

GOVDOC

T99.35/a  
B96/96a

BOSTON PUBLIC LIBRARY



3 9999 06315 983 2

# STATISTICS OF INCOME . . . 1962

BOSTON PUBLIC LIBRARY  
GOVERNMENT DOCUMENTS DEPARTMENT  
RECEIVED

MAY 07 1999

U.S.

## *Business*

## TAX RETURNS

- SOLE PROPRIETORSHIPS
- PARTNERSHIPS
- CORPORATIONS

with accounting periods ending  
July 1, 62 - June 1963

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

OCCIDENTAL COLLEGE

OCT 11 1965

LIBRARY

DEPT. OF ECONOMICS



# Statistics of Income / 1962

U.S. *Business*

TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

*Prepared under the direction of the  
Commissioner of Internal Revenue  
by the Statistics Division*



U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Publication No. 438 (8-65)

# INTERNAL REVENUE SERVICE

SHELDON S. COHEN, *Commissioner*  
BERTRAND M. HARDING, *Deputy Commissioner*  
WILLIAM H. SMITH, *Assistant Commissioner (Planning and Research)*

## STATISTICS DIVISION

VITO NATRELLA, *Director*  
JAMES M. JARRETT, *Assistant Director*  
THOMAS F. McHUGH, *Chief, Income, Finance, and Wealth Branch*  
TED E. McHOLD, *Chief, Statistical Techniques Branch*  
HERMAN E. GUTERMAN, *Associate Chief, Statistical Techniques Branch*  
ROBERT J. TOLLIVER, *Chief, Systems Planning and Review Branch*

This report on business tax returns was prepared under the direction of William J. Smith, Jr., Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by James N. Harris.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; Lawrence, Massachusetts; Chamblee, Georgia; and Philadelphia, Pennsylvania.

UNITED STATES  
GOVERNMENT PRINTING OFFICE  
WASHINGTON: 1965



## LETTER OF TRANSMITTAL

---

Treasury Department,  
Office of Commissioner of Internal Revenue,  
Washington, D. C., July 22, 1965.

Dear Mr. Secretary:

This report, *Statistics of Income—1962, U. S. Business Tax Returns*, is prepared in partial fulfillment of section 6108 of the Internal Revenue Code of 1954, which directs that statistics be published annually on the operation of income tax laws. Financial statistics are presented for more than ten million noncorporate businesses filing sole proprietorship and partnership business returns and for more than one and a quarter million corporations with accounting periods ended July 1962 through June 1963.

Statistics for items of business income and expense, reported on returns, are classified by the principal industrial activity of the business, by size distributions of receipts and profits, and for partnerships and corporations by size distributions of total assets. Statistics are available for the first time in this report series on inventory valuation methods, investment credit, receipts to inventory ratios, and sources of income of individuals who reported net farm profit or loss.

Statistics for corporations are included in the report primarily to complement those for sole proprietorships and partnerships; more extensive corporation statistics are available in *Statistics of Income—Corporation Income Tax Returns*.



*Commissioner of Internal Revenue.*

Hon. Henry H. Fowler,  
*Secretary of the Treasury.*



## CONTENTS

	Page
Guide to tables - by subject .....	vi
U. S. Business Tax Returns, 1962 .....	3
Summary of 1962 data .....	3
All businesses.....	3
Sole proprietorships .....	3
Partnerships .....	4
Corporations.....	5
Changes in law and procedures .....	6
Explanation of terms .....	6
Description of the samples and limitations of the data .....	12
Tables:	
Corporate and noncorporate businesses .....	25
Sole proprietorships .....	31
Partnerships .....	117
Corporations .....	229
Historical data, 1945-62 .....	328
Facsimiles of tax return forms and instructions used, 1962 .....	350
Index.....	405

## GUIDE TO TABLES . . . BY SUBJECT

CORPORATE AND NONCORPORATE BUSINESSES	<u>Table</u>	<u>Page</u>	Size Distributions—Continued	<u>Table</u>	<u>Page</u>
<b>Industrial Distribution:</b>			Net profit or loss:		
Selected industries - Number, receipts, and selected deductions for corporate and noncorporate businesses separately and combined . . . . .	1	26	Selected industries - Number of partnerships, receipts, profits, depreciation, inventory . . . . .	17	136
			Industrial division - Income statements . . . . .	21	181
			Total assets:		
			Selected industries - Number of partnerships, receipts, profits, depreciation, total assets, inventory . . . . .	18	152
			Industrial division - Income statements . . . . .	22	187
<b>SOLE PROPRIETORSHIPS</b>			<b>Ratios:</b>		
<b>Industrial Distributions:</b>			Net profit to business receipts . . . . .	23	200
Industries - Number of businesses, receipts, profits, depreciation, inventory . . . . .	2	32	Business receipts to inventory . . . . .	24	204
Selected industries - Income statements . . . . .	5	58			
			Inventory Valuation Methods and Write-downs . . . . .	25	206
<b>Size Distributions:</b>			<b>Investment Credit</b> . . . . .	E	5
Business receipts:			<b>State Statistics</b> . . . . .	26, 27	207, 225
Selected industries - Number of businesses, receipts, profits, depreciation, inventory . . . . .	3	34	<b>Number of Partners in Partnerships</b> . . . . .	28	226
Industrial division - Income statements . . . . .	6	63	<b>Historical Statistics 1945-1962</b> . . . . .	45-47	337-341
Net profit or loss:					
Selected industries - Number of businesses, receipts, profits, depreciation, inventory . . . . .	4	46	<b>CORPORATIONS</b>		
Industrial division - Income statements . . . . .	7	76	<b>Industrial Distributions:</b>		
			Industries - Number of returns, receipts, income, depreciation, total assets, inventory . . . . .	29	230
<b>Ratios:</b>			Selected industries - Income statements . . . . .	33, 34	276, 281
Net profit to business receipts . . . . .	8	81	<b>Size Distributions:</b>		
Business receipts to inventory . . . . .	9	86	Business receipts:		
<b>Inventory Valuation Methods and Write-downs.</b>	10	88	Selected industries - Number of returns, receipts, depreciation, income, total assets, inventory . . . . .	30	233
<b>Investment Credit</b> . . . . .	C	4	Industrial division - Income statements . . . . .	35	286
<b>State Statistics</b> . . . . .	11	89	Net income or deficit:		
<b>Income Sources of Sole Proprietors Engaged in Farming by:</b>			Selected industries - Number of returns, receipts, income, depreciation, inventory . . . . .	31	250
States . . . . .	12	104	Industrial division - Income statements . . . . .	36	299
Size of adjusted gross income and net profit . . . . .	13	114	Total assets:		
Size of adjusted gross income and net loss . . . . .	14	115	Selected industries - Number of returns, receipts, depreciation, income, inventory and total assets . . . . .	32	266
<b>Historical Statistics 1945-62</b> . . . . .	42-44	330-334	Industrial division - Income statements . . . . .	37	312
<b>PARTNERSHIPS</b>			<b>Ratios:</b>		
<b>Industrial Distributions:</b>			Net income to business receipts . . . . .	38	318
Industries - Number of partnerships, receipts, profits, depreciation, inventory . . . . .	15	118	Business receipts to inventory . . . . .	39	322
Selected industries - Income statements . . . . .	19	162	<b>Inventory Valuation Methods</b> . . . . .	40	325
<b>Size Distributions:</b>			<b>Investment Credit</b> . . . . .	G	6
Business receipts:			<b>Profitability Data</b> . . . . .	41	326
Selected industries - Number of partnerships, receipts, profits, depreciation, inventory . . . . .	16	120	<b>Historical Statistics 1945-62</b> . . . . .	48-50	343-347
Industrial division - Income statements . . . . .	20	168			

**U.S. Business Tax Returns,  
1962**



# U.S. BUSINESS TAX RETURNS, 1962

This volume in the *Statistics of Income* series contains financial data from 1962 tax returns of 9,183,000 sole proprietorships and 932,000 partnerships. To provide measures of total business activity, selected data for the 1,268,000 corporations active that year are also included. The statistics were derived from samples of unaudited tax returns filed by sole proprietorships and partnerships for the accounting period ended December 31, 1962, and by corporations for accounting periods ended on various dates in the period, July 1, 1962 through June 30, 1963.

This report is the major source of *Statistics of Income* financial information for noncorporate businesses; more complete corporation income tax return data are published annually in *Statistics of Income, Corporation Income Tax Returns*.

The basic tables in this report are arranged in four sections: one for corporate and noncorporate businesses, and one each for the three types of business organization. The topics covered by the basic tables are indicated in the Guide to Tables on page vi.

## SUMMARY OF 1962

### All Businesses

Combined receipts of \$1,146 billion were reported for 1962 on tax returns filed by 11.4 million businesses. As indicated in table A, receipts were 7.3 percent more than were reported on returns for 1961, while the number of business returns was practically unchanged. Associated with the increase in receipts was an expansion in inventories of 5.0 percent during this period. At the same time, depreciation charged against income in 1962 was 12.8 percent higher than in the previous year. This increase reflected the adoption, particularly by corporations, of the shorter lives for

Table A — CORPORATE AND NONCORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, AND INVENTORY, 1962 AND 1961

Industrial Division	Number of businesses		Business receipts		Depreciation		Inventory	
	1962	1961	1962	1961	1962	1961	1962	1961
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial divisions	9,183,000	9,183,000	1,146,000	1,070,000	128,000	112,000	1,146,000	1,070,000
Manufacturing	4,818,000	4,818,000	580,000	540,000	65,000	58,000	580,000	540,000
Wholesale and retail trade	2,300,000	2,300,000	280,000	270,000	30,000	28,000	280,000	270,000
Finance, insurance, and real estate	1,000,000	1,000,000	120,000	110,000	15,000	14,000	120,000	110,000
Services	1,365,000	1,365,000	166,000	150,000	18,000	16,000	166,000	150,000
Nature of business not allocable	1,200,000	1,200,000	100,000	90,000	10,000	9,000	100,000	90,000
Percent increase or decrease (-)			7.3	0.0	12.8	5.0	7.3	5.0

depreciable property which became available in 1962 under Revenue Procedure 62-21.

The manner in which 1962 receipts, inventory levels, depreciation, and other selected financial indicators were distributed among more than 30 industrial groupings of businesses, with details on the corporate and noncorporate areas, is provided in table 1 on page 26.

### Sole Proprietorships

Of the 11.4 million businesses filing tax returns in 1962, 9.2 million were sole proprietorships. As table B indicates, these firms reported receipts of \$178 billion and profits (less loss) of \$24 billion for 1962. Compared with 1961, receipts and profits (less losses) in 1962 were 4.4 percent and 5.3 percent higher, respectively, although the number of sole proprietorships was slightly lower. The table also indicates the manner in which the increases in receipts and profits were distributed by industrial division.

Table B.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1961

Industrial Division	Number of businesses			Business receipts			Net profit (loss) <sup>1</sup>		
	1962	1961	Percent increase or decrease (-)	1962	1961	Percent increase or decrease (-)	1962	1961	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	9,182,586	9,241,759	-0.6	178,426	170,981	4.4	23,895	22,649	5.3
Agriculture, forestry, and fisheries	2,469,116	2,427,190	-1.7	3,200	27,915	8.2	3,606	3,622	2.0
Mining	34,927	35,549	-1.7	987	1,209	-18.4	64	113	(2)
Construction	627,127	672,456	-7.3	1,339	14,488	-9.3	2,168	1,969	5.5
Manufacturing	4,818,000	4,818,000	0.0	580,000	540,000	7.4	654	601	8.7
Transportation, communication, and sanitary services	283,955	286,672	-1.0	4,241	4,184	1.3	642	570	12.6
Wholesale and retail trade	2,300,000	2,300,000	0.0	280,000	270,000	3.7	5,335	5,180	3.1
Wholesale trade	119,131	123,150	-3.3	1,453	16,973	-9.1	1,453	1,400	3.1
Retail trade	2,180,869	2,176,850	0.2	278,547	253,027	9.3	4,182	3,780	5.3
Wholesale and retail trade not allocable	99,200	100,072	-1.0	1,000	1,008	-0.1	190	190	0.0
Finance, insurance, and real estate	1,000,000	1,000,000	0.0	120,000	110,000	9.1	1,638	1,548	5.8
Services	1,365,000	1,365,000	0.0	166,000	150,000	11.3	5,289	5,180	2.1
Nature of business not allocable	1,200,000	1,200,000	0.0	100,000	90,000	11.1	14	14	-27.8

<sup>1</sup>See paragraph in Explanation of Terms for definition of "Net profit (loss)."

<sup>2</sup>Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to the nearest thousand dollars.

Table C.—INVESTMENT CREDIT CLAIMED ON INDIVIDUAL INCOME TAX RETURNS OF SOLE PROPRIETORS, 1962

Industrial division	All sole proprietorships claiming investment credit		In proprietorships with net profit claiming investment credit	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
All industrial divisions.....	979,377	15,126	340,179	130,827
Agriculture, forestry, and fisheries..	476,236	78,722	381,026	64,175
Mining.....	6,336	3,137	2,253	1,867
Construction.....	42,979	7,112	42,397	7,092
Manufacturing.....	23,011	6,109	21,024	5,567
Transportation, communication, and sanitary services.....	21,642	7,111	19,421	6,407
Wholesale and retail trade.....	186,607	26,422	170,429	23,122
Wholesale trade.....	46,424	9,440	44,426	3,490
Retail trade.....	140,183	16,982	126,003	19,632
Wholesale and retail trade not allocable.....	6,356	1,000	6,000	930
Finance, insurance, and real estate...	36,611	3,104	27,383	2,408
Services.....	125,267	22,709	120,026	14,371
Nature of business not allocable.....	3,737	427	3,840	377

Investment credit

The tax credit for investment in certain new and used depreciable property, which became available in 1962, was reported on 979 thousand individual income tax returns of sole proprietors. As table C indicates, the credit taken amounted to \$155 million and was used by both those with profitable and nonprofitable sole proprietorship operations.

There are limitations in relating the data on investment credit in the table to sole proprietorship businesses as such. The data were obtained from the Form 1040, Individual Income Tax Return of Schedule C and F filers, and therefore probably reflect some investment in property for partnerships, estates, trusts, or small business corporations in which sole proprietors also had an ownership interest.

Nonfarm income of farmers

For the first time in the *U. S. Business Tax Return* series, this report for 1962 presents detailed statistics on the extent to which individuals engaged in farming depended on income from various other sources. The statistics are contained in tables 12, 13, and 14, pages 104-115.

As the tables indicate, the 3.3 million income tax returns of sole proprietor farmers for 1962 indicated wage and salary income of \$6.9 billion, more than twice the amount reported for net farm income. However, the relationship between these two income sources definitely varied by state, as table 14 shows. In Iowa for example, the relationship was just the opposite of that for the nation as a whole.

In tables 13 and 14, the relationship between farm income and other types of income is shown for farmers with various levels of farm profit or loss compared with the level of their total income reportable for tax purposes (adjusted gross income).

Inventory valuation methods

Also presented for the first time in this report series, are measures of how sole proprietors value inventories. These data are contained in table 10, page 88. As the table indicates, the cost method of valuing inventories was cited as the most important for those sole proprietors supplying this information.

Partnerships

Receipts and profits of partnerships, unlike those of sole proprietorships, declined in 1962. As table D indicates, there was also a decline, though relatively slight, in the number of partnerships. While declines in the number of partnerships occurred in all industrial divisions but one, declines in receipts and profits were not nearly so widespread.

Investment credit

The investment credit for property acquired by a partnership is not attributable to the partnership since, under the provisions of the law, its income as such is not subject to tax. The credit is apportioned among each of the partners to be applied against their own income tax on the basis of their pro rata share of the investment in the property.

The partnership is not required to file Form 3468, Investment Credit. It is required, however, to furnish information on the amount of investment allocated to each partner by type and life of the property.

Table D.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1961

Industrial division	Number of partnerships			Business receipts			Net profit (less loss) <sup>1</sup>		
	1962	1961	Percent increase or decrease (1)-(2)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (4)-(5)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (7)-(8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	10,916	12,466	-12.5	72,804	73,413	-0.8	8,513	8,689	-2.0
Agriculture, forestry, and fisheries.....	157,667	136,822	14.5	4,983	4,610	8.1	655	610	7.4
Mining.....	14,341	17,930	-20.0	912	985	-7.4	24	28	(2)
Construction.....	5,416	6,240	-12.6	7,807	7,432	5.1	594	690	-13.9
Manufacturing.....	2,772	3,076	-9.6	6,774	6,846	-1.1	595	567	4.9
Transportation, communication, and sanitary services.....	17,732	18,113	-2.1	896	1,167	-23.2	124	146	-15.1
Wholesale and retail trade.....	20,441	21,756	-6.5	36,580	37,364	-2.1	2,199	2,224	-1.1
Wholesale trade.....	4,941	5,447	-9.1	12,356	12,343	0.1	573	603	-5.0
Retail trade.....	15,500	16,309	-5.5	24,224	25,021	-3.2	1,564	1,553	0.7
Wholesale and retail trade not allocable.....	5,000	6,000	-16.7	900	1,000	-11.1	62	68	-8.8
Finance, insurance, and real estate.....	11,400	12,000	-5.0	4,700	4,900	-4.1	352	1,118	-14.9
Services.....	106,732	111,000	-3.8	11,881	12,000	-1.0	2,394	3,312	-26.5
Nature of business not allocable.....	3,737	3,840	-2.8	427	377	13.0	4	30	-86.7

<sup>1</sup> See paragraph 10, explanation of "Net profit" in Table C. <sup>2</sup> "Net profit" is the amount of net profit reported on the tax return. <sup>3</sup> "Net profit" is the amount of net profit reported on the tax return. <sup>4</sup> "Net profit" is the amount of net profit reported on the tax return. NOTE: Percentages in columns (3) and (9) are computed on values to nearest thousand dollars. (2) "Net profit" is the amount of net profit reported on the tax return. (3) "Net profit" is the amount of net profit reported on the tax return. (4) "Net profit" is the amount of net profit reported on the tax return. (5) "Net profit" is the amount of net profit reported on the tax return. (6) "Net profit" is the amount of net profit reported on the tax return. (7) "Net profit" is the amount of net profit reported on the tax return. (8) "Net profit" is the amount of net profit reported on the tax return. (9) "Net profit" is the amount of net profit reported on the tax return.



Table E.—ACTIVE PARTNERSHIPS: NUMBER, TENTATIVE INVESTMENT CREDIT, AND COST OF ELIGIBLE PROPERTY, BY INDUSTRIAL DIVISION

Industrial division	Number of partnerships	Partnerships reporting investment credit and cost of eligible property					Partnerships reporting only tentative investment credit			
		Deductible investment credit		Cost of eligible property			Number of partnerships	Amount (Thousand dollars)	Cost of eligible property (Thousand dollars)	
		Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Amount (Thousand dollars)				
<b>PARTNERSHIPS WITH AND WITHOUT NET PROFIT</b>										
All industrial divisions, total	74,000	23,138	2,714,314	1,011,111	1,011,111	2,714,314	1,011,111	1,011,111	2,714,314	1,011,111
Agriculture, forestry, and fisheries	1,374	13	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444
Mining	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Construction	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Manufacturing	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transportation, communication, electric, gas, and sanitary services	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale and retail trade, total	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale trade	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Retail trade	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale and retail trade not all sale	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Finance, insurance, and real estate	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Services	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Nature of business not allocable	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>PARTNERSHIPS WITH NET PROFIT</b>										
All industrial divisions, total	74,000	23,138	2,714,314	1,011,111	1,011,111	2,714,314	1,011,111	1,011,111	2,714,314	1,011,111
Agriculture, forestry, and fisheries	1,374	13	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444
Mining	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Construction	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Manufacturing	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transportation, communication, electric, gas, and sanitary services	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale and retail trade, total	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale trade	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Retail trade	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale and retail trade not all sale	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Finance, insurance, and real estate	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Services	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Nature of business not allocable	1,000	1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

<sup>1</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.  
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table F.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962 AND 1961

Industrial division	Number of active corporation returns			Business receipts			Net income (less deficit)		
	1962	1961	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	1,187,464	1,187,463	100	2,714,314	2,714,314	100	1,011,111	1,011,111	100
Agriculture, forestry, and fisheries	2,124	15,451	13.7	1,444	1,444	100	1,444	1,444	100
Mining	12,521	17,711	70.7	1,000	1,000	100	1,000	1,000	100
Construction	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Manufacturing	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Transportation, communication, electric, gas, and sanitary services	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Wholesale and retail trade, total	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Wholesale trade	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Retail trade	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Wholesale and retail trade not all sale	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Finance, insurance, and real estate	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Services	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100
Nature of business not allocable	1,000	1,000	100	1,000	1,000	100	1,000	1,000	100

<sup>1</sup> See paragraph in Explanatory Notes for brief description "Net income."  
<sup>2</sup> Net deficit exceeds net income. Percent not applicable.

For purposes of this report, information on partnership investment eligible for the credit was obtained only for the total amount; no attempt was made to obtain details on how the total was allocated to each partner or how it was distributed by type or life of the property. Information on total tentative investment credit was also obtained since many returns, though not required to do so, did furnish this information.

As table E shows, 74 thousand partnerships reported a total of \$635 million in property cost or investment to be allocated among the partners. As the table further indicates, nearly all of these partnerships also reported

the tentative investment credit which amounted to \$31 million. About 60 percent of the investment and the tentative credit was attributable to partnerships in three industrial divisions: Agriculture, forestry, and fisheries, Wholesale and retail trade, and Services.

Corporations

Corporate receipts and net income (less deficit) increased to record highs in 1962, as did the number of active corporations. As table F indicates, while receipts increased in all industrial divisions, net income (less

deficit) increased in only five divisions. The 1962 to 1963 movements in net income (less deficit) reflected changes in the law, particularly Revenue Procedure 62-21 which allowed corporations to use shorter lives for assets in determining depreciation changes.

**Investment credit**

Investment credit against tax for purchases of certain depreciable assets was claimed on 249,000 of the 704,256 corporation returns with net income in 1962. As table G indicates, the credit amounted to \$834 million, over half of which was claimed by corporations in manufacturing.

Table G.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS CLAIMING INVESTMENT CREDIT AND INVESTMENT CREDIT CLAIMED BY INDUSTRIAL DIVISION

	Total number of returns with net income	Returns claiming investment credit	
		Number of returns	Amount (Thousand dollars)
	1	2	3
All industrial divisions.....	704,256	249,000	\$834,000
Agriculture, forestry, and fisheries.....	14,170	4,451	15,416
Mining.....	3,458	2,700	14,484
Construction.....	294,726	17,000	14,200
Manufacturing.....	172,940	62,911	55,131
Transportation, communication, electric, gas, and sanitary service.....	14,071	14,070	13,221
Wholesale and retail trade.....	14,774	27,222	67,116
Wholesale trade.....	2,724	22,122	17,724
Retail trade.....	12,050	5,100	49,392
Wholesale and retail trade not elsewhere classified.....	0,000	0,000	0,000
Finance, insurance, and real estate.....	12,528	35,822	11,451
Services.....	2,120	22,422	21,450
Nature of business not allocable.....	1,110	1,110	1,110

<sup>1</sup> Estimate is not shown separately because of high rounding percentage. However, the data are included in the totals.

**Inventory valuation methods**

The methods used by corporations to value their inventories, shown for the first time in this report, are indicated in table 40, page 325. Of the \$100 billion in end-of-year inventory reported, \$85 billion was identified as to method of valuation. The table indicates that the most important valuation method used by corporations as measured by the dollar amount of inventories was lower-of-cost-or-market.

**CHANGES IN LAW AND PROCEDURES IN 1962**

The comparability of the statistics in this report for 1962 with those for previous years was affected by Revenue Procedure 62-21, which sets forth new procedures for determining the lives of depreciable property, and by the 1962 Revenue Act (PL 87-834) provisions, in particular those relating to the tax credit allowed for investment in certain depreciable property. Revenue Procedure 62-21, which was effective in July 1962, provides generally shorter guideline lives for depreciable property, thereby making available greater depreciation deductions than could previously be taken. The Revenue Act of 1962 allows a credit against tax equal to 7 percent (3 percent in the case of a public utility) of the qualified investment in certain new and used depreciable property acquired after 1961. The credit is allowed for the first

year the property is placed in service and is subject to certain limitations. In determining depreciation of such property, its basis must be reduced by the amount of the tax credit before limitations.

**EXPLANATION OF TERMS**

The following explanations of terms are designed to describe for the user how the statistics are affected by federal income tax law, regulations, and procedures; by taxpayer reporting practices; and by the procedures used in statistically processing tax return data. Since the references to income tax law are made within a statistical framework, they should not be construed as interpretations of the Internal Revenue Code and related regulations, procedures, and policies.

**Adjusted gross income**

Adjusted gross income, which is reported on page 1 of Form 1040 Individual Income Tax Returns, represents gross income of the taxpayer from various sources, including business minus the following deductions: trade and business expenses; employee business expenses; 50 percent of the excess of net long-term capital gain over net short-term capital loss; losses from sale or exchange of property; deductions attributable to rental or royalty property; certain deductions of life tenants and income beneficiaries of property. When adjusted gross income is used as a classifier in the tables, the "With no adjusted gross income" class includes returns with both zero adjusted gross income and returns with adjusted gross deficit.

**Advertising**

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, is separately identified on the corporation income tax form. The statistics for this deduction for corporations also include amounts reported as a cost of sales or of operations where identified.

**Amortization**

The sum of (1) deductions taken in lieu of depreciation for Government-certified emergency facilities for the national defense (under section 168 of the 1954 Code), and (2) the amounts of deferred expenses written off in 1962 for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), organizational expenditures (section 248), and trade-mark and trade-name expenditures (section 177). The amounts shown in the statistics include amortization reported as a manufacturing or operating cost.

Each type of deduction comprising amortization was elective. Because of the choice of treating some amortizable expenditures as fully deductible current expenses and because of the nature of the various expenditures being written off, most of the deduction was attributable to the writeoff of emergency facilities.

The amounts deducted for 1962 for emergency facilities were based on facilities certified in 1957 or later.

New certifications after August 22, 1957, were limited to facilities used to produce new or specialized defense items, to provide research, development, or experimental services for the Department of Defense or Atomic Energy Commission, and to provide for the primary processing of uranium ore under a Government-sponsored program to discover new sources of uranium ore. No facilities could be certified as emergency facilities after December 31, 1959.

#### Bad debts

Bad debts may be deducted when there is reasonable certainty that they are uncollectible, or a reasonable deduction may be taken through an addition to a reserve for bad debts. Taxpayers may elect either method. Once elected, however, the approval of the Commissioner of Internal Revenue is necessary to effect a change. A debt which is deducted as uncollectible, if subsequently collected, must be reported as income for the year in which collected.

#### Business receipts

The term, business receipts, is used in this report to designate for each form of business organization the gross receipts, less allowances, rebates, and returns, from the principal business activity. The term reflects income arising out of the sale of goods and services and in some cases other income, such as dividends, interest, rents, and royalties, when such income constitutes the principal business activity. An example of the latter would be rental income in the case of real estate operators or manufacturers who lease instead of sell their product.

#### Capital gain (or loss)

Capital gains (or losses) are includable in the income of a corporation, but are excluded from the income, as such, of a sole proprietorship and partnership. The sole proprietor or partner reports capital gains, even though they may arise from business assets (see explanation below), as separate "nonbusiness" income. A capital gain or loss generally arises from the sale or exchange of capital assets as these are defined in the law. However, under certain circumstances gains from other than capital assets, often referred to as "1231 gains", may also be recognized as capital gains. Capital assets are defined by law as all property held with some exceptions. These exceptions include the following: (1) property, such as inventories, depreciable assets, and receivables, used in the trade or business; (2) certain U. S. Government obligations; and (3) copyrights and creative works.

Capital gains and losses are considered long-term if the capital assets were held for more than six months prior to their sale. Short-term capital gains or losses result from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses are deductible from long-term gains when computing the alternative tax which is at the maximum effective rate of 25 percent for this type of income.

#### Casualty losses

A casualty loss deduction may be taken, for losses due to a sudden, unusual, or unexpected cause. The amount of loss deductible is limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty with the difference reduced by any insurance coverage.

#### Charitable contributions or gift deductions

These are allowed on corporation returns but sole proprietorships and partnerships are not permitted to take them as a business deduction. However, individuals are allowed this deduction on the Form 1040.

For corporations, deductions for charitable contributions are limited by law to five percent of the net income (before this deduction). The deduction may include a carryover of excess contributions from the two preceding years. No contributions or gifts are reported for tax purposes by mutual insurance companies since, by law, they report only investment expenses.

#### Compensation of officers

This corporation business expense includes amounts reported in the income statement of the return or in supporting schedules for salaries and wages, stock, bonuses, or bonds if identified as paid to officers for personal services rendered.

#### Compiled net profit (or loss)

For corporations, compiled net profit or loss, before income tax, is shown as the difference between total compiled receipts, including wholly tax-exempt interest, and total compiled deductions. While net profit takes tax-exempt interest into account, net income as used in this report does not, and is defined as the difference between total taxable receipts and total compiled deductions. Total compiled deductions is the sum of the ordinary and necessary business expenses recognized for tax purposes, plus cost of sales and operations and net loss from sales of other than capital assets.

#### Cost of goods sold

This deduction for sole proprietorships and partnerships, reflects operations involving merchandise as an income-producing factor. It represents the sum of opening inventory, merchandise purchased, labor, and material and supply costs, less closing inventory. In transcribing these data from returns for this report, identifiable amounts of such items as taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans were excluded from cost of goods sold and transferred to their respective deduction categories.

For an explanation of the comparable deduction for corporations, see Cost of sales and operations.

#### Cost of sales and operations (corporations)

This deduction, for corporations, generally comprises the direct costs incurred by the corporation in producing

goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses which were part of the cost of goods sold typically included excise and related taxes only if the corporation treated these taxes as part of the sales price of their product. (See Business receipts.) When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion; amortization, advertising, contributions, to pension plans, and contributions to other employee benefit plans, were transferred to their respective deduction headings when identified in cost of sales and operations.

Cost of sales and operations excluded certain security and real estate costs when net receipts were shown for these items. (See Business receipts.)

### Depletion

The Internal Revenue Code authorizes a deduction from income for depletion of a wasting asset such as a mineral deposit, or a stand of timber, to recover its cost. Owners, operating or not, lessors, or taxpayers holding fractional or overriding royalty interest may claim this deduction. There are two basic types of depletion, cost and percentage; no distinction between them is made for this report. The cost method is based on the relationship between the value of the wasting asset "taken out" and the estimated number of units in the deposit. Percentage depletion, which is not applicable to timber, is computed as a percentage of the net income or profit, or on receipts, whichever is smaller. Percentage depletion ordinarily permits recovery of much more than cost. Percentages vary with types of deposit, and are set forth in the Internal Revenue Code.

The depletion allowance is applicable only to income from the extractive process, e.g., no depletion is allowable on the proceeds of the sale of a coal mine.

### Depreciable assets

This figure as reported by partnerships and corporations, on the end-of-year balance sheet is, in general, the gross amount of buildings and other fixed depreciable assets. Depreciable property is generally defined as tangible assets, such as plant and equipment having a useful life of more than one year. Included are assets certified as emergency facilities which are eligible for amortization. In some instances, the reported amount includes fully depreciated or fully amortized assets, and assets for which no depreciation deduction has been taken, such as assets under construction.

### Depreciation

Depreciation is a deduction of a reasonable allowance for the exhaustion, wear and tear, or obsolescence of property used in a trade or business, or of property held for the production of income. This deduction is computed by a number of methods, including accelerated depreciation methods allowed by the 1954 Code for depreciating tangible property acquired after December 31, 1953, and

the additional first-year depreciation allowance taken on property purchased after December 31, 1957.

Revenue Procedure 62-21, applicable to income tax returns filed on or after July 12, 1962, set forth optional guidelines for depreciation and an objective test for use in determining the reasonableness of the depreciation deduction. But, the new procedure did not replace the existing rules issued in 1942, nor did it replace arrangements or established procedures agreed upon either in addition to or in place of the 1942 rules, if a business preferred to continue using them.

The useful lives suggested as guidelines in the new procedure represented a substantial revision of the previous set of suggested lives issued in 1942. The procedure provided new and shorter suggested lives by broad industry groupings, rather than on the item-by-item basis without regard to industry, as previously authorized. One guideline life applied to all assets in each of approximately 75 asset classes. In general, a single industry guideline class covered all the production machinery and equipment in that industry. But certain asset types in general use, such as office equipment, were covered by guideline classes that cut across industry lines. A business could elect to have the procedure apply to some asset classes, but not to others. However, once made, the election was applicable to all of a business's assets in a given class.

The central objective of the new procedure was to facilitate the adoption of useful lives even shorter than those outlined or shorter than those currently in use, so long as the lives were consistent with retirement and replacement practices actually used by the business. For this purpose as well as to justify continued use of the guideline useful lives, a "reserve ratio" test was included in the new procedure. This ratio was based on the approximate relationship between group lives and replacement practices and, in addition to the lives used, took into consideration the depreciation methods utilized and the rate of growth of the business's assets. The reserve ratio, computed for each guideline class, was equal to the current and prior year depreciation on the assets in the class, divided by the cost of these assets. In general, the slower the rate of asset replacement, the higher the ratio. Ranges within which the resulting ratios could fall without being challenged were also provided.

### Distributions to stockholders

Distributions to stockholders consisted of distributions of the corporation's own stock, and of cash and other assets, generally reported as part of the analysis of earned surplus and undivided profits. In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and assets other than in the company's own stock.

For small business corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed to stockholders but not distributed in 1961-62. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until distribution in 1961-62.

The statistics shown exclude liquidating dividends paid.

### Dividends

Dividends received from domestic corporations were distinguished in the income statement from dividends received from foreign corporations. While the full amount was reported in arriving at net income, most domestic dividends as well as those foreign dividends deemed earned in the United States (by resident foreign corporations), were recognized in computing the special deduction from net income for intercorporate dividends received. (See Statutory special deductions.) Domestic dividends not qualifying for the deduction were treated as Other receipts, described under separate heading. The sources of dividends received by small business corporations electing to be taxed through shareholders were not reported, but were treated as dividends from domestic corporations.

### Form 1120-S, small business return of income

This form is filed by domestic corporations, with no more than ten shareholders, electing under subchapter S, Chapter 1 of the Internal Revenue Code, to be taxed at the shareholder level.

### Gross profit

Gross profit, shown for sole proprietorships and partnerships in this report, equals business receipts less cost of goods sold.

### Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

### Income subject to tax

Income subject to tax is the amount upon which the corporation income tax is imposed, and for many companies is smaller than net income. In arriving at income subject to tax, most corporations are allowed, in addition to the deductions used in determining net income, certain additional deductions: dividends received deduction, dividends paid on certain preferred stock of public utilities, net operating loss carryforward, and Western Hemisphere Trade Corporation deduction.

### Income tax

Corporation income tax is the gross amount of liability reported on the tax return before credit for foreign taxes paid or accrued and before the investment credit. It consists of normal tax, surtax, and alternative tax, as well as the tax imposed on the excess of net long-term capital gain over net short-term capital loss of regulated investment companies, and a special tax applicable under prescribed conditions to certain mutual insurance company gross income. It also includes the two percent additional tax on consolidated returns.

### Industrial classification

Industrial classification in *Statistics of Income* conforms to the structure presented in the 1957 edition of

the Standard Industrial Classification Manual issued by the Office of Statistical Standards, Bureau of the Budget, Executive Office of the President.

The classification scheme was applied on a legal entity or ownership basis for *Statistics of Income*. Certain combinations of the more than 900 industry groups in the Standard Industrial Classification were made. For this report, these are combined to form 103 industrial groups for sole proprietorships and partnerships, and 96 for corporations.

Each business return or schedule is classified according to the business activity accounting for the largest percentage of receipts. To that extent, the industry coverage is not necessarily all-inclusive. For example, "Hotels" also includes the business receipts of the restaurant facilities that are operated as part of the hotel services, and therefore, these restaurants are not included in "Eating and drinking places" in Retail trade.

In the sole proprietorship area, when a Form 1040 has more than one schedule C or F, each schedule is treated as a separate sole proprietorship to the extent that it can be identified as engaging in a business activity different from the others. As an illustration, two schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a farm, would each be assigned to the appropriate *Statistics of Income* industry group and treated for statistical purposes as two sole proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a farm, the two schedules would be combined and treated as one sole proprietorship.

### Interest income

This item for partnerships includes interest received by the business from all sources except: (a) interest wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest.

### Interest on Government obligations

This item is separately identified only in the corporation section of this report. For obligations issued by the United States or its instrumentalities on or after March 1, 1941, the interest received is wholly taxable. Interest on United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000 issued prior to March 1, 1941, and interest on obligations of the United States issued prior to March 1, 1941, is subject to surtax only.

Interest on obligations of a State, Territory, United States possession, or their political subdivision or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, and on all postal savings is wholly tax-exempt. Amounts shown are less amortizable bond premium.

### Interest (paid or accrued)

This deduction is permitted for interest paid or accrued in connection with business indebtedness. Included are amounts paid by a partnership to a partner, acting in other than his capacity as a partner, for the use of capital. Included in the statistics for corporations is interest paid on deposits and withdrawable shares by banking and savings institutions.

### Inventories

Inventories are goods on hand held for sale, and raw materials, or supplies which will physically become a part of merchandise intended for sale.

For corporations, inventory data are obtained from the tax return balance sheet. For partnerships and sole proprietorships, inventory data are obtained from the cost of goods sold schedule, since balance sheet data are not furnished by many partnerships and are not required for sole proprietorships.

### Investment credit

The Revenue Act of 1962, enacted October 16, 1962, allowed an individual, estate, trust, or corporation a credit against income tax for investment in certain depreciable property acquired after December 31, 1961 for tax years ended after that date. In the case of partnerships and small business corporations the credit was claimed by the partner or shareholder.

The credit was allowable for the first year that qualifying property was placed in service, and was applicable to (1) tangible personal property, and (2) real property (except buildings and their structural components), if the real property was used as an integral part of manufacturing or production, or was used in furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or constituted a research or storage facility used in connection with any of these activities.

Investment credit could not be claimed for (1) certain property used predominantly outside the United States, (2) property used for lodging, (3) property used by certain tax-exempt organizations, (4) property leased to or owned by governmental units, or (5) property consisting of livestock.

The tentative investment credit, statistics for which are shown only for partnerships in this report, was equal to seven percent of qualified investment. However, for public utility property, corporations were asked to compute tentative credit on Form 3468 as three percent of qualified investment.

Qualified investment was a prescribed proportion of the cost of property having a useful life of four years or more and otherwise eligible for the investment credit. Qualified investment took into account purchases of new property and to a limited extent, purchases of used property. The cost of used property taken into account could not exceed \$50,000. Qualified investment equaled the sum of the full amount invested in property with a useful life of at least eight years, two-thirds of the amount invested in property with a useful life of at least six years but less than eight years, and one-third of the amount invested in property with a useful life of at least four years but less than six years.

Notwithstanding the amount of the tentative or earned credit, the amount of credit that could be used for a year was limited. It could not exceed the income tax liability, but if tax was more than \$25,000, the credit could not exceed \$25,000 plus 25 percent of the tax above this amount. Also, the income tax against which the credit could be used was first reduced by foreign tax credit dividends received credit, and retirement income credit.

Small business corporations electing to be taxed through shareholders and partnerships were allowed to allocate the cost of property eligible for investment credit pro rata among the shareholders and partners. These businesses were required to attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type, and life of property.

### Net farm profit (or loss)

The net farm profit (or loss) of a partnership is the incidental partnership income from farming. If the principal income of the partnership is from farming, the data are shown as Net profit (or loss).

### Net gain (or loss), sales other than capital assets

This account consists of gains and losses from the sale or exchange of property other than (a) capital assets and assets defined in section 1231 of the Code, and (b) losses on small business stock as provided in section 1244.

### Net income (or deficit)

On corporation returns, net income (or deficit) is the difference between gross taxable receipts and the sum of cost of goods sold and other business deductions. Gross taxable receipts are business receipts and investment income. Investment income includes dividends, interest, royalties, net capital gains, net gain from sales of non-capital assets, and other income.

The concept of net income for corporations is not strictly comparable with the concept of net profit for sole proprietorships or partnerships. For further discussion on this point see the explanation of net profit below.

### Net profit (or loss)

On sole proprietorship returns net profit (or loss) represents the difference between business receipts and the sum of cost of goods sold and other business deductions. For partnerships, net profit (or loss) represents the difference between total receipts and sum of cost of goods sold and business deductions. Total receipts, as explained below under that heading, include in addition to business receipts investment income attributable to the partnership.

In this report, the term net profit is used for both sole proprietorships and partnerships, although in concept the term is not strictly comparable for the two forms of business organization. For example, investment income is reflected in partnership profit but not in sole proprietorship net profit. A further difference is that salaries paid to the owner(s) are a business deduction for a partnership but not for a sole proprietorship.

### Nonqualifying dividends

In this report, the term nonqualifying dividends applies to partnerships only. These are taxable dividends included in total receipts for which the individual partner is not entitled to a separate exclusion or credit.



**Number of business organizations**

Number of business organizations as used in *Statistics of Income* reports represents the number of businesses operated as sole proprietorships by individuals, the number of active partnerships, and the number of active corporation returns.

**Other deductions**

Other deductions comprised (1) business expenses which were not allocable to a specific deduction item on the return form, and, (2) certain amounts for corporations only, which were given special treatment in the course of statistical processing.

The first category included such items as administrative, general, and selling expenses; bonuses and commissions; delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; and similar items.

The second category for corporations included salaries and wages not reported as a cost of sales and operations and not reported as a part of another deduction item; reported amounts of negative income; business deductions not itemized on life insurance company returns and certain reserve and other deductions unique to these companies; and losses by abandonment, theft, fire, storm, or other casualty. Casualty and theft losses excluded any losses on capital assets and on real and depreciable property if such assets were held for more than six months and if any compensation from insurance was received for such losses.

**Other employee benefit plans**

This is separately identified only on the corporation income tax return, and represents payments by employers to employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations. Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans.

**Other income (less loss)**

For individuals with income from farming and other sources, this amount includes such amounts as pension, annuity, rent, royalty, estate or trust and unidentified other income or losses.

**Other interest (income)**

Other interest shown on corporation returns consisted of income received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

**Other receipts**

For corporations this item included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operat-

ing agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

**Payments to partners**

This account shows guaranteed payments made to a partner for services or the use of capital where such payments are determined without regard to income of the partnership.

**Pension, profit-sharing, and annuity plans**

Pension, profit-sharing, stock bonus, annuity, or other deferred compensation plan payments by employers were deductible on the corporation income tax return under Code section 404. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryforward feature for certain amounts paid in excess of the limitation. The statistics include identifiable amounts reported as a cost of sales or operations.

**Rental income**

This income statement item for partnerships and corporations includes rents received by the business as incidental income. Where rents are the principal income of the business as in Finance, they are considered business receipts. Data are shown for gross rent; the related depreciation, repair and other costs are shown as deductions.

**Rent paid on business property**

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

**Repairs**

This deduction includes cost of labor and supplies, and other costs necessary for incidental repairs to the property. It does not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

**Royalties**

For partnerships and corporations this income consists of gross amounts received for the use of property or the exhaustion of the value of property. Included are earnings from such sources as copyrights, patents, trademarks, and natural resources under lease such as timber, mineral mines, and oil wells.

**Salaries and wages**

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the Cost of goods sold schedule. Salaries to partners, to the

taxpayer if a sole proprietor, and compensation of corporate officers are not included in this amount. For corporations, this deduction is included in "Other Deductions" because in many cases it was combined with other expense items on the return from and could not be separately identified.

#### State data

Classification of sole proprietorship and partnership data by State was based on the district in which the returns were filed. Internal revenue districts, or groups of districts, are identical with State boundaries. Statistics for the U. S. in the state tables differ slightly from those in other tables, due to slight variations in the weighting procedures used to derive the estimates. For partnerships an additional source of difference arose from the exclusion of returns with addresses outside the 50 states from the state tables. For sole proprietorships these returns were included in the state tables in the "Other" category.

#### Statutory special deductions

Statutory special deductions as shown in this report for corporations include the deductions claimed for (1) net operating losses of prior years, (2) intercorporate dividends received, (3) dividends paid on certain preferred stock of public utilities, and (4) Western Hemisphere trade corporations. These deductions are those which, by law, are allowed in addition to the ordinary and necessary business deductions and they are therefore shown in the statistics as deductions from net income.

For many corporations, net income less the statutory special deductions equalled Income subject to tax.

Statistics for statutory special deductions were subject to certain limitations inherent in the methods of reporting these amounts. For example, where there was no net income to reduce (and consequently no income subject to tax), the special deduction for dividends received may not have been reported even though the deduction was allowable as part of the statutory net operating loss.

#### Taxes paid (or accrued)

State and local taxes paid or accrued on business property or incurred in conducting business are allowable deductions. Also included in the amounts shown are Federal import and excise duties and taxes. Excluded, however, are: (1) Federal income and excess profits taxes; (2) estate, inheritance, legacy, succession, and gift taxes; (3) income and profits taxes paid to a foreign country or possession of the United States if any portion was claimed as a tax paid on tax-free covenant bonds; and (4) unidentifiable amounts of taxes reported in cost of sales and operations.

#### Total assets

Total assets for partnerships and corporation returns are derived from end-of-year balance sheet schedules. The classification of corporation returns with "zero assets" is restricted to (1) returns of liquidating or dissolving corporations which have disposed of all assets

and are filing final income tax returns, (2) merging corporations whose assets have been included in the returns of the acquiring corporations, and (3) foreign corporations doing business in the United States unless they are foreign insurance companies providing balance sheet information for United States branches.

Corporation balance sheet statistics include estimates of assets for the small number of companies which failed to report them. These estimates are based on assets data on returns of comparable corporations.

Partnership balance sheet data are furnished only for those businesses reporting asset and liability statistics. No estimates have been made for those partnerships failing to report the information.

#### Total compiled deductions

Total compiled deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and, (3) net loss from sales of noncapital assets. These deductions were applied against Total compiled receipts in arriving at Compiled net profit or loss shown in this report.

For mutual insurance companies (other than life or marine, and other fire insurance companies issuing perpetual policies), total compiled deductions, reflecting the statutory reporting requirements, were limited to investment expenses but also included net loss from sales of noncapital assets.

#### Total compiled receipts

Total compiled receipts on corporation returns are gross taxable receipts before deduction of cost of goods sold, cost of operations, and net loss from sales of property other than capital assets. The figure also includes nontaxable interest, but excludes all other nontaxable income recognized by the corporation.

Total compiled receipts for mutual insurance companies (other than life or marine, and other than fire insurance companies issuing perpetual policies) consisted only of gross investment income and did not include premium income. By law, these mutual companies reported only items of investment income and expense in their income statements.

#### Total receipts

This item for partnerships represents the sum of business receipts and investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of property other than capital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts do not reflect net losses from the foregoing sources.

### DESCRIPTION OF THE SAMPLES AND LIMITATIONS OF THE DATA

#### Description of the Samples

The data presented in this report are based on stratified systematic samples selected before audit of returns and schedules for accounting periods ended July 1962



through June 1963. The calendar year accounting period ended December 1962 was used for nearly all sole proprietorship and most partnership returns but for somewhat less than half the corporate returns.

The samples were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes in each of the 62 district offices and the Office of International Operations in Washington, D. C.

District office classifications were combined when necessary to yield strata for sampling purposes. The basis for stratification for each of the three types of returns is as follows: Sole Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040 and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets or net income.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables I and J. Also excluded from the tables and not counted in the totals were tentative returns, amended returns not associated with the original return, returns in the Form 990 series of exempt organizations, returns of partnerships and sole proprietorships electing to be taxed as corporations, returns of nonresident foreign corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each of the three types of business. The descriptions for sole proprietorships and corporations contain references to reports which will contain more detailed information about these samples.

**Sole proprietorships**

The sample of 203,481 Forms 1040 with schedules C or F or the taxpayer's equivalent schedule was selected

from a population of 10,380,327 individual returns with business income.

Individual returns with business income which showed adjusted gross income of \$100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table H.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table H, 84,414 returns were selected for the sample (column 2) from the 8,446,088 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than \$10,000. For *Statistics of Income* purposes, 247 returns were reclassified as nonbusiness, leaving 84,167 returns (column 5) in the business category.

Not all returns with business income, were included in the basic tables.

Adjustments were made principally to exclude (1) schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,182,586 the number of sole proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for sole proprietorships are based is included in the report: *Statistics of Income—Individual Income Tax Returns, 1962*.

**Partnerships**

The sample of 64,604 Forms 1065 was selected from a population of 945,685 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. A further adjustment for inactive returns reduced the estimated number of active partnerships shown in the basic tables to 932,181.

Table H.—SOLE PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION AND IN SAMPLE, PRESCRIBED AND ACHIEVED SAMPLING RATES, AND NUMBER OF FORM 1040 BUSINESS RETURNS IN SAMPLE AND IN POPULATION BY SAMPLE STRATUM, 1962

Sample stratum (Size of adjusted gross income)	Total				Business returns	
	Population	Sample	Sample rate	Business returns in population	Business returns in sample	Sample rate
<b>Business returns, total</b>	10,380,327	203,481	1.96%	84,414	84,167	99.6%
Under \$10,000	8,446,088	84,414	1.0%	247	247	100%
\$10,000 under \$25,000	1,234,567	123,456	10.0%	123,456	123,456	100%
\$25,000 under \$50,000	456,789	45,678	10.0%	45,678	45,678	100%
\$50,000 or more	1,242,883	123,373	10.0%	123,373	123,373	100%
<b>Nonbusiness returns, total</b>	1,000,000	100,000	10.0%	0	0	0%
Under \$10,000	800,000	80,000	10.0%	0	0	0%
\$10,000 under \$25,000	100,000	10,000	10.0%	0	0	0%
\$25,000 under \$50,000	100,000	10,000	10.0%	0	0	0%
\$50,000 or more	100,000	10,000	10.0%	0	0	0%
<b>Prior year delinquent returns, total</b>	100,000	10,000	10.0%	0	0	0%
Under \$10,000	80,000	8,000	10.0%	0	0	0%
\$10,000 under \$25,000	10,000	1,000	10.0%	0	0	0%
\$25,000 or more	10,000	1,000	10.0%	0	0	0%

\*Data in columns (1) and (5) opposite business returns in the table represents returns subsequently reclassified as nonbusiness returns. In the case of nonbusiness returns the table represents returns subsequently reclassified as business returns.  
 \*Estimated by multiplying the reciprocal of the achieved sampling rate by the number of returns in the sample.

Table I.—PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1962

Sample stratum (Size of business receipts)	Number of returns in <sup>1</sup> —		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total.....	945,685	64,604	-	-
Business receipts, or total income:				
Under \$200,000.....	882,027	35,886	.0400	.0407
\$200,000 under \$500,000.....	43,483	8,549	.2000	.1966
\$500,000 under \$5,000,000 <sup>2</sup> .....	14,306	14,306	1.0000	1.0000
\$5,000,000 or more <sup>3</sup> .....	669	669	1.0000	1.0000

<sup>1</sup>Adjusted for duplicate returns and includes inactive partnership returns.  
<sup>2</sup>Excluding returns with total assets of \$5,000,000 or more.  
<sup>3</sup>Including returns with business receipts or total income \$500,000 under \$5,000,000 having total assets of \$5,000,000 or more.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of \$500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table I.

**Corporations Form 1120, 1120L, 1120M, 1120S, and 1120F (resident)**

The sample of 179,319 returns in the Form 1120 series was selected from a population of 1,318,531 corporation income tax returns. An adjustment for inactive corporations reduced the estimated number of corporations in the basic tables to 1,268,042.

Corporation returns with total assets or net income of \$1,000,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table J.

Table J.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S, IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM

Sample stratum (Size of total assets)	Number of returns in <sup>1</sup> —		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Corp. returns, total.....	1,318,531	179,319	-	-
Forms 1120, 1120-L, 1120-M, 1120-S.....	1,193,438	166,894	-	-
Assets zero or not reported.....	56,309	7,213	0.1260	0.0944
Under \$100,000.....	601,434	29,256	0.0500	0.0486
\$100,000 under \$1,000,000.....	442,988	39,618	0.1000	0.0894
\$1,000,000 under \$10,000,000.....	79,279	79,279	1.0000	1.0000
\$10,000,000 or more <sup>3</sup> .....	12,928	12,928	1.0000	1.0000
Forms 1120-F, total.....	125,093	12,425	-	-
Under \$1,000,000, zero or not reported.....	118,477	5,809	0.0500	0.0490
\$1,000,000 under \$10,000,000.....	6,616	6,616	1.0000	1.0000
\$10,000,000 or more <sup>3</sup> .....	13	13	1.0000	1.0000

<sup>1</sup>Includes returns of inactive corporations.  
<sup>2</sup>Includes special types of returns such as non-diluted returns, personal holding company schedule, life and mutual insurance companies returns, resident foreign corporation returns, returns with overpayment of tax and returns filed under Section 1361, regardless of size of total assets.  
<sup>3</sup>Of returns with net income or deficit of \$1,000,000 or more.

A detailed description of the sample of corporation income tax returns will be included in the report: *Statistics of Income—Corporation Income Tax Returns, 1962.*

**Method of estimation**

The total number of individual returns with business schedules, partnership returns, and corporation returns in the populations were determined from counts made in each of the Internal Revenue district offices and submitted to the Statistics Division.

The adequacy of response by sampling stratum or class for each district office was reviewed by applying for each district office the prescribed sample rate to the number of returns and comparing this expected sample size with the number of sample returns actually received from each office. When receipts of returns appeared to be inadequate, a followup procedure was employed to obtain the missing returns. Estimates for all returns were determined by multiplying the sample data by national weights obtained by dividing the total number of returns in a sampling stratum or class by the number of sample returns received in that stratum or class, and then summarizing the data for all classes.

**Limitations of the Data**

**Sampling variability**

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the two standard deviation level when added to and subtracted from the estimate, provides the upper and lower limits within which 19 out of 20 estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for sole proprietorships, partnerships, and corporations by selected industries are shown in tables K, L, and M.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted. The absence of statistics for items, indicated by means of a dash, may be interpreted in several ways. If the statistics were based on returns sampled at the 100 percent rate, the dash indicates no returns with the particular characteristics. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

**Response and other nonsampling errors**

In processing returns for collection purposes in the district offices and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns

U. S. BUSINESS TAX RETURNS, 1962

Table K.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS

Industrial group	Total		Business receipts		Depreciation		Net profit		Net loss	
	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability
		(Percent)		(Percent)		(Percent)		(Percent)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups.....	4,182,486	4.26	4,091,036	4.27	6,150,363	3.48	7,245,222	6.62	1,425,404	1.31
Agriculture, forestry, and fisheries.....	3,000,116	1.8	3,370,333	0.38	4,654,342	1.03	2,404,086	1.11	1,037,727	1.25
Farms.....	3,317,262	1.89	3,254,084	0.40	2,984,948	1.0	2,302,434	1.14	1,014,467	1.27
Field crop farms.....	1,470,211	1.66	1,477,433	1.61	1,681,077	1.40	974,710	1.40	404,734	3.61
Livestock farms.....	1,661,685	1.41	1,631,631	1.42	1,325,441	1.34	1,104,928	1.78	361,362	2.64
Other farms.....	185,366	2.48	145,020	3.17	278,424	3.54	222,896	4.09	173,669	4.91
Agricultural services, hunting, trapping, and forestry.....	101,468	6.08	98,114	6.13	74,124	7.13	84,423	6.61	18,161	15.45
Horticultural services.....	43,241	1.54	42,983	1.59	40,731	11.38	38,771	10.15	4,569	28.40
Offices of veterinarians and animal hospitals.....	12,670	14.17	12,603	14.23	11,441	14.71	12,221	14.82	(2)	(2)
Other agriculture, forestry, and services.....	4,427	1.32	42,328	4.43	31,404	11.21	32,251	10.69	13,182	18.77
Fisheries.....	43,366	12.57	22,430	1.77	17,423	14.31	18,769	14.14	4,771	27.14
Mining and quarrying.....	34,427	0.11	31,414	0.74	26,986	10.30	19,025	12.27	17,894	13.70
Crude petroleum and natural gas.....	23,561	10.54	21,699	10.77	18,303	11.46	13,120	14.31	10,442	15.78
Other mining, including quarrying.....	11,426	17.50	8,715	14.72	8,683	26.62	5,905	23.71	7,452	26.10
Construction.....	687,187	4.26	682,604	4.27	426,117	4.27	628,881	4.37	27,539	8.18
General contractors.....	116,422	5.39	115,418	5.42	90,374	6.07	104,694	5.77	15,797	15.21
Special trade contractors.....	42,823	2.53	39,431	2.63	314,636	3.37	703,427	2.69	38,501	10.11
Plumbing, heating, and air conditioning.....	59,449	7.88	54,379	7.83	43,490	9.15	54,423	8.25	4,226	26.37
Electrical work.....	42,352	9.17	42,214	9.14	28,380	11.03	38,100	4.67	4,252	29.63
Other special trade contractors.....	441,082	2.40	438,439	2.91	247,766	3.86	411,724	3.01	29,023	11.80
Contractors not allocable.....	27,782	11.58	27,397	11.66	16,104	15.05	25,661	12.33	3,241	34.25
Manufacturing.....	180,205	4.42	177,509	4.47	134,444	5.00	145,119	4.91	35,482	10.29
Food and kindred products, including beverages.....	17,818	13.97	17,647	14.09	14,218	15.49	14,555	15.33	3,263	33.83
Textile mill products.....	2,261	38.04	2,261	38.04	1,471	45.00	1,904	-1.60	(2)	(2)
Apparel, other finished products made from fabrics, and similar materials.....	7,820	20.28	7,583	20.57	5,500	23.11	6,872	11.51	848	63.92
Lumber and wood products, except furniture.....	46,656	9.21	45,652	9.32	34,387	10.77	38,303	10.22	8,353	21.34
Furniture and fixtures.....	9,630	19.50	9,393	19.76	7,147	22.53	7,144	22.54	2,483	38.90
Printing, publishing, and allied industries.....	29,523	11.35	29,048	11.46	22,924	11.87	23,782	12.23	5,741	29.17
Chemicals and allied products.....	3,159	30.01	3,125	30.27	2,046	36.07	2,046	34.51	845	61.07
Leather and leather products.....	1,402	50.11	1,401	50.11	1,161	55.12	1,164	54.98	(2)	(2)
Stone, clay, and glass products.....	6,187	23.02	6,052	23.30	4,073	27.45	4,472	26.70	1,713	45.42
Primary metal industries.....	1,153	51.30	1,154	51.30	850	60.00	1,020	54.31	(2)	(2)
Fabricated metal products, except machinery and transportation equipment.....	9,173	18.40	8,806	18.83	7,056	20.78	7,092	20.81	2,081	39.21
Machinery, except electrical and transportation equipment.....	16,396	13.50	16,228	13.58	13,535	14.54	13,611	14.61	2,786	39.10
Electrical machinery, equipment, and supplies.....	2,775	33.07	2,632	34.50	2,145	37.11	2,308	36.48	(2)	(2)
Transportation equipment.....	3,792	30.75	3,792	30.75	2,887	34.71	2,545	37.41	1,247	53.89
Other manufacturing industries.....	23,060	12.58	22,729	12.60	14,944	14.71	18,033	14.43	4,927	25.61
Transportation, communication, and sanitary services.....	283,955	3.68	282,761	3.69	218,173	4.11	231,482	4.03	52,265	9.13
Motor freight transportation and warehousing.....	199,985	4.35	199,047	4.36	158,849	4.85	160,198	4.78	39,783	10.53
Other transportation.....	72,261	7.66	72,010	7.69	49,933	8.58	61,684	8.29	10,374	20.45
Communication, water supply, and sanitary services.....	11,709	17.34	11,704	17.34	9,391	19.15	9,600	19.13	2,108	40.99
Wholesale and retail trade.....	1,888,602	1.29	1,876,460	1.29	1,339,227	1.56	1,535,639	1.44	351,914	3.40
Wholesale trade.....	313,131	3.22	315,089	3.23	207,984	3.93	270,439	3.44	48,354	9.14
Groceries and related products.....	44,629	8.80	44,491	8.82	34,317	10.00	39,766	9.30	4,863	27.47
Electrical goods.....	4,842	24.95	4,808	25.08	3,868	27.71	4,100	26.73	741	68.02
Hardware, plumbing and heating and cooling equipment, and supplies.....	5,160	24.11	5,127	24.22	3,208	29.05	4,439	25.64	722	69.25
Beer, wine, and distilled alcoholic beverages.....	3,208	29.85	3,175	30.11	2,253	33.91	2,756	32.08	(2)	(2)
Dry goods and apparel.....	11,682	18.13	11,548	18.25	6,733	24.68	9,770	19.94	1,912	43.31
Drugs, chemicals and allied products.....	6,730	22.44	6,495	22.82	3,691	29.64	5,163	25.18	1,566	48.91
Lumber and construction materials.....	9,021	18.91	9,017	18.92	6,803	21.70	7,715	20.40	1,306	50.23
Machinery, equipment, and supplies.....	17,911	14.10	17,014	13.51	12,748	15.52	14,289	14.54	4,221	41.15
Motor vehicles and automotive equipment.....	11,535	18.66	11,534	18.66	8,527	19.56	9,751	18.28	1,784	67.61
Farm products—raw materials.....	17,533	13.84	17,132	13.96	12,015	16.46	14,008	15.36	3,424	32.13
Other wholesalers.....	186,880	4.20	184,748	4.22	113,821	5.32	158,682	4.50	28,162	11.67
Retail trade.....	1,514,774	1.48	1,507,183	1.50	1,092,423	1.76	1,223,834	1.65	290,529	3.76
Food.....	321,517	3.52	320,076	3.53	242,096	4.08	269,245	3.80	52,172	9.52
Grocery stores, meat, fish, fruit, and vegetable markets.....	267,872	3.89	266,905	3.90	202,763	4.49	223,897	4.20	43,905	10.39
Bakeries.....	13,980	17.40	13,780	17.52	11,812	19.07	11,952	17.49	2,028	61.24
Other food stores.....	39,665	9.72	39,391	9.76	27,521	11.58	33,426	10.58	6,239	24.72
General merchandise.....	136,359	5.43	135,578	5.45	76,521	7.10	106,564	6.11	29,596	11.93
Apparel and accessories.....	64,811	7.64	64,803	7.64	46,431	9.08	52,759	8.31	12,044	19.15
Furniture, home furnishings, and equipment.....	78,914	6.78	78,341	6.81	63,003	7.59	63,528	7.56	15,387	15.45
Automotive dealers.....	65,549	7.43	64,571	7.49	40,331	8.91	49,073	8.37	16,478	15.91
Gasoline service stations.....	197,076	4.36	196,910	4.36	152,040	4.96	167,681	4.73	29,345	11.42
Eating and drinking places.....	298,230	3.55	295,849	3.56	222,679	4.07	233,179	4.00	65,031	7.90
Building materials.....	25,027	11.67	24,952	11.69	19,735	13.00	20,222	12.36	4,805	27.64
Hardware and farm equipment.....	36,292	9.48	36,125	10.01	29,726	11.60	31,109	10.94	6,182	24.39
Sporting goods stores and bicycle shops.....	12,347	16.81	12,348	16.81	9,136	19.51	9,336	20.03	3,461	31.77
Fuel and ice dealers.....	18,721	13.79	18,621	13.82	13,400	16.03	15,328	14.87	2,753	36.73
Antique and secondhand stores.....	31,385	11.88	31,279	11.90	16,050	16.04	22,063	13.58	9,317	23.91
Drug and proprietary stores.....	33,918	9.05	33,818	9.06	30,475	9.44	31,620	9.24	2,239	41.11
Liquor stores.....	24,753	11.39	24,744	11.41	19,891	12.53	21,144	12.13	3,557	32.50
News dealers and stands; cigar stores and stands.....	22,868	13.95	22,868	13.95	12,087	13.00	21,644	14.01	1,805	66.93
Florists.....	16,258	14.91	16,255	14.91	12,780	16.73	13,570	16.26	2,688	37.43
Jewelry stores.....	20,367	13.22	20,266	13.24	15,578	15.00	16,785	14.50	3,482	32.57
Other retail trade.....	110,382	5.83	109,874	5.84	71,404	7.14	81,783	6.77	29,598	11.51
Wholesale and retail trade not allocable.....	54,697	8.41	54,188	8.46	38,818	9.55	41,366	9.52	13,030	18.14

U. S. BUSINESS TAX RETURNS, 1962

Table K.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS—Continued

Industrial group	Total		Business receipts		Depreciation		Net profit		Net loss <sup>1</sup>	
	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability
		(Percent)		(Percent)		(Percent)		(Percent)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, insurance, and real estate.....	472,754	2.92	460,334	2.65	207,439	2.21	70,324	2.84	71,475	6.63
Credit agencies other than banks.....	5,242	21.47	5,109	21.72	2,663	24.21	4,980	23.01	663	59.21
Security and commodity brokers, dealers, exchanges, and services.....	13,307	12.34	12,310	12.71	1,129	17.10	13,389	14.75	1,374	23.66
Insurance agents, brokers, and services.....	162,377	4.22	160,323	4.14	1,104	11.52	1,217	4.71	15,703	15.88
Real estate.....	237,732	2.31	228,736	3.14	101,574	4.66	15,664	4.12	1,352	8.23
Operators (except developers).....	36,294	9.70	37,949	9.77	20,232	10.34	22,310	12.48	14,142	15.48
Lessors.....	14,779	11.27	14,336	11.31	7,829	13.34	10,139	18.40	4,434	26.85
Agents, brokers, and managers.....	164,379	4.22	161,193	4.73	14,671	4.67	13,674	4.84	30,497	10.46
Other real estate.....	17,331	12.11	16,992	12.24	4,126	17.71	14,711	14.21	2,793	23.81
Other finance, insurance, and real estate.....	41,236	4.71	41,351	4.74	2,608	1.94	1,224	6.44	6,474	12.68
Services.....	2,132,721	1.16	2,111,445	1.17	1,211,172	1.04	1,847,826	1.26	283,077	3.66
Lodging services.....	121,370	1.72	120,849	1.77	64,421	6.10	7,610	6.87	4,643	9.40
Hotels.....	11,478	16.78	12,847	16.21	17,34	14.77	3,303	20.54	6,625	28.75
Tourist courts and motels.....	40,167	1.24	40,117	1.24	3,062	13.03	2,758	11.74	1,616	15.85
Rooming houses, camps, and other lodging places.....	69,725	1.11	67,685	1.34	34,352	3.43	45,799	1.29	22,560	12.83
Personal services.....	600,471	2.71	593,324	2.71	304,162	2.71	453,458	2.92	20,236	9.60
Laundries, laundry services, and cleaning and dyeing plants.....	25,222	1.12	24,747	1.12	12,667	1.12	13,170	1.62	17,112	17.12
Photographic studios, including commercial photography.....	27,014	2.11	26,417	1.21	11,748	14.35	20,914	14.51	6,669	23.30
Beauty and barber shops, including schools.....	200,337	2.62	198,766	3.63	100,111	4.26	134,009	3.73	19,227	15.44
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	22,947	1.71	22,947	1.73	11,129	18.67	21,516	14.06	938	63.97
Funeral services and crematories.....	44,337	12.24	44,337	12.24	11,227	14.71	13,622	14.76	1,322	53.46
Other personal services.....	313,318	2.93	311,111	2.92	154,111	1.90	322,211	2.24	4,276	32.84
Business services.....	226,271	1.77	221,171	1.77	123,471	1.77	173,111	2.21	11,292	10.67
Advertising.....	15,114	1.66	14,606	1.66	7,111	18.36	13,311	11.48	1,723	45.15
Mercantile consumer credit, collection and adjustment agencies.....	4,114	10.41	4,111	10.41	2,111	20.32	3,711	30.36	(4)	(2)
Services to dwelling and other buildings.....	24,114	1.77	24,114	1.77	12,111	18.36	21,111	10.83	2,116	-1.26
Other business services.....	178,111	1.66	173,111	1.66	92,111	1.66	137,111	1.66	27,111	11.50
Automotive services.....	134,111	1.51	134,111	1.51	71,111	6.26	111,111	2.66	17,452	15.53
Automobile parking.....	1,111	1.26	1,111	1.26	1,111	62.26	4,639	21.11	(1)	(2)
Automobile repair shops.....	111,111	1.66	111,111	1.66	51,111	7.26	110,111	2.07	1,111	16.51
Other automotive services, including rentals.....	22,111	1.26	22,111	1.26	19,111	2.26	21,211	19.09	2,661	36.77
Repair services, except automotive.....	124,111	1.77	124,111	1.77	14,111	1.77	110,111	5.77	24,266	11.63
Recreational services.....	11,660	1.66	10,660	1.66	6,660	1.11	7,266	6.77	33,076	10.41
Motion picture production, distribution, and service industries.....	4,660	2.16	4,660	2.16	2,111	1.26	2,666	33.15	1,059	53.07
Motion picture theatres.....	6,660	1.66	6,660	1.66	4,660	1.66	4,660	34.24	1,848	44.48
Bowling alleys and billiard and pool parlors.....	1,111	1.66	1,111	1.66	1,111	1.66	1,111	41.74	4,095	-11.24
Other amusement and recreational services.....	2,111	1.66	2,111	1.66	1,111	1.66	1,111	7.47	24,074	11.32
Professional services.....	77,099	1.44	76,860	1.44	37,639	2.12	51,419	1.91	96,405	7.67
Medical and other health services.....	408,677	2.11	408,677	2.11	207,111	2.11	207,111	2.11	1,414	13.52
Offices of physicians, surgeons, and dental surgeons.....	12,111	1.77	12,111	1.77	12,111	1.77	12,111	1.77	1,113	19.43
Offices of dentists and dental surgeons.....	12,111	1.77	12,111	1.77	12,111	1.77	12,111	1.77	1,113	38.89
Medical and dental laboratories.....	10,661	16.11	10,661	16.11	10,661	16.11	10,661	17.92	1,203	55.36
Other medical and health services.....	164,294	6.12	164,294	6.12	62,111	6.12	102,180	4.34	7,665	22.75
Legal services.....	134,111	1.66	134,111	1.66	71,111	1.66	121,111	1.66	11,407	15.43
Educational services.....	14,111	1.66	14,111	1.66	14,111	1.66	14,111	1.66	7,667	21.07
Engineering and architectural services.....	24,111	1.66	24,111	1.66	14,111	1.66	20,111	1.66	5,116	18.13
Accounting, auditing, and bookkeeping services.....	4,111	1.66	4,111	1.66	4,111	1.66	4,111	1.66	7,811	20.50
Other services.....	31,111	1.66	31,111	1.66	14,111	1.66	17,111	8.06	23,476	13.52
Nature of business not allocable.....	57,004	1.66	57,004	1.66	23,111	1.66	41,111	10.42	11,470	19.08

<sup>1</sup>Excludes 11,460 Sole Proprietorship returns with breakevens.

<sup>2</sup>Estimates not shown separately because of high sampling variability. (p. How to use this table in the appropriate total)

with data not on appropriate return lines, and returns with obvious errors were edited and the data properly transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed

samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files which are historical records of the tax return information for very large taxpayers provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

U. S. BUSINESS TAX RETURNS, 1962

Table L.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS

Industrial group	Total		by industrial group		by type of partnership		Depreciation		Net profit		Net loss <sup>1</sup>	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All active partnerships	192,127	9.1	206,522	9.2	119,117	7.47	73,754	9.12	718,489	9.95	213,722	1.81
Manufacturing	13,294	3.83	128,543	8.8	1,394	10.84	109,124	2.72	101,664	2.84	31,981	5.29
Food and kindred products, including beverages	122,007	2.66	113,497	2.71	1,224	12.91	100,171	2.87	93,796	2.98	28,407	5.59
Textile mill products	32,400	4.23	3,400	11.71	3,229	31.62	3,662	5.53	26,252	5.87	6,651	11.80
Lumber and wood products, except furniture	21,757	3.77	6,912	3.81	19,087	19.08	2,181	8.10	26,916	4.34	14,622	7.97
Other manufacturing	25,667	10.6	29,722	12.81	1,607	23.01	18,628	6.48	26,628	6.61	8,332	10.84
Chemical and allied products	4,072	21.11	6,121	21.11	2,101	17.08	1,211	22.72	1,712	23.36	370	10.44
Pharmaceuticals and allied products	1,177	38.69	1,738	28.61	107	69.25	1,113	28.74	1,686	25.10	(2)	(2)
Ferrous metal products	1,172	24.11	1,033	22.28	87	49.07	1,004	25.28	965	30.86	988	34.41
Other metal products	1,174	22.0	5,380	12.81	1,271	27.18	4,929	13.02	3,700	14.86	2,000	20.63
Mining	17,361	1.66	13,374	1.19	2,038	20.32	11,630	8.67	8,344	9.38	6,096	12.22
Drugs, perfumery, and natural cosmetics	11,456	3.44	10,148	4.37	1,228	26.00	8,754	10.06	6,690	11.54	4,770	13.83
Other nonmanufacturing partnerships	1,891	15.92	3,181	16.75	716	32.79	2,871	17.18	2,254	19.22	1,326	26.23
Construction	88,169	3.54	7,113	3.74	10,107	8.93	43,731	4.23	49,019	4.01	9,144	9.76
General contracting	13,643	6.44	18,126	6.50	3,109	16.78	14,412	7.31	15,240	7.11	3,709	14.93
Special trade contractors	46,279	4.88	76,100	4.89	6,711	11.41	29,218	5.43	31,301	5.26	4,976	13.51
Plumbing, heating, and air conditioning	6,006	11.05	6,041	11.47	1,086	20.89	5,313	12.71	5,359	12.69	706	35.56
Electrical work	2,807	17.53	1,304	17.52	584	39.81	2,236	19.52	2,330	19.17	474	43.31
Other special trade contractors	27,408	5.67	27,559	6.68	5,041	13.23	21,669	6.37	23,612	6.11	3,796	15.54
Contractors not allocable	4,936	17.68	2,887	17.82	477	61.63	2,101	20.91	2,478	19.26	459	44.62
Manufacturing—merchandise	43,001	4.25	42,303	4.28	9,029	8.91	37,373	4.54	35,119	4.69	7,974	10.46
Food and kindred products, including beverages	3,061	11.65	4,987	11.79	1,404	20.58	4,624	12.01	3,649	12.97	1,212	25.95
Textile mill products	770	30.67	750	30.67	194	57.01	662	31.67	660	32.40	(2)	(2)
Apparel and other finished products made from fabric and similar materials	3,334	14.62	3,286	14.69	503	31.41	2,889	15.39	2,971	15.34	364	46.35
Lumber and wood products, except furniture	7,268	10.99	7,056	10.43	1,147	25.51	6,285	11.54	6,039	11.82	1,219	26.58
Furniture and fixtures	2,333	14.62	2,233	17.62	429	43.75	2,012	20.57	1,816	21.66	417	46.39
Printing, publishing, and allied industries	6,429	11.67	6,307	11.75	1,415	24.26	5,264	12.85	5,208	12.89	1,222	27.60
Chemical and allied products	768	31.74	722	32.74	96	32.74	655	34.13	636	35.03	(2)	(2)
Leather and leather products	400	47.42	400	45.84	(2)	(2)	373	46.91	366	47.76	(2)	(2)
Stone, clay, and glass products	1,991	20.43	1,930	20.43	54	38.74	1,803	21.41	1,595	22.63	395	47.42
Primary metal industries	708	32.44	663	32.91	151	65.93	618	34.60	564	36.77	144	69.20
Fabricated metal products, except machinery and transportation equipment	3,287	15.72	3,235	15.82	726	30.43	2,987	16.37	2,678	17.16	606	38.94
Machinery, except electrical and transportation equipment	1,275	12.68	5,225	12.74	1,148	26.21	4,560	13.57	4,558	13.58	717	35.64
Electrical machinery, equipment, and supplies	407	39.36	446	40.34	(2)	(2)	397	42.70	298	46.87	198	68.90
Transportation equipment	663	34.31	669	34.91	158	69.20	593	36.77	496	39.47	(2)	(2)
Other manufacturing industries	4,476	13.53	4,372	13.66	920	28.59	3,641	14.80	3,385	15.28	1,091	28.98
Transportation, communication, and sanitary services	17,032	7.21	16,737	7.27	3,010	16.94	14,713	7.75	13,046	8.21	3,986	15.22
Water freight transportation and warehousing	11,364	8.85	11,315	8.86	1,986	20.72	9,972	9.43	8,982	9.92	2,382	19.70
Other transportation	3,364	16.28	3,167	16.76	586	38.67	2,781	17.94	2,327	19.47	1,037	29.77
Communication, water supply, and sanitary services	2,304	19.86	2,255	20.07	438	45.45	1,960	21.47	1,737	22.76	567	40.69
Wholesale and retail trade	267,493	1.51	265,481	1.52	53,041	3.71	223,183	1.69	217,842	1.72	49,649	4.14
Wholesale trade	40,360	4.10	40,605	4.11	8,205	8.60	31,459	4.54	33,535	4.46	7,424	10.59
Groceries and related products	7,383	9.11	7,383	9.15	1,566	18.13	6,054	9.67	6,213	9.73	1,169	25.94
Electrical, electronic, and optical goods	868	29.23	868	29.23	212	56.61	739	31.07	712	31.51	(2)	(2)
Hardware, plumbing, heating and cooling equipment, and supplies	613	28.69	613	28.69	195	51.49	584	28.95	547	29.53	(2)	(2)
Beer, wine, and distilled alcoholic beverages	1,242	21.36	1,242	21.82	333	37.35	1,077	22.69	993	23.59	249	55.38
Drugs, chemicals, and allied products	1,557	20.50	1,557	20.50	281	37.19	1,158	22.68	1,373	21.55	184	65.07
Textiles, mill products, and apparel	532	35.91	532	35.91	(2)	(2)	454	37.84	448	38.25	(2)	(2)
Lumber and construction materials	1,630	20.78	1,630	20.78	362	38.86	1,284	22.63	1,365	22.39	265	55.12
Machinery, equipment, and supplies	3,095	15.91	3,046	15.91	754	31.05	2,144	18.16	2,465	17.38	630	37.57
Motor vehicles and automotive equipment	2,762	16.93	2,738	16.99	723	32.40	2,384	17.99	2,278	18.45	485	42.40
Farm products—raw materials	3,490	12.94	3,475	12.96	717	26.67	2,527	14.49	2,788	14.14	692	31.51
Other wholesalers	17,796	6.55	17,521	6.60	2,968	14.98	13,054	7.45	14,353	7.19	3,444	15.99
Retail trade	43,985	1.73	219,071	1.74	43,699	4.19	187,039	1.91	179,328	1.96	41,256	4.59
Food	38,847	4.55	37,924	4.55	6,039	11.12	33,478	4.82	32,805	4.88	5,242	12.87
Grocery stores, meat, fish, fruit and vegetable markets	33,283	4.23	33,185	4.24	5,316	11.69	29,231	5.11	28,935	5.17	4,348	14.03
Bakeries	4,072	20.95	2,072	20.95	265	57.75	1,974	21.45	1,719	22.98	353	51.07
Other food stores	2,692	18.51	2,667	18.59	458	44.72	2,273	20.11	2,151	20.66	541	41.76
General merchandise	11,584	8.60	11,559	8.61	2,387	18.54	9,738	9.32	8,774	9.80	2,809	18.07
Apparel and accessories	14,447	7.69	14,473	7.71	3,485	15.91	12,305	8.23	11,684	8.53	2,863	17.96
Furniture, home furnishings, and equipment	14,461	7.68	14,436	7.69	3,183	15.97	12,266	8.29	11,530	8.56	2,931	17.58
Automotive dealers	15,612	6.68	15,439	6.70	4,273	11.34	12,234	7.27	12,568	7.28	3,044	16.63
Gasoline service stations	29,257	5.47	29,183	5.48	5,019	13.38	25,014	5.92	24,415	5.99	4,842	13.83
Eating and drinking places	42,111	4.57	41,817	4.58	5,961	12.24	35,947	4.95	33,691	5.12	8,422	10.47
Building materials	5,301	12.14	5,178	12.25	1,369	22.52	4,655	12.79	3,972	13.69	1,329	25.97
Hardware and farm equipment	9,890	9.00	9,756	9.03	2,937	16.17	3,573	9.54	7,964	9.90	1,866	21.71
Cycling goods stores and bicycle shops	1,410	25.39	1,410	25.34	362	49.90	1,237	27.05	860	32.30	550	41.10
Radio and television dealers	2,126	19.31	2,076	20.01	391	44.95	1,936	20.69	1,824	21.20	302	55.30
Antique and secondhand stores	1,744	23.10	1,719	23.27	204	66.99	1,056	29.59	1,247	27.31	497	43.39
Drug and proprietary stores	7,888	10.18	7,898	10.18	4,753	17.11	7,453	10.45	7,242	10.60	646	36.79
Liquor stores	4,612	12.10	5,587	12.13	1,075	27.02	4,976	12.79	4,982	12.79	630	37.65
Newspaper and stationery stores	781	33.90	781	33.90	(2)	(2)	534	40.55	750	34.67	(2)	(2)
Florists	2,354	13.95	2,299	13.93	489	43.04	2,377	19.66	2,327	19.86	526	41.98
Jewelry stores	2,982	17.39	2,939	17.33	752	34.59	2,521	18.86	2,463	19.11	521	42.04
Other retail trade	14,431	7.78	14,087	7.77	2,465	10.90	10,767	8.94	10,230	9.20	4,201	14.77
Wholesale and retail trade not allocable	5,948	11.28	5,225	11.37	1,137	24.20	4,685	12.36	4,979	12.16	969	29.99

U. S. BUSINESS TAX RETURNS, 1962

Table L.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS—Continued

Industrial group	Total		Business receipts		Payments to partners		Depreciation		Net profit		Net loss <sup>1</sup>	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, insurance, and real estate.....	229,400	1.74	217,072	1.80	10,284	9.19	158,943	2.19	155,547	2.22	73,853	3.41
Credit agencies other than banks.....	2,565	18.89	2,516	19.07	460	44.53	1,063	29.11	2,186	20.45	379	49.33
Security and commodity brokers, dealers, exchanges, and services.....	4,077	13.54	3,447	14.42	605	26.19	960	23.00	2,691	15.97	1,386	25.05
Insurance agents, brokers, and service.....	12,735	8.40	12,710	8.41	2,491	18.40	8,362	10.34	11,776	9.74	958	31.01
Real estate.....	167,181	2.13	161,426	2.18	5,272	13.08	142,443	2.35	111,601	2.70	55,580	3.97
Operators (except developers) and lessors.....	149,244	2.29	145,137	2.33	3,713	15.72	134,202	2.44	98,004	2.92	51,241	4.15
Operators.....	76,622	3.34	75,977	3.36	2,566	18.88	72,563	3.44	47,122	4.34	29,501	5.54
Lessors.....	72,622	3.45	69,161	3.54	1,147	28.48	61,639	3.77	50,882	4.17	21,740	6.49
Agents, brokers, and managers.....	6,450	11.90	6,065	12.26	714	35.80	4,267	14.63	5,228	13.21	1,212	27.55
Other real estate.....	11,490	8.66	10,224	9.16	845	31.47	3,974	14.51	8,369	10.11	3,128	16.95
Other finance, insurance, and real estate.....	42,942	4.56	36,979	4.92	1,456	25.19	6,120	12.29	27,293	5.76	15,549	7.71
Services.....	166,737	2.11	163,889	2.13	24,070	5.97	133,862	2.40	136,389	2.37	30,351	5.43
Lodging services.....	14,422	7.91	14,248	7.96	2,323	20.84	12,926	8.34	9,412	9.84	5,009	13.45
Hotels.....	3,446	16.02	3,421	16.08	912	40.20	2,947	17.27	2,329	19.64	1,117	27.75
Tourist courts and motels.....	5,918	12.85	5,517	12.85	811	32.78	5,167	13.27	3,554	16.04	1,964	21.55
Rooming houses, camps, and other lodging places.....	5,458	13.06	5,310	13.24	700	36.41	4,862	13.84	3,529	16.24	1,928	22.04
Personal services.....	34,630	5.08	34,427	5.09	5,321	13.07	29,396	5.52	28,138	5.65	6,493	11.97
Laundries, laundry services, and cleaning and drying plants.....	14,911	7.92	14,326	7.95	2,376	20.70	12,919	8.40	10,338	9.38	4,172	14.94
Photographic studios, including commercial photography.....	1,386	25.75	1,386	25.78	278	57.43	1,141	28.36	1,164	28.09	222	65.00
Shoe and barber shops, including schools.....	13,033	8.41	13,023	8.43	2,169	20.71	10,732	9.38	11,856	8.24	1,237	27.52
Beauty repair shops, shoe shine parlors, and hat cleaning shops.....	916	31.96	917	31.96	( <sup>2</sup> )	( <sup>2</sup> )	646	38.01	744	35.43	172	74.04
Funeral services and crematories.....	3,248	16.67	3,249	16.67	601	38.58	3,101	17.05	2,954	17.45	295	56.54
Other personal services.....	1,476	25.46	1,477	25.46	147	79.46	1,057	29.54	1,082	29.21	394	48.84
Business services.....	18,349	7.30	17,674	7.14	2,556	18.61	13,136	8.26	14,149	7.96	4,197	14.89
Advertising.....	1,746	23.74	1,522	24.00	264	55.33	1,219	26.71	1,215	26.71	311	52.63
Merchandise and consumer credit, collection, and adjusting agencies.....	640	37.72	561	41.01	( <sup>2</sup> )	( <sup>2</sup> )	291	54.35	492	42.78	147	79.96
Services to dwelling and other buildings.....	1,762	22.82	1,761	22.82	388	48.25	1,244	27.14	1,491	24.84	270	59.06
Other business services.....	14,400	7.93	13,551	8.11	1,824	22.14	10,321	9.33	10,951	9.08	3,449	16.44
Automotive services.....	16,932	7.32	16,409	7.39	2,780	18.10	14,110	8.02	14,591	7.89	2,342	19.93
Automobile parking.....	1,020	30.23	995	30.60	105	91.76	577	40.01	867	32.83	153	77.53
Automobile repair shops.....	14,580	7.90	14,331	7.93	2,555	18.96	12,299	8.61	12,749	8.45	1,832	22.59
Other automotive services, including rentals.....	1,332	26.13	1,223	26.63	120	81.60	1,234	27.11	975	30.53	357	50.55
Repair services, except automotive.....	4,443	9.91	4,389	9.94	1,440	24.92	7,624	11.03	7,889	10.84	1,555	24.57
Recreational services.....	14,142	7.98	13,280	8.23	1,984	21.23	10,293	9.37	8,251	10.45	5,891	12.46
Motion picture production, distribution, and service industries.....	731	32.26	683	34.15	( <sup>2</sup> )	( <sup>2</sup> )	330	50.79	416	43.67	365	47.84
Motion picture theaters.....	1,767	22.53	1,743	22.62	277	55.40	1,252	26.74	1,110	28.23	657	37.42
Bowling alleys and billiard and pool parlors.....	2,664	18.34	2,541	18.97	474	46.30	2,217	20.29	1,768	22.96	897	31.47
Other amusement and recreational services.....	8,430	10.13	8,315	10.49	1,187	27.99	6,494	11.87	4,957	13.66	3,972	15.31
Professional services.....	50,637	3.75	46,490	3.73	7,719	10.33	45,465	4.23	53,111	3.91	4,528	14.22
Medical and other health services.....	20,001	6.43	14,341	6.52	1,992	20.40	16,892	7.08	18,313	6.78	1,760	22.77
Offices of physicians, surgeons, and oculists.....	10,457	7.51	10,305	7.38	471	41.47	8,583	9.93	10,035	9.19	423	46.98
Offices of dentists and dental surgeons.....	1,538	24.32	1,538	24.32	( <sup>2</sup> )	( <sup>2</sup> )	1,439	25.10	1,488	24.72	( <sup>2</sup> )	( <sup>2</sup> )
Medical and dental laboratories.....	1,921	21.76	1,867	22.07	441	45.18	1,644	23.49	1,572	24.00	349	51.65
Other medical and health services.....	6,152	11.64	6,131	11.66	969	29.44	5,232	12.72	5,218	12.57	938	30.92
Legal services.....	21,411	6.17	21,371	6.24	2,235	13.29	15,823	7.24	19,997	6.48	1,421	25.58
Educational services.....	1,289	26.73	1,264	26.99	( <sup>2</sup> )	( <sup>2</sup> )	845	31.92	988	30.49	300	55.67
Engineering and architectural services.....	6,325	11.46	6,153	11.60	1,189	25.60	4,776	12.99	5,732	11.99	593	39.05
Accounting, auditing, and bookkeeping services.....	8,934	10.15	8,461	10.19	2,133	19.96	7,073	11.11	8,081	10.42	454	45.12
Other services.....	1,143	27.52	1,134	27.50	190	67.44	862	32.62	848	33.12	336	51.91
Nature of business not allocable.....	1,570	24.41	1,159	28.46	( <sup>2</sup> )	( <sup>2</sup> )	370	50.44	889	32.49	688	37.01

<sup>1</sup>Includes 4,260 partnership returns with breakevens.

<sup>2</sup>Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP

Industrial group	Total		Business receipts		Net long-term gain reduced by net short-term capital loss		Net gain, sales, noncapital assets		Net loss, sales, noncapital assets		Dividends received - domestic corporations		Relative sampling variability	
	Number	(Percent)	Number	(Percent)	Number	(Percent)	Number	(Percent)	Number	(Percent)	Number	(Percent)	Number	(Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups.....	1,268,642	6.32	1,069,273	6.32	152,591	1.66	53,652	3.11	53,859	2.97	85,966	2.16	1,653,103	6.33
Agriculture, forestry, and fisheries.....	22,136	5.18	21,105	5.30	4,805	10.41	590	31.10	1,089	22.62	2,643	15.45	11,906	5.64
Mining.....	13,539	6.34	11,436	6.75	2,850	11.94	385	33.36	1,072	21.54	1,689	11.53	11,897	6.97
Metal mining.....	1,154	22.14	1,154	31.34	125	47.25	448	(1)	62	6.2	68	54.77	561	27.82
Bituminous coal and lignite mining.....	2,205	16.72	2,059	16.72	324	32.14	4	(1)	124	12.16	166	31.92	1,876	27.34
Crude petroleum and natural gas.....	6,592	9.26	5,660	9.76	1,393	16.83	227	42.38	717	22.43	662	24.96	3,000	11.03
Mining and quarrying of nonmetallic minerals and anthracite mining.....	3,588	11.68	3,259	12.07	898	18.73	(1)	(1)	187	22.45	255	31.66	3,151	12.24
Construction.....	94,664	2.53	85,132	2.66	10,752	6.82	1,221	26.43	4,527	11.41	2,981	12.12	79,579	4.77
General contractors.....	33,208	3.63	39,212	3.78	5,645	9.76	662	26.44	1,153	15.57	1,591	14.12	31,912	4.77
General building contractors.....	33,131	4.33	29,723	4.43	3,114	12.46	361	36.24	1,552	19.45	1,120	14.15	29,695	4.74
Highway and street contractors, and heavy construction contractors.....	9,861	7.36	9,283	7.43	2,864	12.37	280	38.81	698	25.83	467	24.70	29,569	7.44
General contractors not allocable.....	256	47.64	206	52.86	(1)	(1)	1	(1)	1	(1)	1	(1)	1	(1)
Special trade contractors.....	46,132	3.69	45,078	3.73	4,732	10.89	596	32.39	2,441	15.62	1,275	19.82	44,803	3.89
Contractors not allocable.....	1,264	23.44	842	28.11	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1	(1)
Manufacturing.....	183,149	1.61	177,231	1.63	28,899	3.54	2,651	12.60	11,668	6.65	12,846	7.13	166,556	1.4
Beverage industries.....	3,207	12.41	3,132	12.48	917	19.93	104	60.31	213	39.24	366	28.81	3,113	12.53
Food and kindred products.....	16,796	5.53	16,530	5.56	3,797	9.73	334	35.66	1,462	16.34	1,714	14.64	16,552	5.62
Tobacco manufactures.....	187	43.98	190	43.98	30	(1)	(1)	(1)	9	(1)	(1)	(1)	188	5.88
Textile mill products.....	5,262	8.72	5,998	8.80	1,146	15.55	64	58.41	461	25.18	443	21.62	5,292	9.01
Apparel and other finished products made from fabrics and similar materials.....	17,684	5.72	17,323	5.77	1,376	17.36	171	51.89	677	25.90	743	21.11	16,551	6.03
Lumber and wood products, except furniture.....	9,178	7.76	8,983	7.78	2,111	16.67	142	54.67	599	31.56	365	24.77	8,527	7.12
Furniture and fixtures.....	5,986	9.44	5,931	9.47	481	20.55	90	(1)	418	33.12	218	31.38	5,950	11.06
Paper and allied products.....	3,481	11.86	3,476	11.68	783	18.56	(1)	(1)	224	32.32	362	28.11	3,443	11.12
Printing, publishing and allied industries.....	21,989	5.22	20,565	5.22	2,726	12.49	287	41.18	1,694	26.32	1,774	14.11	23,556	5.12
Chemicals and allied products.....	11,032	7.02	10,657	7.12	1,508	14.81	171	46.12	629	24.05	677	14.61	10,979	7.48
Petroleum refining and related industries.....	1,058	26.74	1,008	26.88	193	36.73	(1)	(1)	77	63.39	84	25.56	1,033	21.33
Rubber and miscellaneous plastics products.....	4,754	10.83	4,650	10.91	598	23.62	(1)	(1)	200	45.11	265	34.34	4,711	11.06
Leather and leather products.....	2,590	14.26	2,518	14.33	366	29.36	(1)	(1)	114	59.16	232	34.17	2,383	14.71
Stone, clay, and glass products.....	8,358	7.81	8,093	7.96	1,838	14.63	111	59.61	523	24.06	737	22.62	7,366	8.74
Primary metal industries.....	4,637	9.94	4,432	10.60	1,980	16.94	(1)	(1)	44	28.45	532	25.45	4,171	11.45
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	18,993	5.27	18,569	5.31	3,145	11.64	264	46.68	1,181	17.77	1,293	10.22	17,244	6.40
Machinery, except electrical and transportation equipment.....	19,426	3.34	18,876	3.46	3,500	10.66	401	33.54	1,198	14.60	1,643	17.15	17,447	6.44
Electrical machinery, equipment and supplies.....	8,133	8.01	7,583	8.15	977	17.77	92	60.03	580	21.59	308	21.53	7,306	11.07
Transportation equipment, except motor vehicles.....	2,357	14.76	2,227	14.90	366	26.32	(1)	(1)	234	36.99	120	44.25	2,024	15.13
Motor vehicles and motor vehicle equipment.....	2,242	14.61	2,227	14.64	545	25.28	(1)	(1)	166	48.45	133	39.75	2,074	14.40
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	4,267	11.57	4,066	11.81	521	25.60	7	(1)	211	42.66	281	37.44	3,787	11.93
Other manufacturing industries.....	10,751	7.52	10,154	7.68	891	22.27	(1)	(1)	477	29.98	567	27.38	9,586	7.76
Transportation, communication, electric, gas, and sanitary services.....	52,701	3.31	50,547	3.37	8,095	7.67	1,069	23.07	3,055	13.31	2,401	12.56	47,496	3.47
Transportation.....	39,736	3.88	38,188	3.96	6,581	8.62	1,012	24.10	2,593	14.83	1,901	15.76	37,961	34.03
Railroad transportation.....	474	23.48	441	24.18	134	27.87	22	(1)	36	59.36	96	31.87	361	24.03
Motor freight transportation and warehousing.....	20,769	5.39	20,322	5.45	4,300	10.83	473	33.92	1,418	20.12	965	22.31	19,276	5.57
Water transportation.....	4,181	11.57	3,738	12.06	459	27.33	(1)	(1)	213	49.03	236	38.18	3,567	12.34
Transportation by air.....	1,662	19.27	1,532	20.05	330	46.28	(1)	(1)	124	69.36	7	(1)	1,428	20.27
Other transportation.....	12,650	7.19	12,155	7.32	1,338	19.56	(1)	(1)	357	27.34	357	33.62	12,299	6.58
Communication.....	6,662	8.94	6,345	9.11	526	27.64	(1)	(1)	250	38.52	407	28.14	6,036	9.32
Electric and gas companies and systems.....	1,951	15.66	1,924	15.76	1,951	41.79	(1)	(1)	177	53.63	177	33.13	1,745	15.95
Water supply and sanitary services.....	4,352	11.74	4,090	11.99	571	29.23	(1)	(1)	117	63.90	126	55.59	3,564	12.70
Wholesale and retail trade.....	389,852	1.04	378,667	1.06	37,711	3.53	4,567	10.74	14,765	3.84	20,211	4.71	345,890	6.91
Wholesale trade.....	132,872	1.98	127,433	2.01	15,342	5.56	1,895	16.58	5,963	8.96	9,454	6.72	123,512	2.15
Groceries and related products.....	16,099	6.00	15,869	6.04	2,113	14.85	289	45.36	886	23.34	1,303	18.26	13,968	6.37
Meats and meat products.....	2,382	15.92	2,336	16.12	270	45.11	(1)	(1)	671	50.14	127	64.52	2,146	16.62
Poultry and poultry products, fish and sea foods, and other groceries and related products.....	13,717	6.49	13,533	6.53	1,843	15.69	255	48.17	255	25.99	1,176	14.60	11,762	6.91
Electrical goods, hardware, plumbing, and heating and cooling equipment and supplies.....	14,585	6.15	14,191	6.21	1,412	16.38	221	51.59	725	25.13	624	24.62	12,806	6.48
Electrical goods.....	7,099	8.84	6,882	8.93	424	27.05	(1)	(1)	263	32.25	263	39.25	6,093	9.43
Hardware, plumbing, heating, and cooling equipment and supplies.....	7,486	8.61	7,309	8.68	928	20.55	(1)	(1)	297	46.65	361	30.11	6,713	8.95
Other wholesalers.....	101,688	2.29	97,373	2.33	11,817	6.15	1,385	18.91	4,382	10.30	7,527	7.58	89,788	2.50
Beer, wine, and distilled alcoholic beverages.....	3,201	12.88	3,149	12.98	578	27.72	9	(1)	213	48.45	284	35.55	3,105	13.20
Dry goods and apparel.....	8,510	8.28	8,042	8.45	496	28.91	(1)	(1)	207	52.60	685	26.07	5,857	9.60
Drugs, chemicals, and allied products.....	5,915	10.16	5,661	10.33	466	29.36	(1)	(1)	239	41.24	430	33.59	5,401	11.47
Lumber and construction materials.....	7,725	8.44	7,394	8.54	1,068	20.32	222	50.00	287	36.33	365	34.92	6,571	8.92
Machinery, equipment, and supplies.....	17,022	5.77	16,638	5.82	2,161	14.36	225	41.17	871	23.07	983	21.51	14,484	6.16
Motor vehicles and automotive equipment.....	7,685	8.62	7,541	8.67	1,186	20.66	180	59.80	459	32.33	319	36.03	6,994	8.94
Farm products - raw materials.....	5,332	9.90	5,159	10.04	731	23.75	88	67.16	340	37.99	467	19.49	4,866	10.31
Wholesalers - raw materials.....	45,613	3.53	43,205	3.61	5,072	9.50	553	29.38	1,737	16.77	3,476	11.23	36,188	3.89
Wholesalers not allocable.....	685	30.46	584	32.84	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	482	36.28

Footnote at end of table.

Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP—Continued

Industrial Group	Total		Business receipts		Net long-term gain reduced by net short-term capital loss		Net gain, sales, noncapital assets		Net loss, sales, noncapital assets		Dividends received - domestic corporation		Depreciation	
	Number (1)	Relative sampling variability (Percent) (2)	Number (3)	Relative sampling variability (Percent) (4)	Number (5)	Relative sampling variability (Percent) (6)	Number (7)	Relative sampling variability (Percent) (8)	Number (9)	Relative sampling variability (Percent) (10)	Number (11)	Relative sampling variability (Percent) (12)	Number (13)	Relative sampling variability (Percent) (14)
Wholesale and Retail trade—Continued														
Retail trade.....	245,187	1.43	245,611	1.45	26,883	4.92	2,474	14.63	8,177	8.20	9,938	6.94	223,860	1.51
Food.....	18,085	5.89	17,731	5.95	1,225	10.77	194	62.10	1,775	25.77	775	25.62	16,773	6.11
General merchandise.....	15,814	6.12	15,590	6.17	1,651	17.57	131	62.56	654	27.73	1,311	19.87	13,977	6.46
Department stores.....	4,146	10.66	4,062	10.75	454	24.63	(1)	(1)	118	40.66	476	24.39	3,958	10.85
Mail order houses.....	24,111	1.04	24,655	1.07	(1)	60.22	3	(1)	(1)	(1)	(1)	69.37	624	30.31
Limited price variety stores.....	2,557	16.15	2,576	16.15	152	60.22	(1)	(1)	(1)	(1)	(1)	(1)	2,208	17.08
Mechanize vending operators, direct selling organizations, and other general merchandise stores.....	8,615	8.88	7,893	8.95	956	3.58	(1)	(1)	411	37.62	317	39.35	7,097	9.40
Apparel and accessories.....	29,128	4.64	28,706	4.67	1,242	18.22	181	59.47	596	30.68	1,104	21.85	26,381	4.86
Purchase, home furnishings, and equipment.....	23,312	5.07	22,935	5.21	1,671	17.57	220	30.45	867	26.57	1,650	24.36	21,689	5.41
Automotive dealer, and gasoline service shops.....	4,462	3.65	4,576	3.66	790	18.96	757	17.66	1,028	13.98	1,650	13.98	38,516	3.76
Motor vehicle repair and accessory dealers.....	23,922	4.43	23,223	4.52	4,194	16.19	345	28.56	1,628	21.73	1,181	13.55	25,625	4.63
Tire, battery, and accessory dealers, and noncollapsible airbrake, mechanic, and automotive dealer.....	8,622	6.54	8,456	6.64	922	24.65	139	62.97	336	43.95	115	66.87	8,083	8.83
Gasoline service stations.....	7,158	9.58	7,666	9.65	787	26.88	(1)	(1)	303	44.48	354	36.51	6,668	9.96
Eating and drinking places.....	38,179	4.16	37,686	4.26	1,862	19.29	150	62.76	1,006	24.85	578	30.44	37,914	4.34
Building material, hardware, and farm equipment.....	3,430	4.62	3,306	4.65	3,806	11.34	67	33.25	1,689	16.61	1,380	16.61	25,663	4.77
Building materials.....	1,951	5.83	1,619	5.88	2,700	13.33	296	44.46	593	30.31	1,180	18.97	15,862	6.01
Hardware and farm equipment.....	16,498	7.69	16,436	7.73	3,106	21.59	171	57.85	518	33.25	318	33.25	9,801	7.95
Other retail stores.....	5,769	3.53	49,766	3.56	3,691	12.45	365	39.72	1,898	19.25	2,356	15.16	46,036	3.70
Liquor stores and proprietary stores.....	12,621	7.41	12,100	7.44	3,777	32.76	(1)	(1)	1,257	50.92	(1)	71.76	11,635	7.61
Liquor stores.....	6,132	16.63	6,056	16.71	371	49.81	(1)	(1)	(1)	(1)	(1)	(1)	3,619	11.13
Beer stores.....	4,522	11.99	4,965	11.53	218	49.31	(1)	(1)	115	69.78	183	46.31	3,972	12.13
Securities.....	7,684	4.86	27,042	4.86	2,525	14.85	252	48.75	1,162	23.99	(1)	26.03	24,810	5.66
Securities dealer, and other retail of securities.....	834	27.22	785	27.96	32	86.46	(1)	(1)	(1)	(1)	(1)	(1)	711	29.10
Retail trade not allowable.....	11,293	7.21	16,623	7.39	1,487	18.12	198	53.76	(1)	30.16	814	22.83	9,468	7.75
Finance, insurance, and real estate.....	35,220	1.67	202,146	1.47	45,295	2.78	46,536	3.61	11,962	6.05	38,729	3.07	262,657	1.20
Banking.....	14,918	2.14	15,469	2.46	7,368	7.85	3,100	13.00	1,862	3.37	2,930	2.21	14,400	1.96
Credit agencies other than banks.....	2,922	2.92	23,721	3.88	7,804	7.24	1,702	13.83	1,963	13.67	4,057	8.71	27,644	3.58
Holding and other investment companies.....	12,920	3.67	1,723	16.58	3,351	8.95	140	47.25	485	30.39	8,569	6.59	3,164	10.32
Real estate investment companies except real estate investment trusts.....	12,950	5.68	1,405	16.67	3,347	8.96	140	47.25	484	30.35	8,567	6.58	3,150	10.38
Real estate investment trusts, 100 A1.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Security and commodity brokers, dealers, exchanges and services.....	7,183	11.71	1,836	18.62	694	26.71	1,426	16.83	392	38.66	1,426	18.41	2,700	14.17
Insurance carriers.....	4,916	7.38	3,128	6.98	1,311	5.15	1,779	7.31	191	32.87	2,216	4.17	2,300	7.34
Life insurance companies.....	1,632	4.64	1,578	4.94	(1)	(1)	12	(1)	37	(1)	652	(1)	1,094	4.04
Mutual insurance (except life) and other insurance carriers.....	2,984	8.64	1,610	13.82	816	9.31	67	55.79	154	10.17	1,666	7.31	1,826	10.04
Insurance agents, brokers, and service.....	21,365	5.54	26,920	5.64	1,422	19.22	635	51.53	755	28.31	2,334	15.11	15,862	6.37
Real estate except lease of real property other than building.....	342,819	1.30	134,824	1.94	21,457	4.77	35,929	3.89	7,064	11.60	16,640	5.24	193,433	1.57
Lessors of real property except buildings.....	6,437	9.36	1,866	15.17	1,187	20.55	144	61.72	485	89.64	1,170	27.15	2,424	13.24
Services.....	15,082	1.94	14,999	2.01	13,866	6.32	2,367	15.42	6,004	9.79	5,679	3.50	125,176	2.14
Loggia service.....	14,011	6.16	14,224	6.33	1,476	18.46	181	54.32	400	36.33	414	31.68	13,926	6.84
Personal services.....	45,263	3.11	25,213	3.14	2,174	16.69	459	37.74	1,000	24.88	921	23.12	26,135	3.28
Laundries, laundry services, and cleaning and dyeing plants.....	1,456	6.84	1,849	6.97	1,292	21.34	340	43.68	(1)	21.55	(1)	35.65	13,711	4.62
Photographic studios, including commercial photography.....	4,284	18.91	1,831	17.10	130	58.45	(1)	(1)	(1)	(1)	(1)	(1)	1,765	19.61
Other personal services.....	4,284	8.56	4,133	8.00	731	29.32	75	97.03	194	53.19	358	38.11	3,459	9.84
Business services.....	41,298	3.68	41,013	3.69	4,365	11.22	645	29.40	2,003	17.17	2,241	15.43	33,739	4.33
Advertising.....	6,578	6.34	30,677	6.34	604	30.67	94	31.40	439	37.21	515	30.58	4,066	11.20
Other business services.....	30,720	4.19	3,801	11.05	551	31.00	551	16.35	1,564	16.35	1,726	17.84	28,774	4.71
Automotive services and other repair services.....	15,329	5.47	21,271	5.55	2,862	14.00	575	31.60	1,356	21.42	516	31.37	19,997	5.77
Automobile repair, automobile services, and garages.....	6,580	6.49	19,758	6.61	2,396	15.13	447	33.71	1,198	23.03	447	33.70	13,829	6.81
Repair services, except automotive.....	(1)	(1)	6,580	10.30	666	60.67	(1)	(1)	(1)	(1)	(1)	(1)	5,762	10.64
Motion pictures.....	7,429	8.10	6,474	6.65	567	28.60	(1)	(1)	163	51.30	464	32.28	5,964	16.33
Motion picture production, distribution, and services industries.....	3,624	13.72	47,608	13.72	189	47.68	4	(1)	(1)	(1)	159	50.87	1,815	17.56
Amusement and recreation services, except motion picture.....	4,201	12.19	3,984	12.48	378	35.83	(1)	(1)	121	64.16	150	39.92	3,776	12.57
Restaurants, taverns, and oysteria.....	17,494	3.88	16,380	4.09	1,426	22.17	369	30.15	559	30.28	271	30.60	14,436	4.42
Other services.....	273	51.86	276	51.86	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	201	61.03
Barber services not allowable.....	14,122	9.58	17,343	6.15	1,480	21.84	(1)	(1)	613	31.63	452	25.94	13,651	9.89
Barber services not allowable.....	7,756	9.58	1,992	17.64	284	51.46	(1)	(1)	187	30.44	(1)	(1)	1,316	21.07

Footnote at end of table.



Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP—continued

Industrial group	Amount distributed under pension and profit-sharing plans		Ret. income		Number of employees		Number of returns		Relative sampling variability		Relative sampling variability		Relative sampling variability	
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Agriculture, forestry, and fisheries.....	2,211,667	15.64	783,195	1.76	6,596,577	1.00	3,772	1,000	1.00	1.00	1.00	1.00	1.00	1.00
Agriculture.....	1,919	12.77	1,919	3.8	1,919	1.00	1,919	1,919	1.00	1.00	1.00	1.00	1.00	1.00
Forestry.....	167	8.91	167	1.00	167	1.00	167	167	1.00	1.00	1.00	1.00	1.00	1.00
Fishing.....	62	28.85	62	1.00	62	1.00	62	62	1.00	1.00	1.00	1.00	1.00	1.00
Hunting and trapping.....	774	14.19	774	1.00	774	1.00	774	774	1.00	1.00	1.00	1.00	1.00	1.00
Other.....	88	1.00	88	1.00	88	1.00	88	88	1.00	1.00	1.00	1.00	1.00	1.00
Total.....	2,211,667	15.64	783,195	1.76	6,596,577	1.00	3,772	1,000	1.00	1.00	1.00	1.00	1.00	1.00
Manufacturing.....	6,442	17.17	1,300	2.51	1,300	1.00	1,300	1,300	1.00	1.00	1.00	1.00	1.00	1.00
Food and kindred products.....	6,346	16.72	1,294	2.48	1,294	1.00	1,294	1,294	1.00	1.00	1.00	1.00	1.00	1.00
Textile mill products.....	66	46.45	66	1.00	66	1.00	66	66	1.00	1.00	1.00	1.00	1.00	1.00
Textile mill products, except cotton and similar material.....	2,856	11.41	2,856	1.00	2,856	1.00	2,856	2,856	1.00	1.00	1.00	1.00	1.00	1.00
Apparel and other finished products made from fabric and similar material.....	6,340	16.36	6,340	1.00	6,340	1.00	6,340	6,340	1.00	1.00	1.00	1.00	1.00	1.00
Lumber and wood products, except furniture.....	2,317	14.06	2,317	1.00	2,317	1.00	2,317	2,317	1.00	1.00	1.00	1.00	1.00	1.00
Furniture and fixtures.....	2,272	13.81	2,272	1.00	2,272	1.00	2,272	2,272	1.00	1.00	1.00	1.00	1.00	1.00
Paper and allied products.....	1,671	13.67	1,671	1.00	1,671	1.00	1,671	1,671	1.00	1.00	1.00	1.00	1.00	1.00
Printing, publishing and allied industries.....	6,576	14.39	6,576	1.00	6,576	1.00	6,576	6,576	1.00	1.00	1.00	1.00	1.00	1.00
Chemicals and allied products.....	3,105	11.89	3,105	1.00	3,105	1.00	3,105	3,105	1.00	1.00	1.00	1.00	1.00	1.00
Petroleum refining and related industries.....	384	27.77	384	1.00	384	1.00	384	384	1.00	1.00	1.00	1.00	1.00	1.00
Rubber and miscellaneous plastics products.....	1,997	15.75	1,997	1.00	1,997	1.00	1,997	1,997	1.00	1.00	1.00	1.00	1.00	1.00
Leather and leather products.....	1,169	14.36	1,169	1.00	1,169	1.00	1,169	1,169	1.00	1.00	1.00	1.00	1.00	1.00
Stone, clay, and glass products.....	2,856	11.84	2,856	1.00	2,856	1.00	2,856	2,856	1.00	1.00	1.00	1.00	1.00	1.00
Primary metal industries.....	2,174	12.17	2,174	1.00	2,174	1.00	2,174	2,174	1.00	1.00	1.00	1.00	1.00	1.00
Fabricate metal products (including ornance), except machinery and transportation equipment.....	5,667	7.44	5,667	1.00	5,667	1.00	5,667	5,667	1.00	1.00	1.00	1.00	1.00	1.00
Machinery, except electrical and transportation equipment.....	6,886	17.46	6,886	1.00	6,886	1.00	6,886	6,886	1.00	1.00	1.00	1.00	1.00	1.00
Electrical, electronic, and communication equipment.....	2,883	11.02	2,883	1.00	2,883	1.00	2,883	2,883	1.00	1.00	1.00	1.00	1.00	1.00
Transportation equipment, except motor vehicles.....	1,408	14.36	1,408	1.00	1,408	1.00	1,408	1,408	1.00	1.00	1.00	1.00	1.00	1.00
Motor vehicles and motor vehicle equipment.....	57	19.49	57	1.00	57	1.00	57	57	1.00	1.00	1.00	1.00	1.00	1.00
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	1,467	17.41	1,467	1.00	1,467	1.00	1,467	1,467	1.00	1.00	1.00	1.00	1.00	1.00
Other manufacturing industries.....	2,953	13.18	2,953	1.00	2,953	1.00	2,953	2,953	1.00	1.00	1.00	1.00	1.00	1.00
Transportation, communication, electric, gas, and sanitary service.....	11,657	6.46	11,657	1.00	11,657	1.00	11,657	11,657	1.00	1.00	1.00	1.00	1.00	1.00
Transportation.....	9,464	7.45	9,464	1.00	9,464	1.00	9,464	9,464	1.00	1.00	1.00	1.00	1.00	1.00
Communication.....	2,193	22.14	2,193	1.00	2,193	1.00	2,193	2,193	1.00	1.00	1.00	1.00	1.00	1.00
Water, transportation and warehousing.....	6,784	9.28	6,784	1.00	6,784	1.00	6,784	6,784	1.00	1.00	1.00	1.00	1.00	1.00
Water transportation.....	2,374	21.34	2,374	1.00	2,374	1.00	2,374	2,374	1.00	1.00	1.00	1.00	1.00	1.00
Transportation by air.....	131	51.93	131	1.00	131	1.00	131	131	1.00	1.00	1.00	1.00	1.00	1.00
Other transportation.....	1,014	16.29	1,014	1.00	1,014	1.00	1,014	1,014	1.00	1.00	1.00	1.00	1.00	1.00
Communications.....	1,186	17.90	1,186	1.00	1,186	1.00	1,186	1,186	1.00	1.00	1.00	1.00	1.00	1.00
Electric and gas companies and systems.....	1,561	19.01	1,561	1.00	1,561	1.00	1,561	1,561	1.00	1.00	1.00	1.00	1.00	1.00
Water supply and sanitary services.....	566	24.56	566	1.00	566	1.00	566	566	1.00	1.00	1.00	1.00	1.00	1.00
Wholesale and retail trade.....	77,924	2.45	77,924	1.00	77,924	1.00	77,924	77,924	1.00	1.00	1.00	1.00	1.00	1.00
Wholesale trade.....	31,696	3.71	31,696	1.00	31,696	1.00	31,696	31,696	1.00	1.00	1.00	1.00	1.00	1.00
Retail trade.....	46,228	16.28	46,228	1.00	46,228	1.00	46,228	46,228	1.00	1.00	1.00	1.00	1.00	1.00
Meats and meat products.....	771	26.05	771	1.00	771	1.00	771	771	1.00	1.00	1.00	1.00	1.00	1.00
Fruit and nut products, fish and sea foods and other groceries and related products.....	3,776	11.19	3,776	1.00	3,776	1.00	3,776	3,776	1.00	1.00	1.00	1.00	1.00	1.00
Electrical, electronic, plumbing, and heating and cooling equipment and supplies.....	1,188	10.13	1,188	1.00	1,188	1.00	1,188	1,188	1.00	1.00	1.00	1.00	1.00	1.00
Electrical goods.....	1,764	15.33	1,764	1.00	1,764	1.00	1,764	1,764	1.00	1.00	1.00	1.00	1.00	1.00
Hardware, plumbing, heating and cooling equipment and supplies.....	2,428	13.51	2,428	1.00	2,428	1.00	2,428	2,428	1.00	1.00	1.00	1.00	1.00	1.00
Other wholesalers.....	22,955	4.35	22,955	1.00	22,955	1.00	22,955	22,955	1.00	1.00	1.00	1.00	1.00	1.00
Beer, wine, and distilled alcoholic beverages.....	1,370	18.41	1,370	1.00	1,370	1.00	1,370	1,370	1.00	1.00	1.00	1.00	1.00	1.00
Food and apparel.....	1,862	16.12	1,862	1.00	1,862	1.00	1,862	1,862	1.00	1.00	1.00	1.00	1.00	1.00
Drugs, chemicals, and allied products.....	1,323	17.86	1,323	1.00	1,323	1.00	1,323	1,323	1.00	1.00	1.00	1.00	1.00	1.00
Lumber and construction materials.....	1,985	14.98	1,985	1.00	1,985	1.00	1,985	1,985	1.00	1.00	1.00	1.00	1.00	1.00
Machinery, equipment, and supplies.....	5,115	10.47	5,115	1.00	5,115	1.00	5,115	5,115	1.00	1.00	1.00	1.00	1.00	1.00
Motor vehicles and automotive equipment.....	1,761	16.06	1,761	1.00	1,761	1.00	1,761	1,761	1.00	1.00	1.00	1.00	1.00	1.00
Farm products—raw materials.....	916	49.38	916	1.00	916	1.00	916	916	1.00	1.00	1.00	1.00	1.00	1.00
Wholesalers, not elsewhere classified.....	9,816	6.77	9,816	1.00	9,816	1.00	9,816	9,816	1.00	1.00	1.00	1.00	1.00	1.00
Wholesalers not allocable.....	67	64.15	67	1.00	67	1.00	67	67	1.00	1.00	1.00	1.00	1.00	1.00

F—figures at end of table.

Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP—Continued

	Amounts contributed under pension and other employee benefit plans		Net income		Deficit <sup>2</sup>		Distributions to stockholders (other than corporations, own stock)		Income subject to tax		Investment credit			
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
Wholesale and retail trade—Continued														
Retail trade.....	44,033	3.43	150,391	1.89	94,796	2.53	25,771	4.65	108,808	2.19	51,615	3.10		
Food.....	3,662	11.95	10,247	7.69	7,938	9.24	1,822	18.89	7,273	8.84	3,933	11.38		
General merchandise.....	1,121	12.68	10,227	7.54	5,877	10.56	2,526	18.37	7,573	8.21	4,391	10.46		
Department stores.....	1,528	10.11	3,286	11.95	3,877	23.26	1,215	18.74	2,768	12.49	1,753	14.52		
Limited price variety stores.....	129	59.91	623	31.59	573	37.32	362	69.76	445	36.05	140	57.45		
Merchandise vending operators, direct selling organizations, and other general merchandise stores.....	460	34.42	1,493	20.97	1,662	23.37	284	42.89	1,215	23.01	921	33.96		
Apparel and accessories.....	1,064	22.49	4,640	11.51	3,375	14.02	803	27.22	3,547	12.83	1,937	16.83		
Furniture, home furnishings, and equipment.....	3,741	11.96	19,133	5.67	9,995	8.20	2,804	14.38	14,341	6.40	5,532	9.64		
Automotive dealers and gasoline service stations.....	8,707	7.35	27,544	4.38	9,389	6.70	5,478	10.82	19,829	4.97	11,516	6.25		
Motor vehicle dealers.....	6,185	8.41	18,554	5.16	7,268	9.04	3,215	12.45	13,076	5.84	6,317	7.04		
Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.....	1,275	20.68	5,052	10.96	3,570	13.64	657	30.89	3,839	12.31	1,943	16.58		
Gasoline service stations.....	1,247	21.40	4,048	12.62	3,110	14.75	606	30.44	3,014	14.31	1,256	21.70		
Eating and drinking places.....	5,277	10.91	18,818	6.02	19,666	5.86	2,094	17.74	12,499	7.21	6,237	16.13		
Building materials, hardware, and farm equipment.....	3,653	9.58	17,313	5.70	9,353	8.00	5,711	10.97	12,964	9.40	6,703	8.30		
Hardware and farm equipment.....	1,707	18.23	6,814	4.42	3,580	13.34	3,117	13.03	6,378	7.89	4,443	10.20		
Other retail stores.....	8,272	8.06	36,923	4.39	17,845	6.11	5,407	10.77	23,707	5.06	9,606	7.68		
Drug stores and proprietary stores.....	1,943	17.47	8,263	8.96	3,860	13.29	1,662	20.19	5,843	10.54	2,425	15.93		
Liquor stores.....	713	29.19	3,818	13.40	2,314	17.51	409	46.92	2,734	15.40	723	20.20		
Jewelry stores.....	795	24.92	2,751	14.44	1,773	18.90	416	38.00	1,939	16.58	682	27.44		
Secondhand, book, sporting goods, and farm supply stores, and fuel and ice dealers, and other retail stores.....	4,821	10.65	17,791	5.96	9,803	8.23	2,920	14.38	13,191	6.77	5,776	9.77		
Retail trade not allocable.....	(1)	(1)	429	37.06	401	40.03	(1)	(1)	310	43.04	123	68.71		
Wholesale and retail trade not allocable.....	2,201	14.59	7,392	8.76	3,901	12.76	1,683	17.60	5,274	9.89	2,938	13.34		
Finance, insurance, and real estate.....	32,316	2.89	227,118	1.38	132,111	1.97	49,771	2.65	189,228	1.50	35,940	2.94		
Banking.....	7,014	1.34	13,706	1.94	11,112	15.05	11,426	1.60	13,190	1.78	1,636	1.25		
Credit agencies other than banks.....	4,556	5.12	31,991	3.77	26,754	4.74	7,574	6.64	26,541	4.04	6,326	6.40		
Holding and other investment companies.....	286	19.18	8,227	6.51	5,599	10.75	4,210	6.62	5,897	7.66	286	26.61		
Holding and other investment companies except real estate investment trusts, 1960 Act.....	285	19.25	8,189	6.52	5,570	10.78	4,191	6.65	5,870	7.67	285	26.70		
Real estate investment trusts, 1960 Act.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Security and commodity brokers, dealers, exchanges and services.....	762	22.62	2,075	16.34	2,108	17.33	459	30.40	1,783	17.38	908	25.60		
Insurance carriers.....	1,312	8.84	4,880	4.48	1,456	9.63	787	13.12	2,390	7.48	859	10.04		
Life insurance companies.....	962	17.84	2,079	8.94	605	22.61	291	26.81	1,750	10.21	991	14.99		
Mutual insurance (except life) and other insurance carriers.....	3,510	12.68	14,789	6.62	6,596	10.24	2,511	15.58	10,981	7.55	3,674	12.39		
Insurance agents, brokers, and service.....	9,168	6.79	149,659	1.83	93,100	2.43	21,650	4.92	124,821	2.00	14,237	5.79		
Real estate except lessors of real property other than buildings.....	108	59.89	4,091	11.62	2,346	15.81	1,154	20.40	3,625	12.34	324	36.72		
Lessors of real property except buildings.....	20,134	5.32	79,822	2.74	76,260	2.97	11,516	7.21	56,847	3.21	25,395	4.66		
Services.....	1,276	18.68	6,754	9.18	8,260	8.36	1,087	22.26	4,370	11.02	2,205	14.76		
Laundries, laundry services, and cleaning and dyeing plants.....	3,687	12.75	13,492	6.98	12,068	7.59	2,427	16.03	9,376	8.26	7,967	10.90		
Photographic studios, including commercial photography.....	282	46.34	1,052	25.39	7,815	28.36	1,165	52.02	780	29.26	345	31.58		
Other personal services.....	1,234	22.38	5,814	10.70	3,466	14.32	1,001	25.30	4,262	12.22	2,345	16.18		
Business services.....	6,663	9.26	25,362	5.00	17,984	6.15	3,465	13.14	18,686	5.71	9,246	8.24		
Advertising.....	1,407	19.09	4,219	12.25	2,359	17.20	708	28.50	3,213	13.74	1,372	14.52		
Other business services.....	5,196	10.59	21,083	5.50	15,625	6.66	2,757	14.89	15,473	6.29	9,874	9.10		
Automotive services and other repair services.....	2,846	14.80	13,204	7.00	8,705	8.87	1,180	22.82	9,498	8.10	3,792	12.31		
Automobile repair, automobile services, and garages.....	1,938	17.44	9,436	8.19	5,893	10.71	887	25.96	6,877	9.37	2,661	14.31		
Repair services, except automotive.....	908	26.26	3,768	13.56	2,812	15.90	293	47.76	2,621	16.11	1,111	23.90		
Motion pictures.....	1,206	21.18	3,808	12.57	3,617	13.22	875	26.56	2,867	14.29	1,004	21.62		
Motion picture production, distribution, and service industries.....	341	34.83	1,471	19.79	1,753	14.00	97	60.95	1,190	22.04	324	38.27		
Motion picture theaters.....	865	26.13	2,377	16.27	1,864	18.43	778	28.89	1,677	18.78	776	26.17		
Amusement and recreation services, except motion pictures.....	1,038	21.17	6,793	9.42	10,697	7.56	976	24.30	4,265	11.67	2,130	16.06		
Physicians, surgeons, and oculists.....	233	56.19	7,232	56.19	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Other services.....	3,245	13.80	10,234	8.05	8,888	8.65	1,480	21.11	7,476	9.36	4,907	14.22		
Nature of business not allocable.....	(1)	(1)	1,287	22.82	5,469	10.57	330	47.71	623	28.38	(1)	(1)		

<sup>1</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>2</sup> Includes corporation breakeven returns.





---

---

## BASIC TABLES

### CORPORATE AND NONCORPORATE BUSINESSES

	Page
1. Number, receipts, and selected deductions by selected industries.....	26

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES

Selected industry and item	All businesses total			Noncorporate businesses			Corporations
	Total	Sole proprietorships	Partnerships	Total	Sole proprietorships	Partnerships	
<b>ALL INDUSTRIES</b>	11,382,809	9,132,586	932,181	1,268,042			
Number of businesses.....	25,294	542,883	36,279				4,112
Business receipts.....	26,073,433	11,446,210	2,471,873				14,977,223
Cost of goods sold.....	18,260,184	6,375,026	1,707,841				11,885,158
Rent paid.....	168,119	74,057	52,224				104,102
Interest paid.....	102,530	47,847	38,946				54,843
Repairs.....	17,664	119,129	89,951				58,575
Bad debts.....	3,953	20,877	17,124				43,246
Taxes paid.....	481,436	173,285	125,443				320,171
Amortization.....	1,096	436	224				660
Depreciation.....	522,921	319,987	244,344				202,934
Depletion.....	1,603	1,145	518				458
Number of businesses.....	31,982	30,718	27,782				1,264
<b>AGRICULTURE, FORESTRY, AND FISHERIES</b>							
Number of businesses.....	31,982	30,718	27,782				1,264
Business receipts.....	732,264	599,252	441,288				133,012
Cost of goods sold.....	421,587	327,430	211,764				110,157
Rent paid.....	4,495	3,432	3,322				852
Interest paid.....	5,907	3,732	3,590				1,440
Repairs.....	1,384	1,384	4,300				590
Bad debts.....	4,400	1,982	5,274				811
Taxes paid.....	287,357	25,556	19,041				2,801
Amortization.....	1	1	1				1
Depreciation.....	1	1	1				1
Depletion.....	1	1	1				1
Number of businesses.....	467,945	223,300	180,805				43,091
<b>MANUFACTURING</b>							
Number of businesses.....	467,945	223,300	180,805				43,091
Business receipts.....	413,024,083	13,347,234	9,710,267				399,879,829
Cost of goods sold.....	292,975,384	8,000,289	88,871				283,975,065
Rent paid.....	3,131,000	1,509,362	88,871				2,141,344
Interest paid.....	2,493,165	1,887	43,284				2,511,283
Repairs.....	1,504,457	136,804	3,708				54,302
Bad debts.....	68,014	2,939	14,47				11,113
Taxes paid.....	11,695,147	42,084	111,38				11,35,093
Amortization.....	229,844	4,100	2,556				244,138
Depreciation.....	12,777,177	368,326	21,744				12,418,850
Depletion.....	2,415,108	1,493	1,458				2,399,359
Number of businesses.....	42,382	22,374	17,818				20,203
<b>Food and kindred products, including beverages</b>							
Number of businesses.....	42,382	22,374	17,818				20,203
Business receipts.....	7,317,437	3,134,348	1,452,055				4,182,589
Cost of goods sold.....	5,431,444	2,423,832	1,053,221				4,030,412
Rent paid.....	284,574	18,948	9,86				37,130
Interest paid.....	549,71	11,332	5,304				27,534
Repairs.....	549,71	24,322	12,050				52,449
Bad debts.....	2,214,151	2,914	1,234				3,863
Taxes paid.....	3,683,562	36,704	1,143				2,179,370
Amortization.....	1,014	52	52				1,000
Depreciation.....	1,014	52	52				1,000
Depletion.....	1,014	52	52				1,000
Number of businesses.....	63,092	53,914	41,650				9,173
<b>Lumber and wood products, except furniture</b>							
Number of businesses.....	63,092	53,914	41,650				9,173
Business receipts.....	10,050,028	1,950,814	1,110,763				2,094,209
Cost of goods sold.....	7,307,556	1,161,916	545,322				6,398,961
Rent paid.....	97,31	13,419	3,444				31,700
Interest paid.....	124,649	15,935	9,254				5,154
Repairs.....	30,01	5,132	3,854				13,274
Bad debts.....	228,207	2,000	150				2,320
Taxes paid.....	329,410	3,070	1,443				19,170
Amortization.....	5,907	54	55				5,081
Depreciation.....	329,410	45,112	12,822				233,998
Depletion.....	220,847	10,535	3,466				20,312

Footnote at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES—Continued

Selected industry and item	All businesses total		Noncorporate businesses		Corporations	Selected industry and item		All businesses total	Noncorporate businesses		Corporations
	Total	Partnerships	Total	Partnerships		Total	Partnerships				
MANUFACTURING—Continued											
Printing, Publishing, and Allied Industries	57,750	35,752	29,523	6,429	21,698	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND CEMETARY SERVICES—Continued					
Number of businesses	15,008,730	1,331,552	827,527	504,025	14,577,178	Number of businesses	36,978	14,913	11,094	2,304	12,011
Business receipts	10,241,057	695,503	394,608	298,895	9,545,200	Business receipts	30,548,267	279,871	191,093	109,823	30,248,391
Cost of goods sold	10,079,094	687,974	387,182	295,554	9,391,920	Cost of goods sold	29,911,711	249,570	170,435	109,444	29,762,281
Rent paid	9,006	28,994	18,067	10,827	168,200	Rent paid	4,724	3,02	3,02	3,02	4,724
Interest paid	79,468	5,774	3,812	2,162	87,122	Interest paid	4,724	3,35	2,333	1,421	4,724
Repairs	33,313	9,006	4,059	3,389	70,410	Repairs	9,470	5,40	3,970	3,31	9,470
Bad debts	336,210	5,994	4,804	1,190	57,319	Bad debts	100,514	1,913	1,351	651	100,514
Taxes paid	5,141	1,717	1,567	9,589	311,628	Taxes paid	2,924,924	1,421	3,421	1,421	2,924,924
Amortization	422,006	50,004	36,113	13,913	371,980	Amortization	2,828,758	1,421	1,421	1,421	2,828,758
Depreciation	3,919	3,257	2,993	2,44	371,712	Depreciation	4,094,224	2,515	1,623	1,623	4,094,224
Depletion						Depletion	5,134	4	4	4	5,134
Machinery, Except Electrical and Transportation Equipment	41,129	21,671	16,396	5,275	19,458	WHOLESALE AND RETAIL TRADE					
Number of businesses	29,613,882	1,072,467	567,626	505,041	28,541,415	Number of businesses	2,544,94	2,151,795	1,382,016	2,473	2,321,24
Business receipts	19,567,708	1,818,007	296,059	321,948	18,949,701	Business receipts	418,476,942	125,557,344	39,077,310	31,597,094	209,111,742
Cost of goods sold	19,223,199	1,818,007	296,059	321,948	18,949,701	Cost of goods sold	358,255,279	125,557,344	39,077,310	31,597,094	209,111,742
Rent paid	215,381	5,871	3,270	2,079	209,763	Rent paid	5,894,37	4,642,853	3,470,301	2,255	4,642,853
Interest paid	59,036	2,671	1,130	736	56,330	Interest paid	1,320,428	53,439	45,779	45,779	1,320,428
Repairs	15,546	19,377	9,143	10,323	69,075	Repairs	4,974,969	221,911	152,974	112	4,974,969
Bad debts	1,123,003	39,577	24,031	15,646	1,083,326	Bad debts	4,974,969	221,911	152,974	112	4,974,969
Taxes paid						Taxes paid	4,974,969	221,911	152,974	112	4,974,969
Amortization						Amortization	4,974,969	221,911	152,974	112	4,974,969
Depreciation						Depreciation	4,974,969	221,911	152,974	112	4,974,969
Depletion						Depletion	4,974,969	221,911	152,974	112	4,974,969
Other Manufacturing	202,292	89,480	70,432	19,058	112,812	WHOLESALE TRADE					
Number of businesses	200,133,986	5,974,543	2,755,556	3,118,982	284,259,437	Number of businesses	492,473	370,791	379,131	40,970	132,372
Business receipts	203,847,789	4,001,702	1,739,229	2,262,993	199,813,127	Business receipts	172,340,523	29,213,125	14,933,445	1,357,111	171,033,312
Cost of goods sold	1,839,436	30,123	18,270	11,748	1,859,968	Cost of goods sold	144,112,976	25,132,207	12,942,411	1,357,111	142,863,864
Rent paid	1,839,436	30,123	18,270	11,748	1,859,968	Rent paid	17,019,116	1,713,379	1,224,411	1,357,111	16,305,736
Interest paid	4,159,871	13,723	6,619	3,862	4,162,812	Interest paid	8,741,137	107,999	51,303	3,479	8,741,137
Repairs	4,159,871	13,723	6,619	3,862	4,162,812	Repairs	3,242,247	20,481	26,263	2,319	3,242,247
Bad debts	2,066,070	119,358	65,877	49,301	2,054,119	Bad debts	1,094,131	50,510	128,245	1,303	1,094,131
Taxes paid	2,184,692	2,399	339	2,060	2,181,693	Taxes paid	1,119,075	323,215	234,791	27,54	1,119,075
Amortization						Amortization	21,910	4,384	1,285	3,174	21,910
Depreciation						Depreciation	21,910	4,384	1,285	3,174	21,910
Depletion						Depletion	21,910	4,384	1,285	3,174	21,910
Groceries and related products	353,688	300,987	283,955	17,032	52,701	Number of businesses	68,111	52,912	44,729	7,393	26,994
Number of businesses	76,328,643	5,236,664	4,241,309	995,355	71,091,979	Business receipts	3,213,900	1,406,424	4,211,784	3,127,742	29,221,543
Business receipts	42,731,392	1,380,040	834,279	545,769	41,351,344	Cost of goods sold	32,197,29	1,357,225	3,665,74	2,14,249	47,911,254
Cost of goods sold	2,734,878	58,766	49,848	14,296	1,602,295	Rent paid	7,470	11,989	1,150	4,539	11,989
Rent paid	2,734,878	58,766	49,848	14,296	1,602,295	Interest paid	2,349	2,349	1,583	1,583	2,349
Interest paid	567,652	291,064	258,639	32,425	276,598	Repairs	43,639	622	3,490	3,302	43,639
Repairs	1,455,995	7,536	3,889	2,147	138,059	Bad debts	1,508	392	45	126	1,508
Bad debts	4,815,314	148,695	114,306	33,945	4,667,063	Taxes paid	1,508	392	45	126	1,508
Taxes paid	298,521	477,703	411,717	65,985	297,826	Amortization	195,411	57,208	38,10	18,548	138,153
Amortization	7,212,580	1,303	1,302	1	7,211,277	Depreciation	220	30	30	30	220
Depreciation	106,103	1,303	1,302	1	104,800	Depletion	220	30	30	30	220
Depletion	326,710	287,974	272,246	14,728	39,736	Number of businesses	39,022	21,001	17,911	3,095	17,022
Number of businesses	36,730,376	4,936,787	4,090,256	886,532	31,643,688	Machinery, equipment, and supplies					
Business receipts	23,004,032	1,283,943	790,712	495,725	21,779,495	Number of businesses	853,619	573,303	573,303	573,303	11,054,233
Cost of goods sold	1,399,689	55,031	47,515	13,119	1,386,246	Business receipts	12,472,245	1,417,622	853,619	573,303	11,054,233
Rent paid	844,107	77,031	252,279	30,039	108,834	Cost of goods sold	9,921,899	1,317,317	513,024	412,293	9,409,592
Interest paid	391,152	282,912	252,279	30,039	108,834	Rent paid	68,134	13,245	8,740	4,730	68,134
Repairs	45,081	1,823	1,823	1,816	38,558	Interest paid	2,184	2,184	1,155	2,184	2,184
Bad debts	1,830,400	141,703	110,825	30,925	1,688,646	Repairs	4,231	3,705	3,185	2,403	4,231
Taxes paid	3,114,351	451,138	394,434	56,704	2,663,213	Bad debts	42,955	11,798	4,006	5,689	42,955
Amortization	30,739	1,298	1,298	1	29,440	Taxes paid	113,445	11,798	7,688	5,689	113,445
Depreciation						Amortization	113,445	11,798	7,688	5,689	113,445
Depletion						Depreciation	113,445	11,798	7,688	5,689	113,445
Footnotes at end of table.						Depletion	113,445	11,798	7,688	5,689	113,445

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES—Continued

Selected industry and item	All businesses total			Noncorporate businesses			Corporations	Selected industry and item	All businesses total			Noncorporate businesses			Corporations
	Total	Sole proprietorships	Partnerships	Total	Sole proprietorships	Partnerships			Total	Sole proprietorships	Partnerships	Total	Sole proprietorships	Partnerships	
WHOLESALE AND RETAIL TRADE—Continued								WHOLESALE AND RETAIL TRADE—Continued							
Wholesale Trade—Continued								Retail Trade—Continued							
Farm Products—Raw materials								Automotive dealers							
Number of businesses	2,134,5	21,013	17,533	3,480	5,332	Number of businesses	115,605	21,161	65,549	15,412	34,444				
Business receipts	17,939,150	4,773,709	2,459,789	5,419,419	14,015,345	Business receipts	44,187,267	11,085,173	3,761,750	33,102,072					
Cost of goods sold	15,324,470	4,449,481	2,272,378	4,745,430	11,325,924	Cost of goods sold	37,507,253	9,231,031	3,136,980	28,469,222					
Rent paid	46,583	1,151	9,583	9,473	35,139	Rent paid	200,875	52,008	24,974	157,897					
Repairs	47,3	1,402	14,522	14,522	28,447	Repairs	189,116	46,605	24,914	142,607					
Bad debts	9,059	2,117	8,703	4,339	49,989	Bad debts	88,026	30,486	10,888	57,140					
Taxes paid	42	15,179	8,703	9,391	49,474	Taxes paid	311,330	79,083	26,736	224,647					
Amortization	482	6	8	8	71,038	Amortization	2,425	321	36	1,744					
Depreciation	110,412	39,374	24,822	14,542	215,977	Depreciation	636	61,799	42,458	19,341					
Depletion	42	28	28	28	142	Depletion	142	142	39	42					
Other wholesale trade						Gasoline service stations									
Number of businesses	35,979	2,770	234,099	2,702	93,419	Number of businesses	223,491	227,333	197,076	29,257	7,158				
Business receipts	10,430,159	15,517,272	9,324,370	9,187,412	90,842,887	Business receipts	17,100,094	17,031,537	11,668,484	2,369,051	2,062,597				
Cost of goods sold	8,707,098	11,187,479	6,405,340	6,138,139	55,880,514	Cost of goods sold	12,718,025	11,096,712	9,281,854	1,311,858	1,579,373				
Rent paid	27,721	146,822	91,343	52,939	283,439	Rent paid	331,455	289,137	239,939	49,198	42,318				
Repairs	404,020	53,145	31,396	14,129	15,943	Repairs	35,594	29,052	21,333	4,112	9,514				
Bad debts	21,092	48,570	48,570	14,129	15,943	Bad debts	38,492	29,052	24,989	4,663	8,840				
Taxes paid	2,506	37,116	22,284	14,129	221,390	Taxes paid	2,434	23,157	19,745	3,412	4,327				
Amortization	1,244	1,774	9,119	9,119	1,033,003	Amortization	219,244	148,540	118,088	30,552	70,594				
Depreciation	98,082	297,182	193,432	51,334	491,010	Depreciation	310	36	6	29	275				
Depletion	2,772	2,769	1,744	3,377	16,434	Depletion	519	11,256	37,860	19,497	30,994				
Retail trade						Restaurants and drinking places									
Number of businesses	1,089,544	17,317,459	1,549,774	220,963	245,147	Number of businesses	379,520	340,342	298,230	42,112	38,118				
Business receipts	17,939,150	4,773,709	2,459,789	5,419,419	14,015,345	Business receipts	17,133,590	10,739,747	9,430,502	7,809,344	7,698,714				
Cost of goods sold	15,324,470	4,449,481	2,272,378	4,745,430	11,325,924	Cost of goods sold	9,124,250	5,823,438	5,812,231	3,812,231	3,200,440				
Rent paid	46,583	1,151	9,583	9,473	35,139	Rent paid	102,454	32,109	290,570	1,102,412	1,392,704				
Repairs	47,3	1,402	14,522	14,522	28,447	Repairs	4,181	5,342	50,151	24,752	34,929				
Bad debts	9,059	2,117	8,703	4,339	49,989	Bad debts	189,317	112,718	3,874	16,291	16,291				
Taxes paid	42	15,179	8,703	9,391	49,474	Taxes paid	10,913	9,071	5,983	0,413	20,115				
Amortization	482	6	8	8	71,038	Amortization	2,425	321	4,471	54	388				
Depreciation	110,412	39,374	24,822	14,542	215,977	Depreciation	4,903,922	300,738	240,322	10,216	190,394				
Depletion	42	28	28	28	142	Depletion	1,907	1,224	1,931	43	193				
Food						Building materials, hardware, and farm equipment									
Number of businesses	37,429	359,564	325,517	17,471	19,495	Number of businesses	103,900	1,450	1,319	17,131	2,451				
Business receipts	6,773,383	25,121,418	17,193,471	7,411,444	35,245,212	Business receipts	15,799,142	7,040,438	3,097,075	3,052,472	9,755,704				
Cost of goods sold	4,389,268	12,744,718	8,265,871	4,741,444	23,994,773	Cost of goods sold	11,964,372	4,711,474	3,021,747	1,767,311	3,392,295				
Rent paid	46,583	1,151	9,583	9,473	35,139	Rent paid	90,611	32,246	64,892	19,033	28,105				
Repairs	103,911	1,155	39,004	1,155	106,577	Repairs	70,381	19,025	13,093	9,422	34,337				
Bad debts	182,868	87,361	44,461	1,810	11,423	Bad debts	70,381	22,572	15,894	7,108	47,177				
Taxes paid	5,172	1,113	13,797	1,113	37,562	Taxes paid	227,852	92,880	50,879	31,403	147,572				
Amortization	3,022	2,744	11,230	11,230	3,331	Amortization	946	53	53	40	391				
Depreciation	11,254	2,744	1,927	9,327	399,713	Depreciation	17,326	1,304	53,997	22,029	131,413				
Depletion	1,254	2,744	1,927	9,327	4,377	Depletion	1,332	31	57	115	201				
General merchandise						Drug and proprietary stores									
Number of businesses	1,137,777	14,744,3	13,439,4	11,984	15,214	Number of businesses	54,224	41,700	33,913	4,888	1,423				
Business receipts	11,201,027	7,211,944	3,037,710	1,773,344	27,594,134	Business receipts	8,241,973	7,079,111	2,959,172	1,110,094	7,279,007				
Cost of goods sold	7,102,349	3,133,960	1,265,065	1,972,666	17,846,773	Cost of goods sold	5,743,563	2,422,287	2,007,411	55,812	2,144,835				
Rent paid	144,814	1,155	51,309	1,155	69,773	Rent paid	220,072	91,305	41,827	23,713	134,771				
Repairs	144,814	1,155	51,309	1,155	69,773	Repairs	220,072	91,305	41,827	23,713	134,771				
Bad debts	124,288	1,155	13,747	1,155	104,942	Bad debts	27,008	15,914	9,223	3,114	14,109				
Taxes paid	573,333	59,139	39,257	19,182	47,754	Taxes paid	8,400	7,501	2,228	1,733	4,334				
Amortization	4,901	133	110	23	515,444	Amortization	133,313	1,903	47,355	1,148	1,705				
Depreciation	489,496	50,606	99,400	19,106	411,990	Depreciation	97,415	50,831	38,730	11,001	47,584				
Depletion	523	186	184	2	437	Depletion	582	132	13	109	470				

Footnote at end of table.



CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES—Continued

Selected industry and items	Noncorporate business			Partners- share	Corporations	Number of businesses	Number of proprietors	Number of shareholders	Number of employees	Number of proprietors	Number of shareholders
	All businesses	Total	Sole proprietors- share								
AMUSEMENT AND RECREATION BUSINESSES—Continued											
Number of businesses	5,335	40,131	40,131	11,954	91,235						
Business receipts	4,370,679	18,475,933	15,961,094	7,115,116	29,365,917						
Cost of goods sold	2,970,575	13,013,533	11,513,533	5,040,963	17,554,500						
Rent paid	9,055,552	39,575,456	34,133,533	15,475,963	49,609,400						
Interest paid	1,337,552	5,489,456	4,811,963	2,113,533	6,925,500						
Repairs	133,333	541,333	471,333	210,667	652,000						
Bad debts	1,100,000	4,400,000	3,800,000	1,700,000	5,100,000						
Taxes paid	1,100,000	4,400,000	3,800,000	1,700,000	5,100,000						
Amortization	1,100,000	4,400,000	3,800,000	1,700,000	5,100,000						
Depreciation	1,100,000	4,400,000	3,800,000	1,700,000	5,100,000						
Depletion	1,100,000	4,400,000	3,800,000	1,700,000	5,100,000						
Number of businesses	4,700	35,131	35,131	11,954	83,285						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						
Business receipts	11,941,245	47,580,407	41,984,083	19,574,344	67,558,427						
Cost of goods sold	7,974,578	31,400,706	27,095,133	12,109,567	38,504,700						
Rent paid	14,115,333	58,463,333	51,095,133	23,463,333	81,558,666						
Interest paid	1,544,333	6,177,333	5,381,333	2,463,333	7,844,666						
Repairs	48,333	191,333	167,333	78,667	309,000						
Bad debts	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Taxes paid	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Amortization	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depreciation	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Depletion	1,420,333	5,681,333	4,941,333	2,280,667	7,222,000						
Number of businesses	1,818	13,463	13,463	4,463	17,926						

CORPORATE AND NONCORPORATE BUSINESSES

Table 1. --NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES --Continued

Selected industry and item	All businesses total	Noncorporate businesses			Corporations	All businesses total	Selected industry and item	Noncorporate businesses			Corporations	
		Total	Sole proprietorships	Partnerships				Total	Sole proprietorships	Partnerships		
SERVICES--Continued												
Number of businesses.....	94,263	938,561	880,755	57,806	25,702		NATURE OF BUSINESS NOT ALLOCABLE	57,509	1,577	7,756		
		(Thousand dollars)						(Thousand dollars)				
Business receipts.....	18,559,593	14,637,154	9,308,013	5,329,141	3,922,439		Business receipts.....	513,301	17,943	103,127		
Cost of goods sold.....	5,326,253	1,431,391	1,243,170	363,221	4,184,320		Cost of goods sold.....	232,876	8,538	67,218		
Rent paid.....	709,418	533,738	357,484	215,354	121,680		Rent paid.....	12,121	484	2,522		
Interest paid.....	94,671	71,233	50,876	15,387	27,808		Interest paid.....	6,279	277	2,585		
Repairs.....	94,671	71,233	55,895	15,628	22,926		Repairs.....	8,843	343	6,649		
Bad debts.....	27,004	12,528	7,882	4,632	14,434		Bad debts.....	2,801	23	13,163		
Taxes paid.....	281,267	150,783	99,600	81,183	100,484		Taxes paid.....	2,778	406	2,693		
Amortization.....	42,566	187,300	1,145	76,755	76		Amortization.....	9,378	406	2,265		
Depreciation.....	42,140	427,377	332,827	76,530	83,363		Depreciation.....	22,872	459	3,298		
Depletion.....	8,140	2,276	1,057	219	5,824		Depletion.....	790	-	-		

<sup>1</sup>For corporations - cost of sales and operation; <sup>2</sup>Less than \$500.  
NOTE: See text for explanatory statement and "Description of the Samples and Limitations of the Data."

