total deductions	1,106,665	3,611,793	10,632,631	179,425,729	157,393,793	1,036,711	156,357,082
Contributions	148,667	44,499	92,525	1,457,671	1,052,316	77,443	974,873
Section 179 deductions	525,238	271,660	106,504	396,592	295,962	17,080	278,882
Investment interest expense	8,566	178,413	296,363	63,517,370	58,288,893	316,718	57,972,174
Foreign taxes	86,938	136,771	799,245	5,029,441	4,044,141	114,395	3,929,747
Qualified expenditures (section 59(e))	* 21,167	* 167,595	465,464	11,206,332	8,851,180	28,527	8,822,652
Other deductions	316,090	2,812,855	8,872,530	97,818,323	84,861,302	482,548	84,378,754
Total income (loss) minus total deductions available for allocation	12,810,145	7,057,490	46,687,103	824,132,274	716,271,811	15,503,944	700,767,867
Income (loss) allocated to partners by type of partner [1]:							
All partners	12,763,828	6,712,544	46,763,418	807,448,740	714,350,615	15,505,993	698,844,622
Corporate general partners	733,847	3,846,107	17,906,151	38,687,285	25,906,325	181,852	25,724,473
Corporate limited partners	3,422,111	267,969	6,784,073	147,513,941	129,475,037	4,289,766	125,185,271
Individual general partners	1,279,269	676,703	203,829	8,624,896	7,051,687	159,709	6,891,978
Individual limited partners	4,439,488	-163,961	1,801,884	115,123,305	104,061,262	2,241,953	101,819,309
Partnership general partners	181,076	1,349,165	13,556,114	77,901,841	70,429,358	1,053,145	69,376,213
Partnership limited partners	2,120,201	976,013	5,594,498	253,459,239	237,677,680	6,092,307	231,585,373
Tax-exempt organization general partners	0	0	* -1,186	1,783,614	1,704,127	34,889	1,669,238
Tax-exempt organization limited partners	* 20,817	-650,182	69,697	74,323,599	62,794,825	-38,719	62,833,545
Nominee and other general partners	14,410	* 99,494	-325,592	4,620,433	3,321,912	66,442	3,255,470
Nominee and other limited partners	552,609	311,236	1,173,950	85,410,587	71,928,401	1,424,650	70,503,752

Footnotes at end of table.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2012—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)
AVAILABLE FOR ALLOCATION							
Number of partnerships	41,649	33,017	1,661,857	1,620,080	509,675	656,892	17,266
Number of partners	1,649,797	201,084	7,318,266	7,125,942	2,149,943	2,804,853	59,615
Total income (loss)	106,548,893	23,343,505	178,731,161	167,112,480	15,113,913	89,516,774	2,942,639
Ordinary business income (loss)	2,072,004	16,497,176	4,812,777	-1,747,803	-812,736	-2,120,990	63,672
Net rental real estate income (loss)	-75,652	-93,595	35,119,152	34,774,775	-10,895,268	47,166,123	2,132,004
Other net rental income (loss)	37,789	* 56,652	1,149,820	722,748	101,171	244,551	* -7,906
Interest income	16,258,518	2,982,513	14,615,623	14,082,395	1,744,866	4,350,082	36,139
Dividend income	23,158,279	368,173	7,567,166	7,428,452	452,419	3,366,700	* 5,655
Royalties	2,207,542	0	3,601,255	1,124,806	50,348	107,417	* 13,233
Net short-term capital gain (loss)	5,346,136	123,672	-489,503	-497,610	15,938	-450,927	* 3,831
Net long-term capital gain (loss)	47,069,260	1,324,446	24,734,599	24,314,491	2,083,836	5,891,109	* 40,563
Guaranteed payments to partners	1,476,913	1,274,987	3,652,149	3,279,575	494,152	1,031,348	* 7,301
Net section 1231 gain (loss)	3,661,622	59,289	58,944,756	58,706,103	14,503,514	27,529,954	647,319
Other income (loss)	5,336,483	750,192	25,023,366	24,924,547	7,375,673	2,401,406	* 830
Total deductions	20,473,789	1,558,147	25,693,616	24,212,491	3,545,778	8,602,341	88,827
Contributions	342,652	62,704	790,339	775,021	90,146	399,072	1,671
Section 179 deductions	37,207	63,423	1,027,551	633,760	36,760	355,740	* 17,565
Investment interest expense	4,672,758	555,720	4,906,612	4,886,570	517,899	1,397,581	* 409
Foreign taxes	968,877	16,423	677,914	568,171	9,310	207,047	* -892
Qualified expenditures (section 59(e))	2,354,035	1,117	392,706	280,217	306	29,265	[2]
Other deductions	12,098,261	858,759	17,898,494	17,068,753	2,891,357	6,213,636	70,074
Total income (loss) minus total deductions available for allocation	86,075,104	21,785,359	153,037,545	142,899,989	11,568,134	80,914,432	2,853,812
Income (loss) allocated to partners by type of partner [1]:							
All partners	71,329,002	21,769,123	152,224,622	142,160,095	11,316,532	80,643,647	2,853,812
Corporate general partners	11,202,901	1,578,059	12,346,204	12,293,982	368,848	9,105,771	135,958
Corporate limited partners	6,906,499	11,132,405	9,038,399	3,425,416	-5,168,911	1,763,807	764,488
Individual general partners	1,068,923	504,286	15,292,991	14,529,556	2,940,242	8,904,807	* 115,192
Individual limited partners	7,914,262	3,147,781	58,843,396	56,768,095	7,928,187	31,235,774	338,716
Partnership general partners	7,393,026	79,457	8,360,856	8,188,132	789,286	4,743,691	* 81,351
Partnership limited partners	11,881,811	3,899,747	24,545,236	24,757,625	47,334	13,898,757	1,096,585
Tax-exempt organization general partners	54,498	* 24,989	-980	-980	-11,766	* 3,382	0
Tax-exempt organization limited partners	11,124,532	404,242	2,317,189	2,279,415	494,695	1,077,820	* 3,475
Nominee and other general partners	1,299,413	* -892	4,839,821	4,680,296	1,876,986	2,477,030	* 6,615
Nominee and other limited partners	12,483,136	999,050	16,641,510	15,238,558	2,051,631	7,432,808	311,432