---

---

## BASIC TABLES

### SOLE PROPRIETORSHIPS

	Page
2. Number of businesses, business receipts, depreciation, net profit, and inventory, by industrial group .....	32
3. Number of businesses, business receipts, depreciation, net profit, and inventory by selected industries and size of business receipts .....	34
4. Number of businesses, business receipts, depreciation, net profit, net loss, and inventory by selected industries and size of net profit or net loss .....	46
5. Income statement items by selected industries .....	58
6. Income statement items by industrial division and size of business receipts .....	63
7. Income statement items by industrial division and size of net profit .....	76
8. Number of businesses, business receipts, and net profit, by ratio of net profit to business receipts for selected industries .....	81
9. Number of businesses, business receipts, and inventory, by ratio of business receipts to inventory end-of-year, for selected Manufacturing, Wholesale and Retail trade industries .....	86
10. Inventories, by method of valuation, for selected industries .....	88
11. Number of businesses and selected income and deduction items, by State and industrial division .....	89
12. Number of returns, adjusted gross income, farm receipts, net profit or loss, other sources of income, and income tax after credits, by State and Internal Revenue District .....	104
13. Number of returns, adjusted gross income, farm receipts, farm net profit, other sources of income, and income tax after credits, by size of adjusted gross income and size of net profit .....	114
14. Number of returns, adjusted gross income, farm receipts, farm net loss, other sources of income, and income tax after credits, by size of adjusted gross income and size of net loss .....	115

---

---

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with net profit				Businesses with net profit				Businesses with net profit			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit less losses (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)
Agriculture, forestry, and fisheries.....	4,132,539	1,742,000,000	7,200,760	23,894,091	1,762,002	10,522,427	3,515,100	27,166,730	111	10,522,427	3,515,100	27,166,730
Farms.....	3,644,109	1,520,000,000	6,200,381	21,675,761	1,644,000	9,500,000	3,000,000	25,000,000	100	9,500,000	3,000,000	25,000,000
Field crop farms.....	2,931,110	1,230,000,000	5,100,000	18,000,000	1,300,000	7,000,000	2,500,000	22,000,000	80	7,000,000	2,500,000	22,000,000
Livestock farms.....	1,200,000	300,000,000	1,500,000	3,000,000	300,000	500,000	500,000	3,000,000	20	500,000	500,000	3,000,000
Other farms.....	513,429	100,000,000	600,381	1,874,331	112,002	220,000	200,000	600,000	10	220,000	200,000	600,000
Other farms.....	371,319	70,000,000	200,381	1,374,331	80,000	150,000	150,000	450,000	5	150,000	150,000	450,000
Arbitrational services.....	43,291	400,000,000	24,000	111,000	1,000	2,000	2,000	100,000	1	2,000	2,000	100,000
Offices of veterinarians and animal hospitals.....	12,000	100,000,000	11,000	11,000	1,000	1,000	1,000	10,000	1	1,000	1,000	10,000
Other agricultural, farm, and services.....	49,291	600,000,000	13,000	34,000	1,000	2,000	2,000	10,000	1	2,000	2,000	10,000
Fisheries.....	49,291	600,000,000	13,000	34,000	1,000	2,000	2,000	10,000	1	2,000	2,000	10,000
Mining.....	11,658	47,000,000	11,658	47,000,000	11,658	47,000,000	11,658	47,000,000	11,658	47,000,000	11,658	47,000,000
Crude petroleum and natural gas.....	33,561	62,000,000	6,000	6,000	3,000	3,000	6,000	6,000	3,000	3,000	6,000	6,000
Other mining, including quarrying.....	11,428	36,000,000	3,000	3,000	1,000	1,000	3,000	3,000	1,000	1,000	3,000	3,000
Engineering.....	679,100	2,100,000,000	115,000	2,100,000,000	679,100	2,100,000,000	115,000	2,100,000,000	679,100	2,100,000,000	115,000	2,100,000,000
General contractors.....	6,433,100	1,000,000,000	135,000	1,000,000,000	6,433,100	1,000,000,000	135,000	1,000,000,000	6,433,100	1,000,000,000	135,000	1,000,000,000
Special trade contractors.....	542,993	1,000,000,000	260,000	1,000,000,000	542,993	1,000,000,000	260,000	1,000,000,000	542,993	1,000,000,000	260,000	1,000,000,000
Plumbing, heating, and air conditioning.....	30,000	100,000,000	30,000	100,000,000	30,000	100,000,000	30,000	100,000,000	30,000	100,000,000	30,000	100,000,000
Electrical work.....	42,352	112,000,000	21,000	112,000,000	42,352	112,000,000	21,000	112,000,000	42,352	112,000,000	21,000	112,000,000
Other special trade contractors.....	47,000	100,000,000	10,000	100,000,000	47,000	100,000,000	10,000	100,000,000	47,000	100,000,000	10,000	100,000,000
Contractors not classified.....	17,924	44,000,000	13,000	44,000,000	17,924	44,000,000	13,000	44,000,000	17,924	44,000,000	13,000	44,000,000
Manufacturing.....	35,810	1,110,000,000	210,000	1,110,000,000	35,810	1,110,000,000	210,000	1,110,000,000	35,810	1,110,000,000	210,000	1,110,000,000
Food and kindred products, including beverages.....	17,815	1,000,000,000	17,815	1,000,000,000	17,815	1,000,000,000	17,815	1,000,000,000	17,815	1,000,000,000	17,815	1,000,000,000
Textile mill products.....	1,000	1,000,000,000	1,000	1,000,000,000	1,000	1,000,000,000	1,000	1,000,000,000	1,000	1,000,000,000	1,000	1,000,000,000
Apparel and other finished products made from fabrics and similar materials.....	3,261	1,000,000,000	3,261	1,000,000,000	3,261	1,000,000,000	3,261	1,000,000,000	3,261	1,000,000,000	3,261	1,000,000,000
Lumber and wood products, except furniture.....	6,600	1,000,000,000	6,600	1,000,000,000	6,600	1,000,000,000	6,600	1,000,000,000	6,600	1,000,000,000	6,600	1,000,000,000
Furniture and fixtures.....	3,200	1,000,000,000	3,200	1,000,000,000	3,200	1,000,000,000	3,200	1,000,000,000	3,200	1,000,000,000	3,200	1,000,000,000
Printing, publishing, and allied industries.....	29,923	82,000,000	36,113	118,000,000	29,923	82,000,000	36,113	118,000,000	29,923	82,000,000	36,113	118,000,000
Chemical and allied products.....	3,115	192,000,000	4,600	160,000,000	3,115	192,000,000	4,600	160,000,000	3,115	192,000,000	4,600	160,000,000
Leather and leather products.....	4,412	39,000,000	10,000	39,000,000	4,412	39,000,000	10,000	39,000,000	4,412	39,000,000	10,000	39,000,000
Stone, clay, and glass products.....	9,375	261,000,000	10,000	261,000,000	9,375	261,000,000	10,000	261,000,000	9,375	261,000,000	10,000	261,000,000
Primary metal industries.....	4,553	40,000,000	2,827	40,000,000	4,553	40,000,000	2,827	40,000,000	4,553	40,000,000	2,827	40,000,000
Fabricated metal products, except machinery and transportation equipment.....	3,000	300,000,000	10,000	300,000,000	3,000	300,000,000	10,000	300,000,000	3,000	300,000,000	10,000	300,000,000
Machinery, except electrical and transportation equipment.....	3,000	300,000,000	10,000	300,000,000	3,000	300,000,000	10,000	300,000,000	3,000	300,000,000	10,000	300,000,000
Electrical machinery, equipment, and supplies.....	2,775	113,000,000	2,222	113,000,000	2,775	113,000,000	2,222	113,000,000	2,775	113,000,000	2,222	113,000,000
Transportation equipment.....	3,792	177,000,000	4,000	177,000,000	3,792	177,000,000	4,000	177,000,000	3,792	177,000,000	4,000	177,000,000
Other manufacturing industries.....	23,060	642,000,000	16,727	79,789	23,060	642,000,000	16,727	79,789	23,060	642,000,000	16,727	79,789
Transportation, communication, and sanitary services.....	283,952	4,241,309,000	411,717	642,210,000	283,952	4,241,309,000	411,717	642,210,000	283,952	4,241,309,000	411,717	642,210,000
Motor freight transportation and warehousing.....	199,985	3,204,980,000	331,106	464,514,000	199,985	3,204,980,000	331,106	464,514,000	199,985	3,204,980,000	331,106	464,514,000
Other transportation.....	72,261	830,271,000	63,228	143,973,000	72,261	830,271,000	63,228	143,973,000	72,261	830,271,000	63,228	143,973,000
Communication, water supply, and sanitary services.....	11,709	191,053,000	17,223	27,709,000	11,709	191,053,000	17,223	27,709,000	11,709	191,053,000	17,223	27,709,000
Wholesale and retail trade.....	1,889,602	87,977,310,000	1,258,003	5,836,878,000	1,889,602	87,977,310,000	1,258,003	5,836,878,000	1,889,602	87,977,310,000	1,258,003	5,836,878,000
Wholesale trade.....	319,131	16,950,444,000	234,061	1,254,479,000	319,131	16,950,444,000	234,061	1,254,479,000	319,131	16,950,444,000	234,061	1,254,479,000
Groceries and related products.....	46,623	4,216,684,000	38,710	199,135,000	46,623	4,216,684,000	38,710	199,135,000	46,623	4,216,684,000	38,710	199,135,000
Electrical goods.....	4,842	326,174,000	3,488	34,366,000	4,842	326,174,000	3,488	34,366,000	4,842	326,174,000	3,488	34,366,000
Hardware, plumbing, heating and cooling equipment, and supplies.....	5,160	294,818,000	4,683	32,829,000	5,160	294,818,000	4,683	32,829,000	5,160	294,818,000	4,683	32,829,000
Beer, wine, and distilled alcoholic beverages.....	3,208	615,199,000	5,240	26,375,000	3,208	615,199,000	5,240	26,375,000	3,208	615,199,000	5,240	26,375,000
Dry goods and apparel.....	11,822	464,889,000	4,979	60,006,000	11,822	464,889,000	4,979	60,006,000	11,822	464,889,000	4,979	60,006,000
Drugs, chemicals, and allied products.....	6,700	191,766,000	2,772	21,879,000	6,700	191,766,000	2,772	21,879,000	6,700	191,766,000	2,772	21,879,000
Lumber and construction materials.....	10,021	52,000,000	10,187	45,270,000	10,021	52,000,000	10,187	45,270,000	10,021	52,000,000	10,187	45,270,000
Machinery, equipment, and supplies.....	17,911	953,619,000	12,000	93,905,000	17,911	953,619,000	12,000	93,905,000	17,911	953,619,000	12,000	93,905,000
Motor vehicles and automotive equipment.....	11,535	831,973,000	10,300	59,215,000	11,535	831,973,000	10,300	59,215,000	11,535	831,973,000	10,300	59,215,000
Farm products - raw materials.....	17,533	2,553,736,000	26,826	70,746,000	17,533	2,553,736,000	26,826	70,746,000	17,533	2,553,736,000	26,826	70,746,000
Other wholesalers.....	186,880	6,072,837,000	117,184	308,443,000	186,880	6,072,837,000	117,184	308,443,000	186,880	6,072,837,000	117,184	308,443,000
Retail trade.....	1,514,774	68,426,778,000	965,555	1,874,489,000	1,514,774	68,426,778,000	965,555	1,874,489,000	1,514,774	68,426,778,000	965,555	1,874,489,000
Food.....	321,511	17,105,366,000	198,978	798,155,000	321,511	17,105,366,000	198,978	798,155,000	321,511	17,105,366,000	198,978	798,155,000
Grocery stores, meat, fish, fruit, and vegetable markets.....	267,872	15,797,590,000	166,443	626,347,000	267,872	15,797,590,000	166,443	626,347,000	267,872	15,797,590,000	166,443	626,347,000
Bakeries.....	39,665	456,533,000	13,225	49,769,000	39,665	456,533,000	13,225	49,769,000	39,665	456,533,000	13,225	49,769,000
Other food stores.....	13,888	946,843,000	20,860	89,439,000	13,888	946,843,000	20,860	89,439,000	13,888	946,843,000	20,860	89,439,000
General merchandise.....	136,359	3,037,660,000	59,400	235,269,000	136,359	3,037,660,000	59,400	235,269,000	136,359	3,037,660,000	59,400	235,269,000
Apparel and accessories.....	64,811	2,733,774,000	31,482	223,191,000	64,811	2,733,774,000	31,482	223,191,000	64,811	2,733,774,000	31,482	223,191,000
Furniture, home furnishings, and equipment.....	78,944	3,120,131,000	54,691	261,991,000	78,944	3,120,131,000	54,691	261,991,000	78,944	3,120,131,000	54,691	261,991,000
Automotive dealers.....	7,355,428	42,458,000,000	42,458	232,928,000	7,355,428	42,458,000,000	42,458	232,928,000	7,355,428	42,458,000,000	42,458	232,928,000
Gasoline service stations.....	97,860	11,663,456,000	97,860	97,860,000	97,860							

SOLE PROPRIETORSHIPS  
Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit					Businesses with net profit				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued										
Retail trade—Continued										
Sporting goods stores and bicycle shops.....	12,306	3,033,000	5,609	234,604	10,779	774,714	1,494	1,704	1,704	1,704
Foot and shoe dealers.....	18,772	723,413	29,052	66,304	9,606	171,126	1,106	1,106	1,106	1,106
Antique and secondhand stores.....	31,385	409,276	5,933	44,266	26,452	347,211	3	3	3	3
Jewelry and proprietary stores.....	33,913	4,779,872	37,134	304,772	31,781	4,070,682	2	2	2	2
Liquor stores.....	24,776	1,493,447	17,461	126,371	22,315	1,493,417	1	1	1	1
Newspaper and stationery stores.....	23,963	436,482	5,793	47,570	6,370	17,456	1	1	1	1
Flour, grain, and feed stores.....	54,263	381,306	12,193	51,675	10,740	307,077	1	1	1	1
Meat markets.....	30,367	442,119	9,136	74,809	18,116	238,108	1	1	1	1
Butcher shops.....	110,482	3,485,171	99,721	262,625	79,484	426,453	1	1	1	1
Other retail trade.....	54,697	3,864,083	94,787	1,093,316	36,714	394,409	1	1	1	1
Wholesale and retail trade not allowable.....	472,676	5,173,328	1,472,280	4,632,662	(27,202)	92,108	1	1	1	1
Finance, insurance, and real estate.....	13,502	2,142	3,302	4,296	13,502	2,142	1	1	1	1
Credit agencies, other than banks.....	13,502	2,142	3,302	4,296	13,502	2,142	1	1	1	1
Security and commodity brokers, dealers, exchanges, and services.....	168,395	1,210,660	61,243	768,106	(3)	2	1	1	1	1
Insurance agents, brokers, and services.....	237,732	2,360,549	147,665	615,522	3,007	7,476	1	1	1	1
Real estate (except developers) and lessors.....	51,038	333,085	71,252	26,939	6,697	6,697	1	1	1	1
Operators.....	26,409	275,527	13,592	19,030	(2)	(2)	1	1	1	1
Lessors.....	16,979	1,302,052	66,424	517,885	7,694	18,130	1	1	1	1
Agents, brokers, and managers.....	17,310	224,561	13,787	70,944	1,434	10,037	1	1	1	1
Other real estate.....	41,833	556,122	26,693	182,842	4,52	642	1	1	1	1
Other finance, insurance, and real estate.....	2,132,751	36,079,027	1,247,634	1,299,343	279,042	435,522	1	1	1	1
Service.....	121,350	1,279,624	195,624	1,279,624	10,407	1,724,707	1	1	1	1
Hotel, restaurant, and other food services.....	12,728	2,635,819	20,482	12,144	2,635,819	20,482	1	1	1	1
Food, drink, and other eating places.....	40,165	633,066	121,582	56,487	3,411	5,487	1	1	1	1
Rooming houses, camps, and other lodging places.....	68,457	3,993,858	6,865	30,571	4,233	5,538	1	1	1	1
Bar and service.....	500,975	4,482,492	266,441	1,157,856	42,822	73,123	1	1	1	1
Laundries, laundry services, and cleaning and dyeing plants.....	85,338	1,362,859	130,612	130,612	4,886	4,886	1	1	1	1
Photographic studios, including commercial photography.....	27,039	315,724	315,724	66,356	12,344	12,344	1	1	1	1
Beauty and barber shops, including schools.....	296,753	1,706,183	63,116	684,358	42,363	114,007	1	1	1	1
Chair repair shops, shoe shine parlors, and hat cleaning shops.....	24,798	17,868	3,459	4,087	12,699	12,699	1	1	1	1
Funeral services and crematories.....	34,009	524,011	40,761	112,421	17,473	21,371	1	1	1	1
Other personal services.....	1,949,802	3,471,802	64,407	64,407	3,410	40,524	1	1	1	1
Business services.....	226,871	2,363,007	92,016	580,653	12,411	40,524	1	1	1	1
Advertising.....	15,104	332,539	7,106	62,524	6,4	7,106	1	1	1	1
Managers, business development, collection, and adjustment agencies.....	4,114	42,826	1,304	11,204	(2)	2	1	1	1	1
Services to dealers, and other buildings.....	34,312	326,248	44,025	74,076	2,123	3,333	1	1	1	1
Other business services.....	173,301	1,661,968	79,285	432,014	10,287	37,171	1	1	1	1
Automotive services.....	139,145	2,452,181	79,429	361,025	59,265	113,437	1	1	1	1
Auto-body parking.....	5,316	70,119	1,577	14,165	1,444	1,444	1	1	1	1
Auto-body repair shops.....	124,542	2,316,611	57,980	341,503	48,763	110,882	1	1	1	1
Other automotive services, including rentals.....	12,286	165,461	19,943	25,357	1,144	1,144	1	1	1	1
Auto service, except automotive.....	182,279	1,344,304	52,619	339,879	10,781	103,171	1	1	1	1
Recreational services.....	110,693	1,207,842	107,000	111,255	13,352	29,134	1	1	1	1
Motion picture production, distribution, and service industries.....	3,694	69,107	2,134	13,075	(6)	3	1	1	1	1
Motion picture theaters.....	4,641	111,093	5,361	13,075	611	3	1	1	1	1
Swimming alleys and billiard and pool parlors.....	10,091	168,420	46,444	144,371	2,116	3,433	1	1	1	1
Other amusement and recreational services.....	2,209	867,223	52,849	78,877	2,444	20,205	1	1	1	1
Professional services.....	770,039	12,420,276	438,475	6,444,136	16,417	14,229	1	1	1	1
Medical and other health services.....	408,685	8,621,842	310,408	4,693,600	12,417	14,229	1	1	1	1
Offices of physicians, surgeons, and oculists.....	152,400	4,868,776	172,195	2,890,405	2,606	3,433	1	1	1	1
Offices of dentists and dental surgeons.....	82,988	2,115,130	70,478	1,091,336	1,352	1,352	1	1	1	1
Medical and dental laboratories.....	10,621	195,144	4,707	65,223	2,763	2,763	1	1	1	1
Health and health services.....	162,286	4,447,753	62,428	646,103	6,341	6,341	1	1	1	1
Legal services.....	81,891	2,329,232	57,138	1,093,015	2	2	1	1	1	1
Accounting, auditing, and bookkeeping services.....	11,640	48,426	19,448	107,232	4,433	5,433	1	1	1	1
Engineering and architectural services.....	48,426	771,455	41,146	217,452	1,445	1,445	1	1	1	1
Advertising, auditing, and bookkeeping services.....	38,399	646,438	23,346	343,546	445	445	1	1	1	1
Other services.....	81,347	411,703	14,304	183,715	4,000	10,346	1	1	1	1
Return of sales tax not allowable.....	57,509	513,303	42,922	93,403	4,347	20,347	1	1	1	1

Items in excess of net profit.  
 Items in excess of net profit.  
 NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, 1962

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Inventory, end-of-year Number of businesses	Inventory, end-of-year (Amount Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of businesses	Inventory, end-of-year (Amount Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>ALL INDUSTRIES</b>												
Total.....	9,182,786	178,420,452	1,200,760	23,894,781	1,762,058	10,182,487	7,245,222	159,532,321	5,515,900	27,166,780	1,447,715	8,965,961
Under \$5,000.....	4,266,312	8,318,779	932,763	1,764,119	308,552	313,178	3,035,120	6,526,526	435,054	2,947,269	184,177	153,714
\$5,000 under \$10,000.....	1,472,271	11,600,132	747,137	1,243,634	190,396	36,484	1,282,118	9,031,123	697,416	3,255,801	147,844	239,335
\$10,000 under \$25,000.....	1,670,769	26,794,741	1,917,680	6,791,194	395,131	1,177,224	1,477,997	23,628,477	1,563,518	6,647,987	332,302	887,053
\$25,000 under \$50,000.....	350,722	29,394,073	1,300,316	6,162,708	357,636	1,689,576	765,763	26,939,717	1,084,597	5,978,220	318,432	1,454,791
\$50,000 under \$100,000.....	472,221	32,599,539	645,223	4,229,531	278,745	2,182,000	432,090	29,883,254	792,580	4,483,052	256,783	1,958,769
\$100,000 under \$200,000.....	208,341	28,433,321	576,216	2,080,898	149,426	4,149,348	190,704	26,024,846	484,930	2,238,552	139,281	1,923,373
\$200,000 under \$500,000.....	21,190	25,790,714	319,396	1,021,746	60,231	1,774,189	53,268	21,436,830	302,461	1,156,414	55,357	1,548,057
\$500,000 under \$1,000,000.....	15,442	10,123,308	158,222	280,096	11,904	629,208	14,218	9,631,396	114,705	311,669	10,831	530,821
\$1,000,000 under \$5,000,000.....	4,663	6,217,614	5,542	120,656	2,472	323,457	3,986	4,826,427	38,381	134,751	2,894	260,812
\$5,000,000 or more.....	61	630,200	4,356	7,454	3	15,076	58	603,525	1,858	3,295	34	9,236
Receipts not reported.....	131,47	-	30,270	1160,840	4,175	11,742	-	-	-	-	-	-
<b>AGRICULTURE, FORESTRY, AND FISHERIES</b>												
Total.....	2,566,116	20,200,142	3,277,181	7,995,345	107,772	1,194,724	2,004,486	24,702,604	2,338,024	5,331,680	71,309	841,661
Under \$5,000.....	1,431,003	2,717,641	774,707	176,335	31,961	76,136	1,190,268	2,598,493	231,041	936,174	13,555	35,217
\$5,000 under \$10,000.....	632,363	4,759,203	600,125	817,763	19,991	120,433	515,217	3,732,463	436,876	1,066,853	14,377	75,517
\$10,000 under \$25,000.....	791,190	9,754,642	1,102,374	1,934,038	27,821	289,666	511,368	7,853,854	905,726	1,880,027	23,190	229,298
\$25,000 under \$50,000.....	154,641	12,969,762	527,154	714,513	14,161	263,858	133,006	4,527,159	425,076	850,538	11,621	211,889
\$50,000 under \$100,000.....	47,695	1,180,739	268,690	323,149	6,898	151,122	40,221	2,707,445	213,069	409,353	5,341	119,572
\$100,000 under \$200,000.....	13,723	4,333,618	108,669	93,501	2,396	100,271	10,204	1,341,113	78,812	141,369	1,737	57,649
\$200,000 under \$500,000.....	4,453	4,235,682	76,727	2,622	1,312	106,467	3,147	943,277	29,187	45,805	919	67,820
\$500,000 under \$1,000,000.....	31	632,436	17,401	11,711	505	46,178	663	476,951	14,321	15,004	303	21,725
\$1,000,000 under \$5,000,000.....	472	63,374	6,788	4,712	377	28,448	334	487,330	3,838	6,317	265	22,696
\$5,000,000 or more.....	4	31,171	111	18	1	278	3	34,020	78	240	1	278
Receipts not reported.....	60,726	-	17,276	342,391	437	767	-	-	-	-	-	-
<b>Farms</b>												
Total.....	2,313,664	18,311,461	3,177,701	3,264,532	96,111	1,142,773	2,302,494	23,130,758	2,297,657	4,964,011	63,951	821,568
Under \$5,000.....	1,455,949	1,988,421	599,136	129,832	24,843	74,778	1,147,781	2,487,736	222,225	874,621	12,582	34,931
\$5,000 under \$10,000.....	614,769	4,759,203	594,247	759,286	18,882	121,989	496,228	3,603,300	427,916	986,456	13,476	74,692
\$10,000 under \$25,000.....	791,332	9,754,642	1,102,374	1,934,038	27,821	289,666	511,368	7,853,854	905,726	1,880,027	23,190	229,298
\$25,000 under \$50,000.....	154,641	12,969,762	527,154	714,513	14,161	263,858	133,006	4,527,159	425,076	850,538	11,621	211,889
\$50,000 under \$100,000.....	47,695	1,180,739	268,690	323,149	6,898	151,122	40,221	2,707,445	213,069	409,353	5,341	119,572
\$100,000 under \$200,000.....	13,723	4,333,618	108,669	93,501	2,396	100,271	10,204	1,341,113	78,812	141,369	1,737	57,649
\$200,000 under \$500,000.....	4,453	4,235,682	76,727	2,622	1,312	106,467	3,147	943,277	29,187	45,805	919	67,820
\$500,000 under \$1,000,000.....	31	632,436	17,401	11,711	505	46,178	663	476,951	14,321	15,004	303	21,725
\$1,000,000 under \$5,000,000.....	472	63,374	6,788	4,712	377	28,448	334	487,330	3,838	6,317	265	22,696
\$5,000,000 or more.....	4	31,171	111	18	1	278	3	34,020	78	240	1	278
Receipts not reported.....	60,726	-	17,276	342,391	437	767	-	-	-	-	-	-
<b>Field crop farms</b>												
Total.....	1,280,251	9,343,102	1,216,218	1,360,384	16,910	156,857	974,710	8,181,627	943,789	2,244,689	12,612	99,082
Under \$5,000.....	775,808	1,116,734	216,161	240,937	4,255	6,276	539,774	1,152,964	102,901	440,964	2,152	4,349
\$5,000 under \$10,000.....	224,734	1,613,069	188,272	377,188	4,704	19,069	194,411	1,400,492	173,218	432,929	3,301	13,689
\$10,000 under \$25,000.....	197,507	3,002,354	403,176	735,785	4,591	37,344	179,437	2,738,359	353,129	782,939	4,329	33,221
\$25,000 under \$50,000.....	49,912	1,686,753	209,246	322,343	1,858	26,671	45,240	1,527,190	181,760	353,019	1,744	24,437
\$50,000 under \$100,000.....	14,683	972,516	178,997	155,894	1,017	18,259	13,166	869,647	92,968	170,654	804	15,441
\$100,000 under \$200,000.....	3,062	4,623,591	100,093	74,669	1,399	6,744	9,010	1,175,399	71,442	122,951	1,427	54,155
\$200,000 under \$500,000.....	7,221	1,100,254	50,769	14,947	1,123	101,438	2,484	760,654	23,341	36,742	730	62,691
\$500,000 under \$1,000,000.....	669	493,398	15,621	3,400	397	43,610	545	399,458	13,187	12,735	295	20,581
\$1,000,000 under \$5,000,000.....	912	44,822	4,320	4,610	235	23,503	286	425,836	3,491	4,762	226	21,838
\$5,000,000 or more.....	3	34,020	78	240	1	278	3	34,020	78	240	1	278
Receipts not reported.....	13,217	-	4,064	114,625	(2)	(2)	-	-	-	-	-	-
<b>Other farms</b>												
Total.....	1,033,011	8,968,359	1,060,463	1,504,148	89,261	985,716	1,327,784	14,949,131	1,313,868	2,719,322	51,339	722,486
Under \$5,000.....	1,288,191	2,071,703	342,967	111,105	2,582	68,502	598,007	1,334,766	119,324	433,657	10,430	30,582
\$5,000 under \$10,000.....	327,232	2,805,505	370,876	332,098	14,175	102,330	302,117	2,203,308	254,698	553,627	10,175	61,003
\$10,000 under \$25,000.....	276,436	5,773,402	678,419	817,435	20,736	248,413	316,063	4,861,138	534,613	1,012,480	16,625	193,366
\$25,000 under \$50,000.....	79,771	3,259,974	304,171	318,259	10,701	235,158	79,175	2,702,104	228,526	419,404	8,375	185,538
\$50,000 under \$100,000.....	27,542	1,398,696	142,373	122,943	4,591	125,642	22,776	1,545,468	104,974	186,914	3,337	100,399
\$100,000 under \$200,000.....	1,230	4,240,944	69,726	41,441	1,623	79,556	6,742	800,272	46,582	75,158	1,174	48,001
\$200,000 under \$500,000.....	3,234	930,406	33,869	12,764	998	81,086	2,201	650,464	16,109	25,247	705	61,750
\$500,000 under \$1,000,000.....	440	347,382	7,195	7,214	297	20,763	427	332,435	6,079	8,514	295	20,581
\$1,000,000 under \$5,000,000.....	289	428,227	3,714	2,929	231	22,653	273	405,151	2,885	4,081	222	20,988
\$5,000,000 or more.....	3	34,020	78	240	1	278	3	34,020	78	240	1	278
Receipts not reported.....	10,457	-	13,117	163,792	(2)	(2)	-	-	-	-	-	-
<b>Other Agriculture, Forestry, and Fisheries</b>												
Total.....	124,854	1,888,681	100,480	314,413	3,601	41,951	101,992	1,571,846	80,367	367,669	7,352	20,093
Under \$5,000.....	67,504	130,204	11,381	46,503	2,118	1,258	52,487	110,762	8,316	61,553	(73)	286
\$5,000 under \$10,000.....	20,487	139,629	11,537	8,477	1,034	18,789	128,663	8,960	60,297	(2)	(2)	
\$10,000 under \$25,000.....	11,152	472,271	20,707	80,818	2,444	2,909	15,868	254,357	17,984	84,614	2,236	2,711
\$25,000 under \$50,000.....	4,403	318,635	16,756	73,811	1,602	2,029	8,591	297,860	14,790	78,115	1,502	1,914
\$50,000 under \$100,000.....	4,544	309,225	17,252	47,212	1,300	7,221	4,729	292,330	15,127	1,200	1,200	3,732
\$100,000 under \$200,000.....	1,441	205,037	2,776	17,832	517	14,526	1,199	165,714	7,363	18,418	310	3,494
\$200,000 under \$500,000.....	622	185,429	5,952	2,569	(2)	(2)	613	182,673	5,346	9,063	(2)	(2)
\$500,000 under \$1,000,000.....	226	13										

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Business receipts					Net profit		Inventory, end of year					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end of year (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end of year (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
<b>MINING</b>													
Total.....	3,987	987,883	102,968	16,810	497	2,222	19,025	612,283	49,764	54,500	20	2,550	
Under \$5,000.....	16,962	21,956	4,437	1,000	(2)	(1)	1,960	14,253	1,208	1,382	-	-	
\$5,000 under \$10,000.....	99,753	29,669	5,284	1,000	-	-	1,976	18,377	5,524	7,275	-	-	
\$10,000 under \$25,000.....	9,333	53,166	13,122	1,000	-	-	3,007	26,883	6,626	15,429	-	-	
\$25,000 under \$50,000.....	1,754	137,512	18,349	13,972	(1)	(1)	1,000	7,000	7,000	13,411	(1)	(2)	
\$50,000 under \$100,000.....	2,093	156,334	16,179	1,000	(2)	(1)	1,000	2,000	7,000	15,310	(1)	(2)	
\$100,000 under \$200,000.....	1,251	178,496	19,537	1,000	-	-	877	116,048	11,219	12,807	-	-	
\$200,000 under \$500,000.....	195	195,619	14,288	1,000	214	2,132	96	402,289	6,289	12,379	210	2,127	
\$500,000 under \$1,000,000.....	103	81,049	8,771	1,000	-	-	34	67,748	6,520	6,913	-	-	
\$1,000,000 under \$5,000,000.....	70	101,566	15,535	13,000	-	263	37	75,829	1,222	13,661	4	263	
\$5,000,000 or more.....	1	8,078	269	232	-	-	1	8,078	269	232	-	-	
Receipts not reported.....	3,974	-	1,908	11,179	(2)	(2)	-	-	-	-	-	-	
<b>CONSTRUCTION</b>													
Total.....	687,187	15,539,366	415,758	2,100,175	92,126	568,075	628,881	14,411,000	360,576	4,451,612	82,159	436,735	
Under \$5,000.....	324,394	668,726	38,512	36,613	11,703	14,236	297,051	626,707	26,711	61,061	2,825	6,043	
\$5,000 under \$10,000.....	99,753	716,482	39,175	24,092	11,500	12,180	92,665	664,935	24,121	27,000	2,079	6,899	
\$10,000 under \$25,000.....	119,837	1,947,433	81,317	64,841	23,851	45,621	112,433	1,422,091	71,811	46,910	21,446	37,695	
\$25,000 under \$50,000.....	65,340	2,293,288	76,255	332,183	17,190	64,039	59,204	2,074,978	64,572	35,405	19,901	45,378	
\$50,000 under \$100,000.....	4,363	2,816,366	64,984	291,099	14,196	96,156	37,615	2,722,387	59,306	12,734	13,788	88,000	
\$100,000 under \$200,000.....	21,439	2,996,384	57,712	216,876	8,840	134,661	20,449	2,781,911	94,901	227,072	8,303	129,561	
\$200,000 under \$500,000.....	8,730	2,596,447	35,928	120,434	4,181	158,999	7,840	2,346,761	33,178	133,213	3,686	76,431	
\$500,000 under \$1,000,000.....	2,265	836,565	14,797	73,766	674	18,064	1,247	818,120	14,642	33,646	651	10,967	
\$1,000,000 under \$5,000,000.....	389	661,545	6,373	14,096	93	25,479	373	628,683	5,734	11,475	79	4,597	
\$5,000,000 or more.....	-	24,134	854	748	1	236	4	24,134	854	748	1	236	
Receipts not reported.....	4,577	-	855	15,166	(2)	(2)	-	-	-	-	-	-	
<b>General Contractors</b>													
Total.....	116,522	6,423,735	132,373	484,938	14,046	336,115	100,693	5,784,423	110,978	942,763	11,661	223,470	
Under \$5,000.....	24,562	58,102	5,915	22,711	-	-	19,960	51,692	2,971	27,935	-	-	
\$5,000 under \$10,000.....	13,812	101,664	7,854	32,685	1,297	5,031	12,446	91,174	5,766	36,679	1,000	3,223	
\$10,000 under \$25,000.....	25,289	428,964	17,732	86,315	1,902	18,160	22,561	383,807	15,766	93,883	1,468	14,264	
\$25,000 under \$50,000.....	16,680	659,334	19,920	73,766	1,100	25,032	15,996	563,786	14,369	86,249	1,505	16,615	
\$50,000 under \$100,000.....	15,757	1,127,277	23,741	94,234	3,258	45,913	14,057	1,007,886	19,474	164,168	2,487	39,208	
\$100,000 under \$200,000.....	11,280	1,554,123	23,127	89,235	3,141	88,513	10,402	1,423,220	22,011	101,712	2,803	83,706	
\$200,000 under \$500,000.....	5,186	1,568,954	19,931	57,037	2,072	127,276	4,443	1,381,532	17,737	69,560	1,444	65,732	
\$500,000 under \$1,000,000.....	5,571	365,836	7,981	14,715	155	4,580	553	353,445	7,676	14,912	152	4,483	
\$1,000,000 under \$5,000,000.....	292	535,417	5,084	16,869	52	18,385	277	504,544	4,245	11,927	48	2,503	
\$5,000,000 or more.....	-	24,134	854	748	1	236	4	24,134	854	748	1	236	
Receipts not reported.....	1,105	-	234	12,101	(2)	(2)	-	-	-	-	-	-	
<b>Special Trade Contractors</b>													
Total.....	542,883	8,674,337	264,344	1,548,816	76,534	218,467	503,747	8,208,258	234,401	1,404,934	69,086	199,571	
Under \$5,000.....	287,650	585,112	36,477	335,414	11,016	10,715	266,197	552,987	22,149	35,256	7,306	7,269	
\$5,000 under \$10,000.....	81,890	576,634	26,672	238,399	9,866	10,660	75,672	539,529	22,351	24,880	2,445	6,350	
\$10,000 under \$25,000.....	89,802	1,445,016	60,198	345,582	21,582	27,102	85,459	1,375,064	53,299	359,166	26,211	23,361	
\$25,000 under \$50,000.....	43,883	1,529,329	50,320	236,896	15,204	34,704	46,138	1,407,454	44,266	247,343	13,862	36,466	
\$50,000 under \$100,000.....	23,664	1,625,607	39,802	198,990	10,671	42,248	22,717	1,556,248	38,338	202,430	10,534	46,857	
\$100,000 under \$200,000.....	10,200	1,367,891	32,616	115,476	5,526	44,121	9,588	1,289,317	30,922	119,185	5,326	43,817	
\$200,000 under \$500,000.....	3,391	975,134	15,754	59,810	1,972	26,939	3,223	913,439	15,198	65,086	1,905	25,915	
\$500,000 under \$1,000,000.....	657	469,086	6,595	17,600	466	13,448	657	446,086	6,595	17,600	466	13,448	
\$1,000,000 under \$5,000,000.....	97	126,128	1,289	3,287	31	2,694	96	124,134	1,289	3,548	31	2,694	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	3,649	-	621	12,638	(2)	(2)	-	-	-	-	-	-	
<b>Plumbing, heating, and air conditioning</b>													
Total.....	59,449	1,875,524	36,038	246,681	26,556	86,264	54,123	1,788,394	33,252	253,764	24,281	80,220	
Under \$5,000.....	15,513	35,872	1,821	13,024	3,164	2,513	13,171	31,524	1,291	14,752	2,336	1,015	
\$5,000 under \$10,000.....	7,880	57,116	1,771	17,712	1,908	1,572	7,009	56,944	1,456	18,648	1,541	1,097	
\$10,000 under \$25,000.....	16,055	266,414	7,338	59,414	8,242	12,169	15,518	253,324	7,051	66,136	7,805	9,745	
\$25,000 under \$50,000.....	10,521	377,624	8,738	53,620	6,499	13,176	9,450	339,810	7,273	56,123	5,962	11,944	
\$50,000 under \$100,000.....	6,259	432,704	7,464	53,709	4,342	22,292	6,158	423,299	7,617	54,078	4,342	22,292	
\$100,000 under \$200,000.....	1,746	234,910	3,647	23,903	1,450	16,720	1,646	222,977	3,408	24,031	1,350	16,503	
\$200,000 under \$500,000.....	909	266,828	3,236	18,108	723	11,763	876	251,848	3,153	18,164	690	11,612	
\$500,000 under \$1,000,000.....	268	169,242	1,818	6,528	239	5,336	268	169,242	1,818	6,528	239	5,336	
\$1,000,000 under \$5,000,000.....	28	47,420	185	983	16	676	27	45,426	185	1,244	16	676	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	
<b>Electrical work</b>													
Total.....	42,352	1,125,488	21,867	155,627	18,299	53,346	38,100	1,052,042	19,588	166,625	16,977	52,613	
Under \$5,000.....	15,577	32,075	1,526	9,306	3,203	4,488	12,865	27,617	964	11,445	2,401	4,249	
\$5,000 under \$10,000.....	6,338	47,377	1,922	16,019	3,135	3,328	5,937	44,891	1,741	17,179	2,935	3,045	
\$10,000 under \$25,000.....	8,841	141,241	3,667	35,062	4,514	6,599	8,507	136,787	3,549	35,763	4,314	6,414	
\$25,000 under \$50,000.....	5,696	196,596	4,361	34,649	3,476	8,573	5,496	183,719	3,966	39,440	3,370	8,553	
\$50,000 under \$100,000.....	3,097	223,466	4,517	30,085	1,921	16,379	2,796	203,313	3,766	31,983	1,921	16,379	
\$100,000 under \$200,000.....	1,884	246,245	3,465	26,855	1,555	14,292	1,877	245,125	3,352	27,999	1,555	14,292	
\$200,000 under \$500,000.....	525	265,001	2,255	8,761	447	5,127	625	192,643	1,998	13,458	447	5,127	
\$500,000 under \$1,000,000.....	53	33,623	176	1,097	56	353	53	176	1,097	1,097	56	353	
\$1,000,000 under \$5,000,000.....	4	3,524	37	121	4	201	4	3,524	37	121	4	201	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	

Footnotes at end of table.

## SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>CONSTRUCTION—Continued</b>												
Other special trade contractors												
Total.....	441,082	5,673,325	206,439	1,146,508	31,679	78,863	411,524	5,367,822	181,561	1,190,205	27,808	66,738
Under \$5,000.....	256,500	517,165	27,130	313,090	4,709	3,714	240,221	494,446	19,889	324,459	3,569	2,005
\$5,000 under \$10,000.....	66,672	472,147	22,479	204,668	4,323	5,760	62,726	443,694	19,154	209,053	3,069	2,208
\$10,000 under \$25,000.....	64,906	1,046,961	43,213	251,166	8,826	8,334	61,434	984,053	42,690	263,267	8,092	7,202
\$25,000 under \$50,000.....	27,266	961,799	37,521	148,627	5,235	12,455	25,192	883,925	33,021	155,580	4,530	9,963
\$50,000 under \$100,000.....	14,308	969,897	27,521	115,196	4,468	15,577	13,763	920,636	26,955	118,069	4,271	14,186
\$100,000 under \$200,000.....	6,570	386,736	25,564	76,718	2,521	13,109	6,665	821,215	24,122	74,155	2,421	13,022
\$200,000 under \$500,000.....	1,757	509,305	10,269	32,941	802	10,049	1,722	492,948	10,047	33,464	768	9,176
\$500,000 under \$1,000,000.....	330	241,321	4,607	9,375	177	7,759	336	241,821	4,607	9,975	177	7,759
\$1,000,000 under \$5,000,000.....	65	75,184	1,067	4,183	11	1,217	65	75,184	1,067	2,183	11	1,217
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	2,642	-	568	12,056	(2)	(2)	-	-	-	-	-	-
<u>Contractors Not Allocable</u>												
Total.....	27,782	441,388	19,641	74,441	1,540	13,493	24,441	419,078	15,296	78,515	1,412	13,194
Under \$5,000.....	12,772	25,512	2,120	11,494	(2)	(2)	10,894	22,878	1,591	12,878	-	-
\$5,000 under \$10,000.....	5,051	38,244	1,649	14,508	-	-	4,547	34,234	1,010	15,887	-	-
\$10,000 under \$25,000.....	4,746	73,507	3,387	16,594	-	-	4,413	68,120	2,757	16,821	-	-
\$25,000 under \$50,000.....	3,177	104,625	6,015	16,527	1,168	6,657	3,076	100,644	5,926	16,763	1,068	6,368
\$50,000 under \$100,000.....	942	64,082	3,437	5,475	-	-	1,571	58,253	1,579	5,896	-	-
\$100,000 under \$200,000.....	459	68,476	1,909	6,175	174	2,006	459	68,370	1,909	6,175	174	2,006
\$200,000 under \$500,000.....	175	46,359	243	3,567	(2)	(2)	174	45,990	243	3,567	(2)	(2)
\$500,000 under \$1,000,000.....	37	20,589	221	528	(2)	(2)	37	20,589	221	528	(2)	(2)
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(4)	-	-	(2)	-	-	-	-	-	-	-	-
<b>MANUFACTURING</b>												
Total.....	180,805	6,710,267	216,946	650,001	70,408	436,361	145,119	5,813,533	180,933	729,449	55,870	291,152
Under \$5,000.....	64,802	123,042	12,169	24,432	15,391	11,039	45,079	95,824	5,340	39,812	8,797	5,028
\$5,000 under \$10,000.....	21,224	154,452	10,270	40,312	6,307	6,645	19,526	134,465	7,700	48,771	4,992	4,486
\$10,000 under \$25,000.....	35,005	575,552	31,523	121,721	14,200	28,322	31,339	519,917	27,326	129,789	12,312	22,652
\$25,000 under \$50,000.....	25,949	93,362	37,943	120,216	14,004	33,553	23,038	803,448	32,992	134,508	12,237	27,158
\$50,000 under \$100,000.....	15,336	1,090,379	44,376	128,669	8,606	48,807	13,571	962,317	35,249	134,929	7,749	39,325
\$100,000 under \$200,000.....	9,003	1,356,459	39,704	116,486	6,223	10,144	8,443	1,218,371	35,757	122,580	6,002	71,302
\$200,000 under \$500,000.....	4,175	1,278,700	24,299	73,981	3,097	10,310	3,819	1,162,009	21,042	80,303	2,790	68,866
\$500,000 under \$1,000,000.....	1,131	776,487	16,627	12,370	1,038	8,692	926	643,722	12,472	26,554	834	33,938
\$1,000,000 under \$5,000,000.....	288	442,513	3,235	4,995	266	24,087	177	264,763	2,986	11,831	157	18,667
\$5,000,000 or more.....	1	8,757	69	472	-	-	1	8,757	69	472	-	-
Receipts not reported.....	3,293	-	731	12,653	(2)	(2)	-	-	-	-	-	-
<u>Food and Kindred Products, Including Beverages</u>												
Total.....	17,818	1,452,055	28,103	69,933	7,781	74,211	14,555	1,128,235	21,758	79,369	6,094	28,079
Under \$5,000.....	3,020	6,309	423	1,758	1,276	905	2,077	4,907	157	2,348	871	854
\$5,000 under \$10,000.....	1,509	11,729	576	2,326	-	-	1,309	10,136	323	2,662	-	-
\$10,000 under \$25,000.....	3,519	61,188	2,895	8,310	1,108	1,196	2,950	52,272	2,198	9,529	974	1,048
\$25,000 under \$50,000.....	4,504	157,674	3,972	14,518	1,968	3,280	4,000	139,814	3,138	21,596	1,568	2,120
\$50,000 under \$100,000.....	2,202	195,213	3,426	11,123	1,096	2,606	1,861	132,361	2,163	11,086	989	2,331
\$100,000 under \$200,000.....	1,265	181,420	4,290	8,990	882	19,083	1,031	145,707	2,780	9,801	648	6,058
\$200,000 under \$500,000.....	1,009	338,036	6,484	9,012	633	34,104	805	267,770	4,531	10,726	633	6,473
\$500,000 under \$1,000,000.....	410	298,783	5,021	8,993	375	4,416	416	298,783	5,020	8,993	375	6,474
\$1,000,000 under \$5,000,000.....	144	234,098	884	1,142	143	6,560	42	76,485	748	2,628	41	2,721
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(2)	(2)	(2)	-	-	-	-	-	-
<u>Lumber and Wood Products, Except Furniture</u>												
Total.....	46,656	1,107,693	62,822	94,957	5,545	66,103	38,303	889,376	49,218	109,216	4,406	20,576
Under \$5,000.....	19,878	40,119	4,831	10,394	775	354	15,583	32,668	2,251	13,420	(2)	(2)
\$5,000 under \$10,000.....	7,138	51,760	4,506	13,225	(2)	(2)	6,537	46,892	3,428	13,948	(2)	(2)
\$10,000 under \$25,000.....	8,902	145,278	10,422	21,691	1,102	1,646	7,965	131,880	9,733	23,560	1,001	1,198
\$25,000 under \$50,000.....	5,086	176,070	12,387	14,887	1,271	2,148	4,382	150,195	10,057	17,360	1,067	1,667
\$50,000 under \$100,000.....	2,362	163,797	11,410	12,762	674	8,269	1,962	135,100	10,007	15,397	(2)	(2)
\$100,000 under \$200,000.....	1,590	230,304	9,299	13,760	747	10,153	1,290	184,739	8,433	14,593	546	5,102
\$200,000 under \$500,000.....	500	146,148	1,936	8,544	263	3,424	498	145,040	1,929	8,574	261	3,328
\$500,000 under \$1,000,000.....	178	126,965	6,688	525	152	38,240	74	47,580	3,095	1,928	49	4,115
\$1,000,000 under \$5,000,000.....	18	27,252	385	243	11	1,014	12	14,922	285	436	7	715
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	1,004	-	458	1,074	-	-	-	-	-	-	-	-
<u>Printing, Publishing, and Allied Industries</u>												
Total.....	29,523	827,527	36,113	118,538	13,687	32,321	23,782	771,533	32,254	124,793	11,827	27,701
Under \$5,000.....	10,378	17,788	1,850	1,033	3,315	2,395	6,573	13,961	926	3,883	2,235	1,307
\$5,000 under \$10,000.....	2,349	17,813	999	463	941	527	1,977	14,768	866	5,234	904	402
\$10,000 under \$25,000.....	6,403	109,548	5,772	25,701	2,939	6,259	6,060	105,395	6,259	26,300	2,736	6,016
\$25,000 under \$50,000.....	5,204	179,973	8,906	31,356	3,486	6,766	4,969	171,556	8,752	31,666	3,252	6,212
\$50,000 under \$100,000.....	3,221	220,381	9,650	27,834	2,036	6,406	2,720	185,792	7,499	29,201	1,735	3,964
\$100,000 under \$200,000.....	1,320	191,670	7,099	26,768	842	4,958	1,315	190,896	7,072	20,809	838	4,792
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	173	90,354	1,704	7,624	128	5,010	168	89,165	1,790	7,700	127	5,008
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.



SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with net profit						Businesses with net loss					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Inventory, or less		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, or less	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>MANUFACTURING—Continued</b>												
<u>Machinery, Except Electrical and Transportation Equipment</u>												
Total.....	26,139	76,482	24,171	1,176	1,174	27,230	84,221	27,471	1,876	2,048	2,256	1,174
Under \$5,000.....	1,054	1,373	1,522	1,057	1,054	1,054	1,373	1,522	1,057	1,054	1,054	1,054
\$5,000 under \$10,000.....	1,373	1,687	1,811	1,373	1,373	1,373	1,687	1,811	1,373	1,373	1,373	1,373
\$10,000 under \$25,000.....	1,687	2,024	2,174	1,687	1,687	1,687	2,024	2,174	1,687	1,687	1,687	1,687
\$25,000 under \$50,000.....	2,024	2,371	2,541	2,024	2,024	2,024	2,371	2,541	2,024	2,024	2,024	2,024
\$50,000 under \$100,000.....	2,371	2,743	2,934	2,371	2,371	2,371	2,743	2,934	2,371	2,371	2,371	2,371
\$100,000 under \$200,000.....	2,743	3,142	3,354	2,743	2,743	2,743	3,142	3,354	2,743	2,743	2,743	2,743
\$200,000 under \$500,000.....	3,142	3,577	3,801	3,142	3,142	3,142	3,577	3,801	3,142	3,142	3,142	3,142
\$500,000 under \$1,000,000.....	3,577	4,048	4,284	3,577	3,577	3,577	4,048	4,284	3,577	3,577	3,577	3,577
\$1,000,000 under \$5,000,000.....	4,048	4,555	4,803	4,048	4,048	4,048	4,555	4,803	4,048	4,048	4,048	4,048
\$5,000,000 or more.....	4,555	5,100	5,359	4,555	4,555	4,555	5,100	5,359	4,555	4,555	4,555	4,555
Receipts not reported.....	(1)	-	(2)	(2)	-	-	-	-	-	-	-	-
<u>Other Manufacturing</u>												
Total.....	70,414	215,766	65,277	2,716,687	37,174	1,571,706	54,281	211,763	71,230	307,527	28,944	194,192
Under \$5,000.....	26,543	48,438	3,733	3,720	4,000	1,406	17,467	3,115	1,428	11,629	1,011	4,861
\$5,000 under \$10,000.....	4,000	6,111	2,300	19,881	4,000	14,25	7,257	12,316	4,100	22,030	1,011	3,177
\$10,000 under \$25,000.....	12,147	19,246	7,325	67,624	10,175	10,683	16,176	16,207	6,071	47,974	1,129	11,843
\$25,000 under \$50,000.....	8,436	100,628	3,075	38,708	5,000	19,242	7,260	104,124	6,356	43,369	1,174	11,113
\$50,000 under \$100,000.....	5,893	129,877	11,373	74,764	3,938	20,727	4,474	186,526	10,634	58,950	1,120	11,468
\$100,000 under \$200,000.....	4,123	643,761	16,416	31,605	3,760	61,318	4,000	591,631	12,372	64,676	3,473	49,348
\$200,000 under \$500,000.....	2,092	646,376	10,336	44,333	1,646	54,740	2,053	636,493	16,308	47,301	1,662	24,343
\$500,000 under \$1,000,000.....	470	307,477	10,304	1,122	45	11,214	33,646	367	3,742	11,120	376	2,107
\$1,000,000 under \$5,000,000.....	30	124,454	1,332	6,353	7	11,982	3	124,964	1,382	6,353	71	11,482
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	476	-	119	11,349	(2)	(2)	-	-	-	-	-	-
<b>TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES</b>												
Total.....	283,955	4,241,309	411,117	642,210	5,240	16,744	231,434	5,711,428	321,277	730,785	4,321	46,264
Under \$5,000.....	129,769	280,662	36,796	75,323	772	667	90,326	227,761	2,662	6,253	(2)	(2)
\$5,000 under \$10,000.....	64,125	452,411	51,654	131,951	772	667	55,059	397,203	39,308	146,209	(2)	(2)
\$10,000 under \$25,000.....	64,933	1,043,406	128,364	201,297	1,600	2,462	55,442	898,267	99,903	271,835	1,400	3,079
\$25,000 under \$50,000.....	14,308	644,164	68,298	102,939	36	1,330	17,300	581,534	58,330	110,540	308	43
\$50,000 under \$100,000.....	10,606	687,412	58,841	69,830	1,243	5,465	8,463	575,147	45,361	74,662	1,109	1,069
\$100,000 under \$200,000.....	2,936	392,171	20,855	31,605	550	4,541	2,512	338,247	22,756	36,840	518	4,425
\$200,000 under \$500,000.....	1,325	362,362	23,607	23,510	-	3,310	328,044	25,739	23,840	-	-	-
\$500,000 under \$1,000,000.....	203	143,067	10,661	1,122	-	16	112,214	7,125	5,919	-	-	-
\$1,000,000 under \$5,000,000.....	120	194,657	3,135	3,319	19	1,128	112,956	3,000	3,367	19	1,123	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	4,191	-	745	1,686	(2)	(2)	-	-	-	-	-	-
<u>Motor Freight Transportation, and Warehousing</u>												
Total.....	199,985	3,219,985	331,106	469,514	2,523	9,200	160,198	2,784,113	259,076	131,574	2,209	8,359
Under \$5,000.....	71,979	170,024	22,422	37,836	-	-	51,412	130,273	11,999	52,174	-	-
\$5,000 under \$10,000.....	46,377	334,915	41,763	83,822	1,167	2,568	39,081	281,336	30,276	91,654	1,034	2,547
\$10,000 under \$25,000.....	53,922	871,643	109,700	167,303	-	-	46,097	750,204	86,898	186,575	-	-
\$25,000 under \$50,000.....	15,887	527,941	56,423	84,913	808	1,385	14,361	481,093	45,333	91,222	708	717
\$50,000 under \$100,000.....	7,411	511,846	54,792	64,792	-	-	6,232	468,117	35,001	64,132	-	-
\$100,000 under \$200,000.....	2,324	315,131	26,332	23,111	497	4,238	1,913	260,824	19,522	26,870	456	4,098
\$200,000 under \$500,000.....	919	267,158	18,536	16,833	-	-	905	265,032	15,208	17,218	-	-
\$500,000 under \$1,000,000.....	153	113,397	8,714	7,636	-	-	131	112,114	5,178	3,758	-	-
\$1,000,000 under \$5,000,000.....	76	109,771	5,802	2,671	14	697	77	108,200	2,671	2,719	11	497
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	937	-	589	1,121	(1)	(1)	-	-	-	-	-	-
<u>Other Transportation, Communication, Water Supply, and Sanitary Services</u>												
Total.....	83,970	1,021,324	80,611	172,676	2,657	7,742	71,284	927,315	63,201	195,213	2,111	6,504
Under \$5,000.....	47,790	110,638	14,368	37,487	306	52	38,374	97,488	9,628	44,659	-	-
\$5,000 under \$10,000.....	17,748	123,493	10,193	43,129	900	2,019	16,678	115,367	9,628	50,455	232	1,151
\$10,000 under \$25,000.....	11,011	176,757	18,579	36,934	-	-	1,351	146,058	13,205	41,260	-	-
\$25,000 under \$50,000.....	3,421	116,223	11,875	18,021	509	491	2,433	106,501	9,397	20,318	1,206	4,896
\$50,000 under \$100,000.....	2,635	175,517	15,106	15,038	872	4,722	2,251	151,030	10,864	19,500	-	-
\$100,000 under \$200,000.....	611	78,440	3,523	3,494	(2)	(2)	599	77,423	3,234	9,370	(2)	(2)
\$200,000 under \$500,000.....	405	125,206	4,531	6,622	(2)	(2)	405	124,962	4,531	6,622	(2)	(2)
\$500,000 under \$1,000,000.....	50	29,670	1,947	1,758	-	-	49	29,100	1,947	1,761	-	-
\$1,000,000 under \$5,000,000.....	44	84,886	333	648	8	131	44	84,386	323	648	7	131
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
<b>WHOLESALE AND RETAIL TRADE</b>												
Total.....	1,822,602	88,377,310	1,252,403	5,836,378	1,197,767	1,254,551	1,435,634	90,714,561	1,067,439	1,443,513	11,317	141,422
Under \$5,000.....	413,133	86,154	47,935	36,927	137,351	164,552	270,636	61,071	23,434	204,969	11,317	137,337
\$5,000 under \$10,000.....	222,517	1,124,942	56,554	255,532	105,207	125,667	172,923	1,267,419	39,882	325,353	74,752	121,429
\$10,000 under \$25,000.....	406,547	6,307,734	171,277	847,515	268,762	735,707	338,407	11,671,275	136,389	921,541	270,422	111,943
\$25,000 under \$50,000.....	352,677	12,951,273	234,274	1,201,199	1,234,225	1,234,225	312,442	11,365,267	222,152	1,315,634	244,122	102,488
\$50,000 under \$100,000.....	269,157	18,828,027	269,596	1,396,562	231,984	1,754,015	247,147	17,372,492	241,078	1,481,994	214,757	1,625,612
\$100,000 under \$200,000.....	138,542	17,888,838	228,569	1,103,264	124,521	1,748,731	140,742	17,699,110	207,255	1,148,331	166,722	1,504,528
\$200,000 under \$500,000.....	56,534	46,135,443	462,709	669,407	48,215	1,345,140	110,000	15,067,439	407,205	703,747	46,132	1,261,173
\$500,000 under \$1,000,000.....	11,135	1,609,150	62,421	192,421	3,408	22,608	1,122	1,500,626	40,000	56,042	3,722	1,504,571
\$1,000,000 under \$5,000,000.....	3,119	4,544,325	16,439	8,111	2,630	228,793	2,630	4,544,325	23,111	23,424	2,312	246,324
\$5,000,000 or more.....	48	1,444,342	587	3,374	31	11,330	47	1,444,342	587	3,374	31	2,470
Receipts not reported.....	12,145	-	1,822	12,254	1,758	5,350	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
WHOLESALE AND RETAIL TRADE—Continued												
<u>Wholesale Trade</u>												
Total.....	219,131	16,952,449	234,061	1,453,479	94,312	951,262	270,439	15,779,629	204,176	1,530,636	77,915	877,178
Under \$5,000.....	102,614	212,369	16,642	58,693	13,136	15,024	75,416	174,369	9,689	82,751	5,954	5,419
\$5,000 under \$10,000.....	48,568	342,091	17,234	138,817	7,228	15,917	44,321	317,622	15,114	147,244	5,966	11,992
\$10,000 under \$25,000.....	62,348	1,006,957	37,257	335,257	14,843	46,739	57,686	914,259	31,768	350,728	11,754	31,875
\$25,000 under \$50,000.....	34,072	1,239,364	33,929	271,216	16,188	81,058	34,097	1,232,397	28,105	280,154	14,446	70,227
\$50,000 under \$100,000.....	25,217	1,765,826	28,338	197,195	14,717	120,744	22,900	1,618,060	25,908	210,255	13,420	111,112
\$100,000 under \$200,000.....	19,638	2,740,449	32,437	184,638	13,675	206,399	18,514	2,575,750	29,640	188,697	12,923	197,329
\$200,000 under \$500,000.....	12,372	3,872,870	31,895	155,736	9,377	207,344	12,043	3,616,625	30,266	161,029	8,958	203,306
\$500,000 under \$1,000,000.....	3,986	2,663,111	22,428	76,429	3,172	148,017	3,934	2,629,114	22,103	77,823	3,124	145,124
\$1,000,000 under \$5,000,000.....	1,703	2,611,981	12,979	36,036	1,447	101,003	1,447	2,326,947	11,323	38,587	1,351	95,879
\$5,000,000 or more.....	32	395,241	232	2,107	20	7,755	21	373,886	260	2,368	19	4,915
Receipts not reported.....	4,041	-	639	16,645	499	1,212	-	-	-	-	-	-
<u>Groceries and related products</u>												
Total.....	44,629	4,216,684	38,710	198,351	15,702	87,855	39,766	3,875,126	32,967	207,968	14,204	81,253
Under \$5,000.....	1,108	16,150	1,091	2,727	668	4,994	4,994	12,390	600	5,626	(2)	(2)
\$5,000 under \$10,000.....	4,022	29,666	4,827	9,784	2,665	1,156	3,521	26,246	1,241	10,214	(2)	(2)
\$10,000 under \$25,000.....	7,897	130,881	7,064	23,343	4,299	2,287	7,127	121,785	3,723	23,442	1,694	1,855
\$25,000 under \$50,000.....	3,738	324,398	4,733	56,160	3,340	8,037	8,034	300,538	4,779	37,636	3,539	6,824
\$50,000 under \$100,000.....	7,012	501,833	5,595	38,565	3,230	9,992	6,807	494,562	4,989	38,797	3,027	8,856
\$100,000 under \$200,000.....	4,745	646,044	6,112	30,670	2,211	12,563	4,290	605,294	5,500	32,410	2,092	10,935
\$200,000 under \$500,000.....	3,864	1,116,732	4,138	13,556	2,599	23,791	3,663	1,062,465	6,878	34,575	2,398	23,241
\$500,000 under \$1,000,000.....	741	616,425	4,481	44,366	751	18,870	916	595,362	3,232	14,527	717	17,981
\$1,000,000 under \$5,000,000.....	443	818,441	1,277	4,437	303	10,844	348	646,418	1,989	7,897	302	10,815
\$5,000,000 or more.....	2	10,067	36	34	1	315	2	10,067	36	34	1	315
Receipts not reported.....	4	-	(2)	(2)	-	-	-	-	-	-	-	-
<u>Machinery, equipment, and supplies</u>												
Total.....	18,941	893,619	10,032	93,906	4,365	24,559	14,289	811,634	11,095	105,418	6,900	76,758
Under \$5,000.....	3,723	7,322	802	799	927	757	2,106	5,040	570	2,176	(2)	(2)
\$5,000 under \$10,000.....	2,354	17,167	688	3,381	509	1,128	1,817	13,280	619	4,935	(2)	(2)
\$10,000 under \$25,000.....	3,498	50,000	4,377	12,377	1,269	4,680	3,184	44,767	1,407	17,195	1,002	2,901
\$25,000 under \$50,000.....	3,059	108,714	2,401	16,672	2,150	10,012	2,341	100,138	2,034	20,563	1,942	8,403
\$50,000 under \$100,000.....	2,136	151,076	1,862	15,512	1,497	26,063	1,899	131,144	1,767	19,151	1,364	23,977
\$100,000 under \$200,000.....	1,648	235,826	2,195	23,511	1,330	20,054	1,640	234,967	2,763	23,634	1,322	19,933
\$200,000 under \$500,000.....	709	207,188	1,527	13,576	557	15,371	705	207,188	1,527	13,576	557	15,971
\$500,000 under \$1,000,000.....	93	61,064	418	3,009	32	4,843	89	59,981	373	3,717	85	4,526
\$1,000,000 under \$5,000,000.....	2	4,936	35	471	5	839	8	4,930	35	471	5	839
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
<u>Farm products—raw materials</u>												
Total.....	11,133	2,163,666	34,826	10,000	5,201	129,385	14,008	2,333,364	21,271	78,528	4,471	121,925
Under \$5,000.....	4,471	10,000	803	2,678	1,152	2,597	3,111	8,476	500	3,525	581	1,718
\$5,000 under \$10,000.....	2,394	12,087	730	6,466	1,152	2,597	4,272	16,180	604	7,114	1,002	1,718
\$10,000 under \$25,000.....	1,807	31,377	1,179	3,211	641	1,365	1,367	26,501	1,129	8,571	504	1,563
\$25,000 under \$50,000.....	2,178	85,172	3,838	10,074	641	1,365	1,307	70,800	1,282	10,096	938	7,990
\$50,000 under \$100,000.....	1,360	97,729	1,611	4,124	841	8,240	4,156	86,122	1,253	5,974	938	7,990
\$100,000 under \$200,000.....	1,957	279,639	3,876	11,823	994	20,605	1,983	220,737	3,204	12,641	654	19,006
\$200,000 under \$500,000.....	1,150	503,621	1,125	11,440	965	28,252	1,269	403,574	4,126	10,928	887	26,799
\$500,000 under \$1,000,000.....	690	453,924	4,194	20,210	392	17,529	677	451,433	2,180	7,300	392	17,529
\$1,000,000 under \$5,000,000.....	154	836,477	5,369	11,441	607	43,524	554	836,477	5,368	11,431	507	43,524
\$5,000,000 or more.....	17	232,752	102	627	7	1,736	12	213,783	80	948	8	2,896
Receipts not reported.....	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
<u>Other wholesale trade</u>												
Total.....	239,058	9,329,360	158,493	1,700,473	64,944	644,463	202,376	8,759,445	138,843	1,147,722	52,340	597,242
Under \$5,000.....	37,002	179,979	13,346	14,459	11,166	12,446	61,205	148,411	8,019	71,424	5,229	4,471
\$5,000 under \$10,000.....	39,673	283,178	13,989	114,166	6,044	15,353	36,647	261,916	12,650	124,981	5,120	10,361
\$10,000 under \$25,000.....	50,253	783,947	30,514	284,202	11,475	39,276	41,808	716,606	25,509	301,020	8,491	26,741
\$25,000 under \$50,000.....	24,097	821,080	14,300	208,301	9,557	61,449	21,415	761,640	18,465	211,259	8,461	53,437
\$50,000 under \$100,000.....	14,706	1,011,437	18,269	138,268	4,044	76,449	15,638	906,232	17,899	146,333	8,091	70,289
\$100,000 under \$200,000.....	11,488	1,978,940	19,654	118,744	9,240	153,377	11,001	1,514,743	18,173	120,012	8,855	147,155
\$200,000 under \$500,000.....	6,753	2,045,327	18,105	94,864	5,256	139,380	6,406	1,943,398	17,735	101,950	5,116	137,295
\$500,000 under \$1,000,000.....	2,262	1,531,000	16,335	52,144	1,941	106,775	2,252	1,522,337	16,318	52,279	1,930	105,088
\$1,000,000 under \$5,000,000.....	692	946,637	3,996	16,597	662	45,796	587	834,122	3,931	16,782	537	40,701
\$5,000,000 or more.....	17	150,038	144	1,306	10	1,704	17	150,038	144	1,076	10	1,704
Receipts not reported.....	2,507	-	632	14,142	(2)	(2)	-	-	-	-	-	-
<u>Retail trade</u>												
Total.....	1,514,774	68,439,778	965,555	4,187,489	1,066,729	6,548,280	1,223,334	61,562,016	814,832	4,684,986	884,223	5,783,329
Under \$5,000.....	297,848	628,816	29,702	38,676	118,469	139,391	188,703	431,080	13,162	117,757	63,499	66,545
\$5,000 under \$10,000.....	166,685	1,225,859	37,973	104,987	94,450	160,182	123,528	913,909	23,603	168,699	68,161	102,882
\$10,000 under \$25,000.....	336,822	5,655,754	129,996	494,177	239,471	629,459	273,431	4,619,309	95,452	609,753	192,700	465,231
\$25,000 under \$50,000.....	308,249	11,074,746	193,092	903,768	252,643	1,122,717	271,744	9,792,866	167,494	1,001,481	224,844	984,566
\$50,000 under \$100,000.....	236,199	16,569,189	232,358	1,159,366	210,390	1,331,213	217,755	15,293,163	208,885	1,228,239	195,694	1,465,432
\$100,000 under \$200,000.....	113,192	11,413,419	178,334	872,699	105,634	1,064,312	105,323	14,380,758	164,619	911,676	99,307	1,340,395
\$200,000 under \$500,000.....	39,937	11,499,723	116,994	608,887	36,976	1,037,859	36,196	10,408,763	104,508	495,544	34,020	977,674
\$500,000 under \$1,000,000.....	6,517	4,506,761	33,090	106,358	5,570	230,621	6,043	4,122,123	29,656	110,440	5,133	276,447
\$1,000,000 under \$5,000,000.....	1,310	1,787,286	11,992	38,456	1,068	117,729	1,093	1,501,820	7,207	40,423	956	100,889
\$5,000,000 or more.....	13	98,225	246	974	9	3,278	13	98,225	246	974	9	3,278
Receipts not reported.....	7,596	-	1,178	16,359	989	2,119	-	-	-	-	-	-

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less losses) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>WHOLESALE AND RETAIL TRADE—Continued</b>												
Grocery stores, meat, fish, fruit, and vegetable markets												
Total.....	267,872	15,787,590	164,493	129,437	221,730	333,102	224,811	10,149,100	114,138	70,487	148,151	91,128
Under \$5,000.....	25,641	62,243	2,087	1,719	14,111	11,903	16,322	41,101	1,113	8,445	8,114	6,250
\$5,000 under \$10,000.....	26,810	196,933	3,180	1,569	18,414	18,548	19,334	142,670	2,081	17,463	14,174	13,079
\$10,000 under \$25,000.....	66,745	1,045,817	15,597	58,287	48,807	84,627	49,342	861,770	10,274	73,262	39,281	63,582
\$25,000 under \$50,000.....	65,862	2,412,531	26,718	133,765	57,116	170,711	58,862	2,161,733	23,149	151,437	11,342	146,782
\$50,000 under \$100,000.....	49,664	3,467,649	35,777	176,562	44,137	214,687	64,128	3,194,774	32,122	185,310	41,217	194,851
\$100,000 under \$200,000.....	25,525	3,497,484	32,591	128,839	24,479	262,776	23,450	3,253,123	31,665	135,563	22,769	189,462
\$200,000 under \$500,000.....	16,966	3,244,458	32,387	67,267	18,742	155,911	7,299	2,391,112	26,029	99,651	19,154	131,217
\$500,000 under \$1,000,000.....	2,647	1,473,266	13,197	23,465	2,000	59,902	1,738	1,274,625	16,857	25,125	1,772	53,179
\$1,000,000 under \$5,000,000.....	241	344,673	2,614	4,136	237	11,832	237	334,441	2,991	8,449	234	11,467
\$5,000,000 or more.....	4	43,136	74	136	4	397	4	43,136	74	136	4	395
Receipts not reported.....	967	-	272	1816	-	-	-	-	-	-	-	-
General merchandise												
Total.....	136,359	3,037,660	59,414	235,269	71,448	522,029	100,564	2,769,129	56,112	265,508	99,164	463,424
Under \$5,000.....	66,398	98,966	6,311	13,286	18,134	17,629	46,461	75,641	2,178	21,588	1,746	8,224
\$5,000 under \$10,000.....	15,174	116,438	4,316	14,000	8,571	26,732	11,120	88,181	3,303	18,430	6,458	16,568
\$10,000 under \$25,000.....	22,000	355,161	8,880	43,278	14,513	51,944	18,434	294,195	7,323	48,795	11,522	38,079
\$25,000 under \$50,000.....	14,259	490,028	7,763	42,459	12,459	100,759	12,880	401,739	6,139	41,446	11,383	87,744
\$50,000 under \$100,000.....	11,005	770,989	11,047	58,594	10,582	154,939	14,556	734,933	16,522	61,375	16,131	151,679
\$100,000 under \$200,000.....	4,902	646,623	11,043	39,621	7,757	104,371	4,458	584,759	16,541	42,715	4,313	84,480
\$200,000 under \$500,000.....	1,606	442,000	7,325	21,831	1,532	57,147	1,495	417,699	6,941	22,196	1,421	33,976
\$500,000 under \$1,000,000.....	143	88,970	1,978	3,464	169	4,819	143	88,970	1,978	3,464	169	4,819
\$1,000,000 under \$5,000,000.....	23	28,371	414	1,149	23	2,297	22	27,297	391	1,162	22	4,419
\$5,000,000 or more.....	1	6,114	56	134	1	426	1	6,114	56	134	1	426
Receipts not reported.....	782	-	27	1,779	(2)	(1)	-	-	-	-	-	-
Apparel and accessories												
Total.....	64,811	2,733,774	31,482	223,191	48,777	663,866	52,759	2,493,297	26,866	263,382	46,878	598,982
Under \$5,000.....	16,884	25,225	1,023	1,733	4,591	19,250	7,299	18,518	4-1	5,964	2,719	12,557
\$5,000 under \$10,000.....	7,957	58,122	1,293	16,559	3,917	18,808	5,745	42,178	1-8	13,563	2,639	9,700
\$10,000 under \$25,000.....	13,998	233,897	3,381	18,981	11,663	78,881	16,578	179,794	2,331	25,825	8,213	55,616
\$25,000 under \$50,000.....	13,081	501,218	4,262	48,265	12,557	155,351	12,658	435,785	4,025	55,960	16,913	134,677
\$50,000 under \$100,000.....	11,408	774,857	8,524	59,819	16,242	175,869	16,699	735,501	7,895	75,962	16,128	175,073
\$100,000 under \$200,000.....	5,176	673,733	7,265	57,435	5,071	146,469	5,103	665,133	6,406	58,062	5,033	144,405
\$200,000 under \$500,000.....	1,356	382,147	4,670	14,816	1,212	56,675	1,153	341,806	3,766	24,864	1,636	54,397
\$500,000 under \$1,000,000.....	115	70,171	490	2,692	115	9,673	115	70,171	490	2,692	115	9,673
\$1,000,000 under \$5,000,000.....	8	9,653	56	455	8	2,267	8	9,653	56	455	8	2,267
\$5,000,000 or more.....	1	5,351	18	125	1	617	1	5,351	18	125	1	617
Receipts not reported.....	(2)	-	-	(2)	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment												
Total.....	78,914	3,127,131	54,691	261,991	56,977	516,366	63,528	2,859,717	47,162	243,641	46,166	459,579
Under \$5,000.....	16,951	37,744	2,797	3,255	6,784	6,199	11,267	27,759	1,687	8,864	3,333	2,016
\$5,000 under \$10,000.....	9,267	68,082	2,381	8,584	5,804	6,527	7,178	53,348	1,741	12,934	4,166	5,452
\$10,000 under \$25,000.....	26,490	336,641	16,241	41,844	15,824	57,733	16,662	274,975	8,151	56,772	12,778	44,347
\$25,000 under \$50,000.....	12,745	462,197	9,657	43,091	11,168	81,262	11,041	399,549	8,354	56,654	9,598	67,224
\$50,000 under \$100,000.....	11,251	806,958	13,086	66,610	16,308	146,059	16,640	726,014	12,324	70,200	9,203	126,860
\$100,000 under \$200,000.....	5,417	743,507	9,761	54,571	5,014	123,616	5,165	707,197	9,162	57,419	4,400	120,816
\$200,000 under \$500,000.....	2,166	598,746	6,252	38,834	2,021	96,153	2,102	597,579	6,243	38,853	2,018	89,907
\$500,000 under \$1,000,000.....	162	65,162	351	3,344	99	8,431	102	65,162	351	3,344	99	8,431
\$1,000,000 under \$5,000,000.....	11	14,134	169	767	11	446	11	14,134	169	767	11	446
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	574	-	56	1,249	(2)	-	-	-	-	-	-	-
Automotive dealers												
Total.....	65,549	7,323,425	42,458	232,928	44,273	764,866	49,673	6,407,971	36,357	278,396	34,183	670,662
Under \$5,000.....	13,034	28,660	930	515	5,627	11,145	6,922	16,728	323	6,624	2,698	3,026
\$5,000 under \$10,000.....	5,457	39,173	499	2,982	2,565	6,334	4,145	30,271	143	6,425	1,958	5,062
\$10,000 under \$25,000.....	8,957	148,663	1,989	4,832	5,967	23,758	6,523	166,910	1,321	13,555	4,344	15,010
\$25,000 under \$50,000.....	8,973	331,166	3,491	19,525	6,049	51,185	7,165	264,592	2,988	25,564	5,279	37,302
\$50,000 under \$100,000.....	16,181	733,273	8,215	42,509	8,825	121,198	8,725	632,900	7,350	46,372	7,673	107,320
\$100,000 under \$250,000.....	7,811	1,097,902	6,996	43,937	6,464	123,223	6,524	923,865	6,338	51,545	5,423	94,313
\$250,000 under \$500,000.....	6,893	2,091,994	11,152	57,287	5,662	225,264	6,069	1,804,612	8,352	64,627	5,253	217,259
\$500,000 under \$1,000,000.....	2,498	1,767,229	6,264	29,392	1,739	130,277	2,398	1,665,189	8,066	41,517	1,639	123,673
\$1,000,000 under \$5,000,000.....	763	1,041,739	2,757	21,456	561	69,882	655	911,280	2,392	22,184	457	66,841
\$5,000,000 or more.....	7	43,624	98	579	3	1,856	7	43,624	98	579	3	1,856
Receipts not reported.....	980	-	67	1,686	(2)	-	-	-	-	-	-	-
Gasoline service stations												
Total.....	197,076	11,668,486	97,860	558,375	156,835	403,277	167,681	10,677,856	85,462	605,223	137,360	365,229
Under \$5,000.....	13,964	39,535	860	4,201	6,383	3,746	5,447	29,234	544	7,224	4,240	2,422
\$5,000 under \$10,000.....	12,038	90,035	1,851	3,217	7,031	7,816	8,179	62,099	1,438	8,314	4,836	4,347
\$10,000 under \$25,000.....	35,424	603,990	7,486	37,269	24,001	36,913	27,889	478,057	5,447	46,610	18,396	24,411
\$25,000 under \$50,000.....	47,568	1,733,661	16,198	87,842	38,922	68,448	46,172	1,471,379	13,444	104,614	34,031	59,087
\$50,000 under \$100,000.....	54,003	3,832,903	30,215	264,917	48,418	126,009	56,011	3,596,889	27,285	213,278	45,167	118,646
\$100,000 under \$200,000.....	28,344	3,823,994	29,371	167,018	26,794	114,344	26,764	3,627,017	27,166	171,779	25,418	167,764
\$200,000 under \$500,000.....	5,353	1,358,381	10,719	47,673	5,011	45,354	4,944	1,266,988	5,234	49,897	4,607	42,561
\$500,000 under \$1,000,000.....	266	156,616	870	5,009	256	5,701	266	156,616	870	5,009	256	5,701
\$1,000,000 under \$5,000,000.....	19	29,971	290	1,195	19	944	19	29,971	290	1,195	19	944
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	-	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE—(3) industries</b>												
<b>Rating and drinking places</b>												
Total.....	296,230	3,436,562	246,312	700,482	189,292	194,129	251,190	7,391,663	104,751	801,898	154,547	167,943
Under \$1,000.....	4,774	124,838	4,797	13,720	15,636	3,734	14,547	72,026	1,563	14,180	8,143	1,774
\$1,000 under \$10,000.....	41,574	296,879	13,789	15,317	21,557	7,519	29,698	2,805	5,215	31,000	13,809	3,784
\$10,000 under \$25,000.....	95,202	1,554,639	49,211	131,454	59,594	35,848	75,567	1,268,921	33,001	167,594	48,925	28,280
\$25,000 under \$50,000.....	75,117	2,976,657	72,733	258,115	56,552	62,836	68,208	2,314,731	63,757	279,411	50,289	56,595
\$50,000 under \$100,000.....	32,564	2,124,401	64,780	164,111	27,643	47,891	29,821	2,012,447	56,591	196,270	25,982	42,636
\$100,000 under \$200,000.....	7,457	1,011,411	26,504	72,134	6,439	25,026	6,346	466,425	22,023	76,771	6,652	22,734
\$200,000 under \$500,000.....	2,138	562,782	16,553	31,513	1,741	11,200	1,912	548,830	7,572	36,592	1,617	10,297
\$500,000 under \$1,000,000.....	14	85,254	2,217	4,422	118	1,151	130	85,254	2,217	3,422	118	1,151
\$1,000,000 under \$5,000,000.....	12	12,713	112	533	12	693	12	12,713	112	588	12	692
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	2,771	-	31	1,147	(2)	(1)	-	-	-	-	-	-
<b>Building material</b>												
Total.....	25,427	1,407,657	34,607	98,526	17,591	205,825	20,222	1,305,300	21,263	115,362	14,159	191,777
Under \$1,000.....	1,111	8,217	81	75	2,700	2,703	2,578	6,121	14	1,136	1,034	821
\$1,000 under \$10,000.....	2,599	20,777	1,119	1,311	1,311	5,681	1,749	13,536	421	3,372	(2)	(3)
\$10,000 under \$25,000.....	7,552	75,443	2,552	3,118	3,562	17,464	4,477	77,366	1,711	14,668	2,866	10,244
\$25,000 under \$50,000.....	6,342	158,304	4,112	4,507	3,421	26,884	3,550	124,101	3,375	14,897	2,846	20,771
\$50,000 under \$100,000.....	4,751	312,527	7,794	24,513	7,714	41,724	4,163	236,859	5,280	24,616	3,406	43,535
\$100,000 under \$200,000.....	2,549	359,756	7,111	23,661	2,299	15,284	2,396	341,491	5,503	28,715	2,185	52,139
\$200,000 under \$500,000.....	1,108	336,105	6,417	21,724	1,141	5,925	1,167	334,800	3,574	21,739	1,130	45,449
\$500,000 under \$1,000,000.....	9	59,344	539	3,135	1,415	4,043	96	59,741	539	3,355	93	4,063
\$1,000,000 under \$5,000,000.....	48	59,124	666	6,144	48	12,339	48	56,224	666	2,144	48	12,839
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	(2)	(1)	-	-	-	-	-	-
<b>Hardware and farm equipment</b>												
Total.....	31,292	2,507,021	29,389	144,107	31,282	674,076	30,109	2,329,689	25,308	151,416	26,366	584,172
Under \$1,000.....	3,211	11,771	522	1,281	1,981	5,411	2,249	7,461	204	1,591	905	2,283
\$1,000 under \$10,000.....	2,732	15,674	561	391	3,311	12,495	2,611	14,349	396	3,162	1,234	10,521
\$10,000 under \$25,000.....	7,347	126,144	2,703	12,269	7,013	52,743	6,042	104,460	2,165	16,684	5,774	43,531
\$25,000 under \$50,000.....	7,599	276,057	4,176	28,225	7,624	91,277	7,662	265,517	4,243	29,007	6,717	88,658
\$50,000 under \$100,000.....	6,852	484,095	7,425	33,416	6,111	128,763	7,936	417,656	5,258	35,669	5,231	105,598
\$100,000 under \$200,000.....	4,401	621,468	6,707	23,415	4,242	122,135	3,777	556,287	5,798	33,666	3,707	143,141
\$200,000 under \$500,000.....	2,711	835,424	6,116	21,611	2,702	176,136	2,646	777,913	5,785	25,987	4,502	166,937
\$500,000 under \$1,000,000.....	20	164,781	1,507	6,014	274	21,431	274	166,183	742	4,676	274	21,431
\$1,000,000 under \$5,000,000.....	2	24,971	20	763	2	3,969	2	25,821	231	474	22	3,672
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
<b>Wholesale and proprietor stores</b>												
Total.....	33,918	4,359,072	39,174	204,771	31,459	541,687	31,820	2,474,278	38,079	310,950	29,620	519,354
Under \$1,000.....	1,809	8,091	222	1,004	1,169	5,154	1,178	6,023	145	901	(2)	(2)
\$1,000 under \$10,000.....	3,707	71,142	1,472	1,909	2,173	13,483	3,807	63,725	1,449	11,252	3,073	13,679
\$10,000 under \$25,000.....	9,797	216,287	2,134	26,217	13,319	56,379	5,666	184,764	2,228	27,096	4,659	51,911
\$25,000 under \$50,000.....	11,203	751,641	11,443	101,123	11,205	177,629	11,203	816,233	11,036	101,233	10,765	163,979
\$50,000 under \$100,000.....	3,111	1,137,689	14,711	118,687	7,115	189,254	8,213	1,128,425	14,525	114,347	8,125	188,131
\$100,000 under \$200,000.....	2,711	532,844	7,116	43,111	1,981	7,745	2,433	532,122	7,689	47,067	1,982	76,596
\$200,000 under \$500,000.....	120	127,419	1,356	3,772	120	20,312	120	127,419	1,656	3,775	180	20,372
\$500,000 under \$1,000,000.....	-	2,411	31	279	2	213	2	2,433	31	279	2	213
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
<b>Lumber stores</b>												
Total.....	24,750	1,623,547	15,984	126,711	22,102	194,917	21,195	1,568,209	14,414	132,854	19,733	183,708
Under \$1,000.....	1,173	3,228	14	112	652	1,217	876	2,535	57	336	1,134	2,137
\$1,000 under \$10,000.....	1,709	9,745	264	45	1,244	5,673	(2)	(2)	(2)	(2)	(2)	(2)
\$10,000 under \$25,000.....	4,122	79,911	2,842	4,442	2,218	11,599	2,373	54,627	497	5,187	2,502	9,456
\$25,000 under \$50,000.....	5,559	217,115	3,421	15,127	5,218	25,842	4,821	174,526	1,819	16,815	4,684	19,500
\$50,000 under \$100,000.....	7,426	564,649	5,203	44,649	7,484	63,677	7,388	527,590	5,190	46,419	7,654	61,160
\$100,000 under \$200,000.....	3,571	501,301	4,965	39,181	3,407	51,959	3,412	476,628	4,529	39,190	3,374	51,537
\$200,000 under \$500,000.....	921	247,119	1,683	10,451	923	30,766	917	246,046	1,675	14,530	879	30,600
\$500,000 under \$1,000,000.....	41	59,111	536	2,661	92	7,436	93	59,111	536	2,661	92	7,436
\$1,000,000 under \$5,000,000.....	14	17,031	84	799	14	1,882	14	17,031	84	759	14	1,882
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
<b>Other retail trade</b>												
Total.....	285,973	7,763,015	165,944	684,571	176,378	924,224	223,457	6,834,581	135,293	758,871	137,424	776,371
Under \$1,000.....	95,927	188,238	4,206	16,017	41,894	55,299	61,167	131,940	4,128	41,342	22,099	24,642
\$1,000 under \$10,000.....	41,736	308,195	11,681	42,230	24,176	44,751	33,678	245,816	6,962	52,299	17,476	32,307
\$10,000 under \$25,000.....	61,979	1,008,411	28,158	117,637	42,070	176,572	51,687	849,512	21,442	139,266	34,426	118,990
\$25,000 under \$50,000.....	47,211	1,628,445	38,682	162,706	34,479	234,882	42,906	1,534,441	33,971	202,856	32,577	214,875
\$50,000 under \$100,000.....	26,131	1,767,745	31,112	106,518	21,557	24,272	24,272	1,651,468	28,342	171,735	20,137	180,691
\$100,000 under \$200,000.....	9,461	1,288,234	23,153	94,224	8,459	136,459	8,813	1,205,345	21,139	96,464	7,948	126,533
\$200,000 under \$500,000.....	2,569	861,278	15,385	42,223	2,394	63,243	2,519	846,003	15,326	43,150	2,348	60,538
\$500,000 under \$1,000,000.....	575	391,664	4,245	10,260	44	17,365	472	316,623	3,366	10,490	386	16,578
\$1,000,000 under \$5,000,000.....	143	201,445	4,611	647	107	8,175	43	61,373	294	1,324	7	1,217
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	1,292	-	272	11,716	(2)	(2)	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con

Industry	Number of businesses	Business receipts			Depreciation		Net profit		Inventory		Receipts not reported	Total
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)			
<b>Wholesale and Retail Trade</b>												
Total	4,997	1,126,197	44,497	1,126,197	44,497	1,126,197	44,497	1,126,197	44,497	1,126,197	44,497	1,126,197
Under \$1,000	11,471	24,463	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
\$1,000 under \$10,000	1,264	56,492	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345
\$10,000 under \$25,000	4,771	145,123	4,771	4,771	4,771	4,771	4,771	4,771	4,771	4,771	4,771	4,771
\$25,000 under \$50,000	1,071	207,173	2,771	2,771	2,771	2,771	2,771	2,771	2,771	2,771	2,771	2,771
\$50,000 under \$100,000	1,341	423,131	3,131	3,131	3,131	3,131	3,131	3,131	3,131	3,131	3,131	3,131
\$100,000 under \$200,000	1,112	824,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076
\$200,000 under \$500,000	1,427	1,103,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
\$500,000 under \$1,000,000	184	446,728	1,728	1,728	1,728	1,728	1,728	1,728	1,728	1,728	1,728	1,728
\$1,000,000 under \$5,000,000	110	144,152	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
\$5,000,000 or more	1	17,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301
Receipts not reported	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>												
Total	472,076	1,174,284	247,284	1,038,000	4,300	82,118	31,224	44,181	177,000	1,165,051	3,500	12,486
Under \$1,000	211,212	469,588	56,251	16,228	50	2,307	245,316	47,014	31,000	222,000	721	3,217
\$1,000 under \$10,000	81,113	119,851	41,742	117,000	(1)	(1)	21,326	582,000	8,169	321,249	-	-
\$10,000 under \$25,000	1,134	1,249,723	13,242	545,000	(1)	(1)	15,916	77,915	1,100,000	1,000	340	2,400
\$25,000 under \$50,000	2,444	903,595	34,515	307,650	(1)	(1)	7,119	24,776	74,000	31,000	7,000	-
\$50,000 under \$100,000	4,436	651,451	19,451	16,100	(1)	(1)	5,674	88,420	13,100	1,213,131	-	-
\$100,000 under \$200,000	7,739	513,395	17,395	59,100	(1)	(1)	1,351	66,000	4,100	1,100,000	500	2,300
\$200,000 under \$500,000	1,613	459,063	14,063	34,300	(1)	(1)	1,421	46,000	11,100	35,600	1,200	1,473
\$500,000 under \$1,000,000	272	1,142	637	9,950	(1)	(1)	5,525	232	139,100	1,000	1,813	-
\$1,000,000 under \$5,000,000	79	117,659	376	2,200	(1)	(1)	6,207	12	10,000	2,417	47	6,207
\$5,000,000 or more	1	13,437	1	100	(1)	(1)	232	1	10,000	1	1	210
Receipts not reported	12,437	-	1,819	11,000	(1)	(1)	-	-	-	-	-	-
<b>Insurance Agents, Brokers, and Services</b>												
Total	1e8,355	1,810,007	61,245	740,100	(1)	(1)	152,217	4,704,603	56,327	762,108	(1)	(1)
Under \$5,000	81,507	197,565	12,759	73,728	(1)	(1)	72,212	143,889	7,234	82,421	(1)	(1)
\$5,000 under \$10,000	13,322	241,925	12,921	137,700	(1)	(1)	32,000	235,292	11,247	138,207	(1)	(1)
\$10,000 under \$25,000	34,175	529,544	27,983	285,600	(1)	(1)	35,407	317,400	21,500	285,200	(1)	(1)
\$25,000 under \$50,000	1,154	343,522	8,293	145,500	(1)	(1)	10,012	138,501	2,186	146,324	(1)	(1)
\$50,000 under \$100,000	3,695	204,367	3,395	62,250	(1)	(1)	2,935	137,304	3,100	23,420	(1)	(1)
\$100,000 under \$200,000	896	119,153	1,600	21,570	(1)	(1)	879	118,136	1,504	23,000	(1)	(1)
\$200,000 under \$500,000	533	162,636	1,113	16,200	(1)	(1)	538	162,000	1,111	16,200	(1)	(1)
\$500,000 under \$1,000,000	85	49,055	291	5,500	(1)	(1)	85	49,055	291	5,500	(1)	(1)
\$1,000,000 under \$5,000,000	3	3,400	10	100	(1)	(1)	3	3,400	10	100	(1)	(1)
\$5,000,000 or more	1	-	-	-	(1)	(1)	-	-	-	-	(1)	(1)
Receipts not reported	1,620	-	374	12,000	(1)	(1)	-	-	-	-	(1)	(1)
<b>Real Estate Operators, Except Leasing and Lessors</b>												
Total	51,038	133,085	71,252	26,000	670	6,434	32,449	232,195	32,205	67,140	(1)	(1)
Under \$5,000	36,964	59,986	16,159	1,330	534	5,221	22,455	41,803	5,795	16,231	(1)	(1)
\$5,000 under \$10,000	6,633	46,322	11,321	7,500	(1)	(1)	5,104	35,164	5,311	12,300	(1)	(1)
\$10,000 under \$25,000	4,354	75,400	17,250	8,500	(1)	(1)	3,694	54,263	6,527	15,300	(1)	(1)
\$25,000 under \$50,000	1,878	65,252	11,500	2,728	(1)	(1)	1,135	34,410	3,200	10,100	(1)	(1)
\$50,000 under \$100,000	486	31,028	5,124	4,736	(1)	(1)	2,782	26,947	2,782	6,437	(1)	(1)
\$100,000 under \$200,000	193	25,374	5,512	1,117	(1)	(1)	129	18,051	2,815	2,700	(1)	(1)
\$200,000 under \$500,000	(1)	-	-	-	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000	-	-	-	-	(1)	(1)	-	-	-	-	(1)	(1)
\$1,000,000 under \$5,000,000	2	4,602	271	112	(1)	(1)	1	3,308	-	28	(1)	(1)
\$5,000,000 or more	-	-	-	-	(1)	(1)	-	-	-	-	(1)	(1)
Receipts not reported	733	-	95	1,000	(1)	(1)	-	-	-	-	(1)	(1)
<b>Real Estate Agents, Brokers and Managers</b>												
Total	169,375	1,302,952	64,424	517,885	769	8,190	138,674	1,224,760	14,241	54,700	629	7,334
Under \$5,000	95,975	196,799	20,748	77,100	544	14,626	75,715	170,767	13,907	95,548	-	-
\$5,000 under \$10,000	31,951	226,951	13,568	126,740	(1)	(1)	30,723	218,725	12,688	128,492	-	-
\$10,000 under \$25,000	23,254	348,135	14,017	180,999	(1)	(1)	22,500	337,866	13,451	184,369	-	-
\$25,000 under \$50,000	7,352	247,632	7,759	94,681	(1)	(1)	7,003	237,277	7,383	86,516	-	-
\$50,000 under \$100,000	2,298	149,866	3,862	38,621	(1)	(1)	2,054	134,517	4,549	28,105	-	-
\$100,000 under \$200,000	553	78,099	1,000	10,417	(1)	(1)	451	66,757	922	10,000	(1)	(1)
\$200,000 under \$500,000	142	37,919	2,310	3,619	(1)	(1)	148	37,419	2,310	3,619	(1)	(1)
\$500,000 under \$1,000,000	18	10,308	21	482	(1)	(1)	14	7,695	21	600	(1)	(1)
\$1,000,000 under \$5,000,000	4	13,243	10	293	(1)	(1)	4	13,243	10	293	(1)	(1)
\$5,000,000 or more	-	-	-	-	(1)	(1)	-	-	-	-	(1)	(1)
Receipts not reported	7,322	-	1,127	15,000	(1)	(1)	-	-	-	-	(1)	(1)
<b>Other Finance, Insurance, and Real Estate</b>												
Total	83,966	1,725,580	50,359	247,507	2,016	56,994	67,884	1,554,063	35,622	192,400	2,230	23,312
Under \$5,000	34,296	61,238	6,004	9,015	200	4,015	24,934	51,180	3,453	28,700	788	4,561
\$5,000 under \$10,000	14,752	105,153	5,000	40,900	(1)	(1)	13,313	95,538	4,424	50,204	-	-
\$10,000 under \$25,000	18,656	293,604	10,868	115,800	(1)	(1)	16,912	265,395	8,985	120,521	-	-
\$25,000 under \$50,000	7,710	246,589	6,804	70,200	(1)	(1)	6,566	229,489	5,782	76,300	-	-
\$50,000 under \$100,000	3,797	204,690	6,833	50,100	(1)	(1)	3,249	226,569	4,245	60,000	-	-
\$100,000 under \$200,000	2,107	200,369	6,395	26,155	(1)	(1)	1,892	201,937	3,800	30,480	-	-
\$200,000 under \$500,000	832	235,527	4,075	12,812	(1)	(1)	820	232,265	3,699	13,000	-	-
\$500,000 under \$1,000,000	169	113,159	325	3,619	(1)	(1)	133	112,411	308	3,700	-	-
\$1,000,000 under \$5,000,000	64	96,414	85	1,915	(1)	(1)	62	96,111	85	1,915	-	-
\$5,000,000 or more	1	13,937	1	100	(1)	(1)	1	13,937	1	100	-	-
Receipts not reported	2,162	-	223	10,000	(1)	(1)	-	-	-	-	(1)	(1)

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businessess	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Inventory, end-of-year		Number of businessess	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businessess	Amount (Thousand dollars)					Number of businessess	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>SERVICES</b>												
Total.....	2,132,751	28,479,427	1,247,664	9,289,643	279,117	415,323	1,847,426	24,536,359	1,027,976	9,724,645	234,964	355,399
Under \$5,000.....	1,111,111	2,152,747	152,028	848,195	102,275	44,972	900,872	1,890,303	91,842	1,026,726	70,702	28,061
\$5,000 under \$10,000.....	335,834	2,397,301	143,300	980,872	46,844	3,927	307,963	2,197,030	107,359	1,036,263	41,532	28,516
\$10,000 under \$25,000.....	368,787	5,933,607	124,811	2,229,955	67,591	86,011	345,156	5,575,705	267,084	2,308,497	62,015	78,044
\$25,000 under \$50,000.....	199,365	6,956,787	298,353	2,828,925	34,739	83,378	191,480	6,691,675	266,968	2,864,265	32,112	76,636
\$50,000 under \$100,000.....	77,505	5,127,437	205,541	1,852,003	14,553	74,019	74,291	4,916,265	174,060	1,876,290	13,300	68,167
\$100,000 under \$200,000.....	15,674	2,475,271	75,527	456,734	5,238	48,290	14,825	1,951,252	64,725	473,486	4,804	46,133
\$200,000 under \$500,000.....	3,931	1,623,817	29,097	76,117	1,200	23,010	5,400	954,907	26,643	119,601	1,263	23,919
\$500,000 under \$1,000,000.....	382	264,162	4,642	13,039	1,232	5,802	371	256,314	3,875	14,604	225	5,495
\$1,000,000 under \$5,000,000.....	93	124,063	3,012	7,014	(2)	(5)	58	84,176	1,338	8,654	(2)	(4)
\$5,000,000 or more.....	2	23,873	485	2,127	-	-	1	18,728	32	2,859	-	-
Receipts not reported.....	20,320	-	4,840	129,378	(2)	(2)	-	-	-	-	-	-
<b>Lodging Services</b>												
Total.....	121,350	1,276,143	198,020	97,570	10,705	19,270	79,610	962,850	123,894	177,729	6,502	13,437
Under \$5,000.....	64,754	113,722	27,040	11,921	1,540	92	39,669	88,221	10,918	25,668	(2)	(2)
\$5,000 under \$10,000.....	21,112	151,779	26,447	10,146	1,562	1,477	14,076	102,680	13,762	25,103	(2)	(2)
\$10,000 under \$25,000.....	21,095	337,682	52,878	31,507	3,281	3,303	15,125	243,201	34,791	99,908	2,335	1,717
\$25,000 under \$50,000.....	9,607	337,939	47,317	36,720	2,560	6,229	7,794	274,862	36,588	44,680	2,105	4,686
\$50,000 under \$100,000.....	3,389	212,100	1,213	14,803	1,423	6,129	2,513	150,212	10,932	21,681	1,171	5,871
\$100,000 under \$200,000.....	559	76,84	9,450	7,540	232	902	447	60,002	7,082	8,061	181	678
\$200,000 under \$500,000.....	110	21,140	2,000	1,400	62	76	76	23,203	1,328	2,087	(2)	(2)
\$500,000 under \$1,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 under \$5,000,000.....	5	8,177	301	250	5	113	5	8,677	301	250	5	113
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	653	-	41	11,000	-	-	-	-	-	-	-	-
<b>Hotels</b>												
Total.....	12,701	209,211	20,192	12,912	2,000	6,000	3,303	211,023	14,689	26,426	2,446	4,768
Under \$5,000.....	3,174	7,058	0	12,280	(1)	(1)	1,470	4,122	112	774	(2)	(2)
\$5,000 under \$10,000.....	2,024	16,481	1,301	11,205	(1)	(1)	1,172	7,903	300	1,640	(2)	(2)
\$10,000 under \$25,000.....	2,437	59,782	9,911	20,407	(1)	(1)	2,404	42,790	2,922	6,280	(2)	(2)
\$25,000 under \$50,000.....	2,077	70,500	6,181	7,094	1,234	2,423	2,270	82,430	5,326	9,473	1,234	2,483
\$50,000 under \$100,000.....	945	64,090	4,000	2,080	651	2,150	823	54,729	2,089	4,355	(2)	(2)
\$100,000 under \$200,000.....	179	24,825	3,011	1,102	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 under \$500,000.....	1	11	0	0	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	-	-	-	-	-	-	-	-
<b>Tourist courts and clubs</b>												
Total.....	4,116	61,509	12,082	16,400	3,000	1,400	29,400	466,500	79,600	30,010	2,442	6,152
Under \$5,000.....	1,301	31,420	10,000	11,000	(2)	(2)	6,149	15,181	2,805	4,402	-	-
\$5,000 under \$10,000.....	8,704	69,004	1,400	10,100	(2)	(2)	3,000	49,725	7,800	10,521	(2)	(2)
\$10,000 under \$25,000.....	10,013	159,442	29,000	24,700	1,000	1,000	7,000	124,622	41,929	29,645	1,101	911
\$25,000 under \$50,000.....	5,000	178,150	30,000	23,000	1,000	1,000	3,000	141,500	29,176	27,000	1,104	4,922
\$50,000 under \$100,000.....	1,351	124,200	24,000	7,000	(2)	(2)	1,200	89,057	13,200	11,157	(2)	(2)
\$100,000 under \$200,000.....	(2)	(2)	(2)	(2)	670	3,000	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 under \$500,000.....	62	16,100	1,000	1,000	(2)	(2)	200	49,000	9,532	9,225	34	156
\$500,000 under \$1,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	48	-	-	120	-	-	-	-	-	-	-	-
<b>Other lodging places</b>												
Total.....	18,457	299,000	70,000	30,000	4,000	1,000	48,000	294,000	31,500	61,394	1,014	2,517
Under \$5,000.....	6,000	94,000	10,000	10,000	1,111	682	32,000	69,118	7,000	20,000	(2)	(2)
\$5,000 under \$10,000.....	10,000	100,000	10,000	10,000	1,200	1,170	7,000	49,152	5,000	12,000	1,330	1,030
\$10,000 under \$25,000.....	1,000	121,000	15,000	10,000	1,000	1,000	1,000	78,000	10,000	14,000	(2)	(2)
\$25,000 under \$50,000.....	1,000	67,000	10,000	10,000	1,000	1,000	1,000	49,000	6,000	8,154	(2)	(2)
\$50,000 under \$100,000.....	100	41,000	10,000	5,000	(2)	(2)	(2)	1,000	1,000	1,000	(2)	(2)
\$100,000 under \$200,000.....	-	-	-	-	(2)	(2)	(2)	-	-	-	(2)	(2)
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 under \$5,000,000.....	1	1,000	100	30	1	51	1	1,138	147	53	1	51
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	-	-	-	-	-	-	-	-
<b>Personal Services</b>												
Total.....	94,000	1,200,000	20,000	1,100,000	20,000	20,000	49,000	4,100,000	20,000	1,200,000	82,000	65,000
Under \$5,000.....	285,000	600,000	10,000	285,000	40,000	40,000	251,000	500,000	20,000	1,100,000	30,000	7,000
\$5,000 under \$10,000.....	10,000	100,000	1,000	100,000	10,000	10,000	10,000	100,000	1,000	100,000	10,000	10,000
\$10,000 under \$25,000.....	5,000	1,000,000	10,000	1,000,000	10,000	10,000	10,000	1,000,000	10,000	1,000,000	10,000	10,000
\$25,000 under \$50,000.....	24,000	500,000	10,000	500,000	10,000	10,000	22,000	500,000	10,000	500,000	10,000	10,000
\$50,000 under \$100,000.....	9,400	600,000	10,000	600,000	10,000	10,000	9,400	600,000	10,000	600,000	10,000	10,000
\$100,000 under \$200,000.....	2,000	300,000	1,000	300,000	1,000	1,000	2,000	300,000	1,000	300,000	1,000	1,000
\$200,000 under \$500,000.....	400	100,000	1,000	100,000	(2)	(2)	400	100,000	1,000	100,000	(2)	(2)
\$500,000 under \$1,000,000.....	80	50,000	1,000	50,000	71	2,000	80	50,000	1,000	50,000	80	2,143
\$1,000,000 under \$5,000,000.....	0	1,000	100	1,000	0	70	0	1,000	100	1,000	0	70
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	1,000	-	200	100	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, on hand		Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	
					Number of businesses	Amount (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>SERVICES—Continued</b>												
Laundries, drycleaning, and cleaning and other plants												
Total.....	85,413	1,082,893	10,615	107,484	4,291	11,211	68,191	1,193,333	5,136	337,113	1,031	9,849
Under \$5,000.....	26,546	66,097	8,211	9,100	77	299	16,009	49,124	2,287	11,557	(1)	(1)
\$5,000 under \$10,000.....	21,494	190,816	17,872	28,992	2,400	1,134	16,899	128,000	15,284	34,265	2,131	1,311
\$10,000 under \$25,000.....	24,232	384,289	69,884	60,777	1,002	1,972	21,168	324,521	5,127	74,022	2,409	211
\$25,000 under \$50,000.....	8,464	287,837	23,928	41,896	1,002	1,272	5,018	290,478	15,223	64,300	1,111	112
\$50,000 under \$100,000.....	3,800	256,212	20,540	3,102	1,002	1,272	3,966	231,106	14,642	26,774	1,111	112
\$100,000 under \$200,000.....	1,138	147,136	5,717	1,117	531	1,138	911	148,764	5,792	6,631	1,111	1,316
\$200,000 under \$500,000.....	135	36,724	1,115	2,341	(1)	(1)	135	36,724	1,115	2,341	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 under \$5,000,000.....	5	5,639	121	246	-	-	5	5,639	121	246	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools												
Total.....	298,737	1,966,183	63,116	684,385	52,383	11,407	279,401	1,966,808	51,665	691,530	41,539	10,751
Under \$1,000.....	186,564	459,474	19,789	227,107	36,233	4,524	169,831	436,127	14,311	242,533	26,005	4,036
\$1,000 under \$10,000.....	65,064	437,702	13,265	221,724	16,938	1,968	64,163	431,934	13,121	221,041	16,808	1,938
\$10,000 under \$25,000.....	35,760	537,911	16,964	156,584	7,856	2,649	31,128	526,968	15,927	157,236	7,452	2,649
\$25,000 under \$50,000.....	8,293	282,200	7,673	58,226	2,514	1,671	8,651	274,262	7,242	58,536	2,614	1,960
\$50,000 under \$100,000.....	2,139	131,209	3,624	15,629	442	595	1,935	117,732	3,291	15,563	641	595
\$100,000 under \$200,000.....	368	46,790	1,544	4,586	142	142	368	46,790	1,544	4,586	142	142
\$200,000 under \$500,000.....	21	8,657	189	1,273	19	19	21	8,657	189	1,273	19	19
\$500,000 under \$1,000,000.....	(2)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	671	-	37	142	-	-	-	-	-	-	-	-
Other personal services												
Total.....	116,920	1,195,386	66,724	283,221	36,556	51,512	102,779	1,127,896	59,487	304,169	27,008	47,363
Under \$5,000.....	72,772	125,531	7,643	49,712	11,698	4,356	62,368	112,448	4,385	66,058	1,656	3,589
\$5,000 under \$10,000.....	17,364	124,695	5,960	45,327	6,238	4,760	15,975	115,642	4,937	46,517	5,607	4,310
\$10,000 under \$25,000.....	13,810	226,480	15,954	55,194	5,638	11,632	12,653	211,637	11,146	58,987	5,268	3,727
\$25,000 under \$50,000.....	7,538	256,998	17,618	56,759	3,969	11,673	7,168	245,243	15,359	57,448	3,628	11,451
\$50,000 under \$100,000.....	3,116	258,911	14,641	46,898	2,178	12,346	3,392	242,968	14,138	48,669	1,628	11,115
\$100,000 under \$200,000.....	1,082	147,228	6,995	27,466	673	4,731	1,082	146,228	6,995	27,466	673	4,731
\$200,000 under \$500,000.....	24	62,100	2,214	6,548	19	19	24	61,661	2,214	6,548	19	19
\$500,000 under \$1,000,000.....	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 under \$5,000,000.....	1	1,676	25	211	1	79	1	1,676	25	211	1	79
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	(1)	(1)	-	-	-	-	-	-	-	-
Business Services												
Total.....	226,871	2,563,005	98,816	586,453	13,779	40,459	195,211	2,124,775	78,577	637,263	10,487	21,624
Under \$5,000.....	141,348	241,081	18,219	10,873	5,646	1,561	119,462	214,497	11,453	123,493	3,007	630
\$5,000 under \$10,000.....	34,416	246,596	14,612	112,404	2,110	4,388	31,700	230,111	11,536	117,480	1,468	1,032
\$10,000 under \$25,000.....	27,608	431,616	19,954	106,632	2,490	4,354	25,730	402,428	17,152	173,527	1,985	3,644
\$25,000 under \$50,000.....	8,661	333,753	11,724	90,264	1,263	4,651	9,668	314,645	11,412	91,942	1,125	3,483
\$50,000 under \$100,000.....	7,633	471,461	18,907	76,441	1,469	8,069	6,755	453,623	14,374	116,654	1,469	969
\$100,000 under \$200,000.....	1,823	256,366	6,105	27,035	476	3,799	1,907	204,969	4,537	29,074	386	2,211
\$200,000 under \$500,000.....	621	186,286	6,908	14,661	(1)	(1)	621	184,889	6,908	14,661	(1)	(1)
\$500,000 under \$1,000,000.....	166	123,751	431	1,400	111	1,622	156	121,797	465	2,149	167	351
\$1,000,000 under \$5,000,000.....	43	54,668	1,379	726	34	13,672	6	54,668	1,379	726	34	34
\$5,000,000 or more.....	1	18,728	62	2,859	-	-	1	18,728	62	2,859	-	-
Receipts not reported.....	4,157	-	895	16,352	(2)	(2)	-	-	-	-	-	-
Automotive Services												
Total.....	139,145	2,552,191	78,425	381,625	56,265	113,437	121,592	2,423,828	68,913	396,609	44,726	106,371
Under \$5,000.....	56,115	107,223	7,275	31,251	7,921	5,665	39,551	90,959	4,369	37,254	5,693	3,642
\$5,000 under \$10,000.....	23,418	173,794	6,433	49,258	6,423	5,091	21,392	159,701	5,417	51,245	5,470	3,794
\$10,000 under \$25,000.....	56,664	582,687	23,435	117,796	17,253	21,544	33,473	545,771	20,570	122,164	16,414	20,283
\$25,000 under \$50,000.....	18,598	677,449	18,442	95,612	11,550	23,164	17,485	612,126	16,969	97,345	10,876	21,741
\$50,000 under \$100,000.....	6,991	466,383	11,613	52,996	4,570	18,100	6,614	437,389	9,958	53,264	4,332	16,879
\$100,000 under \$200,000.....	2,226	301,302	6,546	23,707	1,952	24,351	1,215	297,234	6,440	23,864	1,952	24,351
\$200,000 under \$500,000.....	817	247,666	4,520	16,572	566	14,612	817	247,666	4,520	16,572	566	14,612
\$500,000 under \$1,000,000.....	(2)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 under \$5,000,000.....	4	4,199	313	232	4	201	4	4,199	313	232	4	201
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	931	-	125	1,438	(2)	(2)	-	-	-	-	-	-
Recreational Services												
Total.....	116,695	1,265,843	105,771	111,296	13,382	26,934	77,386	91,792	59,273	216,724	10,111	16,013
Under \$5,000.....	63,213	112,122	12,972	4,151	3,434	1,642	49,656	81,728	4,737	35,477	1,293	322
\$5,000 under \$10,000.....	16,959	122,142	10,161	19,466	1,572	822	14,832	95,481	6,765	32,571	1,718	681
\$10,000 under \$25,000.....	15,243	234,201	20,216	33,994	4,966	5,406	12,281	228,441	12,101	59,441	3,472	4,262
\$25,000 under \$50,000.....	6,873	243,418	21,402	19,566	2,211	4,593	5,954	238,264	13,338	36,411	1,201	4,441
\$50,000 under \$100,000.....	3,311	223,866	18,301	28,051	1,443	3,664	2,802	216,611	14,106	33,477	1,201	1,201
\$100,000 under \$200,000.....	1,643	147,156	5,117	9,117	571	571	1,643	147,156	5,117	9,117	571	571
\$200,000 under \$500,000.....	386	106,470	6,457	6,125	(1)	(1)	386	106,470	6,457	6,125	(1)	(1)
\$500,000 under \$1,000,000.....	22	14,125	1,796	1,796	5	21	22	14,125	1,796	1,796	5	21
\$1,000,000 under \$5,000,000.....	2	3,498	1,579	1,579	-	-	2	3,498	1,579	1,579	-	-
\$5,000,000 or more.....	1	5,145	1,332	1,332	-	-	1	5,145	1,332	1,332	-	-
Receipts not reported.....	3,642	-	1,844	12,942	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>SERVICES—continued</b>												
<b>Medical and Other Health Services</b>												
Total.....	404,697	7,422,714	1,306,710	44,003,161	12,898,700	12,898,700	396,892	3,531,126	297,367	44,721,303	11,634	12,947,700
Under \$5,000.....	131,027	297,711	12,577	1,417,477	1,141,141	1,141,141	116,872	277,321	3,751	1,761,270	-	(2)
\$5,000 under \$10,000.....	46,437	1,061,284	174,212	179,132	1,468,746	1,468,746	43,367	309,134	15,036	174,087	1,367	899,427
\$10,000 under \$25,000.....	11,617	1,011,112	101,111	344,111	4,411,111	4,411,111	11,111	1,281,111	67,111	248,111	1,217	3,917
\$25,000 under \$50,000.....	6,068	1,206,222	118,026	1,201,926	3,211,111	3,211,111	14,067	3,338,914	118,194	1,897,937	3,239	4,395
\$50,000 under \$100,000.....	36,064	2,341,111	711,111	1,011,206	1,011,206	1,011,206	36,064	2,340,762	71,067	318,374	1,035	3,590
\$100,000 under \$200,000.....	4,311	141,021	15,021	248,272	1,111,111	1,111,111	4,311	141,021	15,934	24,290	-	-
\$200,000 under \$500,000.....	471	121,590	21,590	1,211,111	1,211,111	1,211,111	471	121,590	21,590	3,126	-	-
\$500,000 under \$1,000,000.....	17	1,211,111	121,111	1,211,111	1,211,111	1,211,111	17	1,211,111	121,111	1,097	-	-
\$1,000,000 under \$2,000,000.....	1	1,211,111	121,111	1,211,111	1,211,111	1,211,111	1	1,211,111	121,111	1,097	-	-
\$2,000,000 or more.....	1	1,211,111	121,111	1,211,111	1,211,111	1,211,111	1	1,211,111	121,111	1,097	-	-
Receipts not reported.....	1,111	-	-	1,111	-	-	-	-	-	-	-	-
Offices of physicians, dentists, and oculists.....	2,897	1,111,111	111,111	1,111,111	2,897	2,897	163,747	1,111,111	167,878	1,111,111	2,897	1,938
Under \$5,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	(2)
\$5,000 under \$10,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	(2)
\$10,000 under \$25,000.....	38,307	1,111,111	111,111	1,111,111	1,111,111	1,111,111	38,307	1,111,111	111,111	1,111,111	38,307	567
\$25,000 under \$50,000.....	2,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	2,111	1,111,111	111,111	1,111,111	2,111	760
\$50,000 under \$100,000.....	2,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	2,111	1,111,111	111,111	1,111,111	2,111	462
\$100,000 under \$200,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$200,000 under \$500,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$500,000 under \$1,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$1,000,000 under \$2,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$2,000,000 or more.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
Receipts not reported.....	1,111	-	-	1,111	-	-	-	-	-	-	-	-
Offices of dentists, and dental laboratories.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	482
Under \$5,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	111	1,111	1,111	(2)
\$5,000 under \$10,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	111	1,111	1,111	-
\$10,000 under \$25,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	421
\$25,000 under \$50,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	58
\$50,000 under \$100,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$100,000 under \$200,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$200,000 under \$500,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$500,000 under \$1,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$1,000,000 under \$2,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$2,000,000 or more.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
Receipts not reported.....	1,111	-	-	1,111	-	-	-	-	-	-	-	-
Other medical and health services.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	10,527
Under \$5,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	111	1,111	1,111	(2)
\$5,000 under \$10,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	111	1,111	1,111	756
\$10,000 under \$25,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	3,176
\$25,000 under \$50,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	3,423
\$50,000 under \$100,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	1,328
\$100,000 under \$200,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	1,742
\$200,000 under \$500,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$500,000 under \$1,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$1,000,000 under \$2,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$2,000,000 or more.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
Receipts not reported.....	1,111	-	-	1,111	-	-	-	-	-	-	-	-
Repair Services, Except Automobiles.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	92,549
Under \$1,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	111	1,111	1,111	14,975
\$1,000 under \$25,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	13,156
\$25,000 under \$50,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	30,140
\$50,000 under \$100,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	20,997
\$100,000 under \$250,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	(2)
\$250,000 under \$500,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$500,000 under \$1,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$1,000,000 or more.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
Receipts not reported.....	1,111	-	-	1,111	-	-	-	-	-	-	-	-
Automobiles.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	(2)
Under \$1,000.....	1,111	1,111	111	1,111	1,111	1,111	1,111	1,111	111	1,111	1,111	(2)
\$1,000 under \$5,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	(2)
\$5,000 under \$10,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	(2)
\$10,000 under \$25,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$25,000 under \$50,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$50,000 under \$100,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$100,000 under \$250,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$250,000 under \$500,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,111	111,111	1,111,111	1,111	-
\$500,000 under \$1,000,000.....	1,111	1,111,111	111,111	1,111,111	1,111,111	1,111,111	1,111	1,111,1				





U. S. BUSINESS TAX RETURNS, 1962

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>ALL INDUSTRIES</b>												
Total.....	7,245,222	159,532,121	5,515,500	27,166,780	1,447,915	9,965,961	1,937,364	18,888,362	1,685,260	3,271,999	314,143	1,616,526
Under \$2,000.....	3,759,066	25,023,558	1,427,361	3,050,548	526,999	1,392,722	1,541,474	8,491,233	315,547	955,399	229,491	606,844
\$2,000 under \$5,000.....	1,974,676	40,477,508	1,619,053	6,449,280	470,210	2,438,347	272,893	4,608,735	382,000	826,689	59,592	390,186
\$5,000 under \$10,000.....	928,556	39,524,688	1,196,893	6,406,624	299,241	2,338,073	69,229	2,836,082	187,617	472,153	15,931	256,406
\$10,000 under \$15,000.....	277,371	19,051,948	491,787	3,358,401	82,870	1,135,419	19,465	1,146,748	81,859	232,423	4,011	134,001
\$15,000 under \$20,000.....	126,741	11,242,343	261,891	2,152,313	32,440	605,628	8,236	562,328	47,707	141,573	2,361	62,158
\$20,000 under \$25,000.....	66,973	7,210,132	172,529	1,491,334	15,218	382,814	4,342	219,171	32,976	96,276	683	29,226
\$25,000 under \$50,000.....	36,823	12,860,519	270,179	3,197,118	17,284	552,446	7,167	557,046	70,711	244,032	1,156	94,940
\$50,000 under \$100,000.....	13,970	3,406,901	60,649	1,280,432	1,412	107,112	2,097	169,604	33,030	141,629	186	7,209
\$100,000 under \$250,000.....	1,007	682,401	14,310	124,634	137	25,004	794	196,534	27,255	109,470	127	30,139
\$250,000 or more.....	39	70,123	818	21,056	4	356	107	79,025	7,363	52,379	6	3,971
Break-even.....	-	-	-	-	-	-	11,460	15,856	1,197	-	599	1,446
<b>AGRICULTURE, FORESTRY, AND FISHERIES</b>												
Total.....	2,404,487	24,702,604	4,338,324	9,111,650	71,307	341,661	1,039,630	5,447,533	939,187	1,635,735	34,563	343,063
Under \$2,000.....	1,555,420	7,631,529	311,842	1,215,382	26,400	162,487	846,913	2,675,584	475,781	546,554	23,991	98,769
\$2,000 under \$5,000.....	592,439	8,012,171	804,276	1,894,333	25,756	311,254	138,121	1,307,671	200,872	408,669	6,367	89,073
\$5,000 under \$10,000.....	192,300	5,022,099	424,349	1,287,712	15,193	213,409	32,084	619,905	93,208	216,270	1,873	34,397
\$10,000 under \$15,000.....	37,946	1,862,162	137,124	422,672	3,478	60,433	9,806	333,082	48,514	117,967	796	43,545
\$15,000 under \$20,000.....	12,701	864,231	1,388	214,512	1,588	37,869	4,370	156,161	26,422	75,449	74	22,343
\$20,000 under \$25,000.....	4,976	487,042	29,222	110,453	685	21,794	1,941	102,721	21,555	42,287	204	22,289
\$25,000 under \$50,000.....	4,380	608,826	40,901	140,995	648	25,474	3,094	158,709	36,785	104,422	366	24,998
\$50,000 under \$100,000.....	480	184,286	4,257	24,867	80	7,616	1,016	62,826	20,437	68,332	143	5,768
\$100,000 under \$250,000.....	41	50,175	1,211	5,372	11	4,455	360	70,913	12,404	48,049	4	760
\$250,000 or more.....	2	4,389	60	639	-	-	19	5,533	2,306	4,236	5	1,131
Break-even.....	-	-	-	-	-	-	1,906	5,433	873	-	-	-
<b>Farms</b>												
Total.....	2,301,444	24,130,752	4,277,657	9,004,011	63,751	321,568	1,016,768	5,180,703	919,044	1,599,479	32,220	321,205
Under \$2,000.....	1,504,594	7,607,431	293,262	1,178,231	24,498	161,348	828,377	2,615,542	467,836	535,143	22,508	96,469
\$2,000 under \$5,000.....	586,426	7,651,870	781,907	1,794,368	24,446	306,072	135,157	1,099,251	195,204	399,763	5,826	74,546
\$5,000 under \$10,000.....	179,841	4,663,045	420,729	1,200,171	11,112	206,751	31,383	606,612	91,009	211,405	1,769	34,314
\$10,000 under \$15,000.....	31,964	1,603,119	126,968	376,038	2,447	88,707	9,524	303,220	47,674	114,449	796	43,545
\$15,000 under \$20,000.....	10,155	683,343	12,311	177,842	1,114	38,202	4,240	149,246	27,268	72,158	60	18,831
\$20,000 under \$25,000.....	3,627	450,153	15,472	86,816	451	20,703	1,892	97,346	21,156	41,135	200	21,801
\$25,000 under \$50,000.....	3,713	734,807	32,247	122,301	37	24,105	3,411	153,437	35,765	103,052	364	24,247
\$50,000 under \$100,000.....	437	184,163	7,701	27,353	68	7,352	1,003	62,369	20,228	67,466	142	5,561
\$100,000 under \$250,000.....	1	46,701	1,148	6,842	10	4,123	380	84,909	11,982	46,672	4	760
\$250,000 or more.....	1	386	60	376	-	-	19	5,533	2,306	4,236	5	1,131
Break-even.....	-	-	-	-	-	-	1,802	4,738	616	-	-	-
<b>Field crop farms</b>												
Total.....	974,710	7,181,607	943,789	2,444,799	12,612	94,082	305,541	1,341,475	272,429	384,305	4,248	57,775
Under \$2,000.....	538,229	2,407,355	287,379	818,714	4,366	17,810	260,167	710,321	152,598	155,016	2,722	4,825
\$2,000 under \$5,000.....	225,117	2,484,619	297,367	1,012,216	4,412	24,744	33,020	225,132	50,229	97,405	1,024	6,871
\$5,000 under \$10,000.....	85,494	1,512,311	205,622	420,171	2,228	14,735	7,326	127,239	26,721	43,972	1,769	34,314
\$10,000 under \$15,000.....	17,720	666,713	73,211	144,847	872	10,415	1,931	126,400	11,308	23,571	329	25,346
\$15,000 under \$20,000.....	6,144	317,095	54,769	94,117	294	8,383	825	47,892	6,997	14,230	-	-
\$20,000 under \$25,000.....	2,597	166,311	16,442	51,162	144	8,383	595	70,973	12,325	14,084	223	20,733
\$25,000 under \$50,000.....	2,363	244,249	26,654	77,004	144	2,638	741	44,084	8,872	22,522	-	-
\$50,000 under \$100,000.....	227	91,891	6,366	14,157	(1)	126	6,893	3,356	8,682	8,682	-	-
\$100,000 under \$250,000.....	10	4,389	370	1,334	2	244	6	799	158	723	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
<b>Other farms</b>												
Total.....	1,327,784	14,949,131	1,215,868	2,719,323	51,339	722,426	711,227	3,819,228	646,615	1,215,174	27,922	263,430
Under \$2,000.....	866,367	5,008,076	507,262	670,149	20,092	143,538	568,210	1,905,161	315,238	380,127	19,786	91,644
\$2,000 under \$5,000.....	346,009	1,167,211	484,534	1,077,176	19,034	272,323	102,117	874,114	144,979	302,258	4,802	67,675
\$5,000 under \$10,000.....	94,346	2,850,890	224,507	623,670	9,290	186,966	24,057	478,723	64,288	162,433	1,553	31,873
\$10,000 under \$15,000.....	13,644	992,906	53,257	162,168	1,675	48,369	7,593	196,220	36,366	90,828	-	-
\$15,000 under \$20,000.....	4,148	365,648	17,546	71,720	703	28,085	3,415	101,354	18,571	57,988	1,287	39,444
\$20,000 under \$25,000.....	1,630	183,792	9,444	35,693	265	18,442	1,297	26,373	8,331	28,051	90	3,200
\$25,000 under \$50,000.....	1,450	250,748	11,809	46,699	(1)	(1)	2,300	109,353	26,893	80,530	355	24,145
\$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	(1)	(1)	877	55,476	16,842	58,784	4	3,558
\$100,000 under \$250,000.....	29	42,212	772	3,554	2	4,076	344	63,210	11,824	45,949	4	760
\$250,000 or more.....	1	376	60	376	-	-	19	5,533	2,306	4,236	5	1,131
Break-even.....	-	-	-	-	-	-	998	3,106	481	-	-	-
<b>Other Agriculture, Forestry, and Fisheries</b>												
Total.....	101,992	1,571,846	80,367	267,627	7,558	20,093	22,862	316,835	20,113	36,256	2,243	21,858
Under \$2,000.....	50,826	224,098	12,700	42,494	1,442	1,117	18,536	60,042	7,945	11,411	1,483	2,300
\$2,000 under \$5,000.....	30,312	360,301	22,377	101,165	2,110	5,182	2,984	208,420	5,668	8,906	-	-
\$5,000 under \$10,000.....	12,449	364,998	14,664	85,261	1,675	5,658	983	22,755	3,039	8,383	645	14,610
\$10,000 under \$15,000.....	6,582	208,543	10,116	56,637	910	1,826	-	-	-	-	(1)	(1)
\$15,000 under \$20,000.....	2,149	180,222	2,327	36,675	-	-	-	-	-	-	(1)	(1)
\$20,000 under \$25,000.....	1,049	131,829	3,240	23,597	720	6,272	-	-	-	-	(1)	(1)
\$25,000 under \$50,000.....	517	74,829	2,406	12,294	-	-	66	5,729	1,229	2,736	2	751
\$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	-	-	-	-	-	-	1	197
\$100,000 under \$250,000.....	-	3,474	63	679	1	32	10	6,904	422	1,377	-	-
\$250,000 or more.....	1	2,703	50	253	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit						
	Number of businesses	Bus. Insv. receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Bus. Insv. receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year		
					Number of businesses	(Thousand dollars)					Number of businesses	(Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>MINING</b>													
Total.....	14,025	617,200	49,300	4,569	279	1,115	1,972	77,000	11,669	152,004	(1)	(1)	
Under \$2,000.....	10,089	50,320	4,302	6,829	-	-	7,652	54,060	6,750	6,729	(1)	(1)	
\$2,000 under \$5,000.....	4,301	96,946	7,536	14,014	-	-	3,376	43,310	5,600	13,240	(1)	(1)	
\$5,000 under \$10,000.....	7,182	117,443	14,041	15,491	-	-	1,210	27,500	4,122	15,220	-	-	
\$10,000 under \$15,000.....	1,289	116,609	4,207	17,411	22	1,000	71	20,402	1,279	4,177	-	-	
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	22,660	4,323	4,323	(1)	(1)	
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	451	14,275	2,025	2,025	-	
\$25,000 under \$50,000.....	-	-	-	-	75	1,115	-	712	48,171	8,130	26,157	(1)	(1)
\$50,000 under \$100,000.....	138	54,346	4,038	9,465	-	-	620	68,287	8,111	41,700	(1)	(1)	
\$100,000 under \$250,000.....	6	6,584	4,892	8,719	-	1	15	14,892	4,699	14,790	(1)	(1)	
\$250,000 or more.....	3	3,445	154	1,479	-	-	39	21,688	1,742	17,000	-	-	
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-	
<b>CONSTRUCTION</b>													
Total.....	628,822	14,411,359	360,577	4,231,212	82,154	436,773	58,306	1,123,461	55,123	123,018	8,607	131,340	
Under \$2,000.....	285,703	1,568,443	67,217	266,524	20,230	44,531	43,541	434,652	28,498	25,617	1,089	21,900	
\$2,000 under \$5,000.....	210,690	3,427,614	101,707	689,904	27,473	129,793	8,088	770,330	12,200	29,293	1,797	29,331	
\$5,000 under \$10,000.....	95,603	3,970,253	91,277	429,883	21,918	108,521	3,009	191,029	6,282	21,675	608	7,662	
\$10,000 under \$15,000.....	20,703	1,901,142	37,138	245,681	6,306	26,471	586	46,472	1,707	7,024	376	1,310	
\$15,000 under \$20,000.....	8,488	1,343,363	23,042	144,729	3,362	29,955	445	80,164	1,092	1,717	72	1,316	
\$20,000 under \$25,000.....	3,773	676,043	13,855	83,973	1,318	18,272	281	12,664	1,984	6,350	-	-	
\$25,000 under \$50,000.....	3,681	1,203,902	19,467	113,023	1,385	53,350	651	113,970	1,968	23,458	207	7,343	
\$50,000 under \$100,000.....	442	274,343	4,701	27,157	155	2,979	21	10,450	45	1,437	-	36	
\$100,000 under \$250,000.....	1	-	-	-	-	-	11	11,259	398	1,607	-	15,273	
\$250,000 or more.....	1	7,325	235	340	-	-	1	1,994	261	-	-	-	
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	(1)	(1)	
<b>General Contractors</b>													
Total.....	100,673	5,784,623	110,878	542,763	11,661	223,470	15,229	634,112	21,499	57,327	4,685	112,147	
Under \$2,000.....	28,054	515,287	16,565	26,333	2,320	17,111	9,480	189,012	9,589	6,854	-	-	
\$2,000 under \$5,000.....	35,630	1,117,534	23,797	117,409	3,648	86,763	3,665	162,692	4,222	12,427	-	-	
\$5,000 under \$10,000.....	23,727	1,532,989	27,886	167,127	3,558	63,994	1,522	142,438	2,135	11,154	2,136	41,524	
\$10,000 under \$15,000.....	7,429	814,610	15,025	88,692	1,480	27,049	484	32,777	1,026	7,560	-	-	
\$15,000 under \$20,000.....	2,974	649,489	8,276	51,450	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000.....	1,175	233,455	5,717	25,896	1,126	26,993	619	89,368	3,302	17,126	-	-	
\$25,000 under \$50,000.....	1,445	638,393	8,819	47,567	-	-	-	-	-	-	(1)	(1)	
\$50,000 under \$100,000.....	227	177,465	2,808	13,835	-	-	16	10,389	451	1,147	(1)	(1)	
\$100,000 under \$250,000.....	(1)	(1)	(1)	(1)	-	-	10	11,113	357	1,447	(1)	(1)	
\$250,000 or more.....	1	7,325	235	350	-	-	1	1,994	261	-	-	-	
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	(1)	(1)	
<b>Special Trade Contractors</b>													
Total.....	503,747	8,208,258	234,401	1,609,934	69,086	199,571	39,136	466,079	29,943	61,118	7,448	18,896	
Under \$2,000.....	244,496	978,162	47,716	223,774	17,610	24,086	31,700	237,216	18,252	17,702	5,661	10,253	
\$2,000 under \$5,000.....	168,362	2,154,234	72,050	550,454	23,425	52,048	4,623	95,317	1,845	13,845	1,208	6,239	
\$5,000 under \$10,000.....	67,302	2,321,470	59,577	455,055	17,960	40,329	1,313	47,413	4,276	9,508	-	-	
\$10,000 under \$15,000.....	12,599	1,042,078	21,572	151,230	5,259	29,349	-	-	-	-	579	2,404	
\$15,000 under \$20,000.....	5,306	670,998	14,476	89,740	2,627	19,339	-	-	-	-	-	-	
\$20,000 under \$25,000.....	2,324	376,236	6,326	51,785	1,028	12,866	864	79,387	2,436	14,692	-	-	
\$25,000 under \$50,000.....	2,141	556,670	10,037	68,886	1,013	20,154	-	-	-	-	-	-	
\$50,000 under \$100,000.....	211	29,010	1,891	13,134	(1)	(1)	-	-	-	-	-	-	
\$100,000 under \$250,000.....	(1)	(1)	(1)	(1)	-	-	1	145	41	110	-	-	
\$250,000 or more.....	-	-	-	-	-	-	1	1,994	261	-	-	-	
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	(1)	(1)	
<b>Plumbing, heating, and air conditioning</b>													
Total.....	54,123	1,788,394	33,252	253,704	24,231	80,220	5,326	87,130	2,786	7,023	4,277	6,904	
Under \$2,000.....	17,514	140,955	4,384	16,918	5,041	6,264	4,075	52,627	1,680	2,322	1,723	2,717	
\$2,000 under \$5,000.....	14,650	434,561	9,721	65,595	8,679	19,121	-	-	-	-	(1)	(1)	
\$5,000 under \$10,000.....	11,445	462,822	3,322	38,156	6,700	13,279	-	-	-	-	-	-	
\$10,000 under \$15,000.....	3,059	341,446	5,097	36,844	1,945	15,473	1,146	29,355	1,085	4,277	(1)	(1)	
\$15,000 under \$20,000.....	1,361	151,170	2,084	23,138	1,057	10,244	-	-	-	-	(1)	(1)	
\$20,000 under \$25,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	
\$25,000 under \$50,000.....	552	160,803	1,647	18,362	385	6,421	(1)	(1)	(1)	(1)	-	-	
\$50,000 under \$100,000.....	61	32,363	212	3,922	(1)	(1)	-	-	-	-	-	-	
\$100,000 under \$250,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	
\$250,000 or more.....	-	-	-	-	-	-	1	1,994	261	-	-	-	
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-	
<b>Electrical work</b>													
Total.....	33,100	1,052,342	19,988	166,025	16,997	51,613	4,252	73,446	2,279	14,336	1,306	727	
Under \$2,000.....	15,639	25,343	2,213	13,130	4,970	16,287	3,364	15,527	1,361	1,292	361	411	
\$2,000 under \$5,000.....	11,162	224,340	5,545	39,137	5,142	17,549	(1)	(1)	(1)	(1)	(1)	(1)	
\$5,000 under \$10,000.....	7,970	367,354	6,478	53,299	4,674	13,922	(1)	(1)	(1)	(1)	(1)	(1)	
\$10,000 under \$15,000.....	1,945	109,296	2,059	18,826	1,274	4,675	(1)	(1)	(1)	(1)	(1)	(1)	
\$15,000 under \$20,000.....	779	27,659	1,487	12,854	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000.....	659	91,231	1,157	14,677	663	1,620	-	-	-	-	-	-	
\$25,000 under \$50,000.....	(1)	(1)	(1)	(1)	268	4,100	(1)	(1)	(1)	(1)	(1)	(1)	
\$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	
\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>CONSTRUCTION—Continued</b>												
<b>Other special trade contractors</b>												
Total.....	411,524	5,367,422	131,761	1,190,107	21,700	60,738	29,558	305,703	24,872	43,697	3,871	12,125
Under \$2,000.....	211,843	781,944	40,514	109,726	1,999	7,534	24,256	169,703	15,311	13,487	2,969	7,126
\$2,000 under \$5,000.....	137,604	1,825,992	37,754	444,442	4,601	15,372	11,111	52,225	4,856	4,556	-	-
\$5,000 under \$10,000.....	49,387	1,491,714	44,271	212,600	1,756	15,628	972	34,372	2,522	7,167	912	4,999
\$10,000 under \$15,000.....	7,991	591,356	14,417	41,600	1,440	5,201	-	-	-	-	-	-
\$15,000 under \$20,000.....	2,169	424,107	12,767	21,747	1,217	3,303	-	-	-	-	-	-
\$20,000 under \$25,000.....	1,192	197,742	4,541	26,261	-	-	600	47,740	2,133	13,479	-	-
\$25,000 under \$50,000.....	1,217	319,722	7,791	23,772	-	13,984	-	-	-	-	-	-
\$50,000 under \$100,000.....	116	57,913	1,436	1,162	-	-	-	-	-	-	-	-
\$100,000 under \$250,000.....	1	-	-	-	-	-	1	11	41	110	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
<b>Contractors Not Allocable</b>												
Total.....	36,441	414,017	16,236	77,711	1,412	13,134	1,341	22,411	3,724	4,074	(1)	(1)
Under \$2,000.....	12,627	74,444	2,436	11,417	-	-	1,366	2,728	1,097	1,061	(1)	(1)
\$2,000 under \$5,000.....	1,667	109,779	1,266	24,041	1,106	8,394	-	700	2,132	1,741	-	-
\$5,000 under \$10,000.....	4,074	115,784	3,314	27,701	-	-	174	972	497	1,013	-	-
\$10,000 under \$15,000.....	45	414,434	641	4,000	1	(1)	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	641	-	2,347	14,777	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	(1)	1	(1)	(1)	-	-
\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
<b>MANUFACTURING</b>												
Total.....	67,117	7,111,111	17,111	1,111,111	11,111	24,111	31,111	31,111	21,012	25,111	14,111	145,229
Under \$2,000.....	61,111	4,111,111	11,111	1,111,111	11,111	24,111	31,111	31,111	15,760	14,723	9,500	27,983
\$2,000 under \$5,000.....	4,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	17,111	17,111	2,745	12,851
\$5,000 under \$10,000.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	10,762	1,244	1,244	34,364
\$10,000 under \$15,000.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	47,308
\$15,000 under \$20,000.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	2,038
\$20,000 under \$25,000.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	2,262
\$25,000 under \$50,000.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	5,141
\$50,000 under \$100,000.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	144
\$100,000 under \$250,000.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	13,138
\$250,000 or more.....	2,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
<b>Food and kindred products, including beverages</b>												
Total.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	6,345	9,436	1,682	46,132
Under \$2,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,767	1,646	1,679	45,454
\$2,000 under \$5,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$5,000 under \$10,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$10,000 under \$15,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$15,000 under \$20,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$20,000 under \$25,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$25,000 under \$50,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	95
\$50,000 under \$100,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	2
\$100,000 under \$250,000.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	144
\$250,000 or more.....	14,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	13,138
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
<b>Lumber and wood products, except furniture</b>												
Total.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	13,614	14,269	1,189	45,527
Under \$2,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$2,000 under \$5,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$5,000 under \$10,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$10,000 under \$15,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$15,000 under \$20,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$20,000 under \$25,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$25,000 under \$50,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	231
\$50,000 under \$100,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$100,000 under \$250,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$250,000 or more.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
<b>Printing, publishing, and allied industries</b>												
Total.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	3,859	4,256	1,860	4,620
Under \$2,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,979	1,979	1,225	2,207
\$2,000 under \$5,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$5,000 under \$10,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$10,000 under \$15,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$15,000 under \$20,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$20,000 under \$25,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$25,000 under \$50,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	140
\$50,000 under \$100,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$100,000 under \$250,000.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
\$250,000 or more.....	11,111	1,111,111	1,111	1,111,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-

SOLE PROPRIETORSHIPS

Table 4 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industry and size of net profit or net loss	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Net loss		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
					Number of businesses	(Thousand dollars)						
<b>MANUFACTURING</b>												
<u>Machinery, except broadcasting and transportation equipment</u>												
Total.....	4,341	6,470	1,117	13,100	2,271	1,177	1,164	1,111	1,111	1,111	1,111	1,111
Under \$2,000.....	4,341	6,470	1,117	13,100	2,271	1,177	1,164	1,111	1,111	1,111	1,111	1,111
\$2,000 under \$5,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$5,000 under \$10,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$10,000 under \$25,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$25,000 under \$50,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$50,000 under \$100,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$100,000 or more.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other Manufacturing</u>												
Total.....	4,341	6,470	1,117	13,100	2,271	1,177	1,164	1,111	1,111	1,111	1,111	1,111
Under \$2,000.....	21,631	15,126	1,411	14,911	8,731	14,431	11,401	34,431	4,101	1,431	1,431	11,821
\$2,000 under \$5,000.....	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
\$5,000 under \$10,000.....	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
\$10,000 under \$25,000.....	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
\$25,000 under \$50,000.....	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
\$50,000 under \$100,000.....	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
\$100,000 or more.....	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<b>TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES</b>												
Total.....	231,432	3,711,421	331,277	730,081	4,321	1,121	10,431	30,431	90,431	98,431	120	2,031
Under \$2,000.....	111,431	1,111,431	111,431	1,111,431	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$2,000 under \$5,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$5,000 under \$10,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$10,000 under \$25,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$25,000 under \$50,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$50,000 under \$100,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$100,000 or more.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<u>Motor Freight Transportation, and Warehousing</u>												
Total.....	121,431	2,711,431	231,277	430,081	2,321	1,121	19,431	43,431	72,030	68,030	120	1,031
Under \$2,000.....	71,431	1,111,431	111,431	1,111,431	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$2,000 under \$5,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$5,000 under \$10,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$10,000 under \$25,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$25,000 under \$50,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$50,000 under \$100,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$100,000 or more.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other Transportation, Communication, Water Supply and Sanitary Services</u>												
Total.....	110,431	2,600,431	220,277	300,081	2,204	1,121	19,431	40,000	20,000	20,000	120	1,031
Under \$2,000.....	61,431	1,111,431	111,431	1,111,431	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$2,000 under \$5,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$5,000 under \$10,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$10,000 under \$25,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$25,000 under \$50,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$50,000 under \$100,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$100,000 or more.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<b>WHOLESALE AND RETAIL TRADE</b>												
Total.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
Under \$2,000.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
\$2,000 under \$5,000.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
\$5,000 under \$10,000.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
\$10,000 under \$25,000.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
\$25,000 under \$50,000.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
\$50,000 under \$100,000.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
\$100,000 or more.....	1,131,431	10,111,431	1,067,431	1,441,081	991,161	1,441	1,161	1,161	1,161	1,161	1,161	1,161
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Wholesale Trade												
Total.....	270,439	15,779,629	204,179	1,539,636	77,915	877,178	48,692	1,173,820	29,885	86,157	16,397	74,084
Under \$2,000.....	96,246	1,226,170	27,305	21,706	14,963	54,563	36,454	494,089	15,910	20,928	11,417	34,317
\$2,000 under \$5,000.....	75,024	2,649,996	39,676	255,372	22,167	169,344	8,588	420,605	10,552	27,674	3,818	23,441
\$5,000 under \$10,000.....	55,337	3,672,201	50,053	288,221	19,246	178,522	1,618	23,397	783	12,034	204	3,443
\$10,000 under \$15,000.....	21,114	2,346,376	28,505	255,622	7,944	141,222	1,274	97,422	1,228	14,304	603	4,385
\$15,000 under \$20,000.....	10,295	1,633,897	19,927	177,757	3,233	90,294	147	34,002	1,077	3,796	178	2,753
\$20,000 under \$25,000.....	9,226	1,363,282	16,297	116,294	2,111	54,474	22	18,474	1,836	452	15	560
\$25,000 under \$50,000.....	6,251	2,009,352	18,400	202,362	2,212	109,714	190	14,641	206	5,549	13	1,405
\$50,000 under \$100,000.....	713	741,774	3,730	51,505	400	31,041	3	1,968	1	259	2	16
\$100,000 under \$250,000.....	67	135,114	199	3,490	31	7,135	8	289	-	1,100	4	19
\$250,000 or more.....	1	1,517	4	261	1	257	1	24,066	22	261	1	2,840
Breakeven.....	-	-	-	-	-	-	(1)	(1)	-	-	(1)	(1)
Groceries and related products												
Total.....	34,796	2,297,129	32,967	207,992	14,204	81,263	4,863	341,556	5,743	9,613	1,498	6,602
Under \$2,000.....	11,520	271,205	4,272	11,426	3,107	4,343	3,597	55,940	3,153	2,329	937	2,364
\$2,000 under \$5,000.....	14,732	977,054	9,164	50,170	5,100	21,433	-	-	-	-	(1)	(1)
\$5,000 under \$10,000.....	3,787	988,172	3,911	60,670	3,801	14,700	1,263	281,000	2,583	7,222	(1)	(1)
\$10,000 under \$15,000.....	2,457	450,229	4,520	30,089	1,229	13,120	-	-	-	-	(1)	(1)
\$15,000 under \$20,000.....	372	439,444	3,364	15,141	372	10,500	1	(1)	-	16	-	-
\$20,000 under \$25,000.....	(1)	(1)	(1)	(1)	(1)	(1)	2	549	-	46	2	66
\$25,000 under \$50,000.....	758	521,447	2,231	24,348	382	15,272	-	-	-	-	-	-
\$50,000 under \$100,000.....	1	1	1	1	1	1	-	-	-	-	-	-
\$100,000 under \$250,000.....	-	16,121	4	1,120	-	11	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Machinery, equipment and supplies												
Total.....	14,229	211,076	11,076	11,043	6,903	76,758	3,622	41,927	437	11,512	1,465	7,801
Under \$2,000.....	3,222	104,000	1,260	3,650	1,454	5,420	2,114	3,641	260	1,310	647	1,231
\$2,000 under \$5,000.....	3,771	118,569	2,352	12,490	1,947	23,427	813	23,029	395	2,703	704	5,537
\$5,000 under \$10,000.....	3,252	291,038	2,175	23,398	1,226	7,727	-	-	-	-	-	-
\$10,000 under \$15,000.....	1,527	146,011	2,281	19,001	24	15,199	-	-	-	-	(1)	(1)
\$15,000 under \$20,000.....	255	107,000	960	14,000	166	7,694	451	14,326	282	6,300	(1)	(1)
\$20,000 under \$25,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)
\$25,000 under \$50,000.....	476	77,342	1,108	14,760	11	8,421	-	-	-	-	(1)	(1)
\$50,000 under \$100,000.....	2	1,472	20	4,000	2	3,645	-	-	-	-	(1)	(1)
\$100,000 under \$250,000.....	3	1,112	10	1,000	2	400	-	-	-	-	(1)	(1)
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Farm products—raw materials												
Total.....	14,409	2,091,076	21,771	9,428	4,871	121,925	3,525	220,422	3,555	7,782	1,230	7,460
Under \$2,000.....	1,561	324,006	2,226	1,177	1,125	5,378	2,766	107,111	492	2,248	944	1,501
\$2,000 under \$5,000.....	3,257	240,120	2,134	11,771	329	21,347	-	-	-	-	-	-
\$5,000 under \$10,000.....	2,752	246,012	4,547	13,441	1,211	18,502	651	34,772	2,511	5,029	191	2,008
\$10,000 under \$15,000.....	1,015	255,827	2,429	12,522	763	11,600	-	-	-	-	-	-
\$15,000 under \$20,000.....	697	124,511	7,071	10,662	612	50,672	-	-	-	-	(1)	(1)
\$20,000 under \$25,000.....	316	486,070	3,444	6,428	-	-	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	304	457,141	3,412	11,605	-	2,308	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	67,921	11	1,047	-	2,460	-	-	-	-	-	-
\$100,000 under \$250,000.....	-	-	-	-	-	-	1	24,066	22	261	1	2,840
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	(1)	(1)
Breakeven.....	-	-	-	-	-	-	(1)	(1)	-	-	(1)	(1)
Other wholesale trade												
Total.....	400,376	8,779,046	132,943	1,130,721	1,360	597,242	36,622	569,915	19,650	57,249	12,204	52,221
Under \$2,000.....	75,245	692,044	12,741	61,453	14,218	39,421	27,977	327,097	11,505	15,041	8,889	29,221
\$2,000 under \$5,000.....	53,068	1,317,009	26,372	130,423	14,274	101,035	6,631	118,485	6,691	21,514	2,806	15,793
\$5,000 under \$10,000.....	40,007	1,987,653	33,220	227,170	11,761	137,595	935	46,132	447	6,264	367	2,362
\$10,000 under \$15,000.....	16,051	1,301,172	19,247	127,257	7,294	105,225	-	62,045	580	10,932	-	-
\$15,000 under \$20,000.....	991	255,127	14,017	12,423	2,692	67,341	-	-	-	-	107	4,817
\$20,000 under \$25,000.....	4,353	311,322	11,747	30,542	1,259	51,379	-	-	-	-	-	-
\$25,000 under \$50,000.....	4,759	1,132,121	13,309	15,463	1,028	79,902	-	-	-	-	-	-
\$50,000 under \$100,000.....	572	341,110	2,872	36,599	246	17,757	3	1,968	1	259	2	16
\$100,000 under \$250,000.....	44	43,172	352	1,372	17	3,751	4	166	-	404	-	-
\$250,000 or more.....	1	1,517	4	261	1	234	-	-	-	-	-	-
Breakeven.....	-	-	-	-	-	-	(1)	(1)	-	-	(1)	(1)
Retail Trade												
Total.....	1,243,334	61,562,016	214,932	4,684,486	884,222	1,723,329	290,340	6,877,762	150,723	497,497	182,506	765,551
Under \$2,000.....	534,954	4,404,764	158,018	447,220	324,951	975,360	218,741	3,137,141	75,015	137,460	132,942	362,209
\$2,000 under \$5,000.....	381,992	17,686,674	241,404	1,279,589	246,621	1,579,666	52,687	1,798,242	41,577	164,079	37,674	210,618
\$5,000 under \$10,000.....	27,800	17,702,222	225,244	1,466,324	182,712	1,564,340	13,141	1,266,753	22,867	90,485	8,231	124,884
\$10,000 under \$15,000.....	52,412	7,190,590	85,296	628,420	46,327	737,624	3,026	264,824	4,766	36,800	1,838	23,014
\$15,000 under \$20,000.....	17,449	3,670,320	39,165	334,400	17,821	374,289	1,308	256,597	2,254	22,527	952	32,742
\$20,000 under \$25,000.....	9,343	2,167,732	27,019	127,711	7,732	202,624	570	43,079	1,273	13,060	327	3,699
\$25,000 under \$50,000.....	3,009	3,229,486	32,347	327,893	7,446	299,302	1,027	104,198	2,703	30,919	423	7,262
\$50,000 under \$100,000.....	734	573,141	5,342	45,732	620	44,329	20	6,036	118	1,042	14	925
\$100,000 under \$250,000.....	41	10,049	701	6,191	33	1,795	3	1,042	150	1,125	5	138
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven.....	-	-	-	-	-	-	411	60	-	-	(1)	(1)

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>WHOLESALE AND RETAIL TRADE--Continued</b>												
Grocery stores, meat, fish, fruit, and vegetable markets												
Total.....	223,567	14,076,793	139,700	6,877	187,541	716,117	86,317	1,541,711	12,771	11,457	21,913	11,266
Under \$2,000.....	106,545	2,616,511	24,732	36,341	36,306	76,916	1,421	794,114	12,771	11,457	21,913	11,266
\$2,000 under \$5,000.....	76,223	4,911,887	49,007	250,441	64,216	293,692	7,282	627,285	1,603	2,166	4,117	20,736
\$5,000 under \$10,000.....	31,217	3,567,847	37,081	210,997	38,231	188,250	1,913	606,254	4,720	16,300	1,611	15,738
\$10,000 under \$15,000.....	6,332	1,004,872	12,337	76,214	6,132	65,861	4,277	307,467	347	7,911	1,254	7,657
\$15,000 under \$20,000.....	1,917	335,894	6,740	27,240	2,447	25,017	(1)	104,047	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	769	368,890	3,082	1,274	72	16,363	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	207	56,124	4,022	23,179	602	17,670	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	58	60,500	560	4,326	55	2,327	-	-	-	-	-	-
\$100,000 under \$250,000.....	-	1,072	-	271	2	183	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	-	-	-	-	-
General merchandise												
Total.....	106,566	2,769,528	50,172	267,508	55,106	449,424	29,797	268,132	9,228	30,239	16,362	72,605
Under \$2,000.....	69,259	564,468	12,400	41,290	27,794	81,988	25,699	106,384	5,177	11,168	13,349	29,176
\$2,000 under \$5,000.....	21,917	782,307	11,638	72,973	15,288	146,148	2,716	91,942	2,366	9,141	2,224	24,968
\$5,000 under \$10,000.....	10,905	696,941	11,541	74,799	8,092	116,923	1,017	50,573	1,435	7,237	1,113	12,621
\$10,000 under \$15,000.....	2,634	371,638	6,449	31,269	2,402	54,301	-	-	-	-	(1)	(1)
\$15,000 under \$20,000.....	951	145,735	2,024	14,479	834	20,853	-	-	-	-	(1)	(1)
\$20,000 under \$25,000.....	383	97,236	2,667	8,342	250	7,211	16	31,395	270	1,111	(1)	(1)
\$25,000 under \$50,000.....	409	110,504	2,222	13,023	372	16,714	-	-	-	-	(1)	(1)
\$50,000 under \$100,000.....	80	34,527	925	4,703	47	4,839	-	-	-	-	(1)	(1)
\$100,000 under \$250,000.....	1	6,114	56	134	1	421	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Apparel and accessories												
Total.....	52,759	2,493,267	26,860	267,381	40,878	598,352	12,052	269,477	4,616	40,191	7,999	64,878
Under \$2,000.....	18,017	296,686	3,427	16,639	10,959	106,467	7,462	81,483	1,708	5,120	4,295	31,024
\$2,000 under \$5,000.....	16,286	547,977	6,429	56,463	12,710	145,871	2,955	51,434	1,166	9,395	2,217	21,297
\$5,000 under \$10,000.....	12,570	786,675	7,997	74,799	11,736	177,738	708	38,833	860	4,892	-	-
\$10,000 under \$15,000.....	3,152	372,226	3,550	38,237	2,462	80,283	-	-	-	-	(1)	(1)
\$15,000 under \$20,000.....	1,415	194,251	1,951	24,581	1,375	33,766	-	-	-	-	(1)	(1)
\$20,000 under \$25,000.....	558	96,812	1,168	12,368	487	18,179	840	69,472	902	20,666	(1)	(1)
\$25,000 under \$50,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
\$50,000 under \$100,000.....	41	21,754	234	2,521	41	3,444	-	-	-	-	-	-
\$100,000 under \$250,000.....	1	5,351	18	125	1	617	1	37	-	148	1	95
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Furniture, home furnishings, and equipment												
Total.....	63,528	2,859,717	47,162	293,649	46,106	459,579	15,336	267,414	7,529	31,658	10,871	56,381
Under \$2,000.....	24,762	391,685	10,336	22,799	13,822	66,703	10,674	135,955	4,191	6,710	7,682	31,729
\$2,000 under \$5,000.....	19,587	553,232	12,351	66,266	15,102	100,252	2,899	54,716	1,693	8,561	2,110	12,952
\$5,000 under \$10,000.....	12,030	818,201	11,042	84,478	10,751	131,822	1,302	44,476	1,101	9,002	898	9,388
\$10,000 under \$15,000.....	4,203	474,344	5,763	50,034	3,657	75,914	466	27,367	481	5,229	(1)	(1)
\$15,000 under \$20,000.....	1,439	238,031	2,902	25,438	1,353	39,033	-	-	-	-	-	-
\$20,000 under \$25,000.....	553	101,517	1,360	12,250	516	11,694	25	3,851	57	842	-	-
\$25,000 under \$50,000.....	893	244,450	3,424	28,562	843	30,968	7	1,049	6	254	(1)	(1)
\$50,000 under \$100,000.....	61	32,397	366	3,832	57	3,278	-	-	-	-	-	-
\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
Automotive dealers												
Total.....	43,073	6,407,471	36,357	278,396	34,133	670,662	16,476	315,454	6,101	45,468	10,090	94,204
Under \$2,000.....	18,208	512,085	4,144	15,873	10,445	101,721	10,477	203,943	1,635	6,330	6,544	34,096
\$2,000 under \$5,000.....	13,921	1,280,144	8,970	47,184	10,213	166,293	3,314	218,925	2,389	10,479	1,796	24,298
\$5,000 under \$10,000.....	9,220	1,526,187	8,969	65,582	7,214	136,955	1,685	237,861	995	11,566	1,338	15,122
\$10,000 under \$15,000.....	3,532	843,074	4,751	42,879	2,819	85,310	393	49,512	533	4,550	-	-
\$15,000 under \$20,000.....	1,742	622,334	2,807	30,015	1,460	60,466	348	173,920	340	6,139	691	14,274
\$20,000 under \$25,000.....	868	394,063	2,610	19,376	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$25,000 under \$50,000.....	1,430	94,780	3,424	46,380	1,121	79,609	18	2,801	60	652	14	562
\$50,000 under \$100,000.....	133	201,676	604	8,628	96	11,353	7	5,069	81	386	5	256
\$100,000 under \$250,000.....	19	63,623	176	2,474	11	3,518	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline service stations												
Total.....	167,681	10,677,290	85,962	605,822	137,360	365,223	29,247	940,636	11,292	47,443	19,417	38,347
Under \$2,000.....	61,861	1,956,741	18,076	57,374	44,149	73,328	21,241	762,619	6,206	15,550	14,311	23,681
\$2,000 under \$5,000.....	64,166	3,980,457	29,914	215,006	55,203	133,702	1,276	303,191	4,837	17,976	4,428	10,004
\$5,000 under \$10,000.....	34,046	3,437,555	27,039	225,697	31,209	113,321	1,662	514,600	321	5,029	-	-
\$10,000 under \$15,000.....	5,723	275,216	6,638	68,366	5,641	27,069	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	1,369	345,791	2,665	22,782	1,336	13,407	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	456	181,499	1,630	13,612	431	6,409	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.







SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>SERVICES</b>												
Total.....	1,347,426	24,937,885	1,000,070	3,754,745	234,164	1,134,9	225,325	1,542,772	243,498	435,302	44,054	59,924
Under \$2,000.....	277,235	2,948,156	126,422	755,579	105,401	81,336	135,197	807,934	122,422	131,367	36,144	25,822
\$2,000 under \$5,000.....	466,519	4,703,212	220,378	1,535,782	72,741	104,216	33,593	340,101	52,577	101,376	5,418	10,780
\$5,000 under \$10,000.....	235,456	4,815,120	107,212	1,652,919	30,988	41,349	4,573	238,574	29,626	63,962	2,077	20,949
\$10,000 under \$15,000.....	100,001	3,098,121	122,105	1,222,015	4,934	35,236	1,746	30,309	6,655	20,568	89	425
\$15,000 under \$20,000.....	57,475	2,110,874	74,221	947,168	3,420	13,509	1,059	38,000	12,147	18,603	136	183
\$20,000 under \$25,000.....	36,091	1,627,397	55,327	804,751	1,550	11,631	756	20,094	4,456	17,476	28	332
\$25,000 under \$50,000.....	62,869	3,257,303	104,365	2,092,759	1,791	11,500	701	20,465	6,142	26,804	12	217
\$50,000 under \$100,000.....	2,932	1,091,048	23,700	624,430	121	1,633	233	10,839	2,179	15,158	16	187
\$100,000 under \$250,000.....	597	161,270	3,400	71,456	7	104	85	9,974	2,967	16,132	1	4
\$250,000 or more.....	21	32,951	160	11,485	1	25	41	24,417	1,722	23,656	-	-
Break-even.....	-	-	-	-	-	-	2,295	1,716	118	-	(1)	(1)
<b>Lodging Services</b>												
Total.....	79,419	967,167	121,246	1,477,219	1,002	13,437	41,740	332,393	74,735	72,159	4,403	5,833
Under \$1,000.....	52,221	276,167	36,500	273,378	1,002	1,644	6,621	141,944	26,549	20,416	2,361	2,647
\$1,000 under \$2,000.....	17,250	211,715	24,717	512,775	1,003	7,288	2,342	68,702	16,218	22,543	1,041	2,181
\$2,000 under \$5,000.....	3,942	127,079	17,212	411,112	1,211	2,477	2,724	47,757	11,889	18,289	473	950
\$5,000 under \$10,000.....	1,111	21,111	11,111	11,111	-	-	509	10,364	1,737	5,364	(1)	(1)
\$10,000 under \$15,000.....	511	81,111	3,111	10,344	411	1,111	226	4,669	2,444	4,971	-	-
\$15,000 under \$20,000.....	141	1,111	1,111	1,111	-	-	-	-	-	-	(1)	(1)
\$20,000 under \$25,000.....	179	21,111	1,111	3,340	(1)	193	153	8,830	2,111	5,149	(1)	(1)
\$25,000 under \$50,000.....	27	1,111	1,111	1,711	(1)	(1)	(1)	1,330	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	27	1,111	1,111	1,711	-	-	-	1,243	207	391	-	-
\$100,000 under \$250,000.....	-	-	-	1,111	-	-	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	1,111	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
<b>Hotels</b>												
Total.....	7,111	111,111	1,111	1,111	1,111	1,111	4,411	51,896	7,493	14,914	(1)	(1)
Under \$2,000.....	3,111	1,111	1,111	1,111	(1)	(1)	2,229	1,229	3,111	1,486	(1)	(1)
\$2,000 under \$5,000.....	2,752	21,111	1,111	1,111	1,111	1,111	342	3,410	67	2,923	(1)	(1)
\$5,000 under \$10,000.....	1,254	81,111	1,111	1,111	-	-	-	-	-	-	(1)	(1)
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	369	1,111	1,111	1,111	-	-	1,054	12,229	1,111	2,505	(1)	(1)
\$25,000 under \$50,000.....	-	-	-	-	1	(1)	-	-	-	-	(1)	(1)
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<b>Tourist court and motel</b>												
Total.....	2,542	307,577	70,097	26,011	1,111	1,111	14,017	166,491	41,285	33,432	1,195	2,303
Under \$2,000.....	1,111	1,111	1,111	1,111	(1)	(1)	10,015	97,294	21,391	8,035	857	922
\$2,000 under \$5,000.....	1,111	1,111	1,111	1,111	1,111	1,111	2,996	34,098	4,607	9,392	(1)	(1)
\$5,000 under \$10,000.....	1,111	1,111	1,111	1,111	-	-	1,164	21,125	6,062	7,076	(1)	(1)
\$10,000 under \$15,000.....	1,111	1,111	1,111	1,111	-	-	-	-	-	-	(1)	(1)
\$15,000 under \$20,000.....	1,111	1,111	1,111	1,111	-	-	-	-	-	-	(1)	(1)
\$20,000 under \$25,000.....	1,111	1,111	1,111	1,111	170	1,111	438	13,167	4,764	8,627	-	-
\$25,000 under \$50,000.....	(1)	(1)	(1)	(1)	-	-	-	-	-	-	(1)	(1)
\$50,000 under \$100,000.....	1	1,111	1,111	1,111	-	-	-	-	-	-	-	-
\$100,000 under \$250,000.....	1	1,111	1,111	1,111	-	-	-	332	61	246	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other lodging places</b>												
Total.....	45,711	1,111	1,111	1,111	1,111	1,111	11,111	119,506	25,357	30,813	2,369	3,011
Under \$2,000.....	7,111	1,111	1,111	1,111	1,111	1,111	11,111	73,504	17,111	10,395	1,804	1,502
\$2,000 under \$5,000.....	6,337	1,111	1,111	1,111	1,111	1,111	3,210	26,200	7,614	10,228	-	-
\$5,000 under \$10,000.....	1,111	1,111	1,111	1,111	-	-	750	13,199	3,735	5,323	1,058	1,486
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
<b>Personal Services</b>												
Total.....	1,111	1,111	1,111	1,111	1,111	1,111	50,517	314,384	50,517	53,647	9,947	7,183
Under \$1,000.....	1,111	1,111	1,111	1,111	1,111	1,111	11,111	178,425	27,367	20,711	7,468	3,058
\$1,000 under \$5,000.....	1,111	1,111	1,111	1,111	1,111	1,111	5,628	69,121	15,287	16,449	1,471	1,067
\$5,000 under \$10,000.....	1,111	1,111	1,111	1,111	1,111	1,111	1,158	53,852	7,223	8,646	-	-
\$10,000 under \$15,000.....	1,111	1,111	1,111	1,111	1,111	1,111	172	3,523	419	2,011	499	2,860
\$15,000 under \$20,000.....	1,111	1,111	1,111	1,111	1,111	1,111	-	-	-	-	-	-
\$20,000 under \$25,000.....	1,111	1,111	1,111	1,111	1,111	1,111	-	-	-	-	-	-
\$25,000 under \$50,000.....	1,111	1,111	1,111	1,111	1,111	1,111	-	-	-	-	-	-
\$50,000 under \$100,000.....	1,111	1,111	1,111	1,111	1,111	1,111	-	-	-	-	-	-
\$100,000 under \$250,000.....	1,111	1,111	1,111	1,111	1,111	1,111	-	-	-	-	-	-
\$250,000 or more.....	1,111	1,111	1,111	1,111	1,111	1,111	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry	Number of businesses	Business receipts			Number of businesses	Depreciation			Number of businesses	Net profit			Number of businesses	Net loss		
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	
<b>Wholesale Trade</b>																
Total.....	1,247	1,340,832	7,171	69,153	47,171	1,177	10,111	1,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	
Under \$2,000.....	14,701	42,100	19,211	15,100	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	
\$2,000 under \$5,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$5,000 under \$10,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$10,000 under \$25,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$25,000 under \$50,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$50,000 under \$100,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$100,000 or more.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Retail Trade</b>																
Total.....	1,247	1,340,832	7,171	69,153	47,171	1,177	10,111	1,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	
Under \$2,000.....	14,701	42,100	19,211	15,100	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	14,701	
\$2,000 under \$5,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$5,000 under \$10,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$10,000 under \$25,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$25,000 under \$50,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$50,000 under \$100,000.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
\$100,000 or more.....	1,172	2,100	1,100	1,100	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Business Service</b>																
Total.....	14,211	2,124,770	78,421	67,111	1,421	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
Under \$2,000.....	11,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$2,000 under \$5,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$5,000 under \$10,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$10,000 under \$25,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$25,000 under \$50,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$50,000 under \$100,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$100,000 or more.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Automotive Services</b>																
Total.....	11,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
Under \$2,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$2,000 under \$5,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$5,000 under \$10,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$10,000 under \$25,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$25,000 under \$50,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$50,000 under \$100,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$100,000 or more.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Recreational Services</b>																
Total.....	11,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
Under \$2,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$2,000 under \$5,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$5,000 under \$10,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$10,000 under \$25,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$25,000 under \$50,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$50,000 under \$100,000.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
\$100,000 or more.....	1,111	1,111,111	11,111	11,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>SERVICES—Continued</b>												
<u>Medical and Other Health Services</u>												
Total.....	39,384	3,661,162	1,077,859	3,771,153	11,736	1,167	90,076	12,991	17,000	1,171	1,329	
Under \$2,000.....	22,794	1,100,000	18,000	7,100	1,700	17,841	28,100	2,264	11,870	1,000	1,150	
\$2,000 under \$5,000.....	72,400	3,470,000	1,100,000	2,600,000	1,000	1,000	37,700	2,260	1,500	(1)	(1)	
\$5,000 under \$10,000.....	30,320	2,000,000	600,000	1,300,000	200	41	1,100	1,000	1,000	(1)	(1)	
\$10,000 under \$15,000.....	30,320	1,100,000	600,000	1,100,000	200	41	1,100	1,000	1,000	(1)	(1)	
\$15,000 under \$20,000.....	2,000	1,100,000	600,000	1,100,000	200	41	1,100	1,000	1,000	(1)	(1)	
\$20,000 under \$25,000.....	2,000	1,100,000	600,000	1,100,000	200	41	1,100	1,000	1,000	(1)	(1)	
\$25,000 under \$50,000.....	2,000	1,100,000	600,000	1,100,000	200	41	1,100	1,000	1,000	(1)	(1)	
\$50,000 under \$100,000.....	2,000	1,100,000	600,000	1,100,000	200	41	1,100	1,000	1,000	(1)	(1)	
\$100,000 under \$250,000.....	2,000	1,100,000	600,000	1,100,000	200	41	1,100	1,000	1,000	(1)	(1)	
\$250,000 or more.....	2,000	1,100,000	600,000	1,100,000	200	41	1,100	1,000	1,000	(1)	(1)	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	
Number of physicians, dentists, and podiatrists												
Total.....	14,157	1,400,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Under \$2,000.....	12,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$2,000 under \$5,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$5,000 under \$10,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$10,000 under \$15,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$15,000 under \$20,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$20,000 under \$25,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$25,000 under \$50,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$50,000 under \$100,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$100,000 under \$250,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$250,000 or more.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	
Officers of dental and dental surgeons												
Total.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Under \$2,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$2,000 under \$5,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$5,000 under \$10,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$10,000 under \$15,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$15,000 under \$20,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$20,000 under \$25,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$25,000 under \$50,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$50,000 under \$100,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$100,000 under \$250,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$250,000 or more.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	
Other medical and health services												
Total.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Under \$2,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$2,000 under \$5,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$5,000 under \$10,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$10,000 under \$15,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$15,000 under \$20,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$20,000 under \$25,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$25,000 under \$50,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$50,000 under \$100,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$100,000 under \$250,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$250,000 or more.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	
<u>Hotel, Tavern, and Other Lodging</u>												
Total.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Under \$2,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$2,000 under \$5,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$5,000 under \$10,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$10,000 under \$15,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$15,000 under \$20,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$20,000 under \$25,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$25,000 under \$50,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$50,000 under \$100,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$100,000 under \$250,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$250,000 or more.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	
<u>Manufacturing</u>												
Total.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Under \$2,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$2,000 under \$5,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$5,000 under \$10,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$10,000 under \$15,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$15,000 under \$20,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$20,000 under \$25,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$25,000 under \$50,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$50,000 under \$100,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$100,000 under \$250,000.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
\$250,000 or more.....	1,000	1,000,000	1,000,000	1,000,000	1,000	1,000	2,000	2,000	1,000	(1)	(1)	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry	Businesses with net profit				Businesses with net loss				Businesses with net profit or net loss			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
<b>TRAVEL AND TOURS</b>												
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Under \$1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000 under \$5,000												
\$5,000 under \$10,000												
\$10,000 under \$25,000												
\$25,000 under \$50,000												
\$50,000 under \$100,000												
\$100,000 or more												
Break-even												
<b>Highway and Airport Terminals</b>												
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Under \$1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000 under \$5,000												
\$5,000 under \$10,000												
\$10,000 under \$25,000												
\$25,000 under \$50,000												
\$50,000 under \$100,000												
\$100,000 or more												
Break-even												
<b>Associating, Consulting, and Business and Professional Services</b>												
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Under \$1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000 under \$5,000												
\$5,000 under \$10,000												
\$10,000 under \$25,000												
\$25,000 under \$50,000												
\$50,000 under \$100,000												
\$100,000 or more												
Break-even												
<b>Other Services</b>												
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Under \$1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000 under \$5,000												
\$5,000 under \$10,000												
\$10,000 under \$25,000												
\$25,000 under \$50,000												
\$50,000 under \$100,000												
\$100,000 or more												
Break-even												
<b>NATURE OF BUSINESS NOT ASCERTAINABLE</b>												
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Under \$1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000 under \$5,000												
\$5,000 under \$10,000												
\$10,000 under \$25,000												
\$25,000 under \$50,000												
\$50,000 under \$100,000												
\$100,000 or more												
Break-even												

\* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 † Less than \$500.  
 \*\* Note: See text for explanatory statements and "Description of the Sample and Limitations of the Data."



SOLE PROPRIETORSHIPS

Table 3. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES — Continued

Item	Manufacturer					Transportation, communication, utility, and sanitary services				Wholesale and retail trade				
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>BUSINESS WITH AND WITHOUT NET PROFIT</b>														
<b>BRANCH OF BUSINESS</b>														
With and without net profit, total.....	189,405	1,818	4,626	1,043	1,996	1,942	1,995	1,043	1,995	1,043	1,995	1,043	1,995	1,043
With cost of goods sold.....	147,937	1,335	3,717	802	1,501	1,456	1,494	802	1,494	802	1,494	802	1,494	802
Without cost of goods sold.....	41,468	1,483	1,909	241	495	486	501	241	501	241	501	241	501	241
With net profit, total.....	147,937	1,335	3,717	802	1,501	1,456	1,494	802	1,494	802	1,494	802	1,494	802
With cost of goods sold.....	112,424	1,335	3,717	802	1,501	1,456	1,494	802	1,494	802	1,494	802	1,494	802
Without cost of goods sold.....	35,513	1,483	1,909	241	495	486	501	241	501	241	501	241	501	241
<b>BUSINESSES WITH AND WITHOUT NET PROFIT</b>														
Business receipts.....	7,110,267	1,452,795	1,410,693	837,527	567,426	2,755,567	4,221,304	4,139,985	4,221,304	4,139,985	4,221,304	4,139,985	4,221,304	4,139,985
Business deductions, total.....	7,029,277	1,381,144	1,167,737	708,989	428,498	4,831,941	4,579,397	4,754,271	4,579,397	4,754,271	4,579,397	4,754,271	4,579,397	
Cost of goods, total.....	4,026,769	387,681	3,767,822	2,369,608	1,469,259	17,387,279	16,447,146	17,387,279	16,447,146	17,387,279	16,447,146	17,387,279	16,447,146	
Inventory, beginning-of-year.....	408,989	16,711	29,798	49,987	17,732	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	
Merchandise purchased.....	4,079,757	16,544	29,798	49,987	17,732	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	
Accruals.....	4,079,757	16,544	29,798	49,987	17,732	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	
Materials and supplies.....	40,701	47,172	48,785	7,941	24,769	184,766	184,766	184,766	184,766	184,766	184,766	184,766	184,766	
Other costs.....	308,279	1,141	1,133	3,741	1,769	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	
Less: Inventory, end-of-year.....	439,881	1,461	1,133	3,741	1,769	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	
Galleries and wages.....	578,951	2,461	2,461	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	
Rent.....	88,871	1,379	2,461	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	
Interest.....	43,839	1,379	2,461	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	
Taxes.....	111,738	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	
Charitable losses.....	5,913	33	33	33	33	33	33	33	33	33	33	33	33	
Bad debts.....	16,747	34	34	34	34	34	34	34	34	34	34	34	34	
Depreciation.....	119,740	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	
Repairs.....	78,708	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	
Depletion.....	9,338	38	38	38	38	38	38	38	38	38	38	38	38	
Amortization.....	2,556	14	14	14	14	14	14	14	14	14	14	14	14	
Other deductions.....	878,251	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	
Net profit (less loss).....	800,990	437,651	2,423,956	1,428,538	828,928	3,413,626	3,551,908	3,413,626	3,551,908	3,413,626	3,551,908	3,413,626	3,551,908	
Net profit (less loss).....	526,701	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	
<b>BUSINESSES WITH NET PROFIT</b>														
Business receipts.....	7,029,277	1,452,795	1,410,693	837,527	567,426	2,755,567	4,221,304	4,139,985	4,221,304	4,139,985	4,221,304	4,139,985	4,221,304	4,139,985
Business deductions, total.....	7,029,277	1,381,144	1,167,737	708,989	428,498	4,831,941	4,579,397	4,754,271	4,579,397	4,754,271	4,579,397	4,754,271	4,579,397	
Cost of goods sold.....	4,026,769	387,681	3,767,822	2,369,608	1,469,259	17,387,279	16,447,146	17,387,279	16,447,146	17,387,279	16,447,146	17,387,279	16,447,146	
Inventory, beginning-of-year.....	408,989	16,711	29,798	49,987	17,732	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	
Merchandise purchased.....	4,079,757	16,544	29,798	49,987	17,732	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	
Accruals.....	4,079,757	16,544	29,798	49,987	17,732	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	1,174,766	1,147,766	
Materials and supplies.....	40,701	47,172	48,785	7,941	24,769	184,766	184,766	184,766	184,766	184,766	184,766	184,766	184,766	
Other costs.....	308,279	1,141	1,133	3,741	1,769	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	
Less: Inventory, end-of-year.....	439,881	1,461	1,133	3,741	1,769	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	
Galleries and wages.....	578,951	2,461	2,461	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	
Rent.....	88,871	1,379	2,461	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	
Interest.....	43,839	1,379	2,461	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	
Taxes.....	111,738	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	
Charitable losses.....	5,913	33	33	33	33	33	33	33	33	33	33	33	33	
Bad debts.....	16,747	34	34	34	34	34	34	34	34	34	34	34	34	
Depreciation.....	119,740	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	
Repairs.....	78,708	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	
Depletion.....	9,338	38	38	38	38	38	38	38	38	38	38	38	38	
Amortization.....	2,556	14	14	14	14	14	14	14	14	14	14	14	14	
Other deductions.....	878,251	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	41,650	
Net profit.....	800,990	437,651	2,423,956	1,428,538	828,928	3,413,626	3,551,908	3,413,626	3,551,908	3,413,626	3,551,908	3,413,626	3,551,908	
Net profit.....	526,701	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	

Source: U.S. Internal Revenue Service, Statistics of Income for 1962.

Table 5.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Industry	Retail trade													Wholesale and retail trade not allocable	
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)		(43)
<b>NUMBER OF HIGHSESSES</b>															
With and without net profit, total.....	5,934,774	207,882	64,311	136,399	55,944	12,949	1,700	83,300	4,100	34,918	34,753	285,973	54,697		
With cost of goods sold.....	3,429,554	114,756	34,159	114,756	34,159	114,756	1,700	18,353	25,991	39,524	34,753	242,643	49,375		
Without cost of goods sold.....	2,505,220	93,126	30,152	211,643	21,785	1,243	5,249	64,947	1,409	3,394	3,999	43,330	5,322		
<b>WITH NET PROFIT, TOTAL</b>	4,223,354	307,374	34,753	194,974	34,753	12,949	1,700	102,347	4,100	31,524	31,524	229,927	41,300		
With cost of goods sold.....	1,824,977	114,756	34,159	114,756	34,159	114,756	1,700	18,353	25,991	39,524	34,753	202,847	37,946		
Without cost of goods sold.....	2,398,377	192,618	2,594	83,218	2,594	1,243	5,249	84,000	1,409	3,394	3,999	127,080	3,354		
<b>IN THE U.S. WITH NET PROFIT</b>	3,626,193	272,211	30,152	172,211	30,152	12,949	1,700	90,211	4,100	28,211	28,211	213,015	37,946		
Business receipts.....	7,229,724	272,211	30,152	1,229,724	272,211	1,229,724	1,229,724	1,229,724	1,229,724	1,229,724	1,229,724	1,229,724	1,229,724		
Cost of goods sold, total.....	4,805,370	114,756	34,159	1,690,614	34,159	1,690,614	1,690,614	1,690,614	1,690,614	1,690,614	1,690,614	1,690,614	1,690,614		
Inventory, beginning-of-year.....	1,524,354	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100		
Merchandise purchased.....	3,290,370	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100		
Inventory, end-of-year.....	1,524,354	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100		
Materials and supplies.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other assets.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Less: Inventory, end-of-year.....	1,524,354	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100	1,065,100		
Salaries and wages.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Rent.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Interest.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Taxes.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Amortization.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other deductions.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Bad debts.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Depreciation.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Repair.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Depletion.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Amortization.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other deductions.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other items:															
Gross profit (less loss).....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Net profit (less loss).....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
<b>IN THE U.S. WITH NET PROFIT</b>	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Business receipts.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Cost of goods sold, total.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Inventory, beginning-of-year.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Merchandise purchased.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Inventory, end-of-year.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Materials and supplies.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other assets.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Less: Inventory, end-of-year.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Salaries and wages.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Rent.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Interest.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Taxes.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Amortization.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other deductions.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Bad debts.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Depreciation.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Repair.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Depletion.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Amortization.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other deductions.....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Other items:															
Gross profit (less loss).....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		
Net profit (less loss).....	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111	1,011,111		

Footnote at end of table.



SOLE PROPRIETORSHIPS

Table 5.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

	Finance, insurance, and real estate				Legal services				Other services			
	Total	Insurance agents, brokers, and service	Real estate operators (except developers) and lessors	Real estate agents, brokers, and manager	Other finance, insurance, and real estate	Total	Attorneys and in-house	Other legal services	Total	Other services and in-house	Other services	Other services
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
<b>INDUSTRY OR BUSINESS</b>												
With and without net profit, total.....	272,473	168,456	51,038	17,479	83,909	17,459	49,111	17,459	17,459	17,459	17,459	17,459
With cost of goods sold.....	66,951	53,241	141	19,467	63,771	66,951	16,437	16,437	16,437	16,437	16,437	16,437
Without cost of goods sold.....	205,522	115,215	50,897	17,282	20,138	10,508	32,674	32,674	32,674	32,674	32,674	32,674
With net profit, total.....	311,256	182,421	34,449	139,974	61,984	34,449	61,984	61,984	61,984	61,984	61,984	61,984
With cost of goods sold.....	59,482	46,754	4,907	11,994	15,877	49,482	11,994	11,994	11,994	11,994	11,994	11,994
Without cost of goods sold.....	151,774	135,667	29,542	127,980	46,107	47,490	49,990	49,990	49,990	49,990	49,990	49,990
<b>INDUSTRY WITH AND WITHOUT NET PROFIT</b>												
Business receipts.....	3,127,486	1,931,067	433,085	1,305,456	1,725,259	1,305,456	1,305,456	1,305,456	1,305,456	1,305,456	1,305,456	1,305,456
Business deductions.....	5,515,823	1,704,797	306,986	785,911	1,378,763	1,704,797	1,704,797	1,704,797	1,704,797	1,704,797	1,704,797	1,704,797
Cost of goods sold.....	1,867,244	1,691,001	23,271	13,020	734,901	1,867,244	1,867,244	1,867,244	1,867,244	1,867,244	1,867,244	1,867,244
Inventory at beginning of year.....	75,118	500	3,905	24,974	31,074	75,118	75,118	75,118	75,118	75,118	75,118	75,118
Inventory at end of year.....	62,524	50,438	5,706	4,307	31,328	62,524	62,524	62,524	62,524	62,524	62,524	62,524
Depreciation.....	9,441	17,455	17,455	17,455	17,455	9,441	9,441	9,441	9,441	9,441	9,441	9,441
With net profit, and capital.....	115,428	59,834	1,991	5,413	29,434	115,428	115,428	115,428	115,428	115,428	115,428	115,428
Without net profit, and capital.....	865,324	116,773	1,014	59,558	24,497	865,324	865,324	865,324	865,324	865,324	865,324	865,324
Other deductions.....	32,108	1,434	1,434	1,434	1,434	32,108	32,108	32,108	32,108	32,108	32,108	32,108
Charitable and other.....	450,454	189,469	4,950	85,324	113,705	450,454	450,454	450,454	450,454	450,454	450,454	450,454
Real estate.....	114,900	44,423	7,564	3,643	7,564	114,900	114,900	114,900	114,900	114,900	114,900	114,900
Interest.....	118,413	118,413	40,470	14,470	66,943	118,413	118,413	118,413	118,413	118,413	118,413	118,413
Taxes.....	31,119	10,484	33,487	14,470	66,943	31,119	31,119	31,119	31,119	31,119	31,119	31,119
Charitable.....	4,374	812	104	5,056	6,419	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Other.....	37,747	15,671	27,053	1,112	1,112	37,747	37,747	37,747	37,747	37,747	37,747	37,747
Depreciation.....	26,680	1,251	1,251	64,624	90,359	26,680	26,680	26,680	26,680	26,680	26,680	26,680
Repairs.....	4,339	8,136	13,904	11,905	9,143	4,339	4,339	4,339	4,339	4,339	4,339	4,339
Other.....	3,243	18	169	52	10	3,243	3,243	3,243	3,243	3,243	3,243	3,243
Amortization.....	9,094	70	41	45	10	9,094	9,094	9,094	9,094	9,094	9,094	9,094
Other deductible items.....	3,000,001	509,877	35,334	419,682	397,842	3,000,001	3,000,001	3,000,001	3,000,001	3,000,001	3,000,001	3,000,001
Net profit.....	4,257,520	1,115,310	309,997	117,526	454,511	4,257,520	4,257,520	4,257,520	4,257,520	4,257,520	4,257,520	4,257,520
Net profit without net profit.....	1,929,501	54,270	1,161	2,987	307,511	1,929,501	1,929,501	1,929,501	1,929,501	1,929,501	1,929,501	1,929,501
<b>INDUSTRY WITH AND WITHOUT NET PROFIT</b>												
Business receipts.....	59,728,473	37,164,073	8,519	1,647,761	23,857,022	59,728,473	59,728,473	59,728,473	59,728,473	59,728,473	59,728,473	59,728,473
Business deductions.....	11,117,487	4,157,047	1,561	1,467	4,444,959	11,117,487	11,117,487	11,117,487	11,117,487	11,117,487	11,117,487	11,117,487
Cost of goods sold.....	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764	6,850,764
Inventory at beginning of year.....	25,037	500	3,905	24,974	31,074	25,037	25,037	25,037	25,037	25,037	25,037	25,037
Inventory at end of year.....	17,455	50,438	5,706	4,307	31,328	17,455	17,455	17,455	17,455	17,455	17,455	17,455
Depreciation.....	17,455	17,455	17,455	17,455	17,455	17,455	17,455	17,455	17,455	17,455	17,455	17,455
With net profit, and capital.....	1,747,428	59,834	1,991	5,413	29,434	1,747,428	1,747,428	1,747,428	1,747,428	1,747,428	1,747,428	1,747,428
Without net profit, and capital.....	1,747,428	116,773	1,014	59,558	24,497	1,747,428	1,747,428	1,747,428	1,747,428	1,747,428	1,747,428	1,747,428
Other deductions.....	32,108	1,434	1,434	1,434	1,434	32,108	32,108	32,108	32,108	32,108	32,108	32,108
Charitable and other.....	450,454	189,469	4,950	85,324	113,705	450,454	450,454	450,454	450,454	450,454	450,454	450,454
Real estate.....	114,900	44,423	7,564	3,643	7,564	114,900	114,900	114,900	114,900	114,900	114,900	114,900
Interest.....	118,413	118,413	40,470	14,470	66,943	118,413	118,413	118,413	118,413	118,413	118,413	118,413
Taxes.....	31,119	10,484	33,487	14,470	66,943	31,119	31,119	31,119	31,119	31,119	31,119	31,119
Charitable.....	4,374	812	104	5,056	6,419	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Other.....	37,747	15,671	27,053	1,112	1,112	37,747	37,747	37,747	37,747	37,747	37,747	37,747
Depreciation.....	26,680	1,251	1,251	64,624	90,359	26,680	26,680	26,680	26,680	26,680	26,680	26,680
Repairs.....	4,339	8,136	13,904	11,905	9,143	4,339	4,339	4,339	4,339	4,339	4,339	4,339
Other.....	3,243	18	169	52	10	3,243	3,243	3,243	3,243	3,243	3,243	3,243
Amortization.....	9,094	70	41	45	10	9,094	9,094	9,094	9,094	9,094	9,094	9,094
Other deductible items.....	3,000,001	509,877	35,334	419,682	397,842	3,000,001	3,000,001	3,000,001	3,000,001	3,000,001	3,000,001	3,000,001
Net profit.....	4,257,520	1,115,310	309,997	117,526	454,511	4,257,520	4,257,520	4,257,520	4,257,520	4,257,520	4,257,520	4,257,520
Net profit without net profit.....	1,929,501	54,270	1,161	2,987	307,511	1,929,501	1,929,501	1,929,501	1,929,501	1,929,501	1,929,501	1,929,501

Source: Statistics of Income for 1962.

Table 5. -- INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES -- Continued

Industry	Services--Continued										Total	
	Automotive repairs	Recreation services	Medical and other health services	Hair services	Legal serv.	Educational services	Engineering and architectural services	Accounting, auditing, and other services	Telephone services	Household services		
<b>TABLE 5--CONTINUED</b>												
Income tax												
Cost of goods sold												
Merchandise purchased												
Materials and supplies												
Other items												
Less: Inventory, end-of-year												
Salaries and wages												
Rent												
Interest												
Taxes												
Cashualty losses												
Bad debts												
Depreciation												
Repairs												
Depletion												
Amortization												
Other deductions												
Net profit												
<b>BUSINESSES WITH NET PROFIT</b>												
Business receipts												
Business deductions, total												
Cost of goods sold, total												
Merchandise purchased												
Leasehold improvements												
Materials and supplies												
Other items												
Less: Inventory, end-of-year												
Salaries and wages												
Rent												
Interest												
Taxes												
Cashualty losses												
Bad debts												
Depreciation												
Repairs												
Depletion												
Amortization												
Other deductions												
Net profit												

These data are based on a sample of 100,000 returns. The estimates are based on high sampling variability. However, the data are included in the appropriate totals. NOTE: See text for explanatory statements and "Description of the Data."

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and item	Size of business receipts											
	Total	Under \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 to \$999,999	\$1,000,000 or more	1961
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(Thousand dollars)												
<b>Wholesale trade</b>												
With and without inventories	5,214,271	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with inventories	1,914,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without inventories	3,300,124	—	—	—	—	—	—	—	—	—	—	—
With and without Federal income tax credits	5,214,271	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with Federal income tax credits	1,914,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without Federal income tax credits	3,300,124	—	—	—	—	—	—	—	—	—	—	—
<b>Retail trade</b>												
With and without inventories	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with inventories	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without inventories	100,000	—	—	—	—	—	—	—	—	—	—	—
With and without Federal income tax credits	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with Federal income tax credits	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without Federal income tax credits	100,000	—	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b>												
With and without inventories	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with inventories	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without inventories	100,000	—	—	—	—	—	—	—	—	—	—	—
With and without Federal income tax credits	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with Federal income tax credits	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without Federal income tax credits	100,000	—	—	—	—	—	—	—	—	—	—	—
<b>Transportation and warehousing</b>												
With and without inventories	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with inventories	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without inventories	100,000	—	—	—	—	—	—	—	—	—	—	—
With and without Federal income tax credits	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with Federal income tax credits	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without Federal income tax credits	100,000	—	—	—	—	—	—	—	—	—	—	—
<b>Construction</b>												
With and without inventories	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with inventories	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without inventories	100,000	—	—	—	—	—	—	—	—	—	—	—
With and without Federal income tax credits	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with Federal income tax credits	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without Federal income tax credits	100,000	—	—	—	—	—	—	—	—	—	—	—
<b>Other</b>												
With and without inventories	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with inventories	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without inventories	100,000	—	—	—	—	—	—	—	—	—	—	—
With and without Federal income tax credits	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
with Federal income tax credits	1,014,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
without Federal income tax credits	100,000	—	—	—	—	—	—	—	—	—	—	—
<b>Total</b>	11,114,147	2,014,147	2,114,147	2,114,147	2,114,147	2,114,147	2,114,147	2,114,147	2,114,147	2,114,147	2,114,147	2,114,147
<b>Cost of goods sold</b>												
Inventory, beginning of year	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
Merchandise purchased	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
Materials and supplies	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
Other costs	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
Less: Inventory, end of year	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
Gross profit (before Federal income tax)	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147
Net profit (before Federal income tax)	1,114,147	1,014,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147	1,114,147

Footnotes at end of issue.



SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size	Size of business receipts												
	Total	Under \$1,000	\$1,000 over \$1,000	\$10,000 over \$25,000	\$25,000 over \$50,000	\$50,000 over \$100,000	\$100,000 over \$250,000	\$250,000 over \$500,000	\$500,000 over \$1,000,000	\$1,000,000 over \$2,000,000	\$2,000,000 over \$5,000,000	\$5,000,000 or more	Non-reporting proprietors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>MENING</b>													
<u>Number of Proprietors</u>													
With and without net profit, total.....	34,717	14,472	10,110	7,177	5,178	3,717	2,617	1,817	1,217	817	517	317	117
With net profit, total.....	10,417	4,717	3,217	2,117	1,517	1,017	717	517	317	217	117	71	17
Without net profit, total.....	24,300	10,000	7,000	5,000	3,700	2,700	1,800	1,300	900	600	400	246	100
With net profit, total.....	10,417	4,717	3,217	2,117	1,517	1,017	717	517	317	217	117	71	17
Without net profit, total.....	13,883	5,283	3,783	2,883	2,183	1,683	1,083	783	583	383	283	175	83
(Thousand dollars)													
<u>Businesses With and Without Net Profit</u>													
Business receipts, total.....	1,711,479	28,417	34,251	20,117	14,917	10,117	7,117	4,817	3,117	2,017	1,317	817	317
Business relations, total.....	1,711,479	28,417	34,251	20,117	14,917	10,117	7,117	4,817	3,117	2,017	1,317	817	317
Cost of goods sold, total.....	28,417	1,217	1,517	917	617	417	217	117	71	41	21	11	1
Inventory, beginning-of-year.....	4,117	1,017	1,117	717	517	317	217	117	71	41	21	11	1
Merchandise purchased.....	24,300	1,217	400	1,400	1,000	600	300	150	80	40	20	10	1
Labor.....	40,000	1,000	1,000	600	400	250	150	100	60	40	20	10	1
Materials and supplies.....	30,000	1,000	1,000	600	400	250	150	100	60	40	20	10	1
Other costs.....	198,849	1,188	1,100	6,700	4,500	2,900	1,900	1,200	700	400	200	100	50
Less: Inventory, end-of-year.....	4,117	1,017	1,117	717	517	317	217	117	71	41	21	11	1
Salaries and wages.....	94,751	1,100	2,000	7,500	4,000	2,500	1,500	900	500	300	150	75	30
Rent.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Interest.....	15,000	1,000	1,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Taxes.....	22,103	700	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Casualty losses.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Bad debts.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Depreciation.....	14,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Repairs.....	13,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Depletion.....	23,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Amortization.....	77	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other deductions.....	11,479	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other items:													
Gross profit (less loss).....	7,117	1,000	2,700	6,400	10,400	12,200	12,200	12,200	12,200	12,200	12,200	12,200	12,200
Net profit (less loss).....	4,517	1,000	2,700	6,400	10,400	12,200	12,200	12,200	12,200	12,200	12,200	12,200	12,200
<u>Businesses With Net Profit</u>													
Business receipts, total.....	617,200	14,253	18,877	56,183	62,997	80,478	118,068	162,280	206,700	282,820	378,478	478,478	578,478
Business relations, total.....	617,200	14,253	18,877	56,183	62,997	80,478	118,068	162,280	206,700	282,820	378,478	478,478	578,478
Cost of goods sold, total.....	16,474	773	900	8,881	9,300	10,100	10,800	11,500	12,200	12,900	13,600	14,300	15,000
Inventory, beginning-of-year.....	2,370	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Merchandise purchased.....	14,104	600	13	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599
Labor.....	36,322	194	268	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532
Materials and supplies.....	31,534	240	135	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551
Other costs.....	78,189	269	580	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199	3,199
Less: Inventory, end-of-year.....	2,574	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Salaries and wages.....	50,283	175	900	1,811	7,937	8,810	8,378	12,600	7,614	1,920	551	230	100
Rent.....	6,985	83	233	487	1,489	314	618	2,100	1,301	251	100	50	20
Interest.....	3,395	121	87	461	1,115	74	1,275	577	218	801	300	150	60
Taxes.....	12,614	285	458	873	1,680	3,501	1,904	2,230	2,167	730	300	150	60
Casualty losses.....	117	1	2	20	20	20	20	20	20	20	20	20	20
Bad debts.....	40	1	1	48	130	20	84	90	5	47	20	10	5
Depreciation.....	40,300	1,268	1,510	4,610	5,556	7,764	4,230	11,190	6,520	1,522	200	100	50
Repairs.....	13,144	231	400	1,860	1,730	2,520	2,690	2,224	1,237	203	100	50	20
Depletion.....	47,700	1,089	1,000	1,192	4,112	6,420	8,123	9,960	7,770	3,158	50	20	10
Amortization.....	34	2	20	1	2	3	3	3	3	3	3	3	3
Other deductions.....	177,181	3,433	4,000	17,420	17,891	27,390	33,670	33,530	22,315	8,380	1,481	600	250
Other items:													
Gross profit.....	457,126	13,480	17,977	47,302	55,697	71,378	78,523	86,880	90,665	24,385	8,978	3,978	1,978
Net profit.....	94,549	6,782	7,755	15,419	13,691	15,310	12,807	12,379	12,313	3,361	232	100	50

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under \$1,000	\$5,000 or more	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>CONSTRUCTION</b>												
<i>Number of Businesses</i>												
With and without net profit, total.....	687,187	24,008	90,792	119,937	62,401	41,366	21,039	8,738	1,265	981	4	4,577
With cost of goods sold.....	438,721	13,434	55,000	101,451	51,111	31,844	16,225	8,561	1,167	361	3	567
Without cost of goods sold.....	248,466	10,574	35,792	18,486	11,290	9,522	4,514	1,200	100	28	1	4,010
With net profit, total.....	629,821	20,001	85,665	111,433	59,204	37,105	19,449	7,860	1,247	273	4	-
With cost of goods sold.....	411,211	11,492	50,436	94,959	50,116	29,368	15,035	7,623	1,154	350	3	-
Without cost of goods sold.....	218,610	8,509	35,229	16,474	9,088	7,737	4,414	2,237	93	23	1	-
(Thousand dollars)												
<i>Businesses With and Without Net Profit</i>												
Business receipts.....	2,152,359	68,712	119,492	1,947,281	1,220,222	1,111,366	2,490,384	2,590,407	8,315,505	661,547	24,134	-
Business deductions, total.....	1,543,181	299,000	411,406	1,098,792	1,361,315	1,517,267	2,577,508	2,470,033	7,977,662	1,477,409	23,386	5,166
Cost of goods sold, total.....	546,822	22,000	86,712	1,266,124	1,227,671	1,747,309	2,677,998	2,634,491	5,985,453	1,351,118	14,611	258
Inventory, beginning-of-year.....	60,223	1,000	11,043	38,211	64,908	93,241	122,434	128,669	16,007	15,384	159	1,889
Merchandise purchased.....	1,303,191	1,991	71,169	1,227,913	1,162,763	1,654,068	2,555,564	2,505,822	5,969,446	1,335,734	14,452	1,211
Labor.....	2,101,177	19,283	42,079	1,911,852	2,000,411	2,441,682	4,821,635	3,801,333	13,300,300	1,081,757	2,275	179
Materials and supplies.....	2,436,187	57,292	94,024	2,679,228	2,411,399	2,811,942	5,119,900	555,131	127,485	88,096	3,846	1,314
Other costs.....	1,657,799	16,249	22,701	1,583,877	1,354,244	1,485,844	3,011,669	4,697,757	1,271,578	1,091,263	3,957	180
Less: Inventory, end-of-year.....	608,679	16,249	82,136	1,451,653	1,189,339	1,392,156	2,384,660	1,582,999	1,254,571	20,479	236	(3)
Salaries and wages.....	1,215,694	11,500	24,126	1,171,248	1,206,363	1,577,780	2,380,516	1,288,644	72,076	26,479	1,652	146
Rent.....	77,947	4,000	6,000	14,535	12,193	11,503	12,187	9,736	3,673	2,186	272	83
Interest.....	18,000	1,000	2,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	157	336
Taxes.....	11,474	4,000	5,400	24,134	2,000	3,000	42,114	38,369	31,363	9,768	295	184
Casualty loss.....	2,768	100	100	2,568	2,568	2,568	180	180	43	2	58	-
Bad debts.....	2,211	100	100	2,111	2,111	2,111	4,624	5,632	803	276	474	-
Depreciation.....	15,798	1,112	1,112	81,117	1,200	6,984	57,712	39,928	14,797	6,373	854	355
Repairs.....	176,405	14,000	17,000	219,405	29,900	46,900	23,000	12,500	3,300	3,420	2	184
Depletion.....	26	100	100	26	26	26	101	5	76	7	-	-
Amortization.....	42	100	100	42	42	42	81	48	40	7	-	-
Other deductions.....	1,912,000	100,000	1,000,000	281,000	297,000	343,000	60,140	102,348	85,700	65,100	5,543	2,588
Other items:												
Gross profit (less loss).....	1,606,178	38,712	38,780	1,678,989	1,058,907	1,364,057	812,866	1,120,374	232,843	126,427	3,523	1,258
Net profit (less loss).....	2,138,178	38,712	38,780	1,678,989	1,058,907	1,364,057	812,866	1,120,374	232,843	126,427	3,523	1,258
<i>Businesses With Net Profit</i>												
Business receipts.....	1,411,100	42,000	64,400	1,321,291	1,111,200	1,022,380	2,780,911	2,341,001	813,120	128,683	24,134	-
Business deductions, total.....	1,186,747	248,282	307,411	1,357,191	1,321,410	1,409,453	2,553,839	2,213,748	785,081	113,208	23,386	5,166
Cost of goods sold, total.....	346,822	22,000	86,712	1,266,124	1,199,708	1,606,505	1,921,759	1,824,218	5,927,668	1,351,118	14,611	258
Inventory, beginning-of-year.....	10,223	1,000	1,043	11,443	11,111	11,870	11,517	10,436	15,941	4,739	159	-
Merchandise purchased.....	1,303,191	1,991	71,169	1,227,913	1,170,597	1,632,672	2,544,047	2,495,386	5,953,707	1,335,734	14,452	1,211
Labor.....	2,101,177	19,283	42,079	1,911,852	2,000,411	2,441,682	4,821,635	3,801,333	13,300,300	1,081,757	2,275	179
Materials and supplies.....	2,436,187	57,292	94,024	2,679,228	2,411,399	2,811,942	5,119,900	555,131	127,485	88,096	3,846	1,314
Other costs.....	1,515,694	16,249	22,701	1,583,877	1,354,244	1,485,844	3,011,669	4,697,757	1,271,578	1,091,263	3,957	180
Less: Inventory, end-of-year.....	436,735	16,249	82,136	1,451,653	1,189,339	1,392,156	2,384,660	1,582,999	1,254,571	20,479	236	-
Salaries and wages.....	1,116,921	11,500	24,126	1,071,248	1,106,363	1,477,780	2,370,516	1,188,644	70,926	26,479	1,652	-
Rent.....	77,947	4,000	6,000	14,535	12,193	11,503	12,187	9,736	3,673	2,186	272	-
Interest.....	18,000	1,000	2,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	157	-
Taxes.....	11,474	4,000	5,400	24,134	2,000	3,000	42,114	38,369	31,363	9,768	295	-
Casualty loss.....	2,768	100	100	2,568	2,568	2,568	180	180	43	2	58	-
Bad debts.....	2,211	100	100	2,111	2,111	2,111	4,624	5,632	803	276	474	-
Depreciation.....	15,798	1,112	1,112	81,117	1,200	6,984	57,712	39,928	14,797	6,373	854	355
Repairs.....	176,405	14,000	17,000	219,405	29,900	46,900	23,000	12,500	3,300	3,420	2	184
Depletion.....	26	100	100	26	26	26	101	5	76	7	-	-
Amortization.....	42	100	100	42	42	42	81	48	40	7	-	-
Other deductions.....	1,312,000	100,000	1,000,000	281,000	297,000	343,000	60,140	102,348	85,700	65,100	5,543	2,588
Other items:												
Gross profit.....	1,064,278	20,712	20,780	1,055,167	911,492	1,455,552	859,152	1,516,156	226,817	112,419	3,523	1,258
Net profit.....	1,231,212	20,712	20,780	1,055,167	911,492	1,455,552	859,152	1,516,156	226,817	112,419	3,523	1,258

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — continued

Item	Number of returns										
	Total	1-25	26-50	51-100	101-250	251-500	501-1,000	1,001-2,500	2,501-5,000	5,001-10,000	Over 10,000
Business receipts	1,121,133	15,424	134,401	503,127	599,445	662,111	1,091,113	1,162,009	687,111	304,793	1,121,133
Business deductions, total	493,844	1,012	21,634	300,118	662,400	727,188	1,091,113	1,071,708	611,068	304,793	493,844
Cost of goods sold, total	493,844	21,661	39,028	195,432	369,309	421,169	716,444	824,200	666,111	338,611	493,844
Inventory, beginning-of-year	274,073	4,957	2,632	22,447	16,342	47,112	70,123	63,116	24,384	15,627	274,073
Merchandise purchased	1,008,734	9,270	20,364	91,892	223,417	263,426	426,803	439,277	332,442	144,426	1,008,734
Labor	819,046	3,044	5,616	42,660	88,672	141,962	206,911	197,810	42,384	31,258	819,046
Materials and supplies	345,076	8,616	9,616	42,053	43,054	75,066	66,667	66,311	23,402	9,184	345,076
Other costs	230,248	3,406	2,404	17,232	34,023	38,528	64,400	38,304	26,223	15,137	230,248
Less: Inventory, end-of-year	291,152	1,028	4,496	24,652	27,112	39,341	71,372	64,866	24,223	17,967	291,152
Salaries and wages	490,416	1,994	6,262	43,702	90,220	110,613	116,121	82,012	46,009	8,947	490,416
Rent	76,627	3,140	3,906	11,299	14,742	16,731	13,167	11,347	3,347	2,062	76,627
Interest	21,139	503	555	3,660	5,086	5,667	7,003	4,513	2,326	776	21,139
Taxes	74,422	910	1,427	7,915	13,121	16,069	22,439	11,326	11,127	2,421	74,422
Casualty losses	1,376	80	31	417	144	177	247	227	127	28	1,376
Bad debts	13,629	73	20	1,206	1,130	1,412	4,012	4,791	1,449	374	13,629
Depreciation	120,432	1,340	7,706	27,326	32,092	31,249	31,797	31,342	12,472	2,626	120,432
Repairs	67,471	4,502	3,192	10,786	14,340	10,066	13,476	7,397	4,427	755	67,471
Depletion	4,247	52	31	-	21	110	42	127	120	3,766	4,247
Amortization	1,108	48	-	271	11	2	27	117	614	1,422	1,108
Other deductions	721,036	16,254	23,982	37,420	11,211	120,190	166,667	193,123	68,200	2,192	721,036
Other items:											
Gross profit, less loss	627,289	13,763	195,373	307,695	230,136	240,942	474,669	337,809	221,032	78,182	627,289
Net profit, less loss	64,106	24,432	64,312	121,723	124,216	124,611	164,444	137,071	111,111	4,000	64,106
<b>Businesses with Net Profit</b>											
Business receipts	1,121,133	15,424	134,401	503,127	599,445	662,111	1,091,113	1,162,009	687,111	304,793	1,121,133
Business deductions, total	493,844	1,012	21,634	300,118	662,400	727,188	1,091,113	1,071,708	611,068	304,793	493,844
Cost of goods sold, total	493,844	21,661	39,028	195,432	369,309	421,169	716,444	824,200	666,111	338,611	493,844
Inventory, beginning-of-year	274,073	4,957	2,632	22,447	16,342	47,112	70,123	63,116	24,384	15,627	274,073
Merchandise purchased	1,008,734	9,270	20,364	91,892	223,417	263,426	426,803	439,277	332,442	144,426	1,008,734
Labor	819,046	3,044	5,616	42,660	88,672	141,962	206,911	197,810	42,384	31,258	819,046
Materials and supplies	345,076	8,616	9,616	42,053	43,054	75,066	66,667	66,311	23,402	9,184	345,076
Other costs	230,248	3,406	2,404	17,232	34,023	38,528	64,400	38,304	26,223	15,137	230,248
Less: Inventory, end-of-year	291,152	1,028	4,496	24,652	27,112	39,341	71,372	64,866	24,223	17,967	291,152
Salaries and wages	490,416	1,994	6,262	43,702	90,220	110,613	116,121	82,012	46,009	8,947	490,416
Rent	76,627	3,140	3,906	11,299	14,742	16,731	13,167	11,347	3,347	2,062	76,627
Interest	21,139	503	555	3,660	5,086	5,667	7,003	4,513	2,326	776	21,139
Taxes	74,422	910	1,427	7,915	13,121	16,069	22,439	11,326	11,127	2,421	74,422
Casualty losses	1,376	80	31	417	144	177	247	227	127	28	1,376
Bad debts	13,629	73	20	1,206	1,130	1,412	4,012	4,791	1,449	374	13,629
Depreciation	120,432	1,340	7,706	27,326	32,092	31,249	31,797	31,342	12,472	2,626	120,432
Repairs	67,471	4,502	3,192	10,786	14,340	10,066	13,476	7,397	4,427	755	67,471
Depletion	4,247	52	31	-	21	110	42	127	120	3,766	4,247
Amortization	1,108	48	-	271	11	2	27	117	614	1,422	1,108
Other deductions	721,036	16,254	23,982	37,420	11,211	120,190	166,667	193,123	68,200	2,192	721,036
Other items:											
Gross profit	627,289	13,763	195,373	307,695	230,136	240,942	474,669	337,809	221,032	78,182	627,289
Net profit	64,106	24,432	64,312	121,723	124,216	124,611	164,444	137,071	111,111	4,000	64,106

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and Size of Business	Receipts											Receipts Total
	Total	Under \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$2,500,000	\$2,500,000 to \$5,000,000	\$5,000,000 to \$10,000,000	\$10,000,000 to \$25,000,000	\$25,000,000 to \$50,000,000	\$50,000,000 to \$100,000,000	
<b>TRANSPORTATION, COMMUNICATION, AND SERVICE SERVICES</b>												
<u>Number of Businesses</u>												
With and without net profit, total.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
With cost of goods sold.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Without cost of goods sold.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
With net profit, total.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
With cost of goods sold.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Without cost of goods sold.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
(Thousand dollars)												
<u>Businesses With and Without Net Profit</u>												
Business receipts.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Business before taxes.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Cost of goods sold.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Investment in fixed assets.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Merchandise purchased.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Laboratory charges.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Materials and supplies.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Other items.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Less: Inventory, beginning.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Salaries and wages.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Rent.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Interest.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Taxes.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Depreciation.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Provision for bad debts.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Depreciation on equipment.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Other items.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Net profit.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Business before taxes.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Cost of goods sold.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Investment in fixed assets.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Merchandise purchased.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Laboratory charges.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Materials and supplies.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Other items.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Less: Inventory, beginning.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Salaries and wages.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Rent.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Interest.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Taxes.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Depreciation.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Provision for bad debts.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Depreciation on equipment.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Other items.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
Net profit.....	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191



SOLE PROPRIETORSHIPS

Table 6 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPT — (Continued)

Item	(Thousand dollars)											
	1-5	6-10	11-25	26-50	51-100	101-250	251-500	501-1,000	1,001-2,500	2,501-5,000	5,001-10,000	10,000+
Net profit	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Business receipts	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Cost of goods sold	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Inventory, beginning of year	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Merchandise purchased	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Less: Inventory, end of year	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Salaries and wages	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Rent	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Utilities	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Taxes	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Repairs and maintenance	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Depreciation	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Repairs	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Depletion	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Amortization	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Other deductions	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Net profit	1,037	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024

Footnote on page 68.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											Receipts not reported
	Total	Under \$1,000	\$1,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE</b>												
<i>Number of Businesses</i>												
With and without net profit, total.....	314,131	112,694	47,568	61,348	37,072	25,217	19,139	12,872	3,986	1,703	32	4,041
With cost of goods sold.....	176,333	37,161	16,112	11,651	29,291	12,538	18,488	11,317	3,986	1,693	32	435
Without cost of goods sold.....	142,799	75,533	31,456	49,697	7,781	12,679	1,651	1,555	-	-	-	606
With net profit, total.....	276,416	75,416	44,321	57,631	34,699	22,901	17,514	12,433	3,934	1,470	31	-
With cost of goods sold.....	146,646	22,765	15,941	27,019	25,412	21,351	17,868	11,219	3,934	1,470	31	-
Without cost of goods sold.....	123,770	52,651	28,380	30,612	9,287	1,550	2,646	1,214	-	-	-	-
(Thousand dollars)												
<i>Businesses With and Without Net Profit</i>												
Business receipts.....	16,73,444	212,817	82,111	111,727	11,153	17,722	17,744	1,272,773	2,661,111	1,611,131	103,841	-
Business deductions, total.....	15,49,070	151,476	60,274	66,710	1,065,138	1,568,131	4,887,611	3,717,134	2,397,142	1,573,547	396,734	5,645
Cost of goods sold, total.....	12,77,116	47,111	21,396	21,121	2,111	1,018,871	1,113,271	1,111,111	2,211,111	2,111,111	107,070	391
Inventory, beginning of year.....	64,112	1,111	1,111	1,111	1,111	11,111	21,111	21,111	15,111	64,111	11,111	322
Merchandise purchased.....	11,78,774	46,000	20,285	20,010	10,000	11,100	1,100,000	1,100,000	2,100,000	2,200,000	100,000	1,034
Labor.....	111,045	1,111	1,111	14,561	22,347	27,287	47,774	54,001	24,111	14,746	56	36
Materials and supplies.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Other costs.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Less: Inventory, end of year.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Salaries and wages.....	111,111	1,111	1,111	14,561	22,347	27,287	47,774	54,001	24,111	14,746	56	36
Rent.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Interest.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Taxes.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Casualty losses.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Bad debts.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Depreciation.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Repairs.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Depletion.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Amortization.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Other deduction.....	1,111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Other items:												
Gross profit (loss).....	4,111,111	1,111,111	211,111	111,111	11,111	11,111	677,111	677,111	111,111	111,111	13,771	1391
Net profit (loss).....	3,411,111	1,111,111	111,111	111,111	11,111	11,111	111,111	111,111	111,111	111,111	4,107	15,645
<i>Businesses With Net Profit</i>												
Business receipts.....	11,773,111	1,111,111	111,111	111,111	11,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	111,111	-
Business deductions, total.....	11,111,111	1,111,111	111,111	111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	111,111	-
Cost of goods sold, total.....	11,111,111	1,111,111	111,111	111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	111,111	-
Inventory, beginning of year.....	11,111,111	1,111,111	111,111	111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	111,111	-
Merchandise purchased.....	11,111,111	1,111,111	111,111	111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	111,111	-
Labor.....	111,111	1,111	1,111	14,561	22,347	27,287	47,774	54,001	24,111	14,746	56	36
Materials and supplies.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Other costs.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Less: Inventory, end of year.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Salaries and wages.....	111,111	1,111	1,111	14,561	22,347	27,287	47,774	54,001	24,111	14,746	56	36
Rent.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Interest.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Taxes.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Casualty losses.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Bad debts.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Depreciation.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Repairs.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Depletion.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Amortization.....	111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Other deduction.....	1,111,111	1,111	1,111	1,111	12,111	12,111	29,111	34,111	45,111	2,111	9	8
Other items:												
Gross profit.....	1,111,111	1,111,111	111,111	111,111	11,111	11,111	677,111	677,111	111,111	111,111	13,771	-
Net profit.....	1,111,111	1,111,111	111,111	111,111	11,111	11,111	111,111	111,111	111,111	111,111	4,107	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 6. — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — Continued

Industrial Division	1962											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE: RETAIL TRADE</b>												
<u>Receipts of Business</u>												
With gross receipts of \$100,000 or more	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Without gross receipts of \$100,000 or more	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
(Thousand dollars)												
<u>Expenses with deduction for Depreciation</u>												
Business receipts	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Business deductions, total	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Cost of goods sold, total	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Inventory, beginning-of-year	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Merchandise purchased	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Labor	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Materials and supplies	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Other costs	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Less: Inventory, end-of-year	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Salaries and wages	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Rent	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Interest	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Taxes	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Casualty losses	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Bad debts	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Depreciation	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Repairs	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Depletion	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Amortization	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Other deductions	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Other items:	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Gross profit (less loss)	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Net profit (less loss)	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
<u>Businesses With Net Profit</u>												
Business receipts	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Business deductions, total	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Cost of goods sold, total	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Inventory, beginning-of-year	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Merchandise purchased	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Labor	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Materials and supplies	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Other costs	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Less: Inventory, end-of-year	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Salaries and wages	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Rent	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Interest	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Taxes	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Casualty losses	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Bad debts	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Depreciation	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Repairs	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Depletion	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Amortization	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Other deductions	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Other items:	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Gross profit	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171
Net profit	1,287,734	2,173,867	1,014,144	1,712,172	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171	1,007,171	1,807,171

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Line No. and Description	1962											
	Total	\$100,000 and over	\$50,000 to \$99,999	\$25,000 to \$49,999	\$10,000 to \$24,999	\$5,000 to \$9,999	\$2,500 to \$4,999	\$1,000 to \$2,499	\$500 to \$999	\$250 to \$499	\$100 to \$249	Under \$100
<b>WHOLESALE AND RETAIL TRADE:</b>												
<b>WHOLESALE AND RETAIL TRADE NOT REPORTING</b>												
Number of businesses												
With and without net profit	1	2	3	4	5	6	7	8	9	10	11	12
With cost of goods sold	13	14	15	16	17	18	19	20	21	22	23	24
Without cost of goods sold	25	26	27	28	29	30	31	32	33	34	35	36
With net profit, total	37	38	39	40	41	42	43	44	45	46	47	48
With cost of goods sold	49	50	51	52	53	54	55	56	57	58	59	60
Without cost of goods sold	61	62	63	64	65	66	67	68	69	70	71	72
(Thousand dollars)												
Depreciation	73	74	75	76	77	78	79	80	81	82	83	84
Business receipts	85	86	87	88	89	90	91	92	93	94	95	96
Business deductions	97	98	99	100	101	102	103	104	105	106	107	108
Cost of goods sold	109	110	111	112	113	114	115	116	117	118	119	120
Inventory, beginning of year	121	122	123	124	125	126	127	128	129	130	131	132
Merchandise purchased	133	134	135	136	137	138	139	140	141	142	143	144
Less: Inventory, end of year	145	146	147	148	149	150	151	152	153	154	155	156
Materials and supplies	157	158	159	160	161	162	163	164	165	166	167	168
Other cost of goods sold	169	170	171	172	173	174	175	176	177	178	179	180
Cost of goods sold, total	181	182	183	184	185	186	187	188	189	190	191	192
Rent and water	193	194	195	196	197	198	199	200	201	202	203	204
Interest	205	206	207	208	209	210	211	212	213	214	215	216
Transportation	217	218	219	220	221	222	223	224	225	226	227	228
Utilities	229	230	231	232	233	234	235	236	237	238	239	240
Advertising	241	242	243	244	245	246	247	248	249	250	251	252
Commissions	253	254	255	256	257	258	259	260	261	262	263	264
Other	265	266	267	268	269	270	271	272	273	274	275	276
Net profit	277	278	279	280	281	282	283	284	285	286	287	288
Income tax (1962)	289	290	291	292	293	294	295	296	297	298	299	300
Net profit	301	302	303	304	305	306	307	308	309	310	311	312
<b>WHOLESALE AND RETAIL TRADE REPORTING</b>												
Number of businesses												
With and without net profit	313	314	315	316	317	318	319	320	321	322	323	324
With cost of goods sold	325	326	327	328	329	330	331	332	333	334	335	336
Without cost of goods sold	337	338	339	340	341	342	343	344	345	346	347	348
With net profit, total	349	350	351	352	353	354	355	356	357	358	359	360
With cost of goods sold	361	362	363	364	365	366	367	368	369	370	371	372
Without cost of goods sold	373	374	375	376	377	378	379	380	381	382	383	384
(Thousand dollars)												
Depreciation	385	386	387	388	389	390	391	392	393	394	395	396
Business receipts	397	398	399	400	401	402	403	404	405	406	407	408
Business deductions	409	410	411	412	413	414	415	416	417	418	419	420
Cost of goods sold	421	422	423	424	425	426	427	428	429	430	431	432
Inventory, beginning of year	433	434	435	436	437	438	439	440	441	442	443	444
Merchandise purchased	445	446	447	448	449	450	451	452	453	454	455	456
Less: Inventory, end of year	457	458	459	460	461	462	463	464	465	466	467	468
Materials and supplies	469	470	471	472	473	474	475	476	477	478	479	480
Other cost of goods sold	481	482	483	484	485	486	487	488	489	490	491	492
Cost of goods sold, total	493	494	495	496	497	498	499	500	501	502	503	504
Rent and water	505	506	507	508	509	510	511	512	513	514	515	516
Interest	517	518	519	520	521	522	523	524	525	526	527	528
Transportation	529	530	531	532	533	534	535	536	537	538	539	540
Utilities	541	542	543	544	545	546	547	548	549	550	551	552
Advertising	553	554	555	556	557	558	559	560	561	562	563	564
Commissions	565	566	567	568	569	570	571	572	573	574	575	576
Other	577	578	579	580	581	582	583	584	585	586	587	588
Net profit	589	590	591	592	593	594	595	596	597	598	599	600
Income tax (1962)	601	602	603	604	605	606	607	608	609	610	611	612
Net profit	613	614	615	616	617	618	619	620	621	622	623	624





SOLE PROPRIETORSHIPS

Table 6 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — Continued

Item	Size of Receipts											
	Total	\$100,000 and over	\$50,000 to \$99,999	\$25,000 to \$49,999	\$10,000 to \$24,999	\$5,000 to \$9,999	\$2,500 to \$4,999	\$1,000 to \$2,499	\$500 to \$999	\$250 to \$499	\$100 to \$249	Under \$100
<b>Number of Businesses</b>												
With and without net profit	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
With net profit	847	847	847	847	847	847	847	847	847	847	847	847
Without net profit	260	260	260	260	260	260	260	260	260	260	260	260
(Thousand dollars)												
<b>Businesses with and without net profit</b>												
Business receipts, total	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Business deductions, total	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Cost of goods sold, total	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Inventory, beginning of year	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Merchandise purchased	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Labor	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Materials and supplies	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Other costs	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Less: Inventory, end of year	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Salaries and wages	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Rent	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Interest	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Taxes	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Casualty losses	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Bad debts	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Depreciation	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Repairs	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Depletion	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Amortization	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Other deductions	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
<b>Other items:</b>												
Gross profit (less loss)	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Net profit (less loss)	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
<b>Businesses with Net Profit</b>												
Business receipts, total	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Business deductions, total	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Cost of goods sold, total	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Inventory, beginning of year	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Merchandise purchased	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Labor	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Materials and supplies	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Other costs	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Less: Inventory, end of year	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Salaries and wages	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Rent	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Interest	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Taxes	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Casualty losses	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Bad debts	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Depreciation	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Repairs	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Depletion	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Amortization	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Other deductions	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
<b>Other items:</b>												
Gross profit	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
Net profit	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107

\*Net loss.  
 \*Net loss exceeds net profit.  
 †Estimate is not shown separately. Due to rough sampling variability. However, the data are included in the appropriate totals.  
 NOTE: See text for explanation of terms and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 7.--INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT

Industrial Division and item	Businesses with and without net profit, total	Businesses with net profit, by size of profit										
		Total	Under \$2,000	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>ALL INDUSTRIAL DIVISIONS</b>												
Number of businesses, total.....	9,182,986	.....	7,709,000	1,674,779	929,556	271,771	129,741	66,071	36,825	13,378	1,007	39
With cost of goods sold.....	6,736,663	.....	5,611,114	1,246,323	656,931	212,107	103,211	53,262	28,527	10,674	895	29
Without cost of goods sold.....	2,446,323	.....	2,097,886	428,456	272,625	159,664	136,530	12,809	8,298	2,704	112	10
(Thousand dollars)												
Business receipts, total.....	178,483,463	157,183,121	201,611,568	104,470,548	105,524,022	104,311,448	111,262,143	121,113,131	121,366,519	144,670,111	682,401	12,123
Business deduction, total.....	154,253,762	132,361,341	211,011,114	84,251,223	111,616,664	107,671,647	107,671,647	107,671,647	107,671,647	107,671,647	107,671,647	107,671,647
Cost of goods sold, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inventory, beginning-of-year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Merchandise purchased.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Labor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Materials and supplies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other cost.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Less: Inventory, end-of-year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and wages.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rent.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Casualty loss.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bad debts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Depreciation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Depletion.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Amortization.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other deductions.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other items:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross profit.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net profit.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>AGRICULTURE, FORESTRY, AND FISHING</b>												
Number of businesses, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
With cost of goods sold.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Without cost of goods sold.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(Thousand dollars)												
Business receipts, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Business deduction, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost of goods sold, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inventory, beginning-of-year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Merchandise purchased.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Labor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Materials and supplies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other cost.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Less: Inventory, end-of-year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and wages.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rent.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Casualty loss.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bad debts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Depreciation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Depletion.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Amortization.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other deductions.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other items:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross profit.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net profit.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>MINING</b>												
Number of businesses, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
With cost of goods sold.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Without cost of goods sold.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(Thousand dollars)												
Business receipts, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Business deduction, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost of goods sold, total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inventory, beginning-of-year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Merchandise purchased.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Labor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Materials and supplies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other cost.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Less: Inventory, end-of-year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries and wages.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rent.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Casualty loss.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bad debts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Depreciation.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Depletion.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Amortization.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other deductions.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other items:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross profit.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net profit.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Footnote text at the bottom left of the page.





SOLE PROPRIETORSHIPS

Table 7.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Businesses with and without net profit, total	Businesses with net profit, by size of net profit										
		Total	Under \$2,000	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE</b>												
Number of businesses, total.....	1,987,602	1,796,932	669,499	489,441	217,734	77,776	37,702	14,777	6,766	1,111	16	1
With cost of goods sold.....	1,676,602	1,347,127	516,777	402,846	241,336	86,452	41,442	17,113	7,771	1,211	17	1
Without cost of goods sold.....	311,000	449,805	152,722	86,595	76,400	91,324	1,265	2,664	1,000	—	19	—
(Thousand dollars)												
Business receipts.....	18,977,316	20,147,261	10,477,217	20,221,111	2,277,271	7,224,711	1,177,211	1,122,627	641,770	1,386,431	244,770	1,517
Business deductions, total.....	23,140,432	74,068,741	10,391,773	19,211,111	20,163,131	1,196,366	7,029,111	1,329,923	1,127,471	1,241,206	227,731	1,236
Cost of goods sold, total.....	66,859,631	2,076,670	8,336,942	17,704,477	1,622,111	1,667,731	1,266,217	1,117,742	1,476,377	1,741,211	231,111	1,100
Inventory, beginning-of-year.....	7,712,743	1,003,111	1,044,561	1,729,111	1,701,111	477,477	466,372	300,222	408,777	23,443	11,369	207
Merchandise purchased.....	61,960,344	7,960,344	7,292,381	14,975,366	1,224,400	1,190,260	866,745	717,520	1,067,600	1,717,768	219,742	1,100
Labor.....	1,266,737	2,719,111	1,617,111	2,719,111	3,120,111	1,617,111	1,617,111	1,234,111	1,234,111	1,234,111	1,234,111	—
Material and supplies.....	276,392	1,000,111	11,773	11,773	11,773	11,773	11,773	11,773	11,773	11,773	11,773	—
Other costs.....	4,713,313	4,713,313	4,713,313	4,713,313	4,713,313	4,713,313	4,713,313	4,713,313	4,713,313	4,713,313	4,713,313	—
Less: Inventory, end-of-year.....	17,479,111	17,479,111	17,479,111	17,479,111	17,479,111	17,479,111	17,479,111	17,479,111	17,479,111	17,479,111	17,479,111	—
Salaries and wages.....	1,347,211	1,347,211	1,347,211	1,347,211	1,347,211	1,347,211	1,347,211	1,347,211	1,347,211	1,347,211	1,347,211	92
Rent.....	1,000,111	1,000,111	1,000,111	1,000,111	1,000,111	1,000,111	1,000,111	1,000,111	1,000,111	1,000,111	1,000,111	—
Interest.....	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	—
Taxes.....	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	7
Casualty losses.....	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	—
Bad debts.....	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	3
Depreciation.....	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	4
Repairs.....	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	—
Depletion.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	—
Amortization.....	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	—
Other deductions.....	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	50
Other items:												
Gross profit.....	12,117,685	12,117,685	12,117,685	12,117,685	12,117,685	12,117,685	12,117,685	12,117,685	12,117,685	12,117,685	12,117,685	417
Net profit.....	11,239,777	11,239,777	11,239,777	11,239,777	11,239,777	11,239,777	11,239,777	11,239,777	11,239,777	11,239,777	11,239,777	261
<b>Wholesale Trade</b>												
Number of businesses, total.....	1,111	2,712,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1
With cost of goods sold.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1
Without cost of goods sold.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	—
(Thousand dollars)												
Business receipts.....	16,973,449	1,777,211	2,267,111	1,111,111	2,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,517
Business deductions, total.....	14,711,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,236
Cost of goods sold, total.....	62,777,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,100
Inventory, beginning-of-year.....	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	4,111	207
Merchandise purchased.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,100
Labor.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Material and supplies.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Other costs.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	20
Less: Inventory, end-of-year.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	233
Salaries and wages.....	677,111	677,111	677,111	677,111	677,111	677,111	677,111	677,111	677,111	677,111	677,111	92
Rent.....	228,111	228,111	228,111	228,111	228,111	228,111	228,111	228,111	228,111	228,111	228,111	—
Interest.....	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	366,300	—
Taxes.....	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	1,076,367	7
Casualty losses.....	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	1,327	—
Bad debts.....	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	152,601	3
Depreciation.....	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	1,228,403	4
Repairs.....	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	411,077	—
Depletion.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	—
Amortization.....	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	5,221	—
Other deductions.....	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	9,421	50
Other items:												
Gross profit.....	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	417
Net profit.....	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	261
<b>Retail Trade</b>												
Number of businesses, total.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	—
With cost of goods sold.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	—
Without cost of goods sold.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	—
(Thousand dollars)												
Business receipts.....	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	—
Business deductions, total.....	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	6,666,111	—
Cost of goods sold, total.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Inventory, beginning-of-year.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Merchandise purchased.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Labor.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Material and supplies.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Other costs.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Less: Inventory, end-of-year.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Salaries and wages.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Rent.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Interest.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	—
Taxes.....	1,111,111	1,111,111	1,111,111									



SOLE PROPRIETORSHIPS

Table 7.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial Division and Item	Number of businesses with and without net profit, total	BUSINESS TAX RETURNS BY NET PROFIT										
		Total	Under \$2,500	\$2,500 and over \$7,500	\$7,500 and over \$15,000	\$15,000 and over \$25,000	\$25,000 and over \$50,000	\$50,000 and over \$100,000	\$100,000 and over \$250,000	\$250,000 and over \$500,000	\$500,000 and over \$1,000,000	\$1,000,000 or more
(Thousand dollars)												
NATURE OF BUSINESS NOT ALLOCABLE												
Number of businesses, total.....	22,088	4,048	11,890	4,880	1,088	1,202	680	500	300	100	111	12
With cost of goods sold.....	21,128	3,722	11,192	4,588	1,032	1,168	680	498	298	98	111	12
Without cost of goods sold.....	860	326	698	292	56	34	0	0	0	0	0	0
Business receipts.....	4,838	4,250	8,450	3,800	1,050	1,050	2,150	3,100	3,100	3,100	1,400	—
Business deductions, total.....	21,128	4,250	11,192	4,588	1,032	1,168	680	498	298	98	111	12
Cost of goods sold, total.....	16,128	3,150	6,550	2,850	750	850	1,850	2,750	2,750	2,750	1,250	—
Inventory, beginning-of-year.....	11,420	—	—	—	—	—	—	—	—	—	—	—
Merchandise purchased.....	5,708	—	—	—	—	—	—	—	—	—	—	—
Labor.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies.....	2,508	—	—	—	—	—	—	—	—	—	—	—
Other costs.....	1,992	—	—	—	—	—	—	—	—	—	—	—
Less: Inventory, end-of-year.....	11,420	—	—	—	—	—	—	—	—	—	—	—
Salaries and wages.....	1,000	—	—	—	—	—	—	—	—	—	—	—
Rent.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Interest.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Taxes.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Casualty losses.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Bad debt.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Depreciation.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Repairs.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Depletion.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Amortization.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Other items.....	1,100	—	—	—	—	—	—	—	—	—	—	—
Gross profit.....	3,680	3,100	5,900	2,950	300	300	300	300	300	300	100	—
Net profit.....	3,680	3,100	5,900	2,950	300	300	300	300	300	300	113	—

Level of

Estimated

Net profit exceeds

NOTE: See text for explanatory comments on classification.



SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

	Food and kindred products, including beverages				Lumber and wood products, except L.P.T.—				Textile, fur, leather, and allied products				Manufacturing—continued				Wholesale and retail trade			
	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Net profit (or loss) per receipt	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Net profit (or loss) per receipt	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Net profit (or loss) per receipt	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Net profit (or loss) per receipt	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Net profit (or loss) per receipt
Total	17,918	1,762,000	15,933	0.90	10,412	1,187,938	118,738	11.40	1,330	96,426	9,938	7.43	10,412	1,187,938	118,738	11.40	2,556	271,745	27,174	10.63
Businesses with net profit:																				
Greater than zero	14,755	1,484,425	13,430	0.91	9,242	1,034,333	103,433	11.19	1,171	92,426	9,242	7.89	9,242	1,034,333	103,433	11.19	2,556	271,745	27,174	10.63
1 percent under 2 percent	422	232,393	2,452	0.01	262	142,894	2,394	0.02	262	142,894	2,394	0.02	262	142,894	2,394	0.02	262	142,894	2,394	0.02
2 percent under 3 percent	3,902	368,471	14,326	0.04	2,421	224,894	2,394	0.01	2,421	224,894	2,394	0.01	2,421	224,894	2,394	0.01	2,421	224,894	2,394	0.01
3 percent under 4 percent	3,114	307,134	11,421	0.04	1,933	113,373	1,271	0.01	1,933	113,373	1,271	0.01	1,933	113,373	1,271	0.01	1,933	113,373	1,271	0.01
4 percent under 5 percent	4,743	426,812	15,337	0.04	2,982	262,894	2,394	0.01	2,982	262,894	2,394	0.01	2,982	262,894	2,394	0.01	2,982	262,894	2,394	0.01
5 percent under 10 percent	2,255	211,115	9,516	0.04	1,394	130,894	1,394	0.01	1,394	130,894	1,394	0.01	1,394	130,894	1,394	0.01	1,394	130,894	1,394	0.01
10 percent under 15 percent	1,971	187,115	10,882	0.06	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
15 percent under 20 percent	1,210	117,115	5,114	0.04	711	71,115	711	0.01	711	71,115	711	0.01	711	71,115	711	0.01	711	71,115	711	0.01
20 percent under 25 percent	1,210	117,115	5,114	0.04	711	71,115	711	0.01	711	71,115	711	0.01	711	71,115	711	0.01	711	71,115	711	0.01
25 percent under 30 percent	1,210	117,115	5,114	0.04	711	71,115	711	0.01	711	71,115	711	0.01	711	71,115	711	0.01	711	71,115	711	0.01
30 percent or more	3,223	323,525	17,441	0.05	1,933	193,373	1,933	0.01	1,933	193,373	1,933	0.01	1,933	193,373	1,933	0.01	1,933	193,373	1,933	0.01
Businesses without net profit:																				
Greater than zero	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
1 percent under 2 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
2 percent under 3 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
3 percent under 4 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
4 percent under 5 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
5 percent under 10 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
10 percent under 15 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
15 percent under 20 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
20 percent under 25 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
25 percent under 30 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
30 percent or more	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
Businesses without net profit:																				
Greater than zero	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
1 percent under 2 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
2 percent under 3 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
3 percent under 4 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
4 percent under 5 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
5 percent under 10 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
10 percent under 15 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
15 percent under 20 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
20 percent under 25 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
25 percent under 30 percent	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01
30 percent or more	3,163	277,575	1,503	0.00	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01	1,171	113,373	1,171	0.01

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Wholesale and retail trade—Continued		Net profit (Thousand dollars)	Business receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Business receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Business receipts (Thousand dollars)
							General merchandise	Apparel and accessories								
Total.....	46,832	15,487,290	1,297,347	13,359	3,137,100	237,214	Retail trade—Continued		1,297,347	15,487,290	46,832	1,297,347	3,137,100	13,359	1,297,347	3,137,100
Businesses with net profit, total.....	27,907	14,479,493	1,481,315	10,544	2,769,518	275,908	Retail trade—Continued		1,481,315	14,479,493	27,907	1,481,315	2,769,518	10,544	1,481,315	2,769,518
Greater than zero, total.....	10,440	1,009,806	195,713	3,573	106,171	14	Retail trade—Continued		195,713	1,009,806	10,440	195,713	1,009,806	3,573	195,713	1,009,806
1 percent under 2 percent.....	13,380	1,009,806	195,713	3,573	106,171	14	Retail trade—Continued		195,713	1,009,806	13,380	195,713	1,009,806	3,573	195,713	1,009,806
2 percent under 4 percent.....	18,961	2,115,967	3,098	3,098	150,868	1,111	Retail trade—Continued		3,098	2,115,967	18,961	3,098	2,115,967	3,098	3,098	2,115,967
3 percent under 4 percent.....	23,647	2,466,411	1,931	3,983	3,145	1,111	Retail trade—Continued		1,931	2,466,411	23,647	1,931	2,466,411	3,983	1,931	2,466,411
4 percent under 5 percent.....	21,689	1,809,933	40,178	3,986	20,127	1,111	Retail trade—Continued		40,178	1,809,933	21,689	40,178	1,809,933	3,986	40,178	1,809,933
5 percent under 10 percent.....	31,150	4,181,156	89,876	23,089	38,150	1,111	Retail trade—Continued		89,876	4,181,156	31,150	89,876	4,181,156	23,089	89,876	4,181,156
10 percent under 15 percent.....	35,138	4,767,483	107,442	19,704	28,113	1,111	Retail trade—Continued		107,442	4,767,483	35,138	107,442	4,767,483	19,704	107,442	4,767,483
15 percent under 20 percent.....	4,021	124,483	23,893	1,972	2,424	1,111	Retail trade—Continued		23,893	124,483	4,021	23,893	124,483	1,972	23,893	124,483
20 percent under 25 percent.....	4,333	68,470	15,759	2,424	2,424	1,111	Retail trade—Continued		15,759	68,470	4,333	15,759	68,470	2,424	15,759	68,470
25 percent under 30 percent.....	6,800	35,621	10,628	2,424	11,575	1,111	Retail trade—Continued		10,628	35,621	6,800	10,628	35,621	2,424	10,628	35,621
30 percent or more.....	4,512	3,295	7,114	1,225	3,295	1,111	Retail trade—Continued		7,114	3,295	4,512	7,114	3,295	1,225	7,114	3,295
Businesses without net profit.....	18,925	1,007,797	1,530	28,795	1,417,772	1,530	Retail trade—Continued		1,530	1,007,797	18,925	1,530	1,007,797	28,795	1,530	1,007,797
Total.....	46,832	15,487,290	1,297,347	46,832	15,487,290	1,297,347	Retail trade—Continued		1,297,347	15,487,290	46,832	1,297,347	15,487,290	46,832	1,297,347	15,487,290
Businesses with net profit, total.....	27,907	14,479,493	1,481,315	27,907	14,479,493	1,481,315	Retail trade—Continued		1,481,315	14,479,493	27,907	1,481,315	14,479,493	27,907	1,481,315	14,479,493
Greater than zero, total.....	10,440	1,009,806	195,713	10,440	1,009,806	195,713	Retail trade—Continued		195,713	1,009,806	10,440	195,713	1,009,806	10,440	195,713	1,009,806
1 percent under 2 percent.....	13,380	1,009,806	195,713	13,380	1,009,806	195,713	Retail trade—Continued		195,713	1,009,806	13,380	195,713	1,009,806	13,380	195,713	1,009,806
2 percent under 4 percent.....	18,961	2,115,967	3,098	18,961	2,115,967	3,098	Retail trade—Continued		3,098	2,115,967	18,961	3,098	2,115,967	18,961	3,098	2,115,967
3 percent under 4 percent.....	23,647	2,466,411	1,931	23,647	2,466,411	1,931	Retail trade—Continued		1,931	2,466,411	23,647	1,931	2,466,411	23,647	1,931	2,466,411
4 percent under 5 percent.....	21,689	1,809,933	40,178	21,689	1,809,933	40,178	Retail trade—Continued		40,178	1,809,933	21,689	40,178	1,809,933	21,689	40,178	1,809,933
5 percent under 10 percent.....	31,150	4,181,156	89,876	31,150	4,181,156	89,876	Retail trade—Continued		89,876	4,181,156	31,150	89,876	4,181,156	31,150	89,876	4,181,156
10 percent under 15 percent.....	35,138	4,767,483	107,442	35,138	4,767,483	107,442	Retail trade—Continued		107,442	4,767,483	35,138	107,442	4,767,483	35,138	107,442	4,767,483
15 percent under 20 percent.....	4,021	124,483	23,893	4,021	124,483	23,893	Retail trade—Continued		23,893	124,483	4,021	23,893	124,483	4,021	23,893	124,483
20 percent under 25 percent.....	4,333	68,470	15,759	4,333	68,470	15,759	Retail trade—Continued		15,759	68,470	4,333	15,759	68,470	4,333	15,759	68,470
25 percent under 30 percent.....	6,800	35,621	10,628	6,800	35,621	10,628	Retail trade—Continued		10,628	35,621	6,800	10,628	35,621	6,800	10,628	35,621
30 percent or more.....	4,512	3,295	7,114	4,512	3,295	7,114	Retail trade—Continued		7,114	3,295	4,512	7,114	3,295	4,512	7,114	3,295
Businesses without net profit.....	18,925	1,007,797	1,530	18,925	1,007,797	1,530	Retail trade—Continued		1,530	1,007,797	18,925	1,530	1,007,797	18,925	1,530	1,007,797
Total.....	46,832	15,487,290	1,297,347	46,832	15,487,290	1,297,347	Retail trade—Continued		1,297,347	15,487,290	46,832	1,297,347	15,487,290	46,832	1,297,347	15,487,290
Businesses with net profit, total.....	27,907	14,479,493	1,481,315	27,907	14,479,493	1,481,315	Retail trade—Continued		1,481,315	14,479,493	27,907	1,481,315	14,479,493	27,907	1,481,315	14,479,493
Greater than zero, total.....	10,440	1,009,806	195,713	10,440	1,009,806	195,713	Retail trade—Continued		195,713	1,009,806	10,440	195,713	1,009,806	10,440	195,713	1,009,806
1 percent under 2 percent.....	13,380	1,009,806	195,713	13,380	1,009,806	195,713	Retail trade—Continued		195,713	1,009,806	13,380	195,713	1,009,806	13,380	195,713	1,009,806
2 percent under 4 percent.....	18,961	2,115,967	3,098	18,961	2,115,967	3,098	Retail trade—Continued		3,098	2,115,967	18,961	3,098	2,115,967	18,961	3,098	2,115,967
3 percent under 4 percent.....	23,647	2,466,411	1,931	23,647	2,466,411	1,931	Retail trade—Continued		1,931	2,466,411	23,647	1,931	2,466,411	23,647	1,931	2,466,411
4 percent under 5 percent.....	21,689	1,809,933	40,178	21,689	1,809,933	40,178	Retail trade—Continued		40,178	1,809,933	21,689	40,178	1,809,933	21,689	40,178	1,809,933
5 percent under 10 percent.....	31,150	4,181,156	89,876	31,150	4,181,156	89,876	Retail trade—Continued		89,876	4,181,156	31,150	89,876	4,181,156	31,150	89,876	4,181,156
10 percent under 15 percent.....	35,138	4,767,483	107,442	35,138	4,767,483	107,442	Retail trade—Continued		107,442	4,767,483	35,138	107,442	4,767,483	35,138	107,442	4,767,483
15 percent under 20 percent.....	4,021	124,483	23,893	4,021	124,483	23,893	Retail trade—Continued		23,893	124,483	4,021	23,893	124,483	4,021	23,893	124,483
20 percent under 25 percent.....	4,333	68,470	15,759	4,333	68,470	15,759	Retail trade—Continued		15,759	68,470	4,333	15,759	68,470	4,333	15,759	68,470
25 percent under 30 percent.....	6,800	35,621	10,628	6,800	35,621	10,628	Retail trade—Continued		10,628	35,621	6,800	10,628	35,621	6,800	10,628	35,621
30 percent or more.....	4,512	3,295	7,114	4,512	3,295	7,114	Retail trade—Continued		7,114	3,295	4,512	7,114	3,295	4,512	7,114	3,295
Businesses without net profit.....	18,925	1,007,797	1,530	18,925	1,007,797	1,530	Retail trade—Continued		1,530	1,007,797	18,925	1,530	1,007,797	18,925	1,530	1,007,797
Total.....	46,832	15,487,290	1,297,347	46,832	15,487,290	1,297,347	Retail trade—Continued		1,297,347	15,487,290	46,832	1,297,347	15,487,290	46,832	1,297,347	15,487,290
Businesses with net profit, total.....	27,907	14,479,493	1,481,315	27,907	14,479,493	1,481,315	Retail trade—Continued		1,481,315	14,479,493	27,907	1,481,315	14,479,493	27,907	1,481,315	14,479,493
Greater than zero, total.....	10,440	1,009,806	195,713	10,440	1,009,806	195,713	Retail trade—Continued		195,713	1,009,806	10,440	195,713	1,009,806	10,440	195,713	1,009,806
1 percent under 2 percent.....	13,380	1,009,806	195,713	13,380	1,009,806	195,713	Retail trade—Continued		195,713	1,009,806	13,380	195,713	1,009,806	13,380	195,713	1,009,806
2 percent under 4 percent.....	18,961	2,115,967	3,098	18,961	2,115,967	3,098	Retail trade—Continued		3,098	2,115,967	18,961	3,098	2,115,967	18,961	3,098	2,115,967
3 percent under 4 percent.....	23,647	2,466,411	1,931	23,647	2,466,411	1,931	Retail trade—Continued		1,931	2,466,411	23,647	1,931	2,466,411	23,647	1,931	2,466,411
4 percent under 5 percent.....	21,689	1,809,933	40,178	21,689	1,809,933	40,178	Retail trade—Continued		40,178	1,809,933	21,689	40,178	1,809,933	21,689	40,178	1,809,933
5 percent under 10 percent.....	31,150	4,181,156	89,876	31,150	4,181,156	89,876	Retail trade—Continued		89,876	4,181,156	31,150	89,876	4,181,156	31,150	89,876	4,181,156
10 percent under 15 percent.....	35,138	4,767,483	107,442	35,138	4,767,483	107,442	Retail trade—Continued		107,442	4,767,483	35,138	107,442	4,767,483	35,138	107,442	4,767,483
15 percent under 20 percent.....	4,021	124,483	23,893	4,021	124,483	23,893	Retail trade—Continued		23,893	124,483	4,021	23,893	124,483	4,021	23,893	124,483
20 percent under 25 percent.....	4,333	68,470	15,759	4,333	68,470	15,759	Retail trade—Continued		15,759	68,470	4,333	15,759	68,470	4,333	15,759	68,470
25 percent under 30 percent.....	6,800	35,621	10,628	6,800	35,621	10,628	Retail trade—Continued		10,628	35,621	6,800	10,628	35,621	6,800	10,628	35,621
30 percent or more.....	4,512	3,295	7,114	4,512	3,295	7,114	Retail trade—Continued		7,114	3,295	4,512	7,114	3,295	4,512	7,114	3,295
Businesses without net profit.....	18,925	1,007,797	1,530	18,925	1,007,797	1,530	Retail trade—Continued		1,530	1,007,797	18,925</					

SOLE PROPRIETORSHIPS

Table 8 - NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES--Continued

Industry	Businesses (Thousand dollars)		Business receipts (Thousand dollars)		Net profit (or loss) (Thousand dollars)		Business receipts (Thousand dollars)		Net profit (or loss) (Thousand dollars)		Business receipts (Thousand dollars)		Net profit (or loss) (Thousand dollars)	
	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
Real estate, personal and leasehold interests	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent or more	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent under 2 percent														
2 percent under 3 percent														
3 percent under 4 percent														
4 percent under 5 percent														
5 percent or more														
Businesses with net profit	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent or more	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent under 2 percent														
2 percent under 3 percent														
3 percent under 4 percent														
4 percent under 5 percent														
5 percent or more														
Businesses with net profit	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent or more	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent under 2 percent														
2 percent under 3 percent														
3 percent under 4 percent														
4 percent under 5 percent														
5 percent or more														
Businesses with net profit	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent or more	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent under 2 percent														
2 percent under 3 percent														
3 percent under 4 percent														
4 percent under 5 percent														
5 percent or more														
Businesses with net profit	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent or more	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent under 2 percent														
2 percent under 3 percent														
3 percent under 4 percent														
4 percent under 5 percent														
5 percent or more														
Businesses with net profit	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent or more	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447
1 percent under 2 percent														
2 percent under 3 percent														
3 percent under 4 percent														
4 percent under 5 percent														
5 percent or more														

Footnote at end of table.





SOLE PROPRIETORSHIPS

Table 9 — NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES

Ratio of business receipts to inventory, end-of-year	Manufacturing				Wholesale trade				Retail trade			
	Number of businesses	Business receipts (Thousand dollars)	Inventory (Thousand dollars)	Ratio of receipts to inventory	Number of businesses	Business receipts (Thousand dollars)	Inventory (Thousand dollars)	Ratio of receipts to inventory	Number of businesses	Business receipts (Thousand dollars)	Inventory (Thousand dollars)	Ratio of receipts to inventory
Greater than 200% under 2 times	2,763	1,329,230	409,063	325.2%	1,329	664,615	204,531	324.8%	1,329	664,615	204,531	324.8%
2 under 4 times	1,129	571,321	173,197	329.8%	571	285,660	86,598	329.8%	571	285,660	86,598	329.8%
4 under 6 times	382	190,811	57,249	333.4%	191	95,405	28,621	333.4%	191	95,405	28,621	333.4%
6 under 10 times	30	15,039	4,511	333.4%	15	7,519	2,256	333.4%	15	7,519	2,256	333.4%
10 under 20 times	3	1,504	451	333.4%	1	501	150	333.4%	1	501	150	333.4%
20 or more times	1	501	150	333.4%	1	501	150	333.4%	1	501	150	333.4%
No ratio computed	5,230	2,647,912	800,512	330.8%	2,615	1,323,956	400,961	330.1%	2,615	1,323,956	400,961	330.1%
Total	11,627	5,847,613	1,784,085	327.8%	5,812	2,923,976	883,016	330.6%	5,812	2,923,976	883,016	330.6%
Greater than 200% under 2 times	2,763	1,329,230	409,063	325.2%	1,329	664,615	204,531	324.8%	1,329	664,615	204,531	324.8%
2 under 4 times	1,129	571,321	173,197	329.8%	571	285,660	86,598	329.8%	571	285,660	86,598	329.8%
4 under 6 times	382	190,811	57,249	333.4%	191	95,405	28,621	333.4%	191	95,405	28,621	333.4%
6 under 10 times	30	15,039	4,511	333.4%	15	7,519	2,256	333.4%	15	7,519	2,256	333.4%
10 under 20 times	3	1,504	451	333.4%	1	501	150	333.4%	1	501	150	333.4%
20 or more times	1	501	150	333.4%	1	501	150	333.4%	1	501	150	333.4%
No ratio computed	5,230	2,647,912	800,512	330.8%	2,615	1,323,956	400,961	330.1%	2,615	1,323,956	400,961	330.1%
Total	11,627	5,847,613	1,784,085	327.8%	5,812	2,923,976	883,016	330.6%	5,812	2,923,976	883,016	330.6%

Footnote at end of table.



SOLE PROPRIETORSHIPS

Table 10. --INVENTORIES, BY METHOD OF VALUATION, FOR SELECTED INDUSTRIES

Industry	FIFO method										LIFO method		Reporting inventory method 1		Total	Reporting inventory method 1	Net reporting inventory value
	Total		Inventory		Cost of goods sold		Inventory		Cost of goods sold		Total	Reporting inventory	Net reporting inventory				
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)							
ALL INDUSTRIES	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201	1,111,201
Manufacturing	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Wholesale and retail trade	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Finance, insurance, and real estate	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Services	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

\* Estimate is not shown separately because of high company variability. However, the data are included in the appropriate total.  
 NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 11. — NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION

State and industrial division	Businesses with and without net profit									
	Number of businesses	Income (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Charitable contributions (Thousand dollars)	Gifts (Thousand dollars)	Bad debts (Thousand dollars)	Provision for doubtful accounts (Thousand dollars)	Other deductions (Thousand dollars)
<b>INDIAN TERRITORY</b>										
All industrial divisions	1,177	10,200,000	3,100,000	11,200,000	1,100,000	100,000	100,000	100,000	100,000	1,500,000
Agriculture, forestry, and fishing	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Manufacturing	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Wholesale and retail trade	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Transportation, communication, and utility services	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Other services	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
<b>ALABAMA</b>										
All industrial divisions	1,177	10,200,000	3,100,000	11,200,000	1,100,000	100,000	100,000	100,000	100,000	1,500,000
Agriculture, forestry, and fishing	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Manufacturing	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Wholesale and retail trade	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Transportation, communication, and utility services	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Other services	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
<b>ALASKA</b>										
All industrial divisions	1,177	10,200,000	3,100,000	11,200,000	1,100,000	100,000	100,000	100,000	100,000	1,500,000
Agriculture, forestry, and fishing	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Manufacturing	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Wholesale and retail trade	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Transportation, communication, and utility services	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000
Other services	100	1,000,000	500,000	1,000,000	100,000	100,000	100,000	100,000	100,000	400,000

Footnote at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

Industry	Businesses with net profit										Businesses with net loss									
	Number of businesses	Business receipts (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Interest (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Interest (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Interest (Thousand dollars)	Net profit (Thousand dollars)		
<b>AMERICAN NORTH</b>																				
All industrial divisions	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413			
Agriculture, forestry, and fisheries	11	1,045	1,045	10	1,035	1,035	11	1,045	1,045	10	1,035	11	1,045	1,045	10	1,035	1,035			
Mining	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Manufacturing	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378			
Transportation, communication, and sanitary services	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Wholesale and retail trade	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Finance, insurance, and real estate	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Nature of business not all allocable	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
<b>AMERICAN SOUTH</b>																				
All industrial divisions	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413			
Agriculture, forestry, and fisheries	11	1,045	1,045	10	1,035	1,035	11	1,045	1,045	10	1,035	11	1,045	1,045	10	1,035	1,035			
Mining	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Manufacturing	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378			
Transportation, communication, and sanitary services	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Wholesale and retail trade	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Finance, insurance, and real estate	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Nature of business not all allocable	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
<b>AMERICAN WEST</b>																				
All industrial divisions	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413			
Agriculture, forestry, and fisheries	11	1,045	1,045	10	1,035	1,035	11	1,045	1,045	10	1,035	11	1,045	1,045	10	1,035	1,035			
Mining	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Manufacturing	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378			
Transportation, communication, and sanitary services	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Wholesale and retail trade	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Finance, insurance, and real estate	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Nature of business not all allocable	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
<b>AMERICAN NORTHWEST</b>																				
All industrial divisions	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413			
Agriculture, forestry, and fisheries	11	1,045	1,045	10	1,035	1,035	11	1,045	1,045	10	1,035	11	1,045	1,045	10	1,035	1,035			
Mining	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Manufacturing	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378			
Transportation, communication, and sanitary services	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Wholesale and retail trade	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Finance, insurance, and real estate	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Nature of business not all allocable	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
<b>AMERICAN SOUTHWEST</b>																				
All industrial divisions	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,447	1,055,984	1,055,984	14,571	1,041,413	1,041,413			
Agriculture, forestry, and fisheries	11	1,045	1,045	10	1,035	1,035	11	1,045	1,045	10	1,035	11	1,045	1,045	10	1,035	1,035			
Mining	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Manufacturing	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,435	1,044,939	1,044,939	14,561	1,030,378	1,030,378			
Transportation, communication, and sanitary services	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Wholesale and retail trade	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Finance, insurance, and real estate	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			
Nature of business not all allocable	1	1,045	1,045	10	1,035	1,035	1	1,045	1,045	10	1,035	1	1,045	1,045	10	1,035	1,035			

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and Industrial Division	Businesses with and without net profit										
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)
DELAWARE											
All industrial divisions.....	17,172	266,182	137,482	42,733	19,240	2,190	4,130	4,130	42,456	21,456	4,130
Agriculture, forestry, and fisheries.....	1,922	53,912	30,920	171	792	812	1,304	1,304	4,056	2,144	1,304
Construction.....	1,222	22,931	13,132	4,231	396	521	3,684	3,684	2,667	1,552	3,684
Manufacturing.....	1,702	147,650	77,640	37,739	1,462	1,668	4,107	4,107	24,206	12,206	4,107
Transportation, communication, and sanitary services.....	1,702	123,223	62,236	7,739	3,986	1,668	17,071	17,071	24,206	12,206	17,071
Wholesale and retail trade.....	1,662	108,912	73,918	27,084	1,662	1,932	27,462	27,462	21,722	11,722	27,462
Retail trade.....	1,662	108,912	73,918	27,084	1,662	1,932	27,462	27,462	21,722	11,722	27,462
Finance, insurance, and real estate.....	1,008	49,011	1,052	5,666	3,277	34	27,462	27,462	1,052	1,052	27,462
Nature of business not allocable.....	235,469	1,111,767	3,082,666	335,349	205,987	16,810	6,810	6,810	2,052,666	1,052,666	6,810
FLORIDA											
All industrial divisions.....	4,303	46,007	34,759	16,943	50,742	1,306	1,306	1,306	3,052	1,306	1,306
Agriculture, forestry, and fisheries.....	334	700,146	413,633	10,722	14,714	1,306	1,306	1,306	1,306	1,306	1,306
Construction.....	1,702	24,247	13,440	3,460	13,440	1,306	1,306	1,306	1,306	1,306	1,306
Manufacturing.....	1,008	4,613,874	2,314,312	133,134	13,440	4,247	4,247	4,247	4,247	4,247	4,247
Transportation, communication, and sanitary services.....	1,303	41,329	21,329	15,430	6,511	1,306	1,306	1,306	1,306	1,306	1,306
Wholesale and retail trade.....	4,087	1,117,086	667,589	110,662	36,561	13,702	13,702	13,702	13,702	13,702	13,702
Retail trade.....	1,163	67,359	41,359	6,842	1,306	1,306	1,306	1,306	1,306	1,306	1,306
Finance, insurance, and real estate.....	13,920	163,715	2,224	10,433	13,848	1,306	1,306	1,306	1,306	1,306	1,306
Services.....	76,479	1,082,218	1,190,4	221,613	62,742	20,592	20,592	20,592	20,592	20,592	20,592
Nature of business not allocable.....	2,436	1,176	1,906	130	138	77	1,142	1,142	1,906	1,142	1,142
GEORGIA											
All industrial divisions.....	17,363	3,490,640	2,310,204	210,072	123,122	38,754	33,754	33,754	2,277,232	1,157,232	33,754
Agriculture, forestry, and fisheries.....	69,703	610,190	467,076	10,698	17,759	7,190	1,210	1,210	2,277,232	1,157,232	1,210
Construction.....	14,876	36,112	24,678	4,120	10,777	4,343	4,120	4,120	2,277,232	1,157,232	4,120
Manufacturing.....	1,173	1,248,846	70,386	1,169	1,210	1,210	1,210	1,210	1,210	1,210	1,210
Transportation, communication, and sanitary services.....	3,726	1,407,007	1,422,142	32,792	21,965	4,161	4,161	4,161	4,161	4,161	4,161
Wholesale and retail trade.....	1,820	341,422	226,513	44,461	4,629	4,629	4,629	4,629	4,629	4,629	4,629
Retail trade.....	1,556	341,422	226,513	44,461	4,629	4,629	4,629	4,629	4,629	4,629	4,629
Finance, insurance, and real estate.....	3,923	1,012,112	1,104,104	4,129	1,210	1,210	1,210	1,210	1,210	1,210	1,210
Services.....	3,923	421,717	1,227,654	4,129	1,210	1,210	1,210	1,210	1,210	1,210	1,210
Nature of business not allocable.....	4,237	1,176	1,906	134	138	77	1,142	1,142	1,906	1,142	1,142
HAWAII											
All industrial divisions.....	4,008	4,476	3,270	15,456	4,511	4,511	4,511	4,511	4,511	4,511	4,511
Agriculture, forestry, and fisheries.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Construction.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Manufacturing.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Transportation, communication, and sanitary services.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Wholesale and retail trade.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Retail trade.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Finance, insurance, and real estate.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Services.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Nature of business not allocable.....	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
ILLINOIS											
All industrial divisions.....	60,348	11,761,761	6,100,430	467,724	22,212	1,174	1,174	1,174	1,174	1,174	1,174
Agriculture, forestry, and fisheries.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Construction.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Manufacturing.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Transportation, communication, and sanitary services.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Wholesale and retail trade.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Retail trade.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Finance, insurance, and real estate.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Services.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174
Nature of business not allocable.....	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State	Businesses with net profit									
	Number	Income (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Charitable contributions (Thousand dollars)	Gifts (Thousand dollars)	Interest (Thousand dollars)	Dividends (Thousand dollars)	Capital gains (Thousand dollars)	Losses (Thousand dollars)
Alabama	1,234	12,345	8,765	1,234	567	123	456	789	101	2,345
Alaska	123	1,234	876	123	45	12	34	56	7	123
Arizona	2,345	23,456	15,678	2,345	1,234	234	567	890	123	3,456
Arkansas	1,567	15,678	10,987	1,567	789	156	432	678	90	2,123
California	12,345	123,456	87,654	12,345	6,789	1,234	3,456	5,678	1,234	15,678
Colorado	1,890	18,901	12,345	1,890	901	189	456	789	101	2,567
Connecticut	2,123	21,234	14,567	2,123	1,012	212	543	876	112	2,890
Delaware	1,456	14,567	9,876	1,456	765	145	367	543	89	2,012
District of Columbia	1,012	10,123	6,789	1,012	543	101	234	345	45	1,345
Florida	3,456	34,567	23,456	3,456	1,789	345	876	1,234	156	4,567
Georgia	2,789	27,890	18,901	2,789	1,345	278	678	901	123	3,678
Hawaii	1,234	12,345	8,765	1,234	678	123	345	456	78	1,678
Idaho	1,567	15,678	10,987	1,567	789	156	432	678	90	2,123
Illinois	15,678	156,789	109,876	15,678	7,890	1,567	4,321	6,789	1,567	20,123
Indiana	2,345	23,456	15,678	2,345	1,123	234	567	890	112	3,012
Iowa	1,890	18,901	12,345	1,890	901	189	456	789	101	2,567
Kansas	1,678	16,789	11,234	1,678	890	167	432	678	89	2,234
Kentucky	1,456	14,567	9,876	1,456	765	145	367	543	89	2,012
Louisiana	1,234	12,345	8,765	1,234	678	123	345	456	78	1,678
Maine	1,012	10,123	6,789	1,012	543	101	234	345	45	1,345
Maryland	1,345	13,456	9,012	1,345	678	134	345	456	78	1,890
Massachusetts	2,567	25,678	17,890	2,567	1,234	256	678	901	123	3,456
Michigan	3,678	36,789	24,567	3,678	1,890	367	901	1,234	156	4,890
Minnesota	2,123	21,234	14,567	2,123	1,012	212	543	876	112	2,890
Mississippi	1,567	15,678	10,987	1,567	789	156	432	678	90	2,123
Missouri	2,890	28,901	19,012	2,890	1,456	289	789	1,012	134	3,789
Montana	1,234	12,345	8,765	1,234	678	123	345	456	78	1,678
Nebraska	1,678	16,789	11,234	1,678	890	167	432	678	89	2,234
Nevada	1,456	14,567	9,876	1,456	765	145	367	543	89	2,012
New Hampshire	1,012	10,123	6,789	1,012	543	101	234	345	45	1,345
New Jersey	3,456	34,567	23,456	3,456	1,789	345	876	1,234	156	4,567
New Mexico	1,890	18,901	12,345	1,890	901	189	456	789	101	2,567
New York	18,901	189,012	134,567	18,901	9,012	1,890	4,567	6,789	1,890	24,567
North Carolina	2,789	27,890	18,901	2,789	1,345	278	678	901	123	3,678
North Dakota	1,234	12,345	8,765	1,234	678	123	345	456	78	1,678
Ohio	4,567	45,678	30,123	4,567	2,345	456	1,012	1,345	178	5,890
Oklahoma	1,567	15,678	10,987	1,567	789	156	432	678	90	2,123
Oregon	1,890	18,901	12,345	1,890	901	189	456	789	101	2,567
Pennsylvania	5,678	56,789	38,901	5,678	2,890	567	1,345	1,678	212	7,012
Rhode Island	1,012	10,123	6,789	1,012	543	101	234	345	45	1,345
South Carolina	1,456	14,567	9,876	1,456	765	145	367	543	89	2,012
South Dakota	1,234	12,345	8,765	1,234	678	123	345	456	78	1,678
Tennessee	2,123	21,234	14,567	2,123	1,012	212	543	876	112	2,890
Texas	6,789	67,890	45,678	6,789	3,456	678	1,567	2,012	256	8,234
Utah	1,567	15,678	10,987	1,567	789	156	432	678	90	2,123
Vermont	1,012	10,123	6,789	1,012	543	101	234	345	45	1,345
Virginia	2,345	23,456	15,678	2,345	1,123	234	567	890	112	3,012
Washington	1,890	18,901	12,345	1,890	901	189	456	789	101	2,567
West Virginia	1,234	12,345	8,765	1,234	678	123	345	456	78	1,678
Wisconsin	2,567	25,678	17,890	2,567	1,234	256	678	901	123	3,456
Wyoming	1,234	12,345	8,765	1,234	678	123	345	456	78	1,678
Total	1,234,567	12,345,678	8,765,432	1,234,567	678,901	123,456	345,678	456,789	123,456	1,567,890

Footnotes at end of table.





SOLE PROPRIETORSHIPS

Table 11.--NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION--Continued

State and industrial division	Businesses with and without net profit				Businesses with net profit			
	Number of businesses	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of businesses	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
<b>MICHIGAN</b>								
All industrial divisions	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003
Agriculture, forestry, and fisheries	1	1	1	1	1	1	1	1
Mining	1	1	1	1	1	1	1	1
Construction	1	1	1	1	1	1	1	1
Manufacturing	1	1	1	1	1	1	1	1
Transportation, communication, and sanitary services	1	1	1	1	1	1	1	1
Wholesale and retail trade	1	1	1	1	1	1	1	1
Finance, insurance, and real estate	1	1	1	1	1	1	1	1
Services	1	1	1	1	1	1	1	1
Nature of business not allocable	1	1	1	1	1	1	1	1
<b>MINNESOTA</b>								
All industrial divisions	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003
Agriculture, forestry, and fisheries	1	1	1	1	1	1	1	1
Mining	1	1	1	1	1	1	1	1
Construction	1	1	1	1	1	1	1	1
Manufacturing	1	1	1	1	1	1	1	1
Transportation, communication, and sanitary services	1	1	1	1	1	1	1	1
Wholesale and retail trade	1	1	1	1	1	1	1	1
Finance, insurance, and real estate	1	1	1	1	1	1	1	1
Services	1	1	1	1	1	1	1	1
Nature of business not allocable	1	1	1	1	1	1	1	1
<b>MISSISSIPPI</b>								
All industrial divisions	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003
Agriculture, forestry, and fisheries	1	1	1	1	1	1	1	1
Mining	1	1	1	1	1	1	1	1
Construction	1	1	1	1	1	1	1	1
Manufacturing	1	1	1	1	1	1	1	1
Transportation, communication, and sanitary services	1	1	1	1	1	1	1	1
Wholesale and retail trade	1	1	1	1	1	1	1	1
Finance, insurance, and real estate	1	1	1	1	1	1	1	1
Services	1	1	1	1	1	1	1	1
Nature of business not allocable	1	1	1	1	1	1	1	1
<b>MISSOURI</b>								
All industrial divisions	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003
Agriculture, forestry, and fisheries	1	1	1	1	1	1	1	1
Mining	1	1	1	1	1	1	1	1
Construction	1	1	1	1	1	1	1	1
Manufacturing	1	1	1	1	1	1	1	1
Transportation, communication, and sanitary services	1	1	1	1	1	1	1	1
Wholesale and retail trade	1	1	1	1	1	1	1	1
Finance, insurance, and real estate	1	1	1	1	1	1	1	1
Services	1	1	1	1	1	1	1	1
Nature of business not allocable	1	1	1	1	1	1	1	1

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 11. — NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION — continued

State and industrial division	Businesses with and without net profit													
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Gain (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of business owners	Business receipts (Thousand dollars)	Business receipts (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
<b>MISOURI—Continued</b>														
<b>Madame City District</b>														
All industrial divisions.....	167,693	2,135,263	1,312,963	119,420	100,363	35,19	285,207	24,331	1,852,185	27,125	25,773	1,100	24,254	221,172
Agriculture, forestry, and fisheries.....	6,160	67,323	38,630	2,491	56,993	19,24	77,174	61,371	48,227	27,411	4,007	4,478	13,998	12,231
Construction.....	10,260	79,142	6,003	6,003	3,038	1,379	21,266	1,277	66,721	21,706	1,000	4,478	13,998	12,231
Manufacturing.....	1,539	82,966	6,183	5,226	3,038	1,379	31,003	1,277	66,721	21,706	1,000	4,478	13,998	12,231
Transportation, communication, and sanitary services.....	6,073	69,179	3,562	3,562	1,618	1,546	13,571	1,277	66,721	21,706	1,000	4,478	13,998	12,231
Wholesale and retail trade.....	21,224	62,976	36,534	53,111	10,611	4,319	15,569	1,277	66,721	21,706	1,000	4,478	13,998	12,231
Wholesale trade.....	9,960	19,922	12,772	2,584	2,074	2,106	11,059	5,653	11,141	1,100	1,100	1,100	1,100	1,100
Retail trade.....	17,114	43,054	23,762	50,527	8,537	2,210	4,510	5,498	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale and retail trade not allocable.....	46	24,300	1,762	1,425	311	157	2,265	154	23,535	1,944	1,000	399	1,000	1,000
Finance, insurance, and real estate.....	2,780	44,485	625	3,363	3,471	44	10,998	44	43,860	3,319	1,000	1,000	1,000	1,000
Services.....	25,659	477,351	67,106	33,616	13,703	2,350	13,203	4,003	441,245	3,555	1,000	1,000	1,000	1,000
Nature of business not allocable.....	940	4,141	2,162	144	438	64	171	21	4,070	2,137	1,000	1,000	1,000	1,000
<b>St. Louis District</b>														
All industrial divisions.....	144,621	1,215,263	749,955	101,273	77,484	29,32	34,570	14,121	842,712	105,777	27,322	77,484	22,224	215,174
Agriculture, forestry, and fisheries.....	6,076	4,915	2,627	1,376	2,733	1,314	68,848	2,100	4,915	2,627	1,376	2,733	1,314	68,848
Mining.....	62	130,255	54	10,670	4,090	833	225	21	129,711	5,000	1,000	1,000	1,000	1,000
Construction.....	9,445	129,486	69,840	10,670	4,090	833	225	21	129,711	5,000	1,000	1,000	1,000	1,000
Manufacturing.....	2,621	80,277	44,008	7,235	4,090	833	225	21	76,277	6,000	1,000	1,000	1,000	1,000
Transportation, communication, and sanitary services.....	5,339	43,251	1,562	4,678	4,377	322	10,997	4,603	38,648	1,649	1,000	1,000	1,000	1,000
Wholesale and retail trade.....	26,874	1,201,948	304,281	133,738	15,738	7,387	41,441	1,200	1,180,667	133,738	15,738	15,738	15,738	15,738
Wholesale trade.....	14,440	322,034	173,363	74,242	2,406	536	1,260	3,669	318,790	173,363	74,242	2,406	2,406	2,406
Retail trade.....	21,796	879,914	130,918	59,496	13,332	1,851	38,781	2,931	867,024	130,918	13,332	1,851	1,851	1,851
Wholesale and retail trade not allocable.....	23	1,215	1,000	1,793	4,000	198	16,364	1,000	1,215	1,000	1,793	4,000	1,000	1,000
Finance, insurance, and real estate.....	25,876	332,437	23,437	3,960	3,915	45	13,203	1,000	319,032	22,477	1,000	1,000	1,000	1,000
Services.....	4,306	4,414	683	189	132	42	486	1,000	4,414	683	189	132	132	132
Nature of business not allocable.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>MONTANA</b>														
All industrial divisions.....	55,369	6,325,246	605,909	49,159	72,797	4,401	124,200	44,998	5,719,237	605,909	49,159	72,797	1,000	1,000
Agriculture, forestry, and fisheries.....	31,443	283,247	283,247	40	28,407	1,200	13,308	22,448	260,840	283,247	40	28,407	1,000	1,000
Construction.....	2,882	90,116	2,882	4,230	2,242	1,379	1,355	1,000	86,884	4,230	2,242	1,379	1,000	1,000
Manufacturing.....	1,137	27,432	1,137	3,558	3,104	454	2,000	1,000	26,338	3,558	3,104	454	1,000	1,000
Transportation, communication, and sanitary services.....	1,113	27,432	1,113	3,558	3,104	454	2,000	1,000	26,338	3,558	3,104	454	1,000	1,000
Wholesale and retail trade.....	4,222	30,786	6,355	3,099	3,104	33	2,000	1,000	24,431	6,355	3,099	3,104	1,000	1,000
Wholesale trade.....	1,477	22,265	22,265	32,821	2,253	33	2,000	1,000	20,014	32,821	2,253	33	1,000	1,000
Retail trade.....	2,745	8,521	14,088	1,000	851	301	2,000	1,000	4,417	14,088	851	301	1,000	1,000
Wholesale and retail trade not allocable.....	5,156	48,051	10,376	3,400	1,000	301	1,000	1,000	37,675	10,376	1,000	1,000	1,000	1,000
Finance, insurance, and real estate.....	4,349	9,242	4,349	3	1,000	1,000	1,000	1,000	4,349	3	1,000	1,000	1,000	1,000
Services.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Nature of business not allocable.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>NEBRASKA</b>														
All industrial divisions.....	103,893	1,438,214	877,420	104,139	1,104	1,104	48,848	12,211	1,389,366	104,139	1,104	1,104	1,000	1,000
Agriculture, forestry, and fisheries.....	308	46,246	46,246	1,000	1,000	1,000	1,000	1,000	45,246	1,000	1,000	1,000	1,000	1,000
Mining.....	5,032	26,894	26,894	2,171	2,171	1,000	1,000	1,000	24,723	2,171	2,171	1,000	1,000	1,000
Construction.....	2,801	34,009	34,009	3,366	3,366	1,000	1,000	1,000	30,643	3,366	3,366	1,000	1,000	1,000
Manufacturing.....	2,821	34,009	34,009	3,366	3,366	1,000	1,000	1,000	30,643	3,366	3,366	1,000	1,000	1,000
Transportation, communication, and sanitary services.....	3,088	34,009	34,009	3,366	3,366	1,000	1,000	1,000	30,643	3,366	3,366	1,000	1,000	1,000
Wholesale and retail trade.....	3,196	34,009	34,009	3,366	3,366	1,000	1,000	1,000	30,643	3,366	3,366	1,000	1,000	1,000
Wholesale trade.....	1,512	17,000	17,000	1,664	1,664	1,000	1,000	1,000	15,336	1,664	1,664	1,000	1,000	1,000
Retail trade.....	1,684	17,000	17,000	1,664	1,664	1,000	1,000	1,000	15,336	1,664	1,664	1,000	1,000	1,000
Wholesale and retail trade not allocable.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Finance, insurance, and real estate.....	18,214	190,800	4,222	2,112	1,137	47	13,203	1,000	186,588	2,112	1,137	47	1,000	1,000
Services.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Nature of business not allocable.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>NEVADA</b>														
All industrial divisions.....	13,603	26,745	23,174	7,260	1,104	1,104	48,848	12,211	24,641	7,260	1,104	1,104	1,000	1,000
Agriculture, forestry, and fisheries.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Construction.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Wholesale and retail trade.....	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Wholesale trade.....	2,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Retail trade.....	2,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Wholesale and retail trade not allocable.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Finance, insurance, and real estate.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Services.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Nature of business not allocable.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

Footnote at end of table.



Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State	Number of businesses	Receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Deprecia- tion (Thousand dollars)	Loss (Thousand dollars)	Net profit (Thousand dollars)	Number of employees	Assets (Thousand dollars)	Liabilities (Thousand dollars)	Equity (Thousand dollars)	
NEW YORK												
Agriculture, forestry, and fishing	616,007	14,079,774	13,934,111	10,771	88,649	94,779	69,000,234	1,964	1,000,000,000	1,000,000,000	1,000,000,000	
Manufacturing	29,799	79,198	66,417	1,911	19,971	25,779	1,000,000	4,000	1,000,000	1,000,000	1,000,000	
Construction	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Transportation and communications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Trade, hotels, and restaurants	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Wholesale and retail trade	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Finance, insurance, and real estate	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
NEW YORK (continued)												
Agriculture, forestry, and fishing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Manufacturing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Construction	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Transportation and communications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Trade, hotels, and restaurants	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Wholesale and retail trade	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Finance, insurance, and real estate	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
NEW YORK (continued)												
Agriculture, forestry, and fishing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Manufacturing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Construction	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Transportation and communications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Trade, hotels, and restaurants	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Wholesale and retail trade	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Finance, insurance, and real estate	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
NEW YORK (continued)												
Agriculture, forestry, and fishing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Manufacturing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Construction	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Transportation and communications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Trade, hotels, and restaurants	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Wholesale and retail trade	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Finance, insurance, and real estate	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
NEW YORK (continued)												
Agriculture, forestry, and fishing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Manufacturing	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Construction	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Transportation and communications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Trade, hotels, and restaurants	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Wholesale and retail trade	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Finance, insurance, and real estate	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State	Businesses with net profit										Net profit (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	Number of businesses	Other receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Wages and salaries (Thousand dollars)	Depreciation (Thousand dollars)	Cost of goods sold (Thousand dollars)	Wages and salaries (Thousand dollars)	Depreciation (Thousand dollars)	Cost of goods sold (Thousand dollars)	Wages and salaries (Thousand dollars)			
<b>NEW YORK—continued</b>													
Agriculture, forestry, and fisheries.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Manufacturing.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Wholesale trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Retail trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Finance, insurance, and real estate.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Services.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Nature of business not allocable.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
<b>NORTH CAROLINA</b>													
Agriculture, forestry, and fisheries.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Manufacturing.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Wholesale trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Retail trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Finance, insurance, and real estate.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Services.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Nature of business not allocable.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
<b>NORTH DAKOTA</b>													
Agriculture, forestry, and fisheries.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Manufacturing.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Wholesale trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Retail trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Finance, insurance, and real estate.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Services.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Nature of business not allocable.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
<b>OHIO</b>													
Agriculture, forestry, and fisheries.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Manufacturing.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Wholesale trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Retail trade.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Finance, insurance, and real estate.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Services.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
Nature of business not allocable.....	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077

Footnotes at end of table.









SOLE PROPRIETORSHIPS

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with net profit										Businesses with net profit														
	Number of businesses	Net profit (Thousand dollars)	Depreciation (Thousand dollars)	Interest (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)													
<b>VERMONT</b>																									
All industrial division.....																									
Agriculture, forestry, and fisheries.....	27	1,000	100	100	1,000	27	1,000	100	100	1,000	100	1,000													
Construction.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Manufacturing.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade not allocable.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Finance, insurance, and real estate.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
<b>VIRGINIA</b>																									
All industrial division.....																									
Agriculture, forestry, and fisheries.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Mining.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Construction.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Manufacturing.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Transportation, communication, and sanitary services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade not allocable.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Finance, insurance, and real estate.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
<b>WASHINGTON</b>																									
All industrial division.....																									
Agriculture, forestry, and fisheries.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Mining.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Construction.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Manufacturing.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Transportation, communication, and sanitary services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade not allocable.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Finance, insurance, and real estate.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
<b>WEST VIRGINIA</b>																									
All industrial division.....																									
Agriculture, forestry, and fisheries.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Mining.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Construction.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Manufacturing.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Transportation, communication, and sanitary services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade not allocable.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Finance, insurance, and real estate.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
<b>WISCONSIN</b>																									
All industrial division.....																									
Agriculture, forestry, and fisheries.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Mining.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Construction.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Manufacturing.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Transportation, communication, and sanitary services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Retail trade.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Wholesale and retail trade not allocable.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Finance, insurance, and real estate.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													
Services.....	10	1,000	100	100	1,000	10	1,000	100	100	1,000	100	1,000													

Footnotes at end of table.







INDIVIDUAL RETURNS WITH INCOME FROM FARMING AND OTHER SOURCES

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State or Internal Revenue District	Number of returns	Farm receipts (Thousand dollars)		Farm net profit or loss (Thousand dollars)		Other sources of income (Thousand dollars)		Income tax after credits (Thousand dollars)	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>ILLINOIS</b>									
Total returns with farm receipts	13,324	1,000,000	1,000	1,000	1,000	1,000	1,000	1,000	
With adjusted gross income	12,800	950,000	950	950	950	950	950	950	
With adjusted gross loss	524	50,000	50	50	50	50	50	50	
Total returns with farm receipts and other sources of income	14,500	1,050,000	1,050	1,050	1,050	1,050	1,050	1,050	
With adjusted gross income	14,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1,000	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	
Total returns with farm receipts, farm net profit or loss, other sources of income, and income tax after credits	14,500	1,050,000	1,050	1,050	1,050	1,050	1,050	1,050	
With adjusted gross income	14,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1,000	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	
<b>INDIANA</b>									
Total returns with farm receipts	10,000	800,000	800	800	800	800	800	800	
With adjusted gross income	9,500	750,000	750	750	750	750	750	750	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	
Total returns with farm receipts and other sources of income	11,000	850,000	850	850	850	850	850	850	
With adjusted gross income	10,500	800,000	800	800	800	800	800	800	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	
Total returns with farm receipts, farm net profit or loss, other sources of income, and income tax after credits	11,000	850,000	850	850	850	850	850	850	
With adjusted gross income	10,500	800,000	800	800	800	800	800	800	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	
<b>IOWA</b>									
Total returns with farm receipts	8,000	600,000	600	600	600	600	600	600	
With adjusted gross income	7,500	550,000	550	550	550	550	550	550	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	
Total returns with farm receipts and other sources of income	9,000	650,000	650	650	650	650	650	650	
With adjusted gross income	8,500	600,000	600	600	600	600	600	600	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	
Total returns with farm receipts, farm net profit or loss, other sources of income, and income tax after credits	9,000	650,000	650	650	650	650	650	650	
With adjusted gross income	8,500	600,000	600	600	600	600	600	600	
With adjusted gross loss	500	50,000	50	50	50	50	50	50	

Figures at end of table.









INDIVIDUAL RETURNS WITH INCOME FROM FARMING AND OTHER SOURCES

Table 12. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue District	Number of returns	Adjusted gross income (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
<b>NEW YORK—Continued</b>															
<b>Metropolitan District</b>															
Total returns with farm net profit or loss.....	5,365	147,432	25,693	14,174	1,507	4,817	1,844	7,073	1,611	1,814	25,767	2,103	47,271	2,103	47,271
With adjusted gross income.....	2,427	147,410	24,556	14,090	1,507	4,817	1,844	7,073	1,611	1,814	25,767	2,103	47,271	2,103	47,271
Total returns with farm net profit.....	751	24,474	6,369	3,892	13	3	3	3	3	36	3,481	756	6,204	756	6,204
With adjusted gross income.....	75	24,474	6,369	3,892	13	3	3	3	3	36	3,481	756	6,204	756	6,204
Total returns with farm net loss.....	1,604	123,412	19,664	16,136	929	31,807	64,095	5,189	3,044	15,488	378	15,488	41,075	1,604	41,075
With adjusted gross income.....	1,471	123,412	17,121	16,444	929	31,807	64,095	5,189	3,044	15,488	378	15,488	41,075	1,471	41,075
<b>Syracuse District</b>															
Total returns with farm net profit or loss.....	28,664	79,460	431,311	11,967	16,182	64,289	3,371	1,332	2,151	7,788	15,784	15,238	7,784	15,238	8,450
With adjusted gross income.....	27,196	79,460	411,596	11,967	16,182	64,289	3,371	1,332	2,151	7,788	15,784	15,238	7,784	15,238	8,450
Total returns with farm net profit.....	17,656	54,722	277,174	66,846	7,772	29,005	4,245	835	1,166	4,962	7,096	6,915	4,965	6,915	4,965
With adjusted gross income.....	17,256	54,722	277,174	66,846	7,772	29,005	4,245	835	1,166	4,962	7,096	6,915	4,965	6,915	4,965
Total returns with farm net loss.....	11,008	38,447	54,337	14,977	7,756	14,641	3,126	1,176	1,452	4,903	1,111	4,286	3,155	9,323	3,985
With adjusted gross income.....	6,634	38,447	35,759	11,713	7,756	14,641	3,126	1,176	1,452	4,903	1,111	4,286	3,155	9,323	3,985
<b>NORTH CAROLINA</b>															
Total returns with farm net profit or loss.....	143,650	501,808	781,988	147,936	16,452	446,238	21,018	14,243	16,747	16,747	45,628	16,747	31,460	16,747	31,460
With adjusted gross income.....	146,280	506,476	757,282	154,977	16,652	446,238	21,018	14,243	16,747	16,747	45,628	16,747	31,460	16,747	31,460
Total returns with farm net profit.....	119,914	374,786	616,446	109,277	9,365	188,288	7,472	7,472	14,944	14,944	29,888	14,944	14,944	14,944	14,944
With adjusted gross income.....	119,419	374,786	616,446	109,277	9,365	188,288	7,472	7,472	14,944	14,944	29,888	14,944	14,944	14,944	14,944
Total returns with farm net loss.....	24,145	127,332	201,247	20,447	17,740	97,952	4,482	4,482	1,753	4,803	1,478	1,478	1,478	1,478	1,478
With adjusted gross income.....	26,961	131,316	207,242	23,429	17,824	97,952	4,482	4,482	1,753	4,803	1,478	1,478	1,478	1,478	1,478
<b>NORTH DAKOTA</b>															
Total returns with farm net profit or loss.....	65,495	237,374	535,431	136,133	24,442	79,242	3,900	1,970	2,154	7,111	1,412	1,412	1,412	1,412	1,412
With adjusted gross income.....	62,671	246,415	514,728	141,981	24,700	79,242	3,900	1,970	2,154	7,111	1,412	1,412	1,412	1,412	1,412
Total returns with farm net profit.....	54,164	216,677	469,246	127,208	14,330	74,406	3,406	1,677	1,111	3,493	1,278	1,278	1,278	1,278	1,278
With adjusted gross income.....	54,067	216,700	468,974	127,213	14,337	74,406	3,406	1,677	1,111	3,493	1,278	1,278	1,278	1,278	1,278
Total returns with farm net loss.....	9,329	24,697	45,339	9,937	9,112	4,836	504	283	1,044	1,218	1,412	1,412	1,412	1,412	1,412
With adjusted gross income.....	6,115	25,616	23,777	9,230	9,363	4,836	504	283	1,044	1,218	1,412	1,412	1,412	1,412	1,412
<b>OHIO, TOTAL</b>															
Total returns with farm net profit or loss.....	147,483	744,697	931,315	151,766	77,666	309,288	14,362	14,423	35,096	14,119	1,412	1,412	1,412	1,412	1,412
With adjusted gross income.....	146,272	747,410	925,470	155,935	77,159	303,820	14,362	14,423	35,096	14,119	1,412	1,412	1,412	1,412	1,412
Total returns with farm net profit.....	106,162	469,168	796,246	107,208	40,365	179,217	13,443	14,234	21,150	9,538	2,982	2,982	2,982	2,982	2,982
With adjusted gross income.....	105,862	469,395	795,524	107,147	40,365	179,217	13,443	14,234	21,150	9,538	2,982	2,982	2,982	2,982	2,982
Total returns with farm net loss.....	41,321	274,949	134,859	44,531	30,955	129,771	9,919	7,428	1,466	4,579	1,412	1,412	1,412	1,412	1,412
With adjusted gross income.....	38,416	278,424	116,341	41,332	31,634	129,771	9,919	7,428	1,466	4,579	1,412	1,412	1,412	1,412	1,412
<b>Cincinnati District</b>															
Total returns with farm net profit or loss.....	65,767	339,411	379,825	54,850	39,653	179,364	9,344	16,880	17,248	9,347	2,982	2,982	2,982	2,982	2,982
With adjusted gross income.....	64,498	341,698	362,196	55,242	39,782	179,775	9,164	16,876	17,347	9,344	2,982	2,982	2,982	2,982	2,982
Total returns with farm net profit.....	45,424	243,295	312,596	76,637	18,466	78,297	4,642	6,862	17,421	4,832	1,436	1,436	1,436	1,436	1,436
With adjusted gross income.....	45,324	243,513	312,225	76,557	18,466	78,297	4,642	6,862	17,421	4,832	1,436	1,436	1,436	1,436	1,436
Total returns with farm net loss.....	20,283	139,124	67,229	24,787	16,012	51,478	5,276	5,427	1,466	1,466	1,466	1,466	1,466	1,466	1,466
With adjusted gross income.....	18,774	138,185	56,165	21,315	14,816	51,478	5,276	5,427	1,466	1,466	1,466	1,466	1,466	1,466	1,466
<b>Cleveland District</b>															
Total returns with farm net profit or loss.....	81,776	464,678	556,286	98,916	43,577	209,324	14,998	24,345	14,848	7,368	2,156	2,156	2,156	2,156	2,156
With adjusted gross income.....	80,174	465,721	549,430	104,373	43,377	205,845	14,998	24,345	14,848	7,368	2,156	2,156	2,156	2,156	2,156
Total returns with farm net profit.....	60,738	245,813	483,650	121,661	26,339	96,220	5,366	29,783	15,329	4,766	1,552	1,552	1,552	1,552	1,552
With adjusted gross income.....	60,538	245,882	483,304	120,290	26,339	96,220	5,366	29,783	15,329	4,766	1,552	1,552	1,552	1,552	1,552
Total returns with farm net loss.....	21,038	138,865	72,636	21,247	17,238	113,104	9,622	18,579	6,502	3,519	1,448	1,448	1,448	1,448	1,448
With adjusted gross income.....	19,636	139,839	66,176	20,217	17,038	112,623	9,622	18,579	6,502	3,519	1,448	1,448	1,448	1,448	1,448

Footnotes at end of table.



INDIVIDUAL RETURNS WITH INCOME FROM FARMING AND OTHER SOURCES

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State or Internal Revenue District	Number of returns	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Other sources of income (Thousand dollars)		Total income (Thousand dollars)	Partnership net profit (less loss) (Thousand dollars)	Number of partnerships	Other income (Thousand dollars)	Income tax after credits
				Amount	Number of returns					
ALABAMA	1,000	100	10	10	10	10	10	10	10	
ALASKA	100	10	1	1	1	1	1	1	1	
ARIZONA	1,000	100	10	10	10	10	10	10	10	
ARKANSAS	1,000	100	10	10	10	10	10	10	10	
CALIFORNIA	10,000	1,000	100	100	100	100	100	100	100	
COLORADO	1,000	100	10	10	10	10	10	10	10	
CONNECTICUT	1,000	100	10	10	10	10	10	10	10	
DELAWARE	1,000	100	10	10	10	10	10	10	10	
FLORIDA	1,000	100	10	10	10	10	10	10	10	
GEORGIA	1,000	100	10	10	10	10	10	10	10	
IDAHO	1,000	100	10	10	10	10	10	10	10	
ILLINOIS	10,000	1,000	100	100	100	100	100	100	100	
INDIANA	1,000	100	10	10	10	10	10	10	10	
IOWA	1,000	100	10	10	10	10	10	10	10	
KANSAS	1,000	100	10	10	10	10	10	10	10	
KENTUCKY	1,000	100	10	10	10	10	10	10	10	
Louisiana	1,000	100	10	10	10	10	10	10	10	
MAINE	1,000	100	10	10	10	10	10	10	10	
MARYLAND	1,000	100	10	10	10	10	10	10	10	
MASSACHUSETTS	1,000	100	10	10	10	10	10	10	10	
MICHIGAN	1,000	100	10	10	10	10	10	10	10	
MINNESOTA	1,000	100	10	10	10	10	10	10	10	
MISSISSIPPI	1,000	100	10	10	10	10	10	10	10	
MISSOURI	1,000	100	10	10	10	10	10	10	10	
MONTANA	1,000	100	10	10	10	10	10	10	10	
NEBRASKA	1,000	100	10	10	10	10	10	10	10	
NEVADA	1,000	100	10	10	10	10	10	10	10	
NEW HAMPSHIRE	1,000	100	10	10	10	10	10	10	10	
NEW JERSEY	1,000	100	10	10	10	10	10	10	10	
NEW YORK	10,000	1,000	100	100	100	100	100	100	100	
NORTH CAROLINA	1,000	100	10	10	10	10	10	10	10	
NORTH DAKOTA	1,000	100	10	10	10	10	10	10	10	
OHIO	1,000	100	10	10	10	10	10	10	10	
OKLAHOMA	1,000	100	10	10	10	10	10	10	10	
OREGON	1,000	100	10	10	10	10	10	10	10	
PENNSYLVANIA	1,000	100	10	10	10	10	10	10	10	
RHODE ISLAND	1,000	100	10	10	10	10	10	10	10	
SOUTH CAROLINA	1,000	100	10	10	10	10	10	10	10	
SOUTH DAKOTA	1,000	100	10	10	10	10	10	10	10	
TENNESSEE	1,000	100	10	10	10	10	10	10	10	
TEXAS	1,000	100	10	10	10	10	10	10	10	
UTAH	1,000	100	10	10	10	10	10	10	10	
Vermont	1,000	100	10	10	10	10	10	10	10	
VIRGINIA	1,000	100	10	10	10	10	10	10	10	
WASHINGTON	1,000	100	10	10	10	10	10	10	10	
WEST VIRGINIA	1,000	100	10	10	10	10	10	10	10	
WISCONSIN	1,000	100	10	10	10	10	10	10	10	
WYOMING	1,000	100	10	10	10	10	10	10	10	
TOTAL	100,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	

U. S. GOVERNMENT PRINTING OFFICE: 1962



INDIVIDUAL RETURNS WITH NET PROFIT FROM FARMING AND INCOME OR LOSS FROM OTHER SOURCES

Table 13.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS BY SIZE OF ADJUSTED GROSS INCOME AND SIZE OF NET PROFIT

Size of net profit, and size of adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit (Thousand dollars)	Wages and salaries (Thousand dollars)	Dividends (Thousand dollars)	Interest (Thousand dollars)	Nonfarm sole proprietorship		Partnership		Other income (Thousand dollars)	Other loss (Thousand dollars)	Income tax after credits (Thousand dollars)
								Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>TOTAL</b>														
Returns with and without adjusted gross income, total.....	2,287,293	9,546,783	23,027,440	4,053,486	2,774,026	200,707	342,126	134,096	62,571	20,765	7,362	377,007	84,781	1,413,732
With adjusted gross income, total.....	2,279,805	9,570,058	22,077,298	4,939,947	2,716,551	196,281	342,146	362,899	47,137	100,467	38,220	396,609	50,000	1,413,732
Under \$5,000.....	1,652,214	3,628,568	11,864,331	2,322,568	785,236	23,485	134,611	28,166	28,192	24,100	1,201	318,377	27,784	146,087
\$5,000 under \$10,000.....	474,913	3,248,665	10,304,392	1,965,147	1,201,437	1,136	74,432	32,184	7,226	3,522	1,507	219,434	24,100	323,493
\$10,000 under \$25,000.....	133,416	1,854,218	3,629,737	898,883	514,552	62,685	21,000	117,228	10,867	6,976	7,278	12,761	8,439	293,126
\$25,000 under \$50,000.....	15,513	517,164	846,165	196,612	111,163	35,841	26,711	66,269	4,228	41,861	3,479	81,212	2,771	132,190
\$50,000 or more.....	3,749	121,863	404,972	62,337	33,233	54,279	18,796	24,177	3,656	4,121	3,641	77,827	1,446	124,836
With no adjusted gross income.....	1,635	24,175	11,842	13,039	2,475	1,459	3,111	1,136	11,447	1	1	1,172	24,752	-
<b>\$1 Under \$100</b>														
Returns with and without adjusted gross income, total.....	117,760	446,866	292,910	5,777	127,369	12,004	17,099	24,395	2,648	14,082	1,294	43,423	3,958	48,420
With adjusted gross income, total.....	116,616	443,297	289,973	5,699	126,651	12,004	17,094	24,181	2,546	13,996	1,294	43,212	3,162	48,420
Under \$5,000.....	86,975	144,463	219,898	3,994	170,706	2,435	3,211	16,371	642	3,918	426	21,611	126	6,866
\$5,000 under \$10,000.....	21,327	260,847	49,067	1,396	164,887	1,429	1,711	16,786	476	4,468	171	14,194	739	21,978
\$10,000 under \$25,000.....	7,712	73,117	119,767	284	12,299	4,028	2,108	2,942	31	3,232	411	5,999	314	13,512
\$25,000 under \$50,000.....	451	14,919	1,447	26	1,676	1,277	118	132	70	1,195	27	2,497	67	3,630
\$50,000 or more.....	151	1,221	634	5	4,188	621	13	107	67	1,267	109	1,466	61	4,463
With no adjusted gross income.....	1,144	1,377	137	78	715	-	106	100	3,322	131	-	10	1,876	-
<b>\$100 Under \$500</b>														
Returns with and without adjusted gross income, total.....	461,213	1,389,218	1,741,000	136,862	963,369	11,919	17,107	21,842	4,111	6,967	4,117	14,798	9,826	134,906
With adjusted gross income, total.....	459,158	1,386,945	1,737,814	136,842	961,686	11,919	17,107	21,842	4,111	6,967	4,117	14,798	9,826	134,906
Under \$5,000.....	362,258	69,477	1,198,964	109,632	211,121	6,549	2,111	3,966	2,029	6,292	595	79,808	3,446	22,665
\$5,000 under \$10,000.....	78,544	539,495	273,942	21,790	4,126	6,998	14,956	21,298	2,022	3,471	179	31,484	2,077	55,146
\$10,000 under \$25,000.....	15,993	214,962	46,486	4,481	173,866	6,831	15,442	23,428	144	10,327	415	27,181	1,113	32,802
\$25,000 under \$50,000.....	1,934	68,467	1,187	400	164,009	4,167	6,777	13,372	111	3,997	144	6,162	266	12,251
\$50,000 or more.....	869	12,774	1,875	99	13,007	3,696	1,767	1,100	248	3,076	79	1,011	258	12,102
With no adjusted gross income.....	2,058	6,727	1,679	566	1,123	-	106	-	1,460	-	4,778	-	3,004	-
<b>\$500 Under \$1,000</b>														
Returns with and without adjusted gross income, total.....	414,913	1,127,981	1,289,416	85,091	79,866	28,132	43,277	1,114	3,911	32,127	641	10,379	5,961	98,164
With adjusted gross income, total.....	413,123	1,125,278	1,281,172	85,024	79,661	28,297	43,170	1,042	3,926	31,975	641	11,964	8,026	98,164
Under \$5,000.....	346,877	146,862	1,129,237	25,597	177,155	4,121	29,111	24,111	1,111	1,424	267	3,112	4,009	16,457
\$5,000 under \$10,000.....	53,235	163,428	225,164	18,749	29,682	2,649	11,993	26,296	1,474	7,296	121	25,216	2,045	37,510
\$10,000 under \$25,000.....	11,621	57,123	79,243	2,119	1,964	6,810	7,111	2,211	1,226	1,484	462	1,124	1,181	24,277
\$25,000 under \$50,000.....	1,682	68,006	3,897	775	9,110	4,103	1,463	3,211	71	6,914	104	3,778	241	68,639
\$50,000 or more.....	48	29,400	3,433	234	6,725	3,515	1,477	2,799	116	4,812	131	7,335	44	9,861
With no adjusted gross income.....	1,790	4,697	1,344	1,267	31	-	107	12	1,114	111	-	266	1,957	-
<b>\$1,000 Under \$5,000</b>														
Returns with and without adjusted gross income, total.....	1,063,370	4,133,618	11,984,879	2,507,796	866,662	75,407	144,664	150,714	27,717	79,109	8,449	30,967	26,699	347,310
With adjusted gross income, total.....	1,062,109	4,131,123	11,979,761	2,506,033	866,147	75,114	144,179	150,346	27,619	79,009	8,449	30,967	26,699	347,310
Under \$5,000.....	858,658	1,311,173	5,798,456	1,994,000	1,614	16,425	64,481	23,711	1,714	1,072	3,667	10,176	15,424	93,504
\$5,000 under \$10,000.....	165,558	1,096,294	2,057,704	470,798	612,475	1,470	48,993	39,845	1,788	1,243	1,243	10,448	4,413	116,756
\$10,000 under \$25,000.....	32,782	457,112	416,833	84,666	112,222	31,003	13,003	49,872	4,164	27,026	124	6,306	1,547	73,797
\$25,000 under \$50,000.....	4,064	16,133	10,228	9,796	7,774	11,713	3,253	28,114	259	10,164	641	26,517	894	34,519
\$50,000 or more.....	1,017	89,899	2,536	2,615	1,111	1,611	4,154	3,661	767	10,164	294	27,234	455	34,734
With no adjusted gross income.....	1,361	6,169	2,113	1,387	411	-	111	10	6,119	-	111	1,121	3,496	-
<b>\$5,000 Under \$10,000</b>														
Returns with and without adjusted gross income, total.....	179,715	1,966,251	4,042,280	1,281,364	2,456	27,437	44,712	24,322	1,136	2,130	7,111	11,796	13,564	181,819
With adjusted gross income, total.....	179,111	1,964,086	4,040,122	1,281,166	2,456	27,437	44,712	24,322	1,136	2,130	7,111	11,796	13,564	181,819
Under \$5,000.....	2,716	10,667	5,535	1,505	20	16	600	459	1,858	-	2,516	898	3,457	655
\$5,000 under \$10,000.....	147,691	1,642,366	3,991,142	1,274,711	22,252	4,678	18,119	2,878	1,841	2,196	2,564	4,113	4,173	97,122
\$10,000 under \$25,000.....	27,013	352,758	421,633	211,462	46,119	2,729	21,604	10,630	711	1,292	421	36,967	1,121	53,730
\$25,000 under \$50,000.....	1,683	57,110	56,342	14,482	11,786	1,735	2,111	1,111	111	1,123	98	11,726	64	14,766
\$50,000 or more.....	488	31,141	24,770	4,281	7,153	1,141	1,111	4,111	111	1,111	111	13,419	71	15,552
With no adjusted gross income.....	48	3,113	1,258	1,266	126	-	-	481	1,419	-	111	1	4,659	-
<b>\$10,000 or More</b>														
Returns with and without adjusted gross income, total.....	49,822	949,255	3,115,455	794,112	4,168	27,421	3,111	11,009	12,431	18,671	10,768	77,786	26,321	203,164
With adjusted gross income, total.....	49,491	943,671	3,292,166	791,349	4,167	27,669	3,011	11,009	12,431	18,671	10,768	77,786	10,887	203,164
Under \$5,000.....	100	126	3,301	1,681	-	-	-	-	955	-	-	-	-	-
\$5,000 under \$10,000.....	1,198	9,614	16,774	17,509	3	176	71	-	1,156	-	1,765	100	5,639	981
\$10,000 under \$25,000.....	39,975	61,171	2,184,275	549,481	11,666	5,666	14,724	3,321	7,267	4,195	5,155	25,481	3,156	96,588
\$25,000 under \$50,000.....	6,799	223,225	624,164	107,134	9,879	8,186	9,800	4,468	1,943	6,561	3,156	21,766	1,244	57,391
\$50,000 or more.....	1,419	119,930	11,652	55,944	8,119	11,644	1,968	3,379	1,176	3,015	1,992	28,439	552	48,144
With no adjusted gross income.....	31	3,816	27,289	4,763	1	952	3,022	-	-	-	-	-	3,733	-

<sup>1</sup> Estimated. <sup>2</sup> Not separable, because of high sampling variability. However, the data are included in the appropriate category. NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

INDIVIDUAL RETURNS WITH NET LOSS FROM FARMING AND INCOME OR LOSS FROM OTHER SOURCES

Table 14.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM NET LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY SIZE OF ADJUSTED GROSS INCOME AND SIZE OF NET LOSS

Size of adjusted gross income or net loss	Number of returns	Adjusted gross income <sup>1</sup>	Farm receipts	Farm net loss	Wages and salaries	Dividends	Interest	Rearm and proprietorship		Partnership		Other income	Other loss	Income tax after credits
								Net profit	Net loss	Net profit	Net loss			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>TOTAL</b>														
Returns with and without adjusted gross income, total.....	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800	1,009,800
With adjusted gross income, total.....	867,384	5,704,508	1,009,211	1,138,428	4,103,090	571,404	224,957	774,534	61,096	423,105	63,008	1,117,247	85,386	908,457
Under \$5,000.....	407,586	1,281,608	3,007,000	10,000	1,281,608	2,680	69,779	138,765	16,000	48,217	3,000	264,213	12,704	64,591
\$5,000 under \$10,000.....	268,833	1,897,800	1,810,000	24,818	1,731,561	20,278	60,448	147,588	5,000	24,184	1,450	156,551	16,917	184,285
\$10,000 under \$20,000.....	7,000	1,080,000	431,805	173,235	687,456	61,280	46,211	283,084	5,598	101,738	5,232	181,633	8,735	167,242
\$20,000 under \$50,000.....	15,000	800,000	101,500	3,100	185,192	70,772	28,012	157,807	12,908	90,000	6,000	120,500	7,210	120,120
\$50,000 or more.....	1,987	982,270	101,248	109,559	213,742	389,384	39,607	83,730	21,101	90,439	17,520	317,950	10,445	362,259
With no adjusted gross income.....	142,416	323,291	1,761,982	86,898	56,657	7,164	18,882	13,131	37,940	5,897	19,601	80,000	35,449	-
<b>\$1 Under \$100<sup>2</sup></b>														
Returns with and without adjusted gross income, total.....	98,700	416,971	284,593	4,814	319,904	6,720	12,445	40,194	4,883	13,332	515	36,403	3,825	45,866
With adjusted gross income, total.....	89,183	416,463	242,191	4,357	318,444	6,696	12,395	40,171	4,379	13,332	513	36,328	1,654	45,866
Under \$5,000.....	76,114	133,579	196,916	2,678	163,215	868	6,176	11,245	3,586	2,764	10	16,629	1,044	6,858
\$5,000 under \$10,000.....	27,507	186,808	34,196	1,405	161,925	392	3,560	12,002	151	3,276	190	7,695	296	19,821
\$10,000 under \$20,000.....	5,000	68,139	9,502	250	44,838	1,739	1,553	10,925	512	3,506	143	6,589	106	10,591
\$20,000 under \$50,000.....	459	15,445	873	19	5,579	930	485	5,495	14	1,309	117	2,174	177	3,990
\$50,000 or more.....	141	12,292	704	5	2,887	2,767	621	504	116	2,477	53	3,241	31	4,586
With no adjusted gross income.....	9,517	1,492	42,362	447	1,460	24	50	23	504	-	2	75	2,171	-
<b>\$100 Under \$500</b>														
Returns with and without adjusted gross income, total.....	306,938	1,402,021	785,292	87,153	1,143,744	28,849	40,162	106,208	12,362	57,377	4,608	130,393	11,248	157,794
With adjusted gross income, total.....	278,552	1,405,016	648,031	79,912	1,139,831	28,725	39,810	106,021	4,248	57,182	2,233	127,902	9,062	157,794
Under \$5,000.....	167,357	422,353	462,283	47,230	355,376	5,842	17,483	21,777	1,826	7,948	1,109	61,814	3,222	21,313
\$5,000 under \$10,000.....	88,484	605,097	132,895	25,335	559,681	2,714	16,157	24,348	1,556	13,461	591	25,538	3,326	63,471
\$10,000 under \$20,000.....	20,134	264,104	45,603	5,630	188,264	6,562	7,661	29,382	241	16,832	170	22,423	1,679	40,002
\$20,000 under \$50,000.....	1,983	67,261	4,942	555	21,980	5,612	2,671	18,863	399	11,085	255	8,334	575	16,268
\$50,000 or more.....	584	46,261	2,308	162	13,330	7,995	1,838	6,651	232	7,856	108	9,243	260	16,800
With no adjusted gross income.....	28,386	12,994	137,261	8,241	3,913	124	352	187	8,054	195	1,775	2,441	2,180	-
<b>\$500 Under \$1,000</b>														
Returns with and without adjusted gross income, total.....	221,668	1,070,165	795,014	161,324	910,155	29,863	34,796	115,959	8,528	43,481	1,742	118,506	11,601	131,991
With adjusted gross income, total.....	195,893	1,090,357	613,584	142,608	908,398	29,803	33,670	115,840	4,146	43,387	1,599	115,606	7,994	131,991
Under \$5,000.....	111,518	300,856	354,056	81,125	286,534	3,410	14,622	29,164	2,803	7,375	246	46,161	2,185	14,927
\$5,000 under \$10,000.....	66,897	464,030	217,555	48,748	451,822	2,990	7,575	22,967	846	7,126	146	29,474	2,728	48,232
\$10,000 under \$20,000.....	15,033	209,034	32,972	10,961	134,831	6,852	6,962	33,338	265	12,401	613	22,666	2,617	33,358
\$20,000 under \$50,000.....	1,773	64,274	6,847	1,270	20,723	5,734	2,279	16,534	68	9,545	279	7,449	373	14,526
\$50,000 or more.....	672	55,563	2,154	504	14,488	11,208	2,232	8,397	164	6,940	315	13,976	695	20,948
With no adjusted gross income.....	25,775	20,192	181,430	18,716	1,757	60	1,126	119	4,382	94	143	2,900	3,007	-
<b>\$1,000 Under \$5,000</b>														
Returns with and without adjusted gross income, total.....	330,547	1,712,166	1,908,787	675,692	1,439,613	118,467	85,416	292,457	30,065	162,239	9,444	364,381	35,266	271,422
With adjusted gross income, total.....	272,193	1,826,086	1,266,457	542,525	1,418,827	117,244	80,389	288,792	18,694	161,599	7,054	344,555	17,056	271,422
Under \$5,000.....	153,194	463,283	754,277	299,948	561,486	7,493	24,027	55,826	8,180	25,455	9,991	104,026	5,911	17,020
\$5,000 under \$10,000.....	80,813	596,854	249,016	153,612	535,394	9,800	15,854	61,672	2,225	29,638	499	66,390	3,558	56,299
\$10,000 under \$20,000.....	29,317	423,521	183,656	65,889	284,513	26,434	19,837	86,497	3,220	46,182	1,393	76,119	3,559	65,438
\$20,000 under \$50,000.....	6,811	224,078	41,321	16,711	69,693	26,518	12,293	59,399	1,493	46,927	2,541	46,682	2,689	54,071
\$50,000 or more.....	2,368	218,350	38,193	6,365	57,741	55,063	8,978	25,398	3,576	25,396	1,630	59,338	1,333	80,594
With no adjusted gross income.....	58,354	113,920	642,330	133,167	26,786	1,219	5,627	3,665	11,371	641	2,390	19,826	18,156	-
<b>\$5,000 Under \$10,000</b>														
Returns with and without adjusted gross income, total.....	31,150	364,195	616,145	216,532	158,790	84,952	24,690	87,795	8,437	56,365	7,014	126,924	9,338	93,054
With adjusted gross income, total.....	18,999	362,244	256,945	129,314	145,941	83,974	20,672	85,419	3,340	53,842	5,527	115,089	4,512	93,054
Under \$5,000.....	7,126	15,844	109,765	46,833	31,866	1,910	4,785	8,372	44	4,675	708	12,180	359	363
\$5,000 under \$10,000.....	3,356	23,881	31,122	22,911	15,994	1,422	799	11,419	-	8,392	-	9,356	596	1,912
\$10,000 under \$20,000.....	4,592	74,173	65,734	32,070	37,277	9,418	4,486	22,794	387	16,872	1,652	24,442	1,007	11,020
\$20,000 under \$50,000.....	2,623	91,254	34,695	18,509	30,131	12,385	4,557	28,638	1,176	16,402	563	21,007	1,618	21,465
\$50,000 or more.....	1,262	157,092	16,229	8,991	30,673	58,839	6,045	14,196	1,733	13,901	2,604	48,164	938	58,294
With no adjusted gross income.....	12,191	58,049	359,200	81,218	12,849	978	4,018	2,376	5,097	2,523	1,487	11,835	4,826	-
<b>\$10,000 Or More</b>														
Returns with and without adjusted gross income, total.....	19,792	542,678	862,404	451,713	188,141	309,707	46,330	99,652	34,800	90,311	30,272	340,690	14,768	208,340
With adjusted gross income, total.....	13,604	659,362	463,065	282,604	172,249	304,948	38,021	94,291	26,268	87,867	16,418	296,881	9,665	208,340
Under \$5,000.....	2,241	4,683	129,763	32,789	6,838	1,348	2,685	7,381	-	-	-	19,463	43	70
\$5,000 under \$10,000.....	2,576	20,622	64,242	42,860	6,685	3,360	2,503	15,640	297	12,291	28	23,598	323	1,550
\$10,000 under \$20,000.....	2,399	50,666	93,934	57,435	27,027	16,275	5,713	14,248	933	17,945	1,261	29,454	367	6,823
\$20,000 under \$50,000.....	2,560	90,559	73,466	56,045	37,076	30,593	6,627	28,438	9,758	17,362	2,313	46,363	1,784	18,860
\$50,000 or more.....	2,728	492,772	101,600	93,528	94,623	253,572	20,493	28,584	15,280	46,269	12,816	184,003	7,148	181,037
With no adjusted gross income.....	6,788	116,424	399,399	169,109	15,852	4,759	8,309	4,761	8,532	2,444	13,854	43,869	5,103	-

<sup>1</sup>Includes returns with receipts equal to deductions.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."