Footnotes at end of table.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2012—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)
AVAILABLE FOR ALLOCATION							
Number of partnerships	99,915	336,333	41,777	225,678	28,066	69,882	14,380
Number of partners	516,370	1,595,161	192,325	776,176	1,148,785	185,188	37,308
Total income (loss)	10,804,763	48,734,391	11,618,681	118,769,194	62,792,234	8,542,893	1,244,574
Ordinary business income (loss)	-528,511	1,650,763	6,560,580	88,858,247	3,035,113	4,019,692	320,837
Net rental real estate income (loss)	4,010,364	-7,638,448	344,377	-213,041	-129,467	16,892	* 1,724
Other net rental income (loss)	235,385	149,549	427,072	115,161	195,704	-5,896	* 2,738
Interest income	515,232	7,436,075	533,228	845,470	5,889,489	401,150	10,116
Dividend income	222,017	3,381,661	138,714	440,529	13,729,485	64,235	* 325,804
Royalties	722,537	231,272	2,476,449	1,129,060	943,808	* 118,102	* 18,030
Net short-term capital gain (loss)	-5,140	-61,312	* 8,106	114,204	-859,868	3,178	* 760
Net long-term capital gain (loss)	2,129,086	14,169,896	420,109	4,933,013	30,160,450	1,963,723	* 383,293
Guaranteed payments to partners	89,273	1,657,501	372,574	21,511,266	894,995	1,514,955	196,427
Net section 1231 gain (loss)	3,040,981	12,984,335	238,653	343,749	4,866,630	428,180	-5,045
Other income (loss)	373,539	14,773,099	98,819	691,536	4,065,896	18,683	* -10,111
Total deductions	497,471	11,478,073	1,481,125	8,480,820	7,050,372	762,940	107,228
Contributions	21,320	262,813	15,318	623,412	167,373	66,111	7,143
Section 179 deductions	54,912	168,782	393,792	1,109,407	76,788	253,328	* 6,334
Investment interest expense	86,703	2,883,978	* 20,042	224,915	1,608,812	* 5,646	* 272
Foreign taxes	12,732	339,973	109,743	762,839	1,111,037	42,328	* 1,152
Qualified expenditures (section 59(e))	* 1,513	249,132	* 112,488	369,691	538,050	* 2,103	* 27
Other deductions	320,291	7,573,394	829,742	5,390,555	3,548,312	393,423	92,300
Total income (loss) minus total deductions available for allocation	10,307,292	37,256,318	10,137,556	110,288,374	55,741,862	7,779,953	1,137,345
Income (loss) allocated to partners by type of partner [1]:							
All partners	10,093,153	37,252,951	10,064,528	108,908,036	55,612,157	7,725,156	1,087,126
Corporate general partners	246,376	2,437,030	52,222	2,895,673	-1,130,690	683,844	905
Corporate limited partners	-38,372	6,104,404	5,612,983	5,014,040	9,660,356	484,747	164,515
Individual general partners	1,736,459	832,856	763,435	47,946,038	490,314	779,177	95,670
Individual limited partners	5,396,262	11,869,156	2,075,300	46,018,070	9,924,943	3,733,919	571,433
Partnership general partners	227,233	2,346,571	172,725	2,307,106	1,731,781	157,380	* 150
Partnership limited partners	1,534,680	8,180,269	-212,388	2,413,220	21,211,974	1,415,600	59,229
Tax-exempt organization general partners	0	* 7,403	0	145	* 45,824	* 1,495	0
Tax-exempt organization limited partners	141,694	561,731	37,774	479,341	369,797	133,228	0
Nominee and other general partners	84,956	234,710	159,525	356,375	674,340	* 11,209	* 2,947
Nominee and other limited partners	763,866	4,678,820	1,402,952	1,478,029	12,633,519	324,557	192,276

Footnotes at end of table.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2012—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)
AVAILABLE FOR ALLOCATION					
Number of partnerships	81,908	66,224	123,693	81,602	0
Number of partners	366,749	314,062	443,427	245,123	0
Total income (loss)	53,169,655	3,164,525	7,820,052	2,583,891	0
Ordinary business income (loss)	32,340,252	514,526	314,779	1,479,243	0
Net rental real estate income (loss)	62,617	-172,189	-47,550	24,012	0
Other net rental income (loss)	174,503	11,489	52,190	* 1,504	0
Interest income	309,289	190,019	210,000	19,420	0
Dividend income	11,939	35,054	100,507	80,489	0
Royalties	* 5,458	172,032	226,241	0	0
Net short-term capital gain (loss)	9,297	-6,611	-1,903	* -1,202	0
Net long-term capital gain (loss)	5,328,581	1,245,479	1,909,032	385,129	0
Guaranteed payments to partners	7,938,303	733,149	776,377	451,613	0
Net section 1231 gain (loss)	6,850,351	-99,058	3,115,355	141,291	0
Other income (loss)	139,065	540,634	1,165,026	* 2,391	0
Total deductions	2,843,599	1,047,358	1,442,566	233,189	0
Contributions	175,238	101,593	74,231	27,463	0
Section 179 deductions	628,118	150,867	551,205	144,773	0
Investment interest expense	10,821	63,914	57,691	0	0
Foreign taxes	144	100,974	15,360	3,667	0
Qualified expenditures (section 59(e))	* 55	89,958	8	0	0
Other deductions	2,029,223	540,054	744,070	57,286	0
Total income (loss) minus total deductions available for allocation	50,326,056	2,117,167	6,377,486	2,350,702	0
Income (loss) allocated to partners by type of partner [1]:					
All partners	48,371,965	2,162,609	6,311,275	2,238,671	0
Corporate general partners	5,748,654	425,014	299,425	60,368	0
Corporate limited partners	6,061,613	-323,849	678,609	182,980	0
Individual general partners	3,074,730	238,788	312,016	525,735	0
Individual limited partners	20,376,454	407,600	3,639,787	1,093,046	0
Partnership general partners	362,089	354,989	525,292	* -22,754	0
Partnership limited partners	9,314,787	224,586	456,358	391,328	0
Tax-exempt organization general partners	335,747	0	* 1,488	0	0
Tax-exempt organization limited partners	1,733,521	-48,302	46,647	* -1,497	0
Nominee and other general partners	192,848	-66,056	1,932	[2]	0
Nominee and other limited partners	1,171,523	949,839	349,721	9,464	0

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

[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.