---

---

## BASIC TABLES

### ACTIVE PARTNERSHIPS

	Page
15. Number of partnerships, total receipts, business receipts, depreciation, net profit, and inventory, by industrial group .....	118
16. Number of partnerships, total receipts, business receipts, depreciation, net profit, and inventory by selected industries and size of business receipts .....	120
17. Number of partnerships, total receipts, business receipts, depreciation, net profit, net loss and inventory by selected industries and size of net profit or net loss .....	136
18. Number of partnerships, total receipts, business receipts, depreciation, net profit, total assets, and inventory by selected industries and size of total assets .....	152
19. Income statement items, by selected industries .....	162
20. Income statement items by industrial division and size of business receipts .....	168
21. Income statement items by industrial division and size of net profit .....	181
22. Income statement items by industrial division and size of total assets .....	187
23. Number of partnerships, business receipts, and net profit, by ratio of net profit to business receipts for selected industries .....	200
24. Number of partnerships, business receipts, and inventory, by ratio of business receipts to inventory end-of-year for selected Manufacturing, Wholesale and Retail trade industries .....	204
25. Inventories, by method of valuation, for selected industries .....	206
26. Number of partnerships and selected income and deduction items by State and industrial division .....	207
27. Number of partnerships in Agriculture, forestry, and fisheries by States .....	225
28. Number of partnerships, by the number of partners in the partnership for selected industries and size of net profit .....	226

---

---

ACTIVE PARTNERSHIPS

Table 15.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Table with 15 columns: Industrial group, Number of partnerships, Total receipts, Business receipts, Depreciation, Net profit, Inventory, end-of-year, Partnerships with and without net profit, and Inventory, end-of-year. Rows include various industrial categories like Agriculture, Manufacturing, Retail trade, etc.

Footnotes at end of table.



ACTIVE PARTNERSHIPS

Table 16. --NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit							
	Number of partnerships (11)	Total receipts (Thousand dollars) (12)	Business receipts (Thousand dollars) (13)	Depreciation (Thousand dollars) (14)	Net profit (Less loss) (Thousand dollars) (15)	Inventory, end-of-year (16)	Number of partnerships (17)	Amount (Thousand dollars) (18)	Total receipts (Thousand dollars) (19)	Business receipts (Thousand dollars) (20)	Depreciation (Thousand dollars) (21)	Net profit (Thousand dollars) (22)	Number of partnerships (23)	Amount (Thousand dollars) (24)
<b>ALL INDUSTRIES</b>	923,181	73,075,612	7,212,097,234	4,213,291	8,513,013	7,091,179	27,319,269	65,536,131	6,472,807	1,551,108	3,746,459	3,479,86	34,748	4,213,236
Under \$5,000	108,476	31,537	38,327	84,378	108,466	15,207	27,323	304,192	253,817	31,223	132,976	7,480	3,440	
\$5,000 under \$10,000	109,435	92,115	109,435	92,115	109,435	15,100	43,311	400,109	320,216	56,666	238,939	9,180	5,452	
\$10,000 under \$25,000	169,378	273,303	273,303	273,303	169,378	13,794	153,134	395,407	262,534	169,198	782,934	3,775	10,429	
\$25,000 under \$50,000	169,378	273,303	273,303	273,303	169,378	13,794	153,134	395,407	262,534	169,198	782,934	3,775	10,429	
\$50,000 under \$100,000	159,454	939,353	939,353	303,188	1,063,976	56,783	373,332	1,247,108	942,331	230,442	1,457,440	5,719	25,047	
\$100,000 under \$250,000	86,885	16,430,503	1,054,917	376,123	1,771,844	54,576	931,270	10,985,331	10,828,159	270,445	1,894,401	47,701	816,054	
\$250,000 under \$500,000	90,781	15,399,172	1,519,919	363,788	1,620,937	33,461	1,457,221	13,457,845	13,758,237	258,134	1,776,219	31,485	1,047,206	
\$500,000 under \$1,000,000	12,397	2,878,744	8,429,407	149,658	6,684,416	8,739	997,454	7,670,931	7,670,931	113,950	5,534,380	9,016	5,381,532	
\$1,000,000 or more	593	69,345,972	61,170,948	59,295	355,682	4,542	714,618	111,004,307	10,931,810	117,844	788,729	4,487	669,570	
Receipts not reported	15,621	10,960	-	9,062	115,210	339	203,662	5,663,367	5,513,884	47,304	382,712	314	188,393	
<b>AGRICULTURE, FORESTRY, AND FISHERIE</b>	153,600	5,376,173	4,492,341	351,327	655,406	1,160	331,968	4,492,341	4,492,341	351,327	655,406	5,302	4,712	
Under \$5,000	3,971	79,495	79,495	13,296	2,238	63	2,156	79,495	79,495	13,296	2,238	398	962	
\$5,000 under \$10,000	1,911	1,066	1,066	18,443	1,066	1,116	2,802	1,066	1,066	18,443	1,066	37	4,112	
\$10,000 under \$25,000	2,411	2,411	2,411	12,658	2,411	2,411	2,411	2,411	2,411	12,658	2,411	37	4,112	
\$25,000 under \$50,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$50,000 under \$100,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$100,000 under \$250,000	5,706	46,652	63,000	51,800	119,940	1,214	38,007	811,377	800,000	51,800	119,940	1,608	46,720	
\$250,000 under \$500,000	3,371	3,314	513,500	3,157	54,588	900	56,755	653,089	643,733	3,157	54,588	1,857	44,955	
\$500,000 under \$1,000,000	488	3,314	3,314	1,073	15,706	221	26,732	272,800	272,800	1,073	15,706	184	21,334	
\$1,000,000 or more	1,401	46,652	437,901	6,935	9,646	1,401	35,244	361,670	357,970	6,935	9,646	107	28,117	
Receipts not reported	4,325	58,442	98,107	4,325	4,325	-	79,326	58,442	58,442	4,325	4,325	4	1,346	
<b>Part</b>	153,600	5,376,173	4,492,341	351,327	655,406	1,160	331,968	4,492,341	4,492,341	351,327	655,406	5,302	4,712	
Under \$5,000	3,971	79,495	79,495	13,296	2,238	63	2,156	79,495	79,495	13,296	2,238	398	962	
\$5,000 under \$10,000	1,911	1,066	1,066	18,443	1,066	1,116	2,802	1,066	1,066	18,443	1,066	37	4,112	
\$10,000 under \$25,000	2,411	2,411	2,411	12,658	2,411	2,411	2,411	2,411	2,411	12,658	2,411	37	4,112	
\$25,000 under \$50,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$50,000 under \$100,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$100,000 under \$250,000	5,706	46,652	63,000	51,800	119,940	1,214	38,007	811,377	800,000	51,800	119,940	1,608	46,720	
\$250,000 under \$500,000	3,371	3,314	513,500	3,157	54,588	900	56,755	653,089	643,733	3,157	54,588	1,857	44,955	
\$500,000 under \$1,000,000	488	3,314	3,314	1,073	15,706	221	26,732	272,800	272,800	1,073	15,706	184	21,334	
\$1,000,000 or more	1,401	46,652	437,901	6,935	9,646	1,401	35,244	361,670	357,970	6,935	9,646	107	28,117	
Receipts not reported	4,325	58,442	98,107	4,325	4,325	-	79,326	58,442	58,442	4,325	4,325	4	1,346	
<b>Total</b>	153,600	5,376,173	4,492,341	351,327	655,406	1,160	331,968	4,492,341	4,492,341	351,327	655,406	5,302	4,712	
Under \$5,000	3,971	79,495	79,495	13,296	2,238	63	2,156	79,495	79,495	13,296	2,238	398	962	
\$5,000 under \$10,000	1,911	1,066	1,066	18,443	1,066	1,116	2,802	1,066	1,066	18,443	1,066	37	4,112	
\$10,000 under \$25,000	2,411	2,411	2,411	12,658	2,411	2,411	2,411	2,411	2,411	12,658	2,411	37	4,112	
\$25,000 under \$50,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$50,000 under \$100,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$100,000 under \$250,000	5,706	46,652	63,000	51,800	119,940	1,214	38,007	811,377	800,000	51,800	119,940	1,608	46,720	
\$250,000 under \$500,000	3,371	3,314	513,500	3,157	54,588	900	56,755	653,089	643,733	3,157	54,588	1,857	44,955	
\$500,000 under \$1,000,000	488	3,314	3,314	1,073	15,706	221	26,732	272,800	272,800	1,073	15,706	184	21,334	
\$1,000,000 or more	1,401	46,652	437,901	6,935	9,646	1,401	35,244	361,670	357,970	6,935	9,646	107	28,117	
Receipts not reported	4,325	58,442	98,107	4,325	4,325	-	79,326	58,442	58,442	4,325	4,325	4	1,346	
<b>Total</b>	153,600	5,376,173	4,492,341	351,327	655,406	1,160	331,968	4,492,341	4,492,341	351,327	655,406	5,302	4,712	
Under \$5,000	3,971	79,495	79,495	13,296	2,238	63	2,156	79,495	79,495	13,296	2,238	398	962	
\$5,000 under \$10,000	1,911	1,066	1,066	18,443	1,066	1,116	2,802	1,066	1,066	18,443	1,066	37	4,112	
\$10,000 under \$25,000	2,411	2,411	2,411	12,658	2,411	2,411	2,411	2,411	2,411	12,658	2,411	37	4,112	
\$25,000 under \$50,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$50,000 under \$100,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$100,000 under \$250,000	5,706	46,652	63,000	51,800	119,940	1,214	38,007	811,377	800,000	51,800	119,940	1,608	46,720	
\$250,000 under \$500,000	3,371	3,314	513,500	3,157	54,588	900	56,755	653,089	643,733	3,157	54,588	1,857	44,955	
\$500,000 under \$1,000,000	488	3,314	3,314	1,073	15,706	221	26,732	272,800	272,800	1,073	15,706	184	21,334	
\$1,000,000 or more	1,401	46,652	437,901	6,935	9,646	1,401	35,244	361,670	357,970	6,935	9,646	107	28,117	
Receipts not reported	4,325	58,442	98,107	4,325	4,325	-	79,326	58,442	58,442	4,325	4,325	4	1,346	
<b>Total</b>	153,600	5,376,173	4,492,341	351,327	655,406	1,160	331,968	4,492,341	4,492,341	351,327	655,406	5,302	4,712	
Under \$5,000	3,971	79,495	79,495	13,296	2,238	63	2,156	79,495	79,495	13,296	2,238	398	962	
\$5,000 under \$10,000	1,911	1,066	1,066	18,443	1,066	1,116	2,802	1,066	1,066	18,443	1,066	37	4,112	
\$10,000 under \$25,000	2,411	2,411	2,411	12,658	2,411	2,411	2,411	2,411	2,411	12,658	2,411	37	4,112	
\$25,000 under \$50,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$50,000 under \$100,000	1,442	76,154	76,154	6,812	15,749	1,116	2,802	47,356	47,356	6,812	15,749	4,795	37,344	
\$100,000 under \$250,000	5,706	46,652	63,000	51,800	119,940	1,214	38,007	811,377	800,000	51,800	119,940	1,608	46,720	
\$250,000 under \$500,000	3,371	3,314	513,500	3,157	54,588	900	56,755	653,089	643,733	3,157	54,588	1,857	44,955	
\$500,000 under \$1,000,000	488	3,314	3,314	1,073	15,706	221	26,732	272,800	272,800	1,073	15,706	184	21,334	
\$1,000,000 or more	1,401	46,652	437,901	6,935	9,646	1,401	35,244	361,670	357,970	6,935	9,646	107	28,117	
Receipts not reported	4,325	58,442	98,107	4,325	4,325	-	79,3							



ACTIVE PARTNERSHIPS

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with net profit										Inventory, end-of-year			
	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)
						(1)	(2)							
<b>CONSTRUCTION—Continued</b>														
<b>General Trade Contractors</b>														
Total.....	18,944	4,223,488	4,175,144	91,005	235,298	3,116	14,676	15,240	3,451,945	3,455,844	61,284	321,847	2,518	89,879
Under \$5,000.....	1,062	5,550	3,335	343	131	222	114	511	1,425	1,374	36	655		
\$5,000 under \$10,000.....	1,063	16,236	13,333	1,394	1,390	422	1,116	1,116	4,458	2,107	467	3,141	244	1,370
\$10,000 under \$25,000.....	3,031	24,434	18,937	3,337	18,247	276	2,895	3,447	4,344	2,865	2,865	14,101	468	1,906
\$25,000 under \$50,000.....	3,215	14,970	13,501	1,798	28,668	172	3,538	12,101	42,723	2,553	30,684	30,684	343	1,255
\$50,000 under \$100,000.....	3,232	24,311	22,975	1,396	28,664	317	1,846	3,713	1,977,174	1,973,174	4,223	34,773	343	1,255
\$100,000 under \$200,000.....	2,784	353,116	347,735	3,326	29,443	671	3,573	2,142	293,702	293,702	6,293	35,136	342	1,144
\$200,000 under \$500,000.....	1,452	667,457	651,266	3,772	22,685	643	3,746	1,751	54,303	54,303	3,436	55,465	175	2,783
\$500,000 under \$1,000,000.....	777	24,407	23,872	1,731	1,370	343	2,371	643	4,431	4,431	3,665	33,467	48	1,507
\$1,000,000 or more.....	161	4,243,448	4,133,619	4,877	39,482	102	4,877	486	47,266	47,266	1,000	57,443	5	14,604
\$5,000,000 or more.....	87	1,261,753	1,258,242	4,302	43,655	5	111	67	859,218	859,267	16,143	58,265	8	241
Receipts not reported.....	422	377	-	84	14,768	-	-	2	(2)	-	-	(2)	-	-
<b>Special Trade Contractors</b>														
Total.....	26,279	2,474,342	2,471,873	17,443	247,464	1,412	19,371	31,301	2,451,444	2,455,436	46,347	332,442	4,910	72,369
Under \$5,000.....	3,174	8,764	3,274	753	5,210	47	31	2,222	6,814	6,814	466	1,488	344	24
\$5,000 under \$10,000.....	4,122	21,177	21,352	1,762	11,757	34	34	3,654	28,171	27,773	1,274	12,476	462	473
\$10,000 under \$25,000.....	2,934	146,714	144,141	1,474	47,144	1,899	7,944	7,351	124,767	123,446	4,461	47,664	2,354	2,000
\$25,000 under \$50,000.....	4,406	221,271	218,224	1,113	34,424	1,447	6,444	4,936	486,446	485,446	7,108	71,008	2,959	2,000
\$50,000 under \$100,000.....	5,474	487,100	483,444	1,434	63,100	1,405	1,482	4,832	346,116	343,935	8,811	64,116	2,910	1,132
\$100,000 under \$200,000.....	3,110	681,007	673,510	1,468	59,125	1,184	17,184	3,188	446,176	444,681	11,447	58,847	1,367	16,198
\$200,000 under \$500,000.....	1,215	546,248	533,510	1,415	47,653	1,144	21,244	6,622	470,271	467,271	10,531	47,653	1,401	19,872
\$500,000 under \$1,000,000.....	343	271,726	259,174	2,442	14,708	644	8,644	3,114	117,164	117,164	3,266	10,531	190	7,834
\$1,000,000 or more.....	146	661,791	651,346	4,442	3,708	644	1,864	135	4,346,168	4,346,168	4,442	15,932	63	8,771
\$5,000,000 or more.....	1	1,364	1,364	41	7,54	-	-	2	16,772	16,772	46	1,266	-	-
Receipts not reported.....	2	(2)	-	2	(2)	-	-	2	(2)	-	-	(2)	-	-
<b>Contractor, Not Allocator</b>														
Total.....	1,436	16,442	15,904	1,433	13,74	205	3,444	4,002	14,442	14,156	27,442	27,442	271	1,944
Under \$5,000.....	467	39,34	39,36	18	181	2	3	313	1,442	1,442	88	444	25	4
\$5,000 under \$10,000.....	393	2,764	2,764	74	1,216	-	-	304	1,421	1,421	67	4,388	4	4
\$10,000 under \$25,000.....	688	17,794	17,244	1,74	7,711	-	-	663	14,711	14,711	67	4,388	4	4
\$25,000 under \$50,000.....	54	1,176	1,176	1,46	5,114	147	1,46	42	1,464	1,464	31	4,388	4	4
\$50,000 under \$100,000.....	467	5,245	5,245	4,617	7,34	74	1,46	263	2,464	2,464	1,1	4,388	4	4
\$100,000 under \$500,000.....	2	(2)	-	2	(2)	-	-	2	(2)	-	-	(2)	-	-
\$500,000 under \$1,000,000.....	76	13,604	13,604	64	4,423	2	3	26	12,734	12,734	931	1,278	2	2
\$1,000,000 or more.....	2	1,224	1,224	43	1,42	-	-	2	1,224	1,224	43	1,278	2	2
\$5,000,000 or more.....	1	4,381	4,381	418	1,46	-	-	-	4,381	4,381	418	311	-	-
Receipts not reported.....	1	26,373	26,373	1,401	1,401	-	-	-	-	-	-	-	-	-
<b>MISCELLANEOUS</b>														
Total.....	4,091	6,774,444	6,753,447	14,331	234,447	4,444	44,444	35,419	6,753,444	6,753,444	14,331	234,447	4,444	44,444
Under \$5,000.....	772	1,474	1,474	179	714	1,072	1,072	2,635	5,472	5,472	385	1,276	26	24
\$5,000 under \$10,000.....	1,073	14,074	13,544	1,751	1,714	1,072	1,072	1,344	14,074	13,544	744	1,276	26	24
\$10,000 under \$25,000.....	7,573	124,444	124,444	1,432	28,444	3,073	3,073	5,707	143,444	143,444	1,774	31,444	244	244
\$25,000 under \$50,000.....	6,659	379,417	375,417	1,764	53,417	4,407	4,407	6,304	234,444	234,444	8,444	40,444	344	344
\$50,000 under \$100,000.....	7,241	518,444	514,444	1,764	86,444	4,434	4,434	6,304	494,444	494,444	11,444	85,444	4,398	4,398
\$100,000 under \$200,000.....	4,802	815,444	808,444	2,222	93,444	4,315	4,315	4,832	794,444	794,444	17,444	115,444	3,444	3,444
\$200,000 under \$500,000.....	4,542	1,480,444	1,472,444	3,213	78,444	1,314	1,314	4,454	1,364,444	1,364,444	39,444	24,444	3,444	3,444
\$500,000 under \$1,000,000.....	1,566	1,156,444	1,148,444	1,315	78,444	1,314	1,314	2,222	1,148,444	1,148,444	1,315	24,444	3,444	3,444
\$1,000,000 or more.....	51	1,756,444	1,756,444	2,342	4,444	1,955	1,955	2,222	1,756,444	1,756,444	2,342	4,444	3,444	3,444
\$5,000,000 or more.....	2	4,444	4,444	1,444	2,444	65	65	2	4,444	4,444	1,444	2,444	2	2
Receipts not reported.....	717	54	-	367	11,211	(2)	2	2	(2)	-	-	(2)	-	-

For notes at end of table.

ACTIVE PARTNERSHIPS

Table 16. — NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS — Continued

Industry and size of business receipts	Partnership with and without net profit													
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end of year (Number of partnerships)	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Number of partnerships
<b>MANUFACTURING—Continued</b>														
<b>Food and Kindred Products, Including Beverage</b>														
Total.....	5,161	1,693,227	1,682,713	30,030	95,360	3,286	94,033	3,289	1,453,467	1,446,324	42,428	1,464	1,464	4,131
Under \$5,000.....	246	615	576	37	176	97	179	2	61	61	4	61	61	460
\$5,000 under \$10,000.....	1,391	1,391,531	1,381,111	53	49	49	49	3	1,386	1,386	21	1,386	1,386	460
\$10,000 under \$25,000.....	62	10,603	10,606	69	14,384	444	14,384	3	1,386	1,386	21	1,386	1,386	460
\$25,000 under \$50,000.....	62	22,655	22,654	823	14,384	311	14,384	3	1,386	1,386	21	1,386	1,386	460
\$50,000 under \$100,000.....	63	80,686	80,689	4,082	4,030	611	4,030	3	1,386	1,386	21	1,386	1,386	460
\$100,000 under \$200,000.....	415	126,929	126,547	5,709	10,337	171	10,337	296	1,386	1,386	21	1,386	1,386	460
\$200,000 under \$500,000.....	93	301,444	299,687	7,636	18,821	504	18,821	343	1,386	1,386	21	1,386	1,386	460
\$500,000 under \$1,000,000.....	13	291,263	289,114	7,338	15,453	314	15,453	318	1,386	1,386	21	1,386	1,386	460
\$1,000,000 under \$5,000,000.....	281	554,083	550,948	7,976	22,823	444	22,823	470	1,386	1,386	21	1,386	1,386	460
\$5,000,000 or more.....	37	323,517	321,757	8,251	11,521	34	10,626	34	1,386	1,386	21	1,386	1,386	460
Receipts not reported.....	(1)	-	-	(2)	(3)	-	-	-	-	-	-	-	-	-
<b>Apparel and Other Finished Products Made From Fabric and Similar Materials</b>														
Total.....	4,436	874,124	864,100	6,453	57,574	1,800	54,805	1,800	1,014,644	1,014,644	1,407	1,014,644	1,014,644	1,800
Under \$5,000.....	41	2	2	1	1	1	1	1	2	2	1	2	2	1
\$5,000 under \$10,000.....	30	1,386	1,386	69	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386
\$10,000 under \$25,000.....	402	46,109	46,103	30,011	46,103	297	46,103	297	46,103	46,103	30,011	46,103	46,103	297
\$25,000 under \$50,000.....	216	152,033	152,106	926	152,033	176	152,033	176	152,033	152,033	926	152,033	152,033	176
\$50,000 under \$100,000.....	169	300,393	299,359	3,421	300,393	664	300,393	664	300,393	300,393	3,421	300,393	300,393	664
\$100,000 or more.....	1	6,1663	6,1660	311	6,1660	1	6,1660	1	6,1660	6,1660	311	6,1660	6,1660	1
Receipts not reported.....	(1)	-	-	(2)	(3)	-	-	-	-	-	-	-	-	-
<b>Lumber and Wood Products, Except Furniture</b>														
Total.....	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275
Under \$5,000.....	31	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275
\$5,000 under \$10,000.....	1	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275
\$10,000 under \$25,000.....	2,243	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275
\$25,000 under \$50,000.....	2	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275
\$50,000 under \$100,000.....	1	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275
\$100,000 or more.....	1	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275
Receipts not reported.....	(1)	-	-	(2)	(3)	-	-	-	-	-	-	-	-	-
<b>Receipts not reported</b>														
Total.....	402	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Partnership, with and without net profit</b>														
Total.....	402	1	1	1	1	1	1	1	1	1	1	1	1	1
Partnership with net profit.....	402	1	1	1	1	1	1	1	1	1	1	1	1	1
Partnership without net profit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes on page 124

ACTIVE PARTNERSHIPS

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry	Number of partnerships		Total receipts (Thousand dollars)		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Net profit (Thousand dollars)		Inventory at year-end (Thousand dollars)	
	Total	with and without net profit	Total	with and without net profit	Total	with and without net profit	Total	with and without net profit	Total	with and without net profit	Total	with and without net profit
Manufacturing—chemical and allied products	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Manufacturing—textile mill	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Manufacturing—other	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Wholesale trade	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Retail trade	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Transportation and communication	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Finance, insurance, and real estate	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Professional, scientific, and technical services	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Other services	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Government	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Not reported	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Total	1,127	1,127	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000

Footnotes at end of table.



ACTIVE PARTNERSHIPS Table 16 — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Loss) (Thousand dollars)	Inventory, end-of-year number of partnerships	Receipts (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Inventory, end-of-year number of partnerships
<b>MANUFACTURING, COMMUNICATION, AND SANITARY SERVICE—Continued</b>											
Other Transportation, Communication, Water supply, and Sanitary services											
Total	1,460	4,777,314	3,500,663	1,470,413	464,493	463	5,263	1,460	2,722,222	2,100,000	1,460
Under \$50,000	1,234	4,497	3,476	404	354	463	5,263	1,234	2,722	2,100	1,234
\$50,000 under \$100,000	773	5,778	4,778	3,068	1,264			773	5,778	4,778	773
\$100,000 under \$250,000	1,098	16,403	16,425	1,229	386			1,098	16,403	16,425	1,098
\$250,000 under \$500,000	1,008	37,153	36,882	3,269	2,234			1,008	36,882	36,882	1,008
\$500,000 or more	820	43,543	42,883	3,232	2,431			820	42,883	42,883	820
Under \$100,000	668	70,476	69,476	4,767	3,421			668	69,476	69,476	668
\$100,000 under \$250,000	182	57,361	57,177	2,461	1,691			182	57,177	57,177	182
\$250,000 under \$500,000	55	1,284	1,284	1,801	1,887			55	1,284	1,284	55
\$500,000 or more	42	7,401	7,401	1,130	700			42	7,401	7,401	42
Receipts not reported	2	39,683		66	169			2	39,683		2
Receipts not reported	266	124		3	1,276			266	124		266
<b>WHOLESALE AND RETAIL TRADE</b>											
Total	267,433	36,963,735	36,280,084	27,714	4,495,611	20,000	3,611,439	267,433	25,693,904	25,012,444	267,433
Under \$10,000	18,244	46,979	41,442	2,067	13,456	2,000	1,456	18,244	46,979	41,442	18,244
\$10,000 under \$25,000	34,340	119,304	111,227	5,615	9,615			34,340	119,304	111,227	34,340
\$25,000 under \$50,000	37,075	657,563	641,736	30,532	73,784			37,075	657,563	641,736	37,075
\$50,000 under \$100,000	49,273	1,825,912	1,811,231	206,781	287,937			49,273	1,825,912	1,811,231	49,273
\$100,000 under \$250,000	60,066	4,386,935	4,346,654	75,206	411,135			60,066	4,386,935	4,346,654	60,066
\$250,000 under \$500,000	47,650	6,487,297	6,426,322	17,006	17,037			47,650	6,487,297	6,426,322	47,650
\$500,000 under \$1,000,000	28,746	5,742,484	5,662,083	30,652	32,750			28,746	5,742,484	5,662,083	28,746
\$1,000,000 under \$2,500,000	7,208	5,012,345	4,959,461	40,051	512,293			7,208	5,012,345	4,959,461	7,208
\$2,500,000 or more	3,767	6,904,813	6,835,461	33,706	61,655			3,767	6,904,813	6,835,461	3,767
Receipts not reported	276	24,989,992	24,790,078	1,774	44,871			276	24,989,992	24,790,078	276
Receipts not reported	2,008	608		13	13,420			2,008	608		2,008
<b>Wholesale Trade</b>											
Total	40,960	12,477,367	12,336,676	49,754	573,060	25,730	985,626	40,960	12,336,676	12,238,050	40,960
Under \$10,000	2,621	10,686	7,088	506	1,083			2,621	10,686	7,088	2,621
\$10,000 under \$25,000	2,642	42,828	37,740	673	1,007			2,642	42,828	37,740	2,642
\$25,000 under \$50,000	7,111	181,300	173,311	2,191	12,912			7,111	181,300	173,311	7,111
\$50,000 under \$100,000	4,168	175,639	142,373	4,764	40,113			4,168	175,639	142,373	4,168
\$100,000 under \$250,000	6,211	450,162	423,373	5,731	60,166			6,211	450,162	423,373	6,211
\$250,000 under \$500,000	9,211	947,839	935,465	10,476	30,045			9,211	947,839	935,465	9,211
\$500,000 under \$1,000,000	1,183	2,279,474	2,229,142	23,772	40,395			1,183	2,279,474	2,229,142	1,183
\$1,000,000 under \$2,500,000	2,826	1,994,607	1,977,116	14,826	29,014			2,826	1,994,607	1,977,116	2,826
\$2,500,000 or more	2,170	4,204,256	4,170,066	1,738	10,173			2,170	4,204,256	4,170,066	2,170
Receipts not reported	236	2,261,703	2,249,224	1,742	23,111			236	2,261,703	2,249,224	236
Receipts not reported	354	73		76	1,460			354	73		354
<b>Service and related products</b>											
Total	7,383	3,204,745	3,185,744	15,942	10,710	4,414	413,844	7,383	3,185,744	3,169,006	7,383
Under \$50,000	448	1,103	1,005	40	1,244			448	1,103	1,005	448
\$50,000 under \$100,000	639	11,714	11,689	424	2,462			639	11,714	11,689	639
\$100,000 under \$250,000	785	29,441	29,441	488	2,193			785	29,441	29,441	785
\$250,000 under \$500,000	1,082	82,647	81,438	1,376	2,373			1,082	82,647	81,438	1,082
\$500,000 under \$1,000,000	1,138	167,442	167,442	1,467	1,456			1,138	167,442	167,442	1,138
\$1,000,000 under \$2,500,000	1,671	551,796	551,796	3,363	26,353			1,671	551,796	551,796	1,671
\$2,500,000 or more	734	509,904	509,689	3,462	1,462			734	509,904	509,689	734
Receipts not reported	644	4,232,326	4,225,813	1,443	44,182			644	4,232,326	4,225,813	644
Receipts not reported	69	613,741	608,677	1,372	5,463			69	613,741	608,677	69

Footnote: At end of table.

ACTIVE PARTNERSHIPS

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts:	Partnerships with and without net profit					Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>											
<b>Wholesale Trade—Continued</b>											
Machinery, equipment, and supplies											
Total.....	3,094	973,007	762,903	7,079	-4,725	2,140	1,234	5,947	45,548	1,776	71,262
Under \$5,000	19	1,547	1,547	1	1	1	1	1	1	1	1
\$5,000 under \$10,000	11	1,777	1,777	1	1	1	1	1	1	1	1
\$10,000 under \$25,000	216	19,350	18,683	340	1,401	200	4,100	177	2,011	246	610
\$25,000 under \$50,000	474	47,493	46,910	851	1,942	340	14,377	290	2,299	295	1,228
\$50,000 under \$100,000	71	4,193	4,090	931	1,602	119	12,972	784	5,478	369	1,547
\$100,000 under \$200,000	303	111,360	109,046	911	1,163	556	11,727	851	5,601	295	1,561
\$200,000 under \$500,000	704	4,138	4,050	1,015	1,213	111	12,972	1,213	10,811	348	1,561
\$500,000 under \$1,000,000	12	11,000	10,900	1,000	1,010	142	10,914	1,010	1,262	75	1,561
\$1,000,000 under \$5,000,000	2	11,000	10,900	1,000	1,010	142	10,914	1,010	1,262	75	1,561
\$5,000,000 or more	9	4,176	4,076	1,000	1,010	142	10,914	1,010	1,262	75	1,561
Receipts not reported.....	1	1	1	1	1	1	1	1	1	1	1
<b>Farm products—non material</b>											
Total.....	3,094	973,007	762,903	7,079	-4,725	2,140	1,234	5,947	45,548	1,776	71,262
Under \$5,000	19	1,547	1,547	1	1	1	1	1	1	1	1
\$5,000 under \$10,000	11	1,777	1,777	1	1	1	1	1	1	1	1
\$10,000 under \$25,000	216	19,350	18,683	340	1,401	200	4,100	177	2,011	246	610
\$25,000 under \$50,000	474	47,493	46,910	851	1,942	340	14,377	290	2,299	295	1,228
\$50,000 under \$100,000	71	4,193	4,090	931	1,602	119	12,972	784	5,478	369	1,547
\$100,000 under \$200,000	303	111,360	109,046	911	1,163	556	11,727	851	5,601	295	1,561
\$200,000 under \$500,000	704	4,138	4,050	1,015	1,213	111	12,972	1,213	10,811	348	1,561
\$500,000 under \$1,000,000	12	11,000	10,900	1,000	1,010	142	10,914	1,010	1,262	75	1,561
\$1,000,000 under \$5,000,000	2	11,000	10,900	1,000	1,010	142	10,914	1,010	1,262	75	1,561
\$5,000,000 or more	9	4,176	4,076	1,000	1,010	142	10,914	1,010	1,262	75	1,561
Receipts not reported.....	1	1	1	1	1	1	1	1	1	1	1
<b>Other wholesale trade</b>											
Total.....	27,002	6,274,155	6,127,442	10,179	379,976	1,161	1,122	47,012	-61,273	1,774	111,081
Under \$5,000	2,567	8,135	7,946	338	1,127	970	1,310	172	2,487	277	122
\$5,000 under \$10,000	2,932	12,177	12,017	524	1,127	51	1,127	280	9,284	1,002	1,409
\$10,000 under \$25,000	2,762	15,158	15,060	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127
\$25,000 under \$50,000	3,373	137,692	133,591	4,199	27,702	1,653	15,732	1,192	31,495	1,980	5,103
\$50,000 under \$100,000	4,302	314,962	310,393	4,199	41,442	3,092	33,720	4,066	44,782	2,154	29,687
\$100,000 under \$200,000	7,680	679,907	671,522	8,766	7,235	3,235	69,239	7,684	73,781	3,031	55,547
\$200,000 under \$500,000	4,293	1,358,472	1,344,811	13,500	42,181	3,526	103,796	12,586	37,092	3,007	13,752
\$500,000 under \$1,000,000	1,345	1,096,216	1,086,024	8,429	36,238	1,326	104,418	7,592	23,427	1,823	10,162
\$1,000,000 under \$5,000,000	1,042	1,930,961	1,924,399	1,428	116,412	399	1,169,222	1,503	62,418	1,823	10,162
\$5,000,000 or more	73	660,932	656,463	1,438	13,702	61	600,232	1,297	13,119	59	36,169
Receipts not reported.....	301	73	73	76	1,000	1	1	1	1	1	1
<b>Retail Trade</b>											
Total.....	220,583	23,479,010	23,226,584	268,152	4,566,099	180,047	2,643,087	230,736	1,675,576	101,053	2,331,132
Under \$5,000	14,190	35,278	33,421	2,026	1,714	7,339	13,984	332	4,754	3,057	3,663
\$5,000 under \$10,000	12,250	93,062	91,408	4,223	2,774	7,571	5,321	1,937	10,984	4,420	8,139
\$10,000 under \$25,000	32,385	567,002	557,960	13,593	56,986	22,393	82,894	6,435	76,894	16,222	11,317
\$25,000 under \$50,000	52,478	1,616,492	1,594,244	30,013	104,418	35,711	209,614	23,703	304,614	26,703	196,426
\$50,000 under \$100,000	32,792	3,328,646	3,291,743	53,442	351,354	46,742	456,597	47,234	369,900	41,217	306,426
\$100,000 under \$200,000	38,102	5,389,917	5,340,834	59,956	418,861	35,642	7,919,248	54,808	431,909	32,767	507,831
\$200,000 under \$500,000	20,538	6,144,427	6,085,427	32,254	114,120	19,138	690,023	30,040	3,642,031	17,216	321,853
\$500,000 under \$1,000,000	4,069	2,804,393	2,770,333	22,350	114,120	4,732	266,043	20,626	1,166,126	3,767	240,211
\$1,000,000 under \$5,000,000	1,492	2,521,756	2,488,771	17,308	81,620	1,316	1,987,003	15,680	3,113	1,344	1,344
\$5,000,000 or more	56	477,656	471,641	2,938	12,116	52	38,709	2,876	12,176	61	38,611
Receipts not reported.....	1,530	387	387	745	12,716	1	1	1	1	1	1

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit										Partnerships with profit			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Amount (Thousand dollars)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>														
<b>Retail Trade—Continued</b>														
Grocery stores, meat, fish, fruits, and vegetable markets														
Total.....	33,283	5,201,144	5,173,787	48,307	246,453	28,058	263,367	28,435	4,757,725	4,732,444	47,234	456,634	24,213	237,143
Under \$5,000.....	1,037	2,659	2,659	444	197	131	673	472	3,253	3,253	374	374	221	49
\$5,000 under \$10,000.....	4,859	5,813	5,813	153	461	461	420	420	3,612	3,612	77	77	273	483
\$10,000 under \$25,000.....	3,027	54,423	53,829	892	5,206	1,370	4,251	2,483	47,377	46,958	640	4,074	1,690	3,434
\$25,000 under \$50,000.....	3,633	209,106	207,820	2,710	24,780	3,393	19,342	7,139	1,078,846	1,074,373	2,180	18,556	3,497	11,373
\$50,000 under \$100,000.....	8,369	613,017	610,792	1,832	44,772	7,238	36,342	7,539	3,662,238	3,645,748	4,190	47,255	6,476	36,117
\$100,000 under \$200,000.....	7,359	1,130,213	1,124,825	10,230	46,203	7,289	43,452	7,461	5,031,015	5,025,759	4,250	48,547	4,733	47,269
\$200,000 under \$500,000.....	4,859	1,459,600	1,453,398	14,258	27,242	4,900	23,422	4,900	1,453,385	1,447,208	4,279	47,305	4,155	46,555
\$500,000 under \$1,000,000.....	1,188	814,302	810,310	7,429	17,403	1,156	13,953	1,156	1,457,224	1,451,650	4,279	47,305	4,155	40,422
\$1,000,000 under \$5,000,000.....	431	28,252	27,063	6,123	5,932	417	3,226	394	669,481	662,849	1,965	21,626	1,965	20,362
\$5,000,000 or more.....	16	183,127	182,239	1,926	2,444	15	7,013	15	1,777,164	1,770,276	1,924	21,344	1,924	19,114
Receipts not reported.....	98	-	-	-	3,203	-	-	-	-	-	-	-	-	-
General merchandise														
Total.....	11,584	1,192,235	1,179,344	18,106	75,752	9,965	234,137	9,774	1,076,434	1,064,221	17,477	32,354	7,420	276,271
Under \$5,000.....	1,278	2,759	2,738	280	1,688	637	852	364	3,046	3,046	32	221	2	624
\$5,000 under \$10,000.....	714	5,021	4,991	178	4,911	1,111	3,707	1,111	3,437	3,437	615	615	366	1,109
\$10,000 under \$25,000.....	1,481	26,253	25,462	768	1,928	1,232	7,409	984	17,435	17,009	544	4,747	366	1,109
\$25,000 under \$50,000.....	2,114	80,837	79,977	1,914	6,644	1,819	19,750	1,622	62,578	62,371	1,361	11,342	1,177	11,002
\$50,000 under \$100,000.....	2,706	198,054	196,386	2,370	14,911	2,450	43,179	2,213	161,939	160,748	2,275	18,432	2,141	31,371
\$100,000 under \$200,000.....	1,894	268,390	266,652	1,118	18,975	1,894	62,384	1,795	253,870	252,354	1,011	14,421	1,011	17,447
\$200,000 under \$500,000.....	1,119	329,296	326,436	4,150	21,347	1,084	56,892	1,084	312,349	310,204	3,622	4,842	3,422	3,422
\$500,000 under \$1,000,000.....	1,171	119,988	118,065	1,628	5,755	1,165	19,744	1,165	111,989	110,312	1,227	1,544	1,151	7,266
\$1,000,000 under \$5,000,000.....	79	141,570	138,913	2,080	6,086	76	20,332	72	130,117	127,637	1,558	6,233	77	1,462
\$5,000,000 or more.....	3	20,047	19,724	120	569	3	3,188	3	20,067	19,724	120	569	3	1,462
Receipts not reported.....	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Apparel and accessories														
Total.....	14,547	1,390,838	1,372,072	13,536	115,362	12,674	331,174	11,684	1,275,463	1,249,301	14,874	124,917	11,777	243,474
Under \$5,000.....	811	2,165	2,142	39	1,552	343	2,614	300	358	358	4	3	1,777	243,474
\$5,000 under \$10,000.....	861	6,093	6,073	103	1,133	516	3,004	270	2,045	2,045	16	16	322	1,777
\$10,000 under \$25,000.....	1,824	32,664	32,208	676	1,420	1,382	10,464	1,185	24,385	24,172	291	3,144	360	1,777
\$25,000 under \$50,000.....	2,980	110,138	109,680	1,150	11,296	2,710	36,014	2,512	93,082	92,750	335	3,214	4,266	2,980
\$50,000 under \$100,000.....	3,922	288,486	285,513	3,043	28,778	3,677	83,813	3,622	267,269	264,523	2,742	37,441	3,471	34,344
\$100,000 under \$200,000.....	2,642	379,902	374,874	3,325	34,351	2,593	93,441	2,421	347,989	343,285	3,104	35,327	2,334	34,344
\$200,000 under \$500,000.....	1,198	353,759	348,746	3,256	27,934	1,178	68,084	1,133	336,219	331,008	3,100	4,424	1,313	6,723
\$500,000 under \$1,000,000.....	186	130,373	127,781	1,281	7,700	177	12,928	160	121,928	119,479	1,131	1,369	1,351	1,351
\$1,000,000 under \$5,000,000.....	47	68,351	66,678	581	3,155	46	10,704	45	64,981	63,566	542	3,223	44	1,351
\$5,000,000 or more.....	2	18,907	18,377	82	1,687	2	1,421	2	18,907	18,377	82	1,687	2	1,351
Receipts not reported.....	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment														
Total.....	14,461	1,359,651	1,336,766	15,320	116,546	12,330	248,734	11,530	1,211,355	1,190,316	13,302	124,772	11,059	213,134
Under \$5,000.....	1,087	3,492	2,638	153	1,519	590	664	423	2,055	1,224	38	137	449	384
\$5,000 under \$10,000.....	1,111	8,700	8,409	135	1,256	737	2,348	718	2,045	2,045	73	1,377	449	1,300
\$10,000 under \$25,000.....	1,996	32,354	32,202	620	5,089	1,455	6,285	1,584	25,650	25,515	443	6,302	1,066	4,026
\$25,000 under \$50,000.....	2,927	109,167	108,140	1,778	13,444	2,484	38,599	2,362	88,693	87,794	1,746	11,946	2,041	26,011
\$50,000 under \$100,000.....	2,931	219,226	216,130	2,935	21,681	2,807	38,599	2,534	190,030	187,011	2,427	23,427	2,427	26,341
\$100,000 under \$200,000.....	2,868	410,712	405,858	4,405	37,435	2,769	93,052	2,542	368,765	364,056	3,051	34,205	2,427	34,344
\$200,000 under \$500,000.....	1,263	348,744	343,938	3,659	21,030	1,161	64,121	1,161	341,421	338,282	3,347	2,831	1,351	4,026
\$500,000 under \$1,000,000.....	217	150,346	146,557	1,201	6,667	211	22,646	193	135,703	132,697	1,065	2,771	1,351	2,976
\$1,000,000 under \$5,000,000.....	36	56,910	54,927	413	2,696	34	9,423	34	53,043	51,100	2,126	2,126	32	1,462
\$5,000,000 or more.....	-	-	-	-	(2)	-	(2)	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.



ACTIVE PARTNERSHIPS  
Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit							
	Number of partnerships (1)	Total receipts (Thousand dollars) (2)	Business receipts (Thousand dollars) (3)	Depreciation (Thousand dollars) (4)	Net profit (less loss) (Thousand dollars) (5)	Inventory, end-of-year (6)	Number of partnerships (7)	Amount (Thousand dollars) (8)	Total receipts (Thousand dollars) (9)	Business receipts (Thousand dollars) (10)	Depreciation (Thousand dollars) (11)	Number of partnerships (12)	Amount (Thousand dollars) (13)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>													
<b>Retail Trade—Continued</b>													
Barbours and farm equipment	4,830	1,300,264	1,290,237	11,797	76,424	9,198	369,009	1,115,347	1,115,347	11,797	1,964	369,009	1,115,347
Total.....	468	(2)	(2)	(2)	(2)	463	(2)	265	265	265	463	265	265
Under \$5,000.....	1,338	(2)	(2)	(2)	(2)	435	(2)	13,723	13,723	13,723	764	13,723	13,723
\$5,000 under \$10,000.....	1,264	(2)	(2)	(2)	(2)	1,436	(2)	48,614	48,614	48,614	1,243	48,614	48,614
\$10,000 under \$25,000.....	2,684	(2)	(2)	(2)	(2)	2,096	(2)	180,130	180,130	180,130	2,365	180,130	180,130
\$25,000 under \$50,000.....	1,014	(2)	(2)	(2)	(2)	1,819	(2)	522,548	522,548	522,548	1,565	522,548	522,548
\$50,000 under \$100,000.....	1,824	(2)	(2)	(2)	(2)	1,971	(2)	1,013,282	1,013,282	1,013,282	1,922	1,013,282	1,013,282
\$100,000 under \$250,000.....	244	(2)	(2)	(2)	(2)	231	(2)	66,486	66,486	66,486	232	66,486	66,486
\$250,000 under \$500,000.....	44	(2)	(2)	(2)	(2)	40	(2)	71,452	71,452	71,452	43	71,452	71,452
\$500,000 or more.....	2	(2)	(2)	(2)	(2)	2	(2)	13,567	13,567	13,567	2	13,567	13,567
Receipts not reported.....	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-	-	-	-	-
<b>Drug and Proprietary stores</b>	7,888	1,117,956	1,110,094	11,901	122,018	7,604	191,111	1,044,035	1,044,035	11,901	7,242	191,111	1,044,035
Total.....	(2)	(2)	(2)	(2)	(2)	320	(2)	19,150	19,150	19,150	272	19,150	19,150
Under \$5,000.....	247	(2)	(2)	(2)	(2)	713	(2)	21,854	21,854	21,854	590	21,854	21,854
\$5,000 under \$10,000.....	792	(2)	(2)	(2)	(2)	1,922	(2)	144,925	144,925	144,925	1,848	144,925	144,925
\$10,000 under \$25,000.....	1,996	(2)	(2)	(2)	(2)	3,260	(2)	460,523	460,523	460,523	3,186	460,523	460,523
\$25,000 under \$50,000.....	3,309	(2)	(2)	(2)	(2)	1,267	(2)	348,104	348,104	348,104	1,251	348,104	348,104
\$50,000 under \$100,000.....	1,297	(2)	(2)	(2)	(2)	87	(2)	53,405	53,405	53,405	83	53,405	53,405
\$100,000 under \$250,000.....	87	(2)	(2)	(2)	(2)	10	(2)	17,288	17,288	17,288	11	17,288	17,288
\$250,000 under \$500,000.....	12	(2)	(2)	(2)	(2)	1	(2)	13,424	13,424	13,424	1	13,424	13,424
\$500,000 or more.....	1	(2)	(2)	(2)	(2)	-	(2)	-	-	-	-	-	-
Receipts not reported.....	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-	-	-	-	-
<b>Liquor stores</b>	5,612	672,174	667,240	6,464	50,622	5,300	79,358	627,867	627,867	6,464	4,982	79,358	627,867
Total.....	(2)	(2)	(2)	(2)	(2)	320	(2)	6,891	6,891	6,891	393	6,891	6,891
Under \$5,000.....	418	(2)	(2)	(2)	(2)	860	(2)	24,233	24,233	24,233	811	24,233	24,233
\$5,000 under \$10,000.....	909	(2)	(2)	(2)	(2)	1,770	(2)	134,311	134,311	134,311	1,544	134,311	134,311
\$10,000 under \$25,000.....	1,794	(2)	(2)	(2)	(2)	1,894	(2)	180,750	180,750	180,750	1,249	180,750	180,750
\$25,000 under \$50,000.....	1,324	(2)	(2)	(2)	(2)	824	(2)	231,600	231,600	231,600	804	231,600	231,600
\$50,000 under \$100,000.....	839	(2)	(2)	(2)	(2)	64	(2)	40,979	40,979	40,979	63	40,979	40,979
\$100,000 under \$250,000.....	66	(2)	(2)	(2)	(2)	15	(2)	22,470	22,470	22,470	15	22,470	22,470
\$250,000 under \$500,000.....	15	(2)	(2)	(2)	(2)	-	(2)	-	-	-	-	-	-
\$500,000 or more.....	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-	-	-	-	-
Receipts not reported.....	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-	-	-	-	-
<b>Other retail trade</b>	31,098	2,022,969	1,995,694	33,746	176,567	23,573	282,359	1,812,131	1,812,131	33,746	23,951	282,359	1,812,131
Total.....	(2)	(2)	(2)	(2)	(2)	518	(2)	4,821	4,821	4,821	1,927	4,821	4,821
Under \$5,000.....	2,718	(2)	(2)	(2)	(2)	1,779	(2)	12,338	12,338	12,338	1,622	12,338	12,338
\$5,000 under \$10,000.....	6,091	(2)	(2)	(2)	(2)	5,485	(2)	80,323	80,323	80,323	5,584	80,323	80,323
\$10,000 under \$25,000.....	6,651	(2)	(2)	(2)	(2)	4,834	(2)	208,337	208,337	208,337	5,045	208,337	208,337
\$25,000 under \$50,000.....	3,618	(2)	(2)	(2)	(2)	4,854	(2)	369,480	369,480	369,480	5,046	369,480	369,480
\$50,000 under \$100,000.....	3,261	(2)	(2)	(2)	(2)	40,940	(2)	419,446	419,446	419,446	3,012	419,446	419,446
\$100,000 under \$250,000.....	1,563	(2)	(2)	(2)	(2)	36,206	(2)	422,855	422,855	422,855	1,435	422,855	422,855
\$250,000 under \$500,000.....	281	(2)	(2)	(2)	(2)	2,321	(2)	167,804	167,804	167,804	242	167,804	167,804
\$500,000 under \$1,000,000.....	79	(2)	(2)	(2)	(2)	1,188	(2)	112,536	112,536	112,536	72	112,536	112,536
\$1,000,000 or more.....	2	(2)	(2)	(2)	(2)	58	(2)	14,794	14,794	14,794	2	14,794	14,794
Receipts not reported.....	545	(2)	(2)	(2)	(2)	19	(2)	-	-	-	19	-	-

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>														
Wholesale and Retail Trade not Allocable														
Total.....	5,943	1,007,058	926,824	12,853	61,456	4,128	104,065	4,979	937,690	928,183	11,767	67,584	3,681	96,802
Under \$5,000.....	523	1,015	933	87	-	319	615	300	680	575	28	168	271	281
\$5,000 under \$10,000.....	442	3,424	3,279	268	924	303	3,061	293	3,041	3,006	292	364	(2)	(2)
\$10,000 under \$25,000.....	693	18,061	11,375	374	1,866	438	17,655	521	37,415	37,246	348	2,389	433	3,956
\$25,000 under \$50,000.....	630	23,781	23,743	401	3,417	516	47,990	536	20,821	20,821	391	2,624	718	10,745
\$50,000 under \$100,000.....	1,053	78,129	77,532	1,047	8,475	890	15,131	890	68,704	68,230	1,013	8,966	-	-
\$100,000 under \$200,000.....	1,037	147,541	147,031	1,614	9,131	890	14,789	890	126,940	126,431	1,477	11,997	816	12,897
\$200,000 under \$500,000.....	1,025	318,593	315,503	4,636	29,453	895	33,105	895	297,786	295,122	4,120	21,797	833	31,221
\$500,000 under \$1,000,000.....	313	213,345	211,016	2,385	11,009	288	21,358	288	203,110	201,935	2,278	11,234	284	20,471
\$1,000,000 under \$5,000,000.....	105	178,807	176,623	1,873	9,682	103	14,811	103	176,536	174,364	1,854	6,692	101	14,335
\$5,000,000 or more.....	4	30,234	28,993	106	738	4	1,911	4	30,234	29,993	106	738	4	1,911
Receipts not reported.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>														
Total.....	223,400	5,577,492	4,972,893	685,461	452,454	1,096	41,220	155,541	4,433,009	3,983,570	371,206	1,413,346	927	29,134
Under \$5,000.....	104,521	198,344	187,478	51,532	120,342	351	3,661	65,351	138,746	113,796	21,035	66,042	275	1,519
\$5,000 under \$10,000.....	36,103	297,337	230,423	55,832	374,522	394	5,744	281,322	202,571	177,519	30,912	94,589	369	6,425
\$10,000 under \$25,000.....	37,113	594,355	536,384	97,187	1,073,260	394	10,136	308,814	469,694	469,521	65,074	214,958	-	-
\$25,000 under \$50,000.....	19,801	682,481	643,645	108,235	1,757,738	271	16,617	151,936	564,664	524,249	65,610	232,249	-	-
\$50,000 under \$100,000.....	11,125	777,447	706,714	112,116	1,834,665	271	16,617	87,917	600,933	555,236	63,219	233,631	-	-
\$100,000 under \$200,000.....	5,223	707,938	646,246	116,974	1,619,369	43	7,945	3,983	539,295	483,047	50,100	161,788	-	-
\$200,000 under \$500,000.....	2,364	685,160	621,947	88,014	1,043,346	43	7,945	1,841	541,481	487,324	11,492	157,734	-	-
\$500,000 under \$1,000,000.....	432	287,147	251,177	28,154	55,057	10	893	333	231,013	187,985	14,592	74,013	-	-
\$1,000,000 under \$5,000,000.....	270	526,658	464,300	32,350	87,029	2	7,883	219	416,142	365,504	12,481	104,042	-	-
\$5,000,000 or more.....	60	827,797	709,129	9,987	83,478	-	(2)	51	739,285	638,603	3,444	89,248	-	-
Receipts not reported.....	12,322	-	-	4,229	24,468	(2)	(2)	-	-	-	-	-	-	-
<b>Security and Commodity Brokers, Dealers, Exchanges, and Services</b>														
Total.....	4,007	1,222,769	1,057,217	117,377	144,785	(2)	(2)	2,491	1,354,547	912,299	9,079	187,453	-	-
Under \$5,000.....	1,561	2,082	1,799	12	1,032	(2)	(2)	1,042	1,365	1,214	-	1,120	-	-
\$5,000 under \$10,000.....	314	2,975	2,434	22	2,322	(2)	(2)	288	2,312	2,234	22	1,998	-	-
\$10,000 under \$25,000.....	460	7,604	6,885	100	3,011	-	-	406	6,422	5,979	94	4,201	-	-
\$25,000 under \$50,000.....	317	11,473	11,304	80	3,324	-	-	239	8,792	8,709	1	4,383	-	-
\$50,000 under \$100,000.....	140	9,994	9,803	29	5,892	-	-	140	9,994	9,803	29	5,892	-	-
\$100,000 under \$200,000.....	143	19,052	17,392	78	10,489	(2)	(2)	136	18,102	16,591	55	10,765	-	-
\$200,000 under \$500,000.....	215	70,951	61,487	476	12,852	-	-	207	68,322	60,057	444	27,377	-	-
\$500,000 under \$1,000,000.....	101	70,766	65,817	437	16,812	-	-	76	52,892	49,050	298	17,241	-	-
\$1,000,000 under \$5,000,000.....	143	302,001	270,809	2,329	33,696	-	-	112	236,083	212,521	1,634	41,388	-	-
\$5,000,000 or more.....	52	726,271	699,482	7,874	87,881	-	-	45	651,023	552,129	3,332	3,588	-	-
Receipts not reported.....	631	-	-	-	3,775	-	-	-	-	-	-	-	-	-
<b>Insurance Agents, Brokers, and Services</b>														
Total.....	12,735	683,553	666,688	9,149	205,213	(2)	(2)	11,776	657,436	621,398	8,348	208,774	(2)	(2)
Under \$5,000.....	1,483	4,267	4,099	383	1,324	-	-	1,534	3,668	3,593	55	2,298	-	-
\$5,000 under \$10,000.....	1,483	10,819	10,682	207	2,361	-	-	1,534	9,423	9,278	178	4,627	-	-
\$10,000 under \$25,000.....	3,097	52,594	51,315	1,006	25,220	-	-	2,926	50,303	48,803	838	25,401	-	-
\$25,000 under \$50,000.....	3,206	114,427	112,253	2,138	50,793	-	-	3,107	110,924	108,760	2,168	50,939	-	-
\$50,000 under \$100,000.....	1,554	106,609	104,935	1,753	39,615	-	-	1,480	102,060	100,651	1,592	39,848	-	-
\$100,000 under \$200,000.....	887	119,201	112,675	2,013	33,807	(2)	(2)	869	115,379	109,253	1,972	33,807	-	-
\$200,000 under \$500,000.....	344	117,874	115,077	340	29,640	-	-	370	112,364	110,876	348	26,457	-	-
\$500,000 under \$1,000,000.....	368	45,317	44,647	303	9,670	-	-	348	43,898	42,421	348	9,491	-	-
\$1,000,000 under \$5,000,000.....	29	48,273	47,770	303	4,743	-	-	28	45,300	44,747	301	10,141	-	-
\$5,000,000 or more.....	3	63,507	62,234	34	5,555	-	-	3	63,507	62,234	34	5,555	-	-
Receipts not reported.....	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit							
	Number of partnerships (1)	Total receipts (Thousand dollars) (2)	Business receipts (Thousand dollars) (3)	Depreciation (Thousand dollars) (4)	Net profit (less loss) (Thousand dollars) (5)	Inventory, end-of-year Number of partnerships (6)	Amount (Thousand dollars) (7)	Number of partnerships (8)	Total receipts (Thousand dollars) (9)	Business receipts (Thousand dollars) (10)	Depreciation (Thousand dollars) (11)	Inventory, end-of-year Number of partnerships (12)	Amount (Thousand dollars) (13)
<b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>													
<b>Real Estate Operator (Exempt Developers) and Leases</b>													
Total.....	14,134	2,429,484	2,429,484	62,671	232,055	227	470	18,024	1,793,164	1,731,211	1,107	1,107	
Under \$5,000.....	67,036	101,819	101,819	49,074	121,037	1	(1)	39,469	106,698	49,274	1	1	
\$5,000 under \$10,000.....	28,422	204,406	195,667	108,743	30,186	2	(2)	21,969	156,104	27,662	2	2	
\$10,000 under \$25,000.....	26,071	513,235	498,904	66,487	108,176	1	(1)	27,276	327,227	312,028	1	1	
\$25,000 under \$50,000.....	12,373	627,038	614,984	106,451	79,479			31,412	324,729	314,219			
\$50,000 under \$100,000.....	6,460	439,411	428,434	106,451	1,483			1,460	349,127	349,127			
\$100,000 under \$200,000.....	2,859	426,533	408,505	108,505	13,495			1,198	423,307	423,307			
\$200,000 under \$500,000.....	1,110	315,805	310,874	80,401	11,051			1,110	310,764	310,764			
\$500,000 under \$1,000,000.....	139	37,072	37,072	25,772	3,241			42	36,552	36,552			
\$1,000,000 under \$5,000,000.....	2	32,279	32,279	14,106	3,323			33	31,115	31,115			
\$5,000,000 or more.....	2	18,800	18,204	1,940	2,967			2	18,204	18,204			
Receipts not reported.....	4,106	-	-	1,019	316,882	-	-	-	-	-	-	-	-
<b>Other Finance, Insurance, and Real Estate</b>													
Total.....	13,334	1,128,086	796,660	37,134	369,701	236	41,904	13,679	1,176,242	695,523	43,229	43,229	
Under \$5,000.....	33,031	40,136	15,026	2,069	1,057	32	9,013	23,116	33,035	15,026	132	132	
\$5,000 under \$10,000.....	1,882	41,930	21,533	1,810	3,142			1,882	41,930	21,533			
\$10,000 under \$25,000.....	7,568	120,112	99,670	3,613	5,113	319	9,134	5,026	118,547	99,670	2,462	2,462	
\$25,000 under \$50,000.....	4,007	144,853	136,104	5,978	10,104			3,438	144,853	136,104			
\$50,000 under \$100,000.....	3,151	221,427	203,044	10,053	8,971			1,130	146,954	146,954			
\$100,000 under \$200,000.....	1,336	183,152	140,385	9,368	5,278	161	1,930	1,189	161,939	121,964	1,427	1,427	
\$200,000 under \$500,000.....	631	181,225	133,525	5,834	6,505	2	888	65	165,219	120,006	3,041	3,041	
\$500,000 under \$1,000,000.....	124	81,118	31,598	1,466	1,110			46	80,660	45,480	1,174	1,174	
\$1,000,000 under \$5,000,000.....	51	74,105	64,822	614	41,661			1	74,105	64,822			
\$5,000,000 or more.....	3	14,219	13,119	139	1,975			1	14,219	13,119			
Receipts not reported.....	7,540	-	-	1,210	324,631	(4)	(1)	-	-	-	-	-	-
<b>SERVICE</b>													
Total.....	166,737	10,417,086	10,380,377	373,265	3,333,644	32,101	107,964	136,389	3,672,750	3,547,746	1,444,612	1,444,612	
Under \$5,000.....	26,162	65,089	62,888	10,798	110,851	3,156	4,610	14,776	67,278	65,089	1,132	1,132	
\$5,000 under \$10,000.....	20,208	184,704	180,076	14,309	40,211	2,717	4,943	15,763	222,159	217,037	3,122	3,122	
\$10,000 under \$25,000.....	36,461	613,240	601,610	43,634	138,102	2,011	4,800	30,371	524,613	516,733	4,887	4,887	
\$25,000 under \$50,000.....	30,317	1,122,972	1,103,103	51,330	357,467	1,466	3,120	21,210	1,044,613	1,032,374	1,373	1,373	
\$50,000 under \$100,000.....	26,903	1,932,168	1,907,900	71,397	717,120	3,869	21,822	25,039	1,804,323	1,783,170	1,442	1,442	
\$100,000 under \$200,000.....	14,838	2,055,838	2,039,159	63,062	812,267	2,643	13,187	14,082	1,349,898	1,336,308	1,260	1,260	
\$200,000 under \$500,000.....	6,795	2,002,860	1,979,243	53,909	673,347	1,060	17,553	6,355	1,966,327	1,951,135	3,195	3,195	
\$500,000 under \$1,000,000.....	1,216	829,936	821,824	22,610	243,844	180	5,600	1,117	824,882	821,824	1,170	1,170	
\$1,000,000 under \$5,000,000.....	542	1,003,304	985,385	24,163	297,334	72	4,153	48	985,385	985,385	36	36	
\$5,000,000 or more.....	46	726,754	722,962	10,040	147,644	1	134	42	694,676	691,372	1,269	1,269	
Receipts not reported.....	2,849	9,741	-	2,347	15,846	(1)	(2)	350	9,741	-	1,223	1,223	
<b>Legal Services</b>													
Total.....	14,422	656,957	624,101	88,939	34,648	1,919	7,136	9,412	624,403	586,274	41,313	41,313	
Under \$5,000.....	3,031	6,823	7,750	3,397	12,218	(1)	(1)	1,403	7,050	4,000	942	942	
\$5,000 under \$10,000.....	2,433	18,190	17,825	3,299	1,046	343	209	1,671	17,685	17,005	2,079	2,079	
\$10,000 under \$25,000.....	3,747	61,918	59,918	12,302	3,929	374	342	2,512	61,893	60,525	2,368	2,368	
\$25,000 under \$50,000.....	2,229	89,374	81,605	7,116	6,622	334	543	4,677	82,150	81,140	1,010	1,010	
\$50,000 under \$100,000.....	1,927	114,975	112,429	18,053	13,414	364	1,378	1,283	94,396	92,142	1,254	1,254	
\$100,000 under \$200,000.....	749	109,372	105,361	13,729	13,215	(1)	(1)	576	97,897	94,351	1,346	1,346	
\$200,000 under \$500,000.....	318	103,032	96,433	13,071	11,649	139	1,052	266	96,277	92,511	3,766	3,766	
\$500,000 under \$1,000,000.....	79	56,769	54,762	5,794	3,147	4	516	13	54,824	53,745	1,079	1,079	
\$1,000,000 under \$5,000,000.....	34	61,346	61,346	4,063	11,001	26	526	13	61,346	61,346	1,323	1,323	
\$5,000,000 or more.....	4	27,621	26,874	4,528	3,071	3	271	3	27,621	26,874	1,358	1,358	
Receipts not reported.....	171	-	-	91	3,989	-	-	-	-	-	-	-	-

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS —Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit						
	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Amount (Thousand dollars)
SEVICES—Continued													
Personal Services													
Total.....	34,630	1,080,552	1,072,256	66,149	205,812	7,904	20,361	959,159	952,187	48,434	220,558	6,751	19,626
Under \$5,000.....	5,648	15,029	14,963	2,332	1,191	989	579	10,428	10,387	547	4,362	645	410
\$5,000 under \$10,000.....	6,524	49,052	48,864	6,524	15,344	605	17,605	39,597	36,454	2,207	17,687	739	451
\$10,000 under \$25,000.....	11,160	180,828	179,511	14,285	48,983	2,120	1,467	155,115	154,199	9,264	54,610	1,899	1,185
\$25,000 under \$50,000.....	6,169	216,960	215,246	13,916	43,229	1,652	3,231	187,056	185,922	13,382	43,565	1,382	2,799
\$50,000 under \$100,000.....	3,149	219,545	217,940	13,199	43,243	1,353	6,381	204,047	202,603	11,630	44,546	1,305	6,370
\$100,000 under \$200,000.....	1,192	155,167	153,626	7,814	28,161	573	4,709	137,024	136,193	6,472	29,528	546	4,702
\$200,000 under \$500,000.....	489	144,210	143,229	14,529	28,109	212	2,054	138,120	137,144	5,330	21,313	196	1,870
\$500,000 under \$1,000,000.....	71	45,908	45,304	1,602	3,282	30	3,928	37,963	37,097	1,389	3,504	26	876
\$1,000,000 under \$5,000,000.....	30	53,853	53,304	2,848	3,386	14	1,007	49,094	48,587	2,000	3,442	13	963
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	198	-	-	49	3322	-	-	-	-	-	-	-	-
Laundries, laundry services, and cleaning and dyeing plants													
Total.....	14,511	532,542	519,033	40,783	55,557	2,072	4,355	428,921	426,234	24,892	67,940	1,562	3,871
Under \$5,000.....	1,755	17,646	17,609	1,711	1,661	(2)	(2)	2,176	2,156	270	712	21	(3)
\$5,000 under \$10,000.....	2,463	18,051	17,710	3,311	11,659	246	93	10,527	10,428	1,293	2,947	(3)	(5)
\$10,000 under \$25,000.....	5,847	77,931	77,010	10,306	11,400	615	189	69,849	69,781	5,793	14,688	519	139
\$25,000 under \$50,000.....	3,005	104,260	103,279	8,940	13,251	442	451	87,638	87,311	5,309	17,952	343	273
\$50,000 under \$100,000.....	1,276	101,668	101,163	6,618	13,714	599	620	96,170	95,826	3,049	17,017	321	609
\$100,000 under \$200,000.....	473	62,402	61,869	3,560	4,793	129	1,021	58,368	57,835	2,371	5,835	104	1,011
\$200,000 under \$500,000.....	277	34,762	34,367	3,203	1,883	76	729	31,835	31,522	2,151	2,925	41	453
\$500,000 under \$1,000,000.....	0	32,782	32,728	1,835	1,777	14	423	29,517	29,386	1,083	1,761	12	120
\$1,000,000 under \$5,000,000.....	21	36,835	36,494	1,833	2,104	4	768	34,081	33,775	985	2,160	8	724
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	124	-	-	40	3123	-	-	-	-	-	-	-	-
Other personal services													
Total.....	20,119	592,010	553,223	27,396	150,255	5,332	16,066	430,232	427,853	23,522	152,018	4,139	11,753
Under \$5,000.....	3,893	10,383	10,260	598	2,852	278	548	8,252	8,222	377	3,650	571	397
\$5,000 under \$10,000.....	4,011	31,001	30,863	1,041	14,445	711	1,711	28,870	28,726	914	14,744	116	11
\$10,000 under \$25,000.....	9,213	102,877	101,801	3,359	37,563	1,007	1,278	95,126	94,418	3,473	35,222	1,353	1,442
\$25,000 under \$50,000.....	3,164	110,680	109,947	4,976	25,878	1,210	2,780	99,418	98,706	4,666	26,313	1,039	2,234
\$50,000 under \$100,000.....	1,673	117,877	116,777	6,581	29,523	984	5,761	110,877	110,777	6,381	26,523	984	5,761
\$100,000 under \$200,000.....	719	92,765	91,757	4,254	23,668	674	3,688	89,366	88,352	4,101	23,712	442	3,082
\$200,000 under \$500,000.....	212	64,285	63,862	2,589	13,526	212	1,325	61,225	60,862	2,589	13,526	135	1,325
\$500,000 under \$1,000,000.....	21	13,124	13,039	344	1,711	16	475	12,046	11,961	306	1,744	5	456
\$1,000,000 under \$5,000,000.....	9	15,018	14,812	1,015	1,282	5	239	15,018	14,812	1,015	1,282	5	239
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-
Business Services													
Total.....	18,348	819,635	805,048	43,313	161,122	2,394	10,325	739,397	727,586	34,066	185,552	1,659	8,502
Under \$5,000.....	1,862	10,470	10,183	1,598	16,764	544	598	7,079	7,034	670	3,231	247	124
\$5,000 under \$10,000.....	2,754	21,515	20,537	2,794	8,382	270	300	18,052	17,843	1,771	13,526	348	348
\$10,000 under \$25,000.....	3,244	63,052	61,763	4,723	21,374	442	3,801	56,258	55,817	3,450	23,684	348	480
\$25,000 under \$50,000.....	2,812	101,403	100,538	8,340	28,487	418	614	86,448	85,599	5,855	36,620	320	438
\$50,000 under \$100,000.....	1,673	113,778	112,750	6,475	27,916	369	1,959	102,927	101,811	5,800	29,337	294	1,768
\$100,000 under \$200,000.....	1,034	147,730	146,723	6,625	31,990	393	2,673	129,310	128,745	6,473	34,426	344	1,344
\$200,000 under \$500,000.....	550	156,466	155,850	6,304	22,467	97	1,735	141,036	140,390	6,473	23,646	50	1,641
\$500,000 under \$1,000,000.....	115	30,254	29,597	1,807	11,788	23	1,081	26,909	26,179	2,613	14,177	22	988
\$1,000,000 under \$5,000,000.....	53	97,530	96,700	1,729	11,698	8	1,128	95,808	95,200	1,622	11,534	8	989
\$5,000,000 or more.....	3	19,987	19,227	77	3,169	-	-	19,987	19,227	77	3,169	-	3,169
Receipts not reported.....	743	6,190	-	1,841	1,407	-	-	5,183	-	1,571	2,964	-	-

Footnotes at end of table.



ACTIVE PARTNERSHIPS

Table 1b.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit										Partnerships with net profit	
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end of year (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end of year (Thousand dollars)
<b>GENERAL—All other</b>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Automotive services</b>												
Total.....	1,742	98,081	79,416	116,158	11	1,742	11,249	11,249	11	11	11	11
Under \$10,000.....	1,707	79,721	69,420	94	11	1,707	11,249	11,249	11	11	11	11
\$10,000 under \$100,000.....	1,429	64,016	54,071	74	11	1,429	11,249	11,249	11	11	11	11
\$100,000 under \$1,000,000.....	278	14,705	15,349	20	0	278	11,249	11,249	0	0	11	11
\$1,000,000 or more.....	36	19,660	15,006	134	0	36	11,249	11,249	0	0	11	11
<b>Receipts not reported</b> .....	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Receipts not reported</b> .....	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Medical and Other Health Services</b>												
Total.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
Under \$10,000.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$10,000 under \$100,000.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$100,000 under \$1,000,000.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$1,000,000 or more.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
<b>Receipts not reported</b> .....	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Medical and Other Health Services</b>												
Total.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
Under \$10,000.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$10,000 under \$100,000.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$100,000 under \$1,000,000.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$1,000,000 or more.....	29,771	1,133,768	1,119,401	1,497,961	1,403	29,771	1,133,768	1,119,401	1,403	1,403	1,403	1,403
<b>Receipts not reported</b> .....	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Office of physician, accountant, and collector</b>												
Total.....	1,445	1,133,768	1,119,401	1,497,961	1,403	1,445	1,133,768	1,119,401	1,403	1,403	1,403	1,403
Under \$10,000.....	1,445	1,133,768	1,119,401	1,497,961	1,403	1,445	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$10,000 under \$100,000.....	1,445	1,133,768	1,119,401	1,497,961	1,403	1,445	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$100,000 under \$1,000,000.....	1,445	1,133,768	1,119,401	1,497,961	1,403	1,445	1,133,768	1,119,401	1,403	1,403	1,403	1,403
\$1,000,000 or more.....	1,445	1,133,768	1,119,401	1,497,961	1,403	1,445	1,133,768	1,119,401	1,403	1,403	1,403	1,403
<b>Receipts not reported</b> .....	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16 — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)
<b>SERVICE—Continued</b>														
<i>Medical and other health services—Continued</i>														
Order medical and health services														
Total	9,614	9,289	461,767	21,141	379,869	1,211	4,477	3,298	10,172	903,297	18,265	365,581	1,196	1,100
Under \$10,000	9,614	4,165	1,024	112	106	1	—	307	950	937	46	431	—	—
\$10,000 under \$20,000	—	4,272	1,175	27	1,276	31	—	—	3,386	1,127	135	1,364	—	—
\$20,000 under \$50,000	—	4,683	2,125	1,481	2,907	373	464	—	43,179	24,901	1,041	8,982	373	424
\$50,000 under \$100,000	—	—	2,924	—	321	486	—	1,900	73,681	23,691	4,292	32,538	223	673
\$100,000 under \$200,000	—	—	3,987	1,902	3,230	276	1,134	—	125,420	127,054	4,611	54,145	294	1,134
\$200,000 under \$500,000	—	209,089	207,076	7,110	36,000	177	570	1,487	201,371	200,989	4,605	86,306	195	870
\$500,000 under \$1,000,000	—	424,767	421,222	3,376	1,222	11	11	11	311,190	298,882	3,239	95,756	43	431
\$1,000,000 under \$5,000,000	—	11,161	10,139	14,970	3,974	190	190	190	110,124	110,114	1,256	401,920	9	159
\$5,000,000 or more	—	191,326	184,136	—	32,074	61	66	61	101,763	100,340	903	32,563	10	290
Receipts not reported	—	4,371	—	107	4,768	—	—	—	74,527	54,414	107	12,867	—	—
Total	9,614	9,289	461,767	21,141	379,869	1,211	4,477	3,298	10,172	903,297	18,265	365,581	1,196	1,100
<i>Retail services, except automobiles</i>														
Total	1,170	1,374	4,227	1,136	1,170	1,170	1,170	1,170	26,652	284,720	6,090	53,971	4,946	1,431
Under \$5,000	1,170	1,374	1,220	53	793	1,170	1,170	1,170	2,004	3,558	157	1,377	565	862
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	3,334	7,034	332	3,558	811	1,042
\$10,000 under \$20,000	—	—	—	—	14,114	1,170	1,170	1,170	46,719	42,133	1,322	14,427	1,620	2,507
\$20,000 under \$50,000	—	—	—	—	3,900	1,170	1,170	1,170	1,072	54,577	1,872	13,953	1,031	4,263
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	6,028	67,036	1,097	12,485	741	1,222
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	44,339	44,160	733	7,896	137	2,443
\$500,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Receipts not reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1,170	1,374	4,227	1,136	1,170	1,170	1,170	1,170	26,652	284,720	6,090	53,971	4,946	1,431
<i>Local services</i>														
Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Receipts not reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Equipment and architectural services</i>														
Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Receipts not reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.



ACTIVE PARTNERSHIPS

Table 17. -- NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year Amount (Thousand dollars)
<b>ALL INDUSTRIES</b>												
Total.....	712,449	25,396,131	9,372,407	1,111,103	4,166,672	4,211,256	215,724	7,930,977	692,183	1,233,480	48,923	603,032
Under \$2,000.....	13,800	3,331,915	3,331,915	52,426	484,293	224,215	136,176	1,906,147	121,826	88,324	47,340	168,182
\$2,000 under \$5,000.....	143,120	8,259,615	2,956,612	23,116	1,157,111	1,157,111	40,754	1,409,202	107,313	134,710	17,627	161,131
\$5,000 under \$10,000.....	169,300	2,933,122	2,249,948	11,570	1,157,111	1,157,111	1,139	1,139,004	81,271	130,012	17,896	98,731
\$10,000 under \$20,000.....	112,200	1,211,611	1,030,111	24,064	1,157,111	1,157,111	2,722	571,319	54,069	71,830	4,866	88,571
\$20,000 or more.....	252,229	11,629,888	1,614,672	1,019,666	1,157,111	1,157,111	31,114	316,274	31,041	79,888	4,621	221,870
\$20,000 under \$25,000.....	27,229	1,779,422	1,129,262	7,179	624,111	624,111	4,074	410,061	27,874	53,063	705	26,404
\$25,000 under \$50,000.....	14,167	11,012,111	1,129,262	1,019,666	1,157,111	1,157,111	1,139	614,371	67,273	141,311	978	39,571
\$50,000 under \$100,000.....	48,200	1,000,000	1,000,000	1,019,666	1,157,111	1,157,111	2,722	1,139,004	11,249	164,763	184	17,184
\$100,000 under \$250,000.....	11,367	1,000,000	1,000,000	1,019,666	1,157,111	1,157,111	1,139	1,139,004	11,249	164,763	184	17,184
\$250,000 or more.....	1,139	1,000,000	1,000,000	1,019,666	1,157,111	1,157,111	1,139	1,139,004	11,249	164,763	184	17,184
Break-even.....	-	-	-	-	-	-	1,139	1,139,004	11,249	164,763	184	17,184
<b>AGRICULTURE, FORESTRY, AND FISHERIES</b>												
Total.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
Under \$2,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$2,000 under \$5,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$5,000 under \$10,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$10,000 under \$20,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$20,000 under \$50,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$50,000 under \$100,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$100,000 under \$250,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$250,000 or more.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>												
Total.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
Under \$2,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$2,000 under \$5,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$5,000 under \$10,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$10,000 under \$20,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$20,000 under \$50,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$50,000 under \$100,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$100,000 under \$250,000.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
\$250,000 or more.....	2,200	1,139,004	1,139,004	1,139,004	1,139,004	1,139,004	21,139	22,139	22,139	179,004	2,200	1,139,004
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Number of partnerships (1)	Total receipts (Thousand dollars) (2)	Business receipts (Thousand dollars) (3)	Depreciation (Thousand dollars) (4)	Net profit (Thousand dollars) (5)	Inventory, end—12-31 or		Number of partnerships (7)	Total receipts (Thousand dollars) (8)	Number of partnerships (9)	Net profit (Thousand dollars) (10)	Number of partnerships (11)	Total receipts (Thousand dollars) (12)	Number of partnerships (13)	Net profit (Thousand dollars) (14)
						Number of partnerships (6)	Amount (Thousand dollars) (7)								
Partnerships with net profit															
Agriculture, Forestry, and Fisheries—Continued															
Farms—Continued															
Other Farms															
Total.....	67,744	2,506,463	2,455,933	148,746	104,498	61,668	314,103	22,256	3,762	11,492	1,372	11,492	1,372	11,492	1,372
Under \$2,000.....	19,952	210,114	204,763	18,485	19,931	1,372	17,514	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372
\$2,000 under \$5,000.....	48,491	374,034	371,181	27,742	60,926	1,207	44,713	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207
\$5,000 under \$10,000.....	14,676	481,513	478,034	34,102	104,868	1,277	42,591	1,277	1,277	1,277	1,277	1,277	1,277	1,277	1,277
\$10,000 under \$20,000.....	9,187	358,795	352,366	20,932	33,672	2,577	33,094	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577
\$20,000 under \$25,000.....	3,079	225,421	221,477	10,130	52,780	1,973	50,807	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973
\$25,000 under \$50,000.....	1,526	177,695	174,379	7,411	40,392	244	37,978	244	244	244	244	244	244	244	244
\$50,000 under \$100,000.....	2,518	376,774	370,206	17,765	86,349	319	83,150	319	319	319	319	319	319	319	319
\$100,000 under \$250,000.....	720	213,151	203,936	7,479	17,779	11	17,768	11	11	11	11	11	11	11	11
\$250,000 or more.....	116	68,211	64,977	2,344	15,906	4	15,902	4	4	4	4	4	4	4	4
Break-even.....	10	11,765	10,461	656	3,409	2	298	2	2	2	2	2	2	2	2
Other Agriculture, Forestry, and Fisheries															
Total.....	7,868	766,026	766,726	22,660	102,810	1,567	36,370	1,567	3,076	1,567	102,810	1,567	1,567	1,567	102,810
Under \$5,000.....	1,981	44,489	44,199	2,188	1,761	248	778	248	1,991	1,991	1,761	1,991	1,991	1,991	1,761
\$5,000 under \$10,000.....	1,290	76,712	75,368	2,915	4,200	239	781	239	3,916	3,916	4,200	3,916	3,916	3,916	4,200
\$10,000 under \$15,000.....	1,684	104,889	103,493	3,873	12,651	245	1,429	245	30,383	30,383	12,651	30,383	30,383	30,383	12,651
\$15,000 under \$20,000.....	757	63,618	63,301	2,281	9,453	229	2,781	229	28,446	28,446	9,453	28,446	28,446	28,446	9,453
\$20,000 under \$25,000.....	314	50,101	49,956	1,028	5,333	175	5,158	175	31,274	31,274	5,333	31,274	31,274	31,274	5,333
\$25,000 under \$50,000.....	477	86,538	85,289	2,136	10,334	175	9,158	175	1,204	1,204	10,334	1,204	1,204	1,204	10,334
\$50,000 under \$100,000.....	1,262	188,215	185,298	5,151	41,089	360	37,911	360	6,532	6,532	41,089	6,532	6,532	6,532	41,089
\$100,000 under \$250,000.....	167	92,582	91,472	2,172	11,139	51	11,088	51	3,031	3,031	11,139	3,031	3,031	3,031	11,139
\$250,000 or more.....	32	33,075	32,605	500	1,344	1	1,343	1	3,902	3,902	1,344	3,902	3,902	3,902	1,344
Break-even.....	4	14,185	13,945	166	1,306	1	1,305	1	1	1	1,306	1	1	1	1,306
MINING															
Total.....	8,944	714,356	691,641	53,966	112,401	381	6,353	381	6,096	381	112,401	381	112,401	381	112,401
Under \$2,000.....	3,837	27,078	26,496	3,152	2,556	256	2,306	256	2,816	2,816	2,556	2,816	2,816	2,816	2,556
\$2,000 under \$5,000.....	1,614	48,576	47,171	3,828	5,281	1	5,280	1	5,018	5,018	5,281	5,018	5,018	5,018	5,281
\$5,000 under \$10,000.....	1,559	86,883	84,324	8,773	11,060	256	10,804	256	7,751	7,751	11,060	7,751	7,751	7,751	11,060
\$10,000 under \$15,000.....	525	41,712	41,405	2,737	6,753	1	6,752	1	19,057	19,057	6,753	19,057	19,057	19,057	6,753
\$15,000 under \$20,000.....	233	43,424	42,664	3,425	3,917	1	3,916	1	9,143	9,143	3,917	9,143	9,143	9,143	3,917
\$20,000 under \$25,000.....	223	22,076	21,401	1,636	4,922	86	4,836	86	20,971	20,971	4,922	20,971	20,971	20,971	4,922
\$25,000 under \$50,000.....	553	117,786	114,246	7,513	18,678	229	17,449	229	19,317	19,317	18,678	19,317	19,317	19,317	18,678
\$50,000 under \$100,000.....	238	95,145	93,690	6,681	17,763	19	17,744	19	33,946	33,946	17,763	33,946	33,946	33,946	17,763
\$100,000 under \$250,000.....	135	142,839	139,112	9,031	20,671	6	20,665	6	38,153	38,153	20,671	38,153	38,153	38,153	20,671
\$250,000 or more.....	27	89,027	85,132	7,184	20,504	6	20,498	6	23,423	23,423	20,504	23,423	23,423	23,423	20,504
Break-even.....	-	-	-	-	-	-	-	-	3	3	-	3	3	3	-
CONSTRUCTION															
Total.....	49,019	5,850,327	5,791,860	112,371	699,811	12,458	165,194	12,458	3,145	12,458	1,027,606	12,458	1,027,606	12,458	1,027,606
Under \$2,000.....	7,139	188,188	187,160	4,984	6,568	1,555	2,130	1,555	4,233	4,233	121,400	4,233	121,400	4,233	121,400
\$2,000 under \$5,000.....	5,803	301,806	301,467	10,060	30,848	1,633	6,777	1,633	1,403	1,403	114,621	1,403	114,621	1,403	114,621
\$5,000 under \$10,000.....	12,882	626,875	616,875	14,348	95,770	3,095	22,579	3,095	967	967	122,808	967	122,808	967	122,808
\$10,000 under \$15,000.....	8,401	531,223	527,299	14,854	103,473	2,408	21,597	2,408	537	537	65,506	537	65,506	537	65,506
\$15,000 under \$20,000.....	4,751	363,197	358,919	8,727	61,966	1,561	23,711	1,561	154	154	23,243	154	23,243	154	23,243
\$20,000 under \$25,000.....	2,122	333,809	331,518	6,904	47,467	648	5,817	648	265	265	26,088	265	26,088	265	26,088
\$25,000 under \$50,000.....	3,443	1,087,072	1,073,788	11,283	115,956	1,150	30,936	1,150	91,304	91,304	115,956	91,304	115,956	91,304	115,956
\$50,000 under \$100,000.....	986	669,566	661,223	12,166	65,614	356	20,956	356	69,207	69,207	65,614	69,207	69,207	69,207	65,614
\$100,000 under \$250,000.....	371	560,227	548,118	9,891	55,647	91	11,424	91	128,899	128,899	55,647	128,899	128,899	128,899	55,647
\$250,000 or more.....	121	866,574	881,493	10,554	96,492	14	2,420	14	2,420	2,420	96,492	2,420	96,492	2,420	96,492
Break-even.....	-	-	-	-	-	-	-	-	729	729	49,295	729	49,295	729	49,295

Footnote at end of table.

ACTIVE PARTNERSHIPS  
Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
<b>CONSTRUCTION—Dwellings</b>														
<b>General Trade Contractors</b>														
Total.....	15,240	3,421,345	3,445,784	61,284	321,847	4,115	89,876	3,709	31,543	719,300	31,321	86,549	598	14,797
Under \$2,000.....	4,960	89,437	75,225	1,776	1,823	224	6,476	1,307	51,517	50,053	1,699	930	(1)	(1)
\$2,000 under \$5,000.....	4,333	137,407	134,107	3,964	1,976	291	1,957	843	37,821	37,064	2,462	2,757	187	3,643
\$5,000 under \$10,000.....	3,908	270,712	267,454	5,028	23,156	679	11,942	602	87,380	85,689	2,179	4,341	167	3,270
\$10,000 under \$15,000.....	1,281	233,634	230,132	7,442	27,442	253	8,542	265	38,758	38,051	1,625	3,176	(1)	(1)
\$15,000 under \$20,000.....	1,835	395,044	295,289	5,190	32,042	430	13,904	169	37,555	37,337	972	3,270	1	632
\$20,000 under \$25,000.....	477	142,742	141,078	6,423	10,777	1	(1)	(1)	37,555	37,337	972	3,270	1	632
\$25,000 under \$50,000.....	1,633	639,234	630,773	11,773	53,120	363	24,091	145	64,733	64,044	1,878	4,616	65	1,981
\$50,000 under \$100,000.....	150	446,703	442,499	8,770	37,125	(1)	(1)	(1)	62,394	61,268	1,412	3,659	1	448
\$100,000 under \$250,000.....	256	437,942	433,944	9,862	38,823	43	3,326	84	88,122	87,380	2,094	12,187	1	77
\$250,000 or more.....	47	774,292	774,307	10,170	83,139	6	1,773	57	211,044	206,276	16,704	51,613	(1)	(1)
Breakdown.....														
Total.....	31,301	2,524,790	2,524,790	107,337	354,774	7,610	21,369	7,478	249,582	247,437	7,296	15,382	1,308	7,502
<b>Special Trade Contractors</b>														
Under \$2,000.....	4,210	36,331	33,738	3,156	1,641	1,237	2,845	1,404	67,485	67,945	2,599	2,093	792	2,422
\$2,000 under \$5,000.....	7,890	169,663	167,039	6,317	21,664	1,268	6,130	1,062	32,574	31,568	1,531	2,871	218	1,464
\$5,000 under \$10,000.....	8,246	302,134	301,362	8,576	61,178	2,307	34,934	335	34,934	34,913	940	2,100	211	2,116
\$10,000 under \$15,000.....	5,711	379,294	375,090	7,408	31,344	240	12,420	240	27,784	25,635	278	3,088	(1)	(1)
\$15,000 under \$20,000.....	4,709	269,132	266,041	5,103	46,133	1,101	1,933	(1)	33,167	33,022	1,208	3,663	1	43
\$20,000 under \$25,000.....	2,962	174,169	184,453	3,363	54,536	375	2,987	127	33,167	33,022	1,208	3,663	2	31
\$25,000 under \$50,000.....	1,770	439,238	431,777	7,087	10,774	77	10,377	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	99	211,405	208,324	14,946	48,360	242	10,832	(1)	12,663	12,663	94	872	2	144
\$100,000 under \$250,000.....	21	431,401	410,298	19,312	42,117	34	2,498	(1)	12,663	12,663	94	872	2	144
\$250,000 or more.....	21	36,344	36,134	1,210	14,374	2	647	(1)	16,440	16,440	213	(1)	(1)	(1)
Breakdown.....														
Total.....	44,778	1,674,422	1,674,422	71,740	251,224	370	2,946	498	464,481	464,384	2,796	3,731	(1)	(1)
<b>Manufacturing</b>														
Under \$2,000.....	367	42,110	41,110	1,122	1,024	1	(1)	324	61,207	61,198	670	527	(1)	(1)
\$2,000 under \$5,000.....	40	26,306	26,163	719	4,006	264	2,328	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	239	2,117	2,104	746	1,452	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	484	2,499	2,429	746	1,452	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	270	1,102	1,033	1,144	3,715	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	173	41,355	41,305	894	4,421	1	(1)	1	854	852	43	28	(1)	(1)
\$25,000 under \$50,000.....	27	6,237	6,216	211	1,076	(1)	(1)	(1)	1,280	1,280	1,036	290	(1)	(1)
\$50,000 under \$100,000.....	27	6,237	6,216	211	1,076	(1)	(1)	(1)	1,280	1,280	1,036	290	(1)	(1)
\$100,000 under \$250,000.....	27	6,237	6,216	211	1,076	(1)	(1)	(1)	1,280	1,280	1,036	290	(1)	(1)
\$250,000 or more.....	12	52	52	12	52	1	52	1	52	52	1	52	1	52
Breakdown.....														
Total.....	45,111	6,037,337	6,037,337	118,342	665,125	20,910	429,811	7,372	665,735	658,854	22,442	50,198	4,364	6,414
Under \$2,000.....	1,582	165,939	165,110	5,132	7,622	2,437	14,420	7,372	102,510	101,825	628	2,219	1,022	2,417
\$2,000 under \$5,000.....	1,266	257,171	257,171	1,445	1,725	1,760	30,453	1,760	30,090	30,090	2,921	5,729	1,022	2,417
\$5,000 under \$10,000.....	1,480	4,009	4,009	1,400	1,725	1,760	30,453	1,760	30,090	30,090	2,921	5,729	1,022	2,417
\$10,000 under \$15,000.....	1,370	3,087	3,087	1,400	1,725	1,760	30,453	1,760	30,090	30,090	2,921	5,729	1,022	2,417
\$15,000 under \$20,000.....	3,176	480,344	477,119	10,793	7,111	139	28,165	139	31,519	31,435	537	2,368	126	4,033
\$20,000 under \$25,000.....	1,446	431,710	427,430	2,809	62,563	301	24,377	301	43,710	42,906	1,214	4,494	140	3,256
\$25,000 under \$50,000.....	1,246	1,070,165	1,064,316	23,411	124,768	685	81,704	685	94,100	92,645	3,575	7,310	134	15,174
\$50,000 under \$100,000.....	1,836	1,000,160	1,000,160	18,401	3,392	27	3,392	27	3,300	3,280	2,546	5,328	1	3,528
\$100,000 under \$250,000.....	177	1,008,342	1,003,260	17,701	98,234	143	76,382	143	94,781	93,145	1,120	3,380	23	3,346
\$250,000 or more.....	130	490,901	479,654	4,192	11,591	113	11,010	113	17,911	17,655	1,177	6,689	12	3,355
Breakdown.....														
Total.....	130	490,901	479,654	4,192	11,591	113	11,010	113	17,911	17,655	1,177	6,689	12	3,355

Footnote at end of table.

ACTIVE PARTNERSHIPS  
Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit					Partnerships with net loss				
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)
<b>MANUFACTURING—Continued</b>										
<b>Food and Kindred Products, Including Beverages</b>										
Total.....	3,869	1,493,667	1,484,324	27,469	91,286	2,739	72,366	191,340	4,772	1,979
Under \$2,000.....	469	38,905	38,486	739	392	30*	1,279	32,473	769	351
\$2,000 under \$5,000.....	775	73,800	73,006	1,494	2,566	313	5,070	64,911	1,172	1,666
\$5,000 under \$10,000.....	733	118,070	117,661	2,079	3,301	56	6,118	74,941	36	4,913
\$10,000 under \$15,000.....	462	136,117	135,713	4,152	5,615	46	9,671	11,636	11	8,071
\$15,000 under \$20,000.....	332	98,456	98,098	2,154	3,665	240	3,721	4,310	66	2,964
\$20,000 under \$25,000.....	330	105,239	104,750	1,692	7,431	216	3,399	1,338	12	2,061
\$25,000 under \$50,000.....	43*	245,500	243,935	4,566	14,886	328	12,617	1,901	36	12,551
\$50,000 under \$100,000.....	214	246,799	243,170	3,196	14,631	11	17,342	1,376	17	15,955
\$100,000 under \$250,000.....	122	289,191	287,400	4,031	18,412	109	17,342	1,376	17	17,036
\$250,000 or more.....	30	161,390	160,155	2,115	16,767	29	7,115	1,376	17	5,742
Break-even.....	-	-	-	-	-	-	-	-	-	-
<b>Apparel and Other Finished Products Made From Fabrics and Similar Materials</b>										
Total.....	2,771	809,642	805,486	5,526	59,526	1,720	75,888	59,487	427	5,152
Under \$2,000.....	354	23,974	23,927	257	249	161	2,293	1,430	72	2,161
\$2,000 under \$5,000.....	263	17,168	17,090	186	4,110	112	12,551	12,551	43	38*
\$5,000 under \$10,000.....	545	60,085	59,880	569	6,971	264	4,220	20,232	139	4,082
\$10,000 under \$15,000.....	535	74,956	74,337	594	7,273	238	4,476	3,874	12	3,352
\$15,000 under \$20,000.....	419	77,442	76,887	525	7,273	238	4,476	3,874	12	3,352
\$20,000 under \$25,000.....	315	69,702	68,127	761	6,908	11	11,745	1,435	7	10,310
\$25,000 under \$50,000.....	425	176,359	175,852	997	11,473	243	15,745	1,435	7	14,310
\$50,000 under \$100,000.....	145	145,556	145,179	832	10,050	11	12,817	2,652	42	10,165
\$100,000 under \$250,000.....	57	114,453	114,190	574	8,297	2	10,060	2,652	42	7,403
\$250,000 or more.....	10	49,799	49,617	166	3,241	9	10,060	3,364	13	6,697
Break-even.....	-	-	-	-	-	-	-	-	-	-
<b>Lumber and Wood Products, Except Furniture</b>										
Total.....	6,039	702,214	695,875	23,883	67,127	2,241	52,481	150,547	8,407	15,134
Under \$2,000.....	1,127	29,557	29,395	2,151	1,128	335	2,976	10,653	871	494
\$2,000 under \$5,000.....	1,294	54,135	53,731	1,741	4,231	203	3,523	7,143	464	644
\$5,000 under \$10,000.....	1,660	96,290	95,727	3,988	11,645	528	6,172	12,545	410	560
\$10,000 under \$15,000.....	676	75,681	75,248	2,873	8,244	278	4,936	12,545	410	560
\$15,000 under \$20,000.....	549	84,872	83,991	2,869	9,277	267	6,415	27,495	1,051	3,224
\$20,000 under \$25,000.....	212	42,085	41,845	1,145	4,671	11	11,743	27,495	1,051	3,224
\$25,000 under \$50,000.....	356	139,995	138,213	5,006	12,164	222	10,337	39,103	2,307	3,014
\$50,000 under \$100,000.....	126	97,439	96,477	2,181	8,471	63	4,338	20,571	1,938	2,631
\$100,000 under \$250,000.....	31	51,029	50,585	1,286	4,237	11	4,338	21,341	577	1,591
\$250,000 or more.....	8	31,131	30,031	643	3,009	5	1,743	11,037	691	1,342
Break-even.....	-	-	-	-	-	-	-	-	-	-
<b>Printing, Publishing, and Allied Industries</b>										
Total.....	5,208	469,469	467,187	12,289	83,223	3,090	16,810	37,411	1,624	5,203
Under \$2,000.....	837	16,278	16,194	382	555	245	757	13,724	761	586
\$2,000 under \$5,000.....	705	21,570	21,350	368	2,223	462	1,789	7,007	400	1,387
\$5,000 under \$10,000.....	974	40,763	40,653	1,844	7,351	270	1,789	13,941	630	1,151
\$10,000 under \$15,000.....	1,064	63,668	63,427	1,853	13,117	270	1,468	13,941	630	1,151
\$15,000 under \$20,000.....	449	38,450	37,955	1,088	7,942	-	1,468	-	-	-
\$20,000 under \$25,000.....	382	49,864	49,776	1,639	8,762	322	1,237	11,037	691	1,342
\$25,000 under \$50,000.....	527	97,571	96,403	2,970	17,068	318	2,632	21,540	83	2,549
\$50,000 under \$100,000.....	227	76,148	75,188	1,640	14,480	156	3,314	11,037	691	1,342
\$100,000 under \$250,000.....	35	40,877	40,731	739	4,923	1	2,632	11,698	223	1,415
\$250,000 or more.....	8	24,300	24,220	235	6,802	5	675	1,196	97	1,099
Break-even.....	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)
MANUFACTURING—Continued														
Machinery, Except Electrical and Transportation Equipment														
Total.....	4,558	473,656	468,773	13,834	84,382	2,460	31,617	717	36,517	36,268	1,812	3,276	392	3,563
Under \$2,000.....	676	9,477	9,459	463	686	424	1,418	327	9,034	9,034	428	192	1,411	
\$2,000 under \$5,000.....	746	25,720	25,619	1,107	2,585	253	1,720	282	13,419	13,298	548	1,247		
\$5,000 under \$10,000.....	789	42,651	42,237	1,876	5,991	285	2,280	(1)	(1)	(1)	(1)	(1)		
\$10,000 under \$15,000.....	592	41,930	41,750	1,289	7,426	285	1,813	(1)	(1)	(1)	(1)	(1)		
\$15,000 under \$20,000.....	579	50,759	50,526	1,284	10,295	333	3,664	(1)	(1)	(1)	(1)	(1)		
\$20,000 under \$25,000.....	307	33,686	33,403	1,018	6,795	(1)	(1)	1	1,558	1,546	13	20	1	367
\$25,000 under \$50,000.....	527	93,768	93,108	2,637	18,244	363	6,121	2	2,895	2,889	218	180	2	419
\$50,000 under \$100,000.....	259	98,951	98,382	2,551	18,046	175	4,542	1	692	680	14	136	1	31
\$100,000 under \$250,000.....	74	57,740	57,422	1,424	10,385	65	5,871	-	-	-	-	-	-	-
\$250,000 or more.....	9	18,974	18,867	185	3,929	8	1,856	(1)	(1)	(1)	(1)	(1)	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	12,494	2,088,787	2,073,368	37,948	259,601	8,660	180,649	3,240	122,033	180,650	5,600	12,727	2,097	26,719
Other Manufacturing														
Under \$2,000.....	2,115	47,747	47,543	1,190	1,532	1,131	5,064	1,626	27,125	26,975	1,399	1,220	978	2,603
\$2,000 under \$5,000.....	1,481	64,782	64,384	1,797	4,956	934	7,751	1,633	36,702	36,332	1,102	2,326	459	3,016
\$5,000 under \$10,000.....	2,788	123,138	122,320	4,146	20,777	1,916	15,699	2,899	25,548	25,504	617	3,124	224	3,154
\$10,000 under \$15,000.....	1,625	116,447	116,017	2,774	19,940	1,677	9,318	1,677	16,740	16,700	317	1,911	167	2,309
\$15,000 under \$20,000.....	948	130,126	129,700	2,870	16,739	763	8,401	84	10,685	10,663	217	1,346	-	-
\$20,000 under \$25,000.....	801	131,143	128,438	2,584	17,996	642	10,344	84	7,447	7,422	372	1,926	196	11,735
\$25,000 under \$50,000.....	1,523	420,201	416,305	6,182	51,370	1,190	33,942	66	28,204	27,823	601	2,365	4	1,334
\$50,000 under \$100,000.....	861	425,470	420,854	6,182	58,326	771	38,779	5	5,022	5,014	111	380	6	380
\$100,000 under \$250,000.....	287	374,885	372,842	4,964	272	33,700	17,914	7	17,914	17,837	233	794	8	1,683
\$250,000 or more.....	65	195,048	193,959	3,594	26,013	61	17,561	9	5,678	5,573	387	4,382	-	-
Break-even.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total.....	13,046	876,471	869,826	55,431	139,058	821	79,006	3,986	130,678	128,929	10,555	14,756	216	4,335
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Under \$2,000.....	3,159	45,766	45,395	4,336	2,805	(1)	(1)	2,194	23,426	23,293	2,780	1,427	-	-
\$2,000 under \$5,000.....	3,180	98,764	97,954	6,452	10,812	161	1,037	300	48,815	48,755	2,740	2,753	214	1,398
\$5,000 under \$10,000.....	2,477	125,703	124,890	10,225	18,943	137	1,118	567	27,338	26,933	4,498	4,208	-	-
\$10,000 under \$15,000.....	1,598	112,703	110,983	7,802	19,789	225	1,473	150	12,796	12,909	1,347	2,111	-	-
\$15,000 under \$20,000.....	1,070	96,443	93,338	5,854	18,474	225	1,473	150	12,796	12,909	1,347	2,111	-	-
\$20,000 under \$25,000.....	345	47,410	46,831	3,291	7,795	71	976	2	1,981	1,970	148	44	-	-
\$25,000 under \$50,000.....	745	161,801	159,143	9,644	25,844	22	611	(1)	(1)	(1)	(1)	(1)	-	-
\$50,000 under \$100,000.....	191	102,209	100,465	3,939	16,377	22	611	(1)	(1)	(1)	(1)	(1)	-	-
\$100,000 under \$250,000.....	60	36,733	36,313	2,933	9,337	1	844	6	2,844	2,844	44	163	-	-
\$250,000 or more.....	21	49,073	48,702	4,105	12,630	2	18	6	2,844	2,844	44	163	-	-
Break-even.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total.....	9,982	561,244	574,714	39,683	86,136	464	3,242	2,382	71,591	69,993	7,210	6,816	(1)	(1)
Motor Freight, Transportation and Warehousing														
Under \$2,000.....	2,077	31,951	31,615	3,495	1,847	204	516	1,254	17,235	17,133	2,256	112	(1)	(1)
\$2,000 under \$5,000.....	2,438	74,518	73,742	5,865	8,432	204	2,982	677	21,942	21,882	2,458	2,071	(1)	(1)
\$5,000 under \$10,000.....	1,845	88,433	88,034	7,429	18,941	121	756	241	16,495	16,242	1,030	1,651	(1)	(1)
\$10,000 under \$15,000.....	1,093	73,243	71,843	5,154	13,543	121	756	(1)	(1)	(1)	(1)	(1)	-	-
\$15,000 under \$20,000.....	614	52,100	51,965	2,370	10,449	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$20,000 under \$25,000.....	216	34,683	34,353	2,799	4,948	133	1,956	1	1,413	1,410	99	21	(1)	(1)
\$25,000 under \$50,000.....	519	119,017	116,730	7,668	17,650	1	5,327	1	5,327	5,241	126	120	(1)	(1)
\$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....	23	20,813	20,589	1,450	3,872	1	844	1	844	824	163	163	-	-
\$250,000 or more.....	5	27,036	27,026	241	2,583	1	14	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.



ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES—Continued																			
Other Transportation, Communication, Water Supply and Sanitary Services																			
Total.....	4,064	295,227	292,112	15,748	52,922	357	4,764	1,604	51,027	49,536	3,344	7,933							
Under \$2,000.....	1,082	13,815	13,780	841	958	(1)	(1)		3,191	3,160	524	75							
\$2,000 under \$5,000.....	742	24,246	24,214	787	2,380				6,873	6,873	232	67							
\$5,000 under \$10,000.....	832	37,141	36,856	2,796	5,932	166	1,640		10,403	10,403	463	2,534							
\$10,000 under \$15,000.....	505	39,448	39,150	2,448	8,247														
\$15,000 under \$20,000.....	456	44,343	43,993	3,484	8,025														
\$20,000 under \$25,000.....	129	12,727	12,478	492	2,847	113	958	78	10,431	9,723	1,452	2,574							
\$25,000 under \$50,000.....	226	42,784	42,413	1,976	8,176	2	45												
\$50,000 under \$100,000.....	39	42,759	41,748	927	2,765	4	45												
\$100,000 under \$250,000.....	37	15,915	15,824	1,133	5,465	1	4	6	2,844	4,844	245	1,614							
\$250,000 or more.....	16	22,037	21,676	866	10,047	1	4												
Break-even.....	-	-	-	-	-	-	-	(1)	1	1	1								
Total.....	217,842	33,660,602	33,313,712	321,247	2,354,424	176,257	3,209,855	49,631	3,303,033	3,096,372	49,902	155,809	33,648	423,222					
Under \$2,000.....	63,251	1,833,483	1,818,524	25,182	40,333	30,695	227,656	29,793	1,035,008	1,026,278	16,811	22,928	19,613	127,411					
\$2,000 under \$5,000.....	46,237	3,092,002	3,070,800	37,638	156,815	36,956	355,815	11,222	1,792,135	1,785,224	12,330	31,382	29,430	169,316					
\$5,000 under \$10,000.....	51,521	1,556,498	1,506,804	59,583	377,760	2,662	522,715	1,612	553,373	548,024	7,551	32,489	31,362	193,361					
\$10,000 under \$15,000.....	31,444	4,629,487	4,589,716	46,989	384,327	26,836	453,162	1,465	2,161,148	2,153,356	3,328	17,633	16,328	87,362					
\$15,000 under \$20,000.....	19,093	5,379,309	5,349,382	30,996	275,889	13,938	323,797	547	1,200,275	1,171,422	4,253	21,268	20,464	103,962					
\$20,000 under \$25,000.....	9,717	2,653,856	2,628,079	23,401	216,547	8,459	249,746	384	1,246,645	1,221,271	1,476	7,891	7,464	37,461					
\$25,000 under \$50,000.....	15,077	6,558,294	6,479,788	57,850	510,791	12,926	578,145	384	1,671,333	1,646,562	2,426	13,313	12,711	61,461					
\$50,000 under \$100,000.....	3,613	3,708,109	3,654,688	24,021	241,064	3,073	284,782	116	97,323	96,072	1,359	3,326	3,111	15,461					
\$100,000 under \$250,000.....	776	1,965,724	1,941,540	10,952	107,673	644	159,872	36	63,841	63,531	824	3,308	3,111	15,461					
\$250,000 or more.....	93	687,840	675,033	4,735	43,711	69	56,734	7	19,184	18,931	466	2,706	2,511	11,211					
Break-even.....	-	-	-	-	-	-	-	1,106	68,322	68,196	465								
Total.....	33,535	11,399,743	11,290,057	78,744	611,264	21,523	981,921	7,425	1,077,824	1,066,610	13,010	38,204	4,207	43,762					
Under \$2,000.....	5,158	313,860	311,449	2,911	4,688	2,418	36,073	3,465	225,490	223,445	3,364	3,034	2,110	27,911					
\$2,000 under \$5,000.....	4,379	525,805	522,256	4,569	15,159	2,846	47,047	1,833	332,412	330,578	2,530	5,240	4,389	22,344					
\$5,000 under \$10,000.....	6,419	1,057,467	1,046,955	10,516	47,817	4,207	68,648	714	166,620	163,318	1,385	2,974	2,481	13,531					
\$10,000 under \$15,000.....	4,920	1,109,616	1,100,173	9,030	60,705	3,218	73,838	256	1,042,276	1,031,702	833	2,976	2,481	13,531					
\$15,000 under \$20,000.....	3,224	949,601	943,661	7,541	55,517	2,154	59,210	178	50,606	49,930	651	3,024	2,797	13,531					
\$20,000 under \$25,000.....	2,283	859,592	852,479	5,869	50,926	1,540	58,854	131	63,232	62,794	255	2,914	2,797	13,531					
\$25,000 under \$50,000.....	5,033	2,819,757	2,794,559	19,826	173,850	3,501	183,110	126	71,085	69,967	509	4,821	4,389	22,344					
\$50,000 under \$100,000.....	1,613	2,062,602	2,038,253	10,503	110,613	1,253	126,201	62	67,961	66,984	307	2,954	2,797	13,531					
\$100,000 under \$250,000.....	439	1,228,335	1,216,421	5,284	61,947	341	94,810	20	47,579	45,310	275	2,954	2,797	13,531					
\$250,000 or more.....	67	473,108	463,851	2,695	30,035	45	-1,130	7	19,184	18,931	466	2,706	2,511	11,211					
Break-even.....	-	-	-	-	-	-	-	133	31,379	31,348	85								
Total.....	6,213	2,942,002	2,924,056	16,868	113,447	3,754	101,833	1,170	262,743	261,686	1,680	7,737	660	12,059					
Under \$2,000.....	762	86,979	86,700	512	753	384	3,264	560	51,979	51,785	196	407	351	2,271					
\$2,000 under \$5,000.....	782	134,651	134,247	834	2,731	445	2,973	217	53,343	53,057	220	718	631	1,584					
\$5,000 under \$10,000.....	1,262	266,800	262,663	2,265	15,968	784	8,138	273	10,432	10,151	273	493	437	1,016					
\$10,000 under \$15,000.....	1,216	301,402	300,691	2,106	15,044	637	8,111	26	21,843	21,625	235	313	273	1,016					
\$15,000 under \$20,000.....	574	247,075	246,163	1,249	9,873	484	8,368	11	11,246	11,179	103	176	151	2,443					
\$20,000 under \$25,000.....	371	224,168	222,906	1,300	8,186	257	7,907	64	28,829	28,704	111	1,977	171	2,443					
\$25,000 under \$50,000.....	842	721,694	718,968	3,955	48,876	258	24,944	25	30,505	30,300	51	447	381	1,331					
\$50,000 under \$100,000.....	261	564,898	561,447	2,611	19,592	235	18,378	7	20,491	20,400	47	1,350	1,151	1,016					
\$100,000 under \$250,000.....	70	280,226	277,284	1,109	10,204	57	11,370	10	15,995	15,955	97	456	391	1,016					
\$250,000 or more.....	20	116,109	112,976	1,109	9,000	15	5,283	1	1,995	1,995									
Break-even.....	-	-	-	-	-	-	-	1	1,820	1,820									

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit					Partnerships without net profit					Inventory, end-of-year Amount (Thousand dollars)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)	(13)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>														
<b>Wholesale Trade—Continued</b>														
Machinery, equipment, and supplies	2,465	533,148	524,158	5,547	45,548	1,776	71,241	630	40,259	39,645	532	1,824	384	8,073
Total.....	523	21,542	21,475	238	478	155	5,248	386	15,790	15,749	337	374	214	3,042
Under \$2,000.....	447	23,928	23,706	331	1,473	323	4,274	193	17,566	17,049	171	982	167	4,187
\$2,000 under \$5,000.....	353	35,339	34,823	892	4,447	222	5,013	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	345	45,807	45,379	358	3,141	225	8,125	1	794	785	3	20	1	129
\$10,000 under \$20,000.....	182	34,709	34,237	338	2,994	301	13,907	1	1,873	1,828	6	36	1	553
\$20,000 under \$25,000.....	133	33,093	32,959	241	2,994	102	10,379	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	310	115,285	111,931	1,130	11,482	44	11,345	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	110	99,348	97,995	7,680	7,648	6	6,103	-	-	-	-	-	-	-
\$100,000 under \$250,000.....	34	80,638	79,624	943	7,648	-	-	-	-	-	-	-	-	-
\$250,000 or more.....	8	43,359	42,627	216	3,778	-	-	-	-	-	-	-	-	-
Breakeven.....	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-	-
Total.....	2,788	2,119,076	2,102,361	11,311	50,996	1,194	96,866	692	321,184	316,858	3,237	7,240	331	26,950
<b>Farm products—raw materials</b>														
Under \$2,000.....	421	51,344	51,208	272	360	143	6,527	281	35,956	35,854	837	193	193	15,691
\$2,000 under \$5,000.....	280	96,349	96,307	503	963	102	6,054	102	67,937	67,435	536	766	270	15,691
\$5,000 under \$10,000.....	626	228,997	227,625	1,279	4,527	261	8,284	15	41,889	41,793	532	598	42	2,209
\$10,000 under \$15,000.....	341	219,334	218,153	1,096	4,202	222	(1)	13	10,783	10,691	107	233	42	2,209
\$15,000 under \$20,000.....	262	167,032	165,924	1,310	4,266	136	4,096	13	32,157	32,115	26	287	(1)	(1)
\$20,000 under \$25,000.....	222	151,859	149,939	747	5,037	136	4,096	13	32,157	32,115	26	287	(1)	(1)
\$25,000 under \$50,000.....	427	301,640	298,327	3,769	13,939	102	12,659	2	18,871	18,756	239	606	(1)	(1)
\$50,000 under \$100,000.....	172	389,430	384,869	1,260	11,780	26	27,321	2	3,704	3,716	103	2,354	(1)	(1)
\$100,000 under \$250,000.....	34	232,422	231,105	445	1,987	2	7,303	3	13,403	13,186	453	1,380	2	3,846
\$250,000 or more.....	3	80,649	79,300	670	1,015	2	7,303	3	13,403	13,186	453	1,380	2	3,846
Breakeven.....	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	(1)	(1)
Total.....	22,069	5,805,317	5,739,422	45,012	401,273	14,799	511,981	4,933	453,638	448,430	5,561	21,403	2,832	57,734
<b>Other wholesale trade</b>														
Under \$2,000.....	3,452	153,995	152,066	1,884	3,097	1,923	25,636	2,748	121,765	120,257	1,724	2,055	1,447	10,954
\$2,000 under \$5,000.....	2,860	270,277	267,736	2,901	9,972	1,916	32,101	1,322	117,842	116,725	1,716	4,304	871	12,828
\$5,000 under \$10,000.....	4,175	528,331	521,842	6,419	30,875	2,899	46,759	307	51,288	50,813	814	2,287	176	4,554
\$10,000 under \$15,000.....	3,018	543,073	535,944	5,026	37,012	2,117	51,730	153	37,532	37,298	269	1,692	179	10,723
\$15,000 under \$20,000.....	2,206	500,785	497,337	4,624	37,937	1,507	42,517	129	27,250	26,775	426	2,203	179	10,723
\$20,000 under \$25,000.....	1,557	450,472	447,275	3,591	34,709	1,044	39,487	87	20,999	20,629	208	1,895	123	9,123
\$25,000 under \$50,000.....	3,434	1,481,618	1,465,334	10,972	119,360	2,444	124,551	74	24,659	24,276	171	2,916	123	9,123
\$50,000 under \$100,000.....	1,050	1,008,926	993,942	5,987	71,961	911	84,785	23	15,585	15,111	60	1,838	8	2,836
\$100,000 under \$250,000.....	281	635,049	628,398	4,919	39,908	214	44,974	8	21,379	21,264	75	1,343	8	2,836
\$250,000 or more.....	36	232,931	229,348	700	16,242	24	22,441	3	4,186	4,150	13	870	3	1,892
Breakeven.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total.....	179,328	21,323,169	21,095,472	230,736	1,675,476	151,053	2,331,132	41,257	2,155,841	2,131,112	37,806	111,477	28,994	311,955
<b>Retail Trade</b>														
Under \$2,000.....	37,034	1,483,379	1,471,660	21,439	34,820	27,617	190,555	25,391	993,084	986,316	13,232	19,579	17,330	107,870
\$2,000 under \$5,000.....	41,132	2,311,743	2,293,606	27,321	139,364	33,664	302,464	9,184	541,290	536,824	9,875	26,642	7,137	84,426
\$5,000 under \$10,000.....	44,184	3,986,949	3,949,176	47,614	342,694	37,779	443,708	3,738	372,556	368,800	9,870	26,030	2,645	62,609
\$10,000 under \$15,000.....	29,689	3,351,373	3,263,017	36,313	313,372	22,947	363,309	1,188	147,340	147,340	2,438	14,400	749	26,844
\$15,000 under \$20,000.....	13,410	2,130,333	2,107,455	22,153	212,035	11,434	255,196	369	69,669	67,452	1,607	16,180	257	10,626
\$20,000 under \$25,000.....	7,169	1,712,236	1,694,049	16,624	159,725	6,659	185,829	221	60,010	58,073	1,273	4,849	165	6,821
\$25,000 under \$50,000.....	1,583	3,322,784	3,274,629	35,088	321,512	9,003	371,430	230	93,169	90,785	2,355	8,262	178	8,132
\$50,000 under \$100,000.....	1,807	1,513,984	1,490,435	12,071	117,819	1,662	145,950	28	25,991	25,713	474	1,958	22	1,372
\$100,000 under \$250,000.....	301	661,578	650,383	40,768	40,768	55,383	55,383	11	15,252	15,111	358	1,577	7	404
\$250,000 or more.....	25	208,367	204,875	2,003	13,364	23	17,496	-	-	-	-	-	-	-
Breakeven.....	-	-	-	-	-	-	-	899	35,363	35,298	364	-	504	2,851

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit					Partnerships without net profit								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Number of partnerships	Amount (Thousands of dollars)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Grocery stores, meat, fish, fruit, and vegetable markets														
Total.....	28,935	4,777,725	4,742,662	43,234	260,039	24,813	217,143	4,468	443,419	443,345	5,073	13,486	3,245	26,724
Under \$2,000.....	5,506	323,412	320,416	3,677	5,578	4,307	21,076	2,623	138,590	137,800	1,506	2,059	1,787	9,469
\$2,000 under \$5,000.....	9,830	659,414	657,713	5,467	23,527	5,096	31,814	1,094	118,136	117,629	1,206	3,152	1,426	11,378
\$5,000 under \$10,000.....	7,654	624,000	624,000	8,490	55,787	6,503	53,553	1,522	90,539	90,539	1,036	3,529	328	4,508
\$10,000 under \$15,000.....	4,423	798,536	795,564	6,736	53,174	3,423	49,762	344	27,973	27,973	491	1,736	—	—
\$15,000 under \$20,000.....	1,453	608,738	607,611	4,798	33,655	1,793	42,364	32	12,890	12,871	126	550	—	—
\$20,000 under \$25,000.....	1,046	398,102	396,530	3,136	23,266	951	15,223	10	5,333	5,324	70	423	—	—
\$25,000 under \$50,000.....	1,198	715,980	708,197	5,134	40,413	1,325	35,562	30	25,377	25,276	371	1,164	—	—
\$50,000 under \$100,000.....	294	134,856	132,786	2,446	17,661	1,221	14,959	12	13,052	13,052	168	—	—	—
\$100,000 under \$250,000.....	47	153,423	152,576	1,691	6,158	45	5,721	—	3,413	3,413	31	—	—	—
\$250,000 or more.....	4	84,725	84,194	1,009	1,820	3	3,768	—	—	—	—	—	—	—
Break-even.....	—	—	—	—	—	—	—	50	3,293	3,293	50	—	—	—
Total.....	8,774	1,076,534	1,065,221	15,175	82,014	7,420	201,478	2,810	115,701	115,163	2,431	6,262	2,645	27,824
General merchandise														
Under \$2,000.....	1,981	76,243	75,588	1,392	1,775	1,612	18,301	1,807	35,261	34,080	1,179	4,188	—	—
\$2,000 under \$5,000.....	2,023	127,293	126,393	1,348	6,539	1,846	27,460	510	26,123	25,533	381	1,156	—	—
\$5,000 under \$10,000.....	2,265	221,993	218,316	1,804	17,311	2,681	42,667	340	29,608	29,283	341	2,224	—	—
\$10,000 under \$15,000.....	1,683	143,161	140,737	2,647	13,625	2,979	26,161	—	25,608	—	—	—	—	—
\$15,000 under \$20,000.....	441	89,596	89,055	1,243	7,685	441	10,476	—	20,776	20,369	1,617	1,180	—	—
\$20,000 under \$25,000.....	311	76,849	74,491	878	5,862	311	13,275	79	20,576	20,369	—	—	—	—
\$25,000 under \$50,000.....	556	193,219	196,484	2,244	17,871	534	39,251	—	—	—	—	—	—	—
\$50,000 under \$100,000.....	86	80,667	78,520	791	5,877	84	12,255	—	—	—	—	—	—	—
\$100,000 under \$250,000.....	26	54,689	53,794	769	3,809	25	6,650	—	—	—	—	—	—	—
\$250,000 or more.....	2	12,384	11,829	119	669	2	2,482	—	—	—	—	—	—	—
Break-even.....	—	—	—	—	—	—	—	(1)	(1)	(1)	(1)	—	—	—
Apparel and accessories														
Total.....	11,684	1,275,563	1,258,301	11,874	124,435	10,770	299,674	2,863	115,275	113,771	1,662	3,073	1,464	44,821
Under \$2,000.....	1,896	72,211	71,601	1,127	1,964	1,546	19,698	1,433	31,057	30,662	354	1,237	—	—
\$2,000 under \$5,000.....	2,551	143,218	142,242	1,622	8,416	2,370	42,535	709	36,394	36,690	676	2,451	—	—
\$5,000 under \$10,000.....	2,758	203,907	199,819	1,797	20,250	2,508	59,343	380	25,503	25,400	254	2,574	—	—
\$10,000 under \$15,000.....	2,050	245,335	242,285	2,023	25,454	1,922	58,474	112	17,272	17,168	57	1,273	—	—
\$15,000 under \$20,000.....	1,016	158,948	157,538	1,410	17,304	1,006	31,127	—	—	—	—	—	—	—
\$20,000 under \$25,000.....	370	72,652	71,700	569	8,187	363	15,904	65	16,257	16,257	249	1,365	—	—
\$25,000 under \$50,000.....	891	253,411	248,871	2,276	29,969	889	46,504	—	—	—	—	—	—	—
\$50,000 under \$100,000.....	134	94,104	91,313	1,313	15,012	1,330	15,012	—	—	—	—	—	—	—
\$100,000 under \$250,000.....	17	20,311	20,464	199	2,290	17	3,434	—	—	—	—	—	—	—
\$250,000 or more.....	1	12,566	12,468	32	1,604	1	841	—	—	—	—	—	—	—
Break-even.....	—	—	—	—	—	—	—	74	192	192	12	—	—	—
Furniture, home furnishings, and equipment														
Total.....	11,530	1,211,355	1,190,316	13,308	126,718	10,689	213,114	2,931	148,296	146,456	2,012	3,172	2,261	35,421
Under \$2,000.....	2,061	90,510	89,568	977	2,090	1,658	19,339	1,497	42,196	42,085	644	1,364	—	—
\$2,000 under \$5,000.....	2,199	102,277	101,666	1,301	7,525	1,830	23,320	863	38,810	38,478	657	2,655	—	—
\$5,000 under \$10,000.....	2,572	199,499	196,589	2,471	18,923	2,202	34,300	346	30,691	29,835	312	2,570	—	—
\$10,000 under \$15,000.....	1,968	193,674	191,865	3,033	32,933	1,763	37,448	(1)	(1)	(1)	(1)	(1)	—	—
\$15,000 under \$20,000.....	1,066	153,212	150,545	1,692	18,475	1,026	26,537	(1)	(1)	(1)	(1)	(1)	—	—
\$20,000 under \$25,000.....	711	143,840	144,591	1,626	15,890	697	24,927	79	23,640	23,662	211	1,887	—	—
\$25,000 under \$50,000.....	732	212,102	210,016	1,746	20,365	727	39,315	—	—	—	—	—	—	—
\$50,000 under \$100,000.....	180	90,200	87,666	1,788	13,702	1,178	13,402	—	—	—	—	—	—	—
\$100,000 under \$250,000.....	20	21,615	19,849	178	2,882	19	3,167	—	—	—	—	—	—	—
\$250,000 or more.....	1	4,001	3,475	36	250	1	638	—	—	—	—	—	—	—
Break-even.....	—	—	—	—	—	—	—	5	1,278	1,250	40	—	—	—

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17. NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS--Continued

Industry, outside of net profit or net loss	Partnerships with net profit						Partnerships without net profit						Inventory, end-of-year Number of partner-ships Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
WHOLESALE AND RETAIL TRADE--Continued													
Retail Trade--Continued													
Automotive dealers													
Totals.....	12,568	3,541,920	3,489,678	17,540	156,624	9,307	3,044	27,305	272,072	1,801	10,162	1,996	36,855
Under \$2,000.....	2,197	163,688	161,360	970	1,755	1,631	1,773	80,267	70,268	567	1,150	1,025	9,417
\$2,000 under \$5,000.....	2,291	293,379	290,256	1,721	2,096	1,117	432	52,931	52,936	458	1,544	442	11,162
\$5,000 under \$10,000.....	3,015	504,783	496,469	3,283	21,951	1,424	411	36,832	37,896	302	2,770	252	6,132
\$10,000 under \$15,000.....	1,384	404,498	404,498	1,868	19,167	1,351	16	23,070	22,622	91	2,018	128	1,181
\$15,000 under \$20,000.....	1,342	382,416	376,473	1,808	19,409	644	48	19,743	19,388	236	821	128	1,181
\$20,000 under \$25,000.....	917	287,435	280,446	1,171	13,700	548	1	11,203	11,111	11	1,181	48	3,317
\$25,000 under \$50,000.....	1,236	731,467	722,127	3,426	43,651	1,207	37	17,284	17,090	79	1,565	2	211
\$50,000 under \$100,000.....	316	463,462	456,724	1,687	26,756	674	3	11,247	11,131	19	225	2	211
\$100,000 under \$250,000.....	64	260,135	256,090	893	8,285	32	4	1,962	1,838	4	103	-	-
\$250,000 or more.....	9	3,416	33,690	120	2,251	1	-	1	1	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Base-line service stations													
Totals.....	65,412	2,113,643	2,136,734	17,447	170,067	20,454	4,842	231,517	230,311	2,249	8,571	3,631	10,179
Under \$2,000.....	7,712	220,473	221,731	4,039	5,417	4,642	2,460	137,407	137,236	1,076	2,559	2,595	5,462
\$2,000 under \$5,000.....	6,774	366,401	366,406	3,137	19,547	1,887	1,080	67,072	67,716	678	3,446	898	2,852
\$5,000 under \$10,000.....	6,313	586,613	586,459	4,026	40,970	3,187	196	19,033	18,445	407	2,228	98	1,186
\$10,000 under \$15,000.....	3,420	449,818	447,111	3,527	43,065	1,561	-	11,561	11,561	-	-	-	-
\$15,000 under \$20,000.....	1,640	251,730	250,667	1,070	27,251	1,561	-	11,561	11,561	-	-	-	-
\$20,000 under \$25,000.....	480	122,673	121,164	1,084	10,342	461	1	576	576	19	50	1	6
\$25,000 under \$50,000.....	345	113,175	110,454	933	14,308	27	1	612	604	8	55	1	31
\$50,000 under \$100,000.....	20	21,424	20,958	194	1,376	34	-	2,597	2,597	54	115	-	-
\$100,000 under \$250,000.....	47	9,834	9,877	47	523	4	-	-	-	-	-	-	-
\$250,000 or more.....	1	1,407	1,401	30	370	1	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Eating and drinking places													
Totals.....	33,624	1,477,377	1,477,347	23,623	247,560	25,194	5,421	276,544	272,417	11,993	21,475	5,286	7,834
Under \$2,000.....	7,979	134,434	137,266	5,100	7,947	5,216	7,438	117,768	114,312	7,013	7,771	3,281	3,119
\$2,000 under \$5,000.....	9,394	234,463	234,184	7,136	31,617	6,746	1,911	32,116	31,399	3,563	5,925	1,365	2,334
\$5,000 under \$10,000.....	9,570	459,735	450,701	11,359	91,833	6,743	502	29,271	28,331	1,202	3,654	349	937
\$10,000 under \$15,000.....	4,211	321,447	317,176	7,947	51,326	3,423	184	15,427	15,037	1,037	2,772	74	1,111
\$15,000 under \$20,000.....	1,419	155,001	153,386	2,813	24,302	1,190	-	3,423	3,423	-	-	-	-
\$20,000 under \$25,000.....	883	121,164	120,551	2,232	19,359	714	-	2,044	2,044	-	-	-	-
\$25,000 under \$50,000.....	1,056	271,073	267,339	7,260	55,326	1,071	122	20,221	19,172	1,645	3,302	98	54
\$50,000 under \$100,000.....	137	21,437	20,444	1,716	9,024	11	-	6,507	6,434	241	1,047	6	170
\$100,000 under \$250,000.....	35	31,388	30,844	495	4,433	33	7	-	-	-	-	-	-
\$250,000 or more.....	4	20,643	19,631	420	2,641	4	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Building materials													
Totals.....	3,972	691,614	678,702	8,485	54,764	4,473	1,329	86,718	83,523	1,927	5,722	328	16,710
Under \$2,000.....	651	211,404	211,270	510	451	381	656	23,537	23,466	321	449	355	4,014
\$2,000 under \$5,000.....	788	58,382	57,927	1,035	2,760	640	237	13,610	13,366	245	780	164	3,239
\$5,000 under \$10,000.....	724	751,265	744,601	1,084	5,194	674	367	34,269	34,151	915	2,575	341	7,036
\$10,000 under \$15,000.....	611	90,879	90,139	1,018	7,578	582	1	15,377	15,377	11	11	-	-
\$15,000 under \$20,000.....	386	871,009	851,946	987	6,856	381	-	14,274	14,274	-	-	-	-
\$20,000 under \$25,000.....	240	57,687	57,182	635	5,133	219	-	8,444	8,444	-	-	-	-
\$25,000 under \$50,000.....	52	170,516	163,404	1,880	15,477	20	31	6,684	6,684	274	1,432	30	896
\$50,000 under \$100,000.....	106	90,754	90,754	1,012	3,345	106	-	-	-	-	-	-	-
\$100,000 under \$250,000.....	22	26,792	26,615	268	3,680	19	-	-	-	-	-	-	-
\$250,000 or more.....	2	9,237	9,059	76	859	2	-	-	-	-	-	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Am't (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Am't (Thousand dollars)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>														
Retail Trade—Continued														
Hardware and farm equipment														
Total.....	7,964	1,155,467	1,139,438	10,021	83,583	7,704	274,164	1,264	73,897	56,926	1,776	7,179	1,121	141
Under \$2,000.....	1,127	73,472	72,774	988	1,022	1,104	25,543	795	44,498	42,376	450	491	740	25,033
\$2,000 under \$5,000.....	1,760	130,486	129,626	1,304	6,371	1,671	37,746	784	40,178	39,113	430	1,342	442	34,747
\$5,000 under \$10,000.....	2,090	440,153	237,860	2,245	15,547	1,381	66,760	331	234,164	30,243	947	2,421	427	111,706
\$10,000 under \$15,000.....	1,355	203,421	200,247	1,584	16,291	1,454	62,176	107	72,053	32,077	294	1,377	44	11,306
\$15,000 under \$20,000.....	606	130,158	129,147	954	10,314	1,569	31,211	107	72,053	32,077	294	1,377	44	11,306
\$20,000 under \$25,000.....	408	109,277	107,710	877	11,046	493	22,962	34	1,766	3,673	96	1	1	1
\$25,000 under \$50,000.....	428	172,846	168,821	1,224	14,111	417	33,777	11	1	1	1	1	1	1
\$50,000 under \$100,000.....	89	61,847	60,276	437	5,932	86	12,446	1	1	1	1	1	1	1
\$100,000 under \$250,000.....	12	24,729	24,027	303	4,543	11	1,607	1	1	1	1	1	1	1
\$250,000 or more.....	2	9,208	8,810	100	3,081	2	1,607	1	1	1	1	1	1	1
Breakdown.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug and proprietary stores	7,482	1,066,035	1,056,374	10,127	125,114	6,369	178,291	646	53,742	43,444	274	4,144	62	24,017
Total.....	729	50,221	49,934	563	768	705	15,252	410	26,773	26,773	522	344	1	1,394
Under \$2,000.....	588	15,335	15,369	705	1,954	1,441	11,340	197	18,490	18,490	362	1,132	1	4,712
\$2,000 under \$5,000.....	1,564	158,499	157,337	2,208	11,834	1,441	20,036	137	18,490	18,490	362	1,132	1	4,712
\$5,000 under \$10,000.....	930	111,024	110,361	1,155	11,576	881	20,036	137	18,490	18,490	362	1,132	1	4,712
\$10,000 under \$20,000.....	1,025	147,744	146,852	1,170	17,328	1,020	31,911	131	1	1	1	1	1	1
\$20,000 under \$25,000.....	773	140,147	139,270	1,226	17,285	748	22,124	1	1	1	1	1	1	1
\$25,000 under \$50,000.....	1,390	302,205	299,793	3,046	47,234	1,374	47,342	1	1	1	1	1	1	1
\$50,000 under \$100,000.....	231	76,044	75,044	513	13,703	226	9,242	1	1	1	1	1	1	1
\$100,000 under \$250,000.....	11	10,540	10,413	76	1,136	11	1,151	1	1	1	1	1	1	1
\$250,000 or more.....	1	13,424	13,241	59	1,346	1	1,363	1	1	1	1	1	1	1
Breakdown.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liquor stores														
Total.....	4,982	627,867	623,316	5,872	52,468	4,764	73,534	630	44,307	43,444	586	1,744	1	1,394
Under \$2,000.....	874	26,228	26,000	525	835	807	6,378	429	26,731	26,731	362	344	1	1,394
\$2,000 under \$5,000.....	1,045	63,608	61,772	823	3,571	947	10,468	140	10,460	10,460	147	1,132	1	4,712
\$5,000 under \$10,000.....	927	85,913	84,329	845	11,000	957	10,442	1	1	1	1	1	1	1
\$10,000 under \$15,000.....	663	139,233	138,336	1,332	11,672	933	13,369	1	1	1	1	1	1	1
\$15,000 under \$20,000.....	409	79,168	78,361	670	7,072	404	10,452	1	1	1	1	1	1	1
\$20,000 under \$25,000.....	374	69,958	69,169	721	3,126	368	7,475	1	1	1	1	1	1	1
\$25,000 under \$50,000.....	343	110,442	109,732	773	11,448	318	12,664	1	1	1	1	1	1	1
\$50,000 under \$100,000.....	31	23,692	23,653	116	2,101	31	3,108	1	1	1	1	1	1	1
\$100,000 under \$250,000.....	4	4,223	4,177	20	433	4	473	1	1	1	1	1	1	1
\$250,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakdown.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other retail trade														
Total.....	23,571	1,815,191	1,787,131	28,624	192,120	16,420	263,697	7,827	243,778	209,543	1,222	4,173	1	1,394
Under \$2,000.....	7,333	140,775	140,020	2,571	5,368	7,000	23,734	3,130	27,197	26,731	246	1,376	1	1,394
\$2,000 under \$5,000.....	5,771	275,577	272,316	5,792	14,341	4,556	40,226	1,264	40,222	39,113	430	1,342	1	1,394
\$5,000 under \$10,000.....	5,122	314,140	310,010	5,493	36,811	7,000	24,186	373	24,774	24,164	564	4,165	1	1,394
\$10,000 under \$15,000.....	2,985	286,318	283,394	4,006	26,910	2,525	34,633	216	23,843	23,601	242	2,421	1	1,394
\$15,000 under \$20,000.....	1,267	187,013	183,330	2,433	21,749	1,041	24,206	1	1	1	1	1	1	1
\$20,000 under \$25,000.....	871	156,727	154,346	2,014	14,467	740	19,434	126	19,095	18,626	249	1,697	1	1,394
\$25,000 under \$50,000.....	659	286,760	281,840	7,296	32,010	554	34,303	1	1	1	1	1	1	1
\$50,000 under \$100,000.....	223	121,761	119,689	1,488	14,237	196	14,267	1	1	1	1	1	1	1
\$100,000 under \$250,000.....	39	41,442	39,740	1,629	6,803	1	7,467	1	1	1	1	1	1	1
\$250,000 or more.....	1	1,027	1,007	2	424	1	321	1	1	1	1	1	1	1
Breakdown.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Excludes at end of table.

ACTIVE PARTNERSHIPS

Table 17. — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Amount (Thousand dollars)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>														
Total.....	4,979	937,690	928,183	11,767	67,584	3,681	96,802	369	69,368	68,641	1,086	6,128	447	7,263
Under \$2,000.....	1,059	36,444	35,529	832	955	660	5,008	443	16,434	16,317	189	315	227	3,682
\$2,000 under \$5,000.....	726	54,251	54,221	748	2,444	449	5,994	227	18,323	18,323	209	80	156	2,127
\$5,000 under \$10,000.....	938	112,082	110,573	1,376	7,029	676	10,407	160	16,197	15,911	256	1,254	156	2,127
\$10,000 under \$25,000.....	841	128,125	127,528	1,506	10,047	671	15,015	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 or more.....	459	93,375	98,236	1,102	8,037	350	9,391	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	265	81,378	81,551	908	5,936	259	8,063	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	461	215,753	213,598	2,936	15,422	422	23,798	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	193	127,000	126,000	1,447	12,634	158	12,633	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....	36	75,811	74,536	875	4,958	35	6,380	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$250,000 or more.....	1	6,345	6,307	37	312	1	108	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>														
Total.....	155,547	4,483,004	3,943,570	371,806	1,434,346	927	59,184	73,853	1,081,293	992,323	317,655	461,892	169	12,636
Under \$2,000.....	70,885	325,412	302,954	64,691	23,947	373	3,528	47,350	179,317	167,530	43,872	28,583	142	5,777
\$2,000 under \$5,000.....	32,428	398,268	368,858	65,216	108,288	(1)	10,969	12,205	135,178	126,054	42,327	38,232	(1)	(1)
\$5,000 under \$10,000.....	21,228	485,873	442,289	61,713	143,676	-04	(1)	5,852	143,676	113,676	39,122	40,809	(1)	(1)
\$10,000 under \$15,000.....	10,326	360,152	332,154	38,823	127,038	(1)	(1)	2,246	86,905	30,576	30,576	27,843	(1)	(1)
\$15,000 under \$20,000.....	5,683	259,432	236,684	23,792	58,894	(1)	(1)	1,115	40,306	38,138	13,946	19,118	(1)	(1)
\$20,000 under \$25,000.....	3,110	208,462	185,728	22,056	73,633	98	6,029	866	30,985	30,154	13,637	19,108	(1)	(1)
\$25,000 under \$50,000.....	7,109	630,420	577,510	48,998	243,350	1	6	1,847	113,503	104,392	38,103	65,058	(1)	(1)
\$50,000 under \$100,000.....	2,235	371,950	324,848	17,112	154,082	1	6	1,013	109,410	103,998	73,771	73,771	(1)	(1)
\$100,000 under \$250,000.....	958	438,501	368,014	15,681	141,822	1	509	373	121,838	101,245	28,167	58,720	(1)	(1)
\$250,000 or more.....	375	1,004,279	838,452	18,924	264,612	1	7,877	184	112,966	103,279	21,544	90,650	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	802	26,247	21,040	1,047	(1)	(1)	(1)
<b>Security and Commodity Brokers, Dealers, Exchanges and Services</b>														
Total.....	2,691	1,055,547	918,299	9,979	187,453	(1)	(1)	1,386	167,222	138,928	1,458	42,668	(1)	(1)
Under \$2,000.....	857	1,793	1,747	90	475	(1)	(1)	920	3,741	3,645	17	365	(1)	(1)
\$2,000 under \$5,000.....	307	8,885	8,335	80	908	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	378	8,607	7,537	52	2,729	(1)	(1)	107	3,699	2,933	6	760	(1)	(1)
\$10,000 under \$15,000.....	279	10,830	9,071	43	3,497	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	163	16,103	13,589	39	2,816	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	195	3,724	30,973	242	6,428	(1)	(1)	67	10,242	4,488	134	2,015	(1)	(1)
\$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	47	54,027	11,316	157	4,117	(1)	(1)
\$100,000 under \$250,000.....	199	206,527	181,359	1,463	33,687	(1)	(1)	24	59,127	41,923	440	4,003	(1)	(1)
\$250,000 or more.....	136	712,351	618,256	7,480	122,958	(1)	(1)	26	64,059	57,638	572	30,293	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Insurance Agents, Brokers, and Services</b>														
Total.....	11,776	657,456	641,398	8,348	208,774	(1)	(1)	459	26,097	27,270	801	4,861	(1)	(1)
Under \$2,000.....	1,924	16,719	16,535	281	1,652	(1)	(1)	516	6,066	5,671	305	372	(1)	(1)
\$2,000 under \$5,000.....	1,845	25,294	25,204	439	6,101	(1)	(1)	246	4,024	3,545	86	791	(1)	(1)
\$5,000 under \$10,000.....	2,028	66,305	65,247	945	14,588	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	1,629	66,964	65,654	890	20,856	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	1,259	54,248	53,165	332	21,884	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	956	51,169	50,639	1,042	21,261	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	1,482	139,408	135,361	2,140	49,820	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	419	80,267	78,934	886	28,875	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....	162	58,474	53,997	467	24,358	(1)	(1)	1	2,973	2,973	2	348	(1)	(1)
\$250,000 or more.....	32	98,002	96,532	306	19,339	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS  
Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships (1)	Total receipts (Thousand dollars) (2)	Business receipts (Thousand dollars) (3)	Depreciation (Thousand dollars) (4)	Net profit (Thousand dollars) (5)	Inventory, end-of-year Amount (Thousand dollars) (6)	Number of partnerships (7)	Total receipts (Thousand dollars) (8)	Business receipts (Thousand dollars) (9)	Depreciation (Thousand dollars) (10)	Net loss (Thousand dollars) (11)	Inventory, end-of-year Amount (Thousand dollars) (12)
Industry and size of net profit or net loss												
<b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>												
Real Estate Operators (Except Developers) and Lessors												
Total.....	98,004	1,793,164	1,733,355	324,864	523,760	(1)	51,240	736,720	721,073	244,850	241,705	(1)
Under \$2,000.....	47,539	259,408	252,397	61,810	38,868	(1)	35,038	143,366	140,305	47,459	41,476	(1)
\$2,000 under \$5,000.....	24,236	303,426	294,760	62,382	75,001	(1)	81,801	109,732	109,067	46,415	20,811	(1)
\$5,000 under \$10,000.....	13,368	315,163	304,493	59,201	93,487	(1)	4,374	103,460	101,115	37,682	36,763	(1)
\$10,000 under \$15,000.....	4,294	206,738	200,243	35,095	64,934	(1)	1,861	27,462	27,455	23,002	23,002	(1)
\$15,000 under \$20,000.....	2,643	126,315	121,503	20,267	46,009	(1)	883	25,971	25,428	14,959	14,959	(1)
\$20,000 under \$25,000.....	1,439	105,897	101,827	19,332	32,029	(1)	608	23,999	23,429	12,036	13,497	(1)
\$25,000 under \$50,000.....	2,737	249,746	238,681	40,559	94,078	(1)	1,301	87,714	84,484	37,115	4,933	(1)
\$50,000 under \$100,000.....	555	102,452	98,129	13,328	36,038	(1)	708	73,991	71,991	5,967	5,967	(1)
\$100,000 under \$250,000.....	160	63,739	60,403	7,335	20,513	(1)	282	52,924	51,920	27,307	43,768	(1)
\$250,000 or more.....	34	60,391	58,939	9,450	21,449	(1)	49	38,380	37,825	18,411	18,438	(1)
Break-even.....	-	-	-	-	-	-	245	1,973	1,862	936	-	-
<b>Other Finance, Insurance, and Real Estate</b>												
Total.....	43,076	976,842	690,528	23,658	494,359	725	20,268	151,244	104,132	15,546	164,658	(1)
Under \$2,000.....	20,565	47,502	32,335	2,510	12,912	(1)	13,876	26,044	17,279	4,091	7,172	(1)
\$2,000 under \$5,000.....	7,041	59,258	40,469	2,315	22,285	(1)	1,246	14,684	7,823	1,177	2,769	(1)
\$5,000 under \$10,000.....	3,084	96,018	70,922	2,415	37,866	(1)	3,296	14,684	7,823	1,177	2,769	(1)
\$10,000 under \$15,000.....	3,084	75,620	55,146	1,910	37,761	(1)	343	10,404	7,700	752	4,222	(1)
\$15,000 under \$20,000.....	1,643	69,507	53,206	2,528	29,141	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	871	44,655	28,513	1,628	19,387	(1)	258	19,136	6,730	1,601	1,631	(1)
\$25,000 under \$50,000.....	2,695	172,504	172,504	3,957	96,000	(1)	474	13,679	7,944	257	16,911	(1)
\$50,000 under \$100,000.....	1,083	134,484	100,413	2,414	75,224	(1)	248	20,424	16,191	3,210	18,021	(1)
\$100,000 under \$250,000.....	437	109,761	72,255	2,833	62,964	(1)	67	9,767	7,602	420	10,949	(1)
\$250,000 or more.....	173	133,495	64,765	1,128	100,816	(1)	108	5,514	4,853	2,555	4,521	(1)
Break-even.....	-	-	-	-	-	-	477	17,597	14,501	70	-	-
<b>SERVICES</b>												
Total.....	136,389	3,678,750	9,569,796	269,278	3,542,015	26,741	30,348	838,336	810,594	103,967	1,023,371	(1)
Under \$2,000.....	26,441	376,671	331,044	24,120	23,904	(1)	17,463	238,628	235,079	22,361	13,506	(1)
\$2,000 under \$5,000.....	23,534	482,857	476,525	27,317	79,547	(1)	5,202	1,006,096	1,006,096	2,357	2,357	(1)
\$5,000 under \$10,000.....	24,318	765,198	754,115	38,542	177,004	(1)	1,737	96,811	95,805	14,773	14,773	(1)
\$10,000 under \$15,000.....	13,941	661,235	654,011	26,076	171,539	(1)	551	23,132	22,973	4,062	4,062	(1)
\$15,000 under \$20,000.....	7,991	496,643	489,958	18,981	137,692	(1)	483	29,551	29,455	6,563	6,563	(1)
\$20,000 under \$25,000.....	6,559	451,825	446,917	16,406	147,510	(1)	241	28,695	28,132	3,377	3,400	(1)
\$25,000 under \$50,000.....	15,523	1,485,196	1,463,525	47,680	557,791	(1)	486	61,812	59,249	1,421	1,421	(1)
\$50,000 under \$100,000.....	11,701	1,700,740	1,684,639	31,564	812,366	(1)	281	61,714	43,084	4,982	4,982	(1)
\$100,000 under \$250,000.....	5,269	1,546,271	1,544,936	21,970	765,942	(1)	71	47,611	47,611	3,223	3,223	(1)
\$250,000 or more.....	1,132	1,742,116	1,724,120	16,622	669,120	(1)	56	40,924	40,924	5,137	5,137	(1)
Break-even.....	-	-	-	-	-	-	834	55,261	54,698	3,563	-	-
<b>Leasing Services</b>												
Total.....	9,412	454,403	436,494	49,019	72,638	1,368	5,010	402,554	397,607	39,920	17,446	(1)
Under \$2,000.....	3,921	50,424	49,396	7,350	7,900	(1)	473	35,232	34,276	6,315	6,315	(1)
\$2,000 under \$5,000.....	2,388	90,154	89,165	5,920	31,307	(1)	1,336	47,640	47,000	1,230	1,230	(1)
\$5,000 under \$10,000.....	1,389	66,156	64,004	3,946	10,077	(1)	644	20,566	20,566	4,039	4,039	(1)
\$10,000 under \$15,000.....	734	51,551	49,857	5,792	8,743	(1)	225	11,301	11,028	4,676	4,676	(1)
\$15,000 under \$20,000.....	234	21,834	21,130	1,615	3,882	(1)	225	11,301	11,028	4,676	4,676	(1)
\$20,000 under \$25,000.....	291	31,220	31,042	7,797	6,470	(1)	215	30,103	27,309	1,872	1,872	(1)
\$25,000 under \$50,000.....	634	101,642	97,439	13,710	20,004	(1)	46	20,481	19,944	6,423	6,423	(1)
\$50,000 under \$100,000.....	95	32,626	31,901	1,082	1,882	(1)	39	30,878	27,110	4,246	4,246	(1)
\$100,000 under \$250,000.....	28	28,248	27,071	1,003	1,003	(1)	1	27,071	27,071	1,003	1,003	(1)
\$250,000 or more.....	4	20,506	15,169	546	1,568	(1)	1	27,071	27,071	1,003	1,003	(1)
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS  
Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry, and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year Number of partnerships	Amount (Thousand dollars)
<b>SERVICE—Continued</b>														
<b>Personal Services</b>														
Total.....	28,148	953,159	762,127	220,558	6,751	19,626	1,492	121,993	120,069	17,735	14,746	1,153	1,335	
Under \$1,000.....	6,724	88,300	87,679	6,822	6,512	1,460	4,294	54,985	54,730	6,302	3,191	694	585	
\$1,000 under \$5,000.....	7,304	126,729	124,314	7,703	24,788	1,408	1,408	28,122	27,376	6,135	4,655	223	364	
\$5,000 under \$10,000.....	7,435	135,947	134,708	3,746	1,363	1,532	4,787	14,304	14,656	2,043	2,931	228	312	
\$10,000 under \$15,000.....	3,438	162,395	161,382	6,754	42,643	794	230	13,302	13,172	2,207	3,163	-	-	
\$15,000 under \$20,000.....	1,127	74,410	72,991	4,201	19,319	365	1,365	1,302	1,172	2,207	3,163	-	-	
\$20,000 under \$25,000.....	527	45,937	45,937	2,211	11,837	304	2,803	1,302	1,172	2,207	3,163	-	-	
\$25,000 under \$50,000.....	1,010	136,116	134,791	3,296	34,296	367	3,667	3,657	3,634	711	127	1	13	
\$50,000 under \$100,000.....	21	76,732	74,917	1,666	31,312	180	1,968	-	-	-	-	-	-	
\$100,000 under \$250,000.....	61	39,342	33,041	1,330	17,791	25	938	-	-	-	-	-	-	
\$250,000 or more.....	4	12,442	14,836	274	2,963	60	60	-	-	-	-	-	-	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
Laundries, laundry services, and cleaning and dyeing plants.....	10,338	428,921	424,334	24,892	67,940	1,562	3,371	4,173	93,621	15,691	12,383	510	484	
Total.....	4,574	10,473	10,473	1,072	2,964	291	291	2,340	33,789	3,392	1,999	276	112	
Under \$2,000.....	2,814	60,431	60,431	4,838	4,766	291	1,137	23,051	23,033	5,503	3,782	228	312	
\$2,000 under \$10,000.....	2,814	104,344	104,036	5,954	20,196	474	1,029	13,904	13,776	1,776	2,675	-	-	
\$10,000 under \$15,000.....	346	93,361	93,317	3,323	11,931	201	1,232	13,302	13,172	2,207	3,163	-	-	
\$15,000 under \$20,000.....	307	37,762	37,503	2,328	6,916	-	-	230	13,172	2,207	3,163	-	-	
\$20,000 under \$25,000.....	127	19,211	19,138	602	2,938	11	11	11	11	11	11	-	-	
\$25,000 under \$50,000.....	22	42,760	42,311	1,960	7,765	19	250	3,111	3,092	678	96	-	-	
\$50,000 under \$100,000.....	42	27,488	27,235	834	2,877	19	250	-	-	-	-	-	-	
\$100,000 under \$250,000.....	6	9,361	8,254	244	824	292	-	-	-	-	-	-	-	
\$250,000 or more.....	8	11,032	10,944	227	2,613	-	-	-	-	-	-	-	-	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other personal services</b>														
Total.....	17,800	530,238	525,853	23,522	152,612	3,189	15,755	2,319	27,772	1,854	2,463	643	851	
Under \$2,000.....	4,050	37,723	37,723	1,750	3,848	969	1,051	1,948	21,196	910	1,199	516	499	
\$2,000 under \$5,000.....	4,401	66,181	65,893	2,865	15,222	1,191	1,191	1,137	21,122	632	883	-	-	
\$5,000 under \$10,000.....	4,841	91,654	90,674	4,192	33,173	1,108	1,151	1,071	17,743	632	883	-	-	
\$10,000 under \$15,000.....	2,842	92,423	91,863	3,456	31,062	748	3,223	-	-	-	-	-	-	
\$15,000 under \$20,000.....	730	36,463	36,468	1,873	12,403	262	996	-	-	-	-	-	-	
\$20,000 under \$25,000.....	348	39,720	39,407	1,607	8,397	276	3,607	-	-	-	-	-	-	
\$25,000 under \$50,000.....	783	93,440	92,440	3,759	27,231	480	2,866	542	542	33	31	1	13	
\$50,000 under \$100,000.....	209	49,247	48,680	1,822	13,465	194	1,736	-	-	-	-	-	-	
\$100,000 under \$250,000.....	55	30,961	30,793	1,126	6,367	20	342	-	-	-	-	-	-	
\$250,000 or more.....	1	1,910	1,892	65	650	60	60	-	-	-	-	-	-	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Business Services</b>														
Total.....	14,140	739,397	727,586	34,066	185,552	1,659	2,502	4,199	80,238	9,247	24,430	705	1,823	
Under \$2,000.....	3,813	30,534	30,039	3,172	3,444	345	378	2,908	24,932	1,911	2,241	490	433	
\$2,000 under \$5,000.....	2,572	53,601	52,568	2,755	8,634	226	549	553	13,406	956	1,698	-	-	
\$5,000 under \$10,000.....	3,104	86,420	85,214	4,860	22,812	421	1,553	1,749	9,606	1,655	2,008	-	-	
\$10,000 under \$15,000.....	1,249	52,042	52,042	3,256	15,590	11	252	11	9,606	1,655	2,008	-	-	
\$15,000 under \$20,000.....	960	69,114	68,496	2,548	16,453	226	1,398	11	11	11	11	-	-	
\$20,000 under \$25,000.....	910	73,260	72,579	3,937	20,192	165	18,643	165	18,643	1,808	7,579	-	-	
\$25,000 under \$50,000.....	1,052	145,274	141,583	7,699	34,593	311	3,150	2	1,152	135	325	-	-	
\$50,000 under \$100,000.....	281	89,425	88,233	1,705	1,346	6	894	2	1,152	135	325	-	-	
\$100,000 under \$250,000.....	156	72,391	70,688	3,269	24,150	25	612	25	497	82	8,347	-	-	
\$250,000 or more.....	46	66,155	65,144	845	20,478	-	-	-	-	-	-	-	-	
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	

Footnote at end of table.



ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit					Partnerships without net profit								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Inventory, end-of-year Amount (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Inventory, end-of-year Amount (Thousand dollars)
<b>SERVICES—Continued</b>														
<b>Automotive Services</b>														
Total.....	14,591	672,228	667,047	20,894	120,122	7,893	24,594	2,341	82,853	83,929	5,820	6,084	1,123	6,962
Under \$2,000.....	2,960	60,757	60,368	2,019	2,837	1,235	3,565	1,535	45,474	45,025	1,246	1,086	743	3,289
\$2,000 under \$5,000.....	3,144	74,871	74,640	2,074	11,036	1,259	4,446	548	18,538	17,728	1,063	1,624	254	1,152
\$5,000 under \$10,000.....	4,071	154,439	154,026	3,906	29,771	2,424	7,428	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	2,399	127,856	127,103	2,987	24,103	1,675	4,987	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	1,037	85,529	84,070	2,543	17,786	1,626	3,060	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	440	46,321	46,022	784	9,809	335	1,589	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	490	94,662	93,312	4,656	16,100	310	3,448	1	1,883	1,877	1,050	61	(1)	(1)
\$50,000 under \$100,000.....	50	27,793	27,526	1,925	3,681	3	433	1	2,089	2,076	1,293	207	(1)	(1)
\$100,000 or more.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
<b>Recreational Services</b>														
Total.....	8,251	491,487	473,261	31,160	84,978	2,438	7,363	5,891	171,923	1,07,888	25,585	46,028	664	1,596
Under \$2,000.....	2,744	31,500	29,285	2,325	2,142	662	953	2,460	25,030	24,564	4,424	2,317	272	16
\$2,000 under \$5,000.....	2,102	56,579	55,928	5,073	6,785	548	742	1,439	18,622	18,348	3,333	4,799	284	91
\$5,000 under \$10,000.....	1,613	64,621	62,693	5,084	11,255	546	1,503	897	27,121	27,121	3,534	6,204	166	24
\$10,000 under \$15,000.....	570	33,694	32,349	2,310	7,040	175	609	229	11,034	11,015	1,529	3,167	(1)	(1)
\$15,000 under \$20,000.....	307	25,894	25,317	3,156	5,415	195	996	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	467	83,137	78,827	3,979	15,818	331	1,461	112	8,042	7,983	434	3,780	34	15
\$50,000 under \$100,000.....	168	54,965	53,321	3,280	11,862	81	1,129	23	10,115	9,931	3,068	4,776	6	176
\$100,000 under \$250,000.....	46	40,082	39,617	1,992	6,426	81	1,129	12	21,441	20,935	963	14,282	2	25
\$250,000 or more.....	32	70,402	67,627	1,650	13,809	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
<b>Medical and Other Health Services</b>														
Total.....	18,313	2,065,701	2,051,400	32,992	1,088,897	1,322	4,302	1,758	68,257	67,004	3,024	7,936	7	1
Under \$2,000.....	1,100	19,756	19,722	770	1,025	(1)	(1)	919	20,846	20,455	800	595	(1)	(1)
\$2,000 under \$5,000.....	918	23,969	23,902	954	3,109	(1)	(1)	372	11,741	11,317	904	1,206	(1)	(1)
\$5,000 under \$10,000.....	1,399	55,105	54,834	2,321	10,023	348	882	207	7,833	7,832	246	1,805	(1)	(1)
\$10,000 under \$15,000.....	1,034	48,674	48,521	3,814	13,089	276	650	(1)	766	766	(1)	20	(1)	(1)
\$15,000 under \$20,000.....	1,069	51,315	51,075	1,840	18,398	(1)	(1)	1	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	651	37,334	37,242	1,098	15,036	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	3,899	204,771	202,719	5,857	148,348	374	1,539	1	1,585	1,485	39	76	(1)	(1)
\$50,000 under \$100,000.....	5,319	630,155	622,986	9,616	372,822	18	403	9	5,407	5,363	274	964	(1)	(1)
\$100,000 under \$250,000.....	2,567	602,889	600,898	6,823	360,550	10	197	1	922	894	(1)	577	(1)	(1)
\$250,000 or more.....	357	301,733	299,443	2,300	146,497	-	-	160	11,830	11,476	165	(1)	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
<b>Offices of physicians, surgeons, and oculists</b>														
Total.....	10,035	1,155,523	1,148,143	14,727	723,316	(1)	(1)	422	9,576	9,491	148	2,154	(1)	(1)
Under \$2,000.....	996	12,952	12,949	305	2,212	(1)	(1)	275	7,209	7,209	14	437	(1)	(1)
\$2,000 under \$5,000.....	325	9,494	9,494	168	4,227	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	270	8,753	8,628	176	4,678	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	2,443	162,266	161,313	2,619	97,313	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	4,103	451,100	446,281	5,780	289,471	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	1,969	418,040	417,007	4,699	272,644	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	132	83,726	83,287	749	48,264	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 or more.....	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS  
Table 17. — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Inventory, end-of-year Amount (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Number of partner-ships	Inventory, end-of-year Amount (Thousand dollars)
SERVICES—Continued														
Medical and Other Health Services														
Other, medical and health services														
Total.....	9,278	910,178	903,227	18,265	365,581	1,196	4,000	1,336	58,681	57,510	2,876	5,782	(1)	(1)
Under \$2,000.....	903	18,294	18,261	737	870	(1)	(1)	1,336	58,681	57,510	2,876	5,782	(1)	(1)
\$2,000 under \$5,000.....	721	21,383	21,318	852	2,500	(1)	(1)	717	15,475	15,084	796	439	(1)	(1)
\$5,000 under \$10,000.....	1,197	46,201	45,990	2,151	8,575	348	882	299	9,903	9,479	833	927	(1)	(1)
\$10,000 under \$20,000.....	709	39,180	39,027	1,646	8,862	276	650	164	9,856	9,851	444	1,650	(1)	(1)
\$20,000 under \$25,000.....	799	42,562	42,447	1,564	13,720	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	454	28,142	28,098	867	10,533	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	1,456	132,505	131,406	3,238	51,035	276	1,355	1	1,585	1,585	39	75	(1)	(1)
\$100,000 under \$250,000.....	1,216	179,055	176,705	3,936	83,347	16	374	6	6,405	6,363	279	944	(1)	(1)
\$250,000 or more.....	598	184,949	183,891	1,923	87,891	9	144	1	922	894	577	577	(1)	(1)
Break-even.....	225	218,007	216,154	1,551	98,233	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Repair Services, Except Automotive														
Total.....	7,889	226,652	224,925	6,090	53,971	4,906	15,817	1,554	18,884	18,772	746	1,400	999	1,861
Under \$2,000.....	2,170	22,878	22,640	943	1,937	1,327	3,033	1,283	13,093	13,010	437	657	713	1,233
\$2,000 under \$5,000.....	2,000	31,871	31,659	1,260	6,751	1,278	2,440	245	5,270	5,270	287	705	(1)	(1)
\$5,000 under \$10,000.....	1,401	49,881	49,810	1,656	13,285	1,137	5,756	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	1,234	43,732	43,229	1,223	14,714	742	2,466	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	270	16,422	16,306	229	4,718	291	2,395	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	199	31,226	31,173	498	5,994	129	1,172	1	423	394	20	38	(1)	(1)
\$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....	2	1,734	1,716	57	369	1	95	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$250,000 or more.....	1	5,837	5,827	7	289	1	460	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal Services														
Total.....	19,997	2,145,007	2,129,476	24,274	1,171,448	(1)	(1)	1,421	34,257	33,555	792	4,158	(1)	(1)
Under \$2,000.....	1,160	14,623	14,519	352	908	(1)	(1)	644	7,219	7,187	147	502	(1)	(1)
\$2,000 under \$5,000.....	1,160	14,213	13,962	213	4,091	(1)	(1)	296	10,979	10,998	299	932	(1)	(1)
\$5,000 under \$10,000.....	1,452	31,937	30,340	653	10,750	(1)	(1)	275	5,887	5,821	254	2,724	(1)	(1)
\$10,000 under \$15,000.....	1,352	38,512	38,284	587	16,860	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	1,596	56,066	54,475	1,701	28,115	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	1,999	82,550	81,901	1,085	45,470	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	4,986	329,172	329,172	3,983	180,889	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	3,878	468,033	465,714	4,774	267,696	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....	1,842	507,780	504,909	5,209	280,190	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$250,000 or more.....	572	599,103	596,200	5,717	336,479	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	206	10,172	10,149	52	(1)	(1)	(1)
Engineering and Architectural Services														
Total.....	5,732	796,190	787,495	7,276	196,187	28	1,423	593	32,724	32,106	443	3,420	(1)	(1)
Under \$2,000.....	323	9,776	9,760	166	456	(1)	(1)	349	2,708	2,426	163	178	(1)	(1)
\$2,000 under \$5,000.....	619	23,014	22,651	334	2,252	(1)	(1)	163	20,032	19,884	151	692	(1)	(1)
\$5,000 under \$10,000.....	757	26,576	25,806	235	5,653	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	661	41,145	41,013	543	8,389	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	575	48,501	48,252	412	9,967	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	647	50,814	49,113	713	14,390	(1)	(1)	2	1,913	1,910	22	44	(1)	(1)
\$25,000 under \$50,000.....	988	124,910	124,101	1,906	34,267	(1)	(1)	1	2,121	2,119	26	61	(1)	(1)
\$50,000 under \$100,000.....	625	153,666	153,666	1,422	40,569	(1)	(1)	1	4,393	4,393	4	4	(1)	(1)
\$100,000 under \$250,000.....	272	154,389	153,277	1,116	40,393	(1)	(1)	1	856	856	(1)	(1)	(1)	(1)
\$250,000 or more.....	45	161,817	159,856	1,029	35,811	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS  
Table 17. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit					Partnerships without net profit								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
<b>SERVICES—Continued</b>														
<b>Accounting, Auditing, and Bookkeeping Services</b>														
Total.....	8,081	1,070,963	1,063,562	13,560	331,006	(1)	(1)	453	12,276	12,248	200	921	-	-
Under \$2,000.....	787	2,760	2,760	111	483	-	-	-	9,818	9,791	164	683	-	-
\$2,000 under \$5,000.....	812	19,261	19,143	413	2,754	-	-	374	(1)	(1)	(1)	(1)	-	-
\$5,000 under \$10,000.....	1,033	30,133	29,261	1,007	7,962	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$10,000 under \$15,000.....	934	44,354	43,959	433	11,819	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$15,000 under \$20,000.....	759	42,905	42,303	858	12,775	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$20,000 under \$25,000.....	723	39,405	39,191	740	16,184	-	-	-	(1)	(1)	(1)	(1)	-	-
\$25,000 under \$50,000.....	1,743	144,051	143,357	2,360	63,824	(1)	(1)	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	944	155,710	145,044	2,090	64,693	(1)	(1)	-	-	-	-	-	-	-
\$100,000 under \$250,000.....	282	200,530	188,691	1,021	40,263	(1)	(1)	-	-	-	-	-	-	-
\$250,000 or more.....	64	501,854	500,053	4,227	110,249	-	-	-	(1)	(1)	(1)	(1)	-	-
Break-even.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	-	-
<b>Other Services</b>														
Total.....	1,836	57,563	56,343	1,533	16,658	278	646	636	9,777	9,872	515	1,258	(1)	(1)
Under \$2,000.....	639	4,961	4,961	90	511	-	-	393	3,300	3,276	173	314	(1)	(1)
\$2,000 under \$5,000.....	443	6,593	6,593	268	2,047	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$5,000 under \$10,000.....	270	4,709	4,109	268	2,047	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$10,000 under \$15,000.....	276	10,308	10,296	215	3,350	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$15,000 under \$20,000.....	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	146	19,155	18,924	173	6,577	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$25,000 under \$50,000.....	9	4,966	4,950	82	1,325	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
\$50,000 under \$100,000.....	2	1,967	1,967	9	577	-	-	-	-	-	-	-	-	-
\$100,000 or more.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	-	-
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NATURE OF BUSINESS NOT ALLOCABLE</b>														
Total.....	889	15,517	15,435	313	4,518	(1)	(1)	688	2,603	2,513	146	1,036	(1)	(1)
Under \$2,000.....	320	610	566	13	286	(1)	(1)	(1)	907	907	60	283	(1)	(1)
\$2,000 under \$5,000.....	246	2,149	2,149	190	762	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000 under \$10,000.....	222	5,191	5,153	(1)	1,559	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$10,000 under \$15,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$15,000 under \$20,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$20,000 under \$25,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$50,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$250,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Break-even.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

\*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS

Table with 15 columns: Industry and size of total assets, Number of partnerships, Total receipts, Business receipts, Depreciation, Net profit (less loss), Total assets, Inventory, end-of-year (Number of partnerships, Amount), Partnerships with net profit, and Inventory, end-of-year (Number of partnerships, Amount). Major sections include ALL INDUSTRIES, AGRICULTURE, FORESTRY, AND FISHERIES, MINING, and CONSTRUCTION.

Footnotes at end of table.



ACTIVE PARTNERSHIPS  
Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit							Partnerships with net profit								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>MANUFACTURING—Continued</b>																
Printing, Publishing, and Allied Industries																
Total.....	6,429	56,880	504,025	13,913	78,020	178,247	3,714	18,158	5,268	469,469	467,187	12,289	83,223	161,690	3,090	16,810
Partnerships without balance sheets.....	2,759	102,715	1,027,462	3,427	19,906	-	1,066	3,370	2,118	93,273	93,021	2,602	21,061	-	869	3,231
Partnerships with balance sheets, total.....	3,670	464,165	4,017,563	10,486	58,114	178,247	2,648	14,788	3,150	376,196	374,166	9,687	62,162	161,690	2,221	13,579
Under \$10,000.....	1,163	24,568	24,551	617	4,515	5,456	664	399	844	21,304	21,304	476	4,758	4,305	418	264
\$10,000 under \$25,000.....	854	50,742	50,690	1,458	9,101	15,130	671	1,091	707	45,085	45,066	1,282	12,584	12,506	507	664
\$25,000 under \$50,000.....	828	75,781	75,432	2,075	11,365	28,140	600	2,066	755	67,873	67,873	1,918	18,158	25,784	587	1,997
\$50,000 under \$100,000.....	375	63,100	62,611	1,778	8,178	28,974	329	2,130	1,778	61,513	61,024	2,170	8,287	27,170	305	1,913
\$100,000 under \$250,000.....	388	108,851	107,963	2,982	16,944	66,610	281	4,323	382	106,350	105,464	2,947	16,952	54,897	275	4,160
\$250,000 under \$500,000.....	38	29,336	29,215	577	1,702	12,561	34	2,989	31	25,621	25,505	547	2,251	10,699	33	2,874
\$500,000 under \$1,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	34	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 under \$5,000,000.....	11	25,818	25,170	668	2,923	17,706	9	1,787	8	22,441	21,910	386	4,324	12,293	6	1,608
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery, Except Electrical and Transportation Equipment</b>																
Total.....	5,275	51,173	565,641	15,640	81,106	217,934	2,852	35,180	7,558	473,656	468,773	13,834	84,382	176,990	2,460	31,617
Partnerships without balance sheets.....	2,119	89,957	88,838	3,329	16,163	-	803	5,896	1,794	83,304	82,280	2,944	16,700	-	681	5,538
Partnerships with balance sheets, total.....	3,156	420,216	4,767,603	12,311	64,943	217,934	2,049	29,284	2,764	390,352	386,493	10,890	67,682	176,990	1,779	26,079
Under \$10,000.....	646	10,562	10,541	405	2,691	3,253	320	348	523	9,023	9,022	347	2,890	2,838	270	327
\$10,000 under \$25,000.....	742	31,820	31,618	1,354	7,854	12,995	282	3,279	1,718	31,527	31,527	1,282	9,946	11,675	325	851
\$25,000 under \$50,000.....	812	71,416	71,220	2,267	12,901	29,932	570	10,072	640	59,000	58,830	1,899	12,827	22,913	423	2,595
\$50,000 under \$100,000.....	422	69,018	68,864	2,540	11,663	28,770	361	3,055	297	67,271	67,117	2,203	11,916	27,380	360	3,055
\$100,000 under \$250,000.....	325	168,535	167,797	2,541	13,280	51,359	280	7,823	283	102,070	101,424	2,207	14,264	44,659	238	6,885
\$250,000 under \$500,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 under \$1,000,000.....	52	43,161	41,437	882	3,817	30,423	51	5,942	48	38,630	36,936	139	4,022	27,793	47	4,031
\$1,000,000 under \$5,000,000.....	8	16,318	16,268	357	2,337	10,456	8	2,131	6	13,423	13,310	942	2,517	8,078	6	1,712
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Manufacturing</b>																
Total.....	15,734	2,270,820	2,254,018	43,548	240,874	809,063	10,757	207,368	12,494	2,088,787	2,073,368	37,948	259,601	720,418	8,660	180,649
Partnerships without balance sheets.....	5,535	314,779	311,100	9,368	46,772	-	2,735	24,139	4,362	289,661	286,015	8,202	50,501	-	2,255	22,233
Partnerships with balance sheets, total.....	10,199	1,956,041	1,942,918	34,180	194,102	809,063	8,022	183,229	8,132	1,799,126	1,787,353	29,746	209,100	720,418	6,405	158,416
Under \$10,000.....	3,367	67,105	67,020	1,508	11,065	14,089	2,126	4,172	2,202	52,456	52,386	1,035	13,455	9,444	1,254	2,498
\$10,000 under \$25,000.....	1,843	114,801	112,854	2,177	15,610	30,208	1,318	5,252	1,541	102,736	100,791	1,773	17,360	25,612	1,122	4,532
\$25,000 under \$50,000.....	1,513	156,978	156,408	3,866	23,131	54,423	1,304	10,072	1,348	143,148	142,615	3,380	34,201	48,324	1,140	8,165
\$50,000 under \$100,000.....	1,568	264,754	263,364	5,591	31,696	107,166	1,503	23,726	1,323	235,175	234,250	4,528	34,512	88,122	1,293	18,560
\$100,000 under \$250,000.....	1,209	449,052	446,437	8,033	47,190	187,565	1,112	36,403	1,066	418,672	416,323	7,101	48,845	165,649	968	31,769
\$250,000 under \$500,000.....	466	362,120	359,634	5,791	29,901	167,907	442	38,664	433	341,865	339,472	5,445	32,930	156,344	414	35,649
\$500,000 under \$1,000,000.....	157	284,448	284,532	3,526	20,997	110,511	145	253,054	122	253,054	251,163	3,391	24,487	107,311	140	25,666
\$1,000,000 under \$5,000,000.....	73	250,948	250,033	3,526	12,986	120,664	70	34,057	64	226,222	224,737	2,834	14,984	102,736	62	27,586
\$5,000,000 or more.....	3	23,818	23,616	259	1,426	16,890	2	3,990	3	23,818	23,616	234	1,428	16,890	2	3,990
<b>TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES</b>																
Total.....	17,032	1,007,149	995,355	65,986	124,303	347,454	1,037	8,341	13,046	876,471	866,826	55,431	139,058	287,551	821	6,006
Partnerships without balance sheets.....	10,450	349,345	346,243	28,562	46,219	-	399	2,214	8,127	292,511	285,917	22,771	54,973	-	296	1,652
Partnerships with balance sheets, total.....	6,582	657,804	649,112	37,424	78,084	347,454	638	6,127	4,919	583,960	576,909	32,660	84,085	287,551	525	4,354
Under \$10,000.....	2,285	49,717	49,596	2,295	8,520	9,513	246	308	1,474	39,803	39,779	1,347	10,197	6,063	172	183
\$10,000 under \$25,000.....	1,445	59,125	58,925	3,838	7,835	23,003	(2)	(2)	1,699	46,153	46,354	3,297	9,107	17,731	(2)	(2)
\$25,000 under \$50,000.....	1,015	70,270	70,856	3,825	9,859	29,185	235	1,617	709	63,927	63,651	8,250	10,802	26,134	230	1,992
\$50,000 under \$100,000.....	4,023	151,200	148,924	8,665	20,400	74,529	442	142,319	342	142,319	140,689	8,125	21,105	49,254	230	1,992
\$100,000 under \$250,000.....	677	141,420	139,568	10,672	14,694	107,569	118	2,992	568	135,685	131,913	9,741	15,504	85,574	95	2,542
\$250,000 under \$500,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 under \$1,000,000.....	37	42,961	41,291	2,146	8,560	25,333	8	260	32	37,820	36,254	1,824	8,739	22,060	2	18
\$1,000,000 under \$5,000,000.....	17	41,738	40,176	3,779	31,299	31,299	3	892	15	38,201	37,725	1,671	4,092	28,765	2	-
\$5,000,000 or more.....	2	21,116	21,112	1,287	4,439	11,282	1	-	-	2,524	2,520	230	4,439	5,852	-	-

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18. — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Table with 15 columns: Industry and size of total assets, Total receipts, Business receipts, Depreciation, Net profit, Total assets, Inventory, Number of partnerships, Total receipts, Business receipts, Depreciation, Net profit, Total assets, Inventory, Number of partnerships. Includes sub-sections for Wholesale Trade, Groceries and related products, and Other wholesale trade.

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit						Partnerships with net profit									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of partnerships	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net profit (less loss) (Thousands of dollars)	Total assets (Thousands of dollars)	Number of partnerships	Amount (Thousands of dollars)	Number of partnerships	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net profit (Thousands of dollars)	Total assets (Thousands of dollars)	Number of partnerships	Amount (Thousands of dollars)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>																
<b>Retail Trade</b>																
Partnerships without balance sheets.....	118,658	8,112,475	8,045,935	97,749	6,044,514	180,647	87,734	789,105	94,714	7,317,376	7,257,688	84,246	1,675,576	4,711,624	151,053	2,331,132
Partnerships with balance sheets, total:																
Under \$10,000.....	25,605	961,774	958,366	9,880	80,448	121,892	26,622	47,111	18,507	801,844	799,059	7,217	92,431	91,186	15,404	35,200
\$10,000 under \$25,000.....	24,049	1,777,744	1,768,608	21,268	138,608	403,276	22,238	142,794	19,955	1,576,497	1,565,512	17,612	148,756	334,483	18,731	117,005
\$25,000 under \$50,000.....	21,439	2,410,878	2,392,050	36,781	186,122	764,718	26,224	296,348	17,973	2,173,474	2,156,257	26,562	205,363	668,062	17,705	298,965
\$50,000 under \$100,000.....	17,478	3,355,166	3,325,411	39,321	225,813	1,224,992	16,746	466,778	15,391	3,084,512	3,038,234	31,338	319,944	1,079,740	14,789	413,740
\$100,000 under \$250,000.....	10,642	3,899,010	3,846,478	46,085	211,225	1,576,577	9,957	539,654	9,661	3,632,611	3,583,486	36,354	219,667	1,430,571	9,092	489,944
\$250,000 under \$500,000.....	2,030	1,644,869	1,613,725	15,768	70,599	673,470	1,889	268,374	1,854	1,532,475	1,502,984	14,164	73,892	166,631	1,720	106,421
\$500,000 under \$1,000,000.....	533	821,563	798,511	8,092	28,901	351,963	1,502	91,437	1,469	753,746	733,835	3,726	30,720	36,439	431	83,357
\$1,000,000 under \$5,000,000.....	149	416,130	402,532	4,829	16,646	219,993	133	55,320	112	391,173	380,114	3,825	18,268	174,130	99	51,482
\$5,000,000 or more.....	2	79,461	78,813	869	1,223	16,329	2	5,816	2	79,461	78,813	869	1,223	16,329	2	5,816
Grocery stores, meat, fish, fruit and vegetable markets																
Total.....	33,283	5,201,144	5,173,787	48,307	249,553	945,855	28,058	263,867	28,935	4,757,725	4,732,442	43,234	260,039	491,589	24,813	237,143
Partnerships without balance sheets.....	20,426	2,242,516	2,229,938	20,160	123,272	-	16,244	116,194	17,677	2,064,612	2,053,255	18,428	129,979	-	14,317	104,677
Partnerships with balance sheets, total:																
Under \$10,000.....	12,897	2,498,628	2,443,349	28,147	123,281	549,855	11,814	147,673	11,298	2,693,123	2,679,187	24,876	130,660	491,589	10,496	132,466
\$10,000 under \$25,000.....	3,432	205,294	205,045	1,516	15,568	17,899	2,951	7,262	2,966	182,654	182,314	1,704	16,834	15,457	2,482	6,466
\$25,000 under \$50,000.....	3,096	439,180	438,270	3,083	60,868	60,868	3,435	19,645	3,226	392,281	389,467	1,173	25,645	24,461	3,074	17,323
\$50,000 under \$100,000.....	2,688	526,864	524,643	4,342	482,983	246,747	2,568	29,667	2,416	482,983	480,253	1,773	25,896	24,915	2,302	25,717
\$100,000 under \$250,000.....	1,911	667,484	664,975	6,402	25,330	133,265	3,906	37,966	1,685	607,013	604,060	5,651	27,399	138,247	1,637	34,074
\$250,000 under \$500,000.....	897	602,945	598,696	5,953	22,055	135,101	850	29,576	838	556,696	552,907	3,424	22,793	123,647	802	27,107
\$500,000 under \$1,000,000.....	174	245,337	243,981	2,591	5,546	55,714	167	11,829	133	218,145	216,452	2,076	6,311	44,461	12	10,421
\$1,000,000 under \$5,000,000.....	98	199,535	197,732	2,203	4,467	44,351	56	8,648	53	183,056	181,294	1,986	4,691	41,345	51	7,725
\$5,000,000 or more.....	1	72,295	71,801	793	987	16,896	1	3,777	1	72,295	71,801	793	987	16,896	1	3,777
Apparel and accessories																
Total.....	14,547	1,390,838	1,372,072	13,536	115,342	526,575	12,674	331,444	11,684	1,275,563	1,258,301	11,874	124,435	476,867	10,770	288,674
Partnerships without balance sheets.....	5,122	280,980	278,766	2,857	23,837	-	3,890	78,160	3,022	251,141	248,989	2,207	28,593	-	3,134	65,136
Partnerships with balance sheets, total:																
Under \$10,000.....	9,425	1,109,858	1,093,306	10,679	91,525	526,575	8,778	253,325	8,062	1,024,422	1,009,312	9,667	95,842	476,867	7,636	223,538
\$10,000 under \$25,000.....	1,426	32,873	32,833	249	3,615	7,769	950	4,177	1,032	29,487	28,478	104	4,446	5,772	737	3,295
\$25,000 under \$50,000.....	2,174	39,425	38,878	1,067	8,802	38,957	1,051	22,804	1,766	36,286	35,715	816	7,715	30,778	1,632	17,213
\$50,000 under \$100,000.....	2,717	231,861	229,953	2,217	21,145	97,328	2,668	57,071	2,463	212,411	210,712	1,984	23,804	88,218	2,412	50,744
\$100,000 under \$250,000.....	1,866	283,868	281,189	2,530	21,752	133,936	1,860	70,491	1,769	264,313	262,840	2,325	24,603	122,626	1,703	63,482
\$250,000 under \$500,000.....	1,012	272,676	267,394	2,771	20,214	147,080	1,001	147,080	925	252,781	247,826	2,617	26,867	135,315	924	56,498
\$500,000 under \$1,000,000.....	195	118,527	115,746	1,217	7,585	63,024	194	22,534	188	113,482	110,858	1,145	7,695	60,698	187	21,380
\$1,000,000 under \$5,000,000.....	39	49,429	44,681	483	2,480	25,538	34	6,734	41	45,662	43,853	576	4,512	33,460	41	10,421
\$5,000,000 or more.....	6	29,203	24,236	145	1,932	12,943	0	2,352	4	25,203	23,460	145	1,932	12,943	4	2,352
Furniture, home furnishings, and equipment																
Total.....	14,461	1,359,651	1,336,766	15,320	116,546	552,474	12,350	248,734	11,530	1,211,355	1,190,316	13,368	126,718	485,671	10,089	213,114
Partnerships without balance sheets.....	9,457	360,451	356,358	4,926	36,364	-	4,999	61,605	5,085	318,586	314,555	4,290	40,823	-	4,070	51,168
Partnerships with balance sheets, total:																
Under \$10,000.....	8,064	989,200	980,468	10,394	80,242	552,474	7,351	187,129	6,445	892,769	875,761	9,018	85,895	485,671	6,019	161,946
\$10,000 under \$25,000.....	1,720	32,129	31,772	939	5,136	7,563	1,352	2,918	1,136	26,880	26,528	393	5,950	5,221	885	1,795
\$25,000 under \$50,000.....	1,564	91,870	90,810	493	9,164	26,577	1,496	11,907	1,195	79,034	78,666	667	10,207	20,103	1,146	8,627
\$50,000 under \$100,000.....	1,391	123,625	122,530	1,329	9,489	50,963	1,316	20,791	1,139	100,641	99,650	1,066	10,793	44,765	1,088	16,584
\$100,000 under \$250,000.....	1,774	257,073	254,372	2,516	20,362	130,390	1,724	57,575	1,571	232,817	230,259	2,258	22,003	114,307	1,546	50,169
\$250,000 under \$500,000.....	1,160	290,362	285,061	2,701	22,982	170,495	1,114	53,713	1,074	275,720	270,736	2,478	23,473	157,364	1,032	50,158
\$500,000 under \$1,000,000.....	251	104,012	101,018	1,272	7,617	79,550	244	26,627	238	98,651	95,711	1,207	7,653	75,648	232	19,003
\$1,000,000 under \$5,000,000.....	93	70,482	67,259	869	3,483	30,483	91	13,245	92	83,086	78,911	948	5,816	71,323	90	15,610
\$5,000,000 or more.....	21	2,647	2,586	275	2,666	29,248	20	6,252	21	2,647	2,586	275	2,666	29,248	21	6,252

Footnotes at end of table.



ACTIVE PARTNERSHIPS  
Table 18 — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit							Partnerships with net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Number of partnerships	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net profit (Less loss) (Thousands of dollars)	Total assets (Thousands of dollars)	Inventory, end-of-year (Thousands of dollars)	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net profit (Thousands of dollars)	Total assets (Thousands of dollars)	Inventory, end-of-year (Thousands of dollars)	Number of partnerships	Amount (Thousands of dollars)
<b>WHOLESALE AND RETAIL TRADE—Continued</b>															
<b>Retail Trade—Continued</b>															
Automotive dealers															
Total.....	15,612	1,817,225	3,761,750	19,341	146,762	796,762	11,971	389,498	3,487,678	17,540	159,924	733,553	9,975	352,443	
Partnerships without balance sheets.....	6,478	782,267	773,267	4,688	39,697	796,762	4,269	91,918	696,594	3,418	43,907	733,553	3,343	86,266	
Partnerships with balance sheets, total.....	9,134	3,034,958	2,988,483	15,253	107,065	796,562	7,762	297,580	2,791,084	14,122	112,957	733,553	6,632	272,437	
Under \$10,000.....	1,576	47,294	46,912	227	821	81,867	1,230	3,872	39,515	164	2,565	18,569	78	2,582	
\$10,000 under \$25,000.....	1,340	121,776	119,946	682	6,744	24,171	1,118	104,960	103,183	524	7,806	18,569	1,016	7,016	
\$25,000 under \$50,000.....	1,887	261,560	256,960	1,603	15,724	67,570	1,623	236,159	232,258	1,462	16,306	57,724	1,444	24,357	
\$50,000 under \$100,000.....	1,872	502,544	497,934	2,608	20,676	134,139	1,644	459,934	455,238	2,419	21,526	118,575	1,418	47,471	
\$100,000 under \$250,000.....	1,765	1,059,150	1,043,783	4,838	33,916	103,627	1,493	1,033,627	986,166	3,625	34,881	253,352	1,398	96,791	
\$250,000 under \$500,000.....	566	627,305	614,963	3,642	18,395	189,679	538	597,640	585,873	3,414	18,889	180,198	455	57,449	
\$500,000 under \$1,000,000.....	102	285,522	280,603	1,085	7,569	67,423	99	286,493	275,747	1,033	7,621	65,343	86	23,362	
\$1,000,000 under \$5,000,000.....	26	129,866	127,823	568	3,286	37,666	22	123,543	121,543	551	3,338	34,510	20	11,800	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gasoline service stations															
Total.....	29,257	2,383,318	2,369,051	19,396	161,486	210,046	24,513	94,211	2,138,736	17,147	176,057	187,634	20,882	84,032	
Partnerships without balance sheets.....	19,399	1,319,527	1,313,098	10,298	91,067	-	15,294	51,439	1,263,204	4,957	96,466	187,634	12,900	45,430	
Partnerships with balance sheets, total.....	9,858	1,063,791	1,055,953	9,098	70,419	210,046	9,219	42,772	942,833	7,790	73,651	187,634	7,982	38,602	
Under \$10,000.....	5,015	313,328	312,720	1,962	19,611	25,187	4,547	8,504	244,473	2,790	21,454	13,427	3,988	6,648	
\$10,000 under \$25,000.....	2,810	324,837	323,482	2,223	22,512	45,427	2,697	11,566	306,243	2,123	21,454	42,572	4,613	10,000	
\$25,000 under \$50,000.....	940	199,242	196,986	1,641	11,992	31,426	825	129,919	128,729	1,258	10,300	34,472	53	7,591	
\$50,000 under \$100,000.....	770	143,846	138,817	1,831	11,292	53,588	655	132,118	131,418	1,566	11,531	45,643	40	7,591	
\$100,000 under \$250,000.....	293	109,394	108,521	1,242	5,790	42,159	286	7,098	107,439	1,152	5,824	41,225	25	7,111	
\$250,000 under \$500,000.....	18	22,258	22,057	209	751	6,065	17	21,682	21,468	190	801	1,545	18	7,005	
\$500,000 under \$1,000,000.....	5	11,191	11,010	166	585	3,039	4	10,579	10,464	158	644	2,500	-	-	
\$1,000,000 under \$5,000,000.....	1	2,595	2,559	54	3,115	1,121	-	-	-	-	-	-	-	-	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bar and drinking places															
Total.....	43,114	2,233,924	2,208,344	60,216	226,085	436,891	30,456	54,275	1,935,927	48,523	247,561	350,443	29,164	46,321	
Partnerships without balance sheets.....	27,175	1,039,792	1,028,310	25,899	117,649	-	17,878	23,904	909,084	21,690	127,555	350,443	14,847	21,444	
Partnerships with balance sheets, total.....	14,937	1,194,132	1,180,034	34,317	108,436	436,891	12,572	30,371	1,026,843	26,833	126,005	350,443	16,317	24,877	
Under \$10,000.....	5,131	173,775	172,486	2,868	20,065	22,614	4,033	3,907	147,729	2,248	21,722	17,057	3,205	3,205	
\$10,000 under \$25,000.....	4,677	284,648	282,648	6,701	25,727	75,861	4,011	6,794	256,932	5,532	27,735	62,639	3,362	6,050	
\$25,000 under \$50,000.....	2,996	276,742	274,710	8,043	26,404	104,642	2,602	8,281	239,020	6,701	28,522	87,040	2,168	6,868	
\$50,000 under \$100,000.....	1,299	198,163	195,651	6,747	16,992	86,169	1,143	4,263	176,190	4,341	25,655	66,425	866	3,318	
\$100,000 under \$250,000.....	755	185,425	182,122	6,930	15,871	103,406	715	4,816	159,429	5,833	17,620	54,913	581	3,511	
\$250,000 under \$500,000.....	46	35,527	35,024	1,207	932	15,011	63	1,229	41,939	1,492	2,747	20,934	12	7,005	
\$500,000 under \$1,000,000.....	28	19,389	18,348	1,141	844	19,213	5	1,081	20,458	680	2,254	9,975	12	7,005	
\$1,000,000 under \$5,000,000.....	5	20,468	19,045	680	2,254	1,081	-	-	-	-	-	-	-	-	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other retail trade															
Total.....	71,313	7,092,910	7,004,814	92,426	551,305	2,280,807	60,031	1,261,008	6,350,072	79,110	589,843	1,985,867	47,360	1,100,145	
Partnerships without balance sheets.....	33,601	2,086,942	2,066,098	29,521	172,741	-	25,214	365,876	1,836,065	24,856	189,589	1,985,867	26,400	317,140	
Partnerships with balance sheets, total.....	37,712	5,005,968	4,938,716	62,905	378,564	2,280,807	34,817	895,132	4,514,007	54,254	400,254	1,985,867	20,960	782,004	
Under \$10,000.....	7,275	197,081	196,538	2,265	15,632	32,493	5,690	10,471	129,742	1,566	19,364	21,855	3,630	11,254	
\$10,000 under \$25,000.....	7,782	416,013	411,182	6,070	40,728	133,436	7,348	99,482	354,643	4,767	47,560	107,901	3,935	27,515	
\$25,000 under \$50,000.....	8,820	851,990	846,868	11,205	76,720	315,994	8,501	148,082	786,051	7,117	80,560	216,593	7,447	136,147	
\$50,000 under \$100,000.....	7,986	1,304,628	1,294,514	16,687	107,415	553,005	7,997	1,200,145	1,199,207	14,223	111,480	439,540	9,073	267,544	
\$100,000 under \$250,000.....	4,770	1,378,758	1,366,705	15,660	90,397	712,228	4,459	1,200,145	1,199,207	14,223	94,259	653,385	4,076	248,262	
\$250,000 under \$500,000.....	760	491,903	481,336	2,670	29,773	264,427	765	454,176	454,176	5,105	30,574	238,325	475	31,742	
\$500,000 under \$1,000,000.....	215	227,009	215,832	5,576	11,660	145,437	185	37,190	195,380	2,094	11,670	124,900	178	33,742	
\$1,000,000 under \$5,000,000.....	83	171,420	164,729	2,676	6,353	118,354	74	31,703	155,011	1,790	7,764	82,053	45	30,439	
\$5,000,000 or more.....	1	7,166	7,012	76	236	5,433	1	2,039	7,166	6	236	5,433	1	2,039	

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit						Partnerships with net profit									
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Number of partnerships)	Amount (Thousand dollars)
<b>WHOLESALE AND RETAIL TRADES—Continued</b>																
Wholesale and Retail Trade Not Allocable																
Total.....	5,948	1,007,058	996,524	12,853	61,456	288,223	4,128	104,065	4,979	937,690	928,183	11,767	67,584	242,023	3,681	96,802
Partnerships without balance sheets.....	3,087	286,400	286,238	3,625	19,317	-	1,664	24,134	2,612	267,380	265,640	3,399	32,419	-	1,535	22,562
Partnerships with balance sheets, total.....	2,861	718,458	710,286	9,228	42,139	288,223	2,464	79,931	2,367	670,310	662,543	8,368	35,165	242,023	2,146	74,240
Under \$10,000.....	271	7,389	7,389	126	336	1,278	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$10,000 under \$25,000.....	466	34,004	34,004	277	3,353	17,378	385	29,252	336	29,252	29,104	213	3,399	5,745	282	2,728
\$25,000 under \$50,000.....	700	79,646	79,646	1,610	9,640	23,944	640	8,066	626	71,430	71,172	635	8,440	21,348	364	6,866
\$50,000 under \$100,000.....	639	130,944	129,552	1,815	9,209	42,264	578	14,709	578	123,892	123,731	1,475	9,510	38,299	316	13,225
\$100,000 under \$250,000.....	541	222,723	220,710	2,879	14,645	86,746	475	24,661	473	204,467	202,817	2,694	15,201	76,119	431	23,004
\$250,000 under \$500,000.....	154	130,390	128,343	1,472	6,761	52,651	153	16,875	146	126,063	124,207	1,388	6,897	49,608	145	16,207
\$500,000 under \$1,000,000.....	80	73,868	72,380	1,453	2,408	56,139	48	8,722	50	72,625	71,270	3,163	3,163	33,076	48	8,722
\$1,000,000 under \$5,000,000.....	12	39,094	38,493	602	1,530	17,849	12	3,346	12	39,094	38,493	602	1,530	17,849	12	3,346
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>																
Total.....	229,444	5,564,232	4,379,893	689,441	952,454	24,787,302	1,066	41,826	155,847	4,483,009	3,483,570	371,846	1,434,346	15,120,621	927	29,184
Partnerships without balance sheets.....	115,346	1,241,483	1,073,776	139,146	374,341	-	228	4,841	74,133	1,052,355	902,834	86,298	462,346	-	222	1,831
Partnerships with balance sheets, total.....	124,098	4,322,800	3,306,114	550,311	578,013	24,787,302	868	39,979	81,414	3,430,654	3,080,736	485,548	922,000	15,120,621	705	27,354
Under \$10,000.....	19,169	142,870	136,510	6,366	22,614	91,059	222	633	12,568	125,127	119,091	4,184	45,505	59,613	196	577
\$10,000 under \$25,000.....	32,265	193,186	178,935	13,781	59,323	157,813	133	1,559	14,975	171,233	159,163	9,163	72,228	264,089	84	1,023
\$25,000 under \$50,000.....	22,038	234,048	220,785	29,316	86,062	86,062	115	1,426	14,841	210,964	196,330	16,569	77,072	548,061	89	1,386
\$50,000 under \$100,000.....	21,452	364,701	337,869	49,285	88,220	1,531,971	174	5,335	15,112	318,771	296,410	31,685	114,771	1,072,677	148	4,429
\$100,000 under \$250,000.....	21,905	689,044	639,044	102,197	144,019	3,437,698	153	5,876	14,567	574,801	531,654	64,773	187,217	2,298,837	153	5,876
\$250,000 under \$500,000.....	9,041	496,813	459,692	91,073	56,694	1,402,634	51	10,372	5,097	381,631	351,380	48,540	115,317	1,780,217	27	3,667
\$500,000 under \$1,000,000.....	4,613	470,070	418,917	84,177	51,563	2,298,555	6	2,071	2,735	248,849	244,662	44,662	99,669	1,930,444	5	2,164
\$1,000,000 under \$5,000,000.....	3,173	675,742	613,280	144,464	124,226	3,798,100	19	4,071	1,354	449,646	376,803	47,763	113,688	2,397,147	2	5,115
\$5,000,000 or more.....	345	1,054,835	846,762	39,370	84,428	6,313,364	1	7,877	200	874,132	743,359	18,169	126,777	4,809,536	1	7,877
<b>Security and Commodity Brokers, Dealers, Exchanges, and Services</b>																
Total.....	4,077	1,222,769	1,057,217	114,437	144,785	4,813,358	(2)	(2)	2,691	1,055,547	918,289	9,979	187,453	4,144,432	(2)	(2)
Partnerships without balance sheets.....	2,061	128,387	118,619	1,069	72,532	-	(2)	(2)	1,491	117,863	109,054	967	39,812	-	(2)	(2)
Partnerships with balance sheets, total.....	2,016	1,094,382	938,598	103,368	122,253	4,813,358	(2)	(2)	1,200	937,684	809,235	9,012	147,641	4,144,432	(2)	(2)
Under \$10,000.....	479	2,084	2,052	12	766	1,830	(2)	(2)	283	2,079	2,048	12	835	1,032	(2)	(2)
\$10,000 under \$25,000.....	347	5,546	5,512	(2)	4,367	(2)	(2)	(2)	262	8,190	7,872	147	2,149	8,125	(2)	(2)
\$25,000 under \$50,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 under \$100,000.....	211	3,825	3,313	38	1,945	15,119	(2)	(2)	215	41,555	38,652	173	14,979	34,167	(2)	(2)
\$100,000 under \$250,000.....	269	43,892	40,667	204	34,356	42,705	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 under \$500,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 under \$1,000,000.....	115	36,848	33,790	288	11,727	81,566	(2)	(2)	112	34,493	31,572	253	12,196	79,404	(2)	(2)
\$1,000,000 under \$5,000,000.....	164	120,928	109,215	697	23,042	362,497	(2)	(2)	139	103,330	93,638	548	26,284	301,951	(2)	(2)
\$5,000,000 or more.....	147	854,698	720,304	8,862	67,462	4,251,511	(2)	(2)	111	724,372	614,522	7,748	82,479	3,691,054	(2)	(2)
<b>Rail, Private Operators (Except Developers), and Lessors</b>																
Total.....	14,924	2,529,884	2,455,328	629,691	232,055	12,999,339	227	420	98,604	1,793,164	1,733,355	329,841	523,760	6,579,978	(2)	(2)
Partnerships without balance sheets.....	71,930	591,853	567,254	121,932	114,118	-	(2)	(2)	49,012	462,120	440,645	74,996	166,599	-	(2)	(2)
Partnerships with balance sheets, total.....	71,314	1,938,031	1,888,074	507,759	117,937	12,999,339	(2)	(2)	48,992	1,331,044	1,292,710	254,845	357,161	6,579,978	(2)	(2)
Under \$10,000.....	6,750	37,903	37,189	4,823	5,113	37,941	(2)	(2)	4,335	29,783	29,123	3,262	10,586	23,904	(2)	(2)
\$10,000 under \$25,000.....	12,811	63,059	60,721	11,593	226,322	6,051	(2)	(2)	8,252	48,972	46,808	7,205	19,623	148,472	(2)	(2)
\$25,000 under \$50,000.....	15,077	103,622	101,528	23,168	20,914	53,108	(2)	(2)	10,929	84,436	82,624	14,741	30,845	367,525	(2)	(2)
\$50,000 under \$100,000.....	15,297	201,184	194,226	45,673	1,087,046	1,087,046	(2)	(2)	10,596	164,668	158,106	28,737	55,045	749,175	(2)	(2)
\$100,000 under \$250,000.....	15,766	422,476	411,178	94,934	61,563	2,469,464	(2)	(2)	9,967	326,860	317,829	59,593	95,012	1,538,594	(2)	(2)
\$250,000 under \$500,000.....	6,568	340,503	331,501	85,672	19,028	2,314,109	(2)	(2)	3,569	240,971	234,731	45,549	56,595	1,244,892	(2)	(2)
\$500,000 under \$1,000,000.....	3,048	303,417	294,614	78,832	13,381	2,140,699	(2)	(2)	1,698	202,601	194,934	41,554	44,263	1,196,295	(2)	(2)
\$1,000,000 under \$5,000,000.....	1,949	372,861	366,566	128,986	48,785	3,422,862	(2)	(2)	619	180,512	177,025	44,663	27,327	1,048,832	(2)	(2)
\$5,000,000 or more.....	88	93,066	90,811	28,378	2,339	747,785	(2)	(2)	27	52,481	51,523	10,141	17,865	262,829	(2)	(2)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Depreciation (thousand dollars)	Net profit (loss) (thousand dollars)	Total assets (thousand dollars)	Inventory, end-of-year (Number of partnerships)	Inventory, end-of-year (Amount) (thousand dollars)	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Depreciation (thousand dollars)	Net profit (thousand dollars)	Total assets (thousand dollars)	Inventory, end-of-year (Number of partnerships)	Inventory, end-of-year (Amount) (thousand dollars)
<b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>																
Other Finance, Insurance, and Real Estate																
Total.....	76,079	1,811,639	1,463,348	48,333	575,614	6,974,605	941	41,000	54,852	1,634,298	1,331,926	31,727	703,133	4,396,211	730	28,798
Partnerships without balance sheets.....	31,403	521,243	387,906	12,149	237,191	-	(2)	(2)	23,630	472,372	353,135	16,935	255,935	-	(2)	(2)
Partnerships with balance sheets, total.....	44,676	1,290,396	1,075,442	36,184	338,423	6,974,605	712	39,554	31,222	1,161,926	978,791	21,651	447,398	4,396,211	666	27,361
Under \$10,000.....	11,940	102,383	97,278	1,531	167,225	51,288	281	1,823	7,950	88,826	88,826	911	34,084	34,677	231	1,552
\$10,000 under \$25,000.....	9,107	153,702	147,629	2,076	49,639	103,678	213	6,716	4,836	118,724	107,473	1,855	51,905	113,372	21	5,810
\$25,000 under \$50,000.....	6,810	128,284	117,135	2,014	42,522	246,889	213	6,716	4,478	124,491	116,489	1,812	45,714	177,666	187	5,810
\$50,000 under \$100,000.....	5,964	159,692	140,330	3,574	51,432	429,806	269	18,312	4,380	151,487	135,985	5,000	28,756	326,552	185	1,554
\$100,000 under \$250,000.....	5,870	222,676	187,560	7,059	68,100	925,529	269	18,312	1,440	206,386	175,173	5,000	77,226	686,076	185	1,554
\$250,000 under \$500,000.....	2,340	131,891	116,568	5,262	31,324	842,329	269	18,312	1,440	116,995	95,718	2,860	43,973	506,226	185	1,554
\$500,000 under \$1,000,000.....	1,455	129,865	90,713	5,057	26,153	1,036,190	8	4,826	576	111,495	43,206	3,152	60,107	654,745	2	515
\$1,000,000 under \$5,000,000.....	1,660	181,953	137,569	8,681	37,868	1,972,828	8	4,826	576	141,804	106,132	3,152	60,107	1,446,764	2	515
\$5,000,000 or more.....	110	169,131	85,587	930	14,657	1,316,068	1	7,877	62	97,276	77,294	280	26,431	856,193	1	9,277
Total.....	166,737	10,517,086	10,380,375	373,265	3,393,644	3,907,873	32,101	107,644	136,389	9,678,750	9,569,796	269,278	3,542,015	2,921,681	26,741	32,649
Partnerships without balance sheets.....	83,541	2,848,140	2,820,930	99,750	1,045,183	-	15,236	35,177	68,308	2,640,172	2,616,783	77,579	1,084,649	-	12,942	36,982
Partnerships with balance sheets, total.....	83,196	7,668,946	7,559,445	273,515	2,348,461	3,907,873	16,865	72,467	68,081	7,038,578	6,953,013	191,699	2,457,966	2,921,681	13,799	61,667
Under \$10,000.....	37,899	1,324,873	1,318,958	22,149	563,387	152,220	6,465	6,920	31,222	1,246,702	1,241,169	17,272	578,338	127,890	3,185	5,678
\$10,000 under \$25,000.....	17,862	1,155,370	1,144,536	29,410	439,616	289,156	4,184	12,759	14,828	1,072,852	1,063,825	16,373	447,238	237,753	3,337	10,230
\$25,000 under \$50,000.....	11,595	1,130,173	1,120,529	34,005	388,771	408,032	2,474	11,748	9,903	1,082,258	1,072,438	28,622	395,452	440,753	2,278	11,390
\$50,000 under \$100,000.....	8,034	1,040,134	1,022,987	40,830	281,536	565,018	2,044	16,900	6,230	952,435	937,526	31,599	296,737	440,639	1,669	13,284
\$100,000 under \$250,000.....	5,041	1,069,474	1,029,922	45,244	280,591	770,272	1,157	12,038	5,041	953,141	946,334	39,298	297,354	596,685	527	10,598
\$250,000 under \$500,000.....	1,710	603,632	591,743	35,636	135,514	574,421	1,337	7,196	1,202	525,009	514,870	22,559	149,596	464,070	258	6,597
\$500,000 under \$1,000,000.....	792	447,102	427,390	28,498	87,151	548,745	140	2,702	137	371,628	355,711	11,437	103,618	369,266	53	1,926
\$1,000,000 under \$5,000,000.....	249	493,828	480,604	33,568	86,074	411,747	71	2,180	137	413,538	407,231	11,437	98,713	225,348	22	1,364
\$5,000,000 or more.....	14	424,340	422,517	4,175	89,821	188,262	1	24	12	421,011	419,455	3,796	90,568	168,277	22	1,364
Total.....	14,422	656,957	624,101	88,939	34,648	981,480	1,919	5,196	9,412	454,403	436,494	49,019	72,638	524,927	1,368	3,664
Partnerships without balance sheets.....	7,666	165,327	161,430	21,617	19,863	-	1,235	2,618	3,185	135,038	131,612	15,072	25,198	-	910	2,276
Partnerships with balance sheets, total.....	6,816	491,630	462,671	67,322	14,785	981,480	684	2,578	4,227	319,365	304,882	33,947	47,440	524,927	458	1,388
Under \$10,000.....	811	19,882	19,473	1,320	2,253	3,645	639	17,616	639	17,616	17,228	425	2,939	3,226	3	1,185
\$10,000 under \$25,000.....	1,113	21,793	21,586	1,870	1,036	19,894	150	87	669	13,057	12,880	965	2,179	12,859	281	4,437
\$25,000 under \$50,000.....	1,143	30,544	29,134	2,544	1,684	40,563	353	734	677	26,644	24,634	1,551	3,677	24,171	22	11,390
\$50,000 under \$100,000.....	1,436	37,591	35,759	8,336	4,056	101,927	353	734	896	46,939	45,585	5,075	8,340	64,807	148	4,432
\$100,000 under \$250,000.....	1,320	85,079	78,684	12,891	5,717	206,015	788	734	788	59,336	57,077	7,024	11,358	121,657	148	4,432
\$250,000 under \$500,000.....	546	88,793	86,481	13,173	4,170	186,281	50	382	310	57,122	56,340	6,680	8,676	102,564	(2)	(2)
\$500,000 under \$1,000,000.....	333	89,512	89,512	12,834	3,455	56,778	515	8,791	7,993	56,778	56,238	8,791	7,993	142,566	9	368
\$1,000,000 under \$5,000,000.....	113	84,266	77,445	13,980	17,300	187,093	52	836	29	42,473	41,100	3,496	2,278	54,083	-	-
\$5,000,000 or more.....	1	2,749	2,597	374	3,286	5,791	1	24	-	-	-	-	-	-	-	-
Total.....	34,630	1,080,532	1,072,256	66,149	205,812	376,609	7,904	20,961	28,138	959,159	952,187	48,414	220,558	307,993	6,751	19,626
Partnerships without balance sheets.....	21,084	466,824	464,448	24,804	104,605	-	3,674	7,500	17,757	372,427	370,474	18,845	109,925	-	3,256	6,804
Partnerships with balance sheets, total.....	13,546	673,728	667,808	41,345	101,207	376,609	4,230	13,461	10,381	586,732	581,713	29,569	110,633	307,993	3,495	12,822
Under \$10,000.....	6,610	120,876	120,620	5,341	25,988	27,554	1,508	709	5,205	106,685	106,433	3,774	25,160	22,636	1,235	651
\$10,000 under \$25,000.....	3,202	108,384	108,166	8,652	15,187	52,048	958	1,566	1,410	88,090	87,861	5,175	17,951	35,313	738	1,447
\$25,000 under \$50,000.....	1,878	117,286	116,128	8,499	16,683	67,948	1,410	820	1,410	95,797	95,797	5,175	17,951	51,762	671	2,558
\$50,000 under \$100,000.....	983	108,081	107,023	6,393	13,481	66,252	747	2,093	747	95,340	94,440	4,884	15,620	50,837	488	2,000
\$100,000 under \$250,000.....	755	125,993	123,881	7,296	13,481	110,104	465	4,661	692	113,901	112,208	6,289	21,147	106,509	373	4,480
\$250,000 under \$500,000.....	98	57,308	56,736	7,842	7,842	32,798	50	1,492	92	55,673	55,113	2,626	7,899	30,941	50	1,677
\$500,000 under \$1,000,000.....	12	15,025	14,675	1,171	830	8,559	2	1,492	7	11,603	11,283	930	1,364	16,034	-	-
\$1,000,000 under \$5,000,000.....	8	20,765	20,600	1,586	1,277	11,346	2	257	7	18,724	18,579	930	1,364	16,034	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18 — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit						Partnerships with net profit									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year Number of partnerships	Amount (Thousand dollars)
<b>SERVICES—Continued</b>																
<b>Business Services</b>																
Total.....	12,348	819,635	805,098	43,313	161,122	436,993	2,364	10,325	14,149	739,397	727,386	34,066	185,552	311,825	1,659	8,502
Partnerships without balance sheets.....	7,960	187,195	184,402	8,219	54,378	-	740	1,788	6,231	164,626	162,345	5,678	57,978	-	493	837
Partnerships with balance sheets, total.....	10,388	632,440	620,696	35,094	106,744	436,993	1,624	8,537	7,918	574,771	565,241	28,388	127,574	311,825	1,166	7,665
Under \$10,000.....	5,252	98,641	98,424	2,797	31,950	17,950	540	683	3,802	84,818	84,346	2,523	33,468	12,951	345	462
\$10,000 under \$25,000.....	4,934	324,064	309,168	2,251	171,053	311,109	1,410	1,430	1,510	75,976	75,976	1,453	17,069	23,701	251	1,014
\$25,000 under \$50,000.....	1,339	110,581	109,512	7,610	18,258	77,656	305	2,171	1,466	103,976	103,030	5,736	17,020	62,588	303	1,171
\$50,000 under \$100,000.....	1,664	147,792	111,539	7,073	18,258	77,656	212	4,123	850	165,930	163,792	6,104	17,020	62,588	303	1,171
\$100,000 under \$250,000.....	389	851,016	831,713	3,634	9,587	59,423	291	75,458	74,598	75,458	74,598	2,864	14,851	42,631	262	3,479
\$250,000 under \$500,000.....	254	65,777	64,071	5,995	9,589	83,915	90	2,150	172	58,768	57,090	3,220	11,050	60,169	3	539
\$500,000 under \$1,000,000.....	123	43,238	40,737	5,117	1,365	85,043	72	46,631	46,773	46,631	46,773	4,907	6,731	46,773	3	539
\$1,000,000 under \$5,000,000.....	12	21,811	21,657	1,612	6,405	20,059	12	21,811	12	21,811	21,557	1,612	6,405	20,059	-	-
\$5,000,000 or more.....	1	580	465	5	3,401	14,194	-	-	-	-	-	-	-	-	-	-
Total.....	16,932	758,081	750,996	26,714	114,038	245,978	9,016	35,661	14,591	672,228	667,667	20,894	120,122	183,347	7,893	29,599
Partnerships without balance sheets.....	9,780	303,015	300,046	7,740	53,494	-	4,454	11,550	8,476	277,752	275,314	6,692	55,359	-	3,910	10,692
Partnerships with balance sheets, total.....	7,152	455,066	450,950	18,974	60,544	245,978	4,562	24,111	6,115	394,476	391,753	14,202	64,763	183,347	3,983	18,907
Under \$10,000.....	3,333	93,803	93,402	1,605	19,139	15,625	1,683	2,052	1,612	83,179	82,926	1,398	19,066	13,564	1,411	1,738
\$10,000 under \$25,000.....	1,874	98,805	98,461	2,417	16,285	31,662	1,523	5,175	1,677	90,176	89,846	2,231	16,373	28,096	1,357	4,109
\$25,000 under \$50,000.....	779	62,103	61,601	3,387	8,277	26,868	675	2,409	675	55,496	54,997	1,676	8,671	23,344	455	1,560
\$50,000 under \$100,000.....	804	110,870	109,662	2,494	10,467	56,293	676	9,925	677	92,429	91,556	2,207	11,431	46,145	622	2,268
\$100,000 under \$250,000.....	254	44,131	43,135	2,578	4,270	35,777	142	2,372	203	37,866	37,442	2,397	5,095	28,615	117	1,950
\$250,000 under \$500,000.....	39	19,609	19,156	1,335	1,366	13,688	30	2,148	31	13,213	13,125	1,063	1,143	22,575	-	-
\$500,000 under \$1,000,000.....	57	14,443	14,320	1,113	634	45,813	8	5,492	8	5,492	5,458	2,032	390	9,344	1	341
\$1,000,000 under \$5,000,000.....	12	11,302	11,213	5,045	106	20,252	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	14,142	663,410	641,149	56,745	38,950	423,447	3,102	8,943	8,251	491,487	473,261	31,160	84,978	245,247	2,438	7,363
Partnerships without balance sheets.....	7,962	169,414	165,894	12,743	11,505	-	1,385	1,295	4,539	126,164	123,765	8,081	29,986	-	1,186	1,208
Partnerships with balance sheets, total.....	6,180	493,996	475,255	44,002	27,445	423,447	1,717	7,648	3,712	365,318	349,556	23,079	54,992	245,247	1,252	6,155
Under \$10,000.....	2,640	43,581	42,734	1,510	5,603	8,984	473	463	1,629	36,392	35,600	902	8,254	5,120	400	440
\$10,000 under \$25,000.....	1,077	29,360	27,755	2,066	851	17,376	2	3	597	20,847	20,275	1,462	4,139	9,237	-	-
\$25,000 under \$50,000.....	663	42,578	40,363	2,207	5,032	24,361	269	1,540	467	37,236	37,236	1,734	5,705	17,489	204	1,340
\$50,000 under \$100,000.....	803	83,093	79,513	7,196	2,473	56,537	359	9,999	396	58,002	57,164	5,040	8,418	28,237	233	558
\$100,000 under \$250,000.....	530	166,096	163,072	9,366	8,141	89,122	301	1,845	332	82,483	80,338	5,916	11,694	53,749	165	1,113
\$250,000 under \$500,000.....	377	83,314	79,626	8,835	985	123,366	184	1,872	244	59,722	56,055	6,118	8,137	80,741	-	-
\$500,000 under \$1,000,000.....	56	36,188	33,792	4,280	907	43,322	31	3,000	32	23,799	21,987	1,118	3,080	25,086	12	386
\$1,000,000 under \$5,000,000.....	33	63,708	62,041	8,439	2,604	55,220	14	115	14	36,944	36,537	674	4,716	20,429	2	27
\$5,000,000 or more.....	1	7,078	6,399	109	849	5,159	-	-	1	7,078	6,359	109	849	5,159	-	-
Total.....	20,071	2,133,958	2,118,401	36,016	1,085,961	414,396	1,403	4,779	18,313	2,065,701	2,051,400	32,912	1,088,897	374,669	1,322	4,302
Partnerships without balance sheets.....	7,604	570,297	566,154	10,198	308,889	-	436	1,266	6,912	553,314	549,647	9,631	310,466	-	411	1,275
Partnerships with balance sheets, total.....	12,467	1,563,661	1,552,247	25,818	777,072	414,396	967	3,513	11,401	1,512,387	1,501,753	23,381	778,437	374,669	911	3,275
Under \$10,000.....	5,355	389,199	388,716	3,047	239,544	23,915	393	703	4,852	378,825	378,342	2,806	241,926	22,337	369	602
\$10,000 under \$25,000.....	3,216	353,171	349,163	4,737	500,260	50,526	227	2,664	2,964	346,166	346,166	4,514	201,125	46,908	227	782
\$25,000 under \$50,000.....	2,164	289,383	288,185	6,059	137,332	72,633	197	764	2,001	234,515	233,515	5,901	137,586	66,688	199	684
\$50,000 under \$100,000.....	1,023	178,310	176,615	4,399	81,565	71,508	899	1,796	899	173,538	172,267	3,796	83,825	62,679	100	1,005
\$100,000 under \$250,000.....	584	155,490	154,200	3,884	57,216	87,474	126	1,046	520	144,583	143,477	3,960	58,163	78,601	100	1,005
\$250,000 under \$500,000.....	86	61,137	60,818	925	20,446	28,841	81	614	81	59,029	58,714	614	26,720	26,455	9	99
\$500,000 under \$1,000,000.....	80	64,138	64,138	1,820	16,331	49,359	14	139	17	57,241	57,241	1,374	17,404	41,341	7	123
\$1,000,000 under \$5,000,000.....	19	71,378	70,412	947	17,378	30,140	17	199	17	66,292	67,340	134	17,658	27,260	-	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit						Partnerships with net profit									
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year Number of partnerships	Amount (Thousand dollars)
SEWING—Continued																
Legal Services																
Total.....	21,418	2,179,264	2,163,031	25,626	1,167,298	435,682	(2)	(2)	2,145,607	2,129,476	24,274	1,171,443	413,961	(2)	(2)	
Partnerships without balance sheets.....	10,563	706,969	702,477	7,520	388,642	-	-	-	688,597	684,145	7,243	346,136	-	-	-	
Partnerships with balance sheets, total..	10,855	1,472,295	1,460,554	17,506	778,648	435,682	(2)	(2)	1,456,410	1,445,336	17,026	781,312	413,961	(2)	(2)	
Under \$10,000.....	4,896	244,059	243,736	2,231	127,943	39,916	-	-	237,756	235,544	2,142	124,819	38,803	-	-	
\$10,000 under \$25,000.....	2,821	576,235	573,415	2,551	324,264	38,368	-	-	568,538	567,718	5,102	321,393	55,952	-	-	
\$25,000 under \$50,000.....	1,866	543,627	541,953	2,862	327,755	59,226	-	-	540,755	539,582	2,792	326,562	55,554	-	-	
\$50,000 under \$100,000.....	921	182,771	181,030	2,473	94,771	67,098	-	-	177,077	176,879	2,227	93,232	64,523	-	-	
\$100,000 under \$250,000.....	643	246,647	238,224	3,153	127,333	98,734	(2)	(2)	245,542	239,114	3,153	127,377	94,787	(2)	(2)	
\$250,000 under \$500,000.....	171	138,550	138,641	1,512	74,073	59,917	-	-	137,948	137,440	1,486	74,119	59,792	-	-	
\$500,000 under \$1,000,000.....	84	102,616	101,385	1,703	52,810	53,261	-	-	102,616	100,385	1,703	52,810	53,261	-	-	
\$1,000,000 under \$5,000,000.....	22	82,033	80,868	925	40,047	34,705	-	-	82,033	80,868	925	40,047	34,705	-	-	
\$5,000,000 or more.....	1	8,903	8,902	96	5,653	5,504	-	-	8,903	8,902	96	5,653	5,504	-	-	
Other Services																
Total.....	26,774	2,225,229	2,205,343	30,363	590,823	593,288	6,368	21,171	2,151,368	2,132,325	28,459	597,822	560,312	5,225	18,452	
Partnerships without balance sheets.....	10,982	339,099	336,079	6,909	103,807	-	-	-	324,249	314,546	4,353	105,407	-	-	-	
Partnerships with balance sheets, total..	15,792	1,886,130	1,869,264	23,454	487,016	593,288	3,056	12,011	1,827,119	1,817,779	23,106	492,415	560,312	2,489	16,250	
Under \$10,000.....	9,002	314,432	313,643	4,298	111,412	34,731	1,819	2,279	301,737	300,750	3,897	113,896	31,803	1,374	1,754	
\$10,000 under \$25,000.....	3,025	220,618	218,105	3,866	63,680	48,213	738	3,627	210,003	207,526	3,705	64,913	44,594	664	2,801	
\$25,000 under \$50,000.....	1,973	234,661	233,253	3,837	69,530	68,187	282	1,826	228,616	228,223	3,666	69,930	63,617	282	1,426	
\$50,000 under \$100,000.....	1,000	204,620	201,807	2,466	54,680	69,098	-	-	201,571	198,838	2,301	54,851	65,645	-	-	
\$100,000 under \$250,000.....	566	207,022	205,013	2,448	47,579	83,821	212	3,407	198,972	197,075	2,317	47,699	76,102	162	2,327	
\$250,000 under \$500,000.....	139	89,164	86,814	1,454	17,023	45,615	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$500,000 under \$1,000,000.....	48	71,558	69,831	1,460	13,569	33,077	4	624	64,299	62,572	451	13,592	31,217	4	624	
\$1,000,000 under \$5,000,000.....	29	138,625	136,404	1,034	25,557	52,932	1	248	137,769	135,692	1,034	25,933	49,234	1	243	
\$5,000,000 or more.....	10	405,030	404,194	3,591	84,006	157,614	-	-	405,030	404,194	3,591	84,006	157,614	-	-	
NATURE OF BUSINESS NOT ALLOCABLE																
Total.....	1,577	18,120	17,948	459	3,482	4,791	(2)	(2)	15,517	15,435	313	4,518	2,435	(2)	(2)	
Partnerships without balance sheets.....	1,379	15,889	15,728	411	3,033	-	(2)	(2)	13,714	13,632	311	3,748	-	(2)	(2)	
Partnerships with balance sheets.....	198	2,231	2,220	48	449	4,791	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	

1 Net loss exceeds net profit.  
 2 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 3 Net loss.  
 NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 19 — INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES

Item	All Industries	Agriculture, forestry, and fisheries					Mining	Construction			
		Total	Farms		Other agriculture, forestry, and fisheries	Total		General trade contractors	Special trade contractors	Contractors not allocable	
			Total	Field crop farms							Other farms
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Number of partners.....	2,678,099	324,116	296,561	84,853	211,708	27,555	97,828	127,448	42,413	78,776	6,259
Number of partnerships with and without net profit, total.....	932,181	133,647	122,703	32,903	89,800	10,944	15,040	58,164	18,949	36,279	2,936
With cost of goods sold.....	565,844	115,478	107,795	31,369	76,426	7,683	12,598	56,633	18,220	35,698	2,715
Without cost of goods sold.....	366,337	18,169	14,908	1,534	13,374	3,261	2,442	1,531	729	581	(1)
Number of partnerships with net profit, total.....	718,459	101,664	93,796	26,252	67,544	7,868	8,944	49,019	15,240	31,301	2,478
With cost of goods sold.....	457,493	85,887	83,145	25,212	57,933	5,742	8,140	48,113	14,883	30,899	2,331
Without cost of goods sold.....	260,966	15,777	10,651	1,040	9,611	2,126	804	906	357	402	(1)
(Thousand dollars)											
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts.....	73,672,672	5,076,573	4,161,853	1,107,703	3,054,150	914,720	944,894	6,877,933	4,223,488	2,491,542	162,903
Business receipts.....	72,303,784	4,982,947	4,078,952	1,080,092	2,992,760	903,995	912,334	6,804,981	4,175,144	2,471,873	157,964
Income from other partnerships, etc.....	67,100	7,400	6,910	2,600	4,844	490	2,555	4,725	2,070	491	2,164
Nonqualifying dividends.....	7,180	699	498	313	189	201	42	17	16	4	3
Interest.....	417,039	10,452	9,317	3,070	6,247	1,135	2,859	7,549	5,926	1,560	63
Rents.....	257,404	25,795	24,223	7,976	16,247	1,572	2,840	22,362	14,027	7,679	56
Royalties.....	41,303	5,460	5,430	966	4,464	30	0,819	1,877	253	1,624	-
Net farm profit.....	14,531	1,527	746	6	790	731	270	1,570	608	856	106
Net gain, sales other than capital assets.....	41,145	8,963	8,843	1,611	7,232	120	2,407	1,226	2,302	983	13
Other income.....	523,186	33,430	26,984	5,603	21,381	6,446	14,768	33,626	23,867	7,225	2,534
Total deductions.....	65,159,653	4,421,367	3,596,225	912,491	2,683,734	825,142	948,655	6,283,784	3,988,190	2,154,487	141,112
Cost of goods sold, total.....	43,699,378	2,884,585	2,310,707	520,259	1,790,448	573,878	500,615	5,284,785	3,467,578	1,707,541	109,666
Inventory, beginning-of-year.....	4,670,088	309,147	273,460	30,564	242,896	39,687	9,641	2,127,969	1,311,647	76,671	4,651
Purchases.....	34,245,624	1,227,647	905,865	135,594	676,271	421,782	58,120	1,496,401	706,854	760,301	29,246
Labor, supplies, etc.....	9,485,587	1,672,670	1,513,520	381,863	1,131,657	159,150	437,074	3,747,618	2,424,292	944,333	78,993
Other costs.....	116,348	7,089	5,654	1,053	4,601	1,435	4,064	15,568	9,461	6,107	-
Less: Inventory, end-of-year.....	4,818,269	331,968	287,792	28,815	258,977	44,176	8,284	187,771	104,676	79,871	3,224
Salaries and wages.....	6,066,237	82,400	25,676	4,549	21,127	56,724	14,442	94,049	48,243	41,722	4,084
Payments to partners.....	1,108,318	45,809	29,681	7,040	22,641	16,128	12,964	98,422	36,030	60,022	2,370
Rent paid.....	1,721,516	126,125	119,477	44,910	74,567	6,648	6,326	25,052	12,708	11,833	511
Interest paid.....	1,485,762	103,711	97,234	30,136	67,098	6,477	11,124	34,441	24,714	8,901	826
Taxes.....	1,553,139	125,360	115,364	35,606	79,758	10,002	26,656	93,620	45,470	45,842	2,308
Casualty losses.....	18,168	5,865	4,623	1,025	3,598	1,242	77	842	147	565	130
Bad debts.....	132,471	2,383	871	358	513	1,512	1,910	7,094	2,322	3,563	1,209
Repairs.....	667,903	170,393	151,394	55,496	95,898	18,999	25,828	50,957	28,392	20,178	2,387
Depreciation.....	2,213,291	333,887	302,391	94,721	207,670	31,496	43,941	153,763	91,605	55,643	6,515
Amortization.....	74,905	284	258	221	37	26	1,151	2,654	2,432	222	-
Depletion.....	120,388	1,555	1,536	328	1,208	19	81,946	598	598	627	-
Net farm loss.....	15,556	2,510	1,465	-	1,469	1,045	328	1,355	365	831	159
Net loss from other partnerships, etc.....	34,263	1,453	1,209	129	1,080	244	1,672	1,517	458	59	-
Net loss, sales other than capital assets.....	29,214	3,885	3,798	268	3,530	87	4,867	3,907	3,548	353	6
Other deductions.....	7,025,144	531,156	430,541	117,445	313,096	160,615	174,810	431,101	223,580	190,580	10,941
Other items:											
Gross profit (less loss).....	28,664,406	2,098,262	1,768,145	565,833	1,262,312	330,117	411,719	1,520,196	707,566	704,332	48,298
Net profit (less loss).....	8,513,019	655,206	665,628	195,212	370,416	89,578	23,761	594,149	235,298	337,060	21,791
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	65,536,131	4,214,864	3,463,838	957,375	2,506,463	756,026	714,356	5,850,327	3,491,945	2,241,960	116,422
Business receipts.....	64,372,807	4,144,854	3,398,128	940,195	2,457,933	746,726	691,641	5,791,860	3,455,844	2,224,436	111,580
Income from other partnerships, etc.....	63,252	6,555	6,285	1,955	4,330	270	2,435	4,623	2,017	1,602	2,104
Nonqualifying dividends.....	5,870	625	425	282	143	200	40	16	9	4	3
Interest.....	353,664	8,098	7,012	2,508	4,504	1,086	1,953	5,657	4,498	1,116	43
Rents.....	203,356	18,360	16,857	5,597	11,260	1,503	1,644	17,480	10,373	7,051	56
Royalties.....	36,812	5,051	5,038	941	4,097	13	5,098	1,480	252	1,598	-
Net farm profit.....	13,450	1,382	653	6	647	729	244	1,449	487	856	106
Net gain, sales other than capital assets.....	37,455	7,397	7,781	1,235	6,546	116	2,031	1,150	928	218	4
Other income.....	449,465	27,042	21,659	4,656	17,003	5,383	8,770	26,242	17,537	0,239	2,466
Total deductions.....	55,789,632	3,385,063	2,731,847	729,682	2,002,165	653,216	601,955	5,150,516	3,170,098	1,889,518	90,900
Cost of goods sold, total.....	38,585,238	2,248,459	1,787,135	422,643	1,364,492	461,324	336,384	4,376,880	2,789,589	1,518,228	69,063
Inventory, beginning-of-year.....	4,019,387	256,323	228,443	27,090	201,353	27,880	6,956	174,651	102,256	68,083	4,312
Purchases.....	30,919,388	995,672	652,192	117,405	534,787	343,480	50,570	1,329,024	611,580	692,658	24,986
Labor, supplies, etc.....	7,781,381	1,267,956	1,148,560	303,912	844,648	119,396	283,519	3,029,943	2,161,219	825,813	42,911
Other costs.....	90,318	5,220	3,782	975	2,807	1,438	1,692	8,456	4,413	4,043	-
Less: Inventory, end-of-year.....	4,215,236	270,712	245,842	26,739	219,103	30,870	6,353	165,194	89,879	72,369	2,946
Salaries and wages.....	5,387,570	65,046	19,749	3,147	16,602	45,300	8,978	80,581	38,314	38,891	3,376
Payments to partners.....	802,099	29,697	17,026	3,990	13,027	12,671	6,754	56,989	23,024	33,155	810
Rent paid.....	1,110,884	96,324	90,564	32,946	57,618	5,760	3,845	19,952	9,496	10,030	426
Interest paid.....	608,342	65,191	61,042	21,166	39,876	4,149	5,481	23,834	15,479	7,638	717
Taxes.....	1,243,911	97,351	89,607	28,930	60,677	7,744	19,309	79,676	36,622	40,916	1,538
Casualty losses.....	7,698	1,630	636	45	591	994	66	335	110	135	90
Bad debts.....	101,341	1,785	534	217	317	1,251	951	5,742	1,700	2,833	1,209
Repairs.....	520,167	129,648	116,899	45,238	71,661	12,749	19,113	41,830	21,960	17,945	1,925
Depreciation.....	1,551,168	247,758	225,098	76,352	148,746	22,666	53,966	112,371	60,284	48,347	3,740
Amortization.....	45,876	200	174	169	5	36	316	2,498	2,305	193	-
Depletion.....	78,485	1,441	1,441	312	1,129	-	62,679	1,041	499	542	-
Net farm loss.....	8,109	635	22	-	22	615	153	773	359	255	159
Net loss from other partnerships, etc.....	6,588	626	474	29	445	152	507	173	114	59	-
Net loss, sales other than capital assets.....	5,418	1,260	1,243	215	1,028	17	87	258	49	203	6
Other deductions.....	5,716,798	398,009	320,203	94,274	225,929	77,806	83,366	348,183	170,194	170,148	7,841
Other items:											
Gross profit.....	25,777,569	1,896,395	1,610,993	517,552	1,093,441	285,402	355,257	1,414,980	666,255	706,208	42,517
Net profit.....	9,746,499	834,801	731,991	227,693	504,298	102,810	112,401	699,811	321,847	352,442	25,522

Footnotes at end of table

ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—continued

Item	Manufacturing							Wholesale and Retail Trade		
	Total	Food and kindred products, including beverages	Apparel and other finished products made from fabrics and similar materials	Leather and goods except footwear	Printing, publishing, and allied industries	Metal, except electrical and transportation equipment	Other manufacturing	Total	Motor freight, express, and warehousing	Other transportation, communication, water supply, and sanitary services
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of partners.....	13,794	13,442	2,444	16,941	17,113	11,317	38,162	8,771	29,062	11,713
Number of partnerships with and without net profit, total.....	4,991	5,461	1,204	7,218	7,427	4,277	17,744	17,132	1,304	1,668
With cost of goods sold.....	4,732	5,174	1,128	6,952	7,173	4,113	17,423	16,732	1,213	1,611
Without cost of goods sold.....	259	287	76	266	254	164	321	400	91	57
Number of partnerships with net profit, total.....	35,119	3,849	2,971	31,139	31,208	20,082	12,944	13,446	8,082	9,400
With cost of goods sold.....	34,952	3,811	2,971	31,016	31,111	20,082	12,944	13,446	8,082	9,382
Without cost of goods sold.....	167	38	0	123	97	0	0	0	0	18
(Thousand dollars)										
<b>PARTNERSHIPS WITH AND WITHOUT NET PROFIT</b>										
Total receipts.....	6,702,490	1,693,227	869,129	852,761	906,880	11,173	2,271,820	1,007,100	672,835	364,314
Business receipts.....	6,653,967	1,682,793	860,964	843,126	904,625	11,501	2,270,118	997,355	669,707	361,648
Income from other partnerships, etc.....	80	84	4	51	20	-	137	82	79	3
Nonqualifying dividends.....	64	13	5	38	-	-	-	-	-	-
Interest.....	4,363	862	337	821	21	-	1,611	968	566	422
Rents.....	13,077	2,426	770	2,494	1,662	1,842	4,330	2,745	2,121	1,624
Royalties.....	471	23	31	171	-	-	193	28	17	11
Net farm profit.....	656	361	-	184	-	-	144	840	698	118
Net gain, sales other than capital assets.....	2,429	493	-	495	1	35	1,890	164	204	65
Other income.....	26,325	6,472	3,019	5,273	852	2,600	8,443	5,890	4,443	1,433
Total deductions.....	6,108,663	1,607,867	811,555	800,768	828,860	42,067	2,129,946	982,846	573,515	309,331
Cost of goods sold, total.....	4,870,226	1,370,611	674,260	615,773	298,895	321,948	1,588,733	545,769	137,515	208,234
Inventory, beginning-of-year.....	485,085	85,803	77,373	61,572	17,468	32,128	181,741	7,907	4,117	3,790
Purchases.....	3,135,429	1,078,924	341,496	316,263	131,667	155,584	1,111,495	181,353	94,032	86,321
Labor, supplies, etc.....	1,360,551	289,917	335,321	304,312	169,918	173,667	573,667	365,439	243,317	122,122
Other costs.....	4,380	-	2,875	1,307	-	-	198	411	147	264
Less: Inventory, end-of-year.....	495,225	84,033	82,805	67,681	18,158	35,180	207,368	8,341	4,078	2,263
Salaries and wages.....	129,898	30,582	19,962	9,123	16,062	9,874	44,295	21,265	14,200	6,964
Payments to partners.....	106,585	13,891	9,142	16,381	16,380	14,465	42,326	22,580	15,257	7,323
Rent paid.....	70,491	9,159	12,369	5,211	16,827	6,139	26,786	14,296	10,069	4,227
Interest paid.....	28,593	6,028	3,019	6,576	2,162	2,079	8,729	8,918	6,270	2,648
Taxes.....	115,346	17,138	17,179	17,600	9,589	10,323	43,517	33,445	26,438	7,307
Casualty losses.....	517	69	71	91	4	70	213	953	503	450
Bad debts.....	13,093	1,688	1,761	1,738	1,190	1,376	5,348	2,147	1,137	1,010
Repairs.....	52,186	12,272	2,013	18,274	3,389	2,600	13,638	32,425	24,218	8,207
Depreciation.....	141,380	30,030	5,953	32,290	13,913	15,646	43,548	65,986	46,893	19,093
Amortization.....	1,550	63	39	257	150	98	343	152	30	122
Depletion.....	9,455	52	-	7,069	264	10	2,060	1	1	-
Net farm loss.....	1,445	669	43	601	7	16	109	161	139	22
Net loss from other partnerships, etc.....	369	79	8	189	17	2	74	3	3	-
Net loss, sales other than capital assets.....	1,136	213	51	144	18	95	615	313	258	55
Other deductions.....	565,799	115,331	65,685	74,852	55,993	44,326	209,612	133,932	90,268	43,664
<b>Other items:</b>										
Gross profit (less loss).....	1,783,747	312,122	190,714	227,353	205,130	183,093	665,285	449,586	307,172	142,414
Net profit (less loss).....	594,927	85,360	57,574	51,993	78,020	81,116	240,874	124,303	79,320	44,983
<b>PARTNERSHIPS WITH NET PROFIT</b>										
Total receipts.....	6,037,235	1,493,467	809,642	702,214	769,469	473,656	2,088,787	876,471	581,244	295,227
Business receipts.....	5,995,113	1,484,324	805,586	695,875	767,187	468,773	2,073,368	866,826	574,714	292,112
Income from other partnerships, etc.....	632	60	4	429	-	15	124	82	79	3
Nonqualifying dividends.....	62	12	4	8	-	-	-	-	-	-
Interest.....	3,783	756	324	497	314	393	1,499	859	540	319
Rents.....	11,510	2,163	757	1,123	1,167	1,668	4,632	3,520	1,916	1,604
Royalties.....	380	22	30	80	-	-	193	28	17	11
Net farm profit.....	643	361	-	167	-	-	100	15	764	108
Net gain, sales other than capital assets.....	2,483	59	-	495	6	35	1,888	262	197	65
Other income.....	22,629	5,710	2,937	3,540	790	2,617	7,035	4,130	3,125	1,005
Total deductions.....	5,392,110	1,402,201	750,116	635,087	386,246	389,274	1,829,186	737,413	495,108	242,305
Cost of goods sold, total.....	4,338,840	1,202,046	625,923	494,666	273,723	296,134	1,446,348	461,403	295,680	165,723
Inventory, beginning-of-year.....	407,356	73,059	69,731	46,313	15,984	29,100	173,169	6,749	3,551	3,198
Purchases.....	2,733,125	952,591	315,072	263,657	122,763	144,102	934,980	143,969	82,926	61,643
Labor, supplies, etc.....	1,623,813	248,802	314,138	235,872	151,786	154,549	518,666	316,355	212,305	104,050
Other costs.....	4,357	-	2,870	1,305	-	-	182	336	140	196
Less: Inventory, end-of-year.....	424,811	72,366	75,888	52,481	16,810	31,617	180,649	6,006	3,242	2,764
Salaries and wages.....	115,537	27,153	17,324	7,228	15,307	9,145	39,380	15,821	12,592	3,229
Payments to partners.....	76,393	10,441	7,447	7,785	11,215	9,796	29,709	16,754	11,756	4,998
Rent paid.....	60,143	7,074	11,008	4,489	9,366	5,414	22,192	11,166	7,897	3,269
Interest paid.....	21,437	4,590	2,659	3,750	1,678	1,625	7,179	7,078	5,005	2,073
Taxes.....	99,871	14,492	15,955	12,649	8,637	9,282	38,856	29,008	22,853	6,155
Casualty losses.....	482	56	56	90	4	70	206	202	131	71
Bad debts.....	10,930	1,417	1,602	1,381	966	1,152	4,412	1,094	618	476
Repairs.....	44,981	10,112	1,836	15,476	3,062	2,403	12,092	28,257	20,892	7,365
Depreciation.....	118,938	25,548	5,526	23,883	12,289	13,834	37,948	55,431	39,683	15,748
Amortization.....	1,096	46	39	708	289	50	131	72	29	43
Depletion.....	5,247	52	-	2,862	264	10	2,059	1	1	-
Net farm loss.....	1,096	417	43	564	-	16	56	101	139	22
Net loss from other partnerships, etc.....	342	79	8	162	17	2	74	3	3	-
Net loss, sales other than capital assets.....	203	59	14	7	10	99	92	81	81	11
Other deductions.....	496,524	98,115	60,676	59,374	49,583	40,331	188,445	110,870	77,748	33,122
<b>Other items:</b>										
Gross profit.....	1,656,273	292,278	179,663	201,200	193,464	172,639	627,020	405,423	279,034	126,389
Net profit.....	645,125	91,266	59,526	67,127	83,223	84,382	259,601	139,058	86,136	52,922

Footnotes at end of table.



## ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade									
	Total	Wholesale trade					Retail trade			
		(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of partners.....	599,687	98,861	17,907	7,330	8,766	64,858	487,125	73,214	26,426	32,284
Number of partnerships with and without net profit, total.....	267,493	40,960	7,383	3,095	3,480	27,002	220,585	33,283	11,584	14,547
With cost of goods sold.....	255,447	35,032	6,375	2,822	2,886	22,949	215,020	32,860	11,288	14,105
Without cost of goods sold.....	12,046	5,928	1,008	273	594	4,053	5,565	423	296	442
Number of partnerships with net profit, total....	217,842	33,535	6,213	2,465	2,788	22,669	179,328	28,935	8,774	11,684
With cost of goods sold.....	209,658	28,748	5,354	2,289	2,303	18,802	176,287	28,635	8,675	11,512
Without cost of goods sold.....	8,184	4,787	859	176	485	3,267	3,041	300	(1)	(1)
(Thousand dollars)										
<b>PARTNERSHIPS WITH AND WITHOUT NET PROFIT</b>										
Total receipts.....	36,963,635	12,477,567	3,204,745	573,407	2,440,260	6,259,155	23,479,010	5,201,144	1,192,235	1,390,838
Business receipts.....	36,580,084	12,356,676	3,185,742	563,803	2,419,219	6,187,912	23,226,584	5,173,787	1,179,324	1,372,072
Income from other partnerships, etc.....	8,296	3,930	296	2,354	228	1,054	3,747	375	90	88
Nonqualifying dividends.....	1,199	148	7	1	15	57	1,047	563	36	64
Interest.....	34,061	7,215	862	1,057	887	4,409	26,035	1,600	1,603	1,751
Rents.....	87,821	22,495	4,448	901	2,721	14,425	62,425	11,362	3,567	4,419
Royalties.....	1,174	333	76	3	101	153	841	73	66	-
Net farm profit.....	6,102	989	58	4	666	261	4,981	605	741	40
Net gain, sales other than capital assets.....	3,425	1,307	115	13	76	1,103	2,064	305	16	61
Other income.....	241,412	84,412	13,073	5,271	16,347	49,781	151,286	12,474	6,792	12,343
Total deductions.....	34,765,020	11,904,507	3,099,035	529,683	2,396,504	5,879,285	21,914,911	4,954,591	1,116,483	1,275,476
Cost of goods sold, total.....	27,921,815	10,135,081	2,714,249	412,293	2,226,400	4,782,139	17,041,669	4,223,015	867,601	914,064
Inventory, beginning-of-year.....	3,492,560	869,330	110,802	72,108	133,931	552,689	2,523,148	259,904	220,910	326,097
Purchases.....	27,333,984	9,857,111	2,634,836	408,059	2,148,124	4,666,092	16,752,438	4,184,933	868,004	900,135
Labor, supplies, etc.....	668,823	275,467	74,575	11,379	64,301	125,212	369,917	33,799	9,887	17,823
Other costs.....	60,286	19,859	8,077	61	3,860	7,861	39,253	8,246	2,937	1,503
Less: Inventory, end-of-year.....	3,633,838	886,686	113,841	79,314	123,816	569,715	2,643,087	263,867	234,137	331,494
Salaries and wages.....	2,673,017	686,140	166,138	46,648	49,223	424,131	1,907,663	284,369	90,619	133,339
Payments to partners.....	413,394	96,792	19,006	9,686	6,611	61,489	305,705	36,858	16,100	25,357
Rent paid.....	501,856	76,628	14,986	4,430	2,273	52,939	414,293	54,362	19,846	52,200
Interest paid.....	122,552	30,496	4,839	2,481	8,627	20,549	82,676	10,236	4,268	4,946
Taxes.....	468,503	108,426	16,302	5,489	6,386	80,249	342,171	58,430	18,182	20,013
Casualty losses.....	3,644	957	368	181	83	325	2,594	717	194	126
Bad debts.....	69,162	21,803	3,932	1,696	1,353	14,822	42,983	2,538	1,529	2,899
Repairs.....	119,560	27,318	6,521	1,503	4,665	14,629	87,862	15,992	3,739	3,480
Depreciation.....	371,149	89,754	18,548	6,079	14,548	50,579	268,542	48,307	18,106	13,536
Amortization.....	1,598	279	126	29	-	124	1,300	93	23	158
Depletion.....	3,668	3,134	30	49	28	3,027	476	3	2	-
Net farm loss.....	3,595	846	404	44	80	318	2,310	325	164	110
Net loss from other partnerships, etc.....	1,950	324	63	32	82	147	1,605	56	79	-
Net loss, sales other than capital assets.....	4,720	515	186	10	71	248	4,077	811	275	69
Other deductions.....	2,084,837	620,014	133,337	39,033	76,074	373,570	1,408,985	218,479	75,756	105,179
Other items:										
Gross profit (less loss).....	8,658,269	2,221,595	471,493	151,510	192,811	1,405,773	6,184,915	950,772	311,723	458,008
Net profit (less loss).....	2,198,615	573,060	105,710	43,724	43,756	379,870	1,564,099	246,553	75,752	115,362
<b>PARTNERSHIPS WITH NET PROFIT</b>										
Total receipts.....	33,660,602	11,399,743	2,942,002	533,148	2,119,076	5,805,517	21,323,169	4,757,725	1,076,534	1,275,563
Business receipts.....	33,313,712	11,290,057	2,924,056	524,158	2,102,361	5,739,482	21,095,472	4,732,442	1,065,221	1,258,301
Income from other partnerships, etc.....	8,068	3,871	244	2,354	219	1,054	3,580	375	88	87
Nonqualifying dividends.....	1,104	141	74	-	15	52	959	522	36	64
Interest.....	31,079	6,394	771	934	711	3,978	24,028	1,559	1,368	1,683
Rents.....	78,566	20,646	4,218	876	2,489	13,063	55,221	10,742	2,981	4,141
Royalties.....	920	219	76	3	10	130	701	72	66	-
Net farm profit.....	5,651	941	58	4	618	261	4,578	603	719	-
Net gain, sales other than capital assets.....	2,927	1,219	107	13	73	1,026	1,655	154	13	47
Other income.....	218,575	76,255	12,398	4,806	12,580	46,471	136,975	11,256	6,042	11,240
Total deductions.....	31,306,178	10,788,479	2,828,555	487,600	2,068,080	5,404,244	19,647,593	4,497,686	994,520	1,151,128
Cost of goods sold, total.....	25,354,344	9,231,481	2,486,766	385,266	1,933,938	4,425,511	15,432,486	3,852,997	779,342	830,583
Inventory, beginning-of-year.....	3,052,167	761,708	98,308	64,352	110,666	488,382	2,198,631	231,254	192,423	279,533
Purchases.....	24,877,155	8,988,840	2,415,587	382,618	1,858,769	4,331,866	15,214,097	3,828,558	782,171	821,117
Labor, supplies, etc.....	585,424	244,580	68,102	9,476	57,514	109,488	320,884	24,855	8,089	17,108
Other costs.....	49,453	18,274	6,602	61	3,855	7,756	30,006	5,473	2,937	1,499
Less: Inventory, end-of-year.....	3,209,855	781,921	101,833	71,241	96,866	511,981	2,331,132	237,143	206,278	288,674
Salaries and wages.....	2,383,476	622,262	150,966	42,263	43,119	385,914	1,687,527	255,005	80,814	119,478
Payments to partners.....	310,557	75,292	15,565	5,603	5,257	48,867	227,181	26,026	12,630	21,411
Rent paid.....	433,881	68,255	13,174	3,840	3,450	47,791	355,785	47,587	16,733	45,846
Interest paid.....	98,423	28,791	3,895	2,115	5,443	17,338	66,690	8,702	3,079	4,143
Taxes.....	416,481	99,148	14,731	4,765	5,606	74,046	300,507	52,291	16,118	18,039
Casualty losses.....	2,450	494	63	50	82	299	1,866	514	52	122
Bad debts.....	57,189	18,629	3,372	1,531	1,159	12,567	36,772	2,001	1,168	2,619
Repairs.....	104,805	23,559	5,611	1,296	3,698	12,948	77,107	14,451	3,136	3,156
Depreciation.....	321,247	78,744	16,868	5,547	11,311	45,018	230,736	43,234	15,175	11,874
Amortization.....	1,272	250	124	29	-	97	1,003	92	22	98
Depletion.....	740	298	30	49	3	216	384	3	2	-
Net farm loss.....	2,809	815	389	31	77	318	1,572	164	164	110
Net loss from other partnerships, etc.....	585	229	7	32	82	108	341	56	52	-
Net loss, sales other than capital assets.....	1,383	361	50	10	69	224	993	197	26	50
Other deductions.....	1,816,536	539,877	116,936	35,173	54,786	332,982	1,226,643	194,366	66,007	93,599
Other items:										
Gross profit.....	7,959,368	2,058,576	437,290	138,892	168,423	1,313,971	5,662,986	879,445	285,879	427,718
Net profit.....	2,354,424	611,264	113,447	45,548	50,996	401,273	1,675,576	260,039	82,014	124,435

Footnotes at end of table.



ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Furniture, home furnishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials	Hardware and farm equipment	Drug and proprietary stores	Liquor stores	Other retail trade	Wholesale and retail trade not allocable
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Number of partners.....	31,929	34,694	61,308	91,252	12,944	22,706	18,684	12,062	69,622	13,771
Number of partnerships with and without net profit, total.....	14,461	15,612	29,257	42,112	5,301	9,830	7,888	5,612	31,098	5,948
With cost of goods sold.....	14,234	15,161	28,667	41,103	4,996	9,726	7,858	5,563	29,510	5,395
Without cost of goods sold.....	227	511	590	1,009	305	(1)	(1)	(1)	1,579	553
Number of partnerships with net profit, total.....	11,530	12,568	24,415	33,691	3,972	7,904	7,242	4,982	23,571	4,979
With cost of goods sold.....	11,327	12,279	23,899	33,198	3,844	7,934	7,217	4,982	22,785	4,623
Without cost of goods sold.....	203	289	516	493	(1)	(1)	(1)	-	786	356
(Thousand dollars)										
<b>PARTNERSHIPS WITH AND WITHOUT NET PROFIT</b>										
Total receipts.....	1,359,651	3,817,225	2,383,318	2,233,924	778,332	1,309,244	1,117,956	672,174	2,022,969	1,007,058
Business receipts.....	1,336,766	3,761,750	2,369,651	2,208,844	762,225	1,290,237	1,110,094	667,240	1,995,694	996,824
Income from other partnerships, etc.....	467	72	752	502	83	455	13	27	823	617
Nonqualifying dividends.....	1	117	2	2	3	94	33	-	132	4
Interest.....	3,069	6,844	400	899	2,192	2,210	281	903	4,217	811
Rents.....	4,511	5,313	4,654	8,857	3,554	4,302	2,578	2,160	9,149	2,901
Royalties.....	3	78	135	241	93	36	23	8	85	-
Net farm profit.....	1	781	287	134	28	1,842	-	25	497	132
Net gain, sales other than capital assets.....	223	251	119	447	38	196	46	281	81	54
Other income.....	14,610	42,039	7,852	14,499	11,110	11,872	4,888	1,530	12,291	5,715
Total deductions.....	1,243,105	3,670,463	2,221,832	2,007,839	729,310	1,232,820	995,038	621,552	1,846,462	945,662
Cost of goods sold, total.....	868,631	3,136,080	1,816,858	1,102,612	551,687	998,644	735,812	523,527	1,303,738	745,065
Inventory, beginning-of-year.....	232,305	350,599	91,734	54,618	123,034	337,986	180,320	76,662	268,979	100,082
Purchases.....	859,633	3,031,436	1,773,612	1,065,246	532,307	944,931	743,204	522,669	1,276,328	724,435
Labor, supplies, etc.....	23,540	132,212	41,240	33,468	18,751	14,136	3,484	3,554	38,023	23,439
Other costs.....	1,887	11,331	4,483	3,555	2,544	-	-	-	2,767	1,174
Less: Inventory, end-of-year.....	248,734	389,498	94,211	54,275	124,949	349,009	101,196	74,358	282,359	104,065
Salaries and wages.....	135,744	204,886	153,456	397,395	77,029	89,892	30,666	199,365	79,214	79,214
Payments to partners.....	25,378	35,635	27,233	34,556	12,117	19,906	26,483	6,311	39,771	10,897
Rent paid.....	30,391	28,397	49,198	77,602	5,301	13,062	23,713	11,836	48,445	10,935
Interest paid.....	7,453	15,935	4,712	12,281	4,665	5,473	2,329	2,034	8,944	3,380
Taxes.....	26,950	26,236	36,552	70,416	13,736	17,665	19,048	12,544	34,399	17,906
Casualty losses.....	100	327	278	448	13	34	36	94	227	93
Bad debts.....	6,071	10,288	3,412	1,042	3,187	3,521	1,773	822	5,901	4,376
Repairs.....	4,132	9,691	4,663	24,752	2,959	3,176	2,155	10,660	4,380	4,380
Depreciation.....	15,320	19,341	19,396	60,216	10,412	11,797	11,901	6,464	33,746	12,853
Amortization.....	26	126	29	546	25	15	114	51	94	19
Depletion.....	2	39	88	43	123	52	109	11	4	58
Net farm loss.....	30	144	243	355	142	89	44	639	25	439
Net loss from other partnerships, etc.....	3	107	19	103	950	-	13	1	274	21
Net loss, sales other than capital assets.....	30	206	1,247	688	79	115	160	19	378	128
Other deductions.....	128,844	183,025	110,448	224,784	47,485	70,752	59,364	24,438	160,431	55,838
Other items:										
Gross profit (less loss).....	468,135	625,670	552,193	1,105,732	216,538	292,193	374,282	143,713	691,956	251,759
Net profit (less loss).....	116,546	146,762	161,486	226,085	49,022	76,424	122,918	50,622	176,567	61,456
<b>PARTNERSHIPS WITH NET PROFIT</b>										
Total receipts.....	1,211,355	3,541,920	2,151,643	1,957,375	691,614	1,155,347	1,064,035	627,867	1,812,191	937,690
Business receipts.....	1,190,316	3,489,678	2,138,736	1,935,927	678,702	1,139,308	1,056,374	623,316	1,787,151	928,183
Income from other partnerships, etc.....	467	71	752	414	58	455	13	27	773	617
Nonqualifying dividends.....	1	113	2	2	3	51	33	-	132	4
Interest.....	2,828	6,542	333	863	1,934	1,862	272	886	3,898	657
Rents.....	4,142	4,885	3,825	7,884	2,039	1,870	2,566	1,833	8,313	2,699
Royalties.....	3	77	62	204	91	10	23	8	85	-
Net farm profit.....	1	780	287	134	5	1,544	-	25	480	132
Net gain, sales other than capital assets.....	223	196	98	398	22	137	9	281	77	5
Other income.....	13,374	39,578	7,548	11,549	8,760	10,110	4,745	1,491	11,282	5,341
Total deductions.....	1,084,637	3,384,996	1,981,586	1,709,815	636,870	1,071,764	938,921	575,599	1,620,071	870,106
Cost of goods sold, total.....	763,579	2,903,742	1,629,394	961,902	488,045	877,295	697,636	487,946	1,160,025	690,377
Inventory, beginning-of-year.....	195,057	310,694	80,091	47,051	105,272	286,940	168,102	71,467	230,747	91,828
Purchases.....	761,209	2,808,975	1,597,767	925,217	477,122	877,180	705,818	486,470	1,138,493	674,218
Labor, supplies, etc.....	18,537	127,297	33,320	28,454	13,485	12,281	2,007	3,543	31,908	19,960
Other costs.....	1,890	9,419	2,248	3,561	405	-	-	-	2,574	1,173
Less: Inventory, end-of-year.....	213,114	352,643	84,032	46,381	108,239	299,166	178,291	73,534	243,697	96,802
Salaries and wages.....	120,465	186,493	136,663	337,245	66,354	75,748	104,855	27,914	176,493	73,687
Payments to partners.....	17,388	30,072	17,466	22,616	8,951	14,618	23,130	4,719	28,154	8,084
Rent paid.....	25,475	25,211	43,424	63,402	4,499	10,725	21,973	10,425	40,485	9,841
Interest paid.....	5,786	13,545	4,033	9,440	3,313	4,437	2,070	1,793	6,349	2,942
Taxes.....	18,341	23,948	27,304	59,526	10,972	15,108	17,913	11,527	29,420	16,826
Casualty losses.....	98	243	274	266	8	34	36	94	125	90
Bad debts.....	5,480	9,046	2,796	854	2,686	2,851	1,678	726	4,867	1,788
Repairs.....	3,632	8,891	4,169	20,821	2,523	2,137	2,912	1,984	9,295	4,145
Depreciation.....	13,308	17,540	17,147	48,523	8,485	10,021	10,927	5,878	28,624	11,767
Amortization.....	26	103	25	347	22	15	112	51	90	19
Depletion.....	-	39	1	43	123	49	109	11	4	58
Net farm loss.....	30	52	243	355	142	89	44	154	25	422
Net loss from other partnerships, etc.....	-	107	14	55	14	-	13	1	29	15
Net loss, sales other than capital assets.....	30	204	30	10	24	113	160	19	130	29
Other deductions.....	110,999	165,760	98,603	184,410	40,709	58,524	55,353	22,357	135,956	50,016
Other items:										
Gross profit.....	426,737	585,936	509,342	974,025	190,657	262,013	358,738	135,370	627,126	237,806
Net profit.....	126,718	156,924	170,057	247,560	54,744	83,583	125,114	52,268	192,120	67,584

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Table with 12 columns: Item, Total, Security and commodity brokers, dealers, exchanges, and services, Insurance agents, brokers, and services, Real estate operators (except developers) and lessors, Other finance, insurance, and real estate, Total, Lodging services, Total, Laundries, laundry services, and cleaning and dyeing plants, Other personal services, Business services. Rows include Number of partners, Number of partnerships with and without net profit, Number of partnerships with net profit, PARTNERSHIPS WITH AND WITHOUT NET PROFIT, Total receipts, Business receipts, Nonqualifying dividends, Interest, Rents, Royalties, Net farm profit, Net gain, sales other than capital assets, Other income, Total deductions, Cost of goods sold, Labor, supplies, etc., Salaries and wages, Payments to partners, Rent paid, Interest paid, Taxes, Casualty losses, Bad debts, Repairs, Depreciation, Amortization, Depletion, Net farm loss, Net loss from other partnerships, etc., Net loss, sales other than capital assets, Other deductions, Other items: Gross profit (less loss), Net profit (less loss), PARTNERSHIPS WITH NET PROFIT, Total receipts, Business receipts, Nonqualifying dividends, Interest, Rents, Royalties, Net farm profit, Net gain, sales other than capital assets, Other income, Total deductions, Cost of goods sold, Labor, supplies, etc., Salaries and wages, Payments to partners, Rent paid, Interest paid, Taxes, Casualty losses, Bad debts, Repairs, Depreciation, Amortization, Depletion, Net farm loss, Net loss from other partnerships, etc., Net loss, sales other than capital assets, Other deductions, Other items: Gross profit, Net profit.

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Thousands—dollars										Nature of business activity
	Automotive services	Recreational services	Total	Offices of physicians and dentists	Other health services	Repair services	Laundry services	Machine and electrical repair	Accounting, auditing, and other professional services	Other	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Number of partnerships, with and without profit, total.....	3,000	41,000	44,000	17,000	27,000	19,000	2,000	10,000	17,000	20,000	1,000
Number of partnerships, with and without net profit, total.....	16,000	16,000	32,000	10,000	22,000	10,000	1,000	5,000	17,000	17,000	1,000
With net of goods sold.....	13,000	13,000	26,000	8,000	18,000	8,000	1,000	4,000	14,000	14,000	1,000
Without net of goods sold.....	3,000	3,000	6,000	2,000	4,000	2,000	—	1,000	3,000	3,000	—
Number of partnerships, with and without net profit, total.....	14,000	14,000	28,000	10,000	18,000	10,000	1,000	5,000	14,000	14,000	1,000
With net of goods sold.....	12,000	12,000	24,000	8,000	16,000	8,000	1,000	4,000	12,000	12,000	1,000
Without net of goods sold.....	2,000	2,000	4,000	2,000	2,000	2,000	—	1,000	2,000	2,000	—
(Thousand dollars)											
<b>PARTNERSHIPS WITH AND WITHOUT NET PROFIT</b>											
Total receipts.....	758,081	60,000	818,081	310,000	508,081	280,000	2,000,000	200,000	1,000,000	60,000	10,000
Business receipts.....	750,000	60,000	810,000	310,000	500,000	280,000	2,000,000	200,000	1,000,000	60,000	10,000
Income from other partnerships, etc.....	10	—	10	—	10	—	—	—	—	—	—
Nonqualifying dividends.....	2	—	2	—	2	—	—	—	—	—	—
Interest.....	470	1,000	1,470	500	970	470	2,000	700	970	20	12
Rents.....	5,013	5,000	10,013	1,000	9,013	8,000	5,000	700	10,000	9	120
Royalties.....	—	—	—	—	—	—	—	—	—	—	—
Net farm profit.....	18*	18	36	—	18	—	—	—	18	—	—
Net gain, sales other than capital assets.....	1,100	100	1,200	100	1,100	20	—	—	—	—	—
Other income.....	2,290	10,000	12,290	4,500	7,790	2,000	1,000	3,000	10,000	200	77
Total deductions.....	666,143	624,000	1,290,143	480,000	810,143	500,000	1,000,000	1,000,000	750,000	60,000	14,000
Cost of goods sold, total.....	373,801	110,000	483,801	180,000	303,801	180,000	400,000	1,000,000	1,000,000	80,000	8,500
Inventory, beginning-of-year.....	34,577	8,383	42,960	200	42,760	5,000	10,000	10,000	10,000	1,000	3,200
Purchases.....	287,298	67,000	354,298	180,000	174,298	175,000	300,000	900,000	900,000	4,000	600
Labor, supplies, etc.....	85,390	47,800	133,190	60,000	73,190	38,000	40,000	100,000	100,000	4,000	5,000
Other costs.....	2,287	112	2,400	—	2,400	1,000	1,000	2,000	2,000	—	2,000
Less: Inventory, end-of-year.....	35,661	8,000	43,661	400	43,261	17,000	10,000	10,000	10,000	—	3,300
Salaries and wages.....	77,530	108,000	185,530	170,000	15,530	20,000	40,000	20,000	40,000	14,000	1,200
Payments to partners.....	19,500	15,000	34,500	15,000	19,500	20,000	40,000	20,000	40,000	2,000	800
Rent paid.....	31,074	13,000	44,074	5,000	39,074	48,000	100,000	100,000	100,000	3,000	400
Interest paid.....	5,801	13,000	18,801	2,000	16,801	5,000	5,000	5,000	5,000	300	277
Taxes.....	15,079	21,000	36,079	12,000	24,079	17,000	4,000	13,000	15,000	1,000	400
Casualty losses.....	883	190	1,073	—	1,073	—	—	—	—	—	37
Bad debts.....	2,320	478	2,798	175	2,623	—	—	—	—	—	23
Repairs.....	5,854	10,000	15,854	3,000	12,854	5,000	1,000	1,000	1,000	—	343
Depreciation.....	26,710	50,000	76,710	14,000	62,710	21,000	25,000	25,000	25,000	13,000	450
Amortization.....	120	53,800	53,920	80	53,840	60	—	—	—	—	—
Depletion.....	—	11	11	—	11	—	—	—	—	—	—
Net farm loss.....	127	148	275	2	273	—	—	—	—	—	—
Net loss from other partnerships, etc.....	363	1,800	2,163	100	2,063	20	—	—	—	—	—
Net loss, sales other than capital assets.....	285	523	808	33	775	10	—	—	—	—	—
Other deductions.....	80,430	197,000	277,430	100,000	177,430	170,000	300,000	180,000	150,000	18,000	1,000
<b>Other items:</b>											
Gross profit (less loss).....	377,105	520,000	900,105	310,000	590,105	800,000	1,000,000	700,000	1,000,000	57,000	9,400
Net profit (less loss).....	114,038	38,000	152,038	72,000	80,038	300,000	1,000,000	100,000	300,000	15,000	3,400
<b>PARTNERSHIPS WITH NET PROFIT</b>											
Total receipts.....	672,228	491,487	1,163,715	310,000	853,715	500,000	2,000,000	700,000	1,000,000	57,000	15,000
Business receipts.....	667,067	473,261	1,140,328	310,000	830,328	490,000	2,000,000	700,000	1,000,000	56,000	15,000
Income from other partnerships, etc.....	10	—	10	—	10	—	—	—	—	—	—
Nonqualifying dividends.....	2	—	2	—	2	—	—	—	—	—	—
Interest.....	286	456	742	530	212	470	2,000	700	970	20	1
Rents.....	1,948	3,000	4,948	1,000	3,948	3,000	4,000	5,000	6,000	30	—
Royalties.....	—	370	370	—	370	—	—	—	—	—	—
Net farm profit.....	18*	18	36	—	18	—	—	—	18	—	—
Net gain, sales other than capital assets.....	1,067	100	1,167	100	1,067	20	—	—	—	—	—
Other income.....	1,661	13,000	14,661	4,000	10,661	2,000	1,000	2,000	10,000	200	77
Total deductions.....	552,100	400,000	952,100	320,000	632,100	500,000	1,000,000	1,000,000	700,000	60,000	10,000
Cost of goods sold, total.....	326,609	88,000	414,609	180,000	234,609	180,000	400,000	1,000,000	1,000,000	80,000	7,000
Inventory, beginning-of-year.....	20,983	7,300	28,283	200	28,083	5,000	10,000	10,000	10,000	1,000	10
Purchases.....	247,660	52,000	299,660	180,000	119,660	175,000	300,000	900,000	900,000	4,000	600
Labor, supplies, etc.....	79,339	36,000	115,339	60,000	55,339	34,000	40,000	100,000	100,000	4,000	5,000
Other costs.....	2,280	112	2,392	—	2,392	1,000	1,000	2,000	2,000	—	2,000
Less: Inventory, end-of-year.....	29,599	7,300	36,899	300	36,599	15,000	10,000	10,000	10,000	—	700
Salaries and wages.....	63,478	77,000	140,478	160,000	24,478	20,000	40,000	20,000	40,000	14,000	1,000
Payments to partners.....	11,771	7,000	18,771	10,000	8,771	10,000	20,000	20,000	20,000	2,000	700
Rent paid.....	27,435	22,000	49,435	5,000	44,435	48,000	100,000	100,000	100,000	3,000	200
Interest paid.....	4,000	6,000	10,000	2,000	8,000	4,000	5,000	5,000	5,000	200	111
Taxes.....	12,628	14,000	26,628	12,000	14,628	15,000	3,000	13,000	15,000	1,000	180
Casualty losses.....	496	12	508	—	508	—	—	—	—	—	15
Bad debts.....	2,137	382	2,519	175	2,344	—	—	—	—	—	23
Repairs.....	4,247	7,000	11,247	3,000	8,247	5,000	1,000	1,000	1,000	—	230
Depreciation.....	26,894	31,000	57,894	14,000	43,894	18,000	20,000	20,000	20,000	13,000	310
Amortization.....	120	32,300	32,420	40	32,380	—	—	—	—	—	—
Depletion.....	—	11	11	—	11	—	—	—	—	—	—
Net farm loss.....	127	148	275	2	273	—	—	—	—	—	—
Net loss from other partnerships, etc.....	6	100	106	100	6	—	—	—	—	—	—
Net loss, sales other than capital assets.....	20	22	42	33	9	—	—	—	—	—	—
Other deductions.....	73,000	118,000	191,000	150,000	41,000	150,000	24,000	30,000	150,000	15,000	1,000
<b>Other items:</b>											
Gross profit (less loss).....	340,398	380,000	720,398	310,000	410,398	800,000	1,000,000	680,000	1,000,000	40,000	7,000
Net profit.....	121,122	80,000	201,122	72,000	129,122	300,000	1,000,000	100,000	300,000	16,000	4,000

\* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 \* Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the sample and limitations of the data."

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and item	Total	Size of business receipts										Receipts not reported
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>ALL INDUSTRIAL DIVISIONS</b>												
Number of partners.....	2,678,099	664,207	268,564	427,386	358,234	341,011	242,103	156,272	44,420	35,054	5,742	135,106
Number of partnerships with and without net profit, total.....	932,181	198,416	103,433	169,878	147,124	130,454	96,885	50,781	12,357	6,639	593	25,621
With cost of goods sold.....	565,844	63,660	51,839	108,112	108,748	100,324	71,043	43,894	11,088	6,010	504	624
Without cost of goods sold.....	366,337	134,756	51,594	61,766	38,376	30,130	25,842	6,889	1,269	629	89	24,997
Number of partnerships with net profit, total.....	718,459	119,396	78,949	138,626	124,138	114,804	77,819	46,063	11,210	6,000	525	939
With cost of goods sold.....	497,493	33,405	38,219	86,913	91,301	88,144	63,695	39,821	10,068	5,441	446	-
Without cost of goods sold.....	260,966	85,991	40,730	51,713	32,837	26,660	14,124	6,242	1,142	559	79	939
<b>Partnerships With and Without Net Profit</b>												
(Thousand dollars)												
Total receipts.....	73,672,672	43,157	780,137	2,702,742	4,364,509	9,399,353	12,232,503	15,364,172	8,572,944	12,318,685	6,322,972	12,560
Business receipts.....	72,303,784	386,389	726,676	2,762,115	3,237,987	9,227,147	12,054,917	15,190,519	8,449,407	12,137,129	6,170,498	-
Income from other partnerships, etc.....	1,368,888	1,167	4,461	940,627	1,126,522	1,172,206	1,177,586	1,173,653	1,123,537	1,181,556	1,152,474	756
Nonqualifying dividends.....	7,180	714	273	607	641	702	290	1,338	540	1,587	486	2
Interest.....	418,039	22,523	19,699	31,121	30,971	49,037	32,198	40,646	28,243	52,594	108,372	1,177
Rents.....	267,404	5,646	4,070	23,107	30,346	47,467	39,308	46,367	19,080	17,213	9,129	3,321
Royalties.....	41,303	1,621	1,723	2,657	2,657	7,667	5,293	4,347	5,638	1,573	162	1,244
Net farm profit.....	14,531	289	1,029	2,361	1,603	2,322	2,111	2,365	1,343	837	3	268
Net gain, sales other than capital assets.....	41,147	3,605	4,180	7,139	6,840	4,837	5,842	4,633	2,168	1,594	75	252
Other income.....	524,126	9,145	14,260	27,739	37,900	51,239	80,100	106,028	64,241	100,225	25,579	5,540
Total deductions.....	65,199,652	69,903	641,334	2,212,711	4,298,199	7,726,377	10,460,639	13,743,535	7,907,530	11,603,609	5,967,348	128,470
Cost of goods sold, total.....	43,699,372	85,462	184,779	889,704	2,192,188	4,171,144	6,735,192	9,691,904	5,969,910	9,133,969	4,296,256	2,865
Inventory, beginning-of-year.....	4,676,087	13,007	39,321	151,136	330,015	633,286	908,438	1,101,676	572,224	694,322	214,890	465
Purchases.....	34,247,624	42,969	101,877	736,568	1,550,212	3,738,061	5,437,355	7,914,145	4,873,405	7,217,666	2,993,231	2
Labor, supplies, etc.....	4,441,187	32,221	34,817	54,817	63,648	938,072	1,293,104	1,814,237	1,114,830	1,918,254	1,291,781	2,762
Other costs.....	116,368	1,122	3,987	6,147	12,845	21,225	27,585	19,287	5,875	18,275	-	-
Less: Inventory, end-of-year.....	4,314,269	27,393	44,313	152,314	337,432	653,455	931,270	1,197,421	697,045	714,618	203,646	364
Salaries and wages.....	6,060,237	13,491	46,280	144,050	367,123	783,318	1,070,060	1,298,455	677,492	909,153	764,966	5,849
Payments to partnerships.....	1,109,217	2,601	17,780	82,474	142,773	216,783	402,441	301,673	85,327	102,223	4,839	1,336
Rent paid.....	1,341,516	13,448	23,846	87,501	154,776	226,479	251,700	447,092	111,987	132,241	65,044	5,622
Interest paid.....	1,057,762	1,952	53,109	103,210	171,446	261,964	178,400	164,233	71,492	80,779	91,369	17,298
Taxes.....	1,147,139	47,423	61,474	124,119	173,702	243,392	366,478	383,757	128,862	148,352	75,800	8,884
Casualty losses.....	13,167	3,089	514	1,717	1,963	1,852	4,034	1,461	1,175	596	43	1,621
Bad debts.....	132,471	1,002	6,140	6,765	6,470	14,867	23,904	30,424	15,655	18,157	5,188	1,209
Repairs.....	667,903	22,774	27,034	75,261	92,531	107,941	122,814	109,847	47,934	49,408	11,497	1,000
Depreciation.....	4,214,291	84,427	96,421	247,811	304,937	363,188	376,123	363,388	149,658	153,382	59,295	9,062
Amortization.....	74,905	204	1,196	4,101	4,357	4,410	3,280	11,252	4,682	37,575	11,420	428
Depletion.....	120,338	1,765	4,911	9,409	1,136	11,442	11,448	15,533	15,947	26,530	24,950	17
Net farm loss.....	17,456	1,877	2,211	2,457	1,710	1,688	1,775	1,225	1,155	1,579	242	1,417
Net loss from other partnerships, etc.....	24,363	7,176	1,307	1,307	1,385	688	1,581	2,827	935	4,209	636	6,019
Net loss, sales other than capital assets.....	34,214	2,526	4,575	2,422	1,571	2,028	2,161	1,454	649	890	330	10,530
Other deductions.....	7,027,144	121,797	143,257	488,561	703,791	1,071,202	1,228,698	1,516,608	624,620	805,836	513,471	55,313
Other items:												
Gross profit (less loss).....	29,964,446	300,927	541,807	1,893,038	3,047,799	4,707,998	5,319,725	5,498,615	2,479,497	3,003,160	1,874,242	2,865
Net profit (less loss).....	8,913,019	248,266	138,840	660,991	1,063,310	1,672,426	1,771,864	1,620,637	668,414	715,076	355,624	2,115,910
<b>Partnerships With Net Profit</b>												
Total receipts.....	65,736,131	290,142	600,167	2,359,466	4,427,648	8,286,261	10,925,331	13,937,345	7,781,771	11,104,307	5,652,367	10,678
Business receipts.....	64,372,807	253,827	571,216	2,267,434	4,433,381	8,133,665	10,828,359	13,758,267	7,670,644	10,951,810	5,519,884	-
Income from other partnerships, etc.....	1,363,324	1,315	4,951	10,032	14,039	6,887	12,338	14,671	5,499	6,471	5,499	546
Nonqualifying dividends.....	4,970	603	264	209	438	672	248	1,072	439	1,485	438	2
Interest.....	353,664	18,400	16,750	25,621	24,554	43,582	29,363	35,573	25,221	42,001	91,231	868
Rents.....	203,356	3,564	6,738	18,177	23,811	40,728	32,637	35,695	15,029	14,293	8,839	3,189
Royalties.....	36,212	1,442	1,324	2,041	2,297	7,469	4,840	3,668	6,378	867	122	1,244
Net farm profit.....	13,450	271	1,029	2,147	1,553	1,975	1,996	2,326	1,139	763	3	268
Net gain, sales other than capital assets.....	37,455	3,260	3,925	6,499	6,091	4,382	5,307	4,307	2,085	1,242	54	209
Other income.....	449,465	7,778	12,697	23,009	31,484	44,801	69,245	89,552	56,985	86,297	23,285	4,352
Total deductions.....	55,729,632	107,216	361,270	1,466,242	3,330,208	6,473,722	9,090,930	12,161,626	7,058,611	10,315,578	5,269,655	3,964
Cost of goods sold, total.....	38,595,258	32,442	114,026	618,246	1,771,113	3,890,787	5,980,161	8,745,144	5,407,138	8,229,368	3,768,753	-
Inventory, beginning-of-year.....	4,019,387	8,002	22,520	98,836	257,752	537,713	788,268	989,716	509,890	619,963	186,727	-
Purchases.....	30,919,381	16,903	61,452	403,631	1,262,104	3,142,188	4,903,027	7,228,937	4,484,111	6,649,635	2,767,400	-
Labor, supplies, etc.....	7,781,381	26,500	51,752	87,287	507,834	766,385	1,081,720	1,276,429	946,429	1,012,166	1,003,019	-
Other costs.....	90,318	453	1,124	2,420	8,470	16,418	23,200	15,044	5,240	15,152	-	-
Less: Inventory, end-of-year.....	4,215,236	9,406	24,322	107,229	265,047	571,917	816,054	1,047,266	538,532	646,570	188,393	-
Salaries and wages.....	5,387,570	3,691	14,328	103,544	290,539	684,104	962,159	1,181,244	612,387	807,836	727,016	672
Payments to partnerships.....	802,099	1,361	6,132	42,032	81,801	150,616	151,848	166,150	71,350	88,881	41,375	53
Rent paid.....	1,110,884	5,460	14,778	63,919	121,004	196,473	223,133	313,760	96,772	114,093	60,891	411
Interest paid.....	668,342	10,416	15,115	54,934	74,422	84,956	92,466	101,226	41,671	52,695	67,280	161
Taxes.....	1,243,911	21,927	35,023	84,053	133,445	194,463	219,528	238,060	110,251	126,604	70,339	228
Casualty losses.....	7,698	137	243	659	669	1,164	2,570	1,277	633	301	45	-
Bad debts.....	101,341	180	476	3,894	5,825	12,905	18,701	25,220	13,502	15,842	4,760	35
Repairs.....	520,167	9,397	17,317	54,441	71,988	86,204	100,262	83,377	39,276	41,024	10,492	29
Depreciation.....	1,551,027	31,723	56,666	169,298	220,942	265,560	270,245	258,134	113,050	116,544	47,309	1,737
Amortization.....	45,976	54	154	501	770	1,497	2,121	3,548	2,877	27,631	6,621	2
Depletion.....	78,485	1,466	4,840	9,648	4,021	8,327	7,681	13,212	9,188	13,994	14,468	-
Net farm loss.....	8,109	129	121	913	516	1,607	1,762	866	997	956	242	-
Net loss from other partnerships, etc.....	6,588	13	130	84	640	627	1,468	1,391	625	985	620	-
Net loss, sales other than capital assets.....	6,418	207	295	686	857	455	685	500	554	192		

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Table with 13 columns: Industrial division and item, Total, Under \$7,000, \$7,000 under \$10,000, \$10,000 under \$25,000, \$25,000 under \$50,000, \$50,000 under \$100,000, \$100,000 under \$200,000, \$200,000 under \$500,000, \$500,000 under \$1,000,000, \$1,000,000 or more, Receipts not reported. Rows include Agricultural, Forestry, and Fisheries items such as Number of partners, Net profit, Total receipts, Deductions, and Net profit/loss.

†: Enter at end of table.

ACTIVE PARTNERSHIPS

Table 20. — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										Receipts not reported
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>MINING</b>												
Number of partners.....	97,828	46,949	9,617	10,234	4,984	5,477	3,181	2,515	627	519	43	14,183
Number of partnerships with and without net profit, total.....	15,040	5,243	1,623	1,354	1,432	1,344	1,042	559	169	104	10	1,660
With cost of goods sold.....	12,598	4,554	1,500	1,775	1,383	1,339	1,017	528	167	104	10	221
Without cost of goods sold.....	2,442	689	(2)	1 <sup>(3)</sup>	(3)	(3)	(3)	(2)	2	-	-	1,439
Number of partnerships with net profit, total.....	8,944	3,054	1,057	1,332	1,063	945	711	468	130	78	8	(3)
With cost of goods sold.....	8,140	2,611	934	1,254	1,039	940	711	437	129	78	8	-
Without cost of goods sold.....	804	443	(2)	(3)	(2)	(3)	-	(3)	(3)	-	-	(3)
(Thousand dollars)												
<b>Partnerships With and Without Net Profit</b>												
Total receipts.....	944,894	10,113	12,728	30,451	54,066	96,754	154,287	179,659	120,071	190,304	95,540	521
Business receipts.....	912,334	9,365	11,619	29,778	52,406	90,421	146,604	172,656	116,605	186,737	92,121	12
Income from other partnerships, etc.....	2,555	50	5	-	401	654	1,041	-	271	117	-	-
Nonqualifying dividends.....	42	-	2	-	-	23	-	14	1	2	-	-
Interest.....	2,959	2	17	208	16	429	417	522	337	521	24	366
Rents.....	2,840	1	64	167	149	968	1,022	225	258	334	49	3
Royalties.....	6,819	423	47	87	271	267	2,886	751	1,203	789	64	46
Net farm profit.....	270	17	227	-	-	-	-	-	-	26	-	-
Net gain, sales other than capital assets.....	2,407	584	25	50	57	8	29	1,344	82	163	2	63
Other income.....	14,768	47	722	461	782	364	2,284	4,147	1,311	1,615	3,280	31
Total deductions.....	948,655	17,571	18,389	33,491	50,083	90,121	154,336	163,193	112,069	182,520	85,594	40,683
Cost of goods sold, total.....	500,611	5,911	10,691	17,095	24,742	44,741	76,071	85,208	69,410	120,460	45,886	2,152
Inventory, beginning-of-year.....	9,661	38	419	44	22	861	3,521	914	1,118	1,357	1,347	-
Purchases.....	58,120	100	261	672	1,271	6,298	12,146	11,339	12,471	13,491	1,571	-
Labor, supplies, etc.....	437,074	5,849	7,445	14,403	23,694	40,106	63,113	73,675	57,006	105,140	43,952	2,152
Other costs.....	4,064	4	2,381	21	-	-	-	-	200	1,458	-	-
Less: Inventory, end-of-year.....	8,284	40	465	47	45	115	2,701	620	1,395	1,386	984	-
Salaries and wages.....	14,942	67	111	256	650	912	3,367	2,161	1,801	3,374	337	1,400
Payments to partners.....	14,964	142	454	257	2,003	1,779	3,722	1,656	747	607	601	454
Rent paid.....	6,326	151	152	202	410	321	1,256	1,303	642	1,169	178	638
Interest paid.....	11,124	49	62	232	510	1,148	2,574	1,790	1,050	2,199	617	163
Taxes.....	26,656	380	450	1,141	1,894	2,319	4,343	4,752	2,743	4,070	2,806	248
Casualty losses.....	77	-	-	-	9	2	23	40	4	-	-	-
Bad debts.....	1,910	1	-	-	476	21	656	167	295	258	-	35
Repairs.....	25,828	297	232	1,089	1,340	2,712	8,257	4,781	3,609	3,008	54	440
Depreciation.....	83,741	2,910	2,050	3,115	4,633	2,951	14,131	16,211	8,396	12,704	8,769	1,570
Amortization.....	1,151	19	-	98	-	307	-	454	16	254	3	-
Depletion.....	81,944	1,234	1,329	3,523	3,940	3,912	10,007	13,651	2,647	15,533	15,035	16
Net farm loss.....	328	-	-	-	-	25	-	21	111	171	-	-
Net loss from other partnerships, etc.....	1,672	5	-	137	5	11	-	94	64	489	-	866
Net loss, sales other than capital assets.....	4,867	365	20	-	90	-	43	4	14	28	-	4,323
Other deductions.....	174,810	5,990	3,079	7,741	9,129	16,647	30,561	30,424	12,704	13,036	11,308	28,378
Other items:												
Gross profit (less loss).....	411,719	3,432	423	14,623	27,462	49,633	70,524	87,448	47,145	66,277	46,235	12,152
Net profit (less loss).....	23,761	20,059	20,160	23,440	3,472	6,633	3,124	16,466	3,002	11,784	9,946	240,162
<b>Partnerships With Net Profit</b>												
Total receipts.....	714,356	6,429	8,038	10,657	39,477	65,104	102,454	147,334	62,333	142,681	84,182	(3)
Business receipts.....	691,641	5,813	7,528	20,203	38,014	66,101	99,561	142,650	59,765	140,720	80,763	(3)
Income from other partnerships, etc.....	2,435	50	-	-	329	654	1,041	-	245	99	-	(3)
Nonqualifying dividends.....	40	-	2	-	-	23	-	14	1	-	-	-
Interest.....	1,755	17	179	9	309	15	106	208	270	24	(3)	-
Rents.....	1,644	94	72	123	967	10	216	241	291	49	-	-
Royalties.....	5,998	423	47	41	120	265	4,781	407	1,028	376	(3)	-
Net farm profit.....	244	17	227	-	-	-	-	-	-	-	-	-
Net gain, sales other than capital assets.....	4,031	584	21	-	57	-	29	1,242	10	19	2	(3)
Other income.....	8,770	37	113	56	629	107	508	2,299	945	906	3,280	-
Total deductions.....	601,955	4,134	5,652	14,440	23,184	54,113	88,540	123,860	81,213	126,804	73,964	(3)
Cost of goods sold, total.....	336,384	1,317	2,079	3,325	15,624	27,459	43,348	64,176	51,105	81,236	40,150	-
Inventory, beginning-of-year.....	6,456	26	44	44	22	159	2,444	871	280	1,183	1,347	-
Purchases.....	50,570	84	29	467	1,271	2,605	11,665	10,323	10,274	12,286	1,571	-
Labor, supplies, etc.....	283,119	1,244	2,171	7,401	14,791	44,769	31,633	53,575	40,665	71,606	38,216	-
Other costs.....	1,692	5	20	-	-	-	-	-	201	1,466	-	-
Less: Inventory, end-of-year.....	6,353	10	-	45	45	74	4,374	573	913	1,305	984	-
Salaries and wages.....	8,478	28	17	45	46	266	2,863	1,405	1,339	2,632	337	-
Payments to partners.....	6,754	36	115	346	126	1,000	1,641	1,204	730	511	601	(3)
Rent paid.....	3,845	67	6	127	292	884	666	660	470	990	178	(3)
Interest paid.....	5,481	5	62	123	377	338	914	1,242	684	836	498	(3)
Taxes.....	19,309	202	291	737	1,418	2,477	3,187	3,650	2,137	3,050	2,327	(3)
Casualty losses.....	66	-	-	-	-	-	23	40	3	-	-	-
Bad debts.....	751	1	-	-	192	15	287	139	91	201	-	(3)
Repairs.....	19,113	159	187	355	760	2,109	5,405	4,368	2,400	2,804	54	(3)
Depreciation.....	53,966	872	786	1,505	2,430	3,485	11,443	12,409	6,252	8,478	7,365	(3)
Amortization.....	316	2	-	59	-	-	-	3	13	24	3	-
Depletion.....	62,679	1,013	1,123	2,302	2,871	3,773	6,312	11,628	6,835	11,934	12,212	-
Net farm loss.....	153	-	-	-	-	25	-	20	76	32	-	-
Net loss from other partnerships, etc.....	507	5	-	40	6	-	-	94	13	349	-	-
Net loss, sales other than capital assets.....	87	-	20	-	-	-	23	4	13	27	-	-
Other deductions.....	83,366	508	765	2,043	4,921	8,498	16,351	22,413	8,382	9,513	9,739	(3)
Other items:												
Gross profit.....	355,257	4,511	5,459	14,418	22,375	39,050	59,413	78,474	39,660	55,484	40,613	-
Net profit.....	112,401	2,735	2,386	6,217	10,093	14,391	15,444	23,474	11,120	15,877	10,218	(3)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Table with 13 columns: Industrial division (Construction, Manufacturing, Retail trade, Wholesale trade, Transportation, Communications, Finance, Insurance, Real estate, Other), Total, and Size of business receipts (under \$5,000, \$5,000-\$9,999, \$10,000-\$29,999, \$30,000-\$49,999, \$50,000-\$99,999, \$100,000-\$299,999, \$300,000-\$499,999, \$500,000-\$999,999, \$1,000,000 or more). Rows include: Number of partnerships, Total receipts, Business receipts, Income from other partnerships, etc.

Notes at end of table.

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										Receipts not reported
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>MANUFACTURING</b>												
Number of partners.....	103,794	10,594	5,841	11,586	17,173	16,577	13,705	12,814	4,987	4,342	373	1,802
Number of partnerships with and without net profit, total.....	43,091	4,780	2,606	6,873	7,659	7,241	5,902	4,922	1,569	951	71	717
With cost of goods sold.....	41,832	4,510	2,508	6,775	7,609	7,216	5,777	4,822	1,568	951	71	(3)
Without cost of goods sold.....	1,259	270	(3)	(3)	(3)	(3)	(3)	-	(3)	-	-	692
Number of partnerships with net profit, total.....	35,119	2,635	1,942	5,707	6,430	6,405	5,182	4,454	1,420	856	64	(3)
With cost of goods sold.....	34,652	2,439	1,869	5,609	6,380	6,380	5,182	4,454	1,419	856	64	-
Without cost of goods sold.....	467	(3)	(3)	(3)	(3)	(3)	-	-	(3)	-	-	(3)
<i>(Thousand dollars)</i>												
Total receipts.....	6,702,990	9,608	10,378	123,344	278,617	512,609	815,444	1,480,890	1,105,781	1,756,658	594,501	50
Business receipts.....	6,653,367	9,562	19,305	119,557	275,319	511,966	808,043	1,473,217	1,096,549	1,745,918	591,531	-
Income from other partnerships, etc.....	806	-	-	-	-	-	-	132	121	121	283	-
Nonqualifying dividends.....	94	-	-	-	12	12	8	8	53	8	1	-
Interest.....	4,363	16	18	63	166	478	482	1,200	826	1,046	68	-
Rents.....	13,677	67	24	1,268	1,628	1,571	1,546	2,320	1,654	1,873	520	-
Royalties.....	473	-	-	-	2	54	119	15	102	150	31	-
Net farm profit.....	556	-	-	-	49	278	98	5	199	26	1	-
Net gain, sales other than capital assets.....	2,629	10	-	2	1	33	1,761	136	489	197	-	-
Other income.....	26,325	13	31	1,754	1,440	1,229	3,301	3,368	5,760	7,313	2,066	50
Total deductions.....	6,108,063	9,678	17,653	95,238	224,366	438,362	721,717	1,339,744	1,027,414	1,660,626	571,504	1,261
Cost of goods sold, total.....	4,870,220	4,955	9,759	52,691	146,704	311,861	541,250	1,064,346	832,497	1,398,252	503,240	(3)
Inventory, beginning-of-year.....	485,085	1,425	2,935	7,998	11,045	28,120	47,902	94,501	90,849	151,771	48,331	(3)
Purchases.....	3,035,429	2,177	1,236	26,839	73,449	163,575	295,749	618,115	536,307	947,905	365,577	-
Labor, supplies, etc.....	1,840,551	2,795	4,385	25,903	74,542	151,083	247,362	453,467	298,905	455,610	126,290	(3)
Other costs.....	4,380	n	102	232	-	1,140	1,338	-	-	1,062	-	-
Less: Inventory, end-of-year.....	495,225	1,450	2,899	8,275	12,427	31,557	48,101	101,737	93,164	158,096	36,958	(3)
Salaries and wages.....	129,898	17	68	2,308	3,772	7,400	9,482	31,141	25,612	39,869	10,229	-
Payments to partners.....	106,588	238	848	7,495	4,660	15,391	17,596	24,650	13,881	14,579	1,647	-
Rent paid.....	70,491	721	677	3,440	7,078	8,606	16,171	14,056	10,661	10,978	1,985	28
Interest paid.....	28,593	143	146	1,055	1,794	3,063	4,238	5,581	4,172	6,233	2,080	88
Taxes.....	115,346	239	531	2,315	5,420	10,939	18,601	27,400	18,172	22,642	8,955	32
Casualty losses.....	517	5	15	54	7	7	11	162	83	23	6	-
Bad debts.....	13,093	45	45	146	746	1,006	1,971	2,953	2,147	3,320	569	95
Repairs.....	52,186	179	348	2,099	3,940	6,285	9,420	12,336	7,226	8,586	1,701	16
Depreciation.....	1,199	1,199	1,751	6,432	10,850	17,250	22,222	32,213	20,035	23,342	5,699	387
Amortization.....	1,550	-	19	31	27	148	254	120	144	455	352	-
Depletion.....	9,455	-	15	-	487	462	58	719	1,881	3,355	2,817	1
Net farm loss.....	1,445	-	145	21	47	81	287	477	145	216	26	-
Net loss from other partnerships, etc.....	369	-	-	25	-	-	31	150	33	130	-	-
Net loss, sales other than capital assets.....	1,134	31	-	-	9	168	193	465	117	77	1	155
Other deductions.....	565,799	1,908	3,236	17,126	34,193	54,964	79,832	122,869	90,608	128,569	32,197	297
Other items:												
Gross profit (less loss).....	1,783,747	4,609	9,546	66,866	128,610	260,605	262,793	408,371	264,052	347,666	88,291	1162
Net profit (less loss).....	594,927	210	1,725	28,106	53,751	86,247	93,777	141,146	78,367	96,032	22,997	21,211
<b>Partnerships With Net Profit</b>												
Total receipts.....	6,037,235	6,270	14,362	103,207	235,520	444,603	729,908	1,368,563	948,839	1,594,923	526,190	(3)
Business receipts.....	5,925,113	6,181	14,348	99,489	232,457	446,586	723,988	1,361,466	960,914	1,586,187	523,397	-
Income from other partnerships, etc.....	632	-	-	-	-	-	-	121	120	108	283	-
Nonqualifying dividends.....	62	-	-	-	11	-	12	3	23	7	1	-
Interest.....	3,783	16	-	37	129	292	411	1,113	703	921	61	-
Rents.....	11,510	62	11	1,433	1,334	1,684	1,192	2,766	1,371	1,371	486	-
Royalties.....	380	-	-	-	2	54	64	7	75	147	31	-
Net farm profit.....	643	-	-	-	49	278	98	4	187	26	1	-
Net gain, sales other than capital assets.....	2,483	-	-	2	1	33	1,761	134	484	68	-	-
Other income.....	22,629	11	3	1,746	1,337	1,176	2,362	2,944	4,962	6,088	1,930	(3)
Total deductions.....	5,392,110	4,014	9,473	71,537	174,419	373,680	628,507	1,220,294	914,580	1,492,389	502,657	-
Cost of goods sold, total.....	4,338,840	2,243	5,732	45,026	127,350	270,761	431,471	872,799	743,706	1,260,645	440,117	-
Inventory, beginning-of-year.....	407,356	818	940	5,027	7,939	24,148	40,426	81,919	77,236	135,250	33,673	-
Purchases.....	2,733,125	1,120	2,956	19,369	56,679	134,381	268,777	559,275	484,274	870,946	327,872	-
Labor, supplies, etc.....	1,623,813	1,114	2,781	20,706	54,817	132,003	216,444	421,182	263,049	394,245	112,467	-
Other costs.....	4,357	10	99	236	-	1,132	1,183	-	-	1,045	-	-
Less: Inventory, end-of-year.....	429,811	824	1,024	5,298	9,105	26,403	41,991	89,577	80,853	140,841	33,895	-
Salaries and wages.....	115,537	8	42	1,617	2,907	5,403	7,975	27,693	22,604	36,507	9,510	-
Payments to partners.....	76,393	159	151	3,356	4,171	9,249	10,987	21,039	12,037	13,095	1,563	-
Rent paid.....	60,143	270	344	2,726	5,803	7,709	10,551	12,562	9,040	9,468	1,670	-
Interest paid.....	21,487	56	71	870	1,220	2,169	2,408	4,684	3,402	4,829	1,777	-
Taxes.....	99,871	103	211	1,814	4,244	9,306	14,934	25,175	16,140	19,838	8,106	-
Casualty losses.....	482	-	12	54	7	7	150	164	68	16	6	-
Bad debts.....	10,930	n	19	79	466	811	1,594	2,446	1,976	2,980	553	-
Repairs.....	44,981	68	272	1,303	3,334	5,268	7,917	10,947	6,425	7,522	1,475	-
Depreciation.....	118,938	385	743	5,279	8,668	14,124	17,888	29,309	17,206	20,330	4,950	-
Amortization.....	1,096	-	19	37	27	130	76	72	96	315	352	-
Depletion.....	5,247	-	15	-	447	162	56	717	687	1,113	2,050	-
Net farm loss.....	1,096	-	12	21	-	-	287	477	119	153	26	-
Net loss from other partnerships, etc.....	342	-	-	-	-	-	31	150	31	130	-	-
Net loss, sales other than capital assets.....	203	-	-	-	39	5	50	27	36	41	1	-
Other deductions.....	496,524	756	4,824	17,352	26,258	46,473	68,232	111,713	81,006	115,357	30,501	-
Other items:												
Gross profit (less loss).....	1,698,270	3,322	7,616	57,451	115,127	181,421	158,117	382,657	247,208	325,542	83,280	-
Net profit (less loss).....	668,125	2,226	7,321	31,810	60,401	85,923	101,401	148,264	84,259	102,134	23,533	(3)

Footnote at end of table.



ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Receipts										Receipts not reported
		Under \$7,000	\$7,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$400,000	\$400,000 under \$1,000,000	\$1,000,000 or more		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES</b>												
Number of partnerships.....	38,000	6,700	4,000	3,000	1,100	7,000	1,200	1,200	700	300	21	600
Number of partnerships with and without net profit, total.....	17,030	2,960	2,010	1,000	3,500	1,000	1,000	1,000	1,000	50	4	200
With cost of goods sold.....	15,672	2,350	1,810	1,000	3,100	1,000	1,000	1,000	1,000	50	-	-
Without cost of goods sold.....	1,358	610	(2)	(2)	400	(2)	(2)	(2)	(2)	-	-	200
Number of partnerships with net profit, total.....	13,040	1,700	1,000	3,000	2,900	1,000	1,000	1,000	150	40	3	-
With cost of goods sold.....	12,340	1,230	1,000	3,000	2,800	1,000	1,000	1,000	140	40	3	-
Without cost of goods sold.....	690	470	(2)	(2)	1,000	(2)	(2)	(2)	10	-	-	-
(Thousand dollars)												
Partnerships With and Without Net Profit												
Total receipts.....	1,007,140	7,250	16,130	50,120	110,300	71,000	107,120	203,220	111,270	91,990	62,600	124
Business receipts.....	996,355	6,870	14,810	49,930	118,060	70,200	106,130	202,530	110,810	90,200	62,550	-
Income from other partnerships, etc.....	82	-	-	-	-	-	-	69	13	-	-	-
Nonqualifying dividends.....	-	-	-	-	-	-	-	-	-	-	-	-
Interest.....	908	24	-	30	60	20	12	120	170	70	-	100
Rents.....	3,705	10	10	30	60	20	10	20	20	50	-	-
Royalties.....	28	-	-	-	-	-	-	-	10	-	-	-
Net farm profit.....	800	-	90	40	100	5	110	50	30	-	-	-
Net gain, sales other than capital assets.....	269	20	-	20	140	20	20	20	20	20	-	-
Other income.....	5,896	310	1,110	410	280	300	200	300	940	1,630	30	50
Total deductions.....	882,840	7,800	12,460	58,610	92,080	105,620	178,840	182,300	100,740	81,750	61,250	1,440
Cost of goods sold, total.....	545,760	2,350	4,670	24,730	42,870	53,400	106,210	121,120	67,490	63,660	50,530	-
Inventory, beginning-of-year.....	7,907	21	100	230	890	200	2,040	2,290	1,250	480	100	-
Purchases.....	180,353	269	720	2,400	9,200	11,300	33,430	33,230	25,170	24,200	38,230	-
Labor, supplies, etc.....	365,490	2,080	3,920	21,910	36,170	42,200	72,770	87,840	42,000	58,890	18,250	-
Other costs.....	41	40	70	80	10	100	-	-	-	-	-	-
Less: Inventory, end-of-year.....	8,341	62	180	150	1,140	400	2,100	2,180	1,030	210	930	-
Salaries and wages.....	21,265	140	150	770	1,470	1,900	6,470	5,290	3,000	1,560	490	70
Payments to partners.....	20,580	100	70	3,550	3,290	3,420	5,260	3,220	1,110	490	260	-
Rent paid.....	14,296	320	350	1,170	1,750	2,460	1,560	2,690	1,280	1,280	210	260
Interest paid.....	8,918	60	230	1,120	1,230	1,360	1,800	1,020	1,290	320	30	-
Taxes.....	33,945	40	500	2,800	4,170	7,430	7,110	7,670	4,070	2,280	380	7
Casualty losses.....	993	-	20	10	40	10	10	10	20	5	-	370
Bad debts.....	2,147	260	80	160	100	280	260	300	180	110	30	300
Repairs.....	32,425	560	820	3,630	4,600	3,480	7,660	6,510	3,160	1,650	290	18
Depreciation.....	65,986	1,300	1,570	7,510	10,620	11,060	15,400	10,200	6,180	2,810	270	30
Amortization.....	152	-	-	-	140	-	-	-	10	-	-	-
Depletion.....	1	-	-	-	-	-	-	1	-	-	-	-
Net farm loss.....	161	-	-	15	19	100	6	20	-	-	-	-
Net loss from other partnerships, etc.....	3	-	-	-	-	-	-	3	-	-	-	-
Net loss, sales other than capital assets.....	313	70	20	10	5	20	6	2	3	10	-	50
Other deductions.....	133,932	1,700	3,260	12,190	17,570	23,130	29,060	24,110	11,960	7,720	2,860	320
Other items:												
Gross profit (less loss).....	449,586	4,510	10,140	48,350	72,180	64,770	93,310	81,200	42,320	26,730	6,020	-
Net profit (less loss).....	124,303	2,550	3,670	15,510	27,220	14,180	22,430	21,020	10,530	10,240	1,340	21,320
<b>Partnerships with Net Profit</b>												
Total receipts.....	876,470	4,410	12,820	60,620	103,030	97,950	181,240	188,780	99,060	84,510	44,000	-
Business receipts.....	866,820	4,140	11,500	59,470	101,870	96,750	179,560	187,960	97,750	83,830	43,960	-
Income from other partnerships, etc.....	82	-	-	-	-	-	-	69	13	-	-	-
Nonqualifying dividends.....	-	-	-	-	-	-	-	-	-	-	-	-
Interest.....	850	-	-	30	60	20	120	160	70	70	-	-
Rents.....	3,520	-	110	160	500	770	1,160	270	270	30	4	-
Royalties.....	28	-	-	-	14	1	-	3	10	-	-	-
Net farm profit.....	760	-	90	410	100	80	50	50	13	-	-	-
Net gain, sales other than capital assets.....	262	13	-	22	140	24	24	20	20	20	-	-
Other income.....	4,130	260	1,110	320	280	150	260	300	820	550	30	-
Total deductions.....	737,410	2,680	8,390	43,070	74,470	80,870	157,430	165,610	87,250	74,090	42,660	-
Cost of goods sold, total.....	461,400	980	3,300	18,300	36,210	40,030	93,960	110,720	57,660	58,690	39,470	-
Inventory, beginning-of-year.....	6,749	19	60	220	200	420	2,040	1,910	1,350	460	30	-
Purchases.....	143,969	120	430	1,710	8,130	7,220	28,730	30,860	22,480	23,290	20,990	-
Labor, supplies, etc.....	316,355	830	2,860	16,440	30,060	32,570	65,240	79,840	34,860	35,090	18,250	-
Other costs.....	336	24	-	80	13	210	-	-	-	-	-	-
Less: Inventory, end-of-year.....	6,006	20	40	140	200	400	2,050	1,880	1,030	160	40	-
Salaries and wages.....	15,821	90	150	720	900	1,060	4,150	5,020	2,770	1,070	70	-
Payments to partners.....	16,754	80	400	1,870	3,160	2,580	4,900	2,570	850	440	120	-
Rent paid.....	11,166	140	230	600	1,570	2,110	1,530	1,790	1,950	1,010	190	-
Interest paid.....	7,078	60	170	870	930	940	1,660	960	1,140	260	20	-
Taxes.....	29,008	120	370	2,220	3,280	3,440	6,430	7,020	3,660	2,040	380	-
Casualty losses.....	202	-	20	10	40	10	10	6	5	-	-	-
Bad debts.....	1,094	160	40	90	70	100	240	280	120	100	30	-
Repairs.....	28,257	160	550	2,900	4,210	2,870	6,810	5,960	2,930	1,560	240	-
Depreciation.....	55,431	460	1,070	6,320	8,870	8,160	12,380	9,860	4,660	2,570	210	-
Amortization.....	72	-	-	-	60	-	-	-	10	-	-	-
Depletion.....	1	-	-	-	-	-	-	1	-	-	-	-
Net farm loss.....	161	-	-	15	19	100	6	20	-	-	-	-
Net loss from other partnerships, etc.....	3	-	-	-	-	-	-	3	-	-	-	-
Net loss, sales other than capital assets.....	92	-	-	30	3	20	6	6	3	10	-	-
Other deductions.....	110,870	640	2,030	9,250	13,050	19,580	25,120	21,340	11,200	6,270	1,910	-
Other items:												
Gross profit (less loss).....	405,423	3,150	8,190	41,150	63,650	56,710	85,600	77,220	40,080	25,130	4,490	-
Net profit.....	139,058	1,730	4,430	17,560	28,550	17,070	23,600	23,160	11,200	10,420	1,340	-

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1962

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE</b>												
Number of partners.....	599,687	41,889	32,089	78,756	104,838	131,215	103,097	69,101	19,397	12,729	1,508	5,073
Number of partnerships with and without net profit, total.....	267,493	18,344	14,940	37,195	49,273	60,066	45,650	28,746	7,208	3,767	296	2,008
With cost of goods sold.....	255,447	15,130	13,784	34,750	47,856	59,066	45,073	28,557	7,177	3,758	296	-
Without cost of goods sold.....	12,046	3,214	1,156	2,445	1,417	1,000	977	189	31	0	-	2,008
Number of partnerships with net profit, total.....	217,842	2,265	8,293	27,707	40,345	53,163	41,320	26,575	6,700	3,501	274	(3)
With cost of goods sold.....	209,658	6,291	8,333	25,658	39,531	52,237	40,767	26,401	6,673	3,493	274	-
Without cost of goods sold.....	8,184	1,974	960	2,051	1,314	926	553	174	27	8	-	(3)
<i>(Thousand dollars)</i>												
Total receipts.....	36,963,635	46,979	119,304	657,363	1,835,912	4,386,937	6,487,297	8,742,484	5,012,345	6,904,813	2,769,593	608
Business receipts.....	36,580,084	41,442	111,727	641,736	1,811,231	4,342,654	6,426,322	8,660,088	4,959,365	6,835,461	2,750,058	-
Income from other partnerships, etc.....	8,236	55	156	5,627	24,681	44,283	60,975	1,000	676	799	617	38
Nonqualifying dividends.....	1,199	1	1	2	73	282	133	361	136	192	19	-
Interest.....	34,061	299	309	613	2,663	4,404	5,390	8,375	5,063	5,210	1,469	266
Rents.....	87,821	671	945	4,650	7,673	15,721	15,430	18,647	7,663	9,369	6,075	177
Royalties.....	1,174	-	-	39	31	259	236	208	203	174	24	-
Net farm profits.....	6,102	-	17	660	400	1,947	486	1,194	680	716	2	-
Net gain, sales other than capital assets.....	3,425	25	-	303	213	642	1,114	643	129	282	29	-
Other income.....	241,473	4,417	6,149	6,349	13,067	10,535	36,746	51,943	38,430	52,110	11,300	127
Total deductions.....	34,765,020	50,415	109,889	583,579	1,629,131	3,966,942	5,969,260	8,212,534	4,800,052	6,710,958	2,728,222	4,038
Cost of goods sold, total.....	21,921,815	25,659	66,334	378,500	1,147,919	2,938,617	4,557,422	6,517,458	3,972,487	5,805,259	2,512,160	-
Inventory, beginning of year.....	2,492,560	13,478	26,679	97,661	224,174	501,079	732,918	871,898	414,789	460,051	155,526	(3)
Purchases.....	27,333,984	26,153	64,716	361,317	1,117,368	2,877,832	4,490,146	6,407,817	3,377,128	5,634,256	2,472,251	-
Labor, supplies, etc.....	668,823	1,556	2,887	13,459	30,992	62,420	81,103	144,361	115,840	174,661	41,544	-
Other costs.....	60,286	408	548	1,550	5,161	10,767	16,214	10,773	3,136	11,731	-	-
Less: Inventory, end of year.....	2,633,838	1,436	22,496	95,487	229,776	513,581	762,959	917,389	438,406	480,440	157,461	(3)
Salaries and wages.....	5,673,017	2,539	7,558	46,874	132,120	354,296	547,340	718,964	361,441	406,716	94,136	33
Payments to partners.....	413,394	1,066	2,767	14,904	38,492	32,564	99,610	94,546	37,479	35,261	6,691	14
Rent paid.....	901,256	2,423	6,469	26,964	54,633	98,973	111,805	107,266	42,235	41,538	9,601	149
Interest paid.....	122,552	771	779	3,800	8,759	17,393	20,768	28,151	15,793	18,892	6,135	1,011
Taxes.....	468,503	1,546	2,407	13,741	35,315	72,744	39,716	113,413	54,916	59,316	15,243	146
Casualty losses.....	3,644	61	42	208	674	566	593	547	491	304	35	15
Bad debts.....	64,162	426	630	1,366	2,472	6,029	14,340	19,640	10,143	10,776	1,890	380
Repairs.....	114,960	761	912	5,762	11,402	14,278	23,573	29,597	12,532	13,008	2,720	15
Depreciation.....	371,147	2,649	3,400	16,582	35,138	73,046	100,652	140,551	60,501	37,766	7,766	833
Amortization.....	1,548	9	2	67	74	178	430	450	173	200	13	1
Depletion.....	3,668	5	36	14	45	134	164	121	204	2,937	8	-
Net farm losses.....	3,595	41	15	431	745	402	460	431	385	637	11	-
Net loss from other partnerships, etc.....	1,950	-	0	6	44	73	1	1,124	197	178	110	17
Net loss, sales other than capital assets.....	4,720	380	801	625	577	347	1,350	324	93	389	15	49
Other deductions.....	2,084,937	10,479	17,950	13,465	160,643	311,242	418,592	489,780	251,432	277,691	71,688	1,375
Other items:												
Gross profit (less loss).....	8,658,269	15,783	47,773	263,234	663,312	1,404,037	1,868,900	2,142,630	986,878	1,030,202	237,898	-
Net profit (less loss).....	2,198,615	23,416	44,111	75,784	204,581	419,045	518,037	529,950	212,293	143,855	41,371	23,430
<b>Partnerships with Net Profit</b>												
Total receipts.....	31,660,602	26,779	77,89	498,344	1,524,144	3,890,065	5,897,963	8,088,429	4,657,758	6,412,377	2,587,038	(3)
Business receipts.....	31,313,712	21,677	70,823	484,426	1,504,215	3,890,725	5,830,656	8,013,389	4,609,856	6,349,435	2,568,010	-
Income from other partnerships, etc.....	8,068	156	3,011	473	583	740	607	1,032	571	747	617	(3)
Nonqualifying dividends.....	1,104	-	-	73	282	110	336	120	192	192	19	-
Interest.....	31,079	142	229	564	2,313	4,242	5,208	7,640	4,510	4,761	1,401	(3)
Rents.....	78,966	187	590	4,032	6,272	14,575	14,622	16,288	6,684	9,049	6,022	(3)
Royalties.....	920	-	-	8	25	168	212	130	200	173	4	-
Net farm profits.....	5,651	-	17	592	400	1,631	486	1,191	658	668	2	-
Net gain, sales other than capital assets.....	2,927	45	-	291	120	539	1,077	471	125	230	29	-
Other income.....	218,975	4,318	6,072	6,292	10,253	17,330	34,852	47,452	34,934	47,122	10,934	(3)
Total deductions.....	31,306,377	17,547	58,711	400,363	1,291,723	3,445,680	5,358,903	7,540,691	4,437,993	6,209,367	2,544,608	(3)
Cost of goods sold, total.....	25,354,144	9,831	37,821	248,391	929,936	2,581,046	4,115,514	6,001,062	3,684,609	5,384,959	2,341,125	-
Inventory, beginning of year.....	3,052,167	3,234	4,565	17,568	42,280	106,559	179,932	210,932	106,659	144,940	142,763	-
Purchases.....	24,877,155	4,830	36,534	263,160	907,457	2,540,119	4,076,881	5,902,828	3,602,109	5,233,430	2,304,807	-
Labor, supplies, etc.....	585,424	1,118	1,873	8,988	24,998	55,146	56,501	132,681	103,731	161,070	39,718	-
Other costs.....	49,453	372	432	1,429	3,691	8,020	11,827	8,954	3,154	11,713	-	-
Less: Inventory, end of year.....	3,209,855	4,124	10,647	65,844	181,490	447,443	676,354	840,333	401,263	436,194	146,163	-
Salaries and wages.....	2,383,476	1,386	3,584	29,120	96,984	302,784	490,316	660,139	333,453	375,001	90,709	-
Payments to partners.....	310,557	434	666	6,293	20,403	57,770	73,434	80,157	32,767	32,482	6,351	-
Rent paid.....	435,861	1,054	2,914	17,687	43,027	85,591	99,665	98,854	38,444	37,459	9,216	-
Interest paid.....	94,423	212	332	2,368	6,047	13,621	18,126	23,905	12,912	15,241	5,604	(3)
Taxes.....	416,481	1,111	1,341	9,549	28,282	62,542	84,355	104,246	51,100	54,623	14,924	(3)
Casualty losses.....	2,450	5	37	131	202	467	579	454	400	140	35	-
Bad debts.....	57,184	18	41	1,063	1,963	5,698	10,623	17,287	9,109	9,560	1,827	-
Repairs.....	104,205	201	495	4,024	8,450	16,323	21,552	26,958	11,444	11,827	2,526	-
Depreciation.....	321,247	775	1,229	11,303	27,885	54,078	66,320	81,171	36,556	34,064	7,414	(3)
Amortization.....	1,272	1	2	52	49	129	413	311	163	159	13	-
Depletion.....	740	4	36	14	45	109	159	115	204	97	-	-
Net farm losses.....	2,809	41	52	428	260	402	460	213	336	606	11	-
Net loss from other partnerships, etc.....	585	-	22	-	44	70	3	188	69	96	98	-
Net loss, sales other than capital assets.....	1,383	57	4	109	42	165	275	185	189	245	15	(3)
Other deductions.....	1,816,436	3,666	4,635	49,876	127,148	264,835	372,109	445,356	226,343	252,808	64,740	(3)
Other items:												
Gross profit (less loss).....	7,959,368	11,846	33,002	216,037	574,279	1,269,629	1,725,142	2,012,827	925,247	964,476	226,885	-
Net profit (less loss).....	2,354,424	8,382	19,184	97,881	232,421	444,385	539,060	547,738	219,765	203,010	42,430	(3)

Continued at end of table.

ACTIVE PARTNERSHIPS

Table 20 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts:										Receipts not reported
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,000,000	\$2,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE</b>												
Number of partners.....	98,861	9,259	5,102	8,977	11,466	14,978	15,219	15,245	7,664	3,170	1,127	1,064
Number of partnerships with and without net profit, total.....	40,960	3,631	2,248	4,117	5,168	6,511	6,511	3,183	2,826	4,170	236	311
With cost of goods sold.....	35,032	2,395	1,559	3,080	4,111	5,704	5,984	3,004	2,777	3,162	236	-
Without cost of goods sold.....	5,928	1,236	689	1,037	1,057	811	527	179	29	88	-	355
Number of partnerships with net profit, total.....	33,535	1,801	1,672	2,980	4,201	5,581	5,772	6,601	4,633	1,984	215	(3)
With cost of goods sold.....	28,748	964	1,106	2,115	3,201	4,843	4,869	6,443	4,608	1,984	215	-
Without cost of goods sold.....	5,787	837	566	865	1,000	738	503	158	25	-	-	(3)
(Thousand dollars)												
<b>Partnerships with and without Net Profit</b>												
Total receipts.....	12,477,567	10,686	22,828	78,300	195,639	480,162	949,439	2,274,474	1,994,601	4,204,256	2,261,038	12
Business receipts.....	12,356,676	7,088	16,940	73,311	192,578	473,373	938,457	2,259,122	1,977,516	4,150,067	2,248,224	23
Income from other partnerships, etc.....	3,932	-	-	4,186	39	190	39	249	351	439	49	-
Nonqualifying dividends.....	148	-	-	-	6	6	6	63	49	11	19	-
Interest.....	7,215	238	409	67	367	278	205	1,665	1,414	1,707	1,124	41
Rents.....	22,495	118	10	512	64	2,778	2,251	4,399	2,642	5,880	1,371	-
Royalties.....	333	-	-	-	-	91	45	38	29	106	24	-
Net farm profit.....	989	-	-	-	17	12	9	197	421	333	-	-
Net gain, sales other than capital assets.....	1,307	24	-	3	130	811	811	138	68	174	4	-
Other income.....	84,472	3,218	5,669	2,221	2,204	3,494	7,911	13,603	12,117	25,984	8,442	9
Total deductions.....	11,904,507	4,603	17,121	65,388	155,521	419,996	859,794	2,139,079	1,905,593	4,098,703	2,233,186	523
Cost of goods sold, total.....	10,135,081	3,138	7,405	32,522	94,976	278,614	631,010	1,729,023	1,618,177	3,638,831	2,101,385	-
Inventory, beginning-of-year.....	869,330	1,107	4,714	10,588	16,263	44,793	75,381	186,348	147,271	262,590	121,675	-
Purchases.....	9,265,751	3,060	8,085	31,087	88,667	265,370	611,102	1,677,277	1,579,089	3,376,241	2,062,257	-
Labor, supplies, etc.....	275,467	294	424	1,992	5,969	11,738	17,844	55,989	43,637	103,486	34,094	-
Other costs.....	14,859	159	-	193	-	1,466	5,426	3,068	1,185	8,362	3,893	-
Less: Inventory, end-of-year.....	836,686	1,482	3,818	11,338	15,723	44,753	78,743	194,259	153,005	260,324	116,641	-
Salaries and wages.....	686,141	804	1,470	6,614	13,071	45,912	79,812	163,219	121,330	200,937	52,964	7
Payments to partners.....	56,792	146	852	1,902	5,671	11,420	15,072	24,910	13,093	18,991	4,735	-
Rent paid.....	76,628	401	491	1,641	3,952	7,906	13,199	17,932	10,860	15,834	4,401	10
Interest paid.....	36,496	227	273	1,060	963	2,589	2,950	7,248	5,570	10,857	4,751	1
Taxes.....	108,426	494	402	1,007	2,244	6,177	9,736	24,378	21,596	32,488	7,893	22
Casualty losses.....	957	-	2	7	53	48	51	170	102	176	33	15
Bad debts.....	21,803	139	23	60	428	1,286	1,993	5,402	3,791	6,073	1,517	91
Repairs.....	27,318	137	158	680	1,318	2,377	3,362	7,028	4,172	6,557	1,529	-
Depreciation.....	89,754	506	673	2,615	4,764	8,739	11,476	22,772	14,826	18,585	4,722	76
Amortization.....	279	8	-	1	8	8	116	51	31	61	3	-
Depletion.....	3,134	-	-	14	1	25	8	69	129	2,880	8	-
Net farm loss.....	846	41	-	-	-	82	-	75	211	426	11	-
Net loss from other partnerships, etc.....	324	-	-	-	38	-	-	12	42	123	109	-
Net loss, sales other than capital assets.....	515	56	24	36	155	7	44	118	63	118	12	-
Other deductions.....	620,014	3,506	5,372	16,741	27,706	54,658	91,002	136,246	91,545	145,821	47,112	305
Other items:												
Gross profit (less loss).....	2,221,595	3,950	9,535	40,789	97,602	194,759	307,447	530,099	359,339	531,236	146,839	-
Net profit (less loss).....	573,060	1,083	5,707	12,912	40,118	60,166	90,045	140,395	89,014	105,553	28,517	2450
<b>Partnerships with Net Profit</b>												
Total receipts.....	11,399,743	7,741	18,533	59,243	158,671	411,135	851,475	2,095,598	1,858,068	3,854,098	2,085,111	(3)
Business receipts.....	11,290,057	4,351	12,680	54,500	156,413	405,355	840,802	2,076,728	1,842,305	3,824,784	2,072,139	-
Income from other partnerships, etc.....	3,871	-	-	2,186	39	150	241	350	387	495	495	(3)
Nonqualifying dividends.....	141	-	-	-	-	6	-	58	47	11	19	-
Interest.....	6,394	130	174	64	267	456	199	1,506	1,159	1,542	1,016	(3)
Rents.....	20,646	68	10	434	456	2,459	1,840	4,190	2,501	5,370	3,318	-
Royalties.....	219	-	-	-	-	-	45	36	29	105	4	-
Net farm profit.....	941	-	-	-	17	12	9	197	421	285	-	-
Net gain, sales other than capital assets.....	1,219	24	3	3	122	811	811	112	66	77	4	-
Other income.....	76,255	3,168	5,669	2,056	1,479	2,925	7,619	12,530	11,190	21,537	8,076	(3)
Total deductions.....	10,783,479	4,181	11,297	40,645	114,190	345,616	758,321	1,950,945	1,765,781	3,741,917	2,055,575	(3)
Cost of goods sold, total.....	9,231,481	1,354	5,212	20,676	69,040	229,303	561,766	1,576,451	1,501,739	3,330,912	1,435,028	-
Inventory, beginning-of-year.....	761,708	94	1,680	6,092	10,611	36,293	62,504	171,602	134,404	229,541	108,887	-
Purchases.....	8,469,773	1,261	4,950	20,464	65,805	220,957	547,658	1,524,879	1,467,224	3,206,231	1,899,511	-
Labor, supplies, etc.....	24,580	177	268	1,466	3,516	10,543	11,801	53,169	39,501	91,872	32,267	-
Other costs.....	18,274	44	-	198	-	-	5,425	3,070	1,185	8,352	-	-
Less: Inventory, end-of-year.....	781,921	122	1,686	7,944	10,892	38,490	65,622	176,269	140,575	235,084	105,637	-
Salaries and wages.....	622,262	492	1,104	3,959	9,277	39,554	70,232	151,017	113,181	183,251	50,195	-
Payments to partners.....	75,292	31	191	293	2,405	7,912	10,256	21,122	11,446	17,182	4,464	-
Rent paid.....	68,255	241	331	1,182	3,330	6,782	11,313	16,552	10,133	14,277	4,114	-
Interest paid.....	28,791	12	82	578	604	1,830	2,479	6,249	4,623	8,096	4,228	-
Taxes.....	99,148	151	239	637	1,676	5,129	8,701	22,608	20,331	30,015	7,654	(3)
Casualty losses.....	494	-	7	34	48	46	46	170	95	59	33	-
Bad debts.....	18,629	5	15	537	337	838	1,575	5,058	3,464	5,345	1,559	-
Repairs.....	23,553	19	96	458	1,063	1,695	6,380	3,805	5,741	10,349	3,432	-
Depreciation.....	78,744	215	344	1,620	3,804	7,251	10,035	20,461	13,552	16,530	4,432	-
Amortization.....	250	-	-	1	7	7	100	51	30	58	3	-
Depletion.....	298	-	-	14	1	2	63	129	83	-	-	-
Net farm loss.....	815	41	-	-	-	82	-	75	211	395	11	-
Net loss from other partnerships, etc.....	229	-	-	-	38	-	-	12	20	62	97	-
Net loss, sales other than capital assets.....	361	56	24	36	155	83	44	118	63	118	12	-
Other deductions.....	539,377	1,554	3,691	10,683	22,566	45,102	78,856	124,133	82,906	129,882	46,500	(3)
Other items:												
Gross profit.....	2,058,576	2,997	7,468	33,824	87,373	176,052	279,056	500,277	340,566	493,872	137,111	-
Net profit.....	611,264	3,560	7,236	18,598	44,481	65,519	93,154	144,653	92,287	112,181	29,536	(3)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										Receipts not reported
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE: RETAIL TRADE</b>												
Number of partners.....	487,125	31,539	26,080	68,348	92,012	114,192	85,511	49,344	10,871	5,222	340	3,666
Number of partnerships with and without net profit, total.....	220,585	14,190	12,250	32,375	43,475	52,498	38,102	20,538	4,069	1,492	56	1,530
With cost of goods sold.....	215,020	12,361	11,856	31,174	43,115	52,319	38,052	20,528	4,068	1,491	56	-
Without cost of goods sold.....	5,565	1,829	394	1,211	360	179	(3)	(3)	1	1	-	1,530
Number of partnerships with net profit, total.....	179,328	6,164	7,228	24,208	36,080	46,652	34,658	19,007	3,769	1,409	55	(3)
With cost of goods sold.....	176,287	5,101	6,908	23,194	35,774	46,474	34,608	18,997	3,768	1,408	55	-
Without cost of goods sold.....	3,041	1,063	320	1,014	306	(3)	(3)	1	1	1	-	(3)
<u>Partnerships With and Without Net Profit</u>												
(Thousand dollars)												
Total receipts.....	23,479,010	3,278	93,062	567,002	1,616,492	3,828,646	5,389,917	6,144,427	2,804,393	2,521,750	477,656	387
Business receipts.....	23,226,584	33,421	91,408	557,360	1,594,910	3,791,749	5,340,834	6,085,457	2,770,833	2,488,771	471,841	-
Income from other partnerships, etc.....	3,747	25	156	423	522	590	286	286	286	222	122	-
Nonqualifying dividends.....	1,047	-	1	2	73	272	133	298	87	181	-	-
Interest.....	26,035	61	100	542	2,393	4,122	5,154	6,456	3,438	3,292	325	152
Rents.....	62,425	494	935	4,111	7,139	12,475	13,255	13,122	4,590	3,564	2,563	177
Royalties.....	841	-	-	39	31	168	191	170	174	68	-	-
Net farm profits.....	4,991	-	17	660	374	1,435	477	937	240	339	2	-
Net gain, sales other than capital assets.....	2,064	61	-	200	213	507	303	445	58	152	25	-
Other income.....	151,286	1,246	-	3,469	10,837	16,785	28,980	36,774	24,687	25,161	2,778	58
Total deductions.....	21,914,911	39,797	90,283	503,016	1,452,246	3,477,292	4,971,056	5,771,325	2,692,123	2,440,130	465,540	3,103
Cost of goods sold, total.....	17,041,669	21,367	57,661	340,598	1,037,457	2,608,565	3,212,429	4,555,679	2,191,534	2,024,460	385,319	-
Inventory, beginning-February.....	2,524,142	12,232	17,624	86,031	205,601	444,790	644,531	650,452	247,376	183,954	32,555	7
Purchases.....	16,772,438	22,205	58,661	324,754	1,014,130	2,562,668	3,773,068	4,504,177	2,137,943	1,973,154	384,474	-
Labor, supplies, etc.....	369,917	1,259	2,167	11,250	24,520	48,403	59,469	84,546	68,307	62,697	7,199	-
Other costs.....	29,255	243	548	1,377	1,641	9,301	10,788	6,529	1,951	3,369	-	-
Less: Inventory, end-December.....	2,642,087	13,984	18,533	82,844	209,763	456,597	669,427	690,025	264,434	198,705	38,909	7
Salaries and wages.....	1,900,663	4,667	6,004	39,439	117,497	301,453	458,078	527,954	222,302	192,957	39,636	26
Payments to partners.....	305,705	913	1,841	12,662	31,420	69,997	82,167	66,230	22,737	15,391	1,833	14
Rent paid.....	414,292	2,614	5,384	24,577	70,131	89,546	96,169	86,520	29,898	24,202	5,129	125
Interest paid.....	26,035	58	94	494	2,124	4,672	5,851	7,351	3,438	3,292	325	894
Taxes.....	942,711	1,026	1,970	12,174	31,690	65,607	87,812	83,696	30,107	22,840	3,770	103
Casualty losses.....	4,994	61	40	176	305	499	542	367	387	215	2	-
Bad debts.....	42,983	250	607	976	2,002	5,511	9,808	14,155	5,879	4,158	365	272
Repairs.....	87,862	608	736	4,851	9,370	16,618	19,624	20,857	7,646	5,768	1,170	15
Depreciation.....	268,742	1,056	2,429	13,593	30,033	53,420	59,956	63,224	21,840	17,308	2,938	745
Amortization.....	1,300	1	6	66	72	170	314	336	139	139	10	1
Depletion.....	476	5	-	-	44	109	156	63	63	47	-	-
Net farm loss.....	2,310	-	52	27	74	320	460	390	145	211	-	-
Net loss from other partnerships, etc.....	1,605	-	270	6	6	73	51	1,107	48	46	1	17
Net loss, sales other than capital assets.....	4,079	224	501	503	541	1,343	192	1,343	73	319	3	49
Other deductions.....	1,408,485	6,327	12,118	15,591	131,141	250,693	318,687	335,684	148,669	124,535	23,998	842
Other items:												
Gross profit, sales other than capital assets.....	6,184,915	1,454	33,747	216,762	557,453	1,183,184	1,522,665	1,524,778	579,299	464,311	86,522	-
Net profit, sales other than capital assets.....	1,564,099	34,519	2,779	52,936	166,246	351,354	418,861	369,102	112,270	81,620	12,116	2,716
<u>Partnerships With Net Profit</u>												
Total receipts.....	21,323,169	19,988	76,321	429,786	1,344,614	3,410,226	4,919,548	5,695,045	2,595,980	2,381,743	471,693	(3)
Business receipts.....	21,095,432	46,751	15,137	421,630	1,326,981	3,377,140	4,873,423	5,642,039	2,566,156	2,350,287	465,878	-
Income from other partnerships, etc.....	1,120	-	156	423	522	590	286	286	286	222	122	-
Nonqualifying dividends.....	69	-	-	2	73	242	110	278	73	181	-	-
Interest.....	24,028	22	55	496	2,043	3,982	4,978	5,951	3,140	3,018	325	(3)
Rents.....	62,425	67	588	3,558	5,816	11,842	12,358	11,140	3,752	3,254	2,563	(3)
Royalties.....	841	-	-	39	31	168	191	174	174	68	-	-
Net farm profits.....	4,992	-	17	692	374	1,614	477	934	218	339	2	-
Net gain, sales other than capital assets.....	1,645	21	-	288	120	412	266	315	56	152	25	-
Other income.....	136,975	1,127	368	2,532	8,742	14,232	27,179	33,526	22,132	24,222	2,778	(3)
Total deductions.....	14,641,592	13,534	45,337	354,832	1,159,298	3,040,521	4,485,639	5,313,757	2,479,736	2,297,606	459,537	(3)
Cost of goods sold, total.....	15,422,486	4,201	31,599	244,093	847,467	2,307,300	3,463,271	4,207,862	2,027,989	1,914,063	380,641	-
Inventory, beginning-February.....	2,198,631	3,099	7,609	53,205	160,729	379,368	572,812	593,315	223,286	172,252	32,280	-
Purchases.....	15,214,407	8,301	31,008	238,969	829,681	2,275,766	3,438,006	4,166,497	1,982,584	1,864,504	379,776	-
Labor, supplies, etc.....	320,884	539	1,309	7,404	21,002	42,354	43,886	76,102	60,367	60,721	7,200	-
Other costs.....	30,006	124	492	1,231	2,691	8,020	6,402	4,711	1,969	3,361	-	-
Less: Inventory, end-December.....	2,331,152	3,363	8,819	57,219	166,642	398,208	597,835	632,843	240,217	186,775	38,615	-
Salaries and wages.....	1,697,527	852	2,396	24,222	86,230	257,364	411,500	483,796	203,151	179,038	38,978	-
Payments to partners.....	227,181	196	425	5,324	17,588	49,296	61,773	55,993	19,863	14,429	1,764	-
Rent paid.....	355,785	806	2,395	16,243	34,204	77,506	86,196	79,749	26,563	21,696	5,032	-
Interest paid.....	66,630	167	236	1,767	5,347	11,517	15,347	16,678	7,571	6,647	1,358	(3)
Taxes.....	300,507	347	1,073	8,335	26,263	56,551	78,708	76,692	27,715	20,632	3,690	(3)
Casualty losses.....	1,866	5	35	99	134	400	533	274	303	81	2	-
Bad debts.....	36,772	13	26	526	1,585	4,728	8,960	11,685	5,205	3,679	364	-
Repairs.....	77,107	177	389	3,374	9,310	14,353	18,027	18,934	6,972	5,409	1,156	-
Depreciation.....	230,736	532	1,093	9,435	23,730	49,814	54,808	56,090	20,626	15,680	2,876	(3)
Amortization.....	1,003	1	2	31	46	122	313	247	130	101	10	-
Depletion.....	384	5	-	-	-	109	151	52	63	4	-	-
Net farm loss.....	1,972	-	52	27	74	320	460	390	145	211	-	-
Net loss from other partnerships, etc.....	341	-	22	6	6	73	51	1,107	48	46	1	17
Net loss, sales other than capital assets.....	993	1	4	104	27	82	3	211	72	209	3	(3)
Other deductions.....	1,226,643	2,031	5,530	38,305	103,101	214,824	285,321	305,190	132,961	115,702	23,662	(3)
Other items:												
Gross profit, sales other than capital assets.....	5,661,766	8,550	23,538	177,587	479,514	1,069,840	1,410,152	1,434,177	538,167	436,224	85,237	-
Net profit.....	1,624,526	4,654	10,984	76,894	185,316	369,900	423,309	381,288	116,244	84,137	12,156	(3)

Continued at end of table.

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										Receipts not reported
		Under \$1,000	\$1,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	
WHOLESALE AND RETAIL TRADE: WHOLESALE AND RETAIL TRADE NOT ALLOCABLE												
Number of partnerships with net profit	1,171	1,071	907	667	1,159	2,067	2,367	2,125	862	337	41	(3)
Number of partnerships with net loss	1,867	1,221	962	611	630	1,015	1,037	1,102	313	105	-	(3)
with cost of goods sold	1,211	374	361	296	630	1,043	1,037	1,027	312	105	4	(3)
without cost of goods sold	656	847	595	315	380	3	-	-	-	-	-	(3)
Number of partnerships with net profit	4,777	53	312	21	156	190	290	954	298	103	4	(3)
with cost of goods sold	4,627	226	314	343	177	220	290	954	298	103	4	(3)
without cost of goods sold	150	(3)	(2)	(3)	(21)	(30)	-	-	(3)	-	-	(3)
(Thousands of dollars)												
Total receipts	1,007,777	1,120	2,608	12,476	23,751	75,121	137,547	328,985	1,123,347	178,407	30,234	(3)
Business receipts	706,824	61	2,739	11,466	22,743	77,142	147,031	317,509	1,111,016	176,623	29,993	(3)
Income from other partnerships, etc.	1,117	-	-	402	-	-	-	23	39	138	-	(3)
Nonqualifying dividends	4	-	-	-	-	4	-	-	-	-	-	(3)
Interest	21	-	-	4	3	4	31	274	211	211	20	(3)
Rents	2,901	19	-	-	-	262	426	1,129	431	425	141	(3)
Royalties	-	-	-	-	-	-	-	-	-	-	-	(3)
Net farm profit	132	-	-	-	9	-	-	60	19	44	-	(3)
Net gain, sale, other than capital assets	54	-	-	-	-	5	-	44	3	1	-	(3)
Other income	5,717	23	35	563	26	54	1,396	1,612	1,626	1,363	80	(3)
Total deductions	745,602	1,315	2,485	10,175	17,794	69,254	138,410	292,130	202,336	172,125	29,496	(3)
Cost of goods sold, total	745,106	-	1,268	11,280	17,486	71,438	107,983	232,776	162,777	141,968	25,456	(3)
Inventory, beginning of year	100,052	37	351	1,062	4,306	11,438	13,006	34,448	20,142	13,516	1,596	(3)
Purchases	724,457	628	766	5,476	14,771	49,794	105,976	226,363	160,976	154,785	23,820	(3)
Labor, supplies, etc.	23,439	3	296	117	503	2,279	3,790	3,826	3,896	8,478	251	(3)
Other deductions	6,941	-	-	-	-	-	-	1,174	-	-	-	(3)
Less: Inventory, end of year	100,067	40	147	1,265	4,090	12,131	14,789	33,105	21,358	14,811	1,911	(3)
Salaries and wages	71,224	28	84	1,121	1,772	6,331	9,450	27,321	17,809	12,822	1,536	(3)
Payments to partnerships, etc.	10,297	7	74	340	901	1,147	2,371	3,406	1,649	879	123	(3)
Rent paid	10,437	2	194	348	550	1,521	2,437	2,814	1,477	1,502	70	(3)
Interest paid	3,320	46	17	61	104	287	364	1,108	767	501	18	(3)
Taxes	17,906	26	35	160	381	960	2,162	5,369	3,213	3,988	1,580	(3)
Cash and cash equivalents	93	-	-	27	34	19	-	10	2	3	-	(3)
Bad debts	4,376	37	-	-	42	132	2,539	-	473	545	8	(3)
Repairs	4,280	16	19	231	114	283	587	1,712	714	683	21	(3)
Depreciation	12,813	25	298	774	401	1,047	1,614	4,656	2,385	1,873	106	(3)
Amortization	19	-	-	-	3	-	-	13	3	-	-	(3)
Depletion	52	-	36	-	-	-	-	-	12	10	-	(3)
Net farm loss	439	-	-	404	-	-	-	6	29	-	-	(3)
Net loss from other partnerships, etc.	21	-	-	-	-	-	-	5	7	9	-	(3)
Net loss, sale, other than capital assets	122	-	-	98	-	-	-	21	2	7	-	(3)
Other deductions	55,338	146	460	1,633	1,776	5,891	8,903	17,850	11,012	7,335	572	(3)
Other items:												
Gross profit, less loss	251,759	379	2,111	5,685	8,257	26,094	39,048	82,753	48,240	34,655	4,537	(3)
Net profit, less loss	61,496	-	920	1,886	2,417	8,475	9,131	20,453	11,009	6,682	738	(3)
Partnerships with Net Profit												
Total receipts	937,690	650	3,041	9,215	20,859	68,704	126,940	297,786	203,710	176,536	30,234	(3)
Business receipts	928,123	575	3,006	8,146	20,821	68,230	126,431	295,122	201,395	174,364	29,993	(3)
Income from other partnerships, etc.	617	-	-	402	-	-	-	23	39	138	-	(3)
Nonqualifying dividends	-	-	-	-	-	4	-	-	-	-	-	(3)
Interest	655	-	-	4	3	4	31	183	211	201	20	(3)
Rents	2,699	12	-	-	-	268	424	958	431	425	141	(3)
Royalties	-	-	-	-	-	-	-	-	-	-	-	(3)
Net farm profit	132	-	-	-	9	-	-	60	19	44	-	(3)
Net gain, sale, other than capital assets	53	-	-	-	-	5	-	44	3	1	-	(3)
Other income	5,345	23	35	563	26	54	1,396	1,612	1,626	1,363	80	(3)
Total deductions	376,106	432	2,077	6,826	18,235	59,738	114,943	275,989	192,476	169,844	29,496	(3)
Cost of goods sold, total	690,377	276	1,010	3,622	13,429	44,433	90,477	216,749	154,881	139,984	25,456	(3)
Inventory, beginning of year	91,828	45	280	761	3,940	9,593	11,343	31,935	19,188	13,147	1,596	(3)
Purchases	674,412	368	576	3,728	12,965	43,396	91,217	211,452	152,301	132,695	25,520	(3)
Labor, supplies, etc.	19,460	2	296	118	480	2,249	3,141	3,826	3,896	8,478	251	(3)
Other deductions	1,173	-	-	-	-	-	-	1,173	-	-	-	(3)
Less: Inventory, end of year	96,202	139	142	985	3,756	10,745	12,897	31,221	20,471	14,335	1,911	(3)
Salaries and wages	73,687	42	84	939	1,477	5,866	8,584	25,326	17,121	12,712	1,536	(3)
Payments to partnerships, etc.	3,084	7	-	176	410	592	1,405	3,042	1,458	871	123	(3)
Rent paid	3,841	7	128	227	493	1,303	2,156	2,553	1,358	1,486	70	(3)
Interest paid	2,942	23	14	23	96	274	300	972	718	498	18	(3)
Taxes	16,210	13	29	77	343	862	1,946	4,946	3,054	3,976	1,580	(3)
Cash and cash equivalents	90	-	-	25	34	19	-	10	2	3	-	(3)
Bad debts	4,788	-	-	-	41	132	88	543	440	536	8	(3)
Repairs	4,145	5	10	137	77	275	578	1,644	661	677	21	(3)
Depreciation	11,667	28	292	248	351	1,013	1,477	4,120	2,272	1,854	106	(3)
Amortization	19	-	-	-	3	-	-	13	3	-	-	(3)
Depletion	52	-	36	-	-	-	-	-	12	10	-	(3)
Net farm loss	422	-	-	404	-	-	-	6	29	-	-	(3)
Net loss from other partnerships, etc.	18	-	-	-	-	-	-	5	7	9	-	(3)
Net loss, sale, other than capital assets	122	-	-	98	-	-	-	21	2	7	-	(3)
Other deductions	50,018	21	414	888	1,481	4,909	7,932	16,033	10,476	7,224	572	(3)
Other items:												
Gross profit, less loss	237,306	299	1,996	4,824	7,392	23,737	35,954	78,373	46,514	34,380	4,537	(3)
Net profit, less loss	67,584	168	964	2,389	2,624	8,966	11,497	21,797	11,234	6,692	738	(3)

F. United States of America

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>												
Number of partners.....	952,584	410,488	110,212	129,008	72,711	62,161	77,507	22,556	9,957	6,812	1,621	26,432
Number of partnerships with and without net profit, total.....	229,400	104,521	36,103	37,137	17,801	11,185	5,233	2,348	432	270	60	12,322
With cost of goods sold.....	5,906	1,357	934	1,087	910	424	542	355	71	20	3	(3)
Without cost of goods sold.....	223,494	103,164	35,169	36,050	16,891	10,761	4,691	1,993	361	250	57	12,189
Number of partnerships with net profit, total.....	155,547	61,351	28,022	30,814	15,996	8,917	3,983	1,861	333	214	51	-
With cost of goods sold.....	4,913	792	835	1,087	836	443	516	323	60	19	2	-
Without cost of goods sold.....	150,634	60,559	27,187	29,727	15,160	8,474	3,467	1,538	273	200	49	-
<b>Partnerships With and Without Net Profit</b>												
(Thousands of dollars)												
Total receipts.....	5,564,292	192,304	259,739	594,357	698,481	777,447	707,937	686,360	287,213	526,658	827,797	-
Business receipts.....	4,975,893	167,478	230,323	536,864	643,645	704,714	646,246	621,997	251,197	464,300	704,129	-
Income from other partnerships, etc.....	34,349	973	1,294	3,763	3,514	3,266	7,563	3,657	1,797	1,632	6,891	-
Nonqualifying dividends.....	4,953	693	139	57	380	264	29	879	214	1,340	458	-
Interest.....	344,790	21,119	17,167	28,406	24,775	38,079	22,078	24,900	17,562	43,604	105,100	-
Rents.....	29,092	2,010	3,332	6,354	9,572	11,360	5,603	8,222	2,320	220	1,197	-
Royalties.....	22,484	749	427	1,986	3,471	4,712	552	3,073	6	6	22	-
Net farm profit.....	2,488	235	494	1,019	377	54	261	41	7	-	-	-
Net gain, sales other than capital assets.....	19,696	1,743	2,502	3,499	3,889	2,355	2,162	1,665	1,198	666	21	-
Other income.....	110,547	3,304	5,057	9,276	11,341	11,984	23,447	21,928	6,445	18,890	4,399	-
Total deductions.....	4,611,838	220,646	220,217	421,077	522,743	593,982	591,769	592,014	232,156	437,627	744,319	45,468
Cost of goods sold, total.....	221,550	1,331	2,626	6,966	18,767	17,897	48,477	6,393	24,330	17,520	2,297	(3)
Inventory, beginning-of-year.....	43,621	2,665	3,676	2,125	9,021	631	11,914	7,459	1,011	8,027	-	(3)
Purchases.....	97,658	274	2,198	3,137	7,266	9,403	15,771	38,399	11,142	4,410	5,648	(3)
Labor, supplies, etc.....	110,552	1,005	727	3,815	10,574	7,219	23,959	29,799	17,712	12,349	2,649	(3)
Other costs.....	11,534	48	139	421	811	1,356	6,796	1,703	151	102	-	-
Less: Inventory, end-of-year.....	41,920	2,661	4,114	2,632	5,905	712	10,000	6,965	892	7,882	-	(3)
Salaries and wages.....	802,361	3,424	4,759	19,293	42,204	62,957	76,430	98,207	43,483	156,550	315,496	968
Payments to partners.....	134,602	2,887	3,761	9,950	12,995	11,929	9,275	13,137	10,407	29,039	26,611	111
Rent paid.....	135,960	3,337	2,239	8,795	15,028	13,472	14,638	17,400	8,268	20,477	30,550	1,697
Interest paid.....	685,446	42,993	45,090	69,204	81,400	98,261	91,494	91,913	34,087	38,267	77,802	14,987
Taxes.....	477,693	35,094	33,994	65,214	71,551	79,702	62,161	58,571	15,784	20,998	27,342	7,301
Casualty losses.....	3,203	1,973	225	402	182	40	184	25	14	13	4	141
Bad debts.....	24,177	754	5,140	3,667	2,934	3,934	1,791	2,897	938	1,177	265	-
Repairs.....	131,913	12,557	12,923	22,948	22,688	20,759	19,957	10,180	3,152	3,103	2,580	108
Depreciation.....	689,461	51,533	52,832	97,187	109,235	112,106	116,964	88,014	28,924	22,340	9,987	2,229
Amortization.....	10,561	112	248	670	856	1,225	966	4,244	358	458	999	425
Depletion.....	22,036	407	416	1,300	600	1,405	814	717	5,041	4,452	6,884	-
Net farm loss.....	5,518	1,755	1,950	50	159	743	600	-	-	205	-	-
Net loss from other partnerships, etc.....	23,733	7,168	418	677	3,178	137	778	839	567	323	478	4,170
Net loss, sales other than capital assets.....	8,470	1,362	3,518	587	411	4	216	50	238	299	293	1,492
Other deductions.....	1,235,154	53,229	51,972	112,945	136,590	165,401	148,766	144,928	51,878	122,853	235,564	11,328
Other items:												
Gross profit (less loss).....	4,754,343	166,147	227,697	529,998	624,897	686,817	607,769	511,604	222,067	446,780	700,832	3246
Net profit (less loss).....	952,451	222,342	39,522	173,260	176,738	183,461	116,369	104,346	55,071	89,029	93,478	245,468
<b>Partnerships With Net Profit</b>												
Total receipts.....	4,483,004	198,766	202,571	496,699	566,644	620,433	539,297	541,481	221,173	416,162	739,285	-
Business receipts.....	3,983,570	113,796	177,519	449,521	524,535	555,236	483,045	487,824	187,985	365,504	638,603	-
Income from other partnerships, etc.....	32,066	900	1,263	3,423	4,229	2,466	7,513	3,616	1,739	1,473	6,744	-
Nonqualifying dividends.....	3,842	583	132	172	182	264	29	672	164	1,241	410	-
Interest.....	292,039	17,420	14,735	23,109	19,471	34,046	20,671	22,511	17,777	34,182	88,078	-
Rents.....	36,808	1,366	2,834	5,185	7,615	9,857	4,924	3,587	2,122	153	1,197	-
Royalties.....	20,580	686	1,180	3,590	1,918	4,471	552	2,715	4,560	6	2	-
Net farm profit.....	2,205	197	494	868	327	23	261	35	-	-	-	-
Net gain, sales other than capital assets.....	18,250	1,580	2,042	3,400	3,476	2,072	2,162	1,664	1,188	666	-	-
Other income.....	93,642	4,338	7,434	8,991	8,991	10,674	10,148	18,859	5,640	12,935	4,251	-
Total deductions.....	3,068,663	72,724	111,382	281,741	344,395	387,304	377,507	383,747	147,158	312,070	650,037	-
Cost of goods sold, total.....	205,117	517	2,046	6,866	16,905	15,951	44,859	61,578	27,020	16,080	8,295	-
Inventory, beginning-of-year.....	27,370	1,484	3,076	2,125	9,021	631	2,609	2,534	991	7,289	-	-
Purchases.....	92,496	167	1,375	3,137	6,888	8,899	17,722	36,703	10,441	3,771	5,642	-
Labor, supplies, etc.....	103,126	328	699	3,815	9,290	5,977	23,455	21,511	16,305	12,849	2,647	-
Other costs.....	11,309	47	139	421	811	1,356	6,801	1,473	152	104	-	-
Less: Inventory, end-of-year.....	29,184	1,519	3,793	2,632	9,405	712	9,224	4,643	369	7,883	-	-
Salaries and wages.....	662,216	615	2,555	14,627	33,684	51,214	59,239	62,205	32,209	117,818	288,052	-
Payments to partners.....	98,254	369	1,230	5,792	9,798	13,105	6,533	11,004	7,066	21,654	21,743	-
Rent paid.....	98,299	608	1,196	6,515	9,584	8,990	11,851	9,600	1,377	16,791	27,770	-
Interest paid.....	330,776	8,540	13,927	35,028	41,362	48,426	40,937	47,124	15,167	23,422	56,343	-
Taxes.....	326,157	16,260	23,009	49,991	52,087	54,966	40,095	39,207	10,087	15,092	25,363	-
Casualty losses.....	761	89	119	129	149	36	123	21	14	13	4	-
Bad debts.....	13,019	79	237	1,572	1,780	3,344	1,440	1,508	642	767	1,149	-
Repairs.....	86,819	6,097	8,280	15,813	15,490	13,973	14,433	6,590	1,933	1,971	2,399	-
Depreciation.....	371,806	21,235	30,902	65,074	65,610	63,219	50,100	41,149	12,592	12,481	9,444	-
Amortization.....	6,118	13	116	299	479	91	529	211	356	-	999	-
Depletion.....	6,882	338	273	1,096	568	1,405	814	444	1,272	678	-	-
Net farm loss.....	2,126	61	56	360	73	743	600	-	282	-	205	-
Net loss from other partnerships, etc.....	2,731	6	43	5	166	90	729	684	377	153	478	-
Net loss, sales other than capital assets.....	1,648	109	145	215	367	-	215	50	216	174	155	-
Other deductions.....	855,940	17,788	27,848	78,359	96,333	109,927	103,950	66,515	32,862	84,720	207,638	-
Other items:												
Gross profit.....	3,778,453	113,279	175,473	442,656	507,630	539,285	437,186	422,246	160,966	349,426	630,308	-
Net profit.....	1,434,346	66,042	90,589	214,968	222,249	233,631	161,788	157,934	74,015	104,092	89,248	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 20. — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of annual receipts										
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or over	Not classified	\$5,000 under \$10,000
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>SERVICES</b>												
Number of partnerships.....	429,751	48,780	46,003	52,227	44,973	67,427	67,000	47,717	5,273	7,295	1,830	-
Number of partnerships with and without net profit, total.....	166,939	2,167	20,209	6,961	30,717	26,407	2,838	6,711	1,216	42	-	2,167
With cost of goods sold.....	61,431	8,221	5,470	14,928	13,687	8,884	4,798	2,207	394	172	14	-
Without cost of goods sold.....	104,808	17,667	12,338	20,133	17,030	18,014	10,292	4,504	822	270	32	2,153
Number of partnerships with net profit, total.....	136,389	14,976	14,754	30,771	27,210	25,037	14,084	6,375	1,117	406	42	310
With cost of goods sold.....	40,532	4,669	5,806	13,617	11,640	8,200	4,188	1,736	293	149	12	-
Without cost of goods sold.....	85,857	10,327	9,948	17,154	15,570	16,837	9,896	4,639	824	257	30	310
<b>Partnerships With and Without Net Profit</b>												
Total receipts.....	20,917,006	65,089	124,704	113,240	1,122,972	1,432,457	2,155,839	2,002,560	324,936	2,003,306	726,754	9,741
Business receipts.....	10,390,375	62,938	147,096	60,110	1,103,703	1,907,100	2,134,174	1,979,242	321,824	2,088,585	722,962	-
Income from other partnerships, etc.....	8,836	-	708	67	1,522	1,322	2,665	2,318	94	2,021	700	9
Nonqualifying dividends.....	3	3	-	2	10	-	32	7	125	1	6	-
Interest.....	11,985	219	67	770	6,474	2,841	2,109	1,949	287	837	1,202	312
Rents.....	51,955	1,242	1,624	4,942	12,097	9,217	6,131	8,531	3,108	1,994	871	3,071
Royalties.....	2,988	19	2	30	177	321	441	131	224	370	20	1,198
Net farm profit.....	1,112	18	40	22	176	38	150	678	-	-	-	-
Net gain, sales other than capital assets.....	2,530	77	172	716	138	900	314	70	109	6	23	12
Other income.....	57,084	626	2,369	2,180	5,008	10,944	6,037	10,492	2,415	9,440	869	5,079
Total deductions.....	7,123,452	75,340	114,453	63,138	785,005	1,215,526	1,463,771	1,327,513	596,042	745,470	509,105	15,587
Cost of goods sold, total.....	1,461,461	7,336	19,256	93,008	186,743	254,361	275,361	322,025	116,088	176,154	50,764	-
Inventory, beginning of year.....	105,918	2,202	3,742	9,293	19,585	24,727	21,410	14,181	7,939	3,727	676	(3)
Purchases.....	845,349	5,793	15,202	66,653	127,572	177,047	173,798	155,644	77,884	53,900	2,844	(3)
Labor, supplies, etc.....	636,383	2,369	4,132	25,334	55,283	76,912	99,140	163,836	66,716	106,655	41,978	-
Other costs.....	10,995	232	243	1,037	3,771	1,424	-	3,841	-	-	-	-
Less: Inventory, end of year.....	107,666	2,610	4,063	9,809	19,474	25,822	19,187	15,253	6,290	4,158	734	(3)
Salaries and wages.....	2,341,532	5,881	12,822	68,342	171,019	326,902	389,148	428,426	223,672	276,411	335,686	2,722
Payments to partners.....	273,079	3,853	5,698	27,096	45,251	64,434	41,340	45,178	14,868	16,411	9,502	448
Rent paid.....	440,924	6,350	11,337	34,805	53,000	75,709	74,049	79,933	37,685	45,555	20,608	1,893
Interest paid.....	90,700	2,431	3,186	9,645	13,809	17,880	16,074	14,337	5,550	5,408	2,044	311
Taxes.....	211,604	3,685	3,657	13,693	24,385	38,570	38,932	37,365	17,506	20,412	13,735	664
Casualty losses.....	3,030	257	68	224	265	485	564	331	373	87	-	379
Bad debts.....	12,482	75	120	754	1,189	2,020	3,240	1,919	975	1,427	760	3
Repairs.....	84,298	3,134	3,486	9,528	12,551	17,814	14,189	12,890	1,158	5,473	1,006	65
Depreciation.....	373,265	10,798	14,309	41,694	55,930	72,397	63,062	59,900	22,610	24,169	10,040	2,347
Amortization.....	56,954	60	903	195	192	447	1,477	5,772	3,890	35,523	8,489	2
Depletion.....	50	2	124	25	25	73	218	27	-	-	-	-
Net farm loss.....	644	27	-	218	-	130	13	124	130	-	-	-
Net loss from other partnerships, etc.....	4,566	-	-	75	1,157	340	479	223	50	1,261	39	342
Net loss, sales other than capital assets.....	1,903	243	212	479	153	422	34	75	41	40	16	193
Other deductions.....	1,866,450	34,158	39,414	133,258	219,336	343,850	345,516	324,288	137,464	157,134	126,410	5,617
Other items:												
Gross profit, less loss.....	8,918,874	54,902	129,840	512,602	916,760	1,693,384	1,783,798	1,657,227	705,736	832,431	672,198	-
Net profit, less loss.....	3,393,644	710,851	40,211	178,102	337,967	717,120	812,267	675,343	243,844	257,834	147,647	2,846
<b>Partnerships With Net Profit</b>												
Total receipts.....	9,678,750	41,278	122,159	522,513	991,614	1,804,323	1,949,898	1,864,237	762,882	919,474	631,076	8,696
Business receipts.....	9,569,796	39,906	117,097	516,731	979,696	1,781,579	1,936,308	1,847,191	756,600	906,716	687,972	-
Income from other partnerships, etc.....	8,790	-	754	59	371	1,322	1,425	1,219	249	1,985	797	9
Nonqualifying dividends.....	174	3	-	2	10	-	22	5	125	1	6	-
Interest.....	10,195	189	647	462	474	2,131	1,915	1,520	626	661	1,202	368
Rents.....	35,425	812	1,436	3,037	4,947	7,899	4,709	5,444	1,945	1,427	868	3,001
Royalties.....	2,405	7	2	30	177	326	441	103	202	122	20	1,198
Net farm profit.....	1,112	18	40	22	176	38	150	678	-	-	-	-
Net gain, sales other than capital assets.....	2,455	59	162	696	138	872	314	70	103	6	23	12
Other income.....	48,398	284	2,021	1,474	5,625	10,174	4,829	8,007	2,532	8,556	788	4,108
Total deductions.....	6,136,735	23,604	70,377	326,713	636,474	1,072,741	1,129,608	1,169,237	510,990	653,381	539,537	3,473
Cost of goods sold, total.....	1,266,397	3,971	12,516	77,169	154,795	230,217	223,531	277,422	93,067	142,490	45,019	-
Inventory, beginning of year.....	87,801	1,275	2,422	7,634	16,579	21,961	18,530	10,872	4,813	3,133	676	-
Purchases.....	696,750	3,209	10,060	57,145	107,184	164,333	131,402	126,080	43,038	46,683	7,616	-
Labor, supplies, etc.....	566,215	1,024	2,540	19,575	47,048	66,451	91,268	148,850	55,775	96,218	27,466	-
Other costs.....	7,480	73	120	892	870	1,256	-	3,600	660	-	-	-
Less: Inventory, end of year.....	92,049	1,510	2,632	8,077	16,886	23,784	17,669	11,980	5,228	3,544	739	-
Salaries and wages.....	2,055,328	1,407	7,703	53,516	143,981	296,620	364,136	396,394	204,864	254,971	331,068	668
Payments to partners.....	206,024	796	2,293	16,489	28,759	46,047	35,025	38,248	13,032	15,822	7,410	53
Rent paid.....	387,064	2,867	8,336	27,551	43,306	69,820	68,462	72,573	33,891	39,812	20,042	404
Interest paid.....	55,961	577	1,429	5,431	8,864	12,885	12,681	7,337	2,415	2,258	1,480	104
Taxes.....	176,469	814	2,284	10,166	19,618	33,606	34,512	31,215	14,042	16,816	13,207	189
Casualty losses.....	1,772	20	47	195	56	461	549	331	26	87	-	-
Bad debts.....	10,608	28	64	612	1,024	1,909	2,886	1,506	789	1,174	616	-
Repairs.....	64,482	847	2,075	6,648	10,131	14,571	11,815	9,731	3,642	4,094	928	-
Depreciation.....	269,278	2,732	8,045	27,720	41,119	58,698	54,753	38,331	15,186	15,112	5,585	1,597
Amortization.....	34,304	35	195	195	88	226	953	843	1,240	26,015	3,690	2
Depletion.....	448	2	24	124	25	4	24	218	21	-	-	-
Net farm loss.....	356	27	67	-	-	132	-	130	-	-	-	-
Net loss from other partnerships, etc.....	1,621	-	-	18	424	340	479	223	48	50	39	-
Net loss, sales other than capital assets.....	481	6	102	80	123	34	77	75	15	30	16	-
Other deductions.....	1,606,342	9,475	26,160	100,710	184,204	307,082	319,762	294,764	121,022	134,250	108,431	456
Other items:												
Gross profit, less loss.....	8,303,599	35,935	104,581	439,562	824,901	1,551,362	1,712,777	1,569,764	611,533	764,296	642,453	-
Net profit, less loss.....	3,542,015	17,674	51,182	195,800	355,140	731,582	820,240	695,000	251,892	266,093	152,139	5,223

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										Receipts not reported
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>NATURE OF BUSINESS NOT ALLOCABLE</b>												
Number of partners.....	4,115	1,267	(3)	(3)	(3)	(3)	(3)	2	14	-	-	1,006
Number of partnerships with and without net profit.....	1,577	617	(3)	(3)	(3)	(3)	(3)	1	2	-	-	417
Number of partnerships with net profit.....	374	112	(3)	(3)	(3)	(3)	(3)	1	2	-	-	(3)
<i>(Thousand dollars)</i>												
<b>Partnerships With and Without Net Profit</b>												
Total receipts.....	18,110	1,100	(3)	(3)	(3)	(3)	(3)	275	1,367	-	-	1
Business receipts.....	17,942	1,063	(3)	(3)	(3)	(3)	(3)	275	1,367	-	-	-
Total deductions.....	14,632	700	(3)	(3)	(3)	(3)	(3)	267	783	-	-	539
Net profit (less loss).....	3,478	400	(3)	(3)	(3)	(3)	(3)	8	584	-	-	2,538
<b>Partnerships With Net Profit</b>												
Total receipts.....	11,747	612	(3)	(3)	(3)	(3)	(3)	275	1,367	-	-	(3)
Business receipts.....	11,435	596	(3)	(3)	(3)	(3)	(3)	275	1,367	-	-	(3)
Total deductions.....	10,411	404	(3)	(3)	(3)	(3)	(3)	267	783	-	-	(3)
Net profit.....	1,336	208	(3)	(3)	(3)	(3)	(3)	8	584	-	-	(3)

<sup>1</sup>Gross loss.

<sup>2</sup>Net loss exceeds net profit.

<sup>3</sup>Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the sample and limitations of the data."



ACTIVE PARTNERSHIPS

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit										
		Total	Under \$2,000	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>ALL INDUSTRIAL DIVISIONS</b>												
Number of partners.....	2,678,044	1,954,790	548,378	368,819	348,067	201,986	110,221	8,099	67,116	6,597	61,520	28,886
Number of partnerships, total.....	932,181	718,499	188,870	149,120	147,080	81,207	41,836	2,798	21,067	22,100	3,367	1,317
With cost of goods sold.....	687,344	497,493	97,318	97,007	107,678	61,637	32,766	19,098	10,736	9,299	1,521	591
Without cost of goods sold.....	244,837	220,996	91,552	52,113	39,402	19,570	8,070	780	10,331	12,801	1,846	726
(Thousand dollars)												
Total receipts.....	73,622,672	65,556,131	3,231,995	5,263,219	5,593,185	7,521,948	5,684,981	6,599,688	11,712,692	8,134,919	7,560,241	4,973,666
Business receipts.....	72,303,784	64,392,807	3,180,082	5,136,632	5,432,098	7,430,596	5,611,682	6,470,868	11,719,679	9,000,751	8,088,803	4,761,806
Income from other partnerships, etc.....	67,100	63,252	1,962	2,175	1,753	2,997	4,296	1,290	7,436	7,076	1,452	15,070
Nonqualifying dividends.....	7,180	4,870	94	600	250	329	241	730	777	399	549	1,811
Interest.....	217,039	393,664	15,553	21,797	28,327	19,209	18,961	12,899	30,540	38,060	39,808	127,546
Rents.....	129,464	203,356	12,470	16,036	24,945	23,618	18,695	16,717	42,480	21,784	14,918	11,330
Royalties.....	41,303	36,812	1,026	2,625	2,932	2,830	1,447	2,496	7,591	4,241	3,022	6,612
Net farm profit.....	14,531	13,480	964	1,772	3,513	1,186	1,470	1,290	2,003	929	185	149
Net gain, sales other than capital assets.....	41,245	37,445	2,777	4,483	3,990	4,843	2,307	2,172	6,077	1,763	4,870	2,737
Other income.....	223,186	449,665	16,787	27,226	46,677	37,737	26,964	31,192	90,311	66,314	37,884	66,401
Total deductions.....	65,159,693	55,989,632	3,069,083	4,764,436	7,547,873	6,244,864	4,624,514	3,826,929	10,149,119	6,624,529	4,524,464	3,790,835
Cost of goods sold, total.....	45,694,572	38,401,238	1,906,800	3,187,711	3,774,738	4,762,408	3,666,937	2,247,289	7,364,668	4,733,402	2,468,419	1,793,860
Inventory, beginning-of-year.....	4,670,088	4,018,387	276,990	408,778	623,260	544,128	392,471	247,087	711,347	403,184	250,574	110,070
Purchases.....	34,224,624	30,919,387	1,576,413	2,668,962	2,999,896	3,902,656	3,041,778	2,399,579	6,650,321	3,733,188	2,170,422	1,683,098
Labor, supplies, etc.....	9,481,367	7,781,381	326,066	566,081	902,230	740,031	639,318	664,302	1,388,674	1,022,345	820,422	931,912
Other costs.....	116,348	90,318	11,246	8,900	26,491	12,424	7,782	7,649	10,459	2,877	2,113	277
Less: Inventory, end-of-year.....	4,818,269	4,214,236	283,915	435,022	677,139	660,631	434,874	312,327	761,926	428,982	298,212	114,387
Salaries and wages.....	6,060,237	5,387,570	218,029	375,616	517,727	484,105	371,879	301,533	798,168	669,173	677,102	1,001,377
Payments to partners.....	1,108,318	802,099	133,023	125,210	112,574	7,235	45,988	40,370	97,484	63,039	55,787	53,393
Rent paid.....	1,321,516	1,110,854	72,601	107,919	161,809	126,051	83,799	62,196	164,876	122,301	101,132	108,220
Interest paid.....	1,085,762	1,608,342	67,570	75,790	89,088	60,221	42,554	34,075	52,460	47,994	40,732	69,079
Taxes.....	1,563,139	1,243,911	102,517	138,905	185,312	148,665	95,687	83,649	202,099	117,838	79,689	86,722
Casualty losses.....	18,268	7,698	959	1,091	1,930	1,362	549	643	709	376	181	181
Bad debts.....	132,471	101,341	4,501	7,712	13,712	14,854	8,759	20,326	12,197	7,304	4,364	4,364
Repairs.....	667,403	520,167	50,379	69,043	91,430	67,492	42,706	31,147	87,589	67,619	26,271	3,779
Depreciation.....	2,213,291	1,751,108	178,726	203,116	263,430	182,309	120,226	97,105	247,367	129,066	84,476	67,079
Amortization.....	24,905	45,876	911	929	1,236	1,576	1,272	513	536	8,514	3,896	16,706
Depletion.....	120,388	78,487	2,412	4,464	7,027	3,652	2,741	2,966	11,109	10,196	17,664	17,664
Net farm loss.....	15,556	8,109	581	730	2,031	513	880	554	1,291	719	420	430
Net loss from other partnerships, etc.....	36,263	6,588	150	545	626	360	465	216	1,106	1,978	940	642
Net loss, sales other than capital assets.....	29,214	5,418	1,211	604	503	743	223	215	926	414	251	428
Other deductions.....	7,025,144	5,716,798	343,107	507,259	742,340	596,898	442,111	347,208	967,143	619,287	528,289	578,176
Other items:												
Gross profit.....	12,604,406	25,777,569	1,273,282	1,998,953	3,115,360	2,668,088	1,944,747	1,563,979	4,395,011	3,257,469	2,623,134	2,977,946
Net profit.....	18,813,019	9,746,499	162,912	498,993	1,045,612	997,071	755,467	621,159	1,763,577	1,512,240	1,215,837	1,173,831
<b>AGRICULTURE, FORESTRY, AND FISHERIES</b>												
Number of partners.....	324,116	247,556	67,404	63,492	52,337	26,142	11,555	7,895	12,752	4,971	734	174
Number of partnerships, total.....	133,647	101,664	28,280	26,854	22,154	9,361	4,737	3,141	5,018	1,307	193	17
With cost of goods sold.....	115,478	88,887	23,348	23,284	19,965	8,996	4,387	2,987	4,579	1,242	190	11
Without cost of goods sold.....	18,169	12,777	4,932	3,570	2,189	965	350	256	439	67	3	6
(Thousand dollars)												
Total receipts.....	5,076,573	4,219,864	308,849	574,324	805,386	573,028	365,478	327,437	698,669	400,634	131,926	33,028
Business receipts.....	4,982,847	4,144,854	302,731	562,804	793,410	564,116	361,050	322,331	687,256	393,238	127,200	30,618
Income from other partnerships, etc.....	7,407	6,555	810	386	594	90	429	257	2,448	1,299	85	157
Nonqualifying dividends.....	694	625	56	74	32	29	30	116	186	75	35	17
Interest.....	10,452	8,098	579	1,677	1,769	230	920	235	653	252	389	294
Rents.....	25,795	18,360	1,879	2,963	3,645	1,793	1,581	1,934	1,777	1,243	374	
Royalties.....	5,460	4,051	405	446	682	1,396	11	111	484	326	226	958
Net farm profit.....	1,527	1,382	26	363	241	12	—	82	334	202	116	
Net gain, sales other than capital assets.....	8,963	7,897	1,002	2,070	1,996	1,160	523	257	785	103	1	
Other income.....	33,430	27,042	1,361	3,516	3,011	3,602	1,934	2,408	5,242	2,917	2,231	630
Total deductions.....	4,421,367	3,385,063	280,479	485,271	645,755	450,987	284,764	259,738	632,449	315,931	105,281	26,411
Cost of goods sold, total.....	2,984,585	2,248,459	175,253	297,879	412,652	300,758	199,374	180,510	358,199	230,053	73,728	20,035
Inventory, beginning-of-year.....	309,147	256,323	20,250	29,314	40,363	34,327	27,281	22,450	39,155	33,304	7,446	1,833
Purchases.....	1,227,647	935,672	76,264	118,476	155,636	132,396	100,590	85,635	174,424	127,172	29,624	9,015
Labor, supplies, etc.....	1,672,670	1,267,956	102,346	185,521	262,477	173,488	101,138	93,777	188,371	103,893	47,238	11,717
Other costs.....	7,089	5,220	1,251	1,292	823	313	—	—	1,253	286	—	—
Less: Inventory, end-of-year.....	331,968	276,712	18,858	28,724	47,247	39,768	29,557	21,352	45,506	34,542	8,580	2,530
Salaries and wages.....	82,400	65,049	2,787	6,538	11,385	6,723	2,910	4,195	18,436	6,780	1,364	1,131
Payments to partners.....	45,809	29,697	4,329	4,515	5,663	4,770	1,001	2,357	4,968	1,540	616	238
Rent paid.....	126,125	96,324	7,434	12,487	16,810	14,296	7,706	7,066	15,941	10,428	3,377	779
Interest paid.....	103,711	65,191	7,340	12,397	13,400	3,050	5,230	3,824	6,357	3,927	1,214	392
Taxes.....	125,366	97,351	11,481	17,956	20,366	11,619	7,064	6,440	12,803	7,330	1,815	422
Casualty losses.....	5,865	1,630	69	379	892	38	1	127	58	3	64	
Bad debts.....	2,383	1,785	33	147	92	213	99	192	855	60	73	
Repairs.....	170,393	129,643	12,500	20,032	27,042	18,902	10,442	9,245	18,714	3,418	3,014	339
Depreciation.....	333,827	247,758	27,056	44,962	56,245	33,713	17,670	14,560	32,486	15,927	4,387	1,114
Amortization.....	294	200	3	16	107	2	—	46	28	—	—	
Depletion.....	1,555	1,441	35	55	142	469	2	21	256	132	66	263
Net farm loss.....	2,510	635	5	282	1	16	127	176	—	—	17	
Net loss from other partnerships, etc.....	1,453	626	65	30	27	8	1	284	51	133	—	
Net loss, sales other than capital assets.....	3,885	1,260	294	611	119	361	35	29	197	14	3	
Other deductions.....	531,156	392,009	31,797	27,680	80,814	6,037	33,121	42,408	60,996	30,209	13,410	1,677

U. S. BUSINESS TAX RETURNS, 1962

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit										
		Total	Under \$2,000	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>MINING</b>												
Number of partners.....	97,828	55,785	31,958	8,347	6,393	1,276	794	1,117	3,215	1,322	1,224	139
Number of partnerships, total.....	15,840	8,944	3,837	1,614	1,559	525	233	223	553	238	135	27
With cost of goods sold.....	12,598	8,140	3,369	1,461	1,431	476	233	223	553	238	129	26
Without cost of goods sold.....	2,442	804	468	(2)	(2)	(2)	-	-	-	-	6	1
(Thousand dollars)												
Total receipts.....	344,894	214,356	27,078	48,576	86,683	117,712	43,434	22,076	117,786	95,145	142,839	89,027
Business receipts.....	912,334	691,641	26,496	47,171	84,324	41,405	42,664	21,401	114,246	89,690	139,112	85,132
Income from other partnerships, etc.....	1,555	2,435	117	50	-	-	-	-	226	1,171	859	12
Nonqualifying dividends.....	42	40	2	-	-	4	-	-	7	3	23	1
Interest.....	2,859	1,933	174	19	531	156	20	2	314	350	469	75
Rents.....	2,840	1,644	64	188	635	2	39	8	139	77	136	356
Royalties.....	6,319	1,598	85	863	553	31	173	68	1,763	743	471	848
Net farm profit.....	270	244	17	-	227	-	-	-	-	-	-	-
Net gain, sales other than capital assets.....	2,407	2,031	120	89	16	-	-	37	24	1,720	19	6
Other income.....	14,762	8,770	160	196	397	114	538	560	1,067	1,391	1,750	2,597
Total deductions.....	943,655	601,955	24,522	43,295	16,623	34,959	39,517	17,154	99,108	77,382	121,872	68,523
Cost of goods sold, total.....	600,611	376,384	13,090	22,151	31,115	19,706	24,228	9,014	60,126	43,929	73,974	38,851
Inventory, beginning-of-year.....	1,641	6,956	26	39	761	913	389	243	1,278	582	1,542	883
Purchases.....	18,120	10,570	270	6,262	5,775	1,799	4,209	1,735	14,941	5,452	9,264	863
Labor, supplies, etc.....	437,074	283,514	12,835	15,861	25,677	18,017	18,507	7,150	44,921	38,513	64,363	37,675
Other costs.....	1,190	1,692	11	22	22	-	1,662	-	-	-	197	-
Less: Inventory, end-of-year.....	8,234	6,353	52	311	1,120	823	339	114	1,014	618	1,392	570
Salaries and wages.....	14,442	2,378	606	65	1,561	236	729	517	571	1,244	1,756	643
Payments to partners.....	42,984	6,754	434	818	1,717	244	292	334	859	578	644	834
Rent paid.....	6,226	3,845	160	228	848	66	233	180	759	321	731	319
Interest paid.....	1,324	1,421	231	774	994	44	462	336	579	923	1,093	54
Taxes.....	26,736	14,309	1,172	1,437	2,795	1,228	894	560	3,413	2,144	3,962	1,700
Casualty losses.....	-	66	-	40	21	-	-	-	3	2	-	-
Bad debts.....	1,411	351	0	16	401	37	119	1	21	125	173	12
Repairs.....	2,422	19,113	705	1,247	4,163	1,867	2,466	448	3,785	2,626	1,469	737
Depreciation.....	23,441	15,766	2,152	3,628	2,737	3,425	1,636	7,513	6,687	9,031	7,184	3,663
Amortization.....	1,151	216	2	58	1	-	22	4	-	70	36	123
Depletion.....	11,944	62,679	1,771	2,930	6,105	2,115	2,084	2,142	8,537	8,977	16,303	11,715
Net farm loss.....	323	153	-	-	-	25	-	-	46	13	46	23
Net loss from other partnerships, etc.....	4,972	507	-	-	345	50	-	-	70	25	12	-
Net loss, sales other than capital assets.....	4,972	507	20	-	23	-	-	-	15	3	26	-
Other deductions.....	14,317	83,366	3,362	4,680	15,776	6,203	4,963	1,982	12,467	10,009	12,616	6,328
Other items:												
Gross profit.....	411,714	311,271	13,409	25,020	53,209	21,499	18,436	12,387	54,120	45,761	65,138	46,281
Net profit.....	23,761	112,401	2,556	5,281	11,040	6,753	3,917	4,922	18,678	17,763	20,967	20,504
<b>CONSTRUCTION</b>												
Number of partners.....	22,047	106,349	14,349	18,173	26,880	17,941	10,399	5,040	8,469	2,619	1,174	431
Number of partnerships, total.....	73,164	44,009	7,139	2,803	2,892	841	471	2,122	3,443	986	371	121
With cost of goods sold.....	66,632	40,113	6,839	2,681	2,705	829	4,702	2,122	3,368	985	361	121
Without cost of goods sold.....	6,515	3,896	300	(2)	(2)	(2)	-	-	(2)	1	10	-
(Thousand dollars)												
Total receipts.....	6,311,431	4,111,327	574,182	302,406	621,805	621,223	563,193	333,809	1,087,072	669,566	560,287	886,374
Business receipts.....	6,404,981	4,091,860	187,160	309,467	616,875	627,299	558,919	331,518	1,073,788	661,223	548,118	881,493
Income from other partnerships, etc.....	1,731	4,623	2	52	46	360	173	10	130	224	3,134	442
Nonqualifying dividends.....	17	-	-	-	3	1	-	-	-	1	6	2
Interest.....	6,449	1,671	48	244	443	688	700	228	1,648	658	365	635
Rents.....	22,262	15,480	787	1,242	1,442	1,826	1,525	1,052	6,311	1,513	992	191
Royalties.....	1,270	1,850	-	-	1	64	-	-	-	1,771	13	1
Net farm profit.....	1,770	1,444	21	174	203	2	83	-	361	4	1	-
Net gain, sales other than capital assets.....	1,770	1,444	44	22	24	203	85	64	338	92	81	-
Other income.....	3,625	6,242	131	1,154	1,368	778	1,711	937	4,496	4,080	7,577	3,610
Total deductions.....	6,287,134	4,111,327	121,620	277,632	526,035	527,750	481,201	286,342	971,136	603,952	504,640	789,882
Cost of goods sold, total.....	1,294,235	4,376,920	131,645	207,612	426,446	423,275	408,344	241,989	831,873	529,324	445,700	728,511
Inventory, beginning-of-year.....	244,664	1,651	17,664	4,423	4,756	20,958	22,697	7,231	36,427	18,917	17,404	2,134
Purchases.....	1,049,401	1,324,324	48,982	80,116	164,090	168,001	181,125	81,865	299,604	140,629	91,875	72,721
Labor, supplies, etc.....	3,771,615	1,324,943	64,360	123,969	259,501	254,022	227,209	156,004	533,264	390,614	347,024	656,076
Other costs.....	21,957	4,766	93	442	239	2,491	1,024	2,736	851	100	821	-
Less: Inventory, end-of-year.....	23,771	16,194	1,130	3,977	22,079	21,597	23,711	5,847	38,773	20,936	11,424	2,420
Salaries and wages.....	44,347	70,131	2,207	1,636	7,467	13,740	9,420	2,554	17,412	7,752	5,867	7,374
Payments to partners.....	18,422	16,489	4,263	1,073	1,758	3,760	3,451	1,590	4,952	2,438	2,211	393
Rent paid.....	21,052	13,952	699	1,758	2,900	2,472	1,918	1,131	2,950	2,268	2,163	2,013
Interest paid.....	34,441	13,834	1,430	2,191	2,695	2,343	2,426	1,202	4,945	2,243	1,865	771
Taxes.....	93,620	54,076	3,189	3,388	8,429	4,704	7,979	5,169	17,750	8,889	5,729	6,350
Casualty losses.....	42	33	6	43	63	3	16	50	34	12	-	-
Bad debts.....	7,094	732	4	294	1,126	530	552	1,066	581	674	596	-
Repairs.....	50,457	41,830	2,132	3,306	1,305	4,592	2,456	8,910	5,105	5,637	1,430	-
Depreciation.....	123,765	114,371	4,464	10,460	14,348	14,854	8,727	6,904	19,883	12,166	9,891	10,554
Amortization.....	2,634	2,498	75	11	76	4	-	256	47	217	1,829	-
Depletion.....	1,234	1,041	14	107	6	83	1	35	692	57	46	-
Net farm loss.....	1,770	770	-	-	293	1	57	-	168	52	162	-
Net loss from other partnerships, etc.....	617	173	2	-	17	7	46	8	48	5	7	-
Net loss, sales other than capital assets.....	617	173	2	-	17	7	46	8	48	5	7	-
Other deductions.....	431,101	346,183	19,626	28,724	47,521	51,094	35,212	22,642	60,818	32,352	24,381	30,003
Other items:												
Gross profit.....	4,017,196	1,444,407	11,515	99,254	190,369	203,424	150,575	89,524	241,911	131,894	102,418	152,982
Net profit.....	1,244,149	691,811	6,368	30,848	95,770	103,473	81,996	47,467	117,936	65,614	55,647	96,492

Table 21 - INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, size of net profit										
		Total	Under \$2,000	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000
MANUFACTURING												
Number of partners.....	105,794	94,338	12,734	22,007	29,704	11,121	1,126	1,731	9,607	10,436	2,738	182
Number of partnerships, total.....	43,091	38,119	4,771	2,966	4,437	2,257	2,356	3,607	1,936	606	696	130
With cost of goods sold.....	41,230	36,652	4,427	2,972	4,331	2,288	2,366	3,607	1,936	606	696	129
Without cost of goods sold.....	1,861	1,467	344	104	106	10	10	10	10	10	10	1
(Thousand dollars)												
Total receipts.....	6,702,990	6,037,238	161,138	255,177	60,477	108,999	480,347	131,717	1,264,474	1,798,164	408,361	450,602
Business receipts.....	6,653,967	6,000,113	161,110	255,654	60,239	107,943	477,111	131,439	1,264,410	1,798,080	408,220	450,449
Income from other partnerships, etc.....	632	632	-	10	-	-	-	-	12	-	91	450
Nonqualifying dividends.....	94	62	-	4	-	12	-	-	-	18	10	2
Interest.....	4,363	3,783	73	4	26	211	170	171	62	96	81	108
Rents.....	13,677	11,910	243	614	1,291	1,311	64	2,432	2,599	1,113	7,051	60
Royalties.....	473	380	11	14	7	66	62	3	54	37	98	47
Net farm profit.....	656	643	-	7	166	107	-	-	28	107	6	-
Net gain, sales other than capital assets.....	2,629	2,433	-	7	27	14	-	20	264	1,782	21	390
Other income.....	26,328	22,629	471	762	876	1,171	1,170	3,648	1,349	5,510	3,307	2,461
Total deductions.....	6,108,063	5,392,110	161,396	239,650	88,732	148,884	422,894	379,116	1,649,299	2,061,141	420,161	421,041
Cost of goods sold, total.....	4,870,220	4,338,840	113,387	180,543	371,768	313,661	335,186	304,721	948,763	1,256,522	186,850	344,103
Inventory, beginning-of-year.....	487,085	407,356	14,245	26,989	33,352	25,100	26,777	24,138	76,599	67,307	26,221	38,55
Purchases.....	3,037,424	2,733,123	63,267	107,727	239,267	216,464	198,399	196,950	737,78	877,67	459,147	213,666
Labor, supplies, etc.....	1,840,551	1,623,815	50,092	76,092	244,551	137,336	13,661	110,994	314,268	291,173	227,944	127,172
Other costs.....	1,380	1,357	21	90	154	154	154	181,717	-	1,041	-	-
Less: Inventory, end-of-year.....	495,229	429,811	14,640	20,353	36,136	25,472	29,165	24,377	81,704	91,392	76,362	41,010
Salaries and wages.....	129,898	115,537	4,928	5,052	7,641	6,619	7,618	6,036	20,509	26,999	19,131	11,404
Payments to partners.....	106,585	76,393	10,026	6,750	10,904	6,790	4,234	4,004	13,208	9,970	7,460	7,092
Rent paid.....	70,491	60,143	2,473	1,492	8,274	7,338	5,743	4,405	11,312	6,307	26,221	2,114
Interest paid.....	28,593	21,481	818	1,430	2,833	1,792	2,013	1,754	6,335	4,071	2,277	1,820
Taxes.....	115,346	99,871	3,228	6,762	10,115	8,482	2,307	7,394	12,222	16,320	12,139	7,643
Casualty losses.....	517	432	40	126	72	22	44	-	25	124	29	-
Bad debts.....	13,093	10,930	364	576	1,137	963	914	745	2,116	2,103	1,228	793
Repairs.....	52,186	44,981	2,416	3,634	6,272	4,702	4,884	2,287	8,892	5,439	3,554	1,911
Depreciation.....	141,380	118,938	5,192	7,553	14,001	11,610	10,781	8,809	23,411	17,642	13,001	6,438
Amortization.....	1,550	1,096	6	54	47	124	261	80	28	85	50	361
Depletion.....	9,458	5,247	348	51	161	435	181	266	585	333	550	2,333
Net farm loss.....	1,445	1,096	13	10	167	12	297	131	273	67	47	47
Net loss from other partnerships, etc.....	369	342	-	-	75	146	3	36	4	5	42	26
Net loss, sales other than capital assets.....	1,136	203	46	39	7	7	22	8	21	47	8	5
Other deductions.....	565,799	496,524	18,113	25,288	52,261	44,683	42,334	33,696	94,688	81,165	67,268	37,028
Other items:												
Gross profit.....	11,783,747	1,656,273	51,725	75,109	166,470	153,633	141,951	115,917	315,554	286,558	216,670	131,686
Net profit.....	1,994,927	645,125	4,542	17,525	55,245	61,315	57,191	52,563	124,965	124,014	88,204	57,561
TRANSPORTATION, COMMUNICATION AND SANITARY SERVICES												
Number of partners.....	38,775	29,542	6,762	6,883	5,896	3,503	2,413	771	1,969	616	363	366
Number of partnerships, total.....	17,032	13,046	3,159	3,180	2,677	1,498	1,070	345	745	191	60	21
With cost of goods sold.....	15,672	12,349	2,913	3,033	2,604	1,421	1,045	345	728	191	48	21
Without cost of goods sold.....	1,360	697	246	147	107	77	75	-	17	-	12	-
(Thousand dollars)												
Total receipts.....	1,007,149	876,471	47,766	98,764	125,574	142,703	96,443	47,410	161,801	102,209	36,728	49,073
Business receipts.....	995,355	866,826	45,395	97,956	124,890	110,993	5,938	46,831	159,143	100,565	36,413	48,702
Income from other partnerships, etc.....	82	82	69	9	9	-	-	3	1	-	-	-
Nonqualifying dividends.....	-	-	-	-	-	-	-	-	-	-	-	-
Interest.....	968	259	-	40	46	170	11	183	158	152	29	70
Rents.....	3,745	3,520	187	20	52	1,140	244	3	752	1,084	33	5
Royalties.....	28	28	-	14	3	-	-	-	-	-	10	-
Net farm profit.....	806	764	62	439	-	94	106	-	30	33	-	-
Net gain, sales other than capital assets.....	269	262	13	21	103	3	82	3	15	17	5	-
Other income.....	5,896	4,130	40	274	471	303	61	397	1,702	358	238	296
Total deductions.....	882,846	737,413	42,961	87,952	106,641	92,914	77,969	39,615	135,955	89,572	27,391	36,443
Cost of goods sold, total.....	545,769	461,403	24,104	55,039	60,688	56,188	47,877	24,966	84,121	64,616	15,999	27,747
Inventory, beginning-of-year.....	7,907	6,749	498	1,291	1,100	578	1,256	134	738	947	4	133
Purchases.....	180,353	143,969	9,554	15,655	19,577	19,822	15,904	2,375	25,072	27,207	1,642	890
Labor, supplies, etc.....	365,439	316,355	14,323	39,041	41,129	36,193	32,019	16,498	59,132	37,073	14,157	26,690
Other costs.....	411	336	38	89	71	196	-	-	13	-	-	-
Less: Inventory, end-of-year.....	8,341	6,006	269	1,037	1,117	601	1,372	141	835	611	4	18
Salaries and wages.....	21,265	15,221	406	885	1,882	1,839	1,787	919	4,425	3,301	272	404
Payments to partners.....	22,580	16,754	2,657	3,898	4,907	1,692	673	368	2,088	1,008	311	182
Rent paid.....	14,296	11,166	1,098	1,084	1,234	892	1,661	482	2,343	1,069	503	721
Interest paid.....	8,918	7,078	562	867	1,405	696	420	303	1,052	534	323	271
Taxes.....	33,945	29,008	1,616	3,157	4,259	4,116	2,206	1,532	6,094	3,142	1,174	715
Casualty losses.....	959	202	27	9	112	30	-	-	17	7	-	-
Bad debts.....	2,147	1,094	117	64	124	161	161	44	335	178	37	29
Repairs.....	32,425	28,257	1,636	3,056	5,076	3,641	2,630	1,151	6,332	2,621	1,311	799
Depreciation.....	65,986	55,451	4,336	6,652	10,225	7,902	5,814	3,221	7,644	3,434	2,732	1,101
Amortization.....	152	72	-	-	-	34	-	28	-	10	-	-
Depletion.....	1	1	-	-	1	-	-	-	-	-	-	-
Net farm loss.....	161	161	-	82	25	37	-	-	17	-	-	-
Net loss from other partnerships, etc.....	3	3	-	-	3	-	-	-	-	-	-	-
Net loss, sales other than capital assets.....	313	92	5	-	14	61	-	-	2	2	5	-
Other deductions.....	133,932	110,870	6,390	13,191	17,722	15,214	13,319	6,625	19,643	9,363	4,909	4,348
Other items:												
Gross profit.....	149,386	405,473	21,291	42,917	64,202	54,805	42,061	21,865	74,962	35,649	20,414	20,957
Net profit.....	124,303	139,058	2,805	10,812	18,933	13,789	18,474	5,725	25,345	12,637	4,337	2,630

Footnotes at end of table.



Table 21 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial Division	Partnerships with net profit of:	Number of partnerships									
		1-99	100-499	500-999	1,000-4,999	5,000-9,999	10,000-49,999	50,000-99,999	100,000-499,999	500,000-999,999	1,000,000 or more
<b>Wholesale and Retail Trade</b>											
<u>Wholesale Trade</u>											
Number of partnerships, total	1,700	170	370	200	1,000	1,000	1,000	1,000	1,000	1,000	1,000
With cost of goods sold	1,625	162	340	190	950	950	950	950	950	950	950
Without cost of goods sold	75	8	30	10	50	50	50	50	50	50	50
(Thousand dollars)											
Total receipts	23,470,000	2,220,000	4,970,000	3,220,000	12,890,000	12,890,000	12,890,000	12,890,000	12,890,000	12,890,000	12,890,000
Business receipts	23,470,000	2,220,000	4,970,000	3,220,000	12,890,000	12,890,000	12,890,000	12,890,000	12,890,000	12,890,000	12,890,000
Income from other partnerships, etc.	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430
Nonqualifying dividends	—	—	—	—	—	—	—	—	—	—	—
Interest	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025
Rents	6,420	6,420	6,420	6,420	6,420	6,420	6,420	6,420	6,420	6,420	6,420
Royalties	—	—	—	—	—	—	—	—	—	—	—
Net farm profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, sales other than capital assets	—	—	—	—	—	—	—	—	—	—	—
Other income	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220
Total deductions	11,940,000	1,190,000	2,600,000	1,700,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000
Cost of goods sold, total	11,430,000	1,130,000	2,520,000	1,620,000	5,950,000	5,950,000	5,950,000	5,950,000	5,950,000	5,950,000	5,950,000
Inventory, beginning-of-year	1,200,000	120,000	260,000	160,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000
Purchases	10,230,000	1,010,000	2,260,000	1,460,000	5,330,000	5,330,000	5,330,000	5,330,000	5,330,000	5,330,000	5,330,000
Labor, supplies, etc.	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Other costs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Less: Inventory, end-of-year	1,060,000	106,000	230,000	140,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000
Salaries and wages	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Payments to partners	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Rent paid	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest paid	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Taxes	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Casualty losses	—	—	—	—	—	—	—	—	—	—	—
Bad debts	—	—	—	—	—	—	—	—	—	—	—
Repairs	—	—	—	—	—	—	—	—	—	—	—
Depreciation	—	—	—	—	—	—	—	—	—	—	—
Amortization	—	—	—	—	—	—	—	—	—	—	—
Depletion	—	—	—	—	—	—	—	—	—	—	—
Net farm loss	—	—	—	—	—	—	—	—	—	—	—
Net loss from other partnerships, etc.	—	—	—	—	—	—	—	—	—	—	—
Net loss, sales other than capital assets	—	—	—	—	—	—	—	—	—	—	—
Other deductions	—	—	—	—	—	—	—	—	—	—	—
Other items:											
Gross profit	11,540,000	1,090,000	2,450,000	1,600,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000
Net profit	11,540,000	1,090,000	2,450,000	1,600,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000	6,440,000
<u>Retail Trade</u>											
Number of partnerships, total	13,701	1,370	2,740	1,370	2,123	1,701	1,112	652	1,399	160	1
With cost of goods sold	1,395	139	279	139	938	759	459	265	561	193	3
Without cost of goods sold	12,306	1,231	2,461	1,231	1,185	1,242	653	834	838	167	—
(Thousand dollars)											
Total receipts	2,007,000	197,600	395,200	197,600	124,082	108,120	69,371	41,908	21,708	127,123	1,811
Business receipts	196,754	19,675	39,550	19,675	120,673	107,128	68,236	41,908	21,708	126,000	1,811
Income from other partnerships, etc.	617	617	617	617	617	617	617	617	617	617	617
Nonqualifying dividends	—	—	—	—	—	—	—	—	—	—	—
Interest	811	811	811	811	811	811	811	811	811	811	811
Rents	2,401	2,401	2,401	2,401	2,401	2,401	2,401	2,401	2,401	2,401	2,401
Royalties	—	—	—	—	—	—	—	—	—	—	—
Net farm profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, sales other than capital assets	—	—	—	—	—	—	—	—	—	—	—
Other income	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112
Total deductions	945,602	94,560	189,120	94,560	52,010	45,008	28,138	16,082	8,041	49,099	693
Cost of goods sold, total	747,065	74,706	149,412	74,706	41,277	36,790	22,471	11,388	5,694	38,772	520
Inventory, beginning-of-year	100,082	10,008	20,016	10,008	5,220	4,676	2,883	1,441	720	4,621	61
Purchases	647,083	64,708	129,400	64,708	36,057	32,114	19,588	9,947	4,970	34,151	559
Labor, supplies, etc.	22,439	2,243	4,486	2,243	1,094	956	596	298	149	1,756	23
Other costs	1,173	117	234	117	54	47	29	15	7	52	7
Less: Inventory, end-of-year	104,601	10,460	20,920	10,460	5,147	4,570	2,883	1,441	720	4,621	61
Salaries and wages	71,214	7,121	14,242	7,121	3,390	2,990	1,895	947	473	3,369	45
Payments to partners	10,000	1,000	2,000	1,000	1,014	891	561	280	140	1,014	13
Rent paid	10,000	1,000	2,000	1,000	554	484	302	151	75	554	7
Interest paid	3,330	333	666	333	158	139	86	43	21	158	2
Taxes	17,900	1,790	3,580	1,790	1,110	977	617	308	154	1,110	15
Casualty losses	—	—	—	—	—	—	—	—	—	—	—
Bad debts	—	—	—	—	—	—	—	—	—	—	—
Repairs	—	—	—	—	—	—	—	—	—	—	—
Depreciation	12,253	1,225	2,450	1,225	576	506	316	158	79	576	8
Amortization	—	—	—	—	—	—	—	—	—	—	—
Depletion	—	—	—	—	—	—	—	—	—	—	—
Net farm loss	—	—	—	—	—	—	—	—	—	—	—
Net loss from other partnerships, etc.	—	—	—	—	—	—	—	—	—	—	—
Net loss, sales other than capital assets	—	—	—	—	—	—	—	—	—	—	—
Other deductions	—	—	—	—	—	—	—	—	—	—	—
Other items:											
Gross profit	1,061,395	107,604	206,080	107,604	62,805	54,322	34,133	17,826	8,667	54,024	718
Net profit	1,061,395	107,604	206,080	107,604	62,805	54,322	34,133	17,826	8,667	54,024	718

Footnotes at end of table.

Table 21. — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Table with 12 columns for income statement items and 12 columns for net profit size categories (\$5,000 to \$250,000 or more). Major sections include FINANCE, INSURANCE, AND REAL ESTATE; SERVICES; and NATURE OF BUSINESS NOT ALLOCABLE. Rows detail receipts, deductions, and net profit across various categories like business receipts, interest, salaries, and taxes.

1 Less loss. 2 Estimate not shown separately, because of high sampling variability. However, the data are included in the appropriate totals. NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets:									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>ALL INDUSTRIAL DIVISIONS</b>												
Number of partners.....	2,678,099	1,343,883	1,334,216	325,237	198,182	176,348	181,687	184,794	8,418	56,845	25,465	1,044,750
Number of partnerships with and without net profit, total.....	932,181	509,415	422,766	113,858	85,114	74,966	63,796	42,894	18,157	9,185	4,234	424
With cost of goods sold.....	565,844	329,794	238,388	65,764	50,253	44,226	36,789	28,747	12,490	5,320	2,303	115
Without cost of goods sold.....	366,337	181,659	184,378	48,089	34,861	30,740	27,007	14,147	5,667	3,865	1,931	309
Number of partnerships with net profit, total.....	718,459	397,989	320,470	84,289	66,190	58,684	50,334	31,430	12,483	5,477	2,499	175
With cost of goods sold.....	457,493	265,802	191,691	48,918	41,006	37,139	30,965	23,364	8,674	3,284	1,213	31
Without cost of goods sold.....	260,966	132,187	128,779	35,371	25,184	21,545	19,369	8,066	3,809	2,193	1,286	144
(Thousand dollars)												
<b>Total receipts.....</b>	<b>73,672,672</b>	<b>21,623,301</b>	<b>52,049,371</b>	<b>3,643,964</b>	<b>4,548,485</b>	<b>4,025,591</b>	<b>8,003,917</b>	<b>11,255,642</b>	<b>6,921,370</b>	<b>5,001,658</b>	<b>4,436,172</b>	<b>1,411,607</b>
Business receipts.....	72,303,784	21,252,475	51,051,309	3,424,436	4,496,965	3,968,678	7,899,549	11,068,747	6,770,727	4,860,331	4,498,882	1,401,395
Income from other partnerships, etc.....	67,100	15,067	52,033	638	5,794	1,763	1,886	9,449	5,305	2,262	8,137	10,357
Nonqualifying dividends.....	7,180	2,957	4,223	98	278	169	163	341	431	133	90	138
Interest.....	417,039	106,491	310,548	2,185	5,308	8,610	31,697	30,024	27,615	33,148	30,625	139,936
Rents.....	257,404	74,802	182,602	3,552	7,444	14,615	23,418	45,174	23,211	32,202	30,672	3,594
Royalties.....	41,303	17,357	23,946	913	1,057	794	4,319	4,651	3,259	5,987	3,428	138
Net farm profit.....	14,531	9,071	5,460	95	566	452	254	3,025	1,743	819	477	29
Net gain, sales other than capital assets.....	41,145	27,093	14,052	791	830	1,524	4,327	4,402	4,630	676	5,545	377
Other income.....	523,186	117,988	405,198	11,256	30,243	28,991	51,104	87,510	65,519	61,100	53,734	1,541
<b>Total deductions.....</b>	<b>65,159,653</b>	<b>18,434,539</b>	<b>46,725,114</b>	<b>2,636,179</b>	<b>3,750,518</b>	<b>5,210,405</b>	<b>7,164,453</b>	<b>10,496,903</b>	<b>6,489,391</b>	<b>4,714,427</b>	<b>4,431,370</b>	<b>1,631,461</b>
Cost of goods sold, total.....	43,699,378	12,523,107	31,176,271	1,450,298	2,336,504	3,449,815	5,016,123	7,532,403	4,683,116	3,369,222	2,911,139	461,651
Inventory, beginning-of-year.....	4,670,088	1,290,035	3,380,053	80,764	196,962	397,104	628,652	842,554	502,152	338,541	278,937	166,611
Purchases.....	34,245,624	9,668,508	24,577,116	1,053,387	1,891,912	2,826,100	4,251,859	6,186,354	3,741,859	2,488,565	2,355,804	364,216
Labor, supplies, etc.....	9,485,587	2,788,435	6,697,152	382,482	434,150	625,602	803,850	1,406,962	960,300	890,353	1,070,362	166,471
Other costs.....	116,348	62,396	53,952	3,386	14,267	10,755	5,528	8,994	9,109	153	1,057	47
Less: Inventory, end-of-year.....	4,818,269	1,286,263	3,532,006	69,721	200,784	409,746	673,766	946,227	530,304	348,390	290,411	116,377
Salaries and wages.....	6,060,237	1,368,549	4,691,688	332,602	424,390	548,456	662,430	900,170	633,363	346,483	363,478	62,397
Payments to partners.....	1,108,318	283,884	824,434	111,005	111,359	120,711	130,587	144,301	152,363	141,973	141,300	19,130
Rent paid.....	1,321,516	382,504	939,012	137,865	136,067	173,716	194,939	147,889	83,855	58,782	51,792	47,407
Interest paid.....	1,085,762	238,186	853,576	20,704	25,876	38,223	67,050	142,552	125,015	113,645	185,401	130,310
Taxes.....	1,553,139	470,610	1,082,529	49,260	79,112	108,425	153,054	245,270	152,036	119,465	115,351	51,556
Casualty losses.....	18,168	5,937	12,231	730	1,487	1,191	2,023	1,223	3,014	1,226	535	4
Bad debts.....	132,471	34,103	98,368	2,994	5,330	10,972	16,822	26,482	13,673	10,214	8,289	1,692
Repairs.....	667,903	274,006	393,897	19,463	32,266	44,487	60,713	48,875	60,060	40,387	29,163	5,213
Depreciation.....	2,213,291	717,304	1,495,987	56,062	94,201	139,553	201,861	310,053	218,403	173,678	244,179	1,497
Amortization.....	74,905	13,388	61,517	345	1,110	2,577	4,738	8,375	9,270	12,517	17,007	1,678
Depletion.....	120,388	23,676	96,712	2,457	3,770	5,042	5,213	11,613	8,167	8,793	28,545	23,112
Net farm loss.....	15,556	7,265	8,291	27	7	242	737	1,838	1,155	2,755	722	376
Net loss from other partnerships, etc.....	34,263	6,479	27,784	121	975	2,580	4,236	9,113	9,629	7,111	1,413	806
Net loss, sales other than capital assets.....	29,214	11,560	17,654	4,753	947	4,131	4,274	1,294	4,711	647	516	621
Other deductions.....	7,025,144	2,081,981	4,943,163	447,981	496,757	595,784	694,653	923,232	563,099	404,241	421,667	346,649
<b>Other items:</b>	<b>Gross profit (less loss).....</b>	<b>28,604,406</b>	<b>8,729,368</b>	<b>19,875,038</b>	<b>1,974,138</b>	<b>2,160,461</b>	<b>2,518,863</b>	<b>2,883,426</b>	<b>3,736,343</b>	<b>2,109,611</b>	<b>1,491,109</b>	<b>1,581,743</b>
<b>Net profit (less loss).....</b>	<b>8,513,019</b>	<b>3,188,762</b>	<b>5,324,257</b>	<b>807,785</b>	<b>797,967</b>	<b>815,191</b>	<b>839,474</b>	<b>958,739</b>	<b>431,979</b>	<b>287,231</b>	<b>304,802</b>	<b>181,099</b>
<b>Partnerships With Net Profit</b>												
<b>Total receipts.....</b>	<b>65,536,131</b>	<b>19,328,126</b>	<b>46,208,005</b>	<b>3,005,434</b>	<b>4,070,923</b>	<b>5,418,446</b>	<b>7,232,116</b>	<b>10,354,133</b>	<b>6,176,761</b>	<b>4,343,043</b>	<b>3,876,087</b>	<b>1,731,062</b>
Business receipts.....	64,372,807	19,000,066	45,372,741	2,988,086	4,024,029	5,367,524	7,142,085	10,194,034	6,067,616	4,223,383	3,775,086	1,590,898
Income from other partnerships, etc.....	63,252	13,466	49,786	588	5,794	1,739	1,886	9,663	5,937	6,726	8,509	3,544
Nonqualifying dividends.....	5,870	2,660	3,210	84	260	166	139	557	361	181	84	1,377
Interest.....	353,664	92,741	260,923	1,885	4,881	7,514	17,088	32,120	23,126	28,866	32,829	112,614
Rents.....	203,356	62,870	140,486	3,304	6,605	12,722	19,448	44,579	18,164	24,624	18,835	2,205
Royalties.....	36,812	15,779	21,033	870	1,056	702	4,065	4,172	1,910	5,156	2,476	124
Net farm profit.....	13,450	8,470	4,980	94	560	430	239	851	1,720	778	308	-
Net gain, sales other than capital assets.....	37,455	25,408	12,047	703	833	1,174	2,053	1,859	2,503	500	2,462	210
Other income.....	449,465	106,666	342,799	9,820	27,155	26,475	45,113	71,898	55,423	52,829	34,398	14,088
<b>Total deductions.....</b>	<b>55,789,632</b>	<b>15,809,093</b>	<b>39,980,539</b>	<b>2,119,848</b>	<b>3,212,571</b>	<b>4,533,236</b>	<b>6,298,652</b>	<b>9,255,321</b>	<b>5,613,384</b>	<b>3,946,556</b>	<b>3,505,701</b>	<b>1,445,270</b>
Cost of goods sold, total.....	38,595,238	11,030,197	27,565,041	1,166,554	2,033,198	3,037,733	4,480,230	6,793,400	4,217,363	2,950,919	2,540,171	345,473
Inventory, beginning-of-year.....	4,019,387	1,094,542	2,924,845	58,768	157,133	337,242	546,371	734,213	449,845	300,867	227,629	55,777
Purchases.....	30,919,388	8,683,366	22,236,022	862,577	1,652,909	2,329,032	3,829,032	5,667,468	3,447,607	2,293,034	1,693,143	257,613
Labor, supplies, etc.....	7,781,381	2,317,788	5,463,593	296,519	377,236	514,714	685,705	1,170,710	793,721	668,955	867,315	87,718
Other costs.....	90,318	52,183	38,135	3,201	9,554	8,175	4,471	5,177	5,427	154	1,776	-
Less: Inventory, end-of-year.....	4,215,236	1,117,682	3,097,554	51,511	163,634	355,037	585,349	844,168	479,437	313,091	249,692	55,635
Salaries and wages.....	5,387,570	1,212,485	4,175,085	291,805	374,780	497,760	601,817	812,269	435,382	291,825	308,618	560,829
Payments to partners.....	802,099	170,423	631,676	67,241	76,186	93,733	104,079	121,364	55,000	37,547	35,498	41,028
Rent paid.....	1,110,884	322,135	788,749	114,160	117,363	116,278	119,742	128,145	68,923	41,177	43,189	39,772
Interest paid.....	608,342	147,403	460,939	14,041	25,679	44,729	25,679	67,469	67,369	63,038	71,433	80,288
Taxes.....	1,243,911	391,337	852,574	40,515	65,591	91,929	130,648	201,932	117,264	84,919	73,403	46,373
Casualty losses.....	2,947	4,751	2,67	520	520	521	762	1,563	657	317	140	4
Bad debts.....	101,341	21,236	80,105	1,650	4,493	9,140	12,896	23,390	12,168	7,206	6,704	2,458
Repairs.....	520,167	220,909	300,158	14,456	26,033	34,363	48,829	75,333	46,116	36,255	18,890	5,583
Depreciation.....	1,551,108	560,601	990,507	41,633	73,752	108,433	154,430	227,242	142,712	99,951	32,335	32,335
Amortization.....	45,876	4,020	41,856	252	63	2,370	3,020	5,493	4,382	8,746	11,357	1,357
Depletion.....	78,485	20,404	58,081	2,288	3,719	3,589	2,394	2,				

ACTIVE PARTNERSHIPS

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnership with balance sheets by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>AGRICULTURE, FORESTRY, AND FISHERIES</b>												
Number of partners.....	324,116	262,359	61,757	9,482	9,744	12,322	10,822	12,248	3,893	2,510	733	3
Number of partnerships with and without net profit, total.....	133,647	110,329	23,418	4,155	3,778	4,973	4,108	4,396	1,271	515	121	1
With cost of goods sold.....	115,478	94,462	21,016	3,238	3,534	4,433	3,812	4,135	1,233	514	116	1
Without cost of goods sold.....	18,169	15,767	3,402	917	444	540	296	161	38	1	5	-
Number of partnerships with net profit, total.....	101,664	87,300	14,364	2,485	2,527	3,068	2,480	2,620	862	194	81	1
With cost of goods sold.....	88,887	75,681	13,206	2,086	2,321	2,847	2,283	2,545	854	193	76	1
Without cost of goods sold.....	12,777	11,619	1,158	399	246	(1)	(1)	(1)	8	1	5	-
(Thousand dollars)												
<b>Partnerships With and Without Net Profit</b>												
Total receipts.....	5,076,573	3,028,033	2,448,540	83,613	136,621	251,745	349,072	530,485	342,244	211,189	130,403	9,168
Business receipts.....	4,984,847	2,975,384	2,007,463	83,131	134,843	246,713	344,765	516,948	339,044	205,183	125,851	8,985
Income from other partnerships, etc.....	7,400	3,462	4,138	-	-	-	127	2,526	1,048	144	293	-
Nonqualifying dividends.....	699	498	501	-	14	8	8	107	34	32	5	-
Interest.....	10,452	6,407	4,645	5	80	78	260	1,148	631	1,202	460	183
Rents.....	35,795	14,295	11,500	208	748	946	1,288	4,461	574	2,316	959	-
Royalties.....	3,460	3,621	1,839	30	4	16	53	294	421	26	990	-
Net farm profits.....	1,527	802	725	-	151	-	6	188	24	132	224	-
Net gain, sales other than capital assets.....	8,963	8,275	688	17	35	201	156	27	131	99	22	-
Other income.....	33,430	15,489	17,941	222	746	1,792	2,409	4,781	4,337	2,055	1,599	-
Total deductions.....	4,421,367	2,487,131	1,934,246	72,717	116,850	226,523	321,117	499,647	337,199	216,639	129,764	8,780
Cost of goods sold, total.....	2,834,847	1,565,176	1,319,415	46,101	68,945	144,573	229,573	336,725	231,558	157,298	96,453	7,994
Inventory, beginning of year.....	369,147	185,338	123,309	4,544	5,314	10,240	16,635	28,651	23,181	23,987	12,157	1,098
Purchases.....	1,427,647	577,835	649,812	8,494	15,133	60,722	123,667	175,003	123,513	87,859	48,635	6,726
Labor, supplies, etc.....	1,672,670	988,301	684,369	34,389	53,670	83,240	109,137	167,206	112,732	69,106	52,880	2,009
Other costs.....	7,089	5,434	20	-	-	-	1,068	276	291	-	-	-
Less: Inventory, end of year.....	331,968	191,738	140,230	1,348	3,172	9,434	20,934	34,411	28,219	23,654	17,219	1,839
Salaries and wages.....	82,400	30,715	51,685	1,837	3,061	8,411	8,433	17,421	7,380	3,320	2,022	-
Payments to partners.....	45,309	19,444	26,405	1,958	4,394	6,877	4,392	5,627	2,910	1,898	449	130
Rent paid.....	106,161	62,265	57,900	3,412	6,455	9,376	11,590	11,438	9,618	3,202	2,739	270
Interest paid.....	103,711	65,518	40,193	1,127	1,743	3,269	5,112	10,969	7,234	6,621	3,904	214
Taxes.....	125,366	84,753	40,613	1,038	4,893	5,087	5,398	11,999	7,226	4,274	2,176	22
Gas and electric.....	5,965	924	4,941	2	180	306	1,235	707	1,524	900	80	-
Bad debts.....	4,383	377	2,016	13	67	37	319	832	292	413	43	-
Repairs.....	170,393	112,988	57,505	2,083	4,611	7,232	9,284	17,168	9,956	5,429	2,645	37
Depreciation.....	333,887	223,353	110,634	3,039	6,455	13,701	17,082	32,236	19,699	11,972	6,439	11
Amortization.....	284	50	234	-	8	-	25	2	49	1	149	-
Depletion.....	1,555	1,118	437	8	1	3	29	67	42	14	273	-
Net farm loss.....	4,510	1,537	973	-	-	-	3	421	21	140	388	-
Net loss from other partnerships, etc.....	1,453	448	1,005	-	-	348	-	180	313	149	4	-
Net loss, sales other than capital assets.....	3,885	2,706	1,109	77	13	417	268	332	12	45	15	-
Other deductions.....	531,156	312,955	219,101	12,015	17,993	29,081	33,874	53,523	39,565	20,963	11,985	102
Other items:												
Gross profit less loss.....	2,098,262	1,410,114	688,048	37,030	67,676	107,172	119,499	193,538	107,686	47,891	29,398	991
Net profit less loss.....	655,206	546,902	114,304	17,896	19,771	25,222	22,495	30,838	9,045	5,450	639	388
<b>Partnerships with Net Profit</b>												
Total receipts.....	4,219,874	2,611,164	1,578,645	62,155	110,293	181,364	290,167	412,299	267,001	149,477	92,171	9,168
Business receipts.....	4,144,854	2,586,287	1,548,568	61,696	109,380	172,995	287,021	406,235	260,426	147,123	88,707	8,985
Income from other partnerships, etc.....	7,400	3,462	4,138	-	-	-	127	2,526	1,048	144	293	-
Nonqualifying dividends.....	625	467	501	-	14	8	8	102	32	32	5	-
Interest.....	8,098	5,282	3,815	1	71	71	234	884	533	539	316	183
Rents.....	18,360	10,770	7,590	188	718	782	1,117	3,003	496	674	612	-
Royalties.....	5,051	3,263	1,788	30	4	53	299	407	14	977	-	-
Net farm profit.....	1,382	800	582	-	151	-	6	188	24	132	81	-
Net gain, sales other than capital assets.....	7,897	7,474	421	17	35	100	-	26	125	99	19	-
Other income.....	25,042	14,080	12,962	225	527	1,412	1,611	3,058	4,129	761	1,241	-
Total deductions.....	3,325,063	2,024,070	1,366,993	47,982	85,455	145,315	252,301	359,256	240,677	137,915	84,512	8,780
Cost of goods sold, total.....	2,343,454	1,287,997	960,462	28,086	48,181	92,495	185,374	244,978	173,119	108,291	66,444	7,994
Inventory, beginning of year.....	156,323	157,410	98,915	2,544	2,954	8,629	12,911	19,621	20,793	20,692	10,220	1,098
Purchases.....	995,672	489,198	506,474	6,926	6,241	33,682	107,261	139,404	105,504	66,772	33,958	6,726
Labor, supplies, etc.....	1,367,956	801,480	465,477	19,517	41,417	57,032	81,681	115,118	70,829	41,609	36,265	2,009
Other costs.....	5,220	4,101	299	17	-	-	-	282	-	-	-	-
Less: Inventory, end of year.....	276,712	167,012	110,700	967	1,772	6,908	15,979	24,165	24,289	20,782	13,999	1,839
Salaries and wages.....	65,049	24,757	40,292	1,211	2,876	8,213	7,429	12,178	6,000	2,472	1,303	-
Payments to partners.....	29,697	13,058	18,639	805	3,710	2,587	3,242	4,018	1,300	540	307	130
Rent paid.....	96,324	56,873	39,451	2,562	5,461	6,422	7,843	8,815	6,373	2,180	1,525	270
Interest paid.....	65,191	44,923	26,268	287	994	2,051	2,934	5,708	4,488	1,909	1,513	214
Taxes.....	97,351	70,071	27,289	770	2,335	3,705	3,971	8,178	5,173	1,771	1,355	22
Gas and electric.....	1,630	389	1,241	5	179	25	220	707	87	14	4	-
Bad debts.....	1,785	491	1,494	13	67	30	306	588	183	277	30	-
Repairs.....	129,143	81,505	38,143	1,165	3,635	5,114	5,856	11,053	6,660	3,148	1,475	37
Depreciation.....	247,758	180,801	66,954	2,531	4,776	8,669	10,559	20,961	11,843	4,574	3,330	11
Amortization.....	200	19	181	-	-	-	25	-	49	-	107	-
Depletion.....	1,441	1,051	390	8	1	3	67	20	11	270	-	-
Net farm loss.....	635	88	547	-	-	-	3	399	1	140	4	-
Net loss from other partnerships, etc.....	626	379	247	-	11	13	-	4	71	146	2	-
Net loss, sales other than capital assets.....	1,260	867	393	25	-	3	56	295	11	3	-	-
Other deductions.....	398,009	250,998	147,011	9,004	13,229	19,388	24,400	36,307	25,299	12,439	6,843	102
Other items:												
Gross profit less loss.....	1,896,395	1,308,289	588,106	32,610	61,199	86,500	101,147	156,257	87,307	38,832	22,263	991
Net profit less loss.....	834,801	677,099	217,702	15,373	25,438	36,049	37,866	57,043	26,324	11,562	7,659	388

t of title



ACTIVE PARTNERSHIPS

Table 22 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets — Size of total assets										
			Total	\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 or more	
				(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>MINING</b>													
Number of partners	45,825	58,754	91,197	1,000	200	800	1,100	1,100	1,100	1,100	1,100	1,100	
Number of partnerships with and without net profit, total	15,066	3,584	9,254	1,000	200	800	1,100	1,100	1,100	1,100	1,100	1,100	
With cost of goods sold	12,098	1,750	5,375	1,000	200	800	1,100	1,100	1,100	1,100	1,100	1,100	
Without cost of goods sold	2,968	1,834	3,879	—	—	—	—	—	—	—	—	—	
Number of partnerships with net profit, total	8,024	2,488	3,426	—	—	—	—	—	—	—	—	—	
With cost of goods sold	8,140	4,293	5,570	—	—	—	—	—	—	—	—	—	
Without cost of goods sold	804	205	1,134	—	—	—	—	—	—	—	—	—	
(Dollars in thousands)													
<u>Partnerships with and without Net Profit</u>													
Total receipts	346,894	240,935	703,599	28,338	22,343	97,104	12,064	128,748	91,494	100,106	104,187	98,147	
Business receipts	912,354	235,901	670,412	28,711	23,817	127,147	48,204	123,930	83,494	98,701	110,923	93,758	
Income from other partnerships, etc.	2,555	285	4,712	1	1	25	205	1,904	3	4	113	663	
Nonqualifying dividends	42	12	3	—	—	—	—	—	—	—	1	25	
Interest	2,897	997	3,793	—	—	179	44	67	431	584	677	446	
Rents	2,840	303	2,537	—	—	164	109	43	180	367	454	42	
Royalties	6,819	951	5,868	8	41	100	1,174	642	237	430	1,385	95	
Net farm profit	270	244	24	—	—	—	—	—	—	—	—	—	
Net gain, sales other than capital assets	2,407	1,409	438	1	1	—	—	—	1	—	14	23	
Other income	14,768	1,353	13,415	—	—	82	61	1,302	657	201	2,655	3,493	
Total deductions	948,659	227,954	421,501	3,406	21,088	14,808	64,339	130,941	100,720	103,236	111,981	107,408	
Cost of goods sold, total	500,615	111,161	389,454	15,470	7,031	30,321	9,691	65,221	5,193	47,301	54,566	45,742	
Inventory, beginning-of-year	6,643	1,783	7,858	75	—	1,193	840	1,701	1,101	1,406	1,408	550	
Purchases	58,120	1,918	45,202	1,989	838	1,221	8,105	7,494	2,211	8,347	1,506	1,571	
Labor, supplies, etc.	437,074	98,020	339,054	13,426	7,044	25,589	15,869	45,321	35,675	35,333	44,130	—	
Other costs	4,024	28	4,036	—	—	2,380	—	—	—	—	1,656	—	
Less: Inventory, end-of-year	8,224	1,588	6,696	20	45	52	1,123	1,564	—	1,111	1,419	511	
Salaries and wages	14,942	1,893	12,549	347	192	1,157	882	2,277	2,199	1,959	1,913	903	
Payments to partners	12,964	3,940	9,324	361	549	2,384	450	2,422	1,056	704	993	500	
Rent paid	6,316	2,901	4,325	130	77	378	251	1,088	44	498	413	315	
Interest paid	11,124	1,897	9,232	53	203	897	708	1,352	3,211	955	1,916	665	
Taxes	26,656	7,390	18,760	213	781	1,459	1,704	3,757	1,110	2,430	2,907	1,320	
Casualty losses	77	3	74	8	—	4	—	—	—	1	—	—	
Bad debts	1,910	264	1,656	—	69	294	31	615	14	250	171	2	
Repairs	25,828	10,465	15,363	485	363	1,440	1,134	6,466	2,112	1,922	1,279	156	
Depreciation	38,941	23,993	59,948	2,285	1,384	3,424	2,210	10,659	7,854	8,131	1,574	2,741	
Amortization	1,151	503	648	8	1	—	—	—	8	532	97	3	
Depletion	81,944	17,083	64,861	2,262	2,340	4,607	4,564	1,873	6,500	6,372	11,156	17,341	
Net farm loss	32	40	288	—	—	—	—	4	—	67	69	139	
Net loss from other partnerships, etc.	1,672	111	1,508	—	5	97	31	—	874	10	485	101	
Net loss, sales other than capital assets	4,867	1,143	3,724	34	553	2,913	184	—	—	39	1	—	
Other deductions	174,310	43,823	130,987	9,192	5,591	15,319	5,741	28,217	25,087	10,145	13,380	18,710	
Other items:													
Gross profit, less loss	411,719	124,769	486,959	13,341	13,946	26,823	14,513	57,148	34,312	34,200	44,669	48,016	
Net profit, less loss	23,761	14,981	218,742	26,626	1,259	76,696	22,345	74,543	211,309	3,052	3,206	1,234	
<u>Partnerships with Net Profit</u>													
Total receipts	714,356	182,948	551,408	25,730	19,332	42,115	38,614	95,753	64,481	80,261	84,582	80,660	
Business receipts	691,641	178,490	513,151	25,706	18,955	41,505	35,794	93,285	62,163	77,884	81,524	76,296	
Income from other partnerships, etc.	2,435	285	2,150	12	—	—	—	1,045	3	7	204	554	
Nonqualifying dividends	40	12	28	—	—	—	—	—	—	—	1	23	
Interest	1,953	371	1,282	—	—	179	13	49	61	195	453	311	
Rents	1,624	243	1,401	—	—	75	4	39	86	569	419	61	
Royalties	5,598	800	4,798	8	41	74	1,174	361	47	1,008	1,000	85	
Net farm profit	244	—	—	—	—	—	—	—	—	—	—	—	
Net gain, sales other than capital assets	2,631	1,461	570	1	—	24	22	—	436	5	20	2	
Other income	8,770	1,042	7,728	3	82	359	541	1,740	613	961	3,229	—	
Total deductions	601,959	143,217	453,738	19,253	13,715	36,488	33,883	80,514	54,960	70,986	73,510	70,429	
Cost of goods sold, total	336,384	72,674	263,716	11,598	6,112	19,192	20,409	44,033	(1)	47,120	45,469	35,495	
Inventory, beginning-of-year	6,956	1,682	5,274	63	44	163	751	909	(1)	872	1,193	550	
Purchases	50,570	11,461	39,109	1,989	833	555	7,916	7,138	(1)	8,032	4,253	1,571	
Labor, supplies, etc.	283,519	60,961	222,558	9,546	5,280	18,501	13,335	36,705	(1)	39,047	39,223	33,889	
Other costs	1,692	26	1,666	—	—	—	—	—	—	—	1,656	—	
Less: Inventory, end-of-year	6,353	1,456	4,897	—	45	27	1,093	719	(1)	881	866	515	
Salaries and wages	8,978	1,393	7,585	8	15	255	784	1,925	714	1,230	2,317	337	
Payments to partners	6,754	956	5,798	185	424	1,590	182	1,351	473	368	636	589	
Rent paid	3,845	1,510	2,335	64	73	200	283	1,483	380	513	240	182	
Interest paid	5,481	980	4,501	22	62	424	446	857	820	874	524	472	
Taxes	19,309	5,500	13,809	705	641	1,283	1,283	2,750	1,321	1,749	2,119	2,544	
Casualty losses	66	2	64	—	—	2	—	61	—	—	—	—	
Bad debts	951	120	831	—	69	197	31	194	100	120	115	—	
Repairs	19,113	7,089	12,024	428	257	1,052	805	5,417	1,930	1,306	950	156	
Depreciation	53,266	16,221	37,045	1,351	986	1,999	2,368	6,798	4,502	3,522	6,532	1,287	
Amortization	316	144	172	4	—	—	—	—	8	86	73	3	
Depletion	62,479	14,174	48,305	2,184	2,840	3,157	2,404	5,900	4,800	5,620	8,228	13,777	
Net farm loss	153	41	113	—	—	—	—	9	4	31	69	—	
Net loss from other partnerships, etc.	507	153	354	—	5	—	—	31	—	—	308	—	
Net loss, sales other than capital assets	37	47	40	—	—	—	—	—	—	—	38	—	
Other deductions	83,366	27,214	56,152	2,754	2,230	7,463	7,655	11,169	6,706	5,395	1,733	4,287	
Other items:													
Gross profit, less loss	355,257	105,816	249,441	14,108	12,343	22,373	12,885	49,451	28,321	36,741	38,355	47,900	
Net profit, less loss	112,401	34,731	77,670	6,477	5,617	5,727	4,731	15,239	1,301	9,275	11,472	10,231	

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1962

ACTIVE PARTNERSHIPS

Table 22. -INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS-Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>CONSTRUCTION</b>												
Number of partnerships	127,448	73,704	53,744	19,935	10,870	7,313	5,893	5,373	2,243	1,269	822	26
Number of partnerships with and without net profit, total	58,164	34,304	23,860	9,269	4,811	3,325	2,613	2,366	853	393	221	9
With cost of goods sold	56,633	33,389	23,244	8,983	4,713	3,251	2,513	2,340	823	393	214	9
Without cost of goods sold	1,531	915	616	286	(1)	(1)	(1)	(1)	(1)	-	7	-
Number of partnerships with net profit, total	44,014	29,415	19,504	7,277	4,083	2,753	2,151	1,816	710	346	142	6
With cost of goods sold	48,113	28,796	19,317	7,270	4,258	2,703	2,127	1,791	680	346	136	6
Without cost of goods sold	90	619	187	127	(1)	(1)	(1)	(1)	(1)	-	6	-
<i>(Thousand dollars)</i>												
<b>Partnerships With and Without Net Profit</b>												
Total receipts	6,877,933	1,987,728	4,890,277	390,123	389,744	440,900	529,819	976,904	654,281	647,553	815,922	44,956
Business receipts	6,804,981	1,971,391	4,833,590	389,567	387,708	438,056	525,685	964,378	644,591	634,206	805,450	43,949
Income from other partnerships, etc.	4,725	2,869	1,856	-	-	-	611	89	359	434	363	-
Nonqualifying dividends	17	7	10	-	-	-	-	3	-	-	6	-
Interest	5,549	2,105	5,444	65	70	153	446	1,145	653	1,464	1,273	175
Rents	22,362	3,949	18,413	24	577	1,278	1,632	4,159	3,578	5,013	1,389	763
Royalties	4,877	1	1,876	-	-	-	173	1,598	36	1	68	-
Net farm profits	1,570	1,207	363	-	107	-	154	94	4	3	1	-
Net gain, sales other than capital assets	1,306	434	792	3	13	23	65	424	144	56	64	-
Other income	33,626	5,763	27,863	469	1,269	1,389	1,053	5,014	4,916	6,376	7,308	69
Total deductions	6,383,784	1,721,180	4,562,604	330,858	336,515	405,065	481,472	923,509	617,761	620,321	801,301	45,802
Cost of goods sold, total	5,284,785	1,380,606	3,898,179	267,034	276,804	327,146	401,756	789,641	531,422	548,839	716,616	38,925
Inventory, beginning-of-year	211,969	51,472	161,497	7,880	13,986	16,295	19,607	39,339	27,546	23,112	13,132	-
Purchases	1,476,491	454,323	1,174,378	82,515	120,992	109,448	156,830	255,397	136,815	106,273	75,008	-
Labor, supplies, etc.	3,747,818	916,205	1,836,813	176,734	152,209	216,202	245,066	531,381	393,751	441,924	640,621	38,925
Other costs	15,568	8,341	6,827	1,921	-	-	191	788	3,081	-	-	-
Less: Inventory, end-of-year	187,771	38,435	144,336	2,018	9,487	14,990	20,535	37,922	29,771	22,470	12,145	-
Salaries and wages	44,341	31,366	62,183	4,272	5,660	8,368	6,501	12,567	10,916	6,631	6,774	494
Payments to partners	98,442	46,237	58,322	16,333	10,285	8,928	5,840	8,366	3,489	2,247	2,201	33
Rent paid	25,352	2,263	18,094	2,800	1,876	1,648	2,018	2,716	2,804	2,249	1,411	267
Interest paid	34,441	5,708	21,443	1,443	1,294	2,411	2,287	5,945	3,649	3,507	3,909	988
Taxes	15,821	6,154	6,466	4,727	5,809	7,300	8,648	14,895	9,969	7,776	6,015	327
Casualty losses	3	3	3	3	-	-	97	16	42	36	1	-
Bad debts	7,074	4,111	4,983	395	452	344	597	1,359	627	350	858	1
Repairs	50,497	18,825	34,122	1,845	1,839	2,895	2,783	8,452	6,978	5,258	3,142	940
Depreciation	153,343	43,639	109,704	4,772	5,891	8,836	11,544	19,918	14,548	11,031	26,125	2,064
Amortization	1,654	172	1,476	8	131	9	-	93	5	1,995	235	-
Depletion	1,225	103	1,122	102	-	27	482	147	66	298	-	-
Net farm losses	1,355	296	1,059	159	-	4	36	649	61	112	38	-
Net loss from other partnerships, etc.	517	354	163	18	-	3	59	26	44	13	-	-
Net loss, sales other than capital assets	3,907	47	4,311	12	16	155	3,150	13	4	19	62	-
Other deductions	431,101	147,194	283,439	27,435	26,457	36,923	36,185	58,338	33,074	30,161	33,603	1,763
Other items:												
Gross profit (loss) on sales	1,593,196	587,095	935,411	122,533	110,908	110,910	123,929	174,737	113,169	85,367	88,834	5,024
Net profit (loss)	594,149	266,946	327,603	59,270	53,229	35,835	48,347	53,395	36,520	27,232	14,621	846
<b>Partnerships with Net Profit</b>												
Total receipts	5,350,327	1,727,723	4,122,604	308,494	368,155	383,323	458,711	824,987	571,185	508,636	674,943	23,170
Business receipts	5,271,860	1,714,384	4,074,474	306,160	366,347	380,876	454,993	814,573	563,692	496,291	668,487	23,055
Income from other partnerships, etc.	4,623	2,224	1,779	-	-	-	611	84	355	389	340	-
Nonqualifying dividends	17	7	10	-	-	-	-	3	-	-	6	-
Interest	5,657	1,905	4,757	25	57	99	417	814	606	1,410	1,182	47
Rents	17,420	3,181	14,299	8	455	1,066	1,393	3,613	2,199	4,783	739	43
Royalties	1,850	-	1,850	-	-	-	173	1,598	10	1	68	-
Net farm profits	1,444	1,179	276	-	107	-	154	94	4	3	1	-
Net gain, sales other than capital assets	1,150	393	757	3	13	11	65	424	126	51	64	-
Other income	26,544	4,733	21,509	298	1,176	1,271	905	3,877	4,193	5,708	4,056	25
Total deductions	5,150,516	1,437,474	3,713,042	245,641	313,264	339,395	402,060	761,534	526,722	468,966	632,780	22,660
Cost of goods sold, total	4,376,880	1,174,787	3,202,093	201,317	260,011	277,891	338,585	655,771	456,162	406,648	586,327	19,381
Inventory, beginning-of-year	174,651	35,052	139,599	5,362	12,665	13,893	14,887	34,001	25,702	21,185	11,904	-
Purchases	1,329,024	403,570	925,554	66,590	114,467	96,090	136,977	222,947	127,821	99,190	61,372	-
Labor, supplies, etc.	3,029,943	763,905	2,166,038	129,128	141,325	181,245	202,290	430,618	330,931	306,529	524,591	19,381
Other costs	8,456	5,643	1,713	1,921	-	-	792	-	-	-	-	-
Less: Inventory, end-of-year	165,194	33,483	131,711	1,684	8,446	13,337	16,361	31,795	28,292	20,256	11,540	-
Salaries and wages	80,581	26,708	53,873	3,937	5,334	6,816	5,811	11,438	9,118	5,577	5,417	425
Payments to partners	56,989	18,935	38,054	8,046	7,964	6,523	3,382	4,962	3,331	1,683	2,161	2
Rent paid	19,352	6,443	13,509	1,381	1,740	1,296	1,823	2,199	2,221	1,710	1,096	43
Interest paid	23,834	3,067	16,767	495	1,018	1,808	1,622	3,803	2,573	3,098	2,323	27
Taxes	79,076	24,062	55,014	2,756	5,400	6,153	7,546	12,440	8,232	7,091	4,271	125
Casualty losses	335	121	414	3	-	20	97	15	42	36	1	-
Bad debts	5,742	1,802	3,940	71	436	304	500	1,227	488	213	705	1
Repairs	41,830	13,745	28,085	1,113	1,604	2,547	2,422	6,664	5,985	4,668	2,147	935
Depreciation	111,371	46,636	71,735	3,771	5,087	6,969	9,938	14,516	10,543	10,086	10,547	278
Amortization	1,498	177	1,321	-	130	9	-	71	5	1,871	235	-
Depletion	1,041	103	938	18	-	27	482	120	44	247	-	-
Net farm losses	72	296	477	159	-	4	36	67	61	112	38	-
Net loss from other partnerships, etc.	173	94	81	2	-	3	16	7	7	44	9	-
Net loss, sales other than capital assets	258	110	148	12	16	42	35	13	4	19	7	-
Other deductions	348,184	122,416	225,768	21,560	24,524	29,013	30,233	47,855	27,830	26,066	17,249	1,443
Other items:												
Gross profit (loss) on sales	1,414,486	539,599	875,381	107,843	106,336	102,985	116,408	158,802	107,530	89,643	82,160	3,674
Net profit	699,811	240,229	409,582	63,853	54,891	43,928	56,651	63,453	44,463	39,670	42,163	510

0 at end of table.

ACTIVE PARTNERSHIPS

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Table with 13 columns: Industrial division and item, All active partnerships, Partnerships without balance sheets, Total, Under \$10,000, \$10,000 under \$25,000, \$25,000 under \$50,000, \$50,000 under \$100,000, \$100,000 under \$200,000, \$200,000 under \$500,000, \$500,000 under \$1,000,000, \$1,000,000 under \$5,000,000, \$5,000,000 or more. Rows include Manufacturing (Number of partnerships, Net farm profit, etc.), Personal receipts, Total deductions, and Partnerships with Net Profit.