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

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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2012

[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)
Number of LLCs	2,211,353	69,587	11,810	2,421	119,662	47,386	45,605
Number of partners	9,238,283	221,106	550,377	10,442	325,606	270,620	132,565
Total assets	8,501,763,708	122,240,957	222,855,406	237,028,534	128,087,306	450,549,841	150,338,162
Total income	2,992,585,468	25,528,567	87,205,829	117,298,572	144,276,834	623,890,475	408,558,784
Total deductions	2,863,536,559	25,320,407	67,007,347	124,840,350	139,931,570	609,949,009	396,135,174
Ordinary business income (loss)	129,048,909	208,160	20,198,482	-7,541,778	4,345,264	13,941,465	12,423,609
Portfolio income (loss) distributed directly to partners	252,873,277	1,751,362	4,960,530	2,460,842	460,302	6,248,503	3,494,553
Interest income	47,148,662	594,456	363,746	170,846	276,316	1,130,329	234,658
Dividend income	45,468,166	159,039	130,775	21,788	26,087	2,006,035	558,344
Royalties	7,433,037	316,255	772,448	633	9,670	1,457,051	44,665
Net short-term capital gain (loss)	9,001,794	9,862	278,748	77,536	29,906	3,089	209,392
Net long-term capital gain (loss)	143,821,617	671,749	3,414,812	2,190,039	118,323	1,651,998	2,447,494
Net rental real estate income (loss)	12,186,904	201,674	107,817	466	-76,459	18,805	34,736
Other net rental income (loss)	1,205,421	11,672	32,928	* -264,881	56,009	188,440	50,973
Total net income (loss) [1]	242,491,100	1,491,256	21,606,196	-7,612,927	4,636,887	18,742,125	13,346,985

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)	
Number of LLCs	89,543	33,171	26,036	157,916	118,389	8,361	110,028
Number of partners	274,438	189,605	117,043	1,385,349	1,102,049	29,432	1,072,618
Total assets	99,811,367	128,650,512	374,618,037	2,954,471,502	2,368,554,872	394,427,503	1,974,127,369
Total income	320,875,376	96,173,336	181,378,798	213,365,888	145,263,326	60,379,124	84,884,203
Total deductions	314,941,688	96,993,421	175,035,560	179,304,193	125,369,658	58,381,660	66,987,997
Ordinary business income (loss)	5,933,688	-820,085	6,343,239	34,061,694	19,893,668	1,997,463	17,896,205
Portfolio income (loss) distributed directly to partners	1,185,697	1,385,521	6,525,182	155,691,737	134,693,180	4,338,802	130,354,378
Interest income	126,504	103,445	1,736,305	30,547,368	25,430,750	791,559	24,639,191
Dividend income	44,055	89,366	298,991	30,733,202	26,364,243	395,316	25,968,927
Royalties	* 11,296	* 334	547,856	1,733,306	1,256,741	3,614	1,253,127
Net short-term capital gain (loss)	1,019	-961	123,472	8,869,088	7,957,760	341,931	7,615,829
Net long-term capital gain (loss)	1,002,824	1,193,337	3,818,558	83,808,773	73,683,686	2,806,381	70,877,305
Net rental real estate income (loss)	59,131	87,271	6,776	-405,280	-230,405	15,518	-245,923
Other net rental income (loss)	4,544	-265,311	591,077	372,712	323,069	-501	323,570
Total net income (loss) [1]	6,179,218	-804,980	9,524,244	97,043,002	73,038,067	3,202,970	69,835,097

Footnotes at end of table.

Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2012—Continued

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

Item	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
Number of LLCs	21,338	18,189	1,131,954	1,110,840	347,531	454,724	11,271
Number of partners	204,706	78,594	4,139,735	4,061,876	1,162,137	1,745,207	31,348
Total assets	312,186,602	273,730,028	2,695,519,106	2,624,960,738	659,735,143	1,290,124,957	23,302,059
Total income	8,779,698	59,322,864	110,621,459	92,385,426	3,941,301	8,095,973	510,365
Total deductions	8,257,677	45,676,859	111,162,648	93,916,006	5,188,892	9,885,999	458,168
Ordinary business income (loss)	522,021	13,646,005	-541,189	-1,530,580	-1,247,591	-1,790,025	52,196
Portfolio income (loss) distributed directly to partners	17,669,017	3,329,541	18,650,841	16,966,952	1,942,019	4,910,247	13,802
Interest income	3,616,571	1,500,046	6,806,882	6,470,488	904,446	1,793,864	13,802
Dividend income	4,111,720	257,239	1,446,724	1,437,971	122,580	792,652	0
Royalties	476,565	[2]	1,289,798	210,166	* 8,441	51,304	0
Net short-term capital gain (loss)	870,542	40,787	302,355	302,148	23,622	-42,135	0
Net long-term capital gain (loss)	8,593,619	1,531,469	8,805,081	8,546,179	882,930	2,314,563	0
Net rental real estate income (loss)	-30,866	-144,009	12,935,075	12,744,275	-4,748,040	19,029,334	969,424
Other net rental income (loss)	49,020	* 623	5,394	372,586	85,729	154,815	* -15,782
Total net income (loss) [1]	8,745,031	15,259,905	21,942,686	19,704,907	-4,874,435	20,031,943	1,019,641
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)
Number of LLCs	59,636	237,678	21,114	151,435	18,910	37,662	7,696
Number of partners	213,233	909,951	77,859	451,819	125,786	115,664	22,689
Total assets	94,087,793	557,710,786	70,558,369	116,532,952	391,927,228	55,510,803	3,407,841
Total income	3,076,166	76,761,620	18,236,033	188,355,397	23,360,756	83,238,257	4,862,729
Total deductions	3,570,879	74,812,068	17,246,642	170,345,743	22,462,089	81,162,932	4,689,231
Ordinary business income (loss)	-494,712	1,949,552	989,391	18,009,654	898,668	2,075,325	173,498
Portfolio income (loss) distributed directly to partners	1,286,581	8,814,302	1,683,889	4,278,345	38,207,432	979,305	732,838
Interest income	290,584	3,467,792	336,394	408,961	4,042,939	249,755	7,173
Dividend income	38,274	484,465	8,753	273,957	9,232,279	25,537	324,801
Royalties	* 46,473	103,949	1,079,632	413,366	538,111	* 63	* 17,910
Net short-term capital gain (loss)	-10,135	330,795	* 207	11,728	-906,528	2,988	* -58
Net long-term capital gain (loss)	921,384	4,427,302	258,902	3,170,334	25,300,632	700,963	* 383,013
Net rental real estate income (loss)	1,706,049	-4,212,492	190,800	-274,850	-206,971	14,635	* 2,090
Other net rental income (loss)	30,032	117,792	-367,192	69,741	198,734	* 39,653	0
Total net income (loss) [1]	1,616,701	1,911,058	2,237,779	18,900,828	14,703,759	2,404,967	525,472