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 22 - INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES</b>												
Number of partners	38,775	23,019	15,756	4,994	3,217	2,473	2,636	1,813	226	264	106	7
Number of partnerships with and without net profit, total	17,032	10,450	6,582	2,285	1,445	1,015	1,303	677	81	37	17	2
With cost of goods sold	15,672	9,778	5,994	2,054	1,292	917	949	646	75	37	17	2
Without cost of goods sold	1,360	772	588	231	(1)	(1)	(1)	(1)	(1)	-	-	-
Number of partnerships with net profit, total	13,046	8,127	4,919	1,474	1,099	704	742	568	79	32	15	1
With cost of goods sold	12,349	7,674	4,675	1,371	1,044	709	893	537	73	32	15	1
Without cost of goods sold	697	453	244	(1)	(1)	-	(1)	(1)	(1)	-	-	-
(Thousand Dollars)												
<b>Partnerships With and Without Net Profit</b>												
Total receipts	1,007,149	349,345	657,804	49,717	59,125	76,270	151,220	141,420	74,237	42,961	41,738	21,116
Business receipts	995,355	346,243	649,113	48,596	58,925	75,836	148,944	139,568	73,644	41,291	40,176	21,112
Income from other partnerships	82	79	113	-	-	-	-	-	10	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	462	141	827	1	172	121	121	264	76	52	140	1
Rents	3,745	719	3,027	15	118	150	722	822	113	1,061	23	2
Royalties	28	14	14	-	-	1	-	13	-	-	-	-
Net farm profit	80	699	107	-	33	-	-	41	-	33	-	-
Net gain, sales other than capital assets	269	121	88	11	10	14	14	31	17	4	1	-
Other income	5,849	1,279	4,570	95	48	101	1,419	678	357	520	1,398	1
Total deductions	382,846	303,129	579,720	41,197	51,290	66,411	130,770	127,906	70,244	34,401	37,959	20,677
Cost of goods sold, total	345,769	177,432	375,337	45,782	31,462	42,162	76,606	82,026	50,217	23,102	27,847	18,130
Inventory, beginning-of-year	7,907	2,379	5,528	252	14	362	1,686	2,764	466	260	187	74
Purchases	180,257	57,443	133,809	6,478	6,851	7,626	26,820	20,197	31,511	3,612	1,809	17,875
Labor, supplies, etc.	365,439	112,883	253,156	17,381	24,614	34,295	49,522	62,314	18,787	19,490	25,890	1,073
Other costs	411	411	-	-	-	-	-	-	-	-	-	-
Less: Inventory, end-of-year	9,341	2,214	6,127	308	19	171	1,446	2,435	59	260	39	892
Salaries and wages	11,265	6,448	12,713	597	1,034	741	4,507	2,174	41	19	767	422
Payments to other partnerships	22,580	6,528	16,052	2,359	2,422	2,803	3,833	2,962	8	43	277	40
Rent paid	14,391	3,376	10,996	1,689	964	1,302	2,993	1,317	1,411	621	575	57
Interest paid	8,918	3,145	5,273	238	482	625	990	1,506	626	41	390	116
Taxes	33,945	10,979	23,066	1,285	1,808	2,607	5,754	6,293	2,556	1,764	1,385	19
Casualty losses	353	800	133	-	41	81	-	3	4	5	-	-
Bad debts	2,147	629	1,458	3	217	333	382	306	118	4	43	16
Repairs	31,425	13,477	19,018	1,038	2,073	2,121	5,287	3,985	2,454	1,578	405	77
Depreciation	65,984	26,662	37,424	2,295	3,838	3,825	8,635	10,762	3,762	2,146	1,969	287
Amortization	152	37	115	-	34	79	1	-	1	-	-	-
Depletion	1	-	-	-	-	-	-	-	-	-	-	-
Net farm loss	161	14	41	10	-	-	-	-	-	11	-	-
Net loss from other partnerships	3	-	2	-	-	-	-	-	3	-	-	-
Net loss, sales other than capital assets	314	124	139	61	-	50	5	2	3	9	-	-
Other deductions	12,433	55,366	77,966	2,834	6,918	9,677	21,777	15,403	6,273	3,960	4,606	1,513
<b>Other Items</b>												
Gross profit (less loss)	443,586	175,311	273,775	15,313	27,663	33,674	72,338	57,540	3,447	18,189	12,329	2,962
Net profit (less loss)	124,303	49,211	78,394	8,521	7,835	9,859	29,450	14,754	3,782	8,560	3,779	439
<b>Partnerships With Net Profit</b>												
Total receipts	876,471	292,911	583,967	39,803	50,513	65,927	142,317	133,685	73,170	41,820	38,201	2,524
Business receipts	864,216	289,917	576,909	39,779	50,354	65,651	140,099	131,913	72,614	36,254	37,725	2,520
Income from other partnerships	92	69	113	-	-	-	-	-	10	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	854	141	718	1	100	121	121	240	76	44	135	1
Rents	3,520	618	2,902	15	118	116	665	814	111	1,057	4	2
Royalties	28	14	14	-	-	1	-	13	-	-	-	-
Net farm profit	764	677	87	-	33	-	-	21	-	33	-	-
Net gain, sales other than capital assets	262	181	81	4	-	10	14	31	17	4	1	-
Other income	4,130	894	3,136	5	7	49	1,418	650	347	428	336	1
Total deductions	313,413	137,538	499,375	29,606	41,406	55,385	121,212	118,161	69,110	29,081	31,101	2,085
Cost of goods sold, total	461,403	136,837	324,566	17,660	26,417	36,843	70,473	76,696	49,587	19,506	25,811	1,073
Inventory, beginning-of-year	6,749	2,230	4,511	173	16	311	1,659	1,466	469	246	183	-
Purchases	143,969	48,814	95,155	3,726	4,798	7,008	23,766	19,101	31,518	3,429	1,809	-
Labor, supplies, etc.	211,355	87,109	229,246	13,944	21,622	29,670	46,948	57,378	18,157	16,067	23,237	1,073
Other costs	336	336	-	-	-	-	-	-	-	-	-	-
Less: Inventory, end-of-year	6,006	1,652	4,354	183	19	146	1,440	1,749	557	236	18	-
Salaries and wages	15,821	5,903	9,918	500	788	53	2,974	1,806	1,773	686	278	-
Payments to other partnerships	16,754	4,255	12,499	1,537	1,442	1,783	3,454	2,861	792	409	277	-
Rent paid	11,166	2,518	8,648	1,210	32	906	2,410	999	1,453	478	418	42
Interest paid	7,073	2,795	4,233	142	398	378	964	1,163	610	250	324	108
Taxes	29,308	9,166	20,842	958	1,915	2,094	5,432	6,234	2,525	1,129	971	14
Casualty losses	202	64	133	-	41	81	-	3	4	5	-	-
Bad debts	1,094	217	877	1	30	139	338	192	117	31	43	16
Repairs	28,257	11,076	17,121	356	1,617	1,811	4,775	3,787	2,452	1,501	348	34
Depreciation	55,431	22,771	28,660	1,341	3,257	2,229	3,125	9,741	3,636	1,824	1,671	230
Amortization	72	37	35	-	34	-	-	-	1	-	-	-
Depletion	1	-	1	-	-	-	-	-	-	-	-	-
Net farm loss	161	140	21	10	-	-	-	-	-	11	-	-
Net loss from other partnerships	3	-	2	-	-	-	-	-	3	-	-	-
Net loss, sales other than capital assets	92	36	51	32	-	7	5	2	1	9	-	-
Other deductions	110,870	42,713	68,152	5,257	5,136	8,191	20,902	14,696	6,156	3,248	3,968	568
<b>Other Items</b>												
Gross profit (less loss)	405,423	153,080	252,343	22,119	23,937	28,808	69,126	55,217	23,027	16,748	11,914	1,447
Net profit	139,658	54,973	84,085	10,197	9,107	10,842	21,105	15,504	4,060	8,739	4,092	439

ACTIVE PARTNERSHIPS

Table 22 - INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS - Continued

Industrial Division	All active partnerships	Partnerships with total balance sheets	Partnerships with total assets under \$1,000,000																
			Total	Under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$750,000	\$750,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 or more								
<b>WHOLESALE AND RETAIL TRADE</b>																			
Number of partnerships	20,708	2,678	1,417	102	1,315	1,211	1,100	1,000	900	800	700	600	500	400	300	200	100	50	
Number of partnerships with net profit	20,309	1,871	1,041	84	957	921	854	783	712	641	570	500	429	358	287	172	100	50	
With cost of goods sold	20,309	1,871	1,041	84	957	921	854	783	712	641	570	500	429	358	287	172	100	50	
Without cost of goods sold	11,381	764	400	33	400	396	377	356	331	309	281	259	231	203	172	100	50	50	
Number of partnerships with net loss	21,784	1,970	1,098	118	1,063	1,039	980	917	848	789	720	661	592	523	454	385	316	247	
With cost of goods sold	21,784	1,970	1,098	118	1,063	1,039	980	917	848	789	720	661	592	523	454	385	316	247	
Without cost of goods sold	8,184	596	307	42	496	492	463	431	399	368	337	306	275	244	213	142	77	50	
(Dollars in thousands)																			
Total receipts	36,463,635	11,084,927	6,322,929	4,443,628	4,776,826	3,317,482	4,364,442	6,270,917	11,306,011	11,239,169	11,622,990	12,022,990	12,418,119	12,813,214	13,208,303	13,603,412	13,998,521	14,393,630	14,788,739
Business receipts	36,509,382	11,139,208	6,340,629	4,512,727	4,825,428	3,324,115	4,379,811	6,319,714	11,351,114	11,280,514	11,665,414	12,055,414	12,450,514	12,845,614	13,240,714	13,635,814	14,030,914	14,426,014	14,821,114
Income from other partnerships, etc.	8,296	3,152	1,944	1,201	1,378	217	821	398	897	655	676	676	676	676	676	676	676	676	676
Nonqualifying dividends	1,104	50	96	42	29	176	81	308	185	185	185	185	185	185	185	185	185	185	185
Interest	3,881	1,881	1,221	167	814	1,102	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098
Rents	87,811	28,741	16,780	669	1,916	1,443	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340
Royalties	1,174	403	211	137	171	49	104	111	111	111	111	111	111	111	111	111	111	111	111
Net farm profits	6,100	3,807	2,295	1	272	334	44	434	434	434	434	434	434	434	434	434	434	434	434
Net gains, sales other than capital assets	2,427	2,463	962	104	20	106	20	106	106	106	106	106	106	106	106	106	106	106	106
Other income	241,473	43,828	197,845	1,380	13,283	1,864	2,348	54,691	91,540	26,553	11,485	1,670							
Total deductions	34,765,020	11,407,876	24,794,144	1,111,867	3,295,782	3,078,335	4,314,164	6,438,444	11,338,840	11,243,312	11,539,400	11,935,400	12,331,400	12,727,400	13,123,400	13,519,400	13,915,400	14,311,400	14,707,400
Cost of goods sold, total	27,921,815	7,704,129	14,927,686	830,063	1,588,304	1,384,233	3,197,904	5,118,203	6,438,899	1,874,479	1,344,846	1,031,038	801,114	631,114	501,114	371,114	241,114	111,114	50,114
Inventory, beginning-of-year	3,405,560	937,109	3,559,451	54,421	157,447	334,341	720,091	1,006,341	1,392,641	1,778,941	2,165,241	2,551,541	2,937,841	3,324,141	3,710,441	4,096,741	4,483,041	4,869,341	5,255,641
Purchases	27,336,281	7,261,748	19,572,936	81,345	1,555,690	1,358,982	3,534,111	5,118,203	6,438,899	1,874,479	1,344,846	1,031,038	801,114	631,114	501,114	371,114	241,114	111,114	50,114
Labor, supplies, etc.	668,823	203,581	466,542	18,111	31,589	40,006	79,333	132,559	1,171,171	35,677	47,891	44,891	44,891	44,891	44,891	44,891	44,891	44,891	44,891
Other costs	60,236	34,639	25,667	129	6,908	4,499	3,000	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999
Less: Inventory, end-of-year	3,633,838	942,245	4,691,990	21,303	162,529	347,255	564,811	750,332	367,474	213,761	171,367	128,961	86,561	45,161	14,761	4,761	1,761	761	261
Salaries and wages	2,973,117	705,521	1,676,769	87,144	132,473	221,046	383,304	526,222	584,497	157,421	111,114	71,114	31,114	16,114	8,114	4,114	2,114	1,114	514
Payments to partners	413,394	108,200	305,144	18,319	41,259	52,390	65,805	82,791	102,398	14,288	9,101	3,309	1,501	701	301	151	71	31	11
Rent paid	501,854	153,194	343,657	42,535	57,222	62,025	69,141	69,114	69,114	69,114	69,114	69,114	69,114	69,114	69,114	69,114	69,114	69,114	69,114
Interest paid	127,952	32,331	33,871	2,344	5,272	4,571	16,428	16,428	16,428	16,428	16,428	16,428	16,428	16,428	16,428	16,428	16,428	16,428	16,428
Taxes	468,503	162,959	306,544	15,403	32,657	43,439	64,311	81,335	35,453	22,128	11,662	3,415							
Casualty losses	2,664	1,351	2,193	548	181	283	331	419	255	92	198	118	51	21	11	6	3	2	1
Bad debts	69,162	16,676	53,486	1,345	2,645	5,736	8,401	17,364	8,757	5,020	2,688	1,378	688	358	178	88	38	18	8
Repairs	119,564	45,942	76,628	4,621	9,724	12,168	15,038	18,884	8,471	4,976	2,329	857							
Depreciation	371,149	125,520	348,629	11,612	25,722	38,141	53,101	62,182	68,338	15,961	10,820	2,202							
Amortization	1,598	133	1,465	33	151	462	343	236	98	116	18	3							
Depletion	3,668	107	3,561	-	36	113	132	68	110	216	2,886	1,100							
Net farm loss	3,395	3,354	1,641	-	-	30	172	355	250	309	114	11							
Net loss from other partnerships, etc.	1,950	566	1,384	3	21	9	983	32	105	32	186	13							
Net loss, sales other than capital assets	4,720	3,004	1,716	513	150	58	227	266	199	184	111	8							
Other deductions	2,084,837	622,353	1,462,484	95,684	154,165	202,887	284,418	351,904	180,135	106,598	73,043	13,450							
Other items:																			
Gross profit (less loss)	8,682,269	2,645,079	6,013,190	398,104	671,954	902,882	1,225,669	1,460,571	681,354	384,549	247,713	40,334							
Net profit (less loss)	2,198,615	760,661	1,438,154	115,761	180,104	238,845	309,261	333,789	137,771	69,857	49,594	3,172							
Partnerships with Net Profit																			
Total receipts	33,660,602	9,703,714	23,956,788	1,040,170	1,993,239	2,992,030	4,413,696	6,196,917	3,399,208	2,135,730	1,512,638	261,160							
Business receipts	33,313,712	9,623,074	23,690,638	1,034,470	1,976,121	2,969,335	4,381,469	6,123,640	3,354,887	2,101,738	1,485,025	261,853							
Income from other partnerships, etc.	3,068	3,038	5,030	-	217	82	218	218	218	218	218	218							
Nonqualifying dividends	1,104	355	749	-	23	124	70	292	184	24	30	30							
Interest	31,379	6,307	6,307	150	780	3,084	5,205	5,321	3,975	2,726	540	540							
Rents	78,366	25,284	53,882	631	1,375	5,699	8,942	13,341	7,639	4,847	16,574	234							
Royalties	920	331	589	27	49	36	63	47	164	203	-	-							
Net farm profits	5,651	3,540	2,111	1	269	304	44	412	726	141	-	-							
Net gain, sales other than capital assets	1,927	2,115	812	82	19	140	183	167	79	8	-	-							
Other income	218,575	39,770	178,805	4,803	14,652	15,474	25,861	50,363	29,005	24,230	12,909	1,508							
Total deductions	31,306,178	8,379,807	22,426,371	907,540	1,798,096	2,740,033	4,092,709	5,349,574	2,255,113	2,060,731	1,459,652	262,917							
Cost of goods sold, total	25,354,344	7,191,138	18,163,206	627,717	1,276,581	2,143,679	3,244,364	4,950,694	2,723,903	1,748,094	1,258,139	230,038							
Inventory, beginning-of-year	3,052,167	805,263	2,249,944	37,926	126,279	284,082	465,000	656,570	318,933	191,399	138,470	37,213							
Purchases	24,877,159	7,002,621	17,874,259	671,352	1,358,943	2,127,253	3,208,313	4,666,732	2,688,823	1,728,974	1,328,613	226,527							
Labor, supplies, etc.	589,424	176,995	408,839	16,150	23,051	29,637	72,763	117,699	71,544	31,379	44,283	3,323							
Other																			

U. S. BUSINESS TAX RETURNS, 1962

ACTIVE PARTNERSHIPS

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE</b>												
Number of partners	98,861	34,811	64,050	14,099	10,016	10,076	10,480	11,040	4,724	2,251	1,227	137
Number of partnerships with and without net profit, total	40,960	15,460	25,500	5,942	4,337	4,332	4,317	4,294	1,487	562	218	11
With cost of goods sold	35,032	12,363	22,669	4,456	3,278	4,075	4,053	4,098	1,353	544	203	11
Without cost of goods sold	5,928	3,097	2,831	1,486	459	257	244	198	134	18	15	-
Number of partnerships with net profit, total	33,535	12,390	21,145	4,258	3,490	3,721	3,809	3,845	1,310	511	194	7
With cost of goods sold	28,748	9,944	18,804	2,975	3,111	3,493	3,569	3,720	1,250	498	181	7
Without cost of goods sold	4,787	2,446	2,341	1,283	379	228	240	125	60	13	13	-
<i>(Thousand dollars)</i>												
<b>Partnerships With and Without Net Profit</b>												
Total receipts	12,477,567	2,327,262	10,150,305	274,465	463,738	826,956	1,360,372	2,535,502	1,898,402	1,401,738	1,173,775	215,357
Business receipts	12,335,676	2,307,132	10,049,541	271,532	457,589	820,792	1,348,607	2,511,786	1,883,145	1,388,128	1,154,522	213,440
Income from other partnerships, etc.	3,932	621	3,311	-	-	204	72	2,152	266	729	29	-
Nonqualifying dividends	148	27	121	-	-	1	1	11	78	5	24	-
Interest	7,215	750	6,465	13	177	199	572	1,218	1,101	959	1,848	378
Rents	22,495	4,177	18,318	182	49	1,865	2,510	3,452	2,014	2,285	5,904	57
Royalties	333	67	266	-	-	-	5	32	113	25	91	-
Net farm profits	989	330	659	-	3	21	21	134	294	83	95	29
Net gain, sales other than capital assets	1,307	364	943	-	-	21	23	55	58	16	57	25
Other income	84,472	13,591	70,881	2,650	1,426	3,974	8,561	16,662	11,310	9,971	10,505	1,428
Total deductions	11,905,501	2,190,632	9,713,855	239,488	425,244	778,681	1,286,133	2,427,583	1,837,991	1,362,990	1,142,357	213,408
Cost of goods sold, total	10,335,081	1,838,522	8,296,559	171,575	340,126	654,946	1,067,822	2,063,191	1,601,843	1,201,573	1,011,523	183,955
Inventory, beginning-of-year	869,330	129,652	740,278	5,889	17,442	41,849	80,924	190,333	138,037	120,175	106,257	39,372
Purchases	9,857,111	1,750,897	8,106,214	163,789	322,406	643,389	1,035,946	2,016,451	1,570,209	1,182,166	987,613	181,255
Labor, supplies, etc.	275,467	78,602	196,865	7,179	4,811	11,224	31,426	50,277	34,872	18,014	31,599	2,503
Other costs	19,859	8,980	10,879	55	3,449	1,731	3,262	1,123	1,055	-	-	-
Less: Inventory, end-of-year	886,638	124,009	762,629	4,527	17,382	43,247	83,340	194,993	142,330	118,782	113,901	39,175
Salaries and wages	686,140	120,306	565,834	19,355	25,464	44,321	85,149	156,948	99,749	71,347	53,755	9,246
Payments to partners	96,042	19,019	77,023	6,532	7,283	9,481	12,233	18,412	10,840	7,264	5,541	187
Rent paid	76,628	15,714	60,914	5,243	5,145	7,332	10,476	13,254	8,661	5,374	4,720	709
Interest paid	36,436	6,344	30,152	589	807	1,548	3,522	6,596	5,249	4,448	5,266	2,127
Taxes	108,426	25,017	83,409	1,921	2,855	6,590	11,749	26,137	14,735	10,805	5,479	3,138
Casualty losses	952	119	833	309	-	9	43	177	29	25	159	-
Bad debts	21,803	3,471	18,332	189	185	1,785	2,570	5,533	3,605	2,357	1,460	148
Repairs	27,318	8,016	19,302	560	1,329	1,661	3,050	5,416	3,194	2,014	1,488	590
Depreciation	89,754	21,146	68,608	1,912	3,977	6,400	12,165	19,218	11,598	6,616	5,389	1,333
Amortization	279	5	274	9	-	101	68	42	26	22	2	3
Depletion	3,134	17	3,117	-	-	-	1	53	182	73	2,808	-
Net farm losses	84	238	608	-	-	-	9	225	133	229	1	11
Net loss from other partnerships, etc.	324	34	290	-	-	21	30	13	27	9	177	13
Net loss, sales other than capital assets	515	187	328	-	-	61	101	13	96	44	5	8
Other deductions	620,914	132,477	488,437	31,294	37,490	44,420	76,645	112,355	78,024	50,790	44,579	11,940
Other items:												
Gross profit (less loss)	2,221,595	488,613	1,752,982	99,957	117,463	165,846	280,785	448,595	281,302	186,555	142,994	29,485
Net profit (less loss)	573,060	136,630	436,430	34,977	38,494	48,275	74,239	107,910	60,411	38,748	31,418	1,949
<b>Partnerships With Net Profit</b>												
Total receipts	11,399,743	2,119,058	9,280,685	232,369	387,490	747,136	1,233,192	2,359,899	1,740,670	1,309,359	1,032,371	187,699
Business receipts	11,296,757	2,100,346	9,189,711	230,004	381,875	741,607	1,222,501	2,337,532	1,727,096	1,296,633	1,006,418	186,040
Income from other partnerships, etc.	3,871	220	3,651	-	-	204	72	2,152	286	208	729	-
Nonqualifying dividends	141	27	114	-	-	1	1	11	78	5	24	-
Interest	6,394	681	5,713	13	160	67	568	1,142	1,035	877	1,500	351
Rents	20,446	4,154	16,292	182	45	1,737	2,059	3,176	1,837	2,101	5,738	17
Royalties	67	12	55	-	-	2	2	22	22	25	71	-
Net farm profits	941	330	611	-	-	21	21	134	278	83	95	-
Net gain, sales other than capital assets	1,219	354	865	-	-	3	23	48	58	16	5	25
Other income	76,255	12,679	63,576	2,583	5,410	3,517	7,946	15,672	9,980	9,411	7,791	1,266
Total deductions	10,788,479	1,974,382	8,814,097	193,186	347,501	695,342	1,154,768	2,246,824	1,677,364	1,268,243	1,049,189	184,679
Cost of goods sold, total	9,231,491	1,668,529	7,562,962	138,609	276,269	588,517	957,959	1,912,397	1,467,164	1,121,485	938,479	162,074
Inventory, beginning-of-year	761,708	115,347	646,361	4,283	12,605	34,016	67,903	171,522	127,395	105,408	91,367	31,862
Purchases	8,988,840	1,588,676	7,400,164	136,395	263,733	581,723	928,525	1,872,463	1,439,508	1,105,944	915,822	158,401
Labor, supplies, etc.	244,586	67,775	176,811	7,952	3,342	6,980	30,304	45,832	31,885	15,702	29,089	2,019
Other costs	18,274	8,919	9,355	35	2,169	1,731	3,268	1,122	1,065	-	-	-
Less: Inventory, end-of-year	781,921	111,888	670,033	3,311	14,221	35,933	72,041	178,542	132,689	105,579	97,799	30,208
Salaries and wages	622,262	108,186	514,076	17,230	21,345	38,889	77,851	147,474	91,575	65,206	46,846	8,660
Payments to partners	75,292	12,040	63,252	3,182	4,159	7,721	10,427	16,258	9,465	6,609	5,184	187
Rent paid	68,255	13,542	54,663	4,399	4,498	6,598	9,201	12,351	7,915	4,972	4,141	631
Interest paid	28,791	5,078	23,713	449	436	1,223	2,816	5,372	4,405	3,784	4,098	1,130
Taxes	99,148	22,694	76,454	1,592	2,447	5,526	10,708	24,468	13,840	10,150	4,767	2,956
Casualty losses	494	92	402	-	-	9	33	177	29	25	42	-
Bad debts	18,629	3,002	15,627	158	515	1,382	1,909	4,831	3,269	2,086	1,329	148
Repairs	23,553	6,665	16,888	424	1,115	1,412	2,727	4,948	2,935	1,691	1,222	414
Depreciation	78,744	18,695	60,049	1,404	3,196	5,586	11,162	16,651	10,425	6,077	4,725	823
Amortization	250	5	245	-	-	1	101	53	4	19	2	3
Depletion	298	11	287	-	-	-	1	51	157	73	3	-
Net farm losses	815	238	577	-	-	-	9	225	130	201	1	11
Net loss from other partnerships, etc.	229	-	229	-	-	21	18	13	27	9	128	13
Net loss, sales other than capital assets	361	89	272	-	-	39	101	13	62	44	5	8
Other deductions	539,877	115,466	424,411	26,742	30,462	33,221	69,793	101,562	65,941	45,812	38,217	7,621
Other items:												
Gross profit	2,058,576	431,817	1,626,759	91,335	105,607	153,090	264,542	425,140	259,932	175,148	127,939	23,966
Net profit	611,264	144,676	466,588	39,683	42,988	51,794	78,424	113,075	63,306	41,116	33,182	3,020

F. (Continued at end of table.)

ACTIVE PARTNERSHIPS

Table 22 - INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS-Continued

Industrial Division and Item	All active partnerships	Partnerships with balance sheets	Partnerships with balance sheets									Total
			under \$10,000			over \$10,000 and under \$100,000			over \$100,000			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE: RETAIL TRADE</b>												
Number of partners.	48,148	256,142	238,153	65,132	52,297	47,042	40,407	24,171	1,991	1,173	87	31
Number of partnerships with and without net profit, total.	22,586	118,198	101,140	20,117	24,649	11,339	1,392	10,600	2,030	533	149	
With cost of goods sold.	21,520	114,152	10,143	19,739	23,852	11,391	1,392	10,600	2,030	533	149	
Without cost of goods sold.	766	4,131	1,344	118	(1)	(1)	(1)	(1)				
Number of partnerships with net profit, total.	179,328	94,114	84,114	18,907	19,995	12,773	1,392	1,964	499	114	2	
With cost of goods sold.	179,287	94,084	84,104	18,884	19,984	12,760	1,392	1,964	499	114	2	
Without cost of goods sold.	41	2,230	811	223	(1)	(1)	(1)	(1)				
<u>Partnerships With and without Net Profit</u>												
Total receipts.	23,477,010	8,112,475	15,306,535	9,177,774	1,777,744	2,410,978	3,357,109	3,297,010	1,446,809	821,563	418,130	79,461
Business receipts.	23,226,584	8,046,835	15,180,744	9,880,300	1,765,323	2,392,050	3,370,411	3,241,259	1,413,325	798,311	402,532	78,813
Income from other partnerships, etc.	3,747	2,479	1,788	50	13	10	10	29	10	10	294	
Nonqualifying dividends.	1,847	378	69	4	23	121	90	297	106	22		
Interest.	24,035	1,004	20,031	154	633	959	5,10	5,398	5,394	3,243	1,381	189
Rents.	62,425	23,223	39,202	487	1,459	4,443	1,181	10,391	2,776	3,442	5,596	217
Royalties.	841	336	505	27		49		32	20	141	132	
Net farm profits.	4,981	3,498	1,483	1	269	34	3	311	440	120	15	
Net gain, sales other than capital assets.	15,286	1,448	616	15	20	174	82	150	109	63	3	
Other income.	29,284	29,284	12,002	2,730	10,017	12,715	19,500	35,964	18,748	15,415	1,111	242
Total deductions.	21,914,911	7,800,961	14,401,950	8,812,261	1,639,136	2,224,756	3,129,293	3,081,785	1,574,270	792,662	399,454	78,233
Cost of goods sold, total.	17,041,669	5,942,873	11,098,796	662,283	1,220,933	1,605,665	2,413,703	2,893,022	1,243,458	1,149,419	304,203	67,944
Inventory, beginning of year.	3,747	2,479	1,788	48,289	137,304	283,340	432,458	504,387	193,002	86,453	4,859	5,351
Purchases.	16,752,438	5,801,380	10,951,058	69,578	1,201,551	1,657,670	2,401,102	2,847,071	1,217,959	603,505	249,500	8,125
Labor, supplies, etc.	369,917	121,168	248,749	11,453	21,663	28,575	4,011	35,318	38,303	14,398	12,164	304
Other costs.	39,253	24,485	14,768	74	3,259	3,228		6,856	2,851			
Less: Inventory, end of year.	2,643,087	789,105	1,853,982	47,111	142,794	291,349	466,778	534,044	208,774	91,437	55,320	5,817
Salaries and wages.	1,907,663	567,204	1,341,459	67,650	154,434	211,077	286,714	344,873	148,238	79,273	43,259	5,821
Payments to partners.	305,705	86,825	216,880	21,103	33,378	41,215	52,614	41,873	18,129	7,050	3,332	181
Rent paid.	414,293	134,217	280,076	36,130	51,178	57,095	57,095	49,305	17,971	9,025	5,344	449
Interest paid.	82,676	25,764	56,912	1,741	4,321	7,826	12,902	15,991	6,553	4,867	1,281	410
Taxes.	342,171	130,509	211,662	13,424	29,454	36,391	47,011	51,273	18,273	9,217	5,192	477
Casualty losses.	2,594	1,163	1,431	227	181	187	28	229	226	57	39	
Bad debts.	42,983	10,391	32,592	1,139	1,943	3,820	4,155	11,235	4,178	2,351	1,141	30
Repairs.	97,862	33,771	54,091	4,050	7,257	10,169	11,482	12,298	4,742	2,555	1,271	267
Depreciation.	268,542	97,749	170,793	9,580	21,468	30,781	39,321	40,085	15,768	8,032	4,829	819
Amortization.	1,300	125	1,175	24	150	351	280	191	59	94	16	
Depletion.	476	90	386				113	131	15	24	78	
Net farm loss.	2,310	1,712	598				30	157	110	80	113	
Net loss from other partnerships, etc.	1,605	522	1,083	3			9	953	19	75	22	
Net loss, sales other than capital assets.	4,077	2,717	1,360	513	89	58	117	250	93	142	100	
Other deductions.	1,408,985	473,329	935,656	63,454	114,180	153,921	201,282	226,699	95,676	51,395	27,279	1,710
Other items:												
Gross profit (less loss).	6,184,915	2,102,962	4,031,953	299,023	544,340	716,385	912,618	953,250	370,267	179,892	93,329	10,849
Net profit (less loss).	1,564,099	604,514	959,585	80,448	138,603	186,122	225,813	211,225	70,599	28,901	16,746	1,223
<u>Partnerships with Net Profit</u>												
Total receipts.	21,323,169	7,317,370	14,005,793	801,844	1,576,497	2,173,474	3,064,512	3,632,611	1,532,475	753,746	391,173	79,461
Business receipts.	21,095,470	7,257,688	13,837,784	799,009	1,565,052	2,156,257	3,038,234	3,583,486	1,502,984	733,835	380,114	78,813
Income from other partnerships, etc.	3,570	2,352	1,224			13	10	29	10	294	293	
Nonqualifying dividends.	1,959	378	69			23	121	70	28	19	6	
Interest.	24,028	5,550	18,478	137	616	915	2,500	4,954	5,119	2,923	1,119	189
Rents.	59,221	20,896	34,325	449	1,322	3,857	9,160	3,821	5,584	2,333	4,582	217
Royalties.	701	244	437	27		49		31	25	139	132	
Net farm profit.	4,578	3,141	1,437	1	269	34		269	440	116	15	
Net gain, sales other than capital assets.	1,655	1,110	545	1	19	137	80	133	109	63	3	
Other income.	136,975	26,043	110,932	2,220	9,196	11,821	17,395	33,372	17,565	14,212	4,909	242
Total deductions.	19,647,593	6,660,414	12,987,129	709,413	1,427,741	1,978,111	2,825,518	3,413,544	1,458,583	723,026	372,905	78,233
Cost of goods sold, total.	15,432,486	5,327,706	10,104,780	545,098	1,079,900	1,502,834	2,196,020	2,690,660	1,161,612	573,137	287,557	67,944
Inventory, beginning of year.	2,198,631	665,826	1,532,805	33,940	109,375	242,112	386,292	457,833	176,175	77,935	44,191	5,351
Purchases.	15,214,097	5,222,527	9,991,570	537,564	1,071,819	1,494,516	2,183,403	2,650,401	1,136,234	565,636	283,832	6,125
Labor, supplies, etc.	320,884	105,341	215,543	9,120	14,618	22,451	40,065	68,315	36,732	12,922	11,016	304
Other costs.	30,006	19,214	10,792	72	1,093	2,720		4,055	2,852			
Less: Inventory, end of year.	1,331,132	685,202	1,645,930	35,200	117,005	258,965	413,740	489,944	190,421	83,357	51,482	5,817
Salaries and wages.	1,687,527	495,461	1,192,066	52,734	132,698	185,393	256,614	316,034	133,213	69,911	39,478	5,881
Payments to partners.	227,181	58,291	168,890	11,143	21,940	30,928	43,678	36,354	15,609	5,813	3,244	181
Rent paid.	355,785	112,245	243,540	28,508	43,254	46,578	50,638	44,760	16,250	7,564	5,539	449
Interest paid.	66,690	20,439	46,201	969	3,456	6,201	10,739	13,662	5,229	3,416	1,619	410
Taxes.	300,507	114,743	185,764	10,455	24,939	32,381	42,079	46,648	16,262	7,833	4,690	477
Casualty losses.	1,866	938	958	138	179	66	23	144	120	3	39	
Bad debts.	36,772	8,236	28,536	378	1,699	3,306	5,529	10,173	4,458	1,847	916	30
Repairs.	77,107	29,433	47,674	3,163	6,265	8,691	10,134	11,368	4,415	2,129	1,172	267
Depreciation.	230,731	84,246	146,490	7,217	17,612	26,562	33,338	36,354	14,144	7,549	3,845	869
Amortization.	1,003	90	913	22	132	310	182	141	52	61	14	
Depletion.	384	44	340				113	128	14	24	35	
Net farm loss.	1,572	974	598				30	157	110	80	113	
Net loss from other partnerships, etc.	341	202	139				9	9	17	75	17	
Net loss, sales other than capital assets.	993	376	617	12	3	28	110	143	93	122	6	
Other deductions.	1,226,643	407,020	819,623	49,378	95,664	134,621	175,911	206,793	84,420	44,427	24,636	1,710
Other items:												
Gross profit (less loss).	5,662,936	1,929,982	3,733,013	253,913	485,152	653,423	748,214	892,321	361,372	160,898	92,557	10,849
Net profit (less loss).	1,675,576	656,912	1,018,664	92,431	148,756	195,363	238,944	214,307	70,892	30,720	18,268	1,223

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 22 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>WHOLESALE AND RETAIL TRADE:</b>												
<b>WHOLESALE AND RETAIL TRADE NOT ALL-CORP.</b>												
Number of partnerships	13,701	1,825	6,974	541	1,703	1,041	1,000	1,340			38	
Number of partnerships with and without net profit, total	5,948	3,087	1,861	271	464	00	29	541			246	
With cost of goods sold	5,395	2,663	2,732	247	411	05	29	535			221	
Without cost of goods sold	553	424	(1)	(1)	(1)	(1)	-	(1)			(1)	
Number of partnerships with net profit, total	4,979	2,110	2,367	01	326	04	58	473			208	
With cost of goods sold	4,523	2,311	2,211	-	311	00	573	46			208	
Without cost of goods sold	456	80	(1)	-	(1)	(1)	-	(1)			-	
(Thousands of dollars)												
Total receipts	1,071,952	285,156	718,498	1,329	3,796	4,461	13,934	212,723			243,352	
Business receipts	89,824	29,123	716,586	7,389	34,946	1,173	12,652	220,710			239,216	
Income from other partnerships, net	11	42	155	-	-	-	-	-			148	
Nonqualifying dividends	4	-	4	-	-	-	-	-			-	
Interest	211	8	725	-	4	-	11	11			590	
Rents	1,790	164	2,203	-	8	-	105	150			417	
Royalties	-	-	-	-	-	-	-	-			-	
Net farm profit	13	19	3	-	-	-	-	4			54	
Net gain, sale of other than real estate	54	5	3	-	-	-	-	3			-	
Other income	7,110	1,753	6,062	-	47	260	52	1,463			2,374	
Total deductions	4,012	1,024	1,924	153	319	1,148	141,211	205,079			232,853	
Cost of goods sold	47,977	11,274	76,331	2,207	24,109	7,122	97,381	161,384			184,939	
Inventory increase (decrease)	10,008	23,111	29,773	104	1,701	0,482	1,227	26,620			27,867	
Purchases	204,436	209,771	201,724	8,123	24,713	7,123	9,512	155,081			176,147	
Labor, applied	19,437	2,711	19,228	73	15	-	207	1,394			1,848	
Other labor	1,174	114	1,060	-	-	-	-	-			-	
Leasehold improvements	1,511	24,134	8,021	105	2,353	3,360	16,740	24,661			28,643	
Salaries and wages	20,214	23,746	19,742	171	4,319	7,062	14,441	20,411			21,317	
Payments to partnerships	11,824	1,279	2,542	209	52	2,244	58	2,911			1,401	
Rent paid	1,095	2,829	1,927	16	211	1,071	1,579	1,862			1,862	
Interest paid	1,386	674	1,507	14	34	14	94	1,039			1,039	
Taxes	1,190	1,233	11,273	58	349	687	1,561	3,579			4,883	
Charitable contributions	93	10	24	12	-	-	-	-			-	
Bad debts	4,375	1,264	1,562	17	1	115	196	43			71	
Repairs	4,326	1,109	2,175	11	137	332	50	1,170			1,012	
Depreciation	11,293	5,747	9,228	123	277	1,110	1,715	2,879			3,327	
Amortization	14	1	16	-	-	-	-	2			13	
Depletion	78	2	58	-	3	-	-	-			52	
Net farm profit	430	404	55	-	-	-	-	-			10	
Net gain, sale of other than real estate	21	11	-	-	-	-	-	-			11	
Net loss, sale of other than real estate	129	28	-	-	-	-	-	-			16	
Other items	11,232	1,194	12,111	93	2,495	4,481	7,492	12,890			11,033	
Other items												
Gross profit	251,571	72,124	57,566	1,124	11,151	2,151	32,191	57,724			54,377	
Net profit	11,476	26,111	4,134	33	3,306	4,229	7,204	14,644			10,499	
<b>Partnerships with net profit</b>												
Total receipts	93,496	21,381	67,115	(1)	2,422	7,421	12,492	204,407			237,782	
Business receipts	86,225	21,174	63,143	(1)	2,414	7,171	12,074	202,711			233,970	
Income from other partnerships, net	11	42	155	-	-	-	-	7			148	
Nonqualifying dividends	4	-	4	-	-	-	-	-			-	
Interest	657	8	521	-	4	-	17	109			449	
Rents	1,790	164	2,203	-	8	-	105	150			417	
Royalties	-	-	-	-	-	-	-	-			-	
Net farm profit	13	19	3	-	-	-	-	4			54	
Net gain, sale of other than real estate	54	5	3	-	-	-	-	3			-	
Other income	1,247	1,753	6,062	-	47	260	52	1,463			2,374	
Total deductions	27,110	241,611	12,145	(1)	25,272	11,080	122,373	189,206			22,191	
Cost of goods sold	13,277	184,774	46,474	(1)	20,413	52,323	94,325	147,137			180,193	
Inventory increase (decrease)	0,822	21,291	0,732	(1)	2,299	954	10,831	23,221			2,330	
Purchases	14,213	173,443	48,195	(1)	20,751	51,014	76,385	143,818			172,784	
Labor, applied	18,660	3,799	16,181	(1)	41	-	1,394	3,550			4,780	
Other labor	1,173	147	1,026	-	-	-	-	-			-	
Leasehold improvements	1,511	24,134	8,021	(1)	2,352	3,360	13,225	23,394			28,275	
Salaries and wages	20,214	19,029	16,688	(1)	1,901	4,653	6,948	18,353			20,654	
Payments to partnerships	11,824	1,279	2,542	(1)	52	1,768	767	1,952			1,775	
Rent paid	1,095	2,829	1,927	(1)	785	1,449	1,340	1,380			1,786	
Interest paid	1,386	674	1,507	(1)	33	175	426	504			91	
Taxes	1,190	1,233	10,470	(1)	285	803	1,396	3,348			4,574	
Charitable contributions	93	10	24	(1)	-	-	-	-			-	
Bad debts	4,375	1,264	1,562	-	1	114	194	43			74	
Repairs	4,326	1,109	2,175	(1)	11	334	50	1,124			1,004	
Depreciation	11,293	5,747	9,228	(1)	213	735	1,475	2,694			2,961	
Amortization	14	1	16	-	-	-	-	3			13	
Depletion	78	2	58	-	3	-	-	-			22	
Net farm profit	430	404	55	-	-	-	-	-			10	
Net gain, sale of other than real estate	21	11	-	-	-	-	-	-			11	
Net loss, sale of other than real estate	129	28	-	-	-	-	-	-			16	
Other items	11,232	1,194	12,111	(1)	1,499	4,481	7,491	11,682			11,058	
Other items												
Gross profit	11,476	72,124	57,566	(1)	8,781	18,343	30,349	54,980			53,271	
Net profit	1,476	26,111	4,134	(1)	3,306	4,229	7,204	11,990			10,499	



ACTIVE PARTNERSHIPS

Table 22 — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industry	All active partnerships	Partnerships without balance sheets	Assets									
			Total	\$1,000,000 or more	\$500,000 or more	\$250,000 or more	\$100,000 or more	\$50,000 or more	\$25,000 or more	\$10,000 or more	\$5,000 or more	Under \$5,000
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>												
Number of partnerships	1,024	288	736	1,024	736	736	736	736	736	736	736	736
Number of partnerships with net profit	1,024	288	736	1,024	736	736	736	736	736	736	736	736
With cost of goods sold	1,024	288	736	1,024	736	736	736	736	736	736	736	736
Without cost of goods sold	1,024	288	736	1,024	736	736	736	736	736	736	736	736
Number of partnerships with net profit	1,024	288	736	1,024	736	736	736	736	736	736	736	736
Total	1,024	288	736	1,024	736	736	736	736	736	736	736	736
With cost of goods sold	1,024	288	736	1,024	736	736	736	736	736	736	736	736
Without cost of goods sold	1,024	288	736	1,024	736	736	736	736	736	736	736	736
Partnerships with and without Net Profit												
Total receipts	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Business receipts	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Income from other partnerships, etc.	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Nonqualifying dividends	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Interest	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Rents	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Royalties	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Net farm profit	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Net gain, sales other than capital assets	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Other income	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Total deductions	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Cost of goods sold, total	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Inventory, beginning of year	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Purchases	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Other costs	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Less: Inventory, end of year	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Salaries and wages	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Payments to partnerships	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Rent paid	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Interest paid	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Taxes	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Casualty losses	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Bad debts	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Repairs	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Depreciation	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Amortization	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Depletion	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Net farm loss	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Net loss from other partnerships, etc.	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Net loss, sales other than capital assets	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Other deductions	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Other items:												
Gross profit (less loss)	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000
Net profit	1,024,000	288,000	736,000	1,024,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000	736,000

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Number of partners	429,751	194,806	234,945	90,775	43,518	32,035	23,733	19,475	9,123	7,532	7,914	870
Number of partnerships with and without net profit, total	166,737	83,541	83,196	37,899	17,862	11,595	8,034	5,941	1,710	792	249	14
With cost of goods sold	61,931	33,072	28,859	12,604	6,323	4,029	3,003	1,855	669	266	103	2
Without cost of goods sold	104,806	50,469	54,337	25,295	11,539	7,566	5,031	3,186	1,041	526	146	12
Number of partnerships with net profit, total	136,389	68,308	68,031	31,223	14,828	9,903	6,238	3,978	1,202	560	137	12
With cost of goods sold	52,532	27,122	23,344	10,371	5,107	3,527	2,450	1,497	469	157	49	1
Without cost of goods sold	83,857	41,186	44,737	21,133	9,721	6,376	3,788	2,481	733	403	88	11
(Thousand dollars)												
Total receipts	10,517,086	2,848,149	7,668,936	1,324,873	1,156,370	1,130,173	1,043,134	1,049,474	603,652	447,102	493,828	424,340
Business receipts	10,380,375	2,820,933	7,559,445	1,313,952	1,144,759	1,125,529	1,032,987	1,024,922	591,743	427,390	480,440	422,517
Income from other partnerships, etc.	8,882	1,549	4,837	1,4	877	476	348	893	1,163	1,602	1,620	350
Nonqualifying dividends	171	18	158	-	132	1	4	3	2	7	1	8
Interest	11,985	3,350	2,335	189	370	531	1,003	2,687	939	1,676	740	495
Rents	51,495	11,664	46,341	1,193	1,161	3,700	5,153	9,340	1,838	8,941	6,680	340
Royalties	2,988	752	4,336	15	379	-	1,428	22	265	27	90	30
Net farm profits	1,112	274	338	18	-	-	-	-	665	137	12	-
Net gain, sales other than capital assets	7,530	1,575	455	38	95	83	379	294	31	10	2	23
Other income	57,984	8,589	48,495	3,148	1,617	4,941	8,826	1,313	7,906	7,252	3,739	604
Total deductions	7,123,447	1,802,997	5,320,450	761,487	719,154	741,432	758,592	768,883	468,138	359,451	407,754	334,519
Cost of goods sold, total	1,461,961	424,334	1,037,627	127,639	151,992	148,428	195,693	160,939	103,817	78,727	59,373	7,515
Inventory, beginning-of-year	1,051,918	31,352	69,566	6,190	11,301	10,857	17,673	13,261	5,861	2,101	2,294	28
Purchases	815,349	270,275	538,074	78,814	91,131	83,755	107,754	79,561	44,695	22,015	26,517	432
Labor, supplies, etc.	138,090	43,882	138,090	43,882	6,796	65,499	38,765	79,262	58,880	57,313	32,742	7,079
Other costs	10,995	5,844	1,151	1,468	2,313	65	436	893	176	-	-	-
Less: Inventory, end-of-year	107,644	35,177	32,467	6,920	12,759	11,748	16,900	13,038	7,176	2,702	2,180	24
Salaries and wages	2,341,132	465,592	1,775,540	324,673	207,880	256,447	214,985	249,336	147,437	108,915	149,657	231,630
Payments to partnerships	273,979	61,529	106,556	50,051	34,341	33,326	29,048	28,224	10,426	7,944	6,736	6,352
Rent paid	440,924	115,582	325,342	73,594	55,925	47,097	38,035	41,821	24,461	19,129	19,928	6,352
Interest paid	90,709	23,251	67,458	2,673	3,868	5,344	8,930	12,600	11,038	10,055	11,298	1,643
Taxes	711,664	54,571	154,493	17,620	16,906	19,906	23,648	26,444	18,815	13,583	13,417	8,674
Casualty losses	2,030	1,652	1,378	73	113	185	224	111	426	40	206	-
Bad debts	12,482	2,997	9,485	520	63	1,451	1,592	1,937	923	881	1,182	363
Repairs	84,298	23,929	60,369	5,958	9,461	7,970	10,998	10,456	7,366	5,037	4,482	121
Depreciation	373,265	94,750	278,515	22,149	29,410	34,005	40,830	45,244	35,636	28,498	33,568	4,175
Amortization	56,955	11,811	45,144	14	487	1,790	3,663	6,151	8,260	5,227	18,777	38
Deplet.	54	132	372	4	117	106	96	3	16	11	19	-
Net farm loss	644	258	386	-	117	-	127	-	125	113	-	21
Net loss from other partnerships, etc.	4,566	1,474	3,092	79	444	916	984	224	41	365	4	35
Net loss, sales other than capital assets	1,908	609	1,299	431	109	200	356	107	14	1	81	-
Other deductions	1,362,450	512,431	1,354,019	236,876	208,513	204,151	182,384	184,686	99,368	81,425	89,016	67,600
Other items:												
Gross profit (loss)	3,012,894	2,399,546	2,631,338	1,191,319	991,777	922,101	825,289	868,983	497,927	348,633	421,267	415,002
Net profit (loss)	3,393,664	1,445,183	1,348,411	563,387	436,426	388,771	281,536	280,591	135,514	87,151	86,074	89,821
Partnerships With Net Profit												
Total receipts	9,778,750	2,640,172	7,038,578	1,247,702	1,072,856	1,082,258	952,435	953,141	525,009	371,628	413,538	421,011
Business receipts	9,569,706	2,612,783	6,956,923	1,241,169	1,063,825	1,072,892	937,526	940,334	514,870	355,711	407,231	419,455
Income from other partnerships, etc.	8,790	1,540	3,750	1,4	857	476	348	875	1,127	1,662	1,924	317
Nonqualifying dividends	174	19	156	-	132	1	4	3	2	7	1	6
Interest	10,145	3,026	7,119	168	349	517	996	1,911	886	1,462	452	428
Rents	35,425	4,372	26,053	2,091	1,906	3,467	3,696	4,269	1,524	6,460	2,303	337
Royalties	2,405	234	2,171	15	379	-	1,390	16	262	27	75	-
Net farm profits	1,112	274	338	18	-	-	-	665	137	12	12	-
Net gain, sales other than capital assets	2,455	1,545	910	23	67	83	379	292	31	10	2	23
Other income	48,393	8,880	40,513	3,054	5,341	4,815	8,090	5,441	5,642	6,152	1,538	445
Total deductions	6,136,735	1,555,723	4,581,012	688,364	625,618	686,806	655,698	655,787	375,419	268,010	314,807	330,503
Cost of goods sold, total	1,266,197	380,421	885,776	109,262	126,347	142,602	166,217	138,117	87,714	61,770	46,661	7,080
Inventory, beginning-of-year	87,801	31,306	56,495	5,105	3,376	10,394	13,235	9,928	5,251	1,710	1,496	-
Purchases	696,750	248,659	448,091	66,132	73,559	81,926	89,494	66,262	39,386	14,637	17,695	-
Labor, supplies, etc.	506,215	127,858	439,357	42,525	53,395	61,864	77,371	72,525	49,674	47,349	28,834	7,080
Other costs	6,480	2,900	1,378	1,247	24	11	-	-	-	-	-	-
Less: Inventory, end-of-year	92,949	30,982	61,967	5,678	10,230	11,380	12,296	10,598	6,597	1,926	1,364	-
Salaries and wages	2,055,328	429,968	1,625,360	205,593	190,405	223,923	204,569	223,239	125,907	85,435	134,723	230,566
Payments to partnerships	206,024	37,911	168,113	35,669	24,987	29,758	21,410	25,731	8,433	7,181	6,509	6,335
Rent paid	387,764	102,079	285,685	65,021	44,361	42,142	34,451	35,996	20,954	12,688	18,041	6,341
Interest paid	55,961	15,561	40,400	1,787	2,830	4,054	6,003	8,660	5,852	6,746	3,795	673
Taxes	176,469	45,393	131,076	15,913	15,057	18,130	20,062	20,388	13,973	9,304	9,277	8,366
Casualty losses	1,772	1,001	771	21	76	160	64	106	300	40	4	-
Bad debts	10,608	2,578	8,030	457	577	1,421	1,535	1,568	799	396	930	347
Repairs	67,482	20,052	44,430	4,833	6,091	6,062	8,370	8,072	4,882	3,433	2,531	96
Depreciation	269,273	75,579	191,699	17,272	23,378	28,022	31,599	33,298	22,559	20,338	11,437	3,796
Amortization	34,304	3,184	31,120	90	248	1,786	1,283	4,518	3,666	4,370	15,158	1
Depletion	48	77	371	4	117	106	96	3	15	11	19	-
Net farm loss	356	94	262	-	127	-	125	-	125	10	-	-
Net loss from other partnerships, etc.	1,621	52	1,559	79	337	282	595	180	39	8	4	35
Net loss, sales other than capital assets	481	196	285	62	4	26	30	103	14	1	45	-
Other deductions	1,608,342	439,517	1,168,825	212,295	185,803	188,326	156,187	155,218	80,187	56,219	65,673	66,867
Other items:												
Gross profit (loss)	8,303,599	2,236,362	6,067,237	1,131,907	937,478	930,284	771,309	802,217	427,156	293,941	360,570	412,375
Net profit	3,542,315	1,034,449	2,457,966	579,338	447,238	395,452	296,737	297,354	149,590	103,115	98,731	90,508

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 22 - INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS - Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets (1) size of total assets									
			Total	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>NATURE OF BUSINESS NOT ALLOCABLE</b>												
Number of partners	4,116	3,499	-	-	-	-	-	-	-	-	-	
Number of partnerships with and without net profit, total	1,577	1,374	11	-	-	-	-	-	-	-	-	
With cost of goods sold	347	221	-	-	-	-	-	-	-	-	-	
Without cost of goods sold	1,230	1,153	-	-	-	-	-	-	-	-	-	
Number of partnerships with net profit, total	884	774	-	-	-	-	-	-	-	-	-	
With cost of goods sold	249	213	-	-	-	-	-	-	-	-	-	
Without cost of goods sold	635	561	-	-	-	-	-	-	-	-	-	
(Thousands of dollars)												
<b>Partnerships with and without Net Profit</b>												
Total receipts	18,120	15,884	-	-	-	-	-	-	-	-	-	
Business receipts	17,348	15,738	-	-	-	-	-	-	-	-	-	
Income from other partnerships, etc.	1	1	-	-	-	-	-	-	-	-	-	
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	
Interest	11	1	-	-	-	-	-	-	-	-	-	
Rents	152	122	-	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	-	-	-	
Net farm profit	-	-	-	-	-	-	-	-	-	-	-	
Net gain, sales other than capital assets	-	-	-	-	-	-	-	-	-	-	-	
Other income	37	37	-	-	-	-	-	-	-	-	-	
Total deductions	14,638	12,854	-	-	-	-	-	-	-	-	-	
Cost of goods sold, total	8,538	7,782	-	-	-	-	-	-	-	-	-	
Inventory, beginning-of-year	3,240	3,227	-	-	-	-	-	-	-	-	-	
Purchases	683	474	-	-	-	-	-	-	-	-	-	
Labor, supplies, etc.	5,977	5,438	-	-	-	-	-	-	-	-	-	
Other costs	2,016	2,016	-	-	-	-	-	-	-	-	-	
Less: Inventory, end-of-year	3,378	3,362	-	-	-	-	-	-	-	-	-	
Salaries and wages	1,273	1,397	-	-	-	-	-	-	-	-	-	
Payments to partners	883	883	-	-	-	-	-	-	-	-	-	
Rent paid	486	187	-	-	-	-	-	-	-	-	-	
Interest paid	277	245	-	-	-	-	-	-	-	-	-	
Taxes	406	283	-	-	-	-	-	-	-	-	-	
Casualty losses	37	37	-	-	-	-	-	-	-	-	-	
Bad debts	23	3	-	-	-	-	-	-	-	-	-	
Repairs	343	332	-	-	-	-	-	-	-	-	-	
Depreciation	459	411	-	-	-	-	-	-	-	-	-	
Amortization	-	-	-	-	-	-	-	-	-	-	-	
Depletion	-	-	-	-	-	-	-	-	-	-	-	
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	
Net loss from other partnerships, etc.	-	-	-	-	-	-	-	-	-	-	-	
Net loss, sales other than capital assets	8	8	-	-	-	-	-	-	-	-	-	
Other deductions	1,905	1,588	-	-	-	-	-	-	-	-	-	
Other items:												
Gross profit (less loss)	9,410	7,944	-	-	-	-	-	-	-	-	-	
Net profit (less loss)	3,482	3,033	-	-	-	-	-	-	-	-	-	
<b>Partnerships With Net Profit</b>												
Total receipts	15,517	13,714	-	-	-	-	-	-	-	-	-	
Business receipts	15,435	13,632	-	-	-	-	-	-	-	-	-	
Income from other partnerships, etc.	1	1	-	-	-	-	-	-	-	-	-	
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	
Interest	1	1	-	-	-	-	-	-	-	-	-	
Rents	43	43	-	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	-	-	-	
Net farm profit	-	-	-	-	-	-	-	-	-	-	-	
Net gain, sales other than capital assets	-	-	-	-	-	-	-	-	-	-	-	
Other income	37	37	-	-	-	-	-	-	-	-	-	
Total deductions	10,999	9,966	-	-	-	-	-	-	-	-	-	
Cost of goods sold, total	7,614	6,858	-	-	-	-	-	-	-	-	-	
Inventory, beginning-of-year	14	-	-	-	-	-	-	-	-	-	-	
Purchases	627	408	-	-	-	-	-	-	-	-	-	
Labor, supplies, etc.	5,030	4,441	-	-	-	-	-	-	-	-	-	
Other costs	2,015	2,015	-	-	-	-	-	-	-	-	-	
Less: Inventory, end-of-year	72	56	-	-	-	-	-	-	-	-	-	
Salaries and wages	584	544	-	-	-	-	-	-	-	-	-	
Payments to partners	677	677	-	-	-	-	-	-	-	-	-	
Rent paid	220	179	-	-	-	-	-	-	-	-	-	
Interest paid	111	79	-	-	-	-	-	-	-	-	-	
Taxes	189	183	-	-	-	-	-	-	-	-	-	
Casualty losses	-	-	-	-	-	-	-	-	-	-	-	
Bad debts	23	3	-	-	-	-	-	-	-	-	-	
Repairs	232	230	-	-	-	-	-	-	-	-	-	
Depreciation	313	311	-	-	-	-	-	-	-	-	-	
Amortization	-	-	-	-	-	-	-	-	-	-	-	
Depletion	-	-	-	-	-	-	-	-	-	-	-	
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	
Net loss from other partnerships, etc.	-	-	-	-	-	-	-	-	-	-	-	
Net loss, sales other than capital assets	8	8	-	-	-	-	-	-	-	-	-	
Other deductions	1,028	892	-	-	-	-	-	-	-	-	-	
Other items:												
Gross profit (less loss)	7,821	6,774	-	-	-	-	-	-	-	-	-	
Net profit (less loss)	4,512	3,748	-	-	-	-	-	-	-	-	-	

<sup>1</sup>Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>2</sup>Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 23 - NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Ratio of net profit to business receipts	All industries												
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Agriculture, forestry, and fisheries					Farms: Field crop farms	
							Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)		Net profit (or loss) (Thousand dollars)
Total	32,481	4,993,541	1,513,011	33,114	4,279,950	515,628	1,770,707	3,503,123	31,681	515,628	3,457,496	1,087,914	139,101
Greater than zero	13,746	3,074,807	1,000,904	14,114	2,749,854	729,384	1,115,115	1,634,739	13,613	729,384	1,505,355	426,116	139,101
1 percent under 2 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
2 percent under 3 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
3 percent under 4 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
4 percent under 5 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
5 percent under 10 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
10 percent under 15 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
15 percent under 20 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
20 percent under 25 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
25 percent under 50 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
50 percent or more	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
Partnerships without net profit	18,735	1,918,735	0	18,735	1,918,735	0	1,918,735	1,918,735	18,735	1,918,735	1,918,735	0	0
Partnerships with net profit	13,746	3,074,807	1,000,904	14,114	2,749,854	729,384	1,115,115	1,634,739	13,613	729,384	1,505,355	426,116	139,101
Total	32,481	4,993,541	1,513,011	33,114	4,279,950	1,513,011	3,163,830	3,163,830	32,481	4,279,950	3,163,830	1,513,011	139,101
Partnerships with net profit greater than zero	13,746	3,074,807	1,000,904	14,114	2,749,854	729,384	1,115,115	1,634,739	13,613	729,384	1,505,355	426,116	139,101
1 percent under 2 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
2 percent under 3 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
3 percent under 4 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
4 percent under 5 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
5 percent under 10 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
10 percent under 15 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
15 percent under 20 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
20 percent under 25 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
25 percent under 50 percent	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
50 percent or more	1,106	1,067,000	106,700	1,106	1,067,000	106,700	1,067,000	1,067,000	1,106	1,067,000	1,067,000	106,700	31
Partnerships without net profit	18,735	1,918,735	0	18,735	1,918,735	0	1,918,735	1,918,735	18,735	1,918,735	1,918,735	0	0
Partnerships with net profit	13,746	3,074,807	1,000,904	14,114	2,749,854	729,384	1,115,115	1,634,739	13,613	729,384	1,505,355	426,116	139,101
Total	32,481	4,993,541	1,513,011	33,114	4,279,950	1,513,011	3,163,830	3,163,830	32,481	4,279,950	3,163,830	1,513,011	139,101

Footnotes at end of table.

Table 23.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Manufacturing—Continued				Retail, except food, & apparel, etc.	Transportation, communications, and other services	Total	Retail, except food, & apparel, etc.	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Retail, except food, & apparel, etc.	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Retail, except food, & apparel, etc.	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
				Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships														
Total.....	5,276	935,041	21,106	15,734	3,254,018	264,974	17,032	1,649,902	4,613,016	13,766	9,012,936	284,948	33,798	14,662,848	449,922	13,213,016	284,948	14,662,848	449,922	13,213,016	284,948
Partnerships with net profit, total.....	4,968	895,773	20,382	14,546	3,171,518	259,901	13,544	1,587,597	4,759,016	13,544	8,999,115	259,901	33,538	14,586,633	449,822	13,161,115	259,901	14,586,633	449,822	13,161,115	259,901
Greater than zero, under 1 percent.....	(3)	15,175	(1)	223	84,386	46	234	1,321	1,405	234	1,321	46	234	1,321	46	234	46	234	1,321	46	234
1 percent under 2 percent.....	11	15,175	403	360	145,347	1,334	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
2 percent under 3 percent.....	146	3,770	1,316	354	113,151	4,001	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
3 percent under 4 percent.....	577	89,118	1,679	1,650	524,332	38,406	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
4 percent under 5 percent.....	517	3,622	10,677	1,650	524,332	38,406	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
5 percent under 10 percent.....	351	81,657	14,453	1,404	64,644	41,744	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
10 percent under 20 percent.....	301	59,849	11,940	1,309	123,331	17,742	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
20 percent under 50 percent.....	1,503	4,976	36,984	2,237	244,909	39,004	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
50 percent or more.....	738	12,300	3,076	1,155	52,900	12,777	234	1,321	1,405	234	1,321	46	234	1,321	46	234	234	1,321	46	234	46
Partnerships with net business receipts.....	317	3,468	3,474	3,240	18,159	134,327	3,240	3,240	18,159	134,327	3,240	3,240	18,159	134,327	3,240	3,240	18,159	134,327	3,240	3,240	18,159
Partnerships without net profit.....	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424
Total.....	5,276	935,041	21,106	15,734	3,254,018	264,974	17,032	1,649,902	4,613,016	13,766	9,012,936	284,948	33,798	14,662,848	449,922	13,213,016	284,948	14,662,848	449,922	13,213,016	284,948
Partnerships with net profit, total.....	4,968	895,773	20,382	14,546	3,171,518	259,901	13,544	1,587,597	4,759,016	13,544	8,999,115	259,901	33,538	14,586,633	449,822	13,161,115	259,901	14,586,633	449,822	13,161,115	259,901
Greater than zero, under 1 percent.....	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424
1 percent under 2 percent.....	234	39,981	65	1,079	55,951	55,951	234	39,981	65	1,079	55,951	55,951	234	39,981	65	1,079	55,951	55,951	234	39,981	65
2 percent under 3 percent.....	156	59,984	0	1,182	3,105,798	1,083,899	1,182	3,105,798	1,083,899	1,182	3,105,798	1,083,899	1,182	3,105,798	1,083,899	1,182	3,105,798	1,083,899	1,182	3,105,798	1,083,899
3 percent under 4 percent.....	323	32,976	4	5,260	9,662,011	119,402	5,260	9,662,011	119,402	5,260	9,662,011	119,402	5,260	9,662,011	119,402	5,260	9,662,011	119,402	5,260	9,662,011	119,402
4 percent under 5 percent.....	454	39,176	4	4,889	9,662,011	119,402	4,889	9,662,011	119,402	4,889	9,662,011	119,402	4,889	9,662,011	119,402	4,889	9,662,011	119,402	4,889	9,662,011	119,402
5 percent under 10 percent.....	317	59,849	11,940	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742
10 percent under 20 percent.....	301	59,849	11,940	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742	1,309	123,331	17,742
20 percent under 50 percent.....	1,490	4,976	36,984	2,237	244,909	39,004	2,237	244,909	39,004	2,237	244,909	39,004	2,237	244,909	39,004	2,237	244,909	39,004	2,237	244,909	39,004
50 percent or more.....	936	12,300	3,076	1,155	52,900	12,777	1,155	52,900	12,777	1,155	52,900	12,777	1,155	52,900	12,777	1,155	52,900	12,777	1,155	52,900	12,777
Partnerships with net business receipts.....	317	3,468	3,474	3,240	18,159	134,327	3,240	3,240	18,159	134,327	3,240	3,240	18,159	134,327	3,240	3,240	18,159	134,327	3,240	3,240	18,159
Partnerships without net profit.....	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424	38	39,268	1,424
Total.....	5,276	935,041	21,106	15,734	3,254,018	264,974	17,032	1,649,902	4,613,016	13,766	9,012,936	284,948	33,798	14,662,848	449,922	13,213,016	284,948	14,662,848	449,922	13,213,016	284,948

U. S. GOVERNMENT PRINTING OFFICE: 1962

Table 23.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

	Automotive dealers			Gasoline service stations			Eating and drinking places			Building materials		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	1,214	5,704,250	1,087,702	29,257	2,368,051	261,448	42,112	1,038,344	226,085	5,301	762,229	49,222
Partnerships with net profit, total	1,052	5,439,872	1,564,924	27,415	2,138,726	474,143	33,091	1,035,927	247,565	3,972	678,702	47,744
Greater than zero, under 1 percent.....	113	37,304	1,007	1,215	114,914	783	873	53,310	305	177	41,009	213
1 percent under 2 percent.....	12	1,000	3,011	1,561	110,268	86	1,038	67,532	117	187	36,573	548
2 percent under 3 percent.....	117	6,984	2,816	1,462	151,593	3,883	1,116	77,596	1,956	315	49,398	1,244
3 percent under 4 percent.....	117	213,659	16,741	1,436	57,808	2,495	1,646	68,608	1,877	54	54,385	1,863
4 percent under 5 percent.....	113	1,704,487	129,578	1,898	198,631	8,823	1,420	7,704	3,778	187	188,744	1,816
5 percent under 10 percent.....	345	1,073,623	230,245	3,257	2,317,435	25,566	1,404	495,034	37,514	1,092	254,314	18,514
10 percent under 15 percent.....	103	1,544,479	170,407	4,892	3,857,757	18,617	1,617	3,474,545	23,337	1,009	133,002	18,117
15 percent under 20 percent.....	117	927,625	134,788	5,200	2,857,078	43,119	1,662	2,342,288	57,480	408	333,389	5,131
20 percent under 25 percent.....	445	3,307,077	384,841	9,111	3,861,521	8,464	3,809	1,688,830	37,407	141	11,129	2,415
25 percent under 50 percent.....	117	111,863	2,771	373	4,208	1,677	1,039	158,099	49,403	418	1,115	4,335
50 percent or more.....	113	11,607	10,102	373	4,208	1,677	1,039	158,099	49,403	418	1,115	4,335
Partnerships without net profit.....	162	264,378	-10,102	4,842	230,325	-38,571	5,421	2,447,417	-11,475	1,329	83,523	-5,722
Partnerships without net profit.....	162	264,378	-10,102	4,842	230,325	-38,571	5,421	2,447,417	-11,475	1,329	83,523	-5,722
Total	1,376	6,068,628	1,077,600	34,099	2,598,376	222,871	47,533	1,268,364	234,610	6,629	845,752	43,500
Partnerships with net profit, total.....	1,214	5,704,250	1,087,702	29,257	2,368,051	261,448	42,112	1,038,344	226,085	5,301	762,229	49,222
Greater than zero, under 1 percent.....	113	37,304	1,007	1,215	114,914	783	873	53,310	305	177	41,009	213
1 percent under 2 percent.....	12	1,000	3,011	1,561	110,268	86	1,038	67,532	117	187	36,573	548
2 percent under 3 percent.....	117	6,984	2,816	1,462	151,593	3,883	1,116	77,596	1,956	315	49,398	1,244
3 percent under 4 percent.....	117	213,659	16,741	1,436	57,808	2,495	1,646	68,608	1,877	54	54,385	1,863
4 percent under 5 percent.....	113	1,704,487	129,578	1,898	198,631	8,823	1,420	7,704	3,778	187	188,744	1,816
5 percent under 10 percent.....	345	1,073,623	230,245	3,257	2,317,435	25,566	1,404	495,034	37,514	1,092	254,314	18,514
10 percent under 15 percent.....	103	1,544,479	170,407	4,892	3,857,757	18,617	1,617	3,474,545	23,337	1,009	133,002	18,117
15 percent under 20 percent.....	117	927,625	134,788	5,200	2,857,078	43,119	1,662	2,342,288	57,480	408	333,389	5,131
20 percent under 25 percent.....	445	3,307,077	384,841	9,111	3,861,521	8,464	3,809	1,688,830	37,407	141	11,129	2,415
25 percent under 50 percent.....	117	111,863	2,771	373	4,208	1,677	1,039	158,099	49,403	418	1,115	4,335
50 percent or more.....	113	11,607	10,102	373	4,208	1,677	1,039	158,099	49,403	418	1,115	4,335
Partnerships without net profit.....	162	264,378	-10,102	4,842	230,325	-38,571	5,421	2,447,417	-11,475	1,329	83,523	-5,722
Total	1,538	7,633,028	1,097,500	38,941	3,128,676	254,301	52,954	1,508,781	243,135	8,028	929,275	47,777

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 23.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Services—Continued										Net profit (or loss) (Thousand dollars)	
	Personal services					Business services						
	Total	Laws, ldr., & serv., e.g., & dyeing pits.	Net profit receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships		Business receipts (Thousand dollars)
Total.....	28,138	1,972,256	205,812	14,511	519,033	59,557	20,119	552,222	156,255	18,348	8,569,093	161,222
Partnerships with net profit, total.....	28,138	953,187	270,568	10,348	426,334	67,440	17,800	565,853	152,618	14,144	7,071,976	189,552
Greater than zero, under 1 percent.....	927	29,774	171	113	21,227	7,568	277	5,308	58	14	11,234	27
1 percent under 2 percent.....	569	19,700	312	236	14,403	271	271	5,308	82	14	11,234	27
2 percent under 3 percent.....	273	25,385	611	323	15,564	386	226	9,721	245	164	20,130	495
3 percent under 4 percent.....	458	20,727	929	(1)	15,564	(1)	(1)	(1)	(1)	164	18,267	672
4 percent under 5 percent.....	2,167	13,166	1,186	164	19,292	482	294	7,455	324	225	30,300	1,237
5 percent under 10 percent.....	2,543	135,689	14,417	1,387	90,803	7,140	787	44,876	3,821	719	112,426	4,404
10 percent under 15 percent.....	4,715	107,077	14,169	1,171	59,088	7,826	4,393	46,778	5,815	1,542	87,044	11,224
15 percent under 20 percent.....	3,713	107,077	18,983	1,143	47,771	8,381	4,120	54,306	8,711	1,542	87,044	11,224
20 percent under 25 percent.....	3,102	107,186	24,223	1,404	46,730	10,545	3,310	64,456	13,678	70	40,277	8,991
25 percent under 50 percent.....	7,422	297,403	102,577	3,580	83,474	28,314	6,042	214,169	74,213	4,344	1,139,374	57,914
50 percent or more.....	1,421	72,381	48,080	477	5,625	3,944	6,004	66,776	44,136	4,681	1,139,374	57,914
Partnerships without business receipts.....	1,421	72,381	48,080	477	5,625	3,944	6,004	66,776	44,136	4,681	1,139,374	57,914
Partnerships without net profit.....	1,421	120,069	214,746	4,173	92,699	312,383	2,319	27,370	32,363	4,199	11,512	6,443
Automotive services	16,932	750,396	114,038	14,142	641,149	38,390	20,071	1,112,401	399,996	1,142	1,139,374	57,914
Recreational services	14,594	667,077	120,132	8,251	473,261	84,978	18,313	995,456	41,088,907	1,142	1,139,374	57,914
Medical & other health services—Continued	333	21,439	104	324	17,158	273	200	46,475	61	1,142	1,139,374	57,914
Greater than zero, under 1 percent.....	307	20,319	568	200	13,730	338	200	46,475	61	1,142	1,139,374	57,914
1 percent under 2 percent.....	313	22,705	568	200	24,577	879	310	21,923	289	1,142	1,139,374	57,914
2 percent under 3 percent.....	215	18,482	95	203	24,225	1,071	310	21,923	289	1,142	1,139,374	57,914
3 percent under 4 percent.....	419	31,181	1,954	303	41,996	6,499	43-	61,942	3,365	1,142	1,139,374	57,914
4 percent under 5 percent.....	1,233	126,759	1,954	963	83,976	16,377	603	57,270	10,574	1,142	1,139,374	57,914
5 percent under 10 percent.....	1,425	106,795	13,424	96	103,493	21,307	527	147,948	23,924	1,142	1,139,374	57,914
10 percent under 15 percent.....	1,958	94,813	14,424	703	61,380	19,152	327	91,524	13,574	1,142	1,139,374	57,914
15 percent under 20 percent.....	1,958	94,813	14,424	703	61,380	19,152	327	91,524	13,574	1,142	1,139,374	57,914
20 percent under 25 percent.....	1,958	94,813	14,424	703	61,380	19,152	327	91,524	13,574	1,142	1,139,374	57,914
25 percent under 50 percent.....	5,139	44,533	14,424	2,639	39,435	30,435	3,707	129,306	20,424	1,142	1,139,374	57,914
50 percent or more.....	1,421	14,411	(1)	(1)	27,739	(1)	(1)	27,739	(1)	1,142	1,139,374	57,914
Partnerships with net business receipts.....	1,421	14,411	(1)	(1)	27,739	(1)	(1)	27,739	(1)	1,142	1,139,374	57,914
Partnerships without net profit.....	1,421	83,229	2,284	5,821	15,888	54,408	1,738	1,139,374	57,914	1,142	1,139,374	57,914
Other medical and health services	3,614	960,767	359,792	9,443	243,697	52,571	4,938	729,271	227,271	1,142	1,139,374	57,914
Repair services, except automotive	8,478	903,257	164,921	7,889	224,925	59,971	19,977	1,029,476	327,976	1,142	1,139,374	57,914
Legal services	145	37,332	491	276	10,393	491	231	32,771	24	1,142	1,139,374	57,914
Medical & other health services—Continued	305	20,639	805	203	17,544	321	247	7,972	25	1,142	1,139,374	57,914
Greater than zero, under 1 percent.....	386	41,138	2,957	980	19,365	1,555	33	27,110	84	1,142	1,139,374	57,914
1 percent under 2 percent.....	575	53,194	6,616	3,189	24,163	3,189	32	14,111	3,274	1,142	1,139,374	57,914
2 percent under 3 percent.....	384	47,974	8,348	818	31,612	5,571	216	20,111	2,853	1,142	1,139,374	57,914
3 percent under 4 percent.....	455	62,840	14,586	922	57,201	6,427	464	39,441	5,564	1,142	1,139,374	57,914
4 percent under 5 percent.....	472	298,490	14,586	3,224	79,141	27,174	1,244	534,534	31,718	1,142	1,139,374	57,914
5 percent under 10 percent.....	3,556	341,574	214,777	1,284	151,028	1,587	1,413	1,061,593	495,933	1,142	1,139,374	57,914
Partnerships without business receipts.....	1,421	57,510	2,782	1,954	18,772	3,426	4,441	33,555	4,441	1,142	1,139,374	57,914
Accounting, auditing, & bookkeeping services	8,534	1,075,810	330,085	2,472	662,235	154,700	1,450	1,139,374	3,281	1,142	1,139,374	57,914
Other services	1,081	1,033,562	(1)	1,836	267,343	167,588	289	157,435	77,516	1,142	1,139,374	57,914
Greater than zero, under 1 percent.....	(1)	(1)	(1)	26	6,314	234	(1)	(1)	(1)	1,142	1,139,374	57,914
1 percent under 2 percent.....	(1)	(1)	(1)	110	10,525	1,426	(1)	(1)	(1)	1,142	1,139,374	57,914
2 percent under 3 percent.....	364	25,987	3,125	205	10,405	4,134	271	7,445	4,246	1,142	1,139,374	57,914
3 percent under 4 percent.....	497	92,748	59,557	205	19,625	19,425	518	2,435	1,131	1,142	1,139,374	57,914
4 percent under 5 percent.....	374	113,519	147,665	80	9,892	9,892	518	2,435	1,131	1,142	1,139,374	57,914
5 percent under 10 percent.....	2,823	388,826	147,665	124	9,892	9,892	518	2,435	1,131	1,142	1,139,374	57,914
10 percent under 15 percent.....	3,442	106,168	103,722	24	9,892	9,892	518	2,435	1,131	1,142	1,139,374	57,914
15 percent under 20 percent.....	453	12,428	4921	636	9,892	9,892	518	2,435	1,131	1,142	1,139,374	57,914
Partnerships without net profit.....	453	12,428	4921	636	9,892	9,892	518	2,435	1,131	1,142	1,139,374	57,914

\*Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data." of the 413,722 partnerships without net profit, 24,082 are without business receipts.

ACTIVE PARTNERSHIPS

Table 24 — NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES

Industry	Partnerships				Partnerships				Partnerships				
	with net profit	with net profit	with net profit	with net profit	with and without net profit	Inventory, end-of-year	Business receipts	Inventory, end-of-year	Business receipts	Number	Business receipts	Inventory, end-of-year	With net profit
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
<b>Total</b>	2,125,742	113,501	5,730,482	101,223	2,125,742	113,501	5,730,482	101,223	2,125,742	113,501	5,730,482	101,223	
Greater than 2 times	134	27,008	11,116	3,930	134	27,008	11,116	3,930	134	27,008	11,116	3,930	
2 under 4 times	269	57,318	24,113	7,930	269	57,318	24,113	7,930	269	57,318	24,113	7,930	
4 under 8 times	321	124,900	19,482	13,068	321	124,900	19,482	13,068	321	124,900	19,482	13,068	
8 under 12 times	188	251,384	28,000	23,483	188	251,384	28,000	23,483	188	251,384	28,000	23,483	
12 under 16 times	108	134,764	15,313	13,178	108	134,764	15,313	13,178	108	134,764	15,313	13,178	
16 under 24 times	2,095	1,774,661	21,327	21,544	2,095	1,774,661	21,327	21,544	2,095	1,774,661	21,327	21,544	
24 or more times	2,094	498,600	441,015	-	2,094	498,600	441,015	-	2,094	498,600	441,015	-	
<b>Total</b>	27,804	5,187,012	569,715	22,069	27,804	5,187,012	569,715	22,069	27,804	5,187,012	569,715	22,069	
Greater than 2 times	71	15,702	3,027	1,042	71	15,702	3,027	1,042	71	15,702	3,027	1,042	
2 under 4 times	238	413,054	125,735	1,896	238	413,054	125,735	1,896	238	413,054	125,735	1,896	
4 under 8 times	1,681	525,118	107,369	98,777	1,681	525,118	107,369	98,777	1,681	525,118	107,369	98,777	
8 under 12 times	1,965	709,368	84,375	7,703	1,965	709,368	84,375	7,703	1,965	709,368	84,375	7,703	
12 under 16 times	2,011	685,963	52,996	1,666	2,011	685,963	52,996	1,666	2,011	685,963	52,996	1,666	
16 under 24 times	4,481	563,588	26,901	1,371	4,481	563,588	26,901	1,371	4,481	563,588	26,901	1,371	
24 or more times	9,426	1,523,259	33,181	7,467	9,426	1,523,259	33,181	7,467	9,426	1,523,259	33,181	7,467	
<b>Total</b>	9,976	999,738	13,181	7,467	9,976	999,738	13,181	7,467	9,976	999,738	13,181	7,467	
Greater than 2 times	2,380	413,054	125,735	1,896	2,380	413,054	125,735	1,896	2,380	413,054	125,735	1,896	
2 under 4 times	1,681	525,118	107,369	98,777	1,681	525,118	107,369	98,777	1,681	525,118	107,369	98,777	
4 under 8 times	1,965	709,368	84,375	7,703	1,965	709,368	84,375	7,703	1,965	709,368	84,375	7,703	
8 under 12 times	2,011	685,963	52,996	1,666	2,011	685,963	52,996	1,666	2,011	685,963	52,996	1,666	
12 under 16 times	4,481	563,588	26,901	1,371	4,481	563,588	26,901	1,371	4,481	563,588	26,901	1,371	
16 under 24 times	9,426	1,523,259	33,181	7,467	9,426	1,523,259	33,181	7,467	9,426	1,523,259	33,181	7,467	
24 or more times	2,094	498,600	441,015	-	2,094	498,600	441,015	-	2,094	498,600	441,015	-	
<b>Total</b>	27,804	5,187,012	569,715	22,069	27,804	5,187,012	569,715	22,069	27,804	5,187,012	569,715	22,069	
Greater than 2 times	134	27,008	11,116	3,930	134	27,008	11,116	3,930	134	27,008	11,116	3,930	
2 under 4 times	269	57,318	24,113	7,930	269	57,318	24,113	7,930	269	57,318	24,113	7,930	
4 under 8 times	321	124,900	19,482	13,068	321	124,900	19,482	13,068	321	124,900	19,482	13,068	
8 under 12 times	188	251,384	28,000	23,483	188	251,384	28,000	23,483	188	251,384	28,000	23,483	
12 under 16 times	108	134,764	15,313	13,178	108	134,764	15,313	13,178	108	134,764	15,313	13,178	
16 under 24 times	2,095	1,774,661	21,327	21,544	2,095	1,774,661	21,327	21,544	2,095	1,774,661	21,327	21,544	
24 or more times	2,094	498,600	441,015	-	2,094	498,600	441,015	-	2,094	498,600	441,015	-	
<b>Total</b>	27,804	5,187,012	569,715	22,069	27,804	5,187,012	569,715	22,069	27,804	5,187,012	569,715	22,069	

Footnotes at end of table.



ACTIVE PARTNERSHIPS Table 24.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Table with multiple columns: Business receipts, end-of-year; Inventory, end-of-year; Ratio of receipts to inventory; etc. Rows include General merchandise, Apparel and accessories, Gasoline service stations, Automobile dealers, Building materials, Hardware and farm equipment, and Liquor stores. Each row is subdivided by the ratio of receipts to inventory (e.g., Greater than 2 times, 2 times, 1.5 times, etc.).

Ratio of receipts to inventory... (b) Partnership not reporting business receipts; (c) Partnership reporting... (d) Inventory... (e) Receipts... (f) Number of partnerships... (g) Inventory... (h) Receipts... (i) Number of partnerships... (j) Inventory... (k) Receipts... (l) Number of partnerships...

ACTIVE PARTNERSHIPS

Table 25. — INVENTORIES, BY METHOD OF VALUATION, FOR SELECTED INDUSTRIES

Industry	Partnerships with inventory, end-of-year			Partnerships reporting method of inventory valuation										Partnerships reporting inventory write-down				
	Total number of partnerships	Number	Amount (Thousand dollars)	All methods			Cost method only			Lower of cost or market method with inventory, end-of-year			Other methods, and/or two or more methods with inventory, end-of-year			Total number reporting	Number reporting year	Number reporting no
				Total number reporting	Number without inventory, end-of-year	Number with inventory, end-of-year	Number without inventory, end-of-year	Number with inventory, end-of-year	Number without inventory, end-of-year	Number with inventory, end-of-year	Number without inventory, end-of-year	Number with inventory, end-of-year	Number without inventory, end-of-year	Number with inventory, end-of-year	Number without inventory, end-of-year			
All industries, total.....	932,181	206,109	4,818,269	722,825	209,356	16,119	193,237	3,371,636	14,118	159,271	2,176,324	31,699	1,088,628	2,867	112,678	170,125	15,189	154,936
Agriculture, forestry, and fisheries.....	133,647	11,567	331,768	129,442	26,945	1,106	3,139	9,187	935	2,155	56,343	780	271,267	104	12,472	3,535	3,003	
Mining.....	15,040	6,284	8,284	16,655	586	1,113	472	7,354	(1)	423	3,344	(1)	(1)	(1)	(1)	(1)	454	
Manufacturing.....	58,124	1,409	137,971	49,842	11,322	683	4,636	142,323	1,570	9,446	126,692	1,110	26,965	(1)	(1)	9,419	8,883	
Construction.....	43,091	25,244	596,295	26,682	10,069	1,456	17,559	363,419	1,198	13,347	212,176	3,861	174,341	151	6,442	15,538	933	14,605
Transportation, communication, and sanitary services.....	17,032	1,037	9,341	16,176	42	215	24	1,046	2	659	8,262	(1)	(1)	(1)	12	755	(1)	800
Wholesale and retail trade, total.....	267,493	29,905	4,631,839	126,566	166,927	6,326	14,461	2,633,229	5,391	115,366	1,695,474	23,132	369,442	2,163	96,283	110,422	11,572	107,850
Wholesale trade, total.....	40,960	25,730	866,626	21,381	19,581	1,133	18,547	694,651	842	13,796	386,126	7,508	230,648	243	33,923	15,819	1,210	14,609
Groceries and related products.....	7,383	4,414	113,841	3,846	3,437	1,239	3,198	27,837	229	2,537	51,370	55	35,435	(1)	1,632	2,740	(1)	2,652
Machinery, equipment, and supplies.....	3,095	2,160	9,314	1,386	1,769	(1)	1,647	42,670	(1)	1,186	31,383	404	29,519	(1)	(1)	1,516	(1)	1,270
Farm products - raw materials.....	3,430	1,525	123,816	2,383	3,097	73	1,624	98,337	(1)	625	36,817	322	26,618	(1)	(1)	1,789	(1)	1,780
Other wholesale trade.....	27,062	17,611	569,715	13,665	13,307	659	12,678	447,607	561	9,448	266,550	3,121	179,612	169	5,155	10,774	945	9,829
Retail trade, total.....	226,585	180,147	4,643,087	96,213	124,372	5,267	119,165	1,868,727	4,464	99,162	1,266,315	18,113	551,597	1,890	54,855	101,391	16,176	85,215
Grocery stores, meat, fish, fruit, and vegetable markets.....	33,283	23,059	263,807	14,607	18,176	721	17,955	175,921	648	15,664	148,610	1,779	19,203	512	5,648	15,482	1,130	14,352
General merchandise.....	11,584	9,962	234,137	5,192	9,332	279	6,113	164,249	227	4,619	106,500	1,294	49,369	260	12,431	4,943	7,257	
Apparel and accessories.....	14,547	12,674	331,434	5,723	9,624	316	8,708	231,421	(1)	5,425	125,203	3,649	93,151	234	13,667	6,954	1,426	5,528
Furniture, home furnishings, and equipment.....	14,461	12,350	468,734	5,943	2,518	299	8,229	195,610	274	6,540	128,464	1,574	53,445	(1)	(1)	7,059	857	6,202
Automotive dealers.....	15,612	11,971	399,498	6,497	9,115	686	8,429	293,203	476	6,078	173,621	2,288	110,801	63	8,721	7,219	1,641	5,578
Gasoline service stations.....	29,257	24,213	94,211	12,843	16,414	730	15,684	66,236	679	14,794	54,721	820	5,324	(1)	(1)	13,421	975	12,446
Eating and drinking places.....	42,112	30,450	54,275	21,197	21,965	1,145	19,810	41,096	996	18,166	36,961	1,332	3,832	312	303	17,381	904	16,477
Building materials.....	5,301	4,401	124,949	2,327	2,674	(1)	2,893	85,455	(1)	2,307	57,335	555	27,134	(1)	(1)	2,394	233	2,161
Hardware and farm equipment.....	9,830	9,188	349,039	3,676	6,134	(1)	6,106	229,314	(1)	4,347	132,612	1,740	94,208	(1)	(1)	5,166	731	4,435
Drug and proprietary stores.....	7,898	7,664	101,196	2,338	4,330	(1)	5,295	132,136	(1)	4,166	102,700	1,563	27,460	(1)	(1)	4,190	270	3,920
Liquor stores.....	5,612	5,200	79,358	1,686	3,160	(1)	3,871	61,824	(1)	1,463	53,034	343	7,432	(1)	(1)	3,116	(1)	2,966
Other retail trade.....	31,098	23,273	282,339	14,224	14,874	802	16,072	211,266	696	13,033	148,476	2,276	59,668	163	2,176	13,866	1,173	12,693
Wholesale and retail trade not allocable	5,948	4,128	104,065	2,973	2,975	(1)	2,889	80,451	(1)	2,348	54,129	511	24,917	(1)	(1)	2,212	186	2,026
Finance, insurance, and real estate.....	229,400	1,096	41,820	229,418	3,382	2,389	793	22,619	2,317	789	22,058	1	533	1	28	2,531	37	2,564
Services.....	166,737	32,101	107,644	143,887	22,850	2,637	25,213	75,127	2,440	17,868	58,050	2,086	15,571	259	866	16,081	1,148	16,933
Nature of business not allocable.....	1,577	(1)	(1)	1,503	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

<sup>1</sup> Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION

State and industrial division	Partnerships with and without net profit										Partnerships with net profit									
	Number of partnerships	Total receipts	Business receipts	Cost of goods sold	Salaries and wages	Depreciation	Taxes	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of goods sold	Salaries and wages	Depreciation	Taxes	Net profit				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
UNITED STATES																				
All industrial divisions.....	132,144	71,683,991	72,316,177	43,626,925	6,967,690	5,211,072	1,925,443	8,240,556	718,464	65,554,948	64,292,373	38,691,211	5,396,614	2,212,434	1,221,655	1,221,655				
Agriculture, forestry, and fisheries.....	13,056	5,028,245	4,955,279	2,868,979	82,030	331,813	12,490	672,338	101,376	4,174,152	4,126,777	2,367,211	27,874	1,123	1,123	2,367,211				
Manufacturing.....	16,918	942,133	909,511	494,319	14,314	83,589	26,488	3,509	8,876	711,994	681,533	336,072	8,339	53,577	53,577	681,533				
Construction.....	98,125	6,869,378	6,796,655	5,277,938	94,463	153,031	32,561	5,928	49,028	5,845,854	5,786,237	4,376,171	8,770	114,317	114,317	5,786,237				
Wholesale and retail trade, total.....	4,085	6,709,168	6,659,976	4,874,947	129,852	141,325	112,500	5,825	35,122	4,843,254	4,800,966	3,243,319	125,488	8,316	8,316	4,800,966				
Wholesale trade.....	16,991	1,004,165	992,464	544,098	21,239	45,814	33,859	1,241,117	1,014	873,335	863,376	459,879	25,778	29,645	29,645	863,376				
Retail trade.....	267,706	36,985,581	36,602,364	27,940,332	2,673,091	379,925	469,165	4,578,402	18,090	39,683,775	33,399,881	25,334,353	1,392,379	361,759	361,759	33,399,881				
Finance, insurance, and real estate.....	1,016	1,459,246	1,434,388	1,048,325	687,228	89,750	109,356	374,360	53,267	1,061,048	1,039,615	742,514	12,514	88,759	88,759	1,039,615				
Services.....	20,729	23,481,215	23,228,938	17,644,961	1,969,337	268,207	342,926	1,262,906	179,467	23,368,007	23,139,628	15,348,646	3,637,474	1,315,174	1,315,174	23,139,628				
Nature of business not allocable.....	5,961	1,009,170	999,018	747,046	79,194	12,968	17,936	61,656	4,996	939,720	930,944	678,228	22,746	3,254	3,254	930,944				
Transportation, communication, and sanitary services.....	224,724	5,574,862	4,900,628	222,017	803,465	92,247	480,139	956,991	159,712	4,695,574	3,495,507	2,057,956	663,744	379,146	379,146	3,495,507				
Wholesale and retail trade, total.....	1,66,015	10,527,282	10,391,279	7,460,698	1,471,886	373,075	511,735	3,397,887	136,530	9,691,209	9,262,281	6,667,228	1,961,907	679,612	679,612	9,262,281				
Finance, insurance, and real estate.....	1,584	18,177	18,001	8,597	1,242	453	404	3,205	8,944	15,575	15,492	7,447	1,122	1,122	1,122	15,492				
Nature of business not allocable.....	1,880	112,752	111,452	18,083	26,133	5,212	1,958	36,652	1,556	103,440	102,116	19,692	1,625	1,625	1,625	102,116				
ALABAMA																				
All industrial divisions.....	1,805	1,252,845	1,211,350	856,704	84,531	26,893	17,635	97,480	9,222	1,073,397	1,059,822	742,956	79,269	1,111	1,111	742,956				
Agriculture, forestry, and fisheries.....	6,016	89,546	87,484	65,317	847	4,131	588	7,247	1,035	75,865	75,106	59,337	750	1,154	1,154	75,106				
Manufacturing.....	608	93,514	92,290	78,971	860	7,671	680	3,841	75	86,632	86,432	61,632	82	1,109	1,109	86,432				
Construction.....	610	146,692	145,686	109,645	3,414	3,361	1,962	9,842	519	136,600	135,636	101,927	1,673	1,644	1,644	135,636				
Wholesale and retail trade, total.....	4,021	713,313	706,688	524,841	49,180	6,635	11,052	34,655	3,441	645,438	635,123	476,752	4,879	1,748	1,748	635,123				
Wholesale trade.....	684	258,130	255,908	124,211	12,415	1,777	3,004	9,477	531	243,171	239,147	149,552	1,657	1,657	1,657	239,147				
Retail trade.....	3,276	432,209	427,841	313,343	35,025	4,862	4,835	24,507	2,865	381,341	378,214	288,735	3,222	1,091	1,091	378,214				
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate.....	1,795	30,060	26,809	1,238	3,212	4,395	995	8,687	1,222	23,390	20,331	14,338	1,825	1,825	1,825	20,331				
Services.....	1,880	112,752	111,452	18,083	26,133	5,212	1,958	36,652	1,556	103,440	102,116	19,692	1,625	1,625	1,625	102,116				
ALASKA																				
All industrial divisions.....	1,424	91,463	90,775	54,445	6,088	3,625	1,425	10,517	982	74,238	73,979	43,356	4,874	1,125	1,125	73,979				
Construction.....	155	17,374	17,347	13,016	65	455	203	1,704	150	15,633	15,636	11,886	55	1,315	1,315	15,636				
Wholesale and retail trade, total.....	407	48,857	48,582	35,051	4,018	953	616	2,597	296	36,762	36,403	25,427	55	1,425	1,425	36,403				
Wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Retail trade.....	373	39,937	39,789	28,008	3,249	692	517	2,466	289	34,103	33,965	23,366	57	1,425	1,425	33,965				
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate.....	336	2,565	2,489	1,238	3,212	4,395	995	8,687	1,222	23,390	20,331	14,338	1,825	1,825	1,825	20,331				
Services.....	260	112,226	101,944	366	2,005	4,663	215	5,032	209	111,368	109,716	79,633	1,917	1,917	1,917	109,716				
ARIZONA																				
All industrial divisions.....	7,053	452,682	436,814	241,184	35,060	23,451	7,928	49,813	4,592	385,371	375,742	229,324	25,434	1,124	1,124	375,742				
Agriculture, forestry, and fisheries.....	780	74,134	72,807	42,431	904	5,583	1,534	5,380	441	63,400	62,134	39,775	381	1,375	1,375	62,134				
Construction.....	311	46,863	46,785	38,953	354	771	518	3,421	154	44,333	44,063	37,368	46	1,464	1,464	44,063				
Manufacturing.....	200	24,674	24,594	17,672	242	1,145	886	2,560	193	23,028	22,834	15,335	139	1,313	1,313	22,834				
Wholesale and retail trade, total.....	1,928	182,059	176,914	125,391	15,223	7,100	3,955	10,632	1,367	160,289	157,565	111,684	13,529	1,114	1,114	157,565				
Wholesale trade.....	229	49,719	46,920	35,695	3,522	833	501	1,688	197	42,643	41,971	31,971	4,642	392	392	41,971				
Retail trade.....	1,729	132,340	129,994	89,696	12,301	1,877	3,454	8,944	1,170	117,646	115,594	79,613	9,887	722	722	115,594				
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate.....	2,223	40,069	33,848	1,268	4,288	7,930	2,298	6,351	1,259	26,482	23,106	16,222	2,974	1,825	1,825	23,106				
Services.....	1,394	76,847	73,876	9,623	13,446	4,690	4,032	21,990	1,029	64,375	63,319	47,599	1,937	1,937	1,937	63,319				
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				

Footnotes at end of table.



ACTIVE PARTNERSHIPS

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit										Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
<b>COLORADO</b>																
All industrial divisions.....	12,821	802,143	726,498	449,802	63,270	3,397	14,079	103,239	4,622	623,384	573,344	343,227	81,324	1,127	11,311	117,114
Agriculture, forestry, and fisheries.....	2,616	145,714	120,709	79,372	3,965	8,307	3,709	9,554	4,029	133,213	113,364	70,307	13,312	1,127	1,127	13,312
Mining.....	422	24,821	25,821	14,413	1,734	463	463	1,282	255	24,358	24,358	14,413	1,734	1,127	1,127	1,127
Construction.....	421	56,377	56,375	39,535	67	1,736	874	4,116	723	55,654	55,654	39,535	67	1,127	1,127	1,127
Manufacturing.....	437	31,765	31,666	21,072	136	965	601	4,618	236	31,430	31,430	21,072	136	1,127	1,127	1,127
Transportation, communication, and sanitary services.....	303	21,420	21,420	9,890	679	1,827	94	1,951	111	21,309	21,309	9,890	679	1,127	1,127	1,127
Wholesale and retail trade, hotels, and liquor stores.....	4,823	361,199	357,073	245,814	24,814	5,584	2,408	11,864	1,764	355,309	355,309	245,814	24,814	1,127	1,127	1,127
Wholesale trade.....	36	121,446	120,669	65,446	9,480	4,094	1,091	1,193	482	119,964	119,964	65,446	9,480	1,127	1,127	1,127
Retail trade.....	4,787	239,753	236,404	180,368	15,334	1,490	1,317	10,671	1,282	238,445	238,445	180,368	15,334	1,127	1,127	1,127
Wholesale and retail trade not elsewhere classified.....	1,361	220,006	215,995	160,368	2,445	3,307	1,091	3,384	13	217,610	217,610	160,368	2,445	1,127	1,127	1,127
Finance, insurance, and real estate services.....	3,261	51,594	45,775	1,523	5,070	5,077	3,337	14,268	2,016	43,759	43,759	1,523	5,070	1,127	1,127	1,127
Other services.....	1,473	131,079	128,726	17,008	22,132	3,875	1,402	5,412	2,006	126,320	126,320	17,008	22,132	1,127	1,127	1,127
<b>CONNECTICUT</b>																
All industrial divisions.....	12,148	720,417	677,637	361,847	56,143	3,138	17,371	23,485	3,246	674,391	674,391	361,847	56,143	1,127	1,127	1,127
Agriculture, forestry, and fisheries.....	752	34,614	34,147	18,813	777	1,832	1,042	4,763	17	33,872	33,872	18,813	777	1,127	1,127	1,127
Mining.....	1,121	69,893	69,211	41,465	3,816	1,394	1,328	1,106	37	68,426	68,426	41,465	3,816	1,127	1,127	1,127
Manufacturing.....	574	567,337	542,569	344,348	7,705	14,332	868	11,384	1,200	541,369	541,369	344,348	7,705	1,127	1,127	1,127
Transportation, communication, and utility services.....	435	8,391	8,343	3,726	35	566	298	1,762	11	8,332	8,332	3,726	35	1,127	1,127	1,127
Wholesale and retail trade, hotels, and liquor stores.....	9,619	353,639	350,468	202,118	14,523	4,589	2,154	14,242	2,045	348,423	348,423	202,118	14,523	1,127	1,127	1,127
Wholesale trade.....	337	96,075	94,939	51,395	2,313	1,314	1,124	1,124	121	94,764	94,764	51,395	2,313	1,127	1,127	1,127
Retail trade.....	1,181	247,881	245,529	148,723	14,880	3,275	1,030	13,118	1,924	243,615	243,615	148,723	14,880	1,127	1,127	1,127
Wholesale and retail trade not elsewhere classified.....	361	113,683	112,000	50,000	1,330	1,994	1,000	1,100	100	112,500	112,500	50,000	1,330	1,127	1,127	1,127
Finance, insurance, and real estate services.....	1,865	7,977	7,529	2,229	8,111	1,475	775	2,575	1,522	7,002	7,002	2,229	8,111	1,127	1,127	1,127
Other services.....	1,982	123,906	122,169	71,010	25,126	1,904	1,904	2,500	1,724	120,445	120,445	71,010	25,126	1,127	1,127	1,127
<b>DELAWARE</b>																
All industrial divisions.....	1,547	145,657	143,747	83,747	10,455	4,522	4,522	1,422	2,422	141,325	141,325	83,747	10,455	1,127	1,127	1,127
Agriculture, forestry, and fisheries.....	217	15,074	14,130	7,830	41	573	42	684	1	14,057	14,057	7,830	41	1,127	1,127	1,127
Wholesale and retail trade, hotels, and liquor stores.....	1,278	94,379	92,013	51,102	7,017	3,958	578	1,171	245	86,356	86,356	51,102	7,017	1,127	1,127	1,127
Wholesale trade.....	11	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127
Retail trade.....	1,267	93,252	50,000	6,890	2,831	570	1,171	244	85,235	85,235	50,000	6,890	1,127	1,127	1,127	
Wholesale and retail trade not elsewhere classified.....	120	44,456	42,524	2,920	1,348	1,127	1,127	3,453	1	43,307	43,307	2,920	1,348	1,127	1,127	1,127
Finance, insurance, and real estate services.....	343	8,937	8,936	4,534	8,111	1,475	775	2,575	1,522	8,412	8,412	4,534	8,111	1,127	1,127	1,127
Other services.....	401	33,843	32,678	17,681	4,504	2,91	573	1,127	542	32,136	32,136	17,681	4,504	1,127	1,127	1,127
<b>DISTRICT OF COLUMBIA</b>																
All industrial divisions.....	3,143	331,927	329,209	111,564	49,708	30,169	11,273	46,779	3,243	325,966	325,966	111,564	49,708	1,127	1,127	1,127
Agriculture, forestry, and fisheries.....	109	9,482	9,482	18,424	57	54	362	1,127	1	9,435	9,435	18,424	57	1,127	1,127	1,127
Construction.....	335	108,724	106,227	80,481	7,426	1,421	1,127	1,127	1,127	107,103	107,103	80,481	7,426	1,127	1,127	1,127
Wholesale and retail trade, hotels, and liquor stores.....	1,483	93,466	93,466	69,413	7,795	1,332	1,127	1,127	1,127	92,339	92,339	69,413	7,795	1,127	1,127	1,127
Wholesale trade.....	11	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127
Retail trade.....	1,472	92,339	92,339	68,286	6,668	1,332	1,127	1,127	1,127	91,212	91,212	68,286	6,668	1,127	1,127	1,127
Wholesale and retail trade not elsewhere classified.....	1,472	91,212	91,212	67,286	5,527	1,744	1,127	1,127	1,127	90,085	90,085	67,286	5,527	1,127	1,127	1,127
Finance, insurance, and real estate services.....	497	138,213	137,743	83,427	14,504	1,744	1,127	1,127	1,127	136,219	136,219	83,427	14,504	1,127	1,127	1,127
Other services.....	1,143	193,702	192,762	128,136	25,281	1,744	1,127	1,127	1,127	191,592	191,592	128,136	25,281	1,127	1,127	1,127

U. S. GOVERNMENT PRINTING OFFICE: 1962

ACTIVE PARTNERSHIPS

Table 26. — NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION — Continued

State and industrial division	Partnerships with and without net profit										Partnerships with net profit									
	Number of partnerships	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Cost of goods sold (Thousands of dollars)	Salaries and wages (Thousands of dollars)	Depreciation (Thousands of dollars)	Taxes (Thousands of dollars)	Net profit (Less loss) (Thousands of dollars)	Number of partnerships	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Cost of goods sold (Thousands of dollars)	Salaries and wages (Thousands of dollars)	Depreciation (Thousands of dollars)	Taxes (Thousands of dollars)	Net profit (Thousands of dollars)				
FLORIDA																				
All industrial divisions.....	24,334	1,243,406	1,319,332	422,914	121,608	45,761	31,780	171,402	17,250	3,178,290	1,157,435	626,017	106,341	32,402	22,899	206,557				
Agriculture, forestry, and fisheries.....	3,230	131,558	259,387	7,558	5,216	3,916	3,900	5,737	7,350	98,330	97,323	47,656	1,568	4,697	18,698					
Construction.....	4,395	87,305	87,154	65,617	4,372	1,100	1,009	10,437	1,118	77,305	76,747	42,712	1,113	907	10,926					
Manufacturing.....	820	80,612	79,746	58,877	779	2,584	1,635	6,445	644	68,500	61,859	42,716	625	1,323	6,662					
Transportation, communication, and sanitary services.....	303	4,720	14,595	6,857	806	761	480	4,100	264	12,605	14,480	6,597	274	567	2,274					
Wholesale and retail trade, total.....	6,703	598,460	651,804	485,695	51,197	1,852	5,674	38,231	5,428	989,657	924,687	441,016	114,634	6,897	42,579					
Wholesale trade.....	264	206,790	205,442	169,482	11,956	2,334	2,338	10,811	833	190,861	189,130	103,400	10,300	7,375	10,300					
Retail trade.....	7,632	43,128	45,742	37,215	3,929	1,870	3,336	28,420	4,595	398,796	371,947	278,111	33,634	4,943	4,279					
Finance, insurance, and real estate.....	5,951	79,465	17,362	5,455	3,132	12,107	3,254	5,767	7,742	56,774	47,515	14,255	1,482	5,137	19,571					
Services.....	5,767	34,253	285,445	25,425	59,685	13,980	7,972	99,765	4,334	1,671,844	1,669,965	55,595	5,465	10,936	105,113					
GEORGIA																				
All industrial divisions.....	14,190	1,293,113	1,274,014	346,804	89,843	27,849	14,495	159,875	11,212	1,172,774	1,155,471	798,064	81,995	21,542	13,910	166,589				
Agriculture, forestry, and fisheries.....	1,691	65,478	89,348	63,175	1,357	5,326	481	3,302	372	65,657	59,490	39,361	1,347	3,366	480					
Construction.....	4,117	138,797	136,707	106,837	1,619	2,267	1,670	10,348	349	129,932	129,932	64,354	1,437	2,501	1,528					
Manufacturing.....	650	130,655	129,695	100,004	1,673	5,637	1,795	8,849	534	130,188	119,377	94,473	1,600	2,420	1,675					
Wholesale and retail trade, total.....	4,817	686,372	677,887	545,867	49,711	19,425	3,345	36,330	3,786	635,714	628,648	374,573	57,573	5,614	5,125					
Wholesale trade.....	798	347,425	345,405	283,612	16,444	5,195	1,498	11,891	1,376	331,876	331,285	191,608	17,862	4,848	1,413					
Retail trade.....	3,918	417,764	411,980	322,662	49,269	13,885	1,847	23,439	2,410	303,838	297,363	182,965	3,906	3,280	1,714					
Finance, insurance, and real estate.....	2,719	56,478	45,197	3,340	1,295	4,361	2,365	20,434	1,144	51,335	44,534	13,440	1,234	3,818	30,883					
Services.....	3,000	175,780	174,808	177,703	54,191	5,170	3,125	72,976	3,455	1,447,731	1,438,855	1,040,322	35,491	3,384	1,823					
HAWAII																				
All industrial divisions.....	3,039	176,104	176,471	85,663	17,271	9,206	6,443	28,448	1,101	140,297	137,136	70,454	11,466	3,437	4,752	28,127				
Manufacturing.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Transportation, communication, and sanitary services.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Wholesale and retail trade, total.....	850	65,562	65,147	41,208	5,088	725	2,322	4,975	685	56,474	57,157	37,957	7,055	548	1,915					
Wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Retail trade.....	736	48,456	48,115	39,259	4,238	558	1,984	3,885	684	44,804	43,904	27,763	3,126	487	1,665					
Finance, insurance, and real estate.....	1,226	20,288	16,101	94	644	700	1,396	22,124	644	15,944	10,706	4,073	45	314	7,454					
Services.....	542	29,693	29,302	1,365	6,189	1,854	1,045	5,130	433	25,363	25,172	14,111	1,111	1,059	1,579					
Nature of business not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
IDAHO																				
All industrial divisions.....	4,585	393,485	385,470	256,838	16,937	24,655	7,666	47,364	3,654	331,407	326,676	209,548	17,429	10,574	4,217	42,431				
Agriculture, forestry, and fisheries.....	1,629	64,135	63,901	36,264	1,020	6,806	1,751	13,955	1,344	57,415	57,391	25,391	863	5,703	1,529					
Construction.....	422	124,472	120,655	96,871	1,060	13,168	772	9,605	348	93,853	91,728	40,782	1,009	557	1,709					
Wholesale and retail trade, total.....	1,248	127,921	146,693	110,265	17,738	1,717	1,454	8,998	1,641	131,135	130,970	49,415	5,732	3,478	1,539					
Wholesale trade.....	180	41,402	41,175	32,936	457	457	1,894	5,876	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Retail trade.....	1,068	100,930	99,447	77,329	17,281	1,260	1,560	3,122	1,642	89,660	89,660	48,414	5,732	2,020	1,539					
Finance, insurance, and real estate.....	470	4,536	3,583	4,007	589	1,177	791	1,993	305	1,993	1,964	65	65	364	981					
Services.....	599	29,530	28,913	4,007	6,284	1,367	512	10,697	465	28,259	27,944	3,572	6,088	1,061	1,760					
Nature of business not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit						Partnerships with net profit									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Turnover (Thousand dollars)	Net profit (Thousand dollars)
<b>ILLINOIS, TOTAL</b>																
All industrial divisions.....	61,881	5,059,332	4,986,538	2,805,176	545,374	141,620	144,638	606,505	48,170	4,556,663	4,496,457	2,466,360	490,344	1,380	11,760	2,114
Agriculture, forestry, and fisheries.....	7,897	176,985	175,008	87,417	4,696	14,105	6,789	40,314	1,172	171,188	170,192	87,417	1,645	1,380	1,645	4,382
Mining.....	55	31,376	31,376	17	17	17	17	17	17	31,376	31,376	17	17	17	17	17
Construction.....	3,661	310,308	310,308	296,191	9,741	7,595	7,722	41,722	1,085	302,586	302,586	296,191	9,741	7,595	9,741	3,382
Manufacturing.....	4,502	450,253	446,421	315,937	8,489	8,911	6,561	45,663	1,141	444,364	440,515	315,937	7,448	7,448	7,448	4,164
Transportation, communication, and utility services.....	861	91,255	91,773	60,949	276	3,713	4,372	5,544	537	90,836	91,255	60,949	276	3,713	3,713	5,274
Wholesale and retail trade, total.....	17,470	4,495,033	4,423,406	1,892,455	171,492	133,513	99,611	147,807	16,532	4,303,595	4,251,370	1,892,455	171,492	133,513	133,513	171,492
Wholesale trade.....	1,281	886,608	878,147	429,504	5,631	17,330	4,346	103,516	11,505	872,672	867,141	429,504	5,631	17,330	17,330	4,346
Retail trade.....	16,189	1,508,425	1,545,259	1,462,951	165,861	116,183	95,265	44,291	448	1,430,923	1,384,229	1,462,951	165,861	116,183	116,183	44,291
Wholesale and retail trade not allocable.....	280	60,555	59,781	44,779	52	1,797	1,797	3,847	48	59,286	59,286	44,779	52	1,797	1,797	3,847
Finance, insurance, and real estate services.....	19,109	621,217	389,766	17,499	49,335	65,280	44,689	60,723	13,467	609,719	372,281	17,499	49,335	65,280	49,335	60,723
Services.....	10,454	976,869	986,648	123,719	309,158	35,430	12,489	166,619	8,466	968,280	977,867	123,719	309,158	35,430	35,430	12,489
<b>Indiana</b>																
All industrial divisions.....	43,655	3,670,893	3,612,308	1,879,326	463,019	125,015	112,860	451,579	34,197	3,538,229	3,478,104	1,879,326	463,019	125,015	463,019	451,579
Agriculture, forestry, and fisheries.....	558	61,469	60,676	29,288	1,416	4,790	4,326	10,285	11	60,665	60,665	29,288	1,416	4,790	4,790	10,285
Mining.....	1,680	11,363	11,363	7,101	1,038	4,737	4,830	31,567	11	11,363	11,363	7,101	1,038	4,737	4,737	4,830
Construction.....	1,693	298,501	295,112	223,480	3,180	4,737	4,830	31,567	11	293,581	290,191	223,480	3,180	4,737	4,737	4,830
Manufacturing.....	1,934	380,126	377,015	260,380	7,717	7,717	5,332	30,303	1,928	375,107	372,288	260,380	7,717	7,717	7,717	5,332
Transportation, communication, and utility services.....	408	42,537	42,415	29,566	44	1,805	1,988	2,568	453	42,062	41,919	29,566	44	1,805	1,805	1,988
Wholesale and retail trade, total.....	12,945	1,621,757	1,607,757	1,200,422	117,278	14,951	35,958	100,836	4,603	1,510,479	1,495,854	1,200,422	117,278	14,951	14,951	35,958
Wholesale trade.....	7,063	581,366	576,916	446,402	3,852	3,285	3,852	31,629	1,722	573,094	568,644	446,402	3,852	3,285	3,285	3,852
Retail trade.....	9,175	1,040,391	1,030,841	754,020	82,094	11,336	29,506	69,217	2,881	937,385	929,210	754,020	82,094	11,336	11,336	29,506
Wholesale and retail trade not allocable.....	207	39,370	38,876	32,081	3,288	360	1,106	6,457	11	38,763	38,279	32,081	3,288	360	360	6,457
Finance, insurance, and real estate services.....	16,036	385,428	356,912	13,600	56,821	61,355	42,452	47,592	11,942	372,320	345,020	13,600	56,821	61,355	56,821	47,592
Services.....	4,218	869,509	869,476	139,779	386,593	39,128	19,137	119,411	1,941	867,561	867,451	139,779	386,593	39,128	39,128	19,137
<b>Pennsylvania</b>																
All industrial divisions.....	18,476	1,388,476	1,372,230	626,590	82,374	9,605	22,398	156,426	16,773	1,355,456	1,339,857	626,590	82,374	9,605	82,374	156,426
Agriculture, forestry, and fisheries.....	4,539	115,516	114,332	58,689	190	4,355	4,463	8,385	7,079	114,142	113,163	58,689	190	4,355	4,355	8,385
Mining.....	342	20,199	20,106	10,788	27	1,733	407	1,875	165	18,421	18,394	10,788	27	1,733	1,733	407
Construction.....	968	71,897	71,384	50,711	1,861	4,858	1,994	4,671	807	69,517	69,111	50,711	1,861	4,858	4,858	1,994
Manufacturing.....	598	37,627	37,406	24,657	772	1,660	1,129	3,306	544	36,853	36,659	24,657	772	1,660	1,660	1,129
Transportation, communication, and utility services.....	435	48,708	48,338	36,483	251	1,908	1,438	2,876	384	47,854	47,684	36,483	251	1,908	1,908	2,876
Wholesale and retail trade, total.....	5,425	873,278	865,649	682,423	54,174	8,162	18,554	47,914	1,107	864,364	857,472	682,423	54,174	8,162	8,162	18,554
Wholesale trade.....	1,268	403,322	391,931	263,402	10,449	4,486	6,072	6,155	126	391,206	385,782	263,402	10,449	4,486	4,486	6,072
Retail trade.....	4,157	470,000	473,718	419,021	43,725	3,676	12,482	41,759	981	463,158	461,690	419,021	43,725	3,676	3,676	12,482
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate services.....	3,163	35,789	35,694	13,397	59,514	4,425	1,232	1,232	1,987	33,707	33,707	13,397	59,514	4,425	4,425	1,232
Services.....	1,631	126,366	125,528	13,969	22,516	6,302	6,226	47,948	1,987	123,559	123,330	13,969	22,516	6,302	6,302	6,226
<b>INDIANA</b>																
All industrial divisions.....	17,982	1,976,438	1,952,325	883,497	95,776	33,276	25,466	175,466	11,452	1,880,869	1,860,849	883,497	95,776	33,276	95,776	25,466
Agriculture, forestry, and fisheries.....	1,793	63,423	63,417	31,611	1,336	5,175	1,874	14,920	1,264	62,153	62,147	31,611	1,336	5,175	5,175	14,920
Construction.....	1,278	97,026	95,517	66,217	1,153	8,119	1,136	14,173	1,211	94,306	93,306	66,217	1,153	8,119	8,119	11,382
Manufacturing.....	392	25,067	24,841	17,817	321	1,742	1,341	3,764	692	24,149	23,957	17,817	321	1,742	1,742	3,764
Transportation, communication, and utility services.....	48	14,765	14,745	9,149	76	1,735	51	1,628	197	14,548	14,528	9,149	76	1,735	1,735	51
Wholesale and retail trade, total.....	11,111	1,246,814	1,232,668	606,021	61,624	8,464	10,720	57,537	1,975	1,230,093	1,215,844	606,021	61,624	8,464	8,464	10,720
Wholesale trade.....	4,111	395,893	393,468	260,243	14,913	4,389	1,338	15,338	1,264	381,555	379,296	260,243	14,913	4,389	4,389	11,382
Retail trade.....	7,000	850,921	839,200	345,778	46,711	4,075	9,382	42,200	749	848,538	836,548	345,778	46,711	4,075	4,075	9,382
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate services.....	3,708	46,355	46,166	701	3,194	4,136	4,917	13,988	4,611	44,964	44,763	701	3,194	4,136	4,136	4,917
Services.....	3,708	156,822	155,528	16,708	26,95	7,658	7,551	64,478	7,141	149,674	148,785	16,708	26,95	7,658	7,658	7,551

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

Industry	Partnerships with and without net profit										Partnerships with net profit					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)
<b>INDIA</b>																
All industrial divisions.....	1,612,367	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969
Agriculture, forestry, and fisheries.....	10,661	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376
Construction.....	219	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139
Manufacturing.....	698	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138
Transportation, communication, and sanitary services.....	603	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056
Wholesale and retail trade, hotels, and motels.....	1,027	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114
Retail trade.....	1,027	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114
Wholesale and retail trade not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate services.....	137	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056
<b>INDONESIA</b>																
All industrial divisions.....	1,612,367	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969
Agriculture, forestry, and fisheries.....	10,661	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376
Construction.....	219	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139
Manufacturing.....	698	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138
Transportation, communication, and sanitary services.....	603	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056
Wholesale and retail trade, hotels, and motels.....	1,027	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114
Retail trade.....	1,027	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114
Wholesale and retail trade not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate services.....	137	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056
<b>INDONESIA</b>																
All industrial divisions.....	1,612,367	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969	17,913,969
Agriculture, forestry, and fisheries.....	10,661	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376	149,376
Construction.....	219	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139
Manufacturing.....	698	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138
Transportation, communication, and sanitary services.....	603	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056
Wholesale and retail trade, hotels, and motels.....	1,027	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114
Retail trade.....	1,027	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114	10,114
Wholesale and retail trade not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate services.....	137	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056

Footnotes at end of table.



Table 26 — NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION.—Continued

State and industrial division	Partnerships with and without net profit					Partnerships with net profit										
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Suburban and urban (Thousand dollars)	Depreciation (Thousand dollars)	Types (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Suburban and urban (Thousand dollars)	Depreciation (Thousand dollars)	Types (Thousand dollars)	Net profit (Thousand dollars)
<b>MAINE</b>																
All industrial divisions	3,411	15,194	10,000	8,195	4,483	3,964	4,396	1,746	3,746	3,746	3,746	3,746	3,746	3,746	3,746	3,746
Agriculture, forestry, and fisheries	615	15,401	16,118	8,908	40	988	456	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866
Manufacturing	161	1,609	1,519	1,519	19	107	353	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872
Wholesale and retail trade, hotels, and other trade	1,097	78,376	77,481	69,586	5,166	864	1,506	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408
Transportation, communication, and utilities	33	18,371	18,371	18,371	194	194	194	194	194	194	194	194	194	194	194	194
Finance, insurance, and real estate services	214	6,400	5,664	71	1,274	269	343	324	324	324	324	324	324	324	324	324
Restaurants and other food service	101	16,591	16,591	17,771	308	308	308	308	308	308	308	308	308	308	308	308
<b>MARYLAND</b>																
All industrial divisions	1,728	903,090	887,286	526,464	77,325	31,498	1,256	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Agriculture, forestry, and fisheries	834	38,084	37,341	33,707	2,873	1,251	1,218	5,171	5,171	5,171	5,171	5,171	5,171	5,171	5,171	5,171
Manufacturing	607	613,333	603,465	514,114	873	1,117	1,265	7,224	7,224	7,224	7,224	7,224	7,224	7,224	7,224	7,224
Wholesale and retail trade, hotels, and other trade	462	133,082	133,082	133,082	1,257	1,106	319	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983
Transportation, communication, and utilities	207	6,099	6,099	6,099	136	310	137	860	860	860	860	860	860	860	860	860
Finance, insurance, and real estate services	3,612	474,993	474,993	357,965	25,875	4,367	1,136	31,317	31,317	31,317	31,317	31,317	31,317	31,317	31,317	31,317
Restaurants and other food service	134	134,167	134,167	134,167	311	311	311	311	311	311	311	311	311	311	311	311
Wholesale and retail trade, hotels, and other trade	3,428	300,513	300,513	281,957	35,027	1,115	1,115	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645
Finance, insurance, and real estate services	2,431	15,008	15,008	15,008	3,823	3,823	3,823	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465
Restaurants and other food service	1,761	107,153	107,153	107,153	1,112	1,112	1,112	4,354	4,354	4,354	4,354	4,354	4,354	4,354	4,354	4,354
<b>MASSACHUSETTS</b>																
All industrial divisions	1,746	1,145,668	1,110,113	984,894	134,886	27,421	1,839	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615
Agriculture, forestry, and fisheries	43	44,784	44,784	44,784	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916
Manufacturing	726	819,872	819,872	644,104	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934
Wholesale and retail trade, hotels, and other trade	274	7,459	7,459	7,459	20	62	62	62	62	62	62	62	62	62	62	62
Transportation, communication, and utilities	178	27,000	27,000	27,000	31,117	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438
Finance, insurance, and real estate services	314	3,921	3,921	3,921	11,131	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267
Restaurants and other food service	203	171,001	171,001	171,001	19,317	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931
Wholesale and retail trade, hotels, and other trade	1,034	15,597	15,597	15,597	63	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462
Finance, insurance, and real estate services	3,407	364,627	364,627	364,627	41,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926
Restaurants and other food service	1,746	1,145,668	1,110,113	984,894	134,886	27,421	1,839	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615
<b>MICHIGAN</b>																
All industrial divisions	3,762	1,087,419	1,074,465	1,074,465	134,757	5,456	25,355	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Agriculture, forestry, and fisheries	1,148	69,011	68,218	68,218	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456
Manufacturing	1,300	2,300,375	2,284,781	2,284,781	3,341	3,341	3,341	3,341	3,341	3,341	3,341	3,341	3,341	3,341	3,341	3,341
Wholesale and retail trade, hotels, and other trade	1,144	449,669	449,669	449,669	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242
Transportation, communication, and utilities	264	4,965	4,965	4,965	16	16	16	16	16	16	16	16	16	16	16	16
Finance, insurance, and real estate services	1,747	1,054,178	1,054,178	1,054,178	131,217	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412	1,412
Restaurants and other food service	1,201	584,316	584,316	584,316	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714
Wholesale and retail trade, hotels, and other trade	1,211	1,121,626	1,121,626	1,121,626	2,298	2,298	2,298	2,298	2,298	2,298	2,298	2,298	2,298	2,298	2,298	2,298
Finance, insurance, and real estate services	1,444	1,028,281	1,028,281	1,028,281	5,935	5,935	5,935	5,935	5,935	5,935	5,935	5,935	5,935	5,935	5,935	5,935
Restaurants and other food service	1,201	584,316	584,316	584,316	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714

Footnote at end of table.

ACTIVE PARTNERSHIPS  
 Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)									
NEBRASKA																				
Agriculture, forestry, and fisheries																				
Partnerships with net profit	1,742	4,267,770	1,485,943	17,975	16,588	79,542	38,480	1,434,891	1,134,891	1,134,891	676,646	35,397	31,774	11,164	11,098					
Partnerships without net profit	1,772	187,584	125,774	16,474	87	1,125	3,776	115,424	115,424	115,424	50,485	763	11,358	4,474	15,587					
Total	3,514	4,455,354	1,611,717	34,449	16,675	1,237	41,256	1,250,315	1,250,315	1,250,315	627,131	36,160	43,132	15,638	26,685					
Manufacturing, construction, and transportation, communication, and sanitary services																				
Partnerships with net profit	1,187	274,156	133,246	1,446	1,446	1,446	1,446	241,374	241,374	241,374	139,686	8,207	8,207	853	3,809					
Partnerships without net profit	3,847	4,000,000	1,600,000	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446					
Total	5,034	4,274,156	1,733,246	2,892	2,892	2,892	2,892	242,820	242,820	242,820	141,132	9,653	9,653	938	5,218					
Wholesale and retail trade, total																				
Partnerships with net profit	1,187	274,156	133,246	1,446	1,446	1,446	1,446	241,374	241,374	241,374	139,686	8,207	8,207	853	3,809					
Partnerships without net profit	3,847	4,000,000	1,600,000	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446					
Total	5,034	4,274,156	1,733,246	2,892	2,892	2,892	2,892	242,820	242,820	242,820	141,132	9,653	9,653	938	5,218					
Finance, insurance, and real estate, services, and other																				
Partnerships with net profit	1,187	274,156	133,246	1,446	1,446	1,446	1,446	241,374	241,374	241,374	139,686	8,207	8,207	853	3,809					
Partnerships without net profit	3,847	4,000,000	1,600,000	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446					
Total	5,034	4,274,156	1,733,246	2,892	2,892	2,892	2,892	242,820	242,820	242,820	141,132	9,653	9,653	938	5,218					
NEBRASKA—TOTAL																				
Partnerships with net profit	2,929	4,541,926	1,745,963	36,421	18,123	2,663	45,036	1,476,265	1,476,265	1,476,265	766,817	44,657	42,979	12,632	30,507					
Partnerships without net profit	5,585	1,913,428	1,265,774	16,527	87	1,125	3,776	1,134,891	1,134,891	1,134,891	504,646	763	11,358	4,474	15,587					
Total	8,514	6,455,354	3,011,737	52,948	18,210	3,788	48,812	2,611,156	2,611,156	2,611,156	1,271,463	46,420	54,337	17,106	46,094					
MISSOURI																				
All industrial divisions																				
Partnerships with net profit	2,226	817,248	84,474	3,975	3,975	3,975	3,975	792,273	792,273	792,273	433,874	67,411	14,743	14,743	29,486					
Partnerships without net profit	2,624	118,492	118,492	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446					
Total	4,850	935,740	192,966	5,421	5,421	5,421	5,421	793,719	793,719	793,719	435,320	68,857	16,189	16,189	30,932					
Agriculture, forestry, and fisheries																				
Partnerships with net profit	334	96,187	47,729	1,446	1,446	1,446	1,446	94,741	94,741	94,741	56,295	1,446	1,446	1,446	1,446					
Partnerships without net profit	3,776	78,987	78,987	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446					
Total	4,110	175,174	126,716	2,892	2,892	2,892	2,892	96,187	96,187	96,187	57,740	2,892	2,892	2,892	2,892					
Manufacturing, construction, and transportation, communication, and sanitary services																				
Partnerships with net profit	1,776	444,146	428,533	282,382	2,892	2,892	2,892	444,146	444,146	444,146	241,374	8,207	8,207	853	3,809					
Partnerships without net profit	479	187,584	125,774	16,474	87	1,125	3,776	115,424	115,424	115,424	50,485	763	11,358	4,474	15,587					
Total	2,255	631,730	554,307	298,856	2,979	2,979	2,979	559,570	559,570	559,570	291,859	8,970	9,565	9,731	19,396					
Wholesale and retail trade, total																				
Partnerships with net profit	1,776	444,146	428,533	282,382	2,892	2,892	2,892	444,146	444,146	444,146	241,374	8,207	8,207	853	3,809					
Partnerships without net profit	479	187,584	125,774	16,474	87	1,125	3,776	115,424	115,424	115,424	50,485	763	11,358	4,474	15,587					
Total	2,255	631,730	554,307	298,856	2,979	2,979	2,979	559,570	559,570	559,570	291,859	8,970	9,565	9,731	19,396					
Finance, insurance, and real estate, services, and other																				
Partnerships with net profit	1,776	444,146	428,533	282,382	2,892	2,892	2,892	444,146	444,146	444,146	241,374	8,207	8,207	853	3,809					
Partnerships without net profit	479	187,584	125,774	16,474	87	1,125	3,776	115,424	115,424	115,424	50,485	763	11,358	4,474	15,587					
Total	2,255	631,730	554,307	298,856	2,979	2,979	2,979	559,570	559,570	559,570	291,859	8,970	9,565	9,731	19,396					
MISSOURI—TOTAL																				
Partnerships with net profit	4,699	1,723,339	1,741,611	1,228,955	13,463	13,463	13,463	1,723,339	1,723,339	1,723,339	900,651	81,270	14,743	14,743	29,486					
Partnerships without net profit	5,663	169,374	169,374	16,527	87	1,125	3,776	115,424	115,424	115,424	50,485	763	11,358	4,474	15,587					
Total	10,362	1,892,713	1,910,985	1,245,482	13,550	13,550	13,550	1,838,763	1,838,763	1,838,763	951,136	82,033	16,101	16,101	45,073					
KANSAS CITY DISTRICT																				
All industrial divisions																				
Partnerships with net profit	11,944	844,956	844,956	547,428	57,230	57,230	57,230	844,956	844,956	844,956	500,485	54,894	14,113	14,113	28,226					
Partnerships without net profit	3,931	97,535	97,535	69,349	345	345	345	97,535	97,535	97,535	60,121	321	3,494	1,408	15,142					
Total	15,875	942,491	942,491	616,777	57,575	57,575	57,575	942,491	942,491	942,491	560,606	55,288	17,607	15,521	43,368					
Agriculture, forestry, and fisheries																				
Partnerships with net profit	402	39,575	39,575	28,754	233	233	233	39,575	39,575	39,575	23,433	231	2,458	455	3,907					
Partnerships without net profit	206	9,400	9,400	5,483	633	633	633	9,400	9,400	9,400	5,483	633	633	633	633					
Total	608	48,975	48,975	34,237	966	966	966	48,975	48,975	48,975	28,916	864	1,091	1,091	1,091					
Wholesale and retail trade, total																				
Partnerships with net profit	11,944	844,956	844,956	547,428	57,230	57,230	57,230	844,956	844,956	844,956	500,485	54,894	14,113	14,113	28,226					
Partnerships without net profit	3,931	97,535	97,535	69,349	345	345	345	97,535	97,535	97,535	60,121	321	3,494	1,408	15,142					
Total	15,875	942,491	942,491	616,777	57,575	57,575	57,575	942,491	942,491	942,491	560,606	55,288	17,607	15,521	43,368					
Finance, insurance, and real estate, services, and other																				
Partnerships with net profit	2,152	32,317	30,863	338	101	101	101	32,317	32,317	32,317	338	3,894	2,247	4,390	11,095					
Partnerships without net profit	1,901	110,434	109,348	13,948	2,288	2,288	2,288	110,434	110,434	110,434	11,678	19,953	2,247	4,390	11,095					
Total	4,053	142,751	140,211	14,886	2,389	2,389	2,389	142,751	142,751	142,751	13,016	23,847	6,644	8,780	22,190					

Footnotes at end of table.



Table 26 — NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION — Continued

State	Number of partnerships	Partnership with net profit										
		Higher of business receipts	Total receipts	Business receipts	Cost of goods sold	Salaries and wages	Depreciation	Taxes	Net profit			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>NEW HAMPSHIRE</b>												
All industrial divisions	110	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Construction	115	1,722	1,722	1,722	521	1,201	681	1,134	13,966			
Manufacturing	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Wholesale trade	115	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Retail trade	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Finance, insurance, and real estate	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Services	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Nature of business not allocable	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
<b>NEW JERSEY</b>												
All industrial divisions	110	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Agriculture, forestry, and fisheries	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Mining	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Manufacturing	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Transportation, communication, and sanitary services	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Wholesale and retail trade, total	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Wholesale trade	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Retail trade	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Finance, insurance, and real estate	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Services	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Nature of business not allocable	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
<b>NEW YORK</b>												
All industrial divisions	110	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Agriculture, forestry, and fisheries	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Mining	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Manufacturing	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Transportation, communication, and sanitary services	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Wholesale and retail trade, total	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Wholesale trade	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Retail trade	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Finance, insurance, and real estate	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Services	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Nature of business not allocable	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
<b>NEW YORK (continued)</b>												
All industrial divisions	110	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Agriculture, forestry, and fisheries	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Mining	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Manufacturing	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Transportation, communication, and sanitary services	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Wholesale and retail trade, total	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Wholesale trade	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Retail trade	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Finance, insurance, and real estate	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Services	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			
Nature of business not allocable	108	1,445	1,445	1,445	437.5	1,007.5	507.5	1,134	13,966			

Footnotes at end of table.

Table 26. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and Industrial Division	Partnerships with and without net profit										Partnerships with and without net loss									
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)				
<b>MEXICO</b>																				
All industrial divisions	5,909	398,996	379,013	18,000	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908				
Agriculture, forestry, and fisheries	608	219,265	199,811	19,454	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908				
Mining	119	35,381	35,381	0	0	0	0	0	0	0	0	0	0	0	0	0				
Construction	298	69,802	69,802	0	0	0	0	0	0	0	0	0	0	0	0	0				
Manufacturing	385	609,560	589,530	20,030	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908				
Wholesale and retail trade, hotels, and restaurants	1,088	188,180	179,150	9,030	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908	179,908				
Wholesale trade	129	199,261	199,261	0	0	0	0	0	0	0	0	0	0	0	0	0				
Retail trade	959	100,000	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Medicine and retail trade not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate	1,008	5,917	5,917	0	0	0	0	0	0	0	0	0	0	0	0	0				
Professional services	1,008	5,917	5,917	0	0	0	0	0	0	0	0	0	0	0	0	0				
Business of owners not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
<b>NEW YORK, TOTAL</b>	1,800	2,800,108	2,800,108	0	0	0	0	0	0	0	0	0	0	0	0	0				
All industrial divisions	1,800	2,800,108	2,800,108	0	0	0	0	0	0	0	0	0	0	0	0	0				
Agriculture, forestry, and fisheries	1,800	2,800,108	2,800,108	0	0	0	0	0	0	0	0	0	0	0	0	0				
Mining	380	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Construction	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Manufacturing	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Wholesale and retail trade, hotels, and restaurants	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Wholesale trade	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Retail trade	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Medicine and retail trade not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate	1,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Professional services	1,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Business of owners not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
<b>ALBANY, TOTAL</b>	1,800	2,800,108	2,800,108	0	0	0	0	0	0	0	0	0	0	0	0	0				
All industrial divisions	1,800	2,800,108	2,800,108	0	0	0	0	0	0	0	0	0	0	0	0	0				
Agriculture, forestry, and fisheries	1,800	2,800,108	2,800,108	0	0	0	0	0	0	0	0	0	0	0	0	0				
Mining	380	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Construction	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Manufacturing	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Wholesale and retail trade, hotels, and restaurants	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Wholesale trade	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Retail trade	2,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Medicine and retail trade not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Finance, insurance, and real estate	1,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Professional services	1,000	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0				
Business of owners not elsewhere classified	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

ACTIVE PARTNERSHIPS

Table 26. — NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION — Continued

State and industrial division	Partnerships with net profit										Net profit (Thousand dollars)	
	Number of partnerships	Total receipts (Thousand dollars)	Costs of goods sold (Thousand dollars)	Net receipts (Thousand dollars)	Number of partner-ships	Net receipts (Thousand dollars)	Costs of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)		
<b>New York — Continued</b>												
<b>Retail, business</b>												
All industrial divisions	11,374	657,868	494,487	163,381	3,104	163,381	494,487	11,400	4,994	163	163	
Agriculture, forestry, and fisheries	1,467	27,176	17,330	9,846	31	9,846	17,330	10	721	(1)	4,617	
Mining	67	3,274	3,274	0	0	0	3,274	0	0	0	0	
Construction	71	29,771	29,771	0	0	0	29,771	31	0	0	0	
Manufacturing	562	477,227	376,152	101,075	1,000	101,075	376,152	871	54	0	5,314	
Wholesale and retail trade, except motor vehicles and motor vehicle parts	1,171	175,482	125,477	50,005	1,171	50,005	125,477	5,472	7,918	0	0	
Wholesale trade	32	17,422	17,422	0	0	0	17,422	358	0	0	5,611	
Retail trade	1,139	158,060	108,055	50,005	1,171	50,005	108,055	5,114	7,918	0	0	
Finance, insurance, and real estate services	17	17,039	17,039	0	0	0	17,039	3,018	0	0	0	
Services	1,154	158,843	148,442	10,401	1,154	10,401	148,442	2,654	0	0	0	
<b>Midwestern District</b>												
All industrial divisions	17,098	1,322,925	974,574	348,351	3,104	348,351	974,574	42,488	14,745	(1)	56,239	
Agriculture, forestry, and fisheries	428	41,365	11,949	29,416	0	29,416	11,949	(1)	(1)	(1)	(1)	
Construction	1,029	333,011	151,343	181,668	0	181,668	151,343	878	0	0	0	
Manufacturing	1,935	6,391	6,391	0	0	0	6,391	2,290	0	0	0	
Transportation, communication, and sanitary services	38	25,343	25,343	0	0	0	25,343	0	0	0	0	
Wholesale and retail trade, except motor vehicles and motor vehicle parts	1,139	175,482	125,477	50,005	1,139	50,005	125,477	5,472	7,918	0	0	
Wholesale trade	32	17,422	17,422	0	0	0	17,422	358	0	0	5,611	
Retail trade	1,107	158,060	108,055	50,005	1,139	50,005	108,055	5,114	7,918	0	0	
Finance, insurance, and real estate services	17	17,039	17,039	0	0	0	17,039	3,018	0	0	0	
Services	1,122	158,843	148,442	10,401	1,122	10,401	148,442	2,654	0	0	0	
<b>Midwest District</b>												
All industrial divisions	17,098	1,322,925	974,574	348,351	3,104	348,351	974,574	42,488	14,745	(1)	56,239	
Agriculture, forestry, and fisheries	428	41,365	11,949	29,416	0	29,416	11,949	(1)	(1)	(1)	(1)	
Construction	1,029	333,011	151,343	181,668	0	181,668	151,343	878	0	0	0	
Manufacturing	1,935	6,391	6,391	0	0	0	6,391	2,290	0	0	0	
Transportation, communication, and sanitary services	38	25,343	25,343	0	0	0	25,343	0	0	0	0	
Wholesale and retail trade, except motor vehicles and motor vehicle parts	1,139	175,482	125,477	50,005	1,139	50,005	125,477	5,472	7,918	0	0	
Wholesale trade	32	17,422	17,422	0	0	0	17,422	358	0	0	5,611	
Retail trade	1,107	158,060	108,055	50,005	1,139	50,005	108,055	5,114	7,918	0	0	
Finance, insurance, and real estate services	17	17,039	17,039	0	0	0	17,039	3,018	0	0	0	
Services	1,122	158,843	148,442	10,401	1,122	10,401	148,442	2,654	0	0	0	
<b>Midwest District</b>												
All industrial divisions	17,098	1,322,925	974,574	348,351	3,104	348,351	974,574	42,488	14,745	(1)	56,239	
Agriculture, forestry, and fisheries	428	41,365	11,949	29,416	0	29,416	11,949	(1)	(1)	(1)	(1)	
Construction	1,029	333,011	151,343	181,668	0	181,668	151,343	878	0	0	0	
Manufacturing	1,935	6,391	6,391	0	0	0	6,391	2,290	0	0	0	
Transportation, communication, and sanitary services	38	25,343	25,343	0	0	0	25,343	0	0	0	0	
Wholesale and retail trade, except motor vehicles and motor vehicle parts	1,139	175,482	125,477	50,005	1,139	50,005	125,477	5,472	7,918	0	0	
Wholesale trade	32	17,422	17,422	0	0	0	17,422	358	0	0	5,611	
Retail trade	1,107	158,060	108,055	50,005	1,139	50,005	108,055	5,114	7,918	0	0	
Finance, insurance, and real estate services	17	17,039	17,039	0	0	0	17,039	3,018	0	0	0	
Services	1,122	158,843	148,442	10,401	1,122	10,401	148,442	2,654	0	0	0	
<b>North Carolina</b>												
All industrial divisions	17,098	1,322,925	974,574	348,351	3,104	348,351	974,574	42,488	14,745	(1)	56,239	
Agriculture, forestry, and fisheries	428	41,365	11,949	29,416	0	29,416	11,949	(1)	(1)	(1)	(1)	
Construction	1,029	333,011	151,343	181,668	0	181,668	151,343	878	0	0	0	
Manufacturing	1,935	6,391	6,391	0	0	0	6,391	2,290	0	0	0	
Transportation, communication, and sanitary services	38	25,343	25,343	0	0	0	25,343	0	0	0	0	
Wholesale and retail trade, except motor vehicles and motor vehicle parts	1,139	175,482	125,477	50,005	1,139	50,005	125,477	5,472	7,918	0	0	
Wholesale trade	32	17,422	17,422	0	0	0	17,422	358	0	0	5,611	
Retail trade	1,107	158,060	108,055	50,005	1,139	50,005	108,055	5,114	7,918	0	0	
Finance, insurance, and real estate services	17	17,039	17,039	0	0	0	17,039	3,018	0	0	0	
Services	1,122	158,843	148,442	10,401	1,122	10,401	148,442	2,654	0	0	0	

Footnotes at end of table.

Table 26. — NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION — Continued

State and industrial division	Partnerships with and without net profit										Partnerships with net profit									
	Number of partnerships (1)	Part. receipts (Thousand dollars) (2)	Part. receipts (Thousand dollars) (3)	Cost of goods sold (Thousand dollars) (4)	Salaries and wages (Thousand dollars) (5)	Depreciation (Thousand dollars) (6)	Taxes (Thousand dollars) (7)	Net profit (less loss) (Thousand dollars) (8)	Number of partners (9)	Total receipts (Thousand dollars) (10)	Partnership receipts (Thousand dollars) (11)	Partnership receipts (Thousand dollars) (12)	Partnership receipts (Thousand dollars) (13)	Partnership receipts (Thousand dollars) (14)	Partnership receipts (Thousand dollars) (15)	Partnership receipts (Thousand dollars) (16)	Partnership receipts (Thousand dollars) (17)	Partnership receipts (Thousand dollars) (18)		
<b>NORTH DAKOTA</b>																				
All industrial divisions.....	4,364	24,124	245,934	151,960	15,463	2,035	34,339	3,717	22,437	14,443	1,922	4,422	36,424							
Agriculture, forestry, and fisheries.....	1,326	56,257	40,928	14,553	5	9,617	1,733	1,341	3,622	62	6,332	772	3,424							
Mining.....	228	18,804	18,097	17,154	16	1,100	330	4,951	34	1	1	34	6,727							
Manufacturing.....	710	35,547	13,068	127,907	8,467	2,288	3,335	6,986	6,537	1,111	1,111	3,000	6,727							
Wholesale and retail trade, total.....	571	8,714	86,166	65,003	6,410	472	4,123	4,021	1,928	4,651	361	1,111	1,111							
Wholesale trade.....																				
Retail trade.....																				
Finance, insurance, and real estate.....	613	1,315	1,600	34	373	690	729	3,960	1,725	1,673	1,673	1,673	1,673							
Services.....	565	35,127	34,714	7,221	1,852	788	1,606	1,320	23,154	1,945	1,945	1,945	1,945							
<b>OHIO, TOTAL</b>																				
All industrial divisions.....	34,508	2,212,803	1,178,835	1,217,424	253,938	74,980	42,867	346,144	3,208,417	1,877,791	5,932	3,208,417								
Agriculture, forestry, and fisheries.....	4,105	85,926	85,276	38,891	3,784	7,861	2,483	15,425	1,727	1,827	1,827	1,827								
Mining.....	743	23,533	23,185	12,445	198	1,814	834	1,614	2,664	1,354	1,354	1,354								
Manufacturing.....	3,124	1,274,044	1,255,997	1,255,997	5,915	3,655	3,264	11,168	1,217,373	65,928	65,928	65,928								
Wholesale and retail trade, total.....	1,587	163,659	100,748	110,872	3,743	3,635	4,681	1,998	1,446	1,446	1,446	1,446								
Wholesale trade.....	301	14,771	17,707	5,280	783	658	403	880	1,707	1,707	1,707	1,707								
Retail trade.....	1,286	148,888	83,041	105,592	2,960	2,977	4,278	1,118	1,277	1,277	1,277	1,277								
Finance, insurance, and real estate.....	11,638	1,185,099	1,170,939	860,933	100,107	13,570	14,618	87,955	1,073,003	58,796	58,796	58,796								
Services.....	1,537	327,142	313,446	247,505	24,272	3,573	4,246	1,416	2,666	2,666	2,666	2,666								
<b>Cincinnati District</b>																				
All industrial divisions.....	15,222	975,003	577,887	564,871	94,880	27,714	17,643	144,481	1,626,497	823,714	1,626,497	1,626,497								
Agriculture, forestry, and fisheries.....	1,615	33,401	33,072	18,655	814	3,468	966	717	4,637	4,637	4,637	4,637								
Mining.....	431	17,107	17,259	9,727	91	1,378	587	1,174	1,378	1,378	1,378	1,378								
Manufacturing.....	1,467	834,418	8,477	59,984	1,546	1,334	11,424	1,118	73,208	1,378	1,378	1,378								
Wholesale and retail trade, total.....	615	81,204	80,555	59,703	219	1,131	1,092	456	4,114	4,114	4,114	4,114								
Wholesale trade.....	4,406	528,827	528,855	384,955	51,412	5,460	7,052	17,864	4,718	4,718	4,718	4,718								
Retail trade.....	64	164,934	158,793	124,629	13,201	1,177	1,777	14,454	1,443	1,443	1,443	1,443								
Finance, insurance, and real estate.....	3,588	394,702	351,029	245,505	30,342	4,170	4,868	27,236	331,257	331,257	331,257	331,257								
Services.....	149	19,221	17,033	13,816	1,779	613	47	563	1,111	1,111	1,111	1,111								
<b>Cleveland District</b>																				
All industrial divisions.....	24,276	1,215,800	1,200,848	650,560	111,058	42,266	24,020	201,841	1,108,157	674,477	1,108,157	1,108,157								
Agriculture, forestry, and fisheries.....	2,490	52,525	52,424	30,224	4,900	3,893	1,917	15,508	43,086	43,086	43,086	43,086								
Mining.....	312	103,426	103,426	65,613	4,359	4,057	1,930	16,115	98,207	98,207	98,207	98,207								
Manufacturing.....	1,837	82,455	80,243	51,169	2,824	2,302	1,982	10,254	76,866	76,866	76,866	76,866								
Wholesale and retail trade, total.....	251	11,119	11,057	4,585	736	636	353	4,483	11,119	11,057	11,057	11,057								
Wholesale trade.....	7,232	646,202	641,244	475,983	48,695	7,547	7,566	48,041	578,285	578,285	578,285	578,285								
Retail trade.....	868	162,208	160,633	126,876	3,981	1,996	1,069	8,887	147,826	147,826	147,826	147,826								
Finance, insurance, and real estate.....	6,048	471,007	467,604	340,542	38,409	5,482	6,346	37,386	417,215	417,215	417,215	417,215								
Services.....	316	12,987	12,987	8,565	1,305	69	151	1,818	16,744	16,744	16,744	16,744								
Footnotes at end of table.																				

ACTIVE PARTNERSHIPS

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION.—Continued

State and industrial division	Partnerships with 25 or more partners with net profit										Partnerships with net profit									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Inventory (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partners	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)				
GEORGIA																				
All industrial divisions.....	11,927	1,187,846	1,155,080	2,430	10,049	3,406	17,254	149,084	41	1,351,869	1,331,147	691,839	63,416	23,713	1,764	130,368				
Agriculture, forestry, and fisheries.....	4,628	69,223	65,133	4,174	1,124	4,174	1,324	7,125	4,124	56,181	55,185	19,735	740	3,325	1,136	10,910				
Manufacturing.....	720	74,187	71,384	3,794	1,174	3,794	2,358	4,179	46,243	46,243	46,243	19,735	847	3,688	1,684	8,439				
Wholesale and retail trade and other services.....	6,579	881,396	819,563	2,636	7,751	3,518	3,518	3,205	551	79,483	79,083	56,822	996	1,320	1,055	3,139				
Transportation, communication, electric, gas, and sanitary services.....	33	13,457	13,510	59	1	1,984	0	6,941	3	14,452	14,143	56,611	708	1,344	6,372					
Wholesale and retail trade, except durable goods.....	3,736	68,285	67,480	504	1	1,984	0	1,984	189	11,311	11,311	7,911	12	1,826	4,025					
Wholesale trade.....	540	24,785	24,177	508	2,640	3,955	6,765	8,414	4,765	64,766	61,302	300,637	34,827	4,776	6,410	30,445				
Retail trade.....	3,196	43,500	43,303	3,536	2,640	2,613	7,751	1,970	4,250	175,632	175,632	167,745	3,662	1,403	6,279					
Finance, insurance, and real estate services.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Hours of business not allocated.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
MICHIGAN																				
All industrial divisions.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Agriculture, forestry, and fisheries.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Manufacturing.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Wholesale and retail trade and other services.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Transportation, communication, electric, gas, and sanitary services.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Wholesale and retail trade, except durable goods.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Wholesale trade.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Retail trade.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Finance, insurance, and real estate services.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				
Hours of business not allocated.....	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171				

For notes at end of table.



ACTIVE PARTNERSHIPS

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Traces (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Traces (Thousand dollars)	Net profit (Thousand dollars)
<b>FLORIDA</b>																
FEDERAL GOVERNMENT																
All industrial divisions																
Agriculture, forestry, and fisheries	6,886	1,416,987	1,416,987	815,498	8,334	5,976	19,112	15,371	16,911	317,623	317,623	213,246	1,174	1,174	1,174	1,174
Manufacturing	1,788	65,878	29,481	15,111	868	1,316	409	5,413	521	3,115	3,115	2,174	1,174	1,174	1,174	1,174
Wholesale and retail trade, hotels, and transportation	1,702	60,571	59,412	31,701	1,143	1,316	1,494	5,075	521	25,824	25,824	19,726	1,174	1,174	1,174	1,174
Finance, insurance, and real estate services	780	130,336	129,336	99,979	1,297	1,316	1,566	16,075	688	1,128	1,128	1,128	1,174	1,174	1,174	1,174
Other	1,016	101,986	100,747	74,995	1,497	1,316	1,566	9,654	1,016	1,128	1,128	1,128	1,174	1,174	1,174	1,174
<b>INDIVIDUALS</b>																
Wholesale and retail trade, hotels, and transportation	1,788	65,878	29,481	15,111	868	1,316	409	5,413	521	3,115	3,115	2,174	1,174	1,174	1,174	1,174
Manufacturing	1,702	60,571	59,412	31,701	1,143	1,316	1,494	5,075	521	25,824	25,824	19,726	1,174	1,174	1,174	1,174
Wholesale and retail trade, hotels, and transportation	1,788	65,878	29,481	15,111	868	1,316	409	5,413	521	3,115	3,115	2,174	1,174	1,174	1,174	1,174
Finance, insurance, and real estate services	780	130,336	129,336	99,979	1,297	1,316	1,566	16,075	688	1,128	1,128	1,128	1,174	1,174	1,174	1,174
Other	1,016	101,986	100,747	74,995	1,497	1,316	1,566	9,654	1,016	1,128	1,128	1,128	1,174	1,174	1,174	1,174
<b>INDIVIDUALS</b>																
All industrial divisions																
Agriculture, forestry, and fisheries	6,886	1,416,987	1,416,987	815,498	8,334	5,976	19,112	15,371	16,911	317,623	317,623	213,246	1,174	1,174	1,174	1,174
Manufacturing	1,788	65,878	29,481	15,111	868	1,316	409	5,413	521	3,115	3,115	2,174	1,174	1,174	1,174	1,174
Wholesale and retail trade, hotels, and transportation	1,702	60,571	59,412	31,701	1,143	1,316	1,494	5,075	521	25,824	25,824	19,726	1,174	1,174	1,174	1,174
Finance, insurance, and real estate services	780	130,336	129,336	99,979	1,297	1,316	1,566	16,075	688	1,128	1,128	1,128	1,174	1,174	1,174	1,174
Other	1,016	101,986	100,747	74,995	1,497	1,316	1,566	9,654	1,016	1,128	1,128	1,128	1,174	1,174	1,174	1,174
<b>INDIVIDUALS</b>																
All industrial divisions																
Agriculture, forestry, and fisheries	6,886	1,416,987	1,416,987	815,498	8,334	5,976	19,112	15,371	16,911	317,623	317,623	213,246	1,174	1,174	1,174	1,174
Manufacturing	1,788	65,878	29,481	15,111	868	1,316	409	5,413	521	3,115	3,115	2,174	1,174	1,174	1,174	1,174
Wholesale and retail trade, hotels, and transportation	1,702	60,571	59,412	31,701	1,143	1,316	1,494	5,075	521	25,824	25,824	19,726	1,174	1,174	1,174	1,174
Finance, insurance, and real estate services	780	130,336	129,336	99,979	1,297	1,316	1,566	16,075	688	1,128	1,128	1,128	1,174	1,174	1,174	1,174
Other	1,016	101,986	100,747	74,995	1,497	1,316	1,566	9,654	1,016	1,128	1,128	1,128	1,174	1,174	1,174	1,174
<b>INDIVIDUALS</b>																
All industrial divisions																
Agriculture, forestry, and fisheries	6,886	1,416,987	1,416,987	815,498	8,334	5,976	19,112	15,371	16,911	317,623	317,623	213,246	1,174	1,174	1,174	1,174
Manufacturing	1,788	65,878	29,481	15,111	868	1,316	409	5,413	521	3,115	3,115	2,174	1,174	1,174	1,174	1,174
Wholesale and retail trade, hotels, and transportation	1,702	60,571	59,412	31,701	1,143	1,316	1,494	5,075	521	25,824	25,824	19,726	1,174	1,174	1,174	1,174
Finance, insurance, and real estate services	780	130,336	129,336	99,979	1,297	1,316	1,566	16,075	688	1,128	1,128	1,128	1,174	1,174	1,174	1,174
Other	1,016	101,986	100,747	74,995	1,497	1,316	1,566	9,654	1,016	1,128	1,128	1,128	1,174	1,174	1,174	1,174

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit										Partnerships with net profit					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of partnerships	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Wholesale receipts (Thousands of dollars)	Retail receipts (Thousands of dollars)	Apprenticeship (Thousands of dollars)	Travel (Thousands of dollars)	Net profit: (Less losses) (Thousands of dollars)	Number of partnerships	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Wholesale receipts (Thousands of dollars)	Retail receipts (Thousands of dollars)	Apprenticeship (Thousands of dollars)	Taxes (Thousands of dollars)	Net profit (Thousands of dollars)
SOUTH DAKOTA																
All industrial divisions.....	5,341	1,095,657	331,713	19,715	1,075,942	1,075,942	1,075,942	1,075,942	5,341	1,095,657	331,713	19,715	1,075,942	1,075,942	5,773	41,407
Agriculture, forestry, and fisheries.....	2,462	7,397	7,397	7,397	7,397	7,397	7,397	7,397	2,462	7,397	7,397	7,397	7,397	7,397	1,930	11,029
Manufacturing.....	167	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	167	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	4,772	4,671
Wholesale and retail trade, total.....	2,712	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	2,712	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	133	2,118
Wholesale trade.....	175	106,127	106,127	106,127	106,127	106,127	106,127	106,127	175	106,127	106,127	106,127	106,127	106,127	2,165	1,019
Retail trade.....	2,537	941,133	941,133	941,133	941,133	941,133	941,133	941,133	2,537	941,133	941,133	941,133	941,133	941,133	1,948	1,108
Wholesale and retail trade not allocable.....	170	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	170	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,403	5,366
Finance, insurance, and real estate.....	271	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	271	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	515	1,987
Services.....	1,980	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,980	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	443	1,942
Partnerships not all allocable.....	2,066	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	2,066	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,408	147,311
TENNESSEE																
All industrial divisions.....	5,755	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	5,755	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	844	1,900
Agriculture, forestry, and fisheries.....	3,323	908,649	908,649	908,649	908,649	908,649	908,649	908,649	3,323	908,649	908,649	908,649	908,649	908,649	1,719	12,420
Manufacturing.....	1,382	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,382	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Wholesale and retail trade, total.....	2,050	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	2,050	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Wholesale trade.....	1,330	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,330	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Retail trade.....	720	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	720	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Wholesale and retail trade not allocable.....	1,000	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,000	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Finance, insurance, and real estate.....	860	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	860	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Services.....	1,470	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,470	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Partnerships not all allocable.....	2,066	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	2,066	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
TEXAS																
All industrial divisions.....	5,755	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	5,755	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	844	1,900
Agriculture, forestry, and fisheries.....	3,323	908,649	908,649	908,649	908,649	908,649	908,649	908,649	3,323	908,649	908,649	908,649	908,649	908,649	1,719	12,420
Manufacturing.....	1,382	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,382	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Wholesale and retail trade, total.....	2,050	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	2,050	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Wholesale trade.....	1,330	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,330	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Retail trade.....	720	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	720	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Wholesale and retail trade not allocable.....	1,000	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,000	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Finance, insurance, and real estate.....	860	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	860	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Services.....	1,470	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,470	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Partnerships not all allocable.....	2,066	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	2,066	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,719	12,420
Austin District																
All industrial divisions.....	26,710	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	26,710	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	26,710	1,047,260
Agriculture, forestry, and fisheries.....	4,888	2,737,974	2,737,974	2,737,974	2,737,974	2,737,974	2,737,974	2,737,974	4,888	2,737,974	2,737,974	2,737,974	2,737,974	2,737,974	2,737,974	2,737,974
Manufacturing.....	472	76,312	76,312	76,312	76,312	76,312	76,312	76,312	472	76,312	76,312	76,312	76,312	76,312	76,312	76,312
Wholesale and retail trade, total.....	1,501	280,440	280,440	280,440	280,440	280,440	280,440	280,440	1,501	280,440	280,440	280,440	280,440	280,440	280,440	280,440
Wholesale trade.....	813	132,954	132,954	132,954	132,954	132,954	132,954	132,954	813	132,954	132,954	132,954	132,954	132,954	132,954	132,954
Retail trade.....	688	147,486	147,486	147,486	147,486	147,486	147,486	147,486	688	147,486	147,486	147,486	147,486	147,486	147,486	147,486
Wholesale and retail trade not allocable.....	1,501	280,440	280,440	280,440	280,440	280,440	280,440	280,440	1,501	280,440	280,440	280,440	280,440	280,440	280,440	280,440
Finance, insurance, and real estate.....	14,829	209,378	209,378	209,378	209,378	209,378	209,378	209,378	14,829	209,378	209,378	209,378	209,378	209,378	209,378	209,378
Services.....	9,574	536,395	536,395	536,395	536,395	536,395	536,395	536,395	9,574	536,395	536,395	536,395	536,395	536,395	536,395	536,395
Partnerships not all allocable.....	26,710	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	26,710	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260	1,047,260

Footnotes at end of table.

Table 26. — NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit										Partnerships with net profit					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Wholesale and volume discounts (Thousand dollars)	Depreciation (Thousand dollars)	Charitable contributions (Thousand dollars)	Gifts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Year 1 receipts (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
TEXAS—Continued																
Dallas District																
All industrial divisions.....	30,343	4,867,364	4,726,343	1,851,178	187,419	101,464	59,038	22,623	4,410,135	4,347,729	2,237,111	16,474	66,626	17,723	323,314	
Agriculture, forestry, and fisheries.....	5,395	381,875	373,511	186,159	3,421	17,441	3,664	64,145	423,686	423,321	146,133	2,747	11,428	1,659	34,885	
Manufacturing.....	5,110	1,874,254	1,754,827	1,384,041	1,691	18,478	1,162	1,162	133,715	129,712	64,712	2,546	2,813	2,546	23,331	
Wholesale and retail trade.....	7,235	307,651	298,571	47,428	4,446	6,553	3,418	16,613	300,139	283,738	117,256	7,246	2,475	2,446	45,523	
Finance, insurance, and real estate services.....	1,017	169,430	164,632	140,468	49,004	3,771	1,746	34,632	144,869	144,541	117,111	2,883	4,715	4,244	49,639	
Transportation, communication, and utility services.....	375	31,085	30,473	29,440	14	1,799	791	3,050	34,658	34,478	31,425	123	628	578	4,478	
Wholesale and retail trade, total.....	7,805	1,459,714	1,437,424	1,131,461	17,428	25,047	11,866	64,661	1,437,981	1,435,517	674,393	52,391	15,377	15,352	1,074	
Wholesale trade.....	1,254	548,551	543,289	447,737	25,047	4,574	3,755	14,652	547,266	547,126	249,322	24,324	3,982	3,924	29,833	
Retail trade.....	6,551	870,363	894,135	683,724	6,381	7,962	6,111	49,909	890,715	888,391	425,071	28,067	11,395	11,430	7,909	
Wholesale and retail trade net allocable.....	402	48,342	39,863	34,809	4,806	2,368	350	2,568	37,494	37,284	31,834	563	563	388	4,459	
Finance, insurance, and real estate services.....	7,516	61,694	143,494	5,444	21,538	27,376	3,591	21,661	17,520	17,520	17,444	7,337	7,337	5,421	4,144	
Services.....	4,931	272,133	264,577	341,576	23,584	13,074	4,191	82,642	254,331	254,331	164,425	34,444	44,074	3,376	19,462	
UTAH																
All industrial divisions.....	5,077	4,087,031	3,987,291	2,257,730	30,055	13,523	6,985	56,354	3,767,754	3,677,724	2,237,237	27,371	13,449	6,420	69,154	
Agriculture, forestry, and fisheries.....	766	45,377	45,377	17,124	1,445	1,445	174	3,734	44,932	44,932	17,124	2	674	693	4,458	
Manufacturing.....	186	33,439	32,187	23,807	770	1,431	517	1,080	34,668	34,668	17,124	596	916	691	1,125	
Wholesale and retail trade.....	3,422	1,691,137	1,673,502	1,124,282	15,284	2,343	1,302	10,869	1,673,502	1,673,502	841,154	12,554	3,985	3,985	17,124	
Wholesale trade.....	279	519,160	519,160	453,345	3,319	503	462	1,409	519,160	519,160	453,345	12,554	3,985	3,985	17,124	
Retail trade.....	1,143	1,171,977	1,154,342	670,937	11,965	1,840	840	9,467	1,154,342	1,154,342	387,809	1,029	5,998	5,998	17,124	
Wholesale and retail trade net allocable.....	1,381	244,513	244,513	197,075	7,226	4,903	1,411	5,983	244,513	244,513	197,075	1,029	5,998	5,998	17,124	
Finance, insurance, and real estate services.....	870	69,783	69,783	7,448	4,176	2,544	448	2,553	69,783	69,783	3,392	3,392	3,392	3,392	17,124	
VERMONT																
All industrial divisions.....	5,338	179,705	179,177	67,440	6,356	5,344	4,927	3,735	179,177	179,177	89,658	5,745	3,111	3,244	17,124	
Agriculture, forestry, and fisheries.....	440	6,436	6,436	4,374	547	1,415	176	180	4,256	4,256	1,712	1,712	1,712	1,712	17,124	
Manufacturing.....	289	114,502	114,502	71,324	277	650	369	3,463	114,502	114,502	64,941	4,681	2,844	2,844	17,124	
Wholesale and retail trade.....	56	1,117	1,117	711	703	763	64	62	1,117	1,117	636	1,117	1,117	1,117	17,124	
Wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,124	
Retail trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,124	
Wholesale and retail trade net allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,124	
Finance, insurance, and real estate services.....	218	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	17,124	
Services.....	84	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	17,124	
Wholesale and retail trade net allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,124	
VERMONT (continued)																
All industrial divisions.....	14,438	444,444	444,444	244,444	44,444	34,444	44,444	44,444	444,444	444,444	244,444	44,444	44,444	44,444	444,444	
Agriculture, forestry, and fisheries.....	4,124	44,444	44,444	24,444	4,444	4,444	4,444	4,444	44,444	44,444	24,444	4,444	4,444	4,444	44,444	
Manufacturing.....	338	114,444	114,444	74,444	14,444	14,444	14,444	14,444	114,444	114,444	74,444	14,444	14,444	14,444	114,444	
Wholesale and retail trade.....	297	144,444	144,444	94,444	14,444	14,444	14,444	14,444	144,444	144,444	94,444	14,444	14,444	14,444	144,444	
Wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,124	
Retail trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,124	
Wholesale and retail trade net allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,124	
Finance, insurance, and real estate services.....	218	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	
Services.....	84	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	

Figures at end of line.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State	Industrial division	Partnerships with net profit											Net profit (Thousand dollars) (12)	Taxes (Thousand dollars) (15)	Net profit (Thousand dollars) (16)						
		Number of partnerships (1)	Total receipts (Thousand dollars) (2)	Expenses (Thousand dollars) (3)	Capital gains (Thousand dollars) (4)	Depreciation (Thousand dollars) (5)	Salaries and wages (Thousand dollars) (6)	Cost of goods sold (Thousand dollars) (7)	Depletion (Thousand dollars) (8)	Charitable contributions (Thousand dollars) (9)	Number of partnerships (10)	Net profit (Thousand dollars) (11)									
WASHINGTON	All industrial divisions	1,271	1,000,000	600,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000				
	Agriculture, forestry, and fisheries	10	100	50	10	10	10	10	10	10	10	10	10	10	10	10	10	10			
	Wholesale and retail trade, and restaurants and drinking places	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
	Manufacturing	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
	Transportation, communication, electric, gas, and sanitary services	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
	Finance, insurance, and real estate	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
	Services, except health care	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
	Construction	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
	Other	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
	WEST VIRGINIA	All industrial divisions	1,271	1,000,000	600,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		
		Agriculture, forestry, and fisheries	10	100	50	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	
		Wholesale and retail trade, and restaurants and drinking places	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
		Manufacturing	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
		Transportation, communication, electric, gas, and sanitary services	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
		Finance, insurance, and real estate	100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Services, except health care		100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Construction		100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Other		100	1,000	500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	

Estimate as not then reported, because of high sampling variability. However, the data are included in the aggregate. The loss exceeds net profit. NOTE: When data are deleted, the asterisk (\*) indicates that the data are deleted. However, the asterisk is not shown at the appropriate State totals and the asterisk is not shown at the appropriate industrial division totals. The industrial division is listed and the appropriate cells are blank. Data are also shown for internal revenue districts in those States comprising multiple districts.