Footnotes at end of table.

Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2012—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)
Number of LLCs	61,961	49,636	93,289	55,673	0
Number of partners	260,844	188,048	334,691	121,854	0
Total assets	104,363,302	71,124,534	179,480,483	15,245,837	0
Total income	164,459,681	44,144,567	132,151,105	22,839,058	0
Total deductions	143,860,073	44,796,308	133,456,537	22,142,279	0
Ordinary business income (loss)	20,599,608	-651,741	-1,305,432	696,779	0
Portfolio income (loss) distributed directly to partners	2,323,529	1,185,142	1,961,868	389,748	0
Interest income	135,947	93,847	107,502	11,685	0
Dividend income	3,555	15,977	75,308	* 2,346	0
Royalties	5,458	144,873	129,945	[2]	0
Net short-term capital gain (loss)	8,985	-6,204	-12,684	* 60	0
Net long-term capital gain (loss)	2,169,584	936,650	1,661,796	375,657	0
Net rental real estate income (loss)	63,032	-216,219	-165,538	* 714	0
Other net rental income (loss)	57,809	5,246	* 50,682	0	0
Total net income (loss) [1]	20,865,409	-608,018	-1,107,533	711,524	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 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 2014.

Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2012

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

Industrial group	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	6,607,510,727	4,689,702,874	122,584,647	10,839,758	28,016,551	230,274,565	1,003,825,661	166,218,587
Agriculture, forestry, fishing, and hunting	54,896,532	32,285,318	608,764	10,677,583	1,288,755	933,689	3,286,658	765,108
Mining	211,838,601	162,837,903	7,540,345	* 30,561	4,580,271	7,283,236	10,708,319	819,981
Utilities	173,278,229	160,230,837	2,509,113	0	978,916	2,510,962	2,777,221	308,595
Construction	220,725,258	208,668,718	2,072,752	* 7,773	223,615	5,455,957	1,895,209	644,984
Manufacturing	1,123,622,221	1,086,401,617	5,334,293	* 1,083	2,539,940	12,553,555	12,939,717	3,300,298
Wholesale trade	758,413,067	740,816,172	3,272,827	0	746,441	6,310,456	5,477,954	300,201
Retail trade	472,156,677	458,396,835	919,744	* 543	489,027	9,407,099	1,670,887	384,427
Transportation and warehousing	199,550,676	182,562,121	3,594,534	2,659	1,803,804	6,808,818	2,910,882	411,996
Information	357,678,546	320,544,330	14,206,239	0	1,598,369	7,223,978	10,480,852	4,103,791
Finance and insurance	1,380,721,059	181,262,110	44,752,901	* 10,815	7,573,328	110,681,104	811,851,200	132,688,630
Securities, commodity contracts, and other financial investments and related activities	1,166,387,678	128,164,113	39,299,762	* 8,989	6,214,069	80,235,793	702,044,831	113,447,598
Securities and commodity contracts and exchanges	97,982,731	38,169,096	1,575,069	* 453	317,627	41,157,794	9,442,427	2,515,873
Other financial investment activities	1,068,404,946	89,995,016	37,724,693	* 8,536	5,896,441	39,077,998	692,602,404	110,931,726
Funds, trusts, and other financial vehicles	131,983,862	6,643,306	4,156,987	* 1,826	1,183,197	3,123,730	104,323,910	16,258,518
Other finance and insurance	82,349,520	46,454,692	1,296,151	0	176,061	27,321,582	5,482,459	2,982,513
Real estate and rental and leasing	448,113,290	132,044,428	11,005,214	102,169	4,061,992	15,044,708	59,952,902	14,615,623
Real estate	405,782,208	101,727,717	10,700,782	102,169	1,867,775	13,033,964	56,328,938	14,082,395
Lessors of residential buildings and dwellings and cooperative housing	66,707,535	5,312,288	918,426	* 208	166,361	718,881	5,303,569	1,744,866
Lessors of nonresidential buildings (except miniwarehouses)	139,703,638	9,792,429	1,357,636	* 23,211	562,602	1,161,188	15,353,338	4,350,082
Lessors of miniwarehouses and self-storage units	4,245,774	708,854	* 158	0	* 11	49,102	175,333	36,139
Lessors of other real estate property	17,106,467	2,908,506	265,435	* 63,877	48,368	682,764	3,872,006	515,232
Other real estate activities	178,018,794	83,005,640	8,159,128	* 14,874	1,090,434	10,422,030	31,624,691	7,436,075
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	42,331,083	30,316,711	304,432	0	2,194,217	2,010,743	3,623,964	533,228
Professional, scientific, and technical services	444,676,699	419,073,881	5,276,418	0	295,471	10,862,915	7,522,771	845,470
Management of companies (holding companies)	102,839,694	15,199,275	13,515,709	0	333,288	4,601,341	58,268,026	5,889,489
Administrative and support and waste management and remediation services	111,513,625	99,031,415	853,762	0	99,222	8,167,845	2,713,715	401,150
Educational services	6,321,255	5,431,807	* 65,959	0	* 40,495	38,101	738,142	10,116
Health care and social assistance	252,015,902	223,519,785	3,479,329	0	346,109	11,469,872	5,729,590	309,289
Arts, entertainment, and recreation	71,849,544	59,119,693	2,516,823	* 6,434	451,235	6,303,773	1,852,932	190,019
Accommodation and food services	186,323,865	174,056,924	981,444	* 138	445,394	2,751,535	2,563,586	210,000
Other services	30,975,986	28,219,704	* 78,477	0	120,878	1,865,621	485,098	19,420
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 2012—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
	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	157,907,896	23,545,929	86,025,674	570,127,574	149,984,359	244,208,741	120,352,343	7,721,229
Agriculture, forestry, fishing, and hunting	541,500	615,000	19,439	1,345,612	5,005,416	124,470	589,383	96,496
Mining	410,001	4,179,878	458,879	4,839,580	13,846,525	4,643,384	308,495	59,560
Utilities	34,710	633	100,707	2,332,577	2,489,720	1,766,764	2,541	* 12,155
Construction	35,106	10,768	57,066	1,147,286	1,143,472	926,554	255,542	75,665
Manufacturing	4,993,415	2,409,247	22,122	2,214,635	2,980,885	245,453	35,000	590,678
Wholesale trade	848,783	57,669	216,806	4,054,495	545,626	949,608	73,457	220,526
Retail trade	115,333	14,006	17,229	1,139,892	672,463	297,088	252,580	50,411
Transportation and warehousing	474,048	* 8,547	159,202	1,857,089	1,629,759	82,750	92,526	62,824
Information	575,796	869,416	142,690	4,789,159	1,515,567	964,101	16,637	1,128,474
Finance and insurance	127,523,999	9,166,778	82,464,895	460,006,897	20,214,991	200,657,541	2,798,161	918,909
Securities, commodity contracts, and other financial investments and related activities	103,997,548	6,959,236	74,173,649	403,466,800	16,212,841	190,983,219	2,429,756	794,305
Securities and commodity contracts and exchanges	1,223,037	5,273	1,352,602	4,345,642	94,788	7,173,118	50,464	1,896
Other financial investment activities	102,774,511	6,953,963	72,821,047	399,121,158	16,118,054	183,810,102	2,379,292	792,410
Funds, trusts, and other financial vehicles	23,158,279	2,207,542	8,129,013	54,570,558	3,882,957	8,320,283	279,734	67,932
Other finance and insurance	368,173	[1]	162,234	1,969,539	119,193	1,354,040	88,670	* 56,671
Real estate and rental and leasing	7,567,166	3,601,255	1,718,389	32,450,469	81,113,470	26,312,290	114,607,157	3,868,959
Real estate	7,428,452	1,124,806	1,710,102	31,983,183	80,439,897	26,156,952	114,250,436	1,173,575
Lessors of residential buildings and dwellings and cooperative housing	452,419	50,348	206,817	2,849,119	22,409,825	7,541,969	24,219,346	116,661
Lessors of nonresidential buildings (except miniwarehouses)	3,366,700	107,417	281,210	7,247,928	34,499,885	3,007,230	73,667,708	278,412
Lessors of miniwarehouses and self-storage units	* 5,655	* 13,233	* 3,831	* 116,476	* 970,984	* 856	2,310,941	* 29,536
Lessors of other real estate property	222,017	722,537	50,727	2,361,494	3,108,659	377,295	5,371,347	408,212
Other real estate activities	3,381,661	231,272	1,167,517	19,408,165	19,450,544	15,229,604	8,681,095	340,755
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	138,714	2,476,449	* 8,287	467,286	673,573	155,338	356,721	2,695,383
Professional, scientific, and technical services	440,529	1,129,060	145,847	4,961,865	585,816	792,599	143,763	123,064
Management of companies (holding companies)	13,729,485	943,808	459,216	37,246,029	5,647,687	4,468,556	589,241	216,571
Administrative and support and waste management and remediation services	64,235	* 118,102	13,597	2,116,630	545,662	26,497	26,195	49,313
Educational services	* 325,804	* 18,030	* 830	* 383,361	* 1,648	* 274	* 2,090	* 2,738
Health care and social assistance	11,939	* 5,458	11,652	5,391,252	6,957,093	171,284	165,225	177,615
Arts, entertainment, and recreation	35,054	172,032	5,638	1,450,188	910,432	596,650	78,307	13,265
Accommodation and food services	100,507	226,241	11,409	2,015,429	4,010,374	1,180,139	281,828	52,504
Other services	80,489	0	* 60	385,129	167,752	* 2,739	* 34,213	* 1,504
Nature of business not allocable	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.

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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2011–2012

[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)
2011									
All industries	585,887	1,891,451	73,251,373	394,093	10,062,205	188,440,351	2,111,059	8,702,727	149,564,685
Agriculture, forestry, fishing, and hunting	45,240	121,794	4,147,047	15,397	72,893	17,505	54,118	168,089	-558,808
Mining	9,361	125,887	1,123,219	6,604	771,514	16,669,511	17,806	466,961	19,697,504
Utilities	604	2,131	237,200	561	101,025	708,473	2,131	10,148	-9,103,565
Construction	28,274	60,426	2,343,462	12,568	48,403	-1,640,934	111,562	283,061	-524,331
Manufacturing	14,250	35,867	12,901,207	2,408	385,908	22,536,097	41,901	245,321	15,302,366
Wholesale trade	11,744	29,996	878,846	3,110	344,742	3,118,926	50,837	144,582	10,832,529
Retail trade	48,725	113,261	1,078,547	6,834	223,910	1,961,500	98,740	293,774	3,043,031
Transportation and warehousing	2,833	9,858	976,582	2,629	2,201,414	2,412,956	32,658	180,929	-2,344,977
Information	7,645	23,243	12,114,551	2,413	54,871	11,767,965	33,033	133,080	-1,961,440
Finance and insurance	46,868	266,171	12,907,102	77,813	2,654,074	108,848,304	149,685	1,257,923	69,187,093
Securities, commodity contracts, and other financial investments and related activities	34,565	214,708	6,908,302	62,638	2,416,637	96,864,770	104,143	958,537	56,493,489
Securities and commodity contracts and exchanges	4,915	9,852	-443,063	1,740	503,935	1,583,273	3,178	17,928	47,011
Other financial investment activities	29,650	204,855	7,351,365	60,898	1,912,702	95,281,497	100,965	940,610	56,446,478
Funds, trusts, and other financial vehicles	5,626	30,866	5,334,760	12,994	171,884	10,312,167	20,720	195,944	5,994,051
Other finance and insurance	6,677	20,598	664,040	2,180	65,552	1,671,367	24,822	103,441	6,699,553
Real estate and rental and leasing	233,225	755,640	11,391,594	228,017	2,103,258	8,396,120	1,057,935	3,994,073	-1,338,833
Real estate	221,161	728,280	11,393,760	226,093	2,076,322	6,606,902	1,033,587	3,890,167	-2,625,101
Lessors of residential buildings and dwellings and cooperative housing	59,202	167,264	2,283,432	96,065	831,534	-8,656,258	326,144	1,284,781	-5,412,561
Lessors of nonresidential buildings (except miniwarehouses)	94,488	314,035	7,275,055	76,124	587,676	16,217,258	406,448	1,509,838	12,814,068
Lessors of miniwarehouses and self-storage units	3,639	8,303	183,424	2,567	23,805	655,444	12,411	35,513	556,205
Lessors of other real estate property	21,457	110,181	1,335,767	9,874	214,370	557,197	68,844	225,806	870,505
Other real estate activities	42,374	128,498	316,082	41,463	418,938	-2,166,739	219,740	834,229	-11,453,318
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	12,064	27,360	-2,166	1,924	26,936	1,789,218	24,348	103,906	1,286,268
Professional, scientific, and technical services	37,433	87,035	5,152,707	6,636	43,856	5,137,600	150,106	443,539	19,660,845
Management of companies (holding companies)	910	11,601	2,606,722	12,938	827,782	2,799,110	14,094	94,562	11,414,674
Administrative and support and waste management and remediation services	26,202	58,879	232,406	2,177	8,059	1,114,716	42,558	104,099	2,930,683
Educational services	* 3,178	* 7,510	* 15,536	* 11	* 33	* 72,465	7,903	21,856	410,087
Health care and social assistance	12,031	35,977	4,194,877	4,475	52,292	3,310,061	55,998	226,744	19,152,226
Arts, entertainment, and recreation	13,880	46,416	650,058	1,981	112,465	92,259	47,263	181,412	-2,054,355
Accommodation and food services	21,819	54,520	237,483	6,861	53,616	964,861	89,340	332,787	-4,767,375
Other services	21,666	45,240	62,226	659	2,093	152,857	51,030	115,142	584,490
Nature of business not allocable	0	0	0	0	0	0	* 2,360	* 4,646	* 2,842

Footnotes at end of table.

Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2011–2012

[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)
2012									
All industries	583,007	2,186,558	95,288,147	406,716	10,753,402	259,871,058	2,211,353	9,238,283	242,491,100
Agriculture, forestry, fishing, and hunting	57,864	147,846	5,161,697	17,313	72,901	650,265	69,587	221,106	1,491,256
Mining	8,547	433,490	6,199,952	9,485	869,276	17,969,151	11,810	550,377	21,606,196
Utilities	72	528	225,165	508	126,678	2,206,545	2,421	10,442	-7,612,927
Construction	27,062	58,374	2,789,397	9,054	28,590	835,648	119,662	325,606	4,636,887
Manufacturing	8,360	22,343	12,587,580	2,901	529,829	28,165,186	47,386	270,620	18,742,125
Wholesale trade	10,380	25,845	736,880	4,999	420,427	3,859,232	45,605	132,565	13,346,985
Retail trade	50,750	114,997	1,417,183	9,775	240,397	2,495,193	89,543	274,438	6,179,218
Transportation and warehousing	4,811	14,996	1,074,966	2,517	2,691,567	6,453,378	33,171	189,605	-804,980
Information	8,265	25,235	24,141,238	2,839	55,869	16,303,495	26,036	117,043	9,524,244
Finance and insurance	38,547	218,246	15,519,892	82,446	2,512,265	131,046,628	157,916	1,385,349	97,043,002
Securities, commodity contracts, and other financial investments and related activities	27,685	172,564	9,216,165	66,454	2,250,242	115,533,015	118,389	1,102,049	73,038,067
Securities and commodity contracts and exchanges	3,012	6,047	-417,962	1,177	489,132	1,675,627	8,361	29,432	3,202,970
Other financial investment activities	24,673	166,517	9,634,127	65,278	1,761,110	113,857,389	110,028	1,072,618	69,835,097
Funds, trusts, and other financial vehicles	3,667	25,832	5,923,518	12,651	169,287	13,154,784	21,338	204,706	8,745,031
Other finance and insurance	7,195	19,851	380,210	3,341	92,736	2,358,829	18,189	78,594	15,259,905
Real estate and rental and leasing	237,384	814,209	12,474,276	225,774	1,934,000	30,446,455	1,131,954	4,139,735	21,942,686
Real estate	224,006	782,029	11,422,614	222,745	1,903,563	23,647,323	1,110,840	4,061,876	19,704,907
Lessors of residential buildings and dwellings and cooperative housing	65,348	216,259	2,145,317	82,745	710,121	-6,609,308	347,531	1,162,137	-4,874,435
Lessors of nonresidential buildings (except miniwarehouses)	89,717	280,454	7,308,337	79,464	622,594	24,328,134	454,724	1,745,207	20,031,943
Lessors of miniwarehouses and self-storage units	* 4,262	* 8,525	* 199,515	1,406	18,117	979,195	11,271	31,348	1,019,641
Lessors of other real estate property	25,111	138,711	1,511,597	13,149	154,094	2,044,497	59,636	213,233	1,616,701
Other real estate activities	39,567	138,080	257,848	45,982	398,637	2,904,805	237,678	909,951	1,911,058
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	13,378	32,180	1,051,662	3,029	30,437	6,799,132	21,114	77,859	2,237,779
Professional, scientific, and technical services	32,774	75,489	6,023,843	12,308	70,494	4,653,370	151,435	451,819	18,900,828
Management of companies (holding companies)	437	2,725	1,164,428	7,696	937,628	6,649,422	18,910	125,786	14,703,759
Administrative and support and waste management and remediation services	27,717	58,868	354,045	2,315	6,073	1,556,719	37,662	115,664	2,404,967
Educational services	* 4,708	* 10,634	* 27,282	* 382	* 775	* 99,597	7,696	22,689	525,472
Health care and social assistance	12,357	36,442	3,871,720	5,053	52,845	4,216,136	61,961	260,844	20,865,409
Arts, entertainment, and recreation	10,320	33,874	788,755	1,084	73,036	417,351	49,636	188,048	-608,018
Accommodation and food services	19,532	44,976	367,666	9,005	58,378	1,375,589	93,289	334,691	-1,107,533
Other services	23,120	47,443	362,181	1,261	72,374	471,699	55,673	121,854	711,524
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 2012 there were 128,636 "LLPs," 16,044 "foreign," 11,140 "other," and 31,426 "nonresponse."

Source: IRS, Statistics of Income Division, Partnerships, April 2014.

Table 9a. Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 2003–2012

[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)
2003	2,375	489	268	233	146	550	542	49	39	2	1	33	22
2004	2,547	474	251	245	158	632	638	53	36	3	1	35	21
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	3,388	350	233	253	154	1,162	1,050	85	44	7	9	12	31

[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 2014.

Table 9b. Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2003–2012

[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)
2003	301.4	83.6	15.7	158.7	51.9	155.9	91.6	36.6	2.4	17.5	3.1	16.2	2.5
2004	384.7	91.4	14.9	177.2	57.6	205.4	101.1	44.4	2.6	30.9	2.9	17.0	2.3
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	5.2	26.2	3.5
2012	777.8	112.9	17.7	326.6	66.7	436.3	193.8	74.2	3.6	89.9	4.3	27.9	4.0

[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 2014.

Table 9c. Numbers of Partners, by Type of Entity and Profit Status, Tax Years 2003–2012

[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)
2003	14,108	1,892	972	4,317	1,945	2,242	1,984	245	142	43	35	221	70
2004	15,557	1,803	879	4,539	2,485	2,620	2,330	288	145	53	50	287	78
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	3,678	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	3,664	390	131	459	93	1,968	114

[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 2014.

Table 10. Partnerships, Partners, Total Assets, Total Receipts and Total Net Income (Loss) by Selected Industries, Tax Years 2011–2012

[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
	2011	2012		2011	2012		2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	3,285,177	3,388,561	3.1	24,389,807	25,333,616	3.9	20,574,459,139	22,014,928,866	7.0
Agriculture, forestry, fishing and hunting	121,192	151,291	24.8	393,200	485,553	23.5	191,859,785	206,267,740	7.5
Mining	34,522	32,276	-6.5	1,367,314	1,861,948	36.2	430,511,310	498,947,460	15.9
Utilities	3,349	3,053	-8.8	113,472	138,093	21.7	281,207,979	301,316,906	7.2
Construction	157,333	160,553	2.0	404,683	425,663	5.2	194,356,284	185,368,061	-4.6
Manufacturing	64,418	66,983	4.0	682,535	847,487	24.2	712,111,217	766,973,149	7.7
Wholesale trade	73,201	63,917	-12.7	538,253	587,790	9.2	218,187,546	229,545,873	5.2
Retail trade	161,596	158,529	-1.9	647,523	648,016	0.1	161,364,701	168,389,062	4.4
Transportation and warehousing	40,351	41,567	3.0	2,445,371	2,968,476	21.4	342,274,699	436,329,482	27.5
Information	44,068	38,380	-12.9	215,393	204,379	-5.1	715,915,213	662,748,863	-7.4
Finance and insurance	301,267	306,245	1.7	6,597,560	6,296,529	-4.6	11,349,325,448	12,151,867,789	7.1
Securities, commodity contracts, and other financial investments and related activities	221,444	231,455	4.5	4,538,071	4,444,389	-2.1	9,758,720,773	10,359,613,108	6.2
Securities and commodity contracts and exchanges	9,902	12,676	28.0	532,188	525,163	-1.3	914,544,517	566,371,544	-38.1
Other financial investment activities	211,542	218,779	3.4	4,005,883	3,919,226	-2.2	8,844,176,256	9,793,241,564	10.7
Funds, trusts and other financial vehicles	43,685	41,762	-4.4	1,863,995	1,650,358	-11.5	1,371,661,458	1,450,993,551	5.8
Other finance and insurance	36,137	33,028	-8.6	195,494	201,782	3.2	218,943,217	341,261,130	55.9
Real estate and rental and leasing	1,595,757	1,664,237	4.3	7,654,683	7,326,019	-4.3	4,621,913,003	4,952,793,483	7.2
Real estate	1,555,983	1,622,349	4.3	7,375,161	7,133,255	-3.3	4,495,875,900	4,820,459,417	7.2
Lessors of residential buildings and dwellings and cooperative housing	507,373	509,675	0.5	2,657,254	2,149,943	-19.1	1,136,582,704	1,223,006,770	7.6
Lessors of nonresidential buildings (except miniwarehouses)	606,678	657,146	8.3	2,542,735	2,806,620	10.4	2,151,049,754	2,338,893,110	8.7
Lessors of miniwarehouses and self-storage units	18,617	17,266	-7.3	67,621	59,615	-11.8	46,197,378	41,831,207	-9.5
Lessors of other real estate property	105,928	99,915	-5.7	575,146	516,370	-10.2	171,911,770	175,532,819	2.1
Other real estate activities	317,387	338,347	6.6	1,532,404	1,600,707	4.5	990,134,294	1,041,195,511	5.2
Rental and leasing services and lessors of nonfinancial intangible assets	39,773	41,888	5.3	279,522	192,765	-31.0	126,037,103	132,334,066	5.0
Professional, scientific, and technical services	225,785	233,635	3.5	753,583	793,315	5.3	206,629,591	226,437,030	9.6
Management of companies (holding companies)	28,578	28,157	-1.5	1,027,254	1,149,013	11.9	585,694,194	637,075,485	8.8
Administrative and support and waste management and remediation services	71,998	70,213	-2.5	173,707	185,862	7.0	68,844,860	76,611,446	11.3
Educational services	12,968	14,380	10.9	33,200	37,308	12.4	3,555,615	4,435,201	24.7
Health care and social assistance	79,803	83,535	4.7	347,280	375,345	8.1	141,810,922	142,843,317	0.7
Arts, entertainment, and recreation	67,183	66,228	-1.4	369,166	314,098	-14.9	106,866,539	107,642,256	0.7
Accommodation and food services	122,104	123,779	1.4	450,271	443,599	-1.5	220,904,342	239,198,260	8.3
Other services	77,346	81,602	5.5	170,711	245,123	43.6	21,118,821	20,138,002	-4.6
Nature of business not allocable	2,360	0	-100.0	4,646	0	-100.0	* 7,069	0	* -100.0

Footnotes at end of table.

Table 10. Partnerships, Partners, Total Assets, Total Receipts and Total Net Income (Loss) by Selected Industries, Tax Years 2011–2012—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
	2011	2012		2011	2012	
	(10)	(11)	(12)	(13)	(14)	(15)
All industries	6,039,572,210	6,607,510,727	9.4	580,896,723	777,924,476	33.9
Agriculture, forestry, fishing and hunting	47,914,260	54,896,532	14.6	3,143,471	8,304,887	164.2
Mining	205,460,621	211,838,601	3.1	59,098,992	59,138,423	0.1
Utilities	196,955,464	173,278,229	-12.0	-7,395,420	-4,716,888	36.2
Construction	202,112,799	220,725,258	9.2	222,592	8,669,997	3,795.0
Manufacturing	1,069,795,724	1,123,622,221	5.0	51,019,611	61,628,758	20.8
Wholesale trade	703,572,157	758,413,067	7.8	15,573,793	18,852,528	21.1
Retail trade	444,426,624	472,156,677	6.2	6,320,122	10,313,876	63.2
Transportation and warehousing	175,369,493	199,550,676	13.8	1,648,871	7,318,724	343.9
Information	322,617,171	357,678,546	10.9	21,948,783	49,892,812	127.3
Finance and insurance	1,188,223,042	1,380,721,059	16.2	274,791,758	335,406,761	22.1
Securities, commodity contracts, and other financial investments and related activities	1,014,602,778	1,166,387,678	15.0	228,041,416	271,937,363	19.2
Securities and commodity contracts and exchanges	120,582,571	97,982,731	-18.7	1,139,116	5,135,547	350.8
Other financial investment activities	894,020,207	1,068,404,946	19.5	226,902,300	266,801,816	17.6
Funds, trusts and other financial vehicles	114,956,430	131,983,862	14.8	36,564,316	43,658,479	19.4
Other finance and insurance	58,663,834	82,349,520	40.4	10,186,027	19,810,919	94.5
Real estate and rental and leasing	394,969,872	448,113,290	13.5	18,513,922	66,865,794	261.2
Real estate	354,813,888	405,782,208	14.4	15,052,336	56,385,374	274.6
Lessors of residential buildings and dwellings and cooperative housing	67,537,875	66,707,535	-1.2	-12,108,967	-9,359,201	22.7
Lessors of nonresidential buildings (except miniwarehouses)	125,605,792	139,703,638	11.2	37,434,279	53,113,883	41.9
Lessors of miniwarehouses and self-storage units	3,359,050	4,245,774	26.4	1,395,073	2,242,796	60.8
Lessors of other real estate property	13,030,423	17,106,467	31.3	2,675,741	5,177,023	93.5
Other real estate activities	145,280,747	178,018,794	22.5	-14,343,790	5,210,872	136.3
Rental and leasing services and lessors of nonfinancial intangible assets	40,155,984	42,331,083	5.4	3,461,587	10,480,420	202.8
Professional, scientific, and technical services	412,200,603	444,676,699	7.9	84,996,511	91,175,427	7.3
Management of companies (holding companies)	81,198,452	102,839,694	26.7	19,445,392	23,664,131	21.7
Administrative and support and waste management and remediation services	93,930,544	111,513,625	18.7	4,428,574	4,614,174	4.2
Educational services	5,187,872	6,321,255	21.8	508,019	679,249	33.7
Health care and social assistance	232,222,855	252,015,902	8.5	30,410,520	32,904,058	8.2
Arts, entertainment, and recreation	63,886,363	71,849,544	12.5	-1,157,186	750,932	[P]
Accommodation and food services	168,921,830	186,323,865	10.3	-3,458,366	856,166	[P]
Other services	30,524,406	30,975,986	1.5	833,921	1,604,669	92.4
Nature of business not allocable	* 82,057	0	* -100.0	* 2,842	0	* -100.0

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

[P] Percent change is not provided if the current-year data contain a positive value (income) compared to a prior-year negative value (loss).

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

Source: IRS, Statistics of Income Division, Partnerships, April 2014.