ACTIVE PARTNERSHIPS

Table 27.—NUMBER OF PARTNERSHIPS IN AGRICULTURE, FORESTRY, AND FISHERIES, BY STATES

	Number of partnerships					Total
	1962				1961	
	Total	Partnerships with 1 partner	Partnerships with 2 partners	Partnerships with 3 or more partners		
Alabama	1,000	1,000	—	—	1,000	1,000
Alaska	—	—	—	—	—	—
Arizona	1,000	1,000	—	—	1,000	1,000
Arkansas	1,000	1,000	—	—	1,000	1,000
California	1,000	1,000	—	—	1,000	1,000
Colorado	1,000	1,000	—	—	1,000	1,000
Connecticut	1,000	1,000	—	—	1,000	1,000
Delaware	1,000	1,000	—	—	1,000	1,000
District of Columbia	1,000	1,000	—	—	1,000	1,000
Florida	1,000	1,000	—	—	1,000	1,000
Georgia	1,000	1,000	—	—	1,000	1,000
Idaho	1,000	1,000	—	—	1,000	1,000
Illinois	1,000	1,000	—	—	1,000	1,000
Indiana	1,000	1,000	—	—	1,000	1,000
Iowa	1,000	1,000	—	—	1,000	1,000
Kansas	1,000	1,000	—	—	1,000	1,000
Kentucky	1,000	1,000	—	—	1,000	1,000
Louisiana	1,000	1,000	—	—	1,000	1,000
Maine	1,000	1,000	—	—	1,000	1,000
Maryland	1,000	1,000	—	—	1,000	1,000
Massachusetts	1,000	1,000	—	—	1,000	1,000
Michigan	1,000	1,000	—	—	1,000	1,000
Minnesota	1,000	1,000	—	—	1,000	1,000
Mississippi	1,000	1,000	—	—	1,000	1,000
Missouri	1,000	1,000	—	—	1,000	1,000
Montana	1,000	1,000	—	—	1,000	1,000
Nebraska	1,000	1,000	—	—	1,000	1,000
Nevada	1,000	1,000	—	—	1,000	1,000
New Hampshire	1,000	1,000	—	—	1,000	1,000
New Jersey	1,000	1,000	—	—	1,000	1,000
New Mexico	1,000	1,000	—	—	1,000	1,000
New York	1,000	1,000	—	—	1,000	1,000
North Carolina	1,000	1,000	—	—	1,000	1,000
North Dakota	1,000	1,000	—	—	1,000	1,000
Ohio	1,000	1,000	—	—	1,000	1,000
Oklahoma	1,000	1,000	—	—	1,000	1,000
Oregon	1,000	1,000	—	—	1,000	1,000
Pennsylvania	1,000	1,000	—	—	1,000	1,000
Rhode Island	1,000	1,000	—	—	1,000	1,000
South Carolina	1,000	1,000	—	—	1,000	1,000
South Dakota	1,000	1,000	—	—	1,000	1,000
Tennessee	1,000	1,000	—	—	1,000	1,000
Texas	1,000	1,000	—	—	1,000	1,000
Utah	1,000	1,000	—	—	1,000	1,000
Vermont	1,000	1,000	—	—	1,000	1,000
Virginia	1,000	1,000	—	—	1,000	1,000
Washington	1,000	1,000	—	—	1,000	1,000
West Virginia	1,000	1,000	—	—	1,000	1,000
Wisconsin	1,000	1,000	—	—	1,000	1,000
Wyoming	1,000	1,000	—	—	1,000	1,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>—</b>	<b>—</b>	<b>1,000</b>	<b>1,000</b>

NOTE.—Partnerships with 1 partner are those which have only one partner, and which are not partnerships in the ordinary sense of the word.

ACTIVE PARTNERSHIPS

Table 28.—NUMBER OF PARTNERSHIPS, BY THE NUMBER OF PARTNERS IN THE PARTNERSHIP, FOR SELECTED INDUSTRIES, AND SIZE OF NET PROFIT

Industry and size of net profit	Total number of partnerships	Number of partnerships with—					
		2 partners		3 partners	4 partners	5 under 10 partners	10 or more partners
		Number	Percent of total partnerships				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
All industries, total.....	750,181	684,530	91.4	132,102	49,704	41,407	24,342
With net profit, total.....	718,459	647,489	90.8	101,252	37,112	28,935	13,761
Under \$5,000.....	184,871	139,782	74.0	24,584	9,278	7,927	7,299
\$5,000 under \$10,000.....	147,110	117,944	79.4	19,601	6,821	4,623	1,231
\$10,000 under \$15,000.....	144,087	115,421	79.5	16,984	6,020	4,073	1,022
\$15,000 under \$20,000.....	81,207	64,743	79.7	9,838	3,561	2,409	656
\$20,000 under \$25,000.....	43,834	34,637	78.1	5,170	2,227	1,250	280
\$25,000 under \$50,000.....	27,328	14,849	53.4	5,266	1,305	1,002	356
\$50,000 under \$100,000.....	51,161	33,876	65.2	10,241	3,610	2,702	742
\$100,000 under \$250,000.....	24,307	14,422	59.8	5,640	2,079	1,487	581
\$250,000 or more.....	8,363	4,997	59.9	1,808	1,519	2,445	599
Without net profit.....	31,722	17,041	53.4	30,940	12,592	12,472	10,581
Agriculture, forestry, and fisheries, total.....	115,744	101,006	87.3	21,710	6,090	4,410	431
With net profit, total.....	111,694	76,883	70.6	16,555	4,521	3,346	379
Under \$5,000.....	55,224	40,359	72.1	8,090	2,049	1,763	(1)
\$5,000 under \$10,000.....	39,947	36,803	91.0	6,755	1,810	1,265	160
\$10,000 or more.....	16,523	9,341	56.5	1,710	662	318	46
Without net profit.....	4,050	14,123	34.9	5,155	1,569	1,164	(1)
Farms.....	124,103	40,415	32.5	20,331	5,712	4,073	372
Other agriculture, forestry, and fisheries.....	10,641	8,991	83.3	1,379	378	337	(1)
Mining, total.....	15,800	6,274	39.7	1,900	1,071	2,365	3,210
With net profit, total.....	14,344	4,114	28.7	1,132	574	1,434	1,785
Under \$5,000.....	8,491	2,050	24.1	635	298	409	1,499
\$5,000 under \$10,000.....	2,940	1,445	49.2	299	224	348	(1)
\$10,000 or more.....	1,513	497	32.9	138	52	177	112
Without net profit.....	1,456	2,486	170.0	768	517	931	1,425
Construction, total.....	98,199	50,512	51.5	1,841	1,115	533	93
With net profit, total.....	49,019	43,304	87.3	4,762	995	411	67
Under \$5,000.....	15,962	14,947	93.3	1,156	(1)	(1)	(1)
\$5,000 under \$10,000.....	28,156	26,861	95.4	2,679	911	93	(1)
\$10,000 or more.....	4,901	3,696	75.4	411	370	207	30
Without net profit.....	49,180	7,208	14.7	1,379	(1)	1,122	(1)
Manufacturing, total.....	43,791	32,969	75.3	1,701	2,040	1,317	184
With net profit, total.....	45,117	27,019	59.9	3,276	1,615	1,362	147
Under \$5,000.....	17,016	8,784	51.6	1,421	349	445	3
\$5,000 under \$10,000.....	18,448	14,926	80.9	2,127	631	259	19
\$10,000 or more.....	10,199	3,799	37.3	1,428	635	598	125
Without net profit.....	1,674	5,950	353.1	1,325	425	255	37
Food and kindred products, including bottled beverages, prepared, frozen, and finished products made from agricultural products and other agricultural products.....	8,811	4,344	49.3	1,001	351	269	60
Lumber and wood products, except furniture.....	3,234	1,700	52.6	434	212	92	(1)
Furniture, publishing, and allied printing.....	1,457	5,182	355.2	1,232	157	115	22
Printing, publishing, and allied printing.....	1,457	5,095	349.3	884	237	199	14
Machinery, except electrical and repair shop equipment.....	5,125	4,295	83.8	615	240	179	70
Other manufacturing.....	15,734	11,913	75.8	3,391	937	473	70
Transportation, communication, and utility services, total.....	17,133	14,406	84.1	1,747	598	452	49
With net profit, total.....	15,874	12,077	76.1	1,231	464	350	22
Under \$5,000.....	6,239	3,671	58.8	429	188	(1)	-
\$5,000 under \$10,000.....	7,118	4,958	69.7	547	267	(1)	-
\$10,000 or more.....	1,917	547	28.5	261	66	121	22
Without net profit.....	1,259	2,329	186.0	516	134	(1)	(1)
Wholesale and retail trade, total.....	17,147	25,064	146.2	30,278	8,099	3,997	445
With net profit, total.....	21,724	27,110	124.8	24,850	6,477	3,004	376
Under \$5,000.....	89,424	72,399	80.9	3,277	1,380	77	77
\$5,000 under \$10,000.....	100,497	92,033	91.6	12,452	3,096	1,962	112
\$10,000 or more.....	19,299	12,677	65.8	4,121	1,861	1,262	197
Without net profit.....	4,423	23,954	541.6	5,428	1,622	593	69
Wholesale trade, total.....	4,196	31,623	754.0	1,240	1,827	1,233	177
With net profit, total.....	13,537	25,215	186.3	5,192	1,411	913	144
Under \$5,000.....	4,133	7,890	190.9	1,250	227	150	(1)
\$5,000 under \$10,000.....	4,946	12,924	261.3	2,444	581	210	17
\$10,000 or more.....	4,458	4,399	98.7	1,498	602	603	102
Without net profit.....	887	3,108	350.2	728	406	270	(1)
General and related products.....	1,283	5,290	412.4	1,228	345	219	42
Farm products and materials.....	3,480	2,787	79.8	744	217	121	11
Other wholesale trade.....	10,274	43,546	424.0	4,220	1,255	894	124
Retail trade, total.....	13,151	188,413	1433.6	28,138	6,270	2,764	265
With net profit, total.....	4,427	153,413	3466.2	18,381	4,839	1,942	227
Under \$5,000.....	69,109	69,143	100.0	1,370	1,531	820	(1)
\$5,000 under \$10,000.....	89,449	76,889	85.9	9,521	2,432	807	95
\$10,000 or more.....	11,769	7,381	62.8	2,490	916	517	82
Without net profit.....	8,724	35,000	399.0	9,757	1,431	822	36
Grocery and related products.....	1,283	38,472	2998.6	3,661	819	460	31
Furniture, home furnishings, and appliances.....	14,784	3,362	22.8	1,556	47	116	14
Hardware and farm equipment.....	19,797	12,409	62.7	1,021	64	150	3
Automotive, home furnishings, and appliances.....	14,441	15,776	109.3	4,566	472	300	5
Automotive, home furnishings, and appliances.....	15,776	15,002	95.1	1,839	50	2	14
Resale services, total.....	16,287	7,004	43.0	1,917	235	(1)	(1)
Automotive and related products.....	4,111	27,001	656.8	3,844	405	298	39
Automotive and related products.....	3,301	3,775	114.4	1,063	291	169	8
Hardware and farm equipment.....	8,930	7,222	80.9	1,350	519	108	-
Automotive and related products.....	1,386	4,134	298.2	1,328	18	108	(1)
Automotive and related products.....	6,612	4,432	67.0	513	191	(1)	-
Other retail trade.....	41,098	26,118	63.6	3,117	794	430	(1)
Wholesale and retail trade, total.....	5,942	4,708	79.2	885	232	120	3

(1) Includes 1 firm of each kind.

ACTIVE PARTNERSHIPS

Table 28.—NUMBER OF PARTNERSHIPS, BY THE NUMBER OF PARTNERS IN THE PARTNERSHIP, FOR SELECTED INDUSTRIES, AND SIZE OF NET PROFIT—Continued

Industry	Number of partnerships	Number of partners					
		1		2		3 or more	
		Number	Percent	Number	Percent	Number	Percent
<b>Manufacturing</b>	1,000	100	100	100	100	100	100
with net profit	850	85	85	85	85	85	85
Under \$5,000	750	75	75	75	75	75	75
\$5,000 under \$25,000	100	10	10	10	10	10	10
\$25,000 or more	100	10	10	10	10	10	10
without net profit	150	15	15	15	15	15	15
<b>Retail</b>	1,000	100	100	100	100	100	100
with net profit	850	85	85	85	85	85	85
Under \$5,000	750	75	75	75	75	75	75
\$5,000 under \$25,000	100	10	10	10	10	10	10
\$25,000 or more	100	10	10	10	10	10	10
without net profit	150	15	15	15	15	15	15
<b>Other</b>	1,000	100	100	100	100	100	100
with net profit	850	85	85	85	85	85	85
Under \$5,000	750	75	75	75	75	75	75
\$5,000 under \$25,000	100	10	10	10	10	10	10
\$25,000 or more	100	10	10	10	10	10	10
without net profit	150	15	15	15	15	15	15
<b>Service</b>	1,000	100	100	100	100	100	100
with net profit	850	85	85	85	85	85	85
Under \$5,000	750	75	75	75	75	75	75
\$5,000 under \$25,000	100	10	10	10	10	10	10
\$25,000 or more	100	10	10	10	10	10	10
without net profit	150	15	15	15	15	15	15
Leasing services	100	10	10	10	10	10	10
Personal services	100	10	10	10	10	10	10
Business services	100	10	10	10	10	10	10
Automotive services	100	10	10	10	10	10	10
Recreational services	100	10	10	10	10	10	10
Medical and other health services	100	10	10	10	10	10	10
Legal services	100	10	10	10	10	10	10
Engineering and architectural services	100	10	10	10	10	10	10
Accounting, auditing, and tax preparation services	100	10	10	10	10	10	10
Other services	100	10	10	10	10	10	10
<b>Nature of partnership</b>	1,000	100	100	100	100	100	100

\* Estimate. † Not available. ‡ Includes sampling variability. However, the data are rounded to the appropriate number of digits.  
NOTE: See text for explanation of statement and for "Description of the sample and limitations of the data."





---

---

## BASIC TABLES

### CORPORATIONS

	Page
29. Number of returns, total compiled receipts, business receipts, depreciation, net income, total assets, and inventory, by industrial group .....	230
30. Number of returns, total compiled receipts, business receipts, depreciation, net income, total assets, and inventory, by selected industries and size of business receipts .....	233
31. Number of returns, total compiled receipts, business receipts, depreciation, net income, net deficit, and inventory, by selected industries and size of net income or deficit .....	250
32. Number of returns, total compiled receipts, business receipts, depreciation, net income, total assets, and inventory, by selected industries and size of total assets .....	266
33. Active corporation returns with and without net income: Income statement and selected balance sheet items, by selected industries .....	276
34. Active corporation returns with net income: Income statement and selected balance sheet items, by selected industries .....	281
35. Income statement items by industrial division and size of business receipts .....	286
36. Income statement items by industrial division and size of net income .....	299
37. Income statement items by industrial division and size of total assets .....	312
38. Number of returns, business receipts, and net income by ratio of net income to business receipts for selected industries .....	318
39. Number of returns, business receipts, and inventory by ratio of business receipts to inventory, end-of-year for selected Manufacturing, Wholesale and Retail trade industries.....	322
40. Inventories, by method of valuation for selected industries .....	325
41. Number of returns, net income, and average net income, for selected industries .....	326

---

---

Table 29.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Returns with net income										Inventory at year-end
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory at year-end (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
All industries	1,208,422	40,951,362	29,373,000	10,122,792	5,249,396	1,463,307,119	411,622	87,154,000			
Food and kindred products	24,116	1,229,029	1,070,017	153,206	389,117	3,251,767	5,596	47,127			
Meat and kindred products	1,739	12,529,400	11,367,025	1,162,375	1,257,249	12,458,262	2,436	78,145			
Metal mining	1,154	1,427,400	1,397,011	30,389	263,153	3,195,168	164	27,441			
Chemical and allied products	4,203	1,420,123	1,397,011	23,112	263,153	1,686,244	286	21,900			
Textile mill products	1,952	1,552,242	1,507,000	45,242	82,300	5,019,903	819	32,769			
Stone, clay and glass products	2,202	4,332,511	4,202,000	130,511	140,000	1,357,144	1,208	12,707			
Primary metal industries	9,004	2,457,000	2,370,000	87,000	1,111,000	1,476,000	8,000	1,000,000			
Other manufacturing industries	2,202	4,332,511	4,202,000	130,511	140,000	1,357,144	1,208	12,707			
Transportation	4,004	2,457,000	2,370,000	87,000	1,111,000	1,476,000	8,000	1,000,000			
Electric, electronic, and optical instruments	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			
Communications	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			
Gas, steam, and sanitary services	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			
Transportation	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			
Other manufacturing industries	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			
Electric, electronic, and optical instruments	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			
Communications	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			
Gas, steam, and sanitary services	1,100	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100	1,100,000			

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 29. — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP — Continued

Industrial group	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)		Inventory (Thousand dollars)	
						1962	1961	1962	1961
Wholesale and retail trade...	687,865	295,196,486	295,196,486	4,607,521	5,127,465	10,945,792	329,111	1,382,718	1,382,718
Food and kindred products...	164,072	166,311,751	166,311,751	79,216	6,968,778	66,342,976	90,137	1,318,111	1,318,111
Meat and meat products...	1,459	29,134,753	29,134,753	185,171	2,547,111	2,547,111	1,328	1,328	1,328
Dairy and poultry products...	5,402	5,924,656	5,924,656	15,168	2,972,681	2,972,681	1,328	1,328	1,328
Textile mill and related products...	14,709	25,164,251	25,164,251	1,649,887	2,569,759	79,214,124	5,000	1,328	1,328
Chemical and allied products...	27,907	14,142,811	14,142,811	9,879	6,079,286	79,214,124	11,157	1,328	1,328
Pharmaceuticals...	73,000	7,667,276	7,667,276	23,429	2,149,472	2,149,472	3,062	1,328	1,328
Drugs, medicine, and health and allied products...	3,496	6,101,567	6,101,567	62,862	1,111,487	2,469,542	1,010	1,328	1,328
Beer, wine, and distilled spirits...	3,831	9,968,812	9,968,812	23,108	93,626	4,415,928	4,786	1,328	1,328
Liquor and distilled spirits...	2,311	5,572,659	5,572,659	15,305	115,311	4,415,928	4,786	1,328	1,328
Food products and related products...	3,717	1,523,824	1,523,824	1,300	279,217	6,249,075	9,207	1,328	1,328
Flour, mill, and related products...	3,717	1,523,824	1,523,824	1,300	279,217	6,249,075	9,207	1,328	1,328
Meat and poultry products...	17,632	14,496,112	14,496,112	95,451	316,224	5,138,976	14,453	1,328	1,328
Meat, poultry, and related products...	7,085	5,212,852	5,212,852	35,451	123,720	2,437,820	6,821	1,328	1,328
Food products and related products...	5,732	1,523,824	1,523,824	1,300	279,217	6,249,075	9,207	1,328	1,328
Wholesale and retail trade...	57,013	41,806,233	41,806,233	284,192	711,439	1,409,298	14,453	1,328	1,328
Wholesale and retail trade...	685	9,829,614	9,829,614	59,200	19,376	476,718	208	1,328	1,328
Wholesale and retail trade...	25,187	16,075,306	16,075,306	1,769,838	2,789,063	3,725,643	21,014	1,328	1,328
Food products...	18,076	35,568,470	35,568,470	168,479	586,657	6,611,613	15,914	1,328	1,328
Governmental...	15,914	29,621,324	29,621,324	111,906	91,800	3,876,672	11,970	1,328	1,328
Governmental...	1,096	4,968,204	4,968,204	266,506	78,736	1,925,535	3,706	1,328	1,328
Manufacturing...	2,997	3,683,664	3,683,664	71,964	10,377	1,403,652	2,408	1,328	1,328
Wholesale and retail trade...	4,615	2,817,871	2,817,871	67,216	41,622	1,254,127	9,222	1,328	1,328
Wholesale and retail trade...	27,128	9,789,368	9,789,368	96,204	149,962	4,477,643	26,194	1,328	1,328
Furniture, home furnishings, and related products...	33,332	6,056,339	6,056,339	55,780	86,126	1,075,652	21,622	1,328	1,328
Automotive dealers...	36,406	33,699,412	33,699,412	182,172	7,753,612	9,885,435	23,616	1,328	1,328
Motor vehicle dealers...	25,822	9,126,522	9,126,522	117,928	173,211	6,563,566	18,594	1,328	1,328
Trucks, trailers, and related products...	8,622	2,470,733	2,470,733	34,290	26,114	1,189,496	5,657	1,328	1,328
Boats, marine, and automotive...	7,622	2,573,884	2,573,884	34,290	26,114	1,189,496	5,657	1,328	1,328
Gasoline service stations...	7,154	2,163,639	2,163,639	83,904	13,792	715,246	4,648	1,328	1,328
Painting, printing, bookbinding, and related products...	36,178	6,668,714	6,668,714	195,394	81,691	2,607,291	18,518	1,328	1,328
Printing, publishing, bookbinding, and related products...	27,496	9,869,376	9,869,376	110,663	156,751	5,116,355	17,919	1,328	1,328
Bookbinding and related products...	16,991	6,828,512	6,828,512	76,269	119,877	3,609,565	14,908	1,328	1,328
Bookbinding and related products...	1,409	1,648,864	1,648,864	29,394	4,874	1,507,811	4,874	1,328	1,328
Printing, publishing, bookbinding, and related products...	12,423	5,375,134	5,375,134	46,586	105,749	728,428	8,563	1,328	1,328
Liquor stores and related products...	6,132	1,375,264	1,375,264	9,913	9,913	177,131	3,413	1,328	1,328
Jewelry stores...	4,524	1,003,422	1,003,422	8,943	1,963	833,436	4,144	1,328	1,328
Wholesale and retail trade...	27,684	6,752,203	6,752,203	104,301	127,412	2,979,468	23,908	1,328	1,328
Wholesale and retail trade...	83	245,677	245,677	4,421	2,197	115,943	36,470	1,328	1,328
Wholesale and retail trade...	11,213	6,846,657	6,846,657	77,623	114,159	2,999,892	9,513	1,328	1,328
Finance, insurance, and real estate...	354,229	31,858,656	31,858,656	2,376,139	9,681,895	764,397,410	5,664	1,328	1,328
Banking...	14,918	15,134,316	15,134,316	336,665	2,934,965	351,696,695	(1)	1,328	1,328
Finance, insurance, and real estate...	52,445	9,886,691	9,886,691	116,783	887,189	1,314,885,075	520	1,328	1,328
Holding and other investment companies...	12,821	2,400,077	2,400,077	20,215	2,673,361	31,816,632	(1)	1,328	1,328
Holding and other investment companies...	12,759	2,877,167	2,877,167	15,636	2,663,305	31,499,213	(1)	1,328	1,328
Real estate investment trusts, REITs...	5,183	1,448,980	1,448,980	11,492	9,844	6,166,248	(1)	1,328	1,328
Security and commodity brokers...	4,183	1,448,980	1,448,980	11,492	9,844	6,166,248	(1)	1,328	1,328

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 29.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industry group	Returns with and without net income					Returns with net income					Inventory, end-of-year			
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)		Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
Electric, electronic, and other equipment	1,271	1,901,152	1,827,422	223,558	1,425,754	17,113,105	1,000,000	2,990	3,059,260	2,927,541	217,704	2,655,117	162,590,000	(3)
Life and other equipment	1,632	204,625,236	214,317,516	173,770	1,425,726	135,459,322	801	801	26,776,052	26,247,910	176,150	1,415,662	132,697,808	(3)
Marine, insurance, tax and other equipment	2,624	12,274,555	11,445,427	51,765	111,426	34,779,173	57	2,074	10,494,267	7,424,131	77,547	65,450	31,474,669	(3)
Insurance and other equipment	24,282	1,073,257	1,000,479	33,354	119,268	4,259,420	457	14,722	5,611,119	1,515,784	25,444	161,331	2,118,759	331
Real estate and other equipment	242,311	1,027,114	1,000,479	33,354	119,268	4,259,420	457	14,722	5,611,119	1,515,784	25,444	161,331	2,118,759	331
Leisure and other equipment	1,437	389,964	113,643	30,956	7,107	4,941,475	302	4,021	7,791,401	9,417,034	1,143,412	1,427,054	37,421,836	2,333
Services	156,682	27,057,321	26,771,339	779,512	334,142	27,113,787	1,420	71,222	31,949,574	19,247,191	1,437,441	1,477,534	1,422,722	178
Laundry, dry cleaning, and other services	15,121	2,263,221	2,200,270	275,732	16,132	7,011,536	1,029	1,732	2,571,724	1,675,371	129,574	126,111	1,476,442	2,284
Laundry, janitorial, services, and other services	25,563	3,400,147	3,289,421	1,828	4,365	9,198,038	1,235	13,206	2,541,254	2,307,613	117,759	146,403	1,934,100	7,293
Leasing and sleeping plants	14,416	2,477,119	2,434,426	129,498	45,376	1,434,784	1,015	1,627	1,408,008	1,661,661	87,436	25,244	932,315	2,892
Photographic studios, including commercial film, and other services	1,277	267,127	275,297	5,137	64,117	17,510	1,117	2,134	17,426	171,436	7,412	17,774	74,000	169
Business services	5,224	2,149,994	2,139,199	3,110	46,216	2,749,538	1,204	1,914	2,670,232	2,670,610	27,802	13,000	42,776	3,419
Advertising	47,226	7,273,376	7,254,413	47,226	1,239,386	7,154,417	2,302	2,302	7,069,091	7,069,091	31,511	50,824	1,223,424	5,284
Other business services	46,709	5,000,000	4,974,786	40,000	1,000,000	1,000,000	1,769	1,769	4,974,786	4,974,786	32,511	15,300	1,223,424	4,800
Automotive services	21,700	1,011,921	958,256	19,963	19,963	4,343,343	1,377	1,377	3,369,249	4,193,637	239,431	13,700	2,111,000	1,600
Automotive repair and other services	19,220	47,114	47,114	1,114	1,114	47,114	1,114	1,114	47,114	47,114	1,114	1,114	47,114	1,114
Automotive repair and other services	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480
Manufactures	1,428	5,769,404	5,668,242	15,276	1,428	4,759,011	1,717	4,128	2,117,005	7,217,178	72,117	1,428	1,179,111	1,428
Manufactures produced by the firm	5,224	1,072,338	1,072,338	1,072	1,072	1,072,338	753	1,072	1,072,338	1,072,338	1,072	1,072	1,072,338	2,284
Manufactures purchased from other firms	4,201	4,697,066	4,595,904	14,204	1,356	3,686,673	964	2,106	1,044,770	6,144,840	70,000	1,428	1,179,111	1,428
Manufactures purchased from other firms	17,494	4,697,066	4,595,904	14,204	1,356	3,686,673	964	2,106	1,044,770	6,144,840	70,000	1,428	1,179,111	1,428
Manufactures purchased from other firms	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132

NOTE: See text for explanation of statements.



ACTIVE CORPORATIONS

Table 30. —NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Cont.

Industry	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
<b>CONSTRUCTION—Continued</b>																
<b>General Contractors</b>																
Under \$10,000	4,308	25,863,157	25,251,861	523,403	386,725	13,441,398	18,173	1,667,666	23,866	19,648,427	19,133,212	39,124	701,787	1,306,288	16,811	1,607,971
Under \$10,000	2,465	14,136	9,365	2,376	1,498	96,147	367	16,794	955	8,161	7,008	1,546	2,334	44,320	(2)	(2)
\$10,000 under \$50,000	2,084	567,663	457,087	2,870	1,088	1,070,925	876	22,284	1,163	26,783	26,783	792	3,447	42,544	456	6,866
\$50,000 under \$100,000	7,523	186,712	147,962	5,011	1,188	232,725	1,322	40,710	1,404	74,901	69,357	2,151	6,547	111,544	747	16,569
\$100,000 under \$500,000	5,263	432,911	316,763	13,677	2,931	469,115	2,434	65,922	2,695	212,478	211,794	6,272	20,727	207,605	1,126	26,727
\$500,000 under \$1,000,000	5,963	2,817,956	2,178,234	64,610	7,076	637,522	3,165	127,261	3,513	528,674	511,625	27,344	27,344	353,091	1,726	59,166
\$1,000,000 or more	4,592	3,269,618	3,245,585	74,471	55,143	1,537,374	4,322	292,766	4,576	1,806,972	1,771,873	38,563	68,172	965,264	2,813	141,756
Total	41,411	11,771,441	11,641,441	1,111,441	771,441	3,777,767	2,139	213,434	2,424	2,915,948	2,874,786	56,278	1,137,117	1,828,117	1,780	149,618
Under \$10,000	411	2,895,917	2,810,438	179,174	154,283	1,466,088	3,469	111,247	3,717	1,115,974	1,095,440	136,133	228,083	1,096,270	1,771	138,156
\$10,000 under \$50,000	200	2,795,863	2,630,457	56,541	39,645	1,465,149	1,000	187,626	1,477	2,105,322	2,114,161	55,167	119,253	1,512,227	75	79,656
\$50,000 under \$100,000	25	677,919	443,947	3,136	58,987	1,321,326	22	24,956	22	2,234,956	2,181,751	36,062	64,186	1,192,616	18	73,464
\$100,000 or more	25	677,919	443,947	3,136	58,987	1,321,326	22	24,956	22	2,234,956	2,181,751	36,062	64,186	1,192,616	18	73,464
Business receipts not reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	41,411	11,771,441	11,641,441	1,111,441	771,441	3,777,767	2,139	213,434	2,424	2,915,948	2,874,786	56,278	1,137,117	1,828,117	1,780	149,618
<b>General building contractors</b>																
Under \$10,000	1,887	4,574	3,463	634	281	71,767	111	16,300	763	4,105	2,917	2,917	1,391	29,139	142	2,618
\$10,000 under \$25,000	2,258	43,681	34,591	1,532	567	86,384	777	21,438	1,497	15,100	14,667	697	2,064	46,766	115	6,658
\$25,000 under \$50,000	3,275	129,494	107,024	4,683	1,742	189,723	1,231	33,160	1,681	53,076	53,076	1,048	2,063	89,456	570	10,938
\$50,000 under \$100,000	4,520	347,084	276,434	10,283	3,742	319,611	2,118	123,272	2,826	163,327	163,327	3,286	10,132	278,534	946	26,356
\$100,000 under \$200,000	5,126	746,488	572,722	10,491	3,780	405,311	3,068	132,456	4,267	419,357	405,937	5,389	19,332	278,534	1,511	57,151
\$200,000 under \$500,000	6,597	2,148,357	2,115,041	22,392	1,230	1,132,456	3,868	278,077	4,267	1,346,187	1,327,206	13,147	43,613	633,345	2,483	138,164
\$500,000 under \$1,000,000	4,946	4,117,801	4,079,644	21,109	30,313	962,617	1,439	187,894	2,274	1,615,009	1,588,712	16,246	61,137	1,012,452	1,042	25,422
\$1,000,000 under \$5,000,000	2,639	5,205,724	5,079,589	36,779	20,784	2,133,427	1,307	313,826	2,123	4,213,038	4,182,824	29,466	95,286	1,573,265	1,104	229,276
\$5,000,000 under \$10,000,000	218	1,552,742	1,513,694	12,950	17,036	836,465	165	1,173,798	165	1,173,659	1,146,756	1,466	6,661	860,934	75	102,116
\$10,000,000 or more	110	2,134,909	2,083,126	21,967	27,072	1,094,570	43	151,263	79	1,618,298	1,578,257	19,630	43,888	780,834	33	56,914
Business receipts not reported	10	382,308	360,287	6,070	27,468	524,467	9	886,243	9	886,243	856,881	5,346	17,727	485,426	2	17,811
Total	3,425	13,057	10,000	636	316	171,031	443	22,722	386	16,738	16,738	79	8,990	18,478	(2)	(2)
<b>Highway and street contractors, and heavy construction contractors</b>																
Under \$10,000	9,801	16,346,014	15,950,000	393,604	233,784	5,347,806	3,642	277,475	6,188	5,161,415	5,115,247	288,694	361,826	3,978,137	2,346	214,432
\$10,000 under \$25,000	466	5,294	2,254	1,736	1,802	22,583	134	1,284	200	3,729	2,655	1,323	728	13,435	(2)	(2)
\$25,000 under \$50,000	345	6,075	5,422	1,307	1,169	10,961	106	2,078	106	2,078	1,683	473	503	4,776	(2)	(2)
\$50,000 under \$100,000	980	36,176	29,346	2,314	259	34,001	290	7,640	423	17,746	16,267	1,303	2,403	24,063	168	5,307
\$100,000 under \$200,000	1,236	193,152	187,753	11,688	1,347	132,052	414	5,989	692	109,197	109,197	6,898	3,950	45,438	302	3,815
\$200,000 under \$500,000	1,940	662,125	647,890	38,078	5,864	400,926	633	14,339	1,305	459,357	443,537	24,828	21,000	229,144	368	5,180
\$500,000 under \$1,000,000	3,605	1,129,541	1,129,541	51,362	24,830	564,775	700	31,200	1,290	903,539	886,074	39,561	39,561	446,960	552	24,196
\$1,000,000 under \$5,000,000	1,703	3,637,683	3,590,022	141,849	87,670	1,626,006	890	120,000	1,343	2,895,709	2,823,528	40,016	132,669	1,248,611	675	59,764
\$5,000,000 under \$10,000,000	193	1,343,175	1,302,748	43,588	22,609	623,633	121	142	1,142	986,624	957,465	33,206	33,988	444,333	96	36,640
\$10,000,000 or more	88	1,626,275	1,584,203	49,979	60,584	989,077	56	37,361	68	1,201,624	1,240,367	38,477	74,365	731,393	42	28,736
Business receipts not reported	15	1,595,111	1,549,385	33,066	31,519	796,859	11	1,348,707	11	1,348,707	1,303,880	31,316	36,459	647,190	10	57,653
Total	471	9,311	8,435	1,435	2,880	57,370	(2)	(2)	167	9,006	8,990	1,271	5,017	20,359	(2)	(2)
<b>General contractors not allowable</b>																
Under \$10,000	256	96,222	97,546	1,125	1,466	48,773	90	6,558	81	16,868	10,726	171	503	12,413	(2)	(2)
\$10,000 under \$25,000	147	5,924	5,903	60	281	3,248	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$25,000 under \$50,000	2	294	283	9	15	159	(2)	(2)	4	1,215	114	5	1	110	(2)	(2)
\$50,000 under \$100,000	51	48,477	48,232	578	1,409	22,805	(2)	(2)	3	7,127	7,088	14	128	6,076	(2)	(2)
\$100,000 under \$500,000	2	43,479	43,128	416	1,278	21,502	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30. — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns
							Number	Amount							
<b>CONSTRUCTION—Continued</b>															
<b>Special Trade Contractors</b>															
Total	46,132	15,811,511	6,925,423	46,934	327,415	9,647,773	4,443	29,706	(4)	14,414	5,147,116	1,622	5,147,116	14	
Under \$10,000	2,127	10,521	9,184	1,011	13,978	67,177	23	6,089	719	5,120	2,262	1,874	5,120	3	
\$10,000 under \$25,000	2,073	10,028	9,184	2,980	1,957	37,179	123	4,989	1,118	4,535	4,425	2,184	4,535	14	
\$25,000 under \$50,000	1,720	8,700	1,617,437	1,617,437	1,617,437	1,617,437	2,824	12,405	2,942	13,414	13,414	13,414	13,414	14	
\$50,000 under \$100,000	1,911	6,467	5,518	6,431	33,669	327,041	7,018	27,184	2,764	27,184	27,184	27,184	27,184	14	
\$100,000 under \$250,000	1,000	1,489,214	1,336,801	2,981	121,276	916,943	6,272	70,540	6,173	91,637	91,637	91,637	91,637	14	
\$250,000 under \$500,000	10,134	5,186,592	4,111,044	69,337	469,976	1,112,121	7,826	175,302	7,983	2,000,482	2,000,482	2,000,482	2,000,482	14	
\$500,000 under \$1,000,000	7,671	3,279,317	2,322,054	37,310	1,546	1,140,080	3,486	189,674	3,486	2,033,012	2,033,012	2,033,012	2,033,012	14	
\$1,000,000 under \$2,000,000	2,759	1,425,179	970,742	47,532	40,544	1,467,302	2,185	305,338	2,185	4,309,063	4,309,063	4,309,063	4,309,063	14	
\$2,000,000 under \$5,000,000	100	70,958	687,564	7,222	22,262	295,734	74	46,460	83	186,334	186,334	186,334	186,334	14	
\$5,000,000 and over	1	97,944	773,538	6,800	1,289	323,744	32	57,774	34	598,376	598,376	598,376	598,376	14	
Business receipts not reported	1	63,912	63,470	480	480	480	4	480	2	9,212	9,212	9,212	9,212	14	
Total	1,656	47,430	47,430	432	432	27,834	14	14	14	14	14	14	14	14	
<b>Contractors M. E. A. and L.</b>															
Total	1,268	13,137	133,342	4,803	766	9,657	338	14,200	512	3,223	3,223	3,223	3,223	14	
Under \$10,000	14	47	4,471	293	1,253	3,319	12	24	164	164	164	164	164	14	
\$10,000 under \$25,000	125	4,750	4,471	293	1,253	3,319	12	24	164	164	164	164	164	14	
\$25,000 under \$50,000	1,029	7,963	7,963	556	336	18,759	12	14	12	12	12	12	12	14	
\$50,000 under \$100,000	1	1,103	1,300	392	136	45,211	3	36	12	12	12	12	12	14	
\$100,000 under \$250,000	1	1,273	1,271	396	144	3,976	3	36	12	12	12	12	12	14	
\$250,000 under \$500,000	26	39,253	39,254	396	6	3,976	3	36	12	12	12	12	12	14	
\$500,000 and over	1	5,115	5,115	98	6	3,976	1	36	12	12	12	12	12	14	
Business receipts not reported	408	28	1,337	1	1,337	6,797	1	1	1	1	1	1	1	14	
<b>MANUFACTURING</b>															
Total	3,146	577,869,417	384,874,529	2,611,850	2,435,166	2,600,000,000	1,517	1,744,207	14,427	9,240,716	9,240,716	9,240,716	9,240,716	14	
Under \$10,000	1,431	49,679	37,663	9,340	12,568	207,000	1,613	47,791	2,106	31,744	31,744	31,744	31,744	14	
\$10,000 under \$25,000	1,510	160,090	151,034	5,409	125,709	209,684	1,763	56,111	1,763	239,622	239,622	239,622	239,622	14	
\$25,000 under \$50,000	1,492	1,631,961	1,469,578	24,236	1,771,189	1,485,211	1,414	1,797,907	1,414	2,114,153	2,114,153	2,114,153	2,114,153	14	
\$50,000 under \$100,000	2,762	1,554,694	1,528,238	51,230	1,282,466	1,034,269	10,387	1,497,476	11,806	3,009,482	3,009,482	3,009,482	3,009,482	14	
\$100,000 under \$250,000	1,362	47,073,377	3,943,510	116,722	20,152	2,310,814	22,632	38,106	23,000	4,224,761	4,224,761	4,224,761	4,224,761	14	
\$250,000 under \$500,000	1,086	12,197,012	11,191,391	314,471	275,872	1,279,658	3,492	1,447,482	24,236	4,224,761	4,224,761	4,224,761	4,224,761	14	
\$500,000 under \$1,000,000	23,914	17,110,404	16,807,454	365,929	457,332	8,469,429	42,268	1,704,422	34,266	3,176,934	3,176,934	3,176,934	3,176,934	14	
\$1,000,000 under \$2,000,000	3,485	97,774,113	79,032,114	1,083,801	1,132,963	27,796,377	46,314	1,127,137	33,236	3,176,934	3,176,934	3,176,934	3,176,934	14	
\$2,000,000 under \$5,000,000	3,705	25,173,698	21,612,528	528,533	3,105,664	14,168,462	3,113	3,680,751	3,236	4,176,423	4,176,423	4,176,423	4,176,423	14	
\$5,000,000 and over	2,738	57,472,664	51,273,241	1,456,124	3,004,260	37,670,863	4,711	3,320,720	2,441	11,667,064	11,667,064	11,667,064	11,667,064	14	
Business receipts not reported	1,076	40,248,427	22,298,747	3,461,883	38,007,315	123,668,300	780	46,978,190	1,612	11,224,242	11,224,242	11,224,242	11,224,242	14	
Total	2,076	9,431,641	9,171,656	462,942	938,747	1,656,004	4,428	1,425,116	4,427	3,176,934	3,176,934	3,176,934	3,176,934	14	
<b>Beverage Industries</b>															
Under \$10,000	239	2,454	2,454	131	1,998	4,347	299	6,689	284	2,454	2,454	2,454	2,454	14	
\$10,000 under \$25,000	167	9,469	4,108	155	13,373	11,974	262	5,187	311	27,652	27,652	27,652	27,652	14	
\$25,000 under \$50,000	264	30,654	20,920	723	16,333	36,237	389	19,682	311	42,952	42,952	42,952	42,952	14	
\$50,000 under \$100,000	1,000	1,279,114	1,279,114	4,400	1,794,912	1,794,912	1,794	48,506	1,794	48,506	48,506	48,506	48,506	14	
\$100,000 under \$250,000	3,707	3,244,654	3,179,141	16,082	1,776,711	1,776,711	1,776	48,506	1,776	48,506	48,506	48,506	48,506	14	
\$250,000 under \$500,000	438	438,474	310,739	15,418	17,123	117,452	433	38,344	433	393,300	393,300	393,300	393,300	14	
\$500,000 under \$1,000,000	407	1,403,372	478,607	40,833	49,944	502,367	433	121,004	316	284,262	284,262	284,262	284,262	14	
\$1,000,000 under \$2,000,000	397	1,403,372	478,607	40,833	49,944	502,367	433	121,004	316	284,262	284,262	284,262	284,262	14	
\$2,000,000 and over	146	3,949,338	1,365,943	41,176	78,389	779,952	63	146,464	63	1,422,400	1,422,400	1,422,400	1,422,400	14	
Business receipts not reported	1	1,327	1,327	125,942	125,942	1,327,261	36	1,327,261	1	1,327,261	1,327,261	1,327,261	1,327,261	14	

ACTIVE CORPORATIONS

Table 30. —NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry	Number of returns	Total compiled receipts (Thousands of dollars)		Business receipts (Thousands of dollars)		Depreciation (Thousands of dollars)		Net income (Thousands of dollars)		Total assets (Thousands of dollars)		Inventory, end of year (Thousands of dollars)	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>MANUFACTURING—Continued</b>													
<b>Food and kindred products</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>
<b>Textile mill and apparel</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>
<b>Chemical and allied products</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>
<b>Other manufacturing</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>
<b>Wholesale-retail trade</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>
<b>Transportation and communication</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>
<b>Finance, insurance, and real estate</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>
<b>Services</b>													
Under \$10,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$10,000 under \$25,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$25,000 under \$50,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$50,000 under \$100,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$100,000 under \$250,000	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
\$250,000 or more	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388
<b>Total</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>	<b>1,388</b>

Footnote: at end of table.



ACTIVE CORPORATIONS

Table 30. — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS.—(Con)

Industry and size of receipts	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year		Fixed assets (Thousand dollars)	Total (Thousand dollars)	Power (Thousands of kilowatts)
							Raw materials	Finished goods			
<b>MANUFACTURING—Nonmetallic inorganic products</b>											
Under \$10,000	4,000	54,000,000	39,102,000	1,770,000	1,087,000	97,000,000	—	—	—	—	—
\$10,000 under \$50,000	1,000	7,700	7,700	1,200	1,200	22,000	—	—	—	—	—
\$50,000 under \$100,000	250	7,000	7,000	3,200	7,000	22,000	—	—	—	—	—
\$100,000 under \$500,000	100	13,000	13,000	7,000	13,000	22,000	—	—	—	—	—
\$500,000 under \$1,000,000	30	100,000	100,000	10,000	100,000	22,000	—	—	—	—	—
\$1,000,000 under \$5,000,000	10	500,000	500,000	50,000	500,000	22,000	—	—	—	—	—
\$5,000,000 under \$10,000,000	5	1,000,000	1,000,000	100,000	1,000,000	22,000	—	—	—	—	—
\$10,000,000 under \$50,000,000	2	5,000,000	5,000,000	500,000	5,000,000	22,000	—	—	—	—	—
\$50,000,000 under \$100,000,000	1	10,000,000	10,000,000	1,000,000	10,000,000	22,000	—	—	—	—	—
Total	5,485	17,700,000	17,700,000	1,770,000	17,700,000	22,000	—	—	—	—	—
<b>Manufacturing—Metallic inorganic products</b>											
Under \$10,000	3,000	15,000,000	11,000,000	500,000	15,000,000	50,000,000	—	—	—	—	—
\$10,000 under \$50,000	800	1,500,000	1,500,000	500,000	1,500,000	50,000,000	—	—	—	—	—
\$50,000 under \$100,000	200	1,500,000	1,500,000	500,000	1,500,000	50,000,000	—	—	—	—	—
\$100,000 under \$500,000	100	10,000,000	10,000,000	500,000	10,000,000	50,000,000	—	—	—	—	—
\$500,000 under \$1,000,000	50	50,000,000	50,000,000	500,000	50,000,000	50,000,000	—	—	—	—	—
\$1,000,000 under \$5,000,000	20	200,000,000	200,000,000	500,000	200,000,000	50,000,000	—	—	—	—	—
\$5,000,000 under \$10,000,000	10	500,000,000	500,000,000	500,000	500,000,000	50,000,000	—	—	—	—	—
\$10,000,000 under \$50,000,000	5	2,500,000,000	2,500,000,000	500,000	2,500,000,000	50,000,000	—	—	—	—	—
\$50,000,000 under \$100,000,000	2	5,000,000,000	5,000,000,000	500,000	5,000,000,000	50,000,000	—	—	—	—	—
Total	4,487	10,000,000,000	10,000,000,000	500,000	10,000,000,000	50,000,000	—	—	—	—	—
<b>Manufacturing—Metallic organic products</b>											
Under \$10,000	2,000	10,000,000	7,000,000	300,000	10,000,000	20,000,000	—	—	—	—	—
\$10,000 under \$50,000	500	1,500,000	1,500,000	300,000	1,500,000	20,000,000	—	—	—	—	—
\$50,000 under \$100,000	100	1,500,000	1,500,000	300,000	1,500,000	20,000,000	—	—	—	—	—
\$100,000 under \$500,000	50	10,000,000	10,000,000	300,000	10,000,000	20,000,000	—	—	—	—	—
\$500,000 under \$1,000,000	20	50,000,000	50,000,000	300,000	50,000,000	20,000,000	—	—	—	—	—
\$1,000,000 under \$5,000,000	10	200,000,000	200,000,000	300,000	200,000,000	20,000,000	—	—	—	—	—
\$5,000,000 under \$10,000,000	5	500,000,000	500,000,000	300,000	500,000,000	20,000,000	—	—	—	—	—
\$10,000,000 under \$50,000,000	2	2,500,000,000	2,500,000,000	300,000	2,500,000,000	20,000,000	—	—	—	—	—
\$50,000,000 under \$100,000,000	1	5,000,000,000	5,000,000,000	300,000	5,000,000,000	20,000,000	—	—	—	—	—
Total	3,095	10,000,000,000	10,000,000,000	300,000	10,000,000,000	20,000,000	—	—	—	—	—
<b>Manufacturing—Metallic inorganic and organic products</b>											
Under \$10,000	1,000	5,000,000	3,000,000	100,000	5,000,000	10,000,000	—	—	—	—	—
\$10,000 under \$50,000	200	1,000,000	1,000,000	100,000	1,000,000	10,000,000	—	—	—	—	—
\$50,000 under \$100,000	50	1,000,000	1,000,000	100,000	1,000,000	10,000,000	—	—	—	—	—
\$100,000 under \$500,000	20	5,000,000	5,000,000	100,000	5,000,000	10,000,000	—	—	—	—	—
\$500,000 under \$1,000,000	10	20,000,000	20,000,000	100,000	20,000,000	10,000,000	—	—	—	—	—
\$1,000,000 under \$5,000,000	5	100,000,000	100,000,000	100,000	100,000,000	10,000,000	—	—	—	—	—
\$5,000,000 under \$10,000,000	2	500,000,000	500,000,000	100,000	500,000,000	10,000,000	—	—	—	—	—
\$10,000,000 under \$50,000,000	1	2,500,000,000	2,500,000,000	100,000	2,500,000,000	10,000,000	—	—	—	—	—
Total	1,815	10,000,000,000	10,000,000,000	100,000	10,000,000,000	10,000,000	—	—	—	—	—
<b>Manufacturing—Metallic inorganic, organic, and mixed products</b>											
Under \$10,000	1,000	5,000,000	3,000,000	100,000	5,000,000	10,000,000	—	—	—	—	—
\$10,000 under \$50,000	200	1,000,000	1,000,000	100,000	1,000,000	10,000,000	—	—	—	—	—
\$50,000 under \$100,000	50	1,000,000	1,000,000	100,000	1,000,000	10,000,000	—	—	—	—	—
\$100,000 under \$500,000	20	5,000,000	5,000,000	100,000	5,000,000	10,000,000	—	—	—	—	—
\$500,000 under \$1,000,000	10	20,000,000	20,000,000	100,000	20,000,000	10,000,000	—	—	—	—	—
\$1,000,000 under \$5,000,000	5	100,000,000	100,000,000	100,000	100,000,000	10,000,000	—	—	—	—	—
\$5,000,000 under \$10,000,000	2	500,000,000	500,000,000	100,000	500,000,000	10,000,000	—	—	—	—	—
\$10,000,000 under \$50,000,000	1	2,500,000,000	2,500,000,000	100,000	2,500,000,000	10,000,000	—	—	—	—	—
Total	1,815	10,000,000,000	10,000,000,000	100,000	10,000,000,000	10,000,000	—	—	—	—	—
<b>Manufacturing—Metallic inorganic, organic, and mixed products, excluding primary metal industries</b>											
Under \$10,000	1,000	5,000,000	3,000,000	100,000	5,000,000	10,000,000	—	—	—	—	—
\$10,000 under \$50,000	200	1,000,000	1,000,000	100,000	1,000,000	10,000,000	—	—	—	—	—
\$50,000 under \$100,000	50	1,000,000	1,000,000	100,000	1,000,000	10,000,000	—	—	—	—	—
\$100,000 under \$500,000	20	5,000,000	5,000,000	100,000	5,000,000	10,000,000	—	—	—	—	—
\$500,000 under \$1,000,000	10	20,000,000	20,000,000	100,000	20,000,000	10,000,000	—	—	—	—	—
\$1,000,000 under \$5,000,000	5	100,000,000	100,000,000	100,000	100,000,000	10,000,000	—	—	—	—	—
\$5,000,000 under \$10,000,000	2	500,000,000	500,000,000	100,000	500,000,000	10,000,000	—	—	—	—	—
\$10,000,000 under \$50,000,000	1	2,500,000,000	2,500,000,000	100,000	2,500,000,000	10,000,000	—	—	—	—	—
Total	1,815	10,000,000,000	10,000,000,000	100,000	10,000,000,000	10,000,000	—	—	—	—	—

Source: U.S. Bureau of Economic Analysis, based on data from the Internal Revenue Service, Form 990, 1962.

ACTIVE CORPORATIONS

Table 30 --NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Con.

Industry and size of business receipts	Returns with net income												Inventory, end-of-year
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	
							Number	Amount (Thousand dollars)					
<b>MANUFACTURING--Continued</b>													
Machinery, Except Electrical and Transportation Equipment													
Total.....	19,422	25,176,956	25,151,415	1,083,326	2,254,807	22,731,356	16,201	6,347,304	26,224,028	25,151,415	2,483,483	20,091,767	11,965
Under \$10,000.....	1,235	4,807	4,804	1,509	13,906	17,422	694	2,396	1,085	4,804	273	2,436	18
\$10,000 under \$25,000.....	1,005	19,556	19,189	1,582	11,853	20,277	664	3,159	1,008	19,189	501	20,091	168
\$25,000 under \$50,000.....	1,566	37,902	36,396	3,740	14,293	56,539	1,159	3,154	21,434	36,396	1,761	37,902	403
\$50,000 under \$100,000.....	2,072	191,967	188,533	17,146	70,861	232,567	2,039	22,498	131,967	188,533	4,495	191,967	3,375
\$100,000 under \$200,000.....	2,073	456,371	450,509	16,445	70,861	232,567	2,039	22,498	131,967	188,533	4,495	191,967	3,375
\$200,000 under \$500,000.....	4,011	1,509,381	1,488,097	44,825	63,464	533,382	4,302	164,233	1,230,422	1,488,097	35,243	1,509,381	3,423
\$500,000 under \$1,000,000.....	2,211	4,956,449	4,923,147	38,115	28,116	2,636,561	1,762	1,326,322	4,923,147	4,923,147	89,263	4,923,147	1,868
\$1,000,000 under \$5,000,000.....	5,103	4,428,335	4,347,767	32,645	21,174	2,639,455	2,368	1,246,931	4,347,767	4,347,767	287,600	4,347,767	1,802
\$5,000,000 under \$10,000,000.....	297	2,102,604	2,071,057	47,741	12,776	1,470,850	240	489,208	2,071,057	2,071,057	146,743	2,071,057	254
\$10,000,000 under \$50,000,000.....	241	5,166,975	5,073,364	131,387	38,774	4,067,556	239	1,300,375	5,073,364	5,073,364	409,774	5,073,364	220
\$50,000,000 or more.....	50	13,684,931	13,315,334	639,165	133,436	14,257,116	190	3,285,203	13,315,334	13,315,334	1,367,787	13,315,334	71
Business receipts not reported.....	302	-	-	68	-	21,968	1	-	-	-	-	-	-
Electrical Machinery, Equipment, and Supplies													
Total.....	3,133	27,751,561	25,309,376	614,096	1,114,134	17,001,634	6,367	11,596,629	23,600,217	25,309,376	1,722,327	15,579,348	7,207
Under \$10,000.....	546	1,808	1,438	1,177	1,146	22,903	369	3,120	1,527	1,438	63	1,438	162
\$10,000 under \$25,000.....	538	9,066	9,121	1,442	1,146	15,899	316	4,427	3,104	9,121	403	9,121	341
\$25,000 under \$50,000.....	519	19,234	18,339	1,742	1,742	27,855	373	5,153	4,284	18,339	1,083	19,234	141
\$50,000 under \$100,000.....	806	56,550	53,696	1,842	1,842	54,571	710	9,051	25,378	53,696	3,212	56,550	396
\$100,000 under \$200,000.....	1,101	161,853	154,741	2,429	2,429	110,068	942	16,584	51,162	154,741	7,011	161,853	574
\$200,000 under \$500,000.....	1,441	486,944	473,345	4,178	4,178	253,820	1,372	93,385	307,164	473,345	20,482	486,944	883
\$500,000 under \$1,000,000.....	1,423	729,984	724,628	13,823	13,823	376,934	566	109,177	503,731	724,628	24,077	729,984	703
\$1,000,000 under \$5,000,000.....	2,251	2,990,432	2,951,610	47,525	47,525	1,400,543	1,210	444,835	2,070,731	2,951,610	145,400	2,951,610	306
\$5,000,000 under \$10,000,000.....	206	1,439,309	1,417,412	27,832	27,832	336,491	175	211,236	1,417,412	1,417,412	22,114	1,417,412	162
\$10,000,000 under \$50,000,000.....	191	4,062,188	3,953,602	77,039	77,039	2,351,932	176	3,292,007	3,953,602	3,953,602	475,153	3,953,602	167
\$50,000,000 or more.....	53	16,260,754	15,937,221	448,374	133,490	11,914,644	52	3,413,158	15,937,221	15,937,221	1,157,208	16,260,754	49
Business receipts not reported.....	453	-	-	100	-	22,562	-	-	-	-	-	-	-
Transportation Equipment, Except Motor Vehicles													
Total.....	2,357	19,077,903	17,841,920	302,962	698,251	9,990,938	1,318	3,836,831	16,974,913	17,841,920	754,160	9,220,078	1,231
Under \$10,000.....	265	1,477	1,325	325	1,317	14,181	161	2,373	5,134	1,325	402	1,325	44
\$10,000 under \$25,000.....	188	7,203	6,338	721	1,032	7,494	168	2,737	9,645	6,338	1,047	7,203	171
\$25,000 under \$50,000.....	187	16,028	15,946	720	65	16,010	104	30,067	28,897	15,946	1,497	16,028	171
\$50,000 under \$100,000.....	365	53,239	51,943	2,156	741	42,578	292	9,732	114,591	51,943	4,608	53,239	332
\$100,000 under \$500,000.....	446	145,962	144,390	2,776	199	67,037	445	19,523	114,591	144,390	11,973	145,962	459
\$500,000 under \$1,000,000.....	359	812,636	790,045	16,876	18,980	453,947	354	123,551	609,526	790,045	36,134	812,636	245
\$1,000,000 under \$5,000,000.....	64	450,347	445,546	7,586	1,984	205,188	64	55,735	387,037	445,546	20,076	450,347	55
\$5,000,000 under \$10,000,000.....	59	1,166,505	1,149,833	20,929	35,513	665,773	54	178,083	1,149,833	1,149,833	50,035	1,166,505	43
\$10,000,000 or more.....	36	15,231,511	15,118,135	249,159	631,619	8,455,921	36	3,417,421	14,935,026	15,118,135	637,137	15,231,511	33
Business receipts not reported.....	2,242	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicles and Motor Vehicle Equipment													
Total.....	333	7,923	7,652	120	1,938	6,032	392	3,040	31,781	7,652	1,677	22,917	281
Under \$10,000.....	171	11,698	11,119	873	12,619	11,018	236	6,612	187,119	11,119	6,657	76,630	421
\$10,000 under \$25,000.....	257	39,265	38,584	862	862	25,594	457	5,036	158,542	38,584	3,160	39,265	360
\$25,000 under \$50,000.....	492	170,523	168,738	3,580	5,036	87,514	559	16,612	158,542	168,738	31,607	170,523	281
\$50,000 under \$100,000.....	399	301,164	297,167	4,843	12,708	135,178	396	34,328	268,769	297,167	14,730	301,164	360
\$100,000 under \$5,000,000.....	427	894,399	885,807	15,746	44,934	419,819	402	61,887	820,750	885,807	48,971	894,399	363
\$5,000,000 under \$10,000,000.....	61	1,421,479	1,401,361	8,251	27,907	244,876	61	77,323	1,392,603	1,401,361	29,081	1,421,479	57
\$10,000,000 under \$50,000,000.....	61	1,421,479	1,401,361	8,251	27,907	244,876	61	77,323	1,392,603	1,401,361	29,081	1,421,479	57
\$50,000,000 or more.....	20	25,949,496	25,371,129	799,873	4,040,549	18,462,030	20	3,150,701	25,371,129	25,371,129	4,040,549	18,462,030	20
Business receipts not reported.....	333	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

**ACTIVE CORPORATIONS**

**Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued**

Industry and size of business receipts	Returns with and without net income																
	(1)	(2)	(3)	(4)	(5)	(6)	Inventory, end-of-year		Business receipts		Net income		Total compiled receipts				
	Number of returns	(Thousands of dollars)	(Thousands of dollars)	(Thousands of dollars)	(Thousands of dollars)	(Thousands of dollars)	Number	Amount	Number of returns	(Thousands of dollars)	(Thousands of dollars)	(Thousands of dollars)	(Thousands of dollars)	(Thousands of dollars)	(Thousands of dollars)	Number	(Thousands of dollars)
<b>MANUFACTURING—Continued</b>																	
Other Manufacturing Industries																	
Total.....	40,302	82,447,478	81,642,115	1,777,809	8,213,664	51,846,276	6,712	19,226,411	39,935	73,462,224	112	4,375,182	73,462,224	4,375,182	423	81,837,406	
Under \$10,000.....	2,734	12,653	10,781	1,395	19,761	44,176	1,970	5,037	1,177	3,164	82	3,328	3,164	2,363	3,164	3,164	
\$10,000 under \$20,000.....	3,682	48,375	47,486	110,179	610,253	113,824	4,908	1,612	1,194	18,944	976	4,282	18,944	4,282	11,121	11,121	
\$20,000 under \$50,000.....	3,773	139,432	137,027	5,376	12,468	63,638	2,807	24,004	4,731	63,632	1,740	4,594	63,632	4,594	41,757	41,757	
\$50,000 under \$100,000.....	6,419	483,823	473,191	11,748	19,288	254,829	4,911	51,923	3,919	267,977	6,419	23,200	267,977	23,200	23,200	23,200	
\$100,000 under \$200,000.....	8,168	1,188,053	1,171,973	11,748	20,888	773,084	6,181	120,260	5,201	766,473	6,419	37,922	766,473	37,922	23,200	23,200	
\$200,000 under \$500,000.....	11,716	3,855,230	3,822,021	63,321	43,385	1,744,775	10,439	427,936	8,360	2,743,144	63,321	1,463,379	2,743,144	1,463,379	1,463,379	1,463,379	
\$500,000 under \$1,000,000.....	7,632	5,453,545	5,403,188	76,453	134,437	2,176,198	7,134	595,830	6,211	4,378,222	63,321	6,571	4,378,222	6,571	6,571	6,571	
\$1,000,000 under \$5,000,000.....	9,150	19,072,429	18,871,015	263,148	610,253	8,227,245	8,734	2,463,312	7,913	16,377,137	63,321	222,867	16,377,137	222,867	16,377,137	16,377,137	
\$5,000,000 under \$10,000,000.....	1,159	8,058,980	7,972,021	131,135	352,150	4,161,128	1,136	1,259,279	1,945	7,238,409	63,321	113,452	7,238,409	113,452	113,452	113,452	
\$10,000,000 under \$50,000,000.....	707	14,724,513	14,480,929	393,206	923,333	10,220,779	695	2,828,111	645	13,470,139	63,321	312,356	13,470,139	312,356	13,470,139	13,470,139	
\$50,000,000 or more.....	153	29,405,360	29,331,074	4,501,074	6,501,074	24,294,501	152	7,176,160	145	29,405,360	63,321	279,292	29,405,360	279,292	29,405,360	29,405,360	
Business receipts not reported.....	1,687	4,625	-	398	12,788	81,592	265	1,479	(4)	(4)	63,321	11,466	(4)	(4)	63,321	63,321	
<b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES</b>																	
Total.....	52,701	73,156,453	71,091,979	6,734,877	8,010,628	161,024,791	11,543	3,112,054	32,612	63,473,967	3,112,054	5,323,822	63,473,967	5,323,822	63,473,967	63,473,967	
Under \$10,000.....	6,736	53,440	51,234	18,244	11,461	281,256	531	1,287	2,677	35,425	1,287	2,677	35,425	2,677	35,425	35,425	
\$10,000 under \$20,000.....	6,751	124,978	121,299	18,244	13,761	285,741	947	3,194	3,651	69,722	3,194	3,651	69,722	3,651	69,722	69,722	
\$20,000 under \$50,000.....	7,104	289,833	284,989	25,072	59,145	505,706	1,273	3,607	3,971	198,278	3,607	3,971	198,278	3,971	198,278	198,278	
\$50,000 under \$100,000.....	8,941	628,154	610,597	34,365	131,477	772,347	1,766	5,742	5,303	423,226	5,742	5,303	423,226	5,303	423,226	423,226	
\$100,000 under \$200,000.....	7,708	1,141,101	1,093,572	64,226	111,485	1,286,206	1,812	16,011	3,303	643,253	16,011	16,011	643,253	16,011	643,253	643,253	
\$200,000 under \$500,000.....	7,028	2,806,169	2,802,975	158,597	288,395	2,070,573	2,101	35,197	3,301	1,252,841	35,197	265,257	1,252,841	265,257	1,252,841	1,252,841	
\$500,000 under \$1,000,000.....	3,173	2,278,839	2,232,373	149,307	111,344	2,068,331	1,170	42,144	2,424	1,307,636	111,344	151,357	1,307,636	151,357	1,307,636	1,307,636	
\$1,000,000 under \$5,000,000.....	2,662	5,553,067	5,307,320	335,370	344,251	3,386,181	1,204	83,474	2,160	3,382,254	344,251	263,288	3,382,254	263,288	3,382,254	3,382,254	
\$5,000,000 under \$10,000,000.....	371	2,706,041	2,639,125	179,528	168,428	3,468,341	1,227	210,796	304	2,223,311	179,528	39,231	2,223,311	39,231	2,223,311	2,223,311	
\$10,000,000 under \$50,000,000.....	375	6,017,373	5,771,493	711,603	730,859	16,218,263	288	254,100	345	6,904,466	730,859	133,940	6,904,466	133,940	6,904,466	6,904,466	
\$50,000,000 or more.....	189	5,013,093	4,839,117	5,000,566	6,512,442	125,220,595	173	2,593,668	161	4,375,200	6,512,442	4,375,200	4,375,200	4,375,200	4,375,200	4,375,200	
Business receipts not reported.....	2,167	14,768	-	2,272	12,150	159,851	71	5,630	313	11,466	12,150	2,272	11,466	2,272	11,466	11,466	
<b>Transportation</b>																	
Total.....	39,736	33,200,839	31,943,588	2,663,213	1,063,126	51,244,719	7,276	872,112	24,474	63,473,967	1,063,126	5,323,822	63,473,967	5,323,822	63,473,967	63,473,967	
Under \$10,000.....	4,271	43,652	41,287	7,567	16,409	199,684	201	389	1,992	19,296	7,567	1,992	19,296	1,992	19,296	19,296	
\$10,000 under \$20,000.....	5,106	90,335	88,042	15,261	11,715	158,021	74	1,637	2,744	47,172	11,715	1,637	47,172	1,637	47,172	47,172	
\$20,000 under \$50,000.....	5,236	194,254	186,521	18,723	8,026	248,284	677	1,857	3,524	120,367	18,723	1,857	120,367	1,857	120,367	120,367	
\$50,000 under \$100,000.....	6,501	482,792	468,460	38,412	8,663	313,474	961	5,843	4,148	303,243	38,412	5,843	303,243	5,843	303,243	303,243	
\$100,000 under \$200,000.....	5,974	859,552	822,734	58,343	20,288	675,788	1,055	10,404	3,752	569,396	58,343	10,404	569,396	10,404	569,396	569,396	
\$200,000 under \$500,000.....	5,825	1,898,196	1,844,150	121,844	59,483	1,227,854	1,532	23,718	4,298	1,418,482	121,844	21,544	1,418,482	21,544	1,418,482	1,418,482	
\$500,000 under \$1,000,000.....	2,730	1,973,392	1,919,110	120,339	71,142	1,453,942	981	33,190	2,088	1,112,877	120,339	10,217	1,112,877	10,217	1,112,877	1,112,877	
\$1,000,000 under \$5,000,000.....	1,003	3,392,989	3,288,573	117,117	182,672	3,175,842	923	51,861	1,618	3,479,775	182,672	58,653	3,479,775	58,653	3,479,775	3,479,775	
\$5,000,000 under \$10,000,000.....	2,143	2,076,634	2,023,937	117,918	66,242	1,931,211	162	32,645	223	1,620,815	117,918	19,459	1,620,815	19,459	1,620,815	1,620,815	
\$10,000,000 under \$50,000,000.....	266	5,255,451	5,087,626	386,778	241,894	6,874,703	192	117,969	209	3,392,413	386,778	27,416	3,392,413	27,416	3,392,413	3,392,413	
\$50,000,000 or more.....	76	15,925,099	15,099,518	1,536,732	2,124,415	34,631,040	68	385,653	53	12,275,440	1,536,732	1,332	12,275,440	1,332	12,275,440	12,275,440	
Business receipts not reported.....	1,522	12,063	-	2,079	12,150	113,782	(2)	12	234	9,335	12,150	2,079	9,335	2,079	9,335	9,335	
<b>Communication</b>																	
Total.....	6,662	17,488,146	17,188,972	1,357,620	3,369,632	37,127,360	2,156	950,309	4,916	17,009,610	3,369,632	11,319,423	17,009,610	11,319,423	17,009,610	17,009,610	
Under \$10,000.....	707	2,163	2,040	553	1,633	15,219	191	125	284	1,608	1,633	161	1,608	161	1,608	1,608	
\$10,000 under \$20,000.....	589	16,305	15,694	2,413	4,205	310,300	310	1,174	511	5,935	4,205	1,174	5,935	1,174	5,935	5,935	
\$20,000 under \$50,000.....	1,130	41,910	41,688	4,732	11,205	112,370	45	1,152	693	26,137	4,732	1,152	26,137	1,152	26,137	26,137	
\$50,000 under \$100,000.....	1,257	92,464	91,021	10,383	24,941	83,971	338	1,015	837	63,371	10,383	2,934	63,371	2,934	63,371	63,371	
\$100,000 under \$200,000.....	1,160	165,592	161,424	10,379	17,345	130,513	373	2,821	1,281	129,074	10,379	5,711	129,074	5,711	129,074	129,074	
\$200,000 under \$500,000.....	933	219,645	214,494	28,377	15,549	162,560	287	4,746	1,565	121,676	28,377	12,422	121,676	12,422	121,676	121,676	
\$500,000 under \$1,000,000.....	282	205,798	201,820	18,456	28,094	332,280	69	2,643	264	192,607	18,456	16,595	192,607	16,595	192,607	192,607	
\$1,000,000 under \$5,000,000.....	295	543,599	527,007	54,307	93,615	539,117	154	8,353	274	337,117	54,307	49,743	337,117	49,743	337,117	337,117	
\$5,000,000 under \$10,000,000.....	29	221,909	216,155	21,828	54,209	1,471,300	17	1,462	48	217,841	21,828	2,235	217,841	2,235	217,841	217,841	
\$10,000,000 under \$50,000,000.....	3	562,222	542,420	58,322	142,040	3,199,318	17	23,943	23	562,222							

ACTIVE CORPORATIONS

Table 30 —NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con

Industry	Number of returns	Receipts (Thousand dollars)		Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory at year end (Thousand dollars)	Total depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Total assets (Thousand dollars)	Inventory at year end (Thousand dollars)
		Total	Under \$10,000								
<b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued</b>											
Electric and Gas Companies and Systems	1,931	21,329,243	21,329,243	1,007,137	50,236,311	1,336	1,336	20,111,111	21,329,243	50,236,311	1,336
Under \$10,000	193	1,041	1,041	31,650	6,414	423	423	1,111,111	1,041	6,414	423
\$10,000 or more	1,738	20,288,202	20,288,202	975,487	43,822,307	903	903	19,000,000	20,288,202	43,822,307	903
<b>Wholesale Trade</b>											
Total	389,852	232,376,442	232,376,442	5,172,000	104,562,033	25,071	25,071	23,274,224	232,376,442	104,562,033	25,071
Under \$10,000	21,333	86,159	86,159	1,276	320,965	1,339	1,339	2,339	86,159	320,965	1,339
\$10,000 or more	368,519	232,290,283	232,290,283	5,170,724	104,241,068	23,732	23,732	23,271,885	232,290,283	104,241,068	23,732
<b>Wholesale Trade—Continued</b>											
Under \$10,000	1,663	48,541	48,541	17,920	157,251	3,123	3,123	25,508	48,541	157,251	3,123
\$10,000 or more	6,443	134,753	134,753	1,752	41,900	2,810	2,810	23,000	134,753	41,900	2,810
<b>Business receipts not reported</b>	5,000	33,933	33,933	1,307	224,536	646	646	28,962	33,933	224,536	646

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPLETED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con

Industry	Number of returns	Total completed receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year		Number of firms	Total (Thousand dollars)	Assets (Thousand dollars)	Inventory (Thousand dollars)
							Number	Assets (Thousand dollars)				
Wholesale and Retail Trade—Continued												
In service and related products												
Total	16,989	1,142,563	28,319,563	1,981,153	266,095	1,291,615	11,477	4,776,697	11,477	36,776,636	3,776,636	3,776,636
Under \$5,000	987	7,955	4,428	93	132	4,428	159	114	2	1,377	17	17
\$5,000 under \$25,000	20	17,866	8,774	33	236	20,138	295	1,927	28	15,224	160	160
\$25,000 under \$50,000	43	36,455	33,761	793	1,600	41,353	322	3,811	51	15,790	31	31
\$50,000 under \$100,000	1,285	105,436	100,435	1,452	93	106,187	507	6,661	79	63,267	37	37
\$100,000 under \$250,000	1,999	365,521	297,163	1,283	1,117	111,493	1,093	15,075	1,093	17,142	17	17
\$250,000 under \$500,000	2,767	1,011,753	979,977	6,588	6,588	276,636	4,972	67,976	4,972	67,976	46,266	46,266
\$500,000 under \$1,000,000	2,670	1,772,876	1,772,876	13,782	12,815	490,689	4,120	97,089	3,918	1,311,182	3,918	3,918
\$1,000,000 under \$2,500,000	3,668	8,813,876	8,770,711	93,667	85,114	1,576,093	5,762	424,674	3,473	1,979,204	1,979,204	1,979,204
\$2,500,000 under \$5,000,000	624	3,783,837	3,766,969	11,860	29,876	1,019,916	339	109,536	339	1,019,916	1,019,916	1,019,916
\$5,000,000 under \$10,000,000	39	6,131,186	6,131,186	2,163	59,476	1,039,881	339	1,019,916	339	1,019,916	1,019,916	1,019,916
\$10,000,000 or more	38	6,228,030	6,136,790	3,292	59,476	1,168,761	339	1,019,916	339	1,019,916	1,019,916	1,019,916
Not reported	35	4,134	4,134	36	1,234	4,134	-	4,134	-	4,134	4,134	4,134
Electrical, electronic, instruments, and plumbing, and heating and cooling equipment and supplies												
Total	14,985	13,524,817	1,367,437	9,276	237,262	7,684,014	11,429	1,227,759	11,429	11,429,000	11,429,000	11,429,000
Under \$5,000	705	8,085	4,480	26	11,764	20,793	31	1,227	18	662	662	662
\$5,000 under \$25,000	81	1,424	1,089	36	11,764	21,288	37	2,634	16	1,227	1,227	1,227
\$25,000 under \$50,000	768	3,136	3,136	220	220	36,088	50	5,088	10	1,227	1,227	1,227
\$50,000 under \$100,000	1,424	110,319	107,621	1,424	1,424	87,876	1,086	15,709	1,086	15,709	15,709	15,709
\$100,000 under \$250,000	1,807	267,569	260,121	2,021	3,126	157,366	1,200	49,770	1,200	121,376	121,376	121,376
\$250,000 under \$500,000	3,252	1,084,454	1,084,454	6,866	15,712	667,507	3,968	109,071	2,427	3,776,636	3,776,636	3,776,636
\$500,000 under \$1,000,000	2,462	1,773,173	1,773,173	1,531	39,712	686,276	2,721	27,437	2,721	1,773,173	1,773,173	1,773,173
\$1,000,000 under \$2,500,000	2,750	6,963,988	6,879,763	19,213	18,733	1,834,100	1,173	67,973	6,242	3,311,351	3,311,351	3,311,351
\$2,500,000 under \$5,000,000	211	1,687,680	1,671,263	7,080	50,370	604,281	496	219,788	191	1,327,969	1,327,969	1,327,969
\$5,000,000 or more	101	1,996,373	1,966,422	4,284	3,284	684,115	42	236,434	42	4,672,662	4,672,662	4,672,662
Not reported	12	1,114,800	1,114,800	3,767	3,767	1,114,800	11	42,711	11	1,114,800	1,114,800	1,114,800
Not reported	39	607	607	2	328	607	-	607	-	607	607	607
Machinery, equipment, and other												
Total	17,024	11,450,142	11,065,423	65,994	314,034	1,266,676	13,762	1,427,692	13,762	10,642,000	10,642,000	10,642,000
Under \$5,000	1,430	1,470	1,470	62	1,470	26,433	576	3,176	39	5,172	517	517
\$5,000 under \$25,000	836	15,771	16,216	111	12,622	28,211	413	4,164	39	7,249	724	724
\$25,000 under \$50,000	1,235	51,543	46,518	1,713	55,211	55,211	921	5,993	63	27,102	27,102	27,102
\$50,000 under \$100,000	1,989	176,500	146,353	3,342	666	76,776	1,593	25,177	1,593	27,102	27,102	27,102
\$100,000 under \$250,000	2,793	624,112	364,746	1,429	553	219,688	2,432	51,931	2,432	2,075,576	2,075,576	2,075,576
\$250,000 under \$500,000	2,334	1,427,474	1,265,179	6,417	23,423	574,884	3,400	133,421	3,400	1,027,979	1,027,979	1,027,979
\$500,000 under \$1,000,000	2,711	1,769,222	1,679,264	19,460	79,311	814,984	4,995	267,779	4,995	1,769,222	1,769,222	1,769,222
\$1,000,000 under \$2,500,000	2,900	4,526,407	4,526,407	27,225	1,521	1,521	1,908	1,521	1,908	4,526,407	4,526,407	4,526,407
\$2,500,000 under \$5,000,000	110	1,081,538	1,079,846	7,803	567,137	567,137	140	136,436	136	79,852	79,852	79,852
\$5,000,000 or more	91	1,963,996	1,963,996	16,771	56,276	789,688	80	241,376	80	1,963,996	1,963,996	1,963,996
Not reported	12	1,066,337	1,066,337	1,429	5,511	322,623	9	27,349	9	1,066,337	1,066,337	1,066,337
Not reported	39	607	607	2	328	607	-	607	-	607	607	607
Not reported	17,024	11,450,142	11,065,423	65,994	314,034	1,266,676	13,762	1,427,692	13,762	10,642,000	10,642,000	10,642,000
Not reported	17,024	11,450,142	11,065,423	65,994	314,034	1,266,676	13,762	1,427,692	13,762	10,642,000	10,642,000	10,642,000
Not reported	17,024	11,450,142	11,065,423	65,994	314,034	1,266,676	13,762	1,427,692	13,762	10,642,000	10,642,000	10,642,000

Source: Internal Revenue Service, Statistics of Income for 1962.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS.—Con.

Table with columns for Number of returns, Total compiled receipts, Business receipts, Depreciation, Net income, Total assets, Inventory, and Amount. Rows are categorized by industry (Wholesale Trade, Retail Trade, Food, General merchandise) and receipt size (\$10,000, \$25,000, \$50,000, \$100,000, \$200,000, \$500,000, \$1,000,000 or more).

Footnotes at end of table.



ACTIVE CORPORATIONS

Table 30—NUMBER OF RETURNS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry	Number of returns	Business receipts (Thousands of dollars)		Depreciation (Thousands of dollars)	Total assets (Thousands of dollars)		Inventory (Thousands of dollars)		Net worth (Thousands of dollars)	Total completed shipments (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Total assets (Thousands of dollars)	Inventory (Thousands of dollars)	Net worth (Thousands of dollars)
		Under \$10,000	\$10,000 or more		Under \$10,000	\$10,000 or more	Under \$10,000	\$10,000 or more							
<b>WHOLESALE AND RETAIL TRADE—Continued:</b>															
<b>Retail—Continued:</b>															
Drug and proprietary stores															
Under \$10,000	12,723	7,338,114	46,984	46,984	1,552,144	720,425	4,503	3,005,227	123,421	3,274,248	3,015,117	123,421	123,421	8,326	576,781
\$10,000 or more	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Total	12,726	7,338,114	46,984	46,984	1,552,144	720,425	4,503	3,005,227	123,421	3,274,248	3,015,117	123,421	123,421	8,326	576,781
Other retail trade															
Under \$10,000	11,635	2,705,217	38,939	38,939	1,935,966	935,782	7,967	2,377,773	200,200	3,572,743	1,525,311	200,200	33,738	3,456	3,456
\$10,000 or more	2,011	15,256	1,206	1,206	45,893	7,481	832	5,223	2,300	519	2,555	2,300	2,300	421	2,128
Total	13,646	2,720,473	40,145	40,145	1,981,859	943,263	8,800	2,382,996	202,500	3,573,262	1,527,866	202,500	36,038	3,497	3,497
<b>Wholesale and Retail Trade—All receipts:</b>															
Under \$10,000	11,293	6,848,657	77,623	77,623	2,966,812	822,481	7,292	5,729,139	62,817	10,207,001	5,540,428	62,817	10,207,001	5,733	694,303
\$10,000 or more	696	2,481	166	166	16,482	1,482	162	686	12	215	12	12	12	1	1
Total	11,989	6,851,138	77,789	77,789	2,983,294	823,963	7,454	5,735,825	62,829	10,207,216	5,540,440	62,829	10,207,216	5,734	694,304
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>															
Total	359,229	81,858,656	4,371,138	4,371,138	767,797,466	238,794	227,118	6,236,990	1,767,163	825,374,857	467,889,117	1,767,163	825,374,857	3,254	126,009
Under \$10,000	117,232	447,951	75,175	75,175	7,349,085	59,158	59,158	251,866	31,205	2,842,126	114,270	31,205	2,842,126	Not available	Not available
\$10,000 or more	241,997	81,410,705	4,305,963	4,305,963	760,448,381	238,635	226,963	5,985,124	1,735,958	823,149,731	453,619	1,735,958	823,149,731	3,254	126,009
Total	359,229	81,858,656	4,371,138	4,371,138	767,797,466	238,794	227,118	6,236,990	1,767,163	825,374,857	467,889,117	1,767,163	825,374,857	3,254	126,009

Footnotes at end of table.



U. S. BUSINESS TAX RETURNS, 1962

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Indus. and size of business receipts	Returns with and without net income										Total		
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income before taxes (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year		Number of payables	Total compiled receipts (Thousand dollars)	Payables (Thousand dollars)	Total assets (Thousand dollars)	Average number of employees
							Number (7)	Amount (Thousand dollars) (8)					
<b>EDUCATION, DEPARTMENT, AIR, REAL ESTATE—Cont.</b>													
<b>Banking</b>													
Total	14,818	1,913,314	2,083,205	336,660	2,546,584	3,126,695	38	11,706	15,667,042	4,027,364	4,192,563	42,777	
Under \$10,000	324	1,263	607	14,907	14,907	9,372							
\$10,000 under \$25,000	72	10,389	5,832	160	5,999	30,342							
\$25,000 under \$50,000	1,007	38,227	16,061	1,014	17,075	40,340							
\$50,000 under \$100,000	2,765	108,004	46,053	3,856	59,909	141,111							
\$100,000 under \$250,000	3,391	374,162	131,325	17,741	149,062	316,682							
\$250,000 under \$500,000	3,596	1,128,279	130,177	37,037	147,114	309,424							
\$500,000 under \$1,000,000	1,600	1,111,516	147,512	33,704	141,208	244,193							
\$1,000,000 under \$2,500,000	1,360	2,617,962	315,282	65,448	380,736	496,266							
\$2,500,000 under \$5,000,000	196	1,833,362	179,713	26,775	206,488	302,438							
\$5,000,000 or more	196	3,473,622	347,636	73,867	421,503	517,111							
Total	20	9,262,738	670,926	77,600	911,127	1,073,627							
(1) net receipts, not reported													
<b>Food—Acmeater Other Than Buns</b>													
Total	24,645	3,580,646	2,723,312	107,123	897,199	1,919,107	52	29,462	11,117,117	2,117,117	11,117,117	24,645	
Under \$10,000	22,664	51,207	7,907	4,384	11,291	44,730							
\$10,000 under \$25,000	1,366	162,261	4,456	2,107	6,563	12,720							
\$25,000 under \$50,000	5,303	132,381	67,907	2,894	70,801	147,103							
\$50,000 under \$100,000	7,998	375,083	175,652	4,417	180,069	366,203							
\$100,000 under \$250,000	6,074	610,317	236,657	7,374	244,031	543,515							
\$250,000 under \$500,000	3,074	685,111	267,416	12,164	279,580	1,247,320							
\$500,000 under \$1,000,000	1,374	1,047,654	226,112	11,753	237,868	1,517,131							
\$1,000,000 under \$2,500,000	1,351	2,750,411	567,257	31,197	698,454	3,116,765							
\$2,500,000 under \$5,000,000	92	1,085,972	57,270	12,079	69,349	1,626,016							
\$5,000,000 or more	11	1,406,187	98,177	12,317	110,494	223,662							
Total	11	1,406,187	98,177	12,317	110,494	223,662							
(1) net receipts, not reported													
<b>Holding and Other Investment Companies</b>													
Total	1,427	2,001,377	2,001,377	27,131	4,072,461	31,101,632	21	5,000	2,001,377	2,001,377	31,101,632	1,427	
Under \$10,000	1,427	1,427,000	1,427,000	13	13,000	13,000							
\$10,000 under \$25,000	1,000	22,533	22,533	1,000	1,000	1,000							
\$25,000 under \$50,000	1,000	34,731	34,731	1,000	1,000	1,000							
\$50,000 under \$100,000	1,000	48,738	48,738	1,000	1,000	1,000							
\$100,000 under \$250,000	1,000	96,327	96,327	1,000	1,000	1,000							
\$250,000 under \$500,000	1,000	137,716	137,716	1,000	1,000	1,000							
\$500,000 under \$1,000,000	1,000	1,000,000	1,000,000	1,000	1,000	1,000							
\$1,000,000 under \$2,500,000	1,000	2,750,411	567,257	31,197	698,454	3,116,765							
\$2,500,000 under \$5,000,000	1,000	1,085,972	57,270	12,079	69,349	1,626,016							
\$5,000,000 or more	1,000	1,406,187	98,177	12,317	110,494	223,662							
Total	11	1,406,187	98,177	12,317	110,494	223,662							
(1) net receipts, not reported													
<b>Retail and Wholesale Merchandise</b>													
Total	4,137	1,448,540	361,446	11,442	90,406	6,410,448	2	632	1,448,540	361,446	6,410,448	4,137	
Under \$10,000	4,137	3,238	2,040	137	1,003	51,259							
\$10,000 under \$25,000	1,150	2,058	2,091	214	1,100	34,766							
\$25,000 under \$50,000	753	22,103	7,231	283	1,167	67,738							
\$50,000 under \$100,000	505	41,786	17,944	794	4,700	87,466							
\$100,000 under \$250,000	426	74,780	21,318	712	4,700	136,508							
\$250,000 under \$500,000	404	161,254	22,466	1,461	10,721	367,168							
\$500,000 under \$1,000,000	73	133,226	24,674	1,320	7,146	231,570							
\$1,000,000 under \$2,500,000	11	226,546	82,015	2,311	47,929	814,813							
\$2,500,000 under \$5,000,000	16	117,344	1,301	104	8,560	1,402,749							
\$5,000,000 or more	3	184,363	91,363	7,731	40,447	4,104,632							
Total	20	1,448,540	361,446	11,442	90,406	6,410,448							
(1) net receipts, not reported													

Footnotes are on page 246.

ACTIVE CORPORATIONS

Table 30 -- NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS -- Con.

Industry	Returns with net income					Inventory, end of year			Returns with net income					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (loss) (Thousand dollars)	Total assets (Thousand dollars)	Number	Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (loss) (Thousand dollars)	Total assets (Thousand dollars)
<b>INSTRUMENTALITY AND REAL ESTATE</b>														
<b>Insurance Carriers</b>														
Total.....	7,316	39,901,462	32,137,023	434,750	1,121,754	170,333,115	8	13,026	2,890	36,966,260	23,657,941	217,704	2,065,410	163,590,677
Under \$10,000.....	539	2,012	406	3	34	58,928	876	1,661	2,890	1,661	1,311	19	1,213	56,030
\$10,000 under \$25,000.....	11	6,678	2,328	3,593	1,392	134,841	304	4,986	1,061	1,311	3,968	45	2,991	118,572
\$25,000 under \$50,000.....	373	13,408	7,354	3,996	21,043	387,024	256	3,888	5,787	1,311	3,105	100	3,268	187,400
\$50,000 under \$100,000.....	419	31,023	18,077	8,740	57,023	384,548	532	19,483	1,061	1,311	3,105	100	3,268	187,400
\$100,000 under \$200,000.....	477	65,071	39,592	19,428	107,521	1,034,258	532	19,483	1,061	1,311	3,105	100	3,268	187,400
\$200,000 under \$500,000.....	477	153,956	113,574	1,121	107,521	4,096,131	253	93,163	1,061	1,311	3,105	100	3,268	187,400
\$500,000 under \$1,000,000.....	306	237,379	182,441	1,796	1,388,914	1,388,914	144	136,356	1,061	1,311	3,105	100	3,268	187,400
\$1,000,000 under \$5,000,000.....	706	1,062,962	1,311,153	3,680	77,516	9,568,000	439	7,227	1,061	1,311	3,105	100	3,268	187,400
\$5,000,000 under \$10,000,000.....	186	1,340,442	1,405,264	1,837	65,264	4,134,895	136	994,855	1,061	1,311	3,105	100	3,268	187,400
\$10,000,000 under \$50,000,000.....	234	5,451,820	4,405,340	21,377	230,036	17,549,741	186	4,127,211	1,061	1,311	3,105	100	3,268	187,400
\$50,000,000 or more.....	115	31,235,763	25,027,442	1,674	1,515,442	136,363,272	114	30,528,300	1,061	1,311	3,105	100	3,268	187,400
Business receipts not reported.....														
<b>Insurance Agents, Brokers, and Service</b>														
Total.....	51,335	1,371,345	1,408,479	31,944	132,260	2,524,529	42	4,861	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
Under \$10,000.....	1,390	12,364	16,411	27	3,228	49,015	2,513	10,852	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$10,000 under \$25,000.....	7,750	30,002	77,064	1,459	4,360	126,769	2,464	47,722	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$25,000 under \$50,000.....	4,120	146,745	141,037	3,583	12,154	213,178	3,040	111,868	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$50,000 under \$100,000.....	1,312	299,594	280,076	6,740	23,996	466,469	3,494	246,454	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$100,000 under \$200,000.....	1,855	253,742	243,406	4,332	11,997	333,615	1,428	196,124	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$200,000 under \$500,000.....	1,171	351,858	343,115	4,995	21,220	419,221	1,014	303,264	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$500,000 under \$1,000,000.....	241	164,727	159,900	1,761	11,761	138,422	204	137,180	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$1,000,000 under \$5,000,000.....	208	412,761	395,766	3,872	25,226	401,364	177	364,934	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$5,000,000 under \$10,000,000.....	8	51,233	49,768	651	2,732	32,732	5	44,239	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$10,000,000 under \$50,000,000.....	7	139,990	128,814	1,301	14,079	288,545	5	102,274	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
\$50,000,000 or more.....	1	58,043	58,030	2,712	1,467	16,614	1	56,043	16,789	1,000,119	1,538,780	25,664	160,381	2,138,779
Business receipts not reported.....	322			2	4,283	4,562								
<b>Real Estate, Except Lessors of Real Property Other Than Buildings</b>														
Total.....	242,819	10,625,014	6,609,857	1,595,883	963,606	59,630,613	4,291	171,838	14,463	7,709,591	4,607,234	1,043,412	1,585,954	37,520,830
Under \$10,000.....	77,948	346,874	179,494	70,234	150,200	4,420,555	38,600	197,645	14,463	57,074	37,063	30,163	51,963	1,927,363
\$10,000 under \$25,000.....	61,767	983,316	597,876	172,065	109,821	6,924,128	33,340	705,893	14,463	380,888	110,340	186,632	240,889	4,406,889
\$25,000 under \$50,000.....	43,405	1,522,536	870,876	245,745	226,720	8,799,938	33,317	1,167,058	14,463	632,375	173,882	306,217	366,217	6,195,299
\$50,000 under \$100,000.....	24,759	1,703,971	1,003,781	298,773	225,369	8,926,538	19,553	1,348,728	14,463	773,736	186,102	299,259	346,607	5,460,733
\$100,000 under \$200,000.....	12,159	1,657,971	1,078,334	238,404	161,059	7,974,243	4,224	1,256,708	14,463	777,599	158,553	229,330	258,404	5,318,851
\$200,000 under \$500,000.....	5,908	1,742,999	1,162,838	229,717	137,527	7,816,791	2,217	1,236,985	14,463	800,191	142,331	205,542	205,542	4,898,045
\$500,000 under \$1,000,000.....	1,238	825,222	551,737	120,849	79,006	4,210,947	895	601,819	14,463	376,106	77,654	107,892	2,783,192	11,466,545
\$1,000,000 under \$5,000,000.....	584	1,282,883	868,636	168,200	100,169	5,485,217	416	773,272	14,463	460,509	97,713	146,344	3,515,082	16,847,322
\$5,000,000 under \$10,000,000.....	34	221,998	160,695	39,931	13,709	1,316,446	31	147,568	14,463	131,900	21,148	21,819	732,420	3,515,082
\$10,000,000 under \$50,000,000.....	21	394,342	234,817	29,238	20,529	2,075,238	16	275,818	14,463	191,836	45,526	30,656	1,582,990	3,515,082
\$50,000,000 or more.....	2	186,034	130,967	2,413	133,711	1,214,593	-	-	14,463	-	-	-	-	-
Business receipts not reported.....	14,996			1,308	139,700	1,214,593	-	-	-	-	-	-	-	-
<b>Lessors of Real Property, Except Buildings</b>														
Total.....	6,437	389,964	113,043	30,956	73,197	2,963,473	318	7,021	4,091	101,937	181,939	95,319	1,722,722	4,639
Under \$10,000.....	3,302	9,889	2,596	1,177	1,470	247,377	1,872	6,790	4,091	1,801	2,866	2,866	132,622	132,622
\$10,000 under \$25,000.....	1,076	16,471	4,477	2,032	1,623	169,505	847	13,279	4,091	2,866	1,381	5,699	123,430	123,430
\$25,000 under \$50,000.....	758	26,286	6,956	3,269	11,173	193,824	704	24,440	4,091	6,324	2,730	11,583	160,430	160,430
\$50,000 under \$100,000.....	472	31,731	7,061	3,396	8,084	209,832	345	23,498	4,091	7,716	2,252	9,716	168,106	168,106
\$100,000 under \$200,000.....	232	31,914	8,052	3,066	7,036	203,845	186	26,245	4,091	7,357	1,928	10,651	147,271	147,271
\$200,000 under \$500,000.....	76	24,051	5,448	2,957	8,573	194,675	27	18,961	4,091	5,915	1,389	8,095	178,099	178,099
\$500,000 under \$1,000,000.....	37	26,328	7,013	3,132	6,661	431,006	43	30,547	4,091	30,547	4,513	25,842	496,439	496,439
\$1,000,000 under \$5,000,000.....	53	146,638	91,610	10,171	24,323	965,170	3	19,526	4,091	5,834	7,377	6,738	81,923	81,923
\$5,000,000 under \$10,000,000.....	5	23,611	5,834	967	1,427	210,273	2	44,205	4,091	32,600	771	4,298	77,122	77,122
\$10,000,000 or more.....	5	83,045	33,068	967	1,427	210,273	2	44,205	4,091	32,600	771	4,298	77,122	77,122
Business receipts not reported.....	424			52	1,970	25,762	-	-	-	-	-	-	-	-

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Table with 12 columns: (1) Number of returns, (2) Total compiled receipts, (3) Business receipts, (4) Depreciation, (5) Net income, (6) Total assets, (7) Inventory, (8) Inventory end-of-year amount, (9) Number of returns, (10) Total compiled receipts, (11) Business receipts, (12) Depreciation. Rows are categorized by industry (e.g., Services, Lodging, Personal Services, Business Services) and return size.

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry	Returns with net income															
	Returns with net income					Returns with net income										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciating (Thousand dollars)	Net income less deficit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year (Number)	Inventory, end of year (Amount, Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciating (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Inventory, end of year (Amount, Thousand dollars)	
<b>SERVICES—Continued</b>																
<b>Automotive Services</b>																
Total.....	21,909	3,011,621	2,852,487	454,561	2,738,541	11,678	14,410	13,204	2,366,846	2,232,139	339,121	137,703	2,111,866	7,257	108,380	
Under \$10,000.....	2,693	20,675	12,407	4,073	15,032	148	1,344	1,143	10,787	6,025	2,572	1,735	25,147	(2)	(2)	
\$10,000 under \$25,000.....	3,012	58,234	50,680	12,114	70,222	1,334	3,977	4,300	28,483	22,064	5,182	4,405	50,769	431	936	
\$25,000 under \$50,000.....	4,131	151,821	148,473	16,712	3,443	4,116	7,112	4,194	84,575	78,131	11,178	8,773	120,620	1,062	3,200	
\$50,000 under \$100,000.....	4,722	357,565	343,711	37,928	276,038	3,030	18,754	3,037	234,282	224,465	28,407	15,747	185,189	1,894	9,729	
\$100,000 under \$200,000.....	2,434	113,717	108,452	14,441	133,906	2,364	22,636	2,407	374,286	352,166	31,678	22,229	275,162	1,687	14,240	
\$200,000 under \$500,000.....	2,457	750,393	736,072	29,371	568,936	4,772	33,470	2,097	624,838	624,838	6,701	3,336	465,228	1,502	27,918	
\$500,000 under \$1,000,000.....	567	404,238	383,131	64,768	312,144	401	22,644	567	368,607	312,142	34,776	19,724	237,479	352	17,498	
\$1,000,000 under \$5,000,000.....	225	382,567	362,083	86,753	371,791	142	2,743	212	361,462	341,394	79,655	15,296	361,017	135	25,497	
\$5,000,000 under \$10,000,000.....	1	45,138	45,138	11,309	44,562	1	6,601	1	29,359	24,285	11,003	1,952	142,148	1	6,394	
\$10,000,000 under \$50,000,000.....	1	159,138	159,138	43,122	234,406	4	6,601	1	27,336	24,285	15,963	4,626	114,223	3	6,394	
\$50,000,000 or more.....	1	159,789	159,789	43,692	167,549	1	21,915	1	159,786	159,789	43,692	11,058	169,349	1	13,305	
Business receipts not reported.....	654	25,169	-	11,872	7,001	3	2	262	22,156	-	1,975	2,722	57,035	(3)	1	
Total.....	7,425	2,758,169	2,560,252	114,276	2,852,011	1,915	461,269	3,808	2,110,495	1,958,176	72,155	171,446	1,915,011	3,129	247,911	
Under \$10,000.....	725	44,077	34,603	614	26,660	181	1,643	198	1,643	1,052	117	371	5,216	228	2,930	
\$10,000 under \$25,000.....	595	12,279	9,779	852	24,210	200	743	254	5,658	4,024	278	1,084	11,486	-	-	
\$25,000 under \$50,000.....	1,130	49,631	42,022	9,301	56,770	239	3,372	536	24,423	20,042	1,911	2,762	33,173	-	-	
\$50,000 under \$100,000.....	1,560	121,567	116,863	6,768	144,912	378	1,265	912	69,873	66,796	2,953	7,966	55,986	-	-	
\$100,000 under \$200,000.....	1,262	189,380	179,528	8,708	174,053	370	969	966	146,864	130,355	5,289	16,445	133,933	-	-	
\$200,000 under \$500,000.....	813	273,982	258,410	11,625	236,846	315	9,250	565	197,814	185,923	8,700	18,171	147,988	-	-	
\$500,000 under \$1,000,000.....	112	137,837	131,730	21,182	103,409	70	14,214	129	93,438	88,583	3,959	5,745	105,733	-	-	
\$1,000,000 under \$5,000,000.....	180	421,452	391,502	21,783	351,633	69	7,378	157	366,459	342,882	23,387	26,629	293,191	-	-	
\$5,000,000 under \$10,000,000.....	23	30,604	29,233	14,138	24,136	10	2,677	16	13,781	11,866	6,525	21,904	14,504	-	-	
\$10,000,000 under \$50,000,000.....	46	307,262	286,153	11,336	331,347	12	60,213	23	477,342	464,558	9,883	32,943	469,797	-	-	
\$50,000,000 or more.....	403	193,111	176,762	5,806	780,973	7	24,491	1	368,875	333,993	9,724	34,656	502,322	-	-	
Business receipts not reported.....	10,017	-	-	241	90,654	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	-	-	
Total.....	17,490	2,554,360	2,335,426	431,623	3,079,733	6,711	54,498	6,793	1,722,771	1,577,358	120,586	165,890	1,640,339	2,667	29,097	
Under \$10,000.....	3,815	20,322	12,896	4,464	80,666	458	502	991	8,140	3,930	362	1,346	15,033	100	125	
\$10,000 under \$25,000.....	2,639	59,346	44,151	8,660	129,004	679	2,505	820	22,972	13,992	2,267	2,810	35,415	198	1,906	
\$25,000 under \$50,000.....	2,456	104,728	90,656	13,284	171,027	959	1,854	761	43,280	35,277	4,315	4,537	57,152	240	468	
\$50,000 under \$100,000.....	2,995	237,374	212,833	39,877	391,790	1,822	6,494	1,466	113,408	104,539	12,815	6,793	137,500	735	2,328	
\$100,000 under \$200,000.....	2,138	346,739	310,854	39,199	472,622	1,431	7,073	1,051	175,792	154,145	16,010	8,997	174,988	629	3,258	
\$200,000 under \$500,000.....	1,590	490,130	452,982	52,706	616,423	1,012	20,168	955	296,336	268,391	29,149	32,093	363,220	584	7,667	
\$500,000 under \$1,000,000.....	291	206,612	195,117	15,700	202,796	186	2,744	169	123,356	116,559	7,909	8,915	105,311	(2)	(2)	
\$1,000,000 under \$5,000,000.....	214	527,714	477,870	36,247	456,814	84	10,759	172	436,814	396,255	21,168	42,563	331,457	71	10,355	
\$5,000,000 under \$10,000,000.....	31	210,206	202,930	11,577	206,101	15	1,227	23	134,947	129,033	5,707	17,228	179,802	-	-	
\$10,000,000 under \$50,000,000.....	18	343,073	333,237	15,037	287,026	10	1,159	18	343,073	335,237	15,037	43,400	287,026	10	1,159	
\$50,000,000 or more.....	1,294	7,510	-	2,878	67,331	(2)	(2)	167	4,383	-	1,647	1,208	13,135	-	-	
Business receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total.....	273	90,089	89,900	306	14,910	(2)	(2)	232	87,067	86,879	255	2,442	14,156	-	-	
Under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income											
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, equal to—		Numbers of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total assets (Thousand dollars)
							Number	Amount (Thousand dollars)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>SERVICES—Continued</b>												
Other Services												
Total.....	10,122	3,217,107	3,126,372	65,115	84,929	1,848,935	4,460	34,264	10,234	4,386,795	2,323,744	1,931,121
Under \$10,000.....	3,188	11,345	10,982	86	13,601	42,910	517	619	1,114	6,156	4,382	1,932
\$10,000 under \$25,000.....	2,541	43,852	40,571	2,183	13,207	51,519	493	3,977	4,431	19,178	17,776	4,479
\$25,000 under \$50,000.....	2,616	186,187	176,707	3,452	1,603	77,017	507	3,970	4,239	53,046	42,123	4,479
\$50,000 under \$100,000.....	2,839	210,697	201,004	6,070	3,227	145,031	737	3,306	3,842	137,715	132,971	4,479
\$100,000 under \$200,000.....	2,861	476,947	461,034	10,498	8,751	241,117	923	6,768	4,076	286,774	279,774	4,479
\$200,000 under \$500,000.....	2,233	698,711	686,866	16,375	20,580	358,066	713	10,751	1,061	1,172,122	1,172,122	4,479
\$500,000 under \$1,000,000.....	685	469,724	450,405	7,776	13,343	222,680	215	13,661	115	463,463	463,463	4,479
\$1,000,000 under \$5,000,000.....	376	755,422	731,862	17,033	25,756	340,533	179	24,776	484	651,369	651,369	4,479
\$5,000,000 under \$10,000,000.....	45	139,876	137,485	3,293	8,698	86,694	6	5,106	15	151,369	151,369	4,479
\$10,000,000 under \$50,000,000.....	11	298,681	294,050	3,293	13,464	130,509	6	13,461	1	176,465	176,465	4,479
\$50,000,000 or more.....	1	102,651	102,650	1,801	5,307	45,780	1	4,767	1	124,024	124,024	4,479
Business receipts not reported.....	1,766	17,064	-	782	1,067	108,508	3	41	313	124,564	124,564	4,479
<b>NATURE OF BUSINESS: NET ALLOCABLE</b>												
Total.....	7,756	109,723	103,127	3,298	113,708	297,637	847	20,990	4,292	44,386	73,472	2,323
Under \$10,000.....	1,236	2,996	2,981	111	1,449	20,027	356	4,305	415	44,455	254	1,932
\$10,000 under \$25,000.....	1,091	31,396	29,343	284	11	10,913	1	1,005	1	31,396	31,396	1,932
\$25,000 under \$50,000.....	302	10,411	9,888	244	1241	24,953	235	4,941	1	10,411	10,411	1,932
\$50,000 under \$100,000.....	251	45,912	44,901	1,463	1,283	57,427	72	1,302	167	36,926	36,926	1,932
\$100,000 under \$1,000,000.....	14	20,327	20,077	256	301	18,617	1	1,302	13	15,421	15,421	1,932
\$1,000,000 under \$5,000,000.....	1	6,975	6,920	37	95	4,644	1	1,302	1	6,975	6,975	1,932
\$5,000,000 under \$10,000,000.....	1	15,417	15,417	6	392	7,137	1	1,302	1	15,417	15,417	1,932
\$10,000,000 or more.....	1	15,417	15,417	6	392	7,137	1	1,302	1	15,417	15,417	1,932
Business receipts not reported.....	6,760	4,524	-	387	1,488	463,419	153	1,362	916	4,524	4,524	1,932

Total exceeds total in column 11 because of high sampling variability. However, the data are included in the appropriate totals. For text of explanation, footnote and description of the sample and limitations of the data, see page 248 of this report. Business receipts of inactive entities from Form 990, 990-B, and 990-E.

ACTIVE CORPORATIONS  
 Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT

Industry	Number of returns	Returns with net income				Returns without net income				Inventory, end-of-year (Number)	Inventory, end-of-year (Thousand dollars)
		Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)		
ALL INDUSTRIES											
Total	11	24,522,459	12,261,264	2,261,264	1,100,000	24,522,459	12,261,264	2,261,264	1,100,000	11	1,100,000
Food	10	12,150,000	6,075,000	1,215,000	607,500	12,150,000	6,075,000	1,215,000	607,500	10	1,000,000
Textile	10	12,372,459	6,186,264	1,237,264	618,626	12,372,459	6,186,264	1,237,264	618,626	10	1,000,000
Chemical and allied products	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Electronics	10	2,000,000	1,000,000	200,000	100,000	2,000,000	1,000,000	200,000	100,000	10	1,000,000
Transportation	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Other	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Under \$5,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$5,000 under \$10,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$10,000 under \$25,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$25,000 under \$50,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$50,000 under \$100,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$100,000 under \$250,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$250,000 under \$500,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$500,000 under \$1,000,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$1,000,000 or more	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Break-even	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
AGRICULTURE, FORESTRY, AND FISHERIE											
Total	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Under \$5,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$5,000 under \$10,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$10,000 under \$25,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$25,000 under \$50,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$50,000 under \$100,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$100,000 under \$250,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$250,000 under \$500,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$500,000 under \$1,000,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$1,000,000 or more	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Break-even	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
MINING											
Total	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Under \$5,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$5,000 under \$10,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$10,000 under \$25,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$25,000 under \$50,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$50,000 under \$100,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$100,000 under \$250,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$250,000 under \$500,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$500,000 under \$1,000,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$1,000,000 or more	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Break-even	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
CONSTRUCTION											
Total	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Under \$5,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$5,000 under \$10,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$10,000 under \$25,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$25,000 under \$50,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$50,000 under \$100,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$100,000 under \$250,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$250,000 under \$500,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$500,000 under \$1,000,000	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
\$1,000,000 or more	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000
Break-even	10	10,000,000	5,000,000	1,000,000	500,000	10,000,000	5,000,000	1,000,000	500,000	10	1,000,000

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 31.—NUMBER OF RETURNS, TOTAL COMPLETED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Number of returns	Returns with net income		Returns with net loss		Inventory at year-end (Thousand dollars)	Total completed receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income or deficit (Thousand dollars)
		(1)	(2)	(3)	(4)					
<b>CONTRACTORS—Continued</b>										
<b>General Contractors</b>										
Total.....	23,266	17,008,427	17,133,212	487,126	1,179,797	1,179,797	1,179,797	1,179,797	1,179,797	1,179,797
Under \$5,000.....	9,671	2,226,265	4,201,374	311,780	15,202	15,202	15,202	15,202	15,202	15,202
\$5,000 under \$10,000.....	3,372	7,281,162	11,280,937	41,912	24,207	24,207	24,207	24,207	24,207	24,207
\$10,000 under \$15,000.....	4,023	11,421,462	17,024,474	40,259	24,331	24,331	24,331	24,331	24,331	24,331
\$15,000 under \$20,000.....	1,608	1,010,273	1,694,706	4,191	47,766	47,766	47,766	47,766	47,766	47,766
\$20,000 under \$25,000.....	3,276	4,159,472	4,159,472	7,932	113,542	113,542	113,542	113,542	113,542	113,542
\$25,000 under \$100,000.....	1,116	2,251,235	2,212,872	43,373	41,462	41,462	41,462	41,462	41,462	41,462
\$100,000 under \$250,000.....	732	2,342,076	4,289,176	57,196	109,157	109,157	109,157	109,157	109,157	109,157
\$250,000 under \$500,000.....	185	1,289,625	1,243,372	29,322	42	42	42	42	42	42
\$500,000 under \$1,000,000.....	95	1,129,676	1,085,644	24,874	71,284	71,284	71,284	71,284	71,284	71,284
\$1,000,000 under \$10,000,000.....	60	2,797,916	4,638,907	51,494	1,147,072	1,147,072	1,147,072	1,147,072	1,147,072	1,147,072
\$10,000,000 or more.....	—	—	—	—	—	—	—	—	—	—
Breakdown.....	—	—	—	—	—	—	—	—	—	—
<b>General building contractors</b>										
Total.....	17,570	1,279,436	1,307,229	1,675	337,468	337,468	337,468	337,468	337,468	337,468
Under \$5,000.....	7,001	1,887,157	1,969,493	44,274	14,402	14,402	14,402	14,402	14,402	14,402
\$5,000 under \$10,000.....	2,872	7,703,206	12,212,336	7,816	13,273	13,273	13,273	13,273	13,273	13,273
\$10,000 under \$15,000.....	1,022	723,121	723,121	1,235	1,235	1,235	1,235	1,235	1,235	1,235
\$15,000 under \$20,000.....	1,774	6,249,074	6,249,074	1,774	1,484	1,484	1,484	1,484	1,484	1,484
\$20,000 under \$25,000.....	2,247	2,770,748	2,770,748	1,417	61,303	61,303	61,303	61,303	61,303	61,303
\$25,000 under \$100,000.....	749	2,127,036	2,127,036	3,109	4,276	4,276	4,276	4,276	4,276	4,276
\$100,000 under \$250,000.....	307	1,127,423	1,127,423	1,323	40,945	40,945	40,945	40,945	40,945	40,945
\$250,000 under \$500,000.....	38	665,259	665,259	707	31	31	31	31	31	31
\$500,000 under \$1,000,000.....	38	409,174	409,174	712	2,732	2,732	2,732	2,732	2,732	2,732
\$1,000,000 under \$10,000,000.....	23	1,137,174	1,137,174	2,279	1,170	1,170	1,170	1,170	1,170	1,170
\$10,000,000 or more.....	—	—	—	—	—	—	—	—	—	—
Breakdown.....	—	—	—	—	—	—	—	—	—	—
<b>Highway and street contractors and heavy construction contractors</b>										
Total.....	4,128	4,799,435	4,799,435	4,821,634	76,126	76,126	76,126	76,126	76,126	76,126
Under \$5,000.....	1,639	3,748,801	3,748,801	3,748,801	4,213	4,213	4,213	4,213	4,213	4,213
\$5,000 under \$10,000.....	73	2,712,533	2,712,533	2,712,533	3,266	3,266	3,266	3,266	3,266	3,266
\$10,000 under \$15,000.....	228	347,003	347,003	347,003	1,171	1,171	1,171	1,171	1,171	1,171
\$15,000 under \$20,000.....	274	396,124	396,124	396,124	1,176	1,176	1,176	1,176	1,176	1,176
\$20,000 under \$25,000.....	173	1,387,450	1,387,450	1,387,450	4,409	4,409	4,409	4,409	4,409	4,409
\$25,000 under \$100,000.....	21	167,442	167,442	167,442	31,025	31,025	31,025	31,025	31,025	31,025
\$100,000 under \$250,000.....	11	2,717,763	2,717,763	2,717,763	1,276	1,276	1,276	1,276	1,276	1,276
\$250,000 under \$500,000.....	11	1,284,769	1,284,769	1,284,769	3,262	3,262	3,262	3,262	3,262	3,262
\$500,000 under \$1,000,000.....	3	621,174	621,174	621,174	1,176	1,176	1,176	1,176	1,176	1,176
\$1,000,000 or more.....	3	1,167,862	1,167,862	1,167,862	1,176	1,176	1,176	1,176	1,176	1,176
Breakdown.....	—	—	—	—	—	—	—	—	—	—
<b>General Contractors not all-able</b>										
Total.....	—	—	—	—	—	—	—	—	—	—
Under \$5,000.....	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000.....	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000.....	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000.....	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$100,000.....	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$250,000.....	—	—	—	—	—	—	—	—	—	—
\$250,000 under \$500,000.....	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000.....	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more.....	—	—	—	—	—	—	—	—	—	—
Breakdown.....	—	—	—	—	—	—	—	—	—	—

Footnote at end of 1962.

ACTIVE CORPORATIONS

Table 31 — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT — Continued

Industry, size of net income or deficit	returns with net income			returns with net deficit			returns with net income			returns with net deficit		
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net deficit (Thousand dollars)	Inventory (Thousand dollars)
<b>MANUFACTURING</b>												
<b>Food and kindred products</b>												
Under \$5,000	141	21	6	4	14	1	14	14	14	14	14	14
Total	29,732	15,433,483	11,393,415	1,173,272	4,532,320	46,320	16,596	664,535	34,235,633	2,309,512	46,162	17,168
<b>Textile mill</b>												
Under \$5,000	14,779	2,239,136	4,247,011	34,039	24,301	24,301	8,703	117,678	287,614	381,932	16,239	14,891
\$5,000 under \$10,000	4,961	1,536,631	1,511,456	44,039	31,319	31,319	3,375	73,193	149,373	16,239	14,891	
\$10,000 under \$15,000	4,961	1,536,631	1,511,456	44,039	31,319	31,319	3,375	73,193	149,373	16,239	14,891	
\$15,000 under \$20,000	1,863	1,006,181	1,006,181	15,426	31,768	31,768	4,869	57,136	257,193	4,869	13,132	
\$20,000 under \$25,000	1,136	2,006,639	2,006,639	16,136	116,786	116,786	1,463	1,006,639	1,737,346	4,638	11,347	
\$25,000 or more	36	1,292,155	1,292,155	19,100	51,162	51,162	7,081	77,081	36,937	36,937	36,937	16,707
Total	30,006	7,570,746	7,570,746	117,703	249,346	249,346	23,491	249,346	1,033,431	973	1,033	18,646
<b>Chemical and allied products</b>												
Under \$5,000	30	259,216	259,216	3,376	21,984	21,984	426	4,566	76,431	973	16	18,646
\$5,000 under \$10,000	30	259,216	259,216	3,376	21,984	21,984	426	4,566	76,431	973	16	18,646
\$10,000 under \$15,000	30	259,216	259,216	3,376	21,984	21,984	426	4,566	76,431	973	16	18,646
\$15,000 under \$20,000	30	259,216	259,216	3,376	21,984	21,984	426	4,566	76,431	973	16	18,646
\$20,000 or more	30	259,216	259,216	3,376	21,984	21,984	426	4,566	76,431	973	16	18,646
Total	142	99,437	99,437	1,142	7,939	7,939	142	99,437	4,537	4,537	16	16,179
<b>Pharmaceuticals</b>												
Under \$5,000	30	56,328	56,328	759	20,501	20,501	104	68,199	37,871,438	1,039,421	1,039,421	1,039,421
\$5,000 under \$10,000	30	56,328	56,328	759	20,501	20,501	104	68,199	37,871,438	1,039,421	1,039,421	1,039,421
\$10,000 under \$15,000	30	56,328	56,328	759	20,501	20,501	104	68,199	37,871,438	1,039,421	1,039,421	1,039,421
\$15,000 under \$20,000	30	56,328	56,328	759	20,501	20,501	104	68,199	37,871,438	1,039,421	1,039,421	1,039,421
\$20,000 or more	30	56,328	56,328	759	20,501	20,501	104	68,199	37,871,438	1,039,421	1,039,421	1,039,421
Total	142	99,437	99,437	1,142	7,939	7,939	142	99,437	4,537	4,537	16	16,179
<b>Other manufacturing</b>												
Under \$5,000	120,687	369,347,766	361,788,299	11,419,429	27,200,501	27,200,501	164,633	65,689,699	3,723,943	37,871,438	1,039,421	1,039,421
\$5,000 under \$10,000	36,276	8,235,513	5,144,212	198,542	61,334	61,334	3,890	314,764	3,222,921	3,271,657	77,796	353,363
\$10,000 under \$15,000	16,195	6,189,449	6,131,476	121,168	110,975	110,975	14,143	66,415	5,126,841	2,379,394	21,236	265,271
\$15,000 under \$20,000	16,252	5,114,194	5,159,237	94,127	121,996	121,996	6,628	90,873	1,301,523	1,301,523	34,276	1,301,523
\$20,000 under \$25,000	7,731	3,087,265	3,047,342	34,340	134,895	134,895	6,652	79,877	1,159,555	20,213	2,036	159,673
\$25,000 under \$30,000	23,317	21,924,516	21,769,757	383,351	762,289	762,289	28,687	3,249,846	7,661,327	10,597	24,562	7,134
\$30,000 under \$35,000	16,691	16,863,762	16,676,955	313,252	748,438	748,438	14,468	7,891,893	3,552,280	19,195	24,682	541,659
\$35,000 under \$40,000	7,731	22,526,477	23,210,535	443,476	1,243,907	1,243,907	7,295	3,635,665	7,657,995	14,468	14,468	3,154
\$40,000 under \$45,000	3,131	17,463,168	17,200,769	379,652	1,022,673	1,022,673	3,664	2,565,662	2,683,225	2,683,225	3,664	3,664
\$45,000 under \$50,000	1,732	15,016,134	15,028,161	50,965	142,166	142,166	4,717	4,877,117	2,539,333	7,794	14,468	14,468
\$50,000 or more	1,932	76,723,655	75,436,594	4,306,634	5,479,126	5,479,126	1,888	13,456,116	16,347,963	34,773	67,131	67,131
Total	291	176,599,363	165,828,682	6,585,619	16,479,126	16,479,126	2,285	26,755,116	4,661,346	37,871,438	1,039,421	1,039,421
<b>Other manufacturing</b>												
Under \$5,000	2,229	2,165,311	2,152,367	243,767	568,446	568,446	2,191	1,079,429	1,115,164	1,115,164	2,191	2,191
\$5,000 under \$10,000	611	135,679	133,968	7,663	1,056	1,056	138	14,458	68,328	67,630	1,694	1,694
\$10,000 under \$15,000	383	165,957	161,555	6,680	2,365	2,365	353	29,398	33,117	33,117	1,694	1,694
\$15,000 under \$20,000	81	32,864	34,122	1,999	4,962	4,962	76	7,411	18,962	18,962	76	76
\$20,000 under \$25,000	85	72,013	79,286	1,542	1,488	1,488	85	3,749	16,380	16,380	85	85
\$25,000 or more	466	391,644	382,241	17,165	15,291	15,291	466	31,845	76,569	75,934	2,380	2,380
Total	2,229	2,165,311	2,152,367	243,767	568,446	568,446	2,191	1,079,429	1,115,164	1,115,164	2,191	2,191
<b>Beverage industries</b>												
Under \$5,000	108	424,673	431,574	17,766	32,092	32,092	198	29,152	2,317	2,317	198	198
\$5,000 under \$10,000	91	571,967	568,742	17,659	38,766	38,766	198	63,385	82,410	82,410	198	198
\$10,000 under \$15,000	51	504,877	498,623	16,538	28,876	28,876	51	63,385	114,318	114,318	51	51
\$15,000 under \$20,000	47	2,633,380	2,615,295	16,368	168,343	168,343	57	367,916	367,856	367,856	57	57
\$20,000 or more	10	2,936,971	2,876,757	76,766	270,271	270,271	10	471,852	4,212	4,212	10	10
Total	297	10,136,273	10,000,000	76,766	767,848	767,848	314	1,079,429	1,115,164	1,115,164	314	314
<b>Other beverage industries</b>												
Under \$5,000	232	1,398	1,398	1,398	1,398	1,398	232	1,398	1,398	1,398	232	232
\$5,000 under \$10,000	138	1,711	1,711	1,711	1,711	1,711	138	1,711	1,711	1,711	138	138
\$10,000 under \$15,000	78	2,159	2,159	2,159	2,159	2,159	78	2,159	2,159	2,159	78	78
\$15,000 or more	36	2,072	2,072	2,072	2,072	2,072	36	2,072	2,072	2,072	36	36
Total	737	7,000	7,000	7,000	7,000	7,000	737	7,000	7,000	7,000	737	737

Footnote at end of table.



ACTIVE CORPORATIONS  
Table 31—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Total compiled receipts (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Number of returns
						Number	Value (Thousand dollars)								
MANUFACTURING—Continued															
Food and kindred products															
Total	1,410	44,719,410	44,719,410	1,117,810	1,117,810	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410
Under \$100,000	6,073	1,000,000	1,000,000	100,000	100,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000
\$100,000 under \$1,000,000	1,574	1,000,000	1,000,000	100,000	100,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000
\$1,000,000 under \$5,000,000	4,911	4,000,000	4,000,000	400,000	400,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000
\$5,000,000 under \$10,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$10,000,000 under \$25,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$25,000,000 under \$50,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$50,000,000 under \$100,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$100,000,000 under \$500,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$500,000,000 under \$1,000,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
Total	1,410	44,719,410	44,719,410	1,117,810	1,117,810	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410
Text mill and kindred products															
Total	1,410	44,719,410	44,719,410	1,117,810	1,117,810	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410
Under \$100,000	6,073	1,000,000	1,000,000	100,000	100,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000
\$100,000 under \$1,000,000	1,574	1,000,000	1,000,000	100,000	100,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000
\$1,000,000 under \$5,000,000	4,911	4,000,000	4,000,000	400,000	400,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000
\$5,000,000 under \$10,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$10,000,000 under \$25,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$25,000,000 under \$50,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$50,000,000 under \$100,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$100,000,000 under \$500,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$500,000,000 under \$1,000,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
Total	1,410	44,719,410	44,719,410	1,117,810	1,117,810	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410
Chemical and allied products															
Total	1,410	44,719,410	44,719,410	1,117,810	1,117,810	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410
Under \$100,000	6,073	1,000,000	1,000,000	100,000	100,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000	6,073	1,000,000
\$100,000 under \$1,000,000	1,574	1,000,000	1,000,000	100,000	100,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000	1,574	1,000,000
\$1,000,000 under \$5,000,000	4,911	4,000,000	4,000,000	400,000	400,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000	4,911	4,000,000
\$5,000,000 under \$10,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$10,000,000 under \$25,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$25,000,000 under \$50,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$50,000,000 under \$100,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$100,000,000 under \$500,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
\$500,000,000 under \$1,000,000,000	1,000	1,000,000	1,000,000	100,000	100,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000	1,000	1,000,000
Total	1,410	44,719,410	44,719,410	1,117,810	1,117,810	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410	1,410	44,719,410

Footnote at end of table.

ACTIVE CORPORATIONS  
Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Industry	Number of returns	Total compiled receipts (Thousand dollars)		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Net income or deficit (Thousand dollars)		Inventory at end of year (Thousand dollars)		
		Number	Amount	Number	Amount	Number	Amount	Number	Amount			
Metal, nonferrous	Under \$5,000	724	36,117,370	34,700,211	1,417,159	1,033,410	18,700,421	3	2,700,000	19,318	260	33,400
	\$5,000 under \$25,000	143	88,000	87,000	1,000	1,000	1,000	148	28,722	381	201	1,332
	\$25,000 under \$50,000	242	210,560	204,800	5,760	5,760	5,760	11	101,001	5,168	201	5,168
	\$50,000 under \$100,000	11	151,420	149,000	2,420	2,420	2,420	32	61,448	14,922	32	14,922
	\$100,000 under \$250,000	10	3,000,000	2,900,000	100,000	100,000	100,000	10	3,320,000	3,320,000	10	3,320,000
	\$250,000 under \$500,000	31	2,000,000	1,900,000	100,000	100,000	100,000	10	1,500,000	1,500,000	10	1,500,000
	\$500,000 under \$1,000,000	1	1,000,000	1,000,000	0	0	0	1	1,000,000	1,000,000	1	1,000,000
	\$1,000,000 or more	1	2,000,000	2,000,000	0	0	0	1	2,000,000	2,000,000	1	2,000,000
	Total	1,121	10,000,000	9,800,000	300,000	300,000	300,000	112	10,000,000	10,000,000	112	10,000,000
	Metal, ferrous	Under \$5,000	360	10,000,000	9,800,000	200,000	200,000	200,000	360	10,000,000	10,000,000	360
\$5,000 under \$25,000		577	1,000,000	950,000	50,000	50,000	50,000	577	1,000,000	1,000,000	577	1,000,000
\$25,000 under \$50,000		92	1,000,000	950,000	50,000	50,000	50,000	92	1,000,000	1,000,000	92	1,000,000
\$50,000 under \$100,000		26	1,000,000	950,000	50,000	50,000	50,000	26	1,000,000	1,000,000	26	1,000,000
\$100,000 under \$250,000		3,280	10,000,000	9,800,000	200,000	200,000	200,000	3,280	10,000,000	10,000,000	3,280	10,000,000
\$250,000 under \$500,000		420	1,000,000	950,000	50,000	50,000	50,000	420	1,000,000	1,000,000	420	1,000,000
\$500,000 under \$1,000,000		343	1,000,000	950,000	50,000	50,000	50,000	343	1,000,000	1,000,000	343	1,000,000
\$1,000,000 or more		10	1,000,000	950,000	50,000	50,000	50,000	10	1,000,000	1,000,000	10	1,000,000
Total		5,668	20,000,000	19,800,000	200,000	200,000	200,000	5,668	20,000,000	20,000,000	5,668	20,000,000
Primary metal industries		Under \$5,000	489	155,865	154,800	1,065	1,065	1,065	489	155,865	154,800	489
	\$5,000 under \$25,000	446	149,249	147,800	1,449	1,449	1,449	446	149,249	147,800	446	149,249
	\$25,000 under \$50,000	32	157,662	157,500	162	162	162	32	157,662	157,500	32	157,662
	\$50,000 under \$100,000	59	26,227	26,200	27	27	27	59	26,227	26,200	59	26,227
	\$100,000 under \$250,000	739	893,198	879,896	13,302	13,302	13,302	739	893,198	879,896	739	893,198
	\$250,000 under \$500,000	349	685,678	682,000	3,678	3,678	3,678	349	685,678	682,000	349	685,678
	\$500,000 under \$1,000,000	343	1,123,545	1,120,500	3,045	3,045	3,045	343	1,123,545	1,120,500	343	1,123,545
	\$1,000,000 under \$500,000	194	437,132	436,000	1,132	1,132	1,132	194	437,132	436,000	194	437,132
	\$500,000 or more	96	1,397,150	1,393,000	4,150	4,150	4,150	96	1,397,150	1,393,000	96	1,397,150
	Total	2,557	5,000,000	4,990,000	10,000	10,000	10,000	2,557	5,000,000	4,990,000	2,557	5,000,000
Fabricated metal products (including Ordnance, Except Machinery and Transportation Equipment)	Under \$5,000	13,424	24,455,101	24,175,944	279,157	279,157	279,157	13,424	24,455,101	24,175,944	13,424	24,455,101
	\$5,000 under \$25,000	3,846	700,000	700,000	0	0	0	3,846	700,000	700,000	3,846	700,000
	\$25,000 under \$50,000	1,671	633,314	633,314	0	0	0	1,671	633,314	633,314	1,671	633,314
	\$50,000 under \$100,000	1,336	584,000	584,000	0	0	0	1,336	584,000	584,000	1,336	584,000
	\$100,000 under \$250,000	453	1,000,000	1,000,000	0	0	0	453	1,000,000	1,000,000	453	1,000,000
	\$250,000 under \$500,000	2,557	1,000,000	1,000,000	0	0	0	2,557	1,000,000	1,000,000	2,557	1,000,000
	\$500,000 under \$1,000,000	1,338	1,730,000	1,730,000	0	0	0	1,338	1,730,000	1,730,000	1,338	1,730,000
	\$1,000,000 under \$250,000	1,048	2,525,000	2,525,000	0	0	0	1,048	2,525,000	2,525,000	1,048	2,525,000
	\$250,000 or more	173	1,500,000	1,500,000	0	0	0	173	1,500,000	1,500,000	173	1,500,000
	Total	28,000	10,000,000	10,000,000	0	0	0	28,000	10,000,000	10,000,000	28,000	10,000,000

Footnote at end of table.

ACTIVE CORPORATIONS  
Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Industry	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net operating income (Thousand dollars)		Total assets (Thousand dollars)	Inventory (Thousand dollars)	Net income or deficit (Thousand dollars)	Ratio of net income or deficit to net operating income
					Number	Amount				
<b>MANUFACTURING—Continued</b>										
<b>Machinery, except electrical and transportation equipment</b>										
Total	13,395	26,426,428	25,753,297	673,131	699,774	4,623,623	3,093,871	4,089,113	6,973	0.1%
Under \$5,000	1,962	641,659	636,369	5,290	7,318	79,138	69,652	2,092,922	2,973	0.1%
\$5,000 under \$10,000	1,791	664,298	659,298	5,000	12,531	149,371	127,263	1,847,775	7,925	0.4%
\$10,000 under \$15,000	1,126	963,667	956,553	7,114	12,445	129,445	113,839	2,001,558	11,117	0.5%
\$15,000 under \$20,000	727	1,151,552	1,143,664	7,888	12,523	154,464	133,467	2,549,333	15,111	0.6%
\$20,000 under \$25,000	4,839	1,778,753	1,771,617	7,136	86,762	86,762	426,431	4,671,269	3,976	0.1%
\$25,000 under \$30,000	1,256	1,362,437	1,354,666	7,771	27,766	89,468	226,833	4,073,621	20,137	0.5%
\$30,000 under \$35,000	947	1,111,435	1,103,435	8,000	12,225	124,225	107,324	2,573,262	17,324	0.7%
\$35,000 under \$40,000	358	1,483,665	1,474,403	9,262	14,666	129,861	113,897	2,291,277	17,371	0.8%
\$40,000 under \$45,000	216	1,719,519	1,708,161	11,358	15,177	159,484	146,668	2,467,771	27,171	1.1%
\$45,000 or more	231	8,294,864	8,134,976	15,888	249,711	673,633	593,333	8,593,619	66,286	0.8%
Breakdown	47	7,896,891	7,761,722	13,169	1,124,711	1,162,452	1,162,452	-	-	-
<b>Electrical, machinery, equipment and supplies</b>										
Total	4,694	23,664,318	23,189,576	474,742	309,959	1,722,837	9,155,316	4,589,132	6,973	0.1%
Under \$5,000	330	272,825	269,567	3,258	9,772	9,177	79,031	1,542,131	6,424	0.4%
\$5,000 under \$10,000	1,791	1,679,324	1,671,324	8,000	13,635	29,363	24,911	2,547,643	17,324	0.7%
\$10,000 under \$15,000	396	1,664,666	1,657,316	7,350	13,726	29,463	24,911	2,547,643	17,324	0.7%
\$15,000 under \$20,000	296	1,678,823	1,671,667	7,156	13,771	29,463	24,911	2,547,643	17,324	0.7%
\$20,000 under \$25,000	225	779,855	774,968	4,887	13,889	29,463	24,911	2,547,643	17,324	0.7%
\$25,000 under \$30,000	84	1,093,188	1,088,813	4,375	14,148	35,367	31,176	2,547,643	17,324	0.7%
\$30,000 under \$35,000	55	1,411,273	1,407,869	3,404	14,377	35,367	31,176	2,547,643	17,324	0.7%
\$35,000 under \$40,000	168	1,679,624	1,674,413	5,211	14,978	69,322	63,822	2,547,643	17,324	0.7%
\$40,000 under \$45,000	128	1,679,624	1,674,413	5,211	14,978	69,322	63,822	2,547,643	17,324	0.7%
\$45,000 or more	28	1,679,624	1,674,413	5,211	14,978	69,322	63,822	2,547,643	17,324	0.7%
Breakdown	414	2,427,278	2,422,362	15,113	1,439	66,629	60,629	-	-	-
<b>Other machinery, equipment and supplies</b>										
Total	1,704	1,074,913	1,054,267	20,646	27,210	77,104	3,047,077	117,311	3,047	0.1%
Under \$5,000	59	185,754	183,312	2,442	2,797	29,122	23,289	1,173,131	17,324	1.5%
\$5,000 under \$10,000	174	417,007	414,622	2,385	3,524	3,524	3,524	1,173,131	17,324	1.5%
\$10,000 under \$15,000	128	70,964	70,669	2,995	4,471	14,806	14,806	1,173,131	17,324	1.5%
\$15,000 under \$20,000	414	2,427,278	2,422,362	15,113	2,711	66,629	60,629	1,173,131	17,324	1.5%
\$20,000 under \$25,000	114	415,840	413,123	2,717	2,717	2,717	2,717	1,173,131	17,324	1.5%
\$25,000 under \$30,000	92	319,700	319,700	0	0	0	0	1,173,131	17,324	1.5%
\$30,000 under \$35,000	46	259,411	259,411	0	0	0	0	1,173,131	17,324	1.5%
\$35,000 under \$40,000	35	419,868	419,868	0	0	0	0	1,173,131	17,324	1.5%
\$40,000 or more	18	2,259,477	2,259,477	0	0	0	0	1,173,131	17,324	1.5%
Breakdown	18	1,628,795	1,628,795	0	0	0	0	-	-	-
<b>Machinery, equipment and supplies</b>										
Total	1,632	28,965,457	28,363,978	601,883	337,169	5,346,460	3,047,077	5,706,244	10,970	0.2%
Under \$5,000	55	169,209	167,711	1,498	4,517	31,131	26,717	1,173,131	17,324	1.5%
\$5,000 under \$10,000	196	634,664	629,339	5,325	12,261	14,261	12,261	1,173,131	17,324	1.5%
\$10,000 under \$15,000	166	779,773	774,882	4,891	12,261	14,261	12,261	1,173,131	17,324	1.5%
\$15,000 under \$20,000	279	2,773,896	2,768,357	5,539	27,344	35,171	35,171	1,173,131	17,324	1.5%
\$20,000 under \$25,000	216	2,493,953	2,488,344	5,609	3,755	17,324	17,324	1,173,131	17,324	1.5%
\$25,000 under \$30,000	156	2,167,556	2,162,901	4,655	7,521	29,077	26,356	1,173,131	17,324	1.5%
\$30,000 under \$35,000	114	1,679,624	1,674,413	5,211	14,978	69,322	63,822	1,173,131	17,324	1.5%
\$35,000 or more	47	1,679,624	1,674,413	5,211	14,978	69,322	63,822	1,173,131	17,324	1.5%
Breakdown	18	1,628,795	1,628,795	0	0	0	0	-	-	-

U.S. GOVERNMENT PRINTING OFFICE: 1962

ACTIVE CORPORATIONS  
Table 31 — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT — Continued

Industry	Number of returns	Returns with net income				Returns with net income				Inventory, end of year (Thousand dollars)
		Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	
Manufacturing — all sizes	29,122	11,278,800	10,887,000	2,421,000	1,510,000	1,510,000	1,081,000	406,000	14,483	1,345
Under \$100,000	8,329	2,079,000	2,030,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	2,064	251,420
\$100,000 and over	20,793	9,200,000	8,857,000	1,321,000	400,000	400,000	371,000	306,000	2,287	9,178
Wholesale trade — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Retail trade — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
\$100,000 and over	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Transportation and communication — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
\$100,000 and over	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Finance, insurance, and real estate — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
\$100,000 and over	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Professional, scientific, and technical services — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
\$100,000 and over	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Other services — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
\$100,000 and over	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Government — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
\$100,000 and over	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Nonclassifiable	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Under \$100,000	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
\$100,000 and over	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Total	33,333	13,333,000	13,333,000	3,333,000	4,444,000	4,444,000	3,333,000	1,111,000	5,555	666,666
Under \$100,000	11,111	4,444,000	4,444,000	2,222,000	2,222,000	2,222,000	2,222,000	2,222,000	2,222	222,222
\$100,000 and over	22,222	8,889,000	8,889,000	1,111,000	2,222,000	2,222,000	1,111,000	889,000	3,333	444,444
Breakdown by industry										
Manufacturing — all sizes	29,122	11,278,800	10,887,000	2,421,000	1,510,000	1,510,000	1,081,000	406,000	14,483	1,345
Wholesale trade — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Retail trade — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Transportation and communication — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Finance, insurance, and real estate — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Professional, scientific, and technical services — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Other services — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Government — all sizes	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Nonclassifiable	1,110	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	420	67,300
Total	33,333	13,333,000	13,333,000	3,333,000	4,444,000	4,444,000	3,333,000	1,111,000	5,555	666,666

Footnote at end of table.



ACTIVE CORPORATIONS

Table 31—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Industry	Number of returns	Total compiled receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net income or deficit (Thousands of dollars)		Inventory (Thousands of dollars)	Total assets (Thousands of dollars)	Total liabilities (Thousands of dollars)	Number of companies	Number of employees
					Positive	Deficit					
<b>WHOLESALE AND RETAIL TRADE—MERCHANDISE</b>											
Total	1,209	10,242,740	8,075,742	2,266	35,203	9,794	50,388	992	27,152	487	1,209
Under \$25,000	1,201	12,256,294	9,716,641	1,400	4,276	11,000	11,748	507	1,201	1,201	28,152
\$25,000 under \$50,000	7	620,294	471,307	1,274	2,092	2,279	2,512	207	13,288	1	7
\$50,000 under \$100,000	2	4,170	3,155	1,362	1,362	3,317	3,317	1	1,000	1	2
\$100,000 under \$250,000	3	32,243	23,932	3,174	3,174	3,174	3,174	1	1,000	1	3
\$250,000 under \$500,000	70	44,224,006	36,680,320	1,942	2,078	38,658	38,658	1	1,000	1	70
\$500,000 under \$1,000,000	242	115,664	102,742	1,075	1,075	103,817	103,817	1	1,000	1	242
\$1,000,000 under \$250,000	7	650,698	531,280	3,441	3,441	534,721	534,721	1	1,000	1	7
\$250,000 under \$500,000	33	227,600	207,505	1,542	1,542	209,047	209,047	1	1,000	1	33
\$500,000 under \$1,000,000	27	1,107,428	1,137,379	4,574	4,574	1,141,953	1,141,953	1	1,000	1	27
\$1,000,000 under \$2,500,000	42	2,706,372	2,663,370	3,947	3,947	2,667,317	2,667,317	1	1,000	1	42
\$2,500,000 or more	1	423,459	412,119	1,273	1,273	413,392	413,392	1	1,000	1	1
Break-even	-	-	-	-	-	-	-	-	-	-	-
<b>Manufacture, equipment and supply</b>											
Total	1,245	11,674,422	9,324,420	1,627	3,213	10,941	12,557	94	32,503	124	1,245
Under \$25,000	792	1,115,854	871,320	1,322	1,322	872,642	872,642	1	1,000	1	792
\$25,000 under \$50,000	37	327,420	250,483	1,106	1,106	251,589	251,589	1	1,000	1	37
\$50,000 under \$100,000	132	3,274,430	2,570,483	3,082	3,082	2,573,565	2,573,565	1	1,000	1	132
\$100,000 under \$250,000	4,339	24,225,112	19,571,300	1,261	1,261	19,572,561	19,572,561	1	1,000	1	4,339
\$250,000 under \$500,000	209	1,024,098	887,447	4,242	4,242	891,689	891,689	1	1,000	1	209
\$500,000 under \$1,000,000	27	1,276,598	1,276,598	1,308	1,308	1,277,906	1,277,906	1	1,000	1	27
\$1,000,000 under \$2,500,000	58	12,117,000	10,674,800	3,107	3,107	10,677,907	10,677,907	1	1,000	1	58
\$2,500,000 or more	34	9,984,639	9,827,002	1,886	1,886	9,828,888	9,828,888	1	1,000	1	34
Break-even	1	49,033	49,034	-	-	-	-	-	-	-	1
<b>Farm proprietors—new materials</b>											
Total	2,709	10,242,740	8,075,742	2,266	35,203	9,794	50,388	992	27,152	487	2,709
Under \$25,000	1,201	12,256,294	9,716,641	1,400	4,276	11,000	11,748	507	1,201	1,201	28,152
\$25,000 under \$50,000	7	620,294	471,307	1,274	2,092	2,279	2,512	207	13,288	1	7
\$50,000 under \$100,000	2	4,170	3,155	1,362	1,362	3,317	3,317	1	1,000	1	2
\$100,000 under \$250,000	3	32,243	23,932	3,174	3,174	3,174	3,174	1	1,000	1	3
\$250,000 under \$500,000	70	44,224,006	36,680,320	1,942	2,078	38,658	38,658	1	1,000	1	70
\$500,000 under \$1,000,000	242	115,664	102,742	1,075	1,075	103,817	103,817	1	1,000	1	242
\$1,000,000 under \$2,500,000	7	650,698	531,280	3,441	3,441	534,721	534,721	1	1,000	1	7
\$2,500,000 or more	33	227,600	207,505	1,542	1,542	209,047	209,047	1	1,000	1	33
Break-even	1	423,459	412,119	1,273	1,273	413,392	413,392	1	1,000	1	1

Footnote at end of table.

ACTIVE CORPORATIONS

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Industry	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income or deficit (Thousand dollars)		Inventory (Thousand dollars)	Total assets (Thousand dollars)	Total liabilities (Thousand dollars)	Total equity (Thousand dollars)
					Under \$100,000	\$100,000 and over				
<b>Wholesale and Retail Trade—Continued</b>										
Under \$100,000	1,234	12,345	10,123	1,234	1,234	1,234	12,345	10,123	1,234	1,234
\$100,000 and over	567	56,789	45,678	5,678	5,678	5,678	56,789	45,678	5,678	5,678
<b>Manufacturing—Continued</b>										
Under \$100,000	2,345	23,456	18,901	2,345	2,345	2,345	23,456	18,901	2,345	2,345
\$100,000 and over	1,234	12,345	9,876	1,234	1,234	1,234	12,345	9,876	1,234	1,234
<b>Transportation and Communications—Continued</b>										
Under \$100,000	3,456	34,567	27,890	3,456	3,456	3,456	34,567	27,890	3,456	3,456
\$100,000 and over	1,234	12,345	9,876	1,234	1,234	1,234	12,345	9,876	1,234	1,234
<b>Finance, Insurance, and Real Estate—Continued</b>										
Under \$100,000	4,567	45,678	36,543	4,567	4,567	4,567	45,678	36,543	4,567	4,567
\$100,000 and over	1,234	12,345	9,876	1,234	1,234	1,234	12,345	9,876	1,234	1,234
<b>Other Industries—Continued</b>										
Under \$100,000	5,678	56,789	45,678	5,678	5,678	5,678	56,789	45,678	5,678	5,678
\$100,000 and over	1,234	12,345	9,876	1,234	1,234	1,234	12,345	9,876	1,234	1,234

ACTIVE CORPORATIONS

Table 31 —NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Industry	Number of returns		Total compiled receipts (Thousand dollars)		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Net income or deficit (Thousand dollars)		Inventory, end of year	
	Number of returns	Percentage of total	Receipts	Percentage of total	Receipts	Percentage of total	Depreciation	Percentage of total	Net income or deficit	Percentage of total	Number	Amount (Thousand dollars)
Manufacturing—All sizes	100	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100	100,000
Under \$50,000	80	80.0	20,000	20.0	20,000	20.0	20,000	20.0	20,000	20.0	80	20,000
\$50,000 under \$100,000	15	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15	15,000
\$100,000 under \$250,000	5	5.0	60,000	60.0	60,000	60.0	60,000	60.0	60,000	60.0	5	60,000
\$250,000 under \$500,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$500,000 under \$1,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$1,000,000 under \$5,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$5,000,000 or more	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Break-even	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Wholesale trade—All sizes	100	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100	100,000
Under \$50,000	80	80.0	20,000	20.0	20,000	20.0	20,000	20.0	20,000	20.0	80	20,000
\$50,000 under \$100,000	15	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15	15,000
\$100,000 under \$250,000	5	5.0	60,000	60.0	60,000	60.0	60,000	60.0	60,000	60.0	5	60,000
\$250,000 under \$500,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$500,000 under \$1,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$1,000,000 under \$5,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$5,000,000 or more	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Break-even	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Retail trade—All sizes	100	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100	100,000
Under \$50,000	80	80.0	20,000	20.0	20,000	20.0	20,000	20.0	20,000	20.0	80	20,000
\$50,000 under \$100,000	15	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15	15,000
\$100,000 under \$250,000	5	5.0	60,000	60.0	60,000	60.0	60,000	60.0	60,000	60.0	5	60,000
\$250,000 under \$500,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$500,000 under \$1,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$1,000,000 under \$5,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$5,000,000 or more	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Break-even	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Transportation and warehousing—All sizes	100	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100	100,000
Under \$50,000	80	80.0	20,000	20.0	20,000	20.0	20,000	20.0	20,000	20.0	80	20,000
\$50,000 under \$100,000	15	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15	15,000
\$100,000 under \$250,000	5	5.0	60,000	60.0	60,000	60.0	60,000	60.0	60,000	60.0	5	60,000
\$250,000 under \$500,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$500,000 under \$1,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$1,000,000 under \$5,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$5,000,000 or more	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Break-even	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Finance, insurance, and real estate—All sizes	100	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100	100,000
Under \$50,000	80	80.0	20,000	20.0	20,000	20.0	20,000	20.0	20,000	20.0	80	20,000
\$50,000 under \$100,000	15	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15	15,000
\$100,000 under \$250,000	5	5.0	60,000	60.0	60,000	60.0	60,000	60.0	60,000	60.0	5	60,000
\$250,000 under \$500,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$500,000 under \$1,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$1,000,000 under \$5,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$5,000,000 or more	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Break-even	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Professional, scientific, and technical services—All sizes	100	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100	100,000
Under \$50,000	80	80.0	20,000	20.0	20,000	20.0	20,000	20.0	20,000	20.0	80	20,000
\$50,000 under \$100,000	15	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15	15,000
\$100,000 under \$250,000	5	5.0	60,000	60.0	60,000	60.0	60,000	60.0	60,000	60.0	5	60,000
\$250,000 under \$500,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$500,000 under \$1,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$1,000,000 under \$5,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$5,000,000 or more	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Break-even	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Other services—All sizes	100	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100,000	100.0	100	100,000
Under \$50,000	80	80.0	20,000	20.0	20,000	20.0	20,000	20.0	20,000	20.0	80	20,000
\$50,000 under \$100,000	15	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15,000	15.0	15	15,000
\$100,000 under \$250,000	5	5.0	60,000	60.0	60,000	60.0	60,000	60.0	60,000	60.0	5	60,000
\$250,000 under \$500,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$500,000 under \$1,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$1,000,000 under \$5,000,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
\$5,000,000 or more	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Break-even	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0

Footnotes at end of table.







ACTIVE CORPORATIONS

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Industry	Number of returns	Total compiled receipts (Thousand dollars)	Returns with net income					Returns with net deficit (Thousand dollars)	Total net income or deficit (Thousand dollars)	Inventory (Thousand dollars)
			Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income or deficit (Thousand dollars)			
Manufacturing, all kinds, except food, drink, and tobacco products	1,428	1,034,827	1,428	832,528	2,651,117	1,034,827	1,428	1,034,827	1,428	
Food, drink, and tobacco products	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Textile mill	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Chemical and allied products	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Nonferrous metal and metal products	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Iron and steel mill	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Nonferrous metal and metal products, except iron and steel mill	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Transportation equipment	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Transportation equipment, except motor vehicles and trucks	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Motor vehicles and trucks	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other manufacturing	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other manufacturing, except food, drink, and tobacco products	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Food, drink, and tobacco products, except other manufacturing	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other manufacturing, except food, drink, and tobacco products, and other manufacturing, except food, drink, and tobacco products	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Construction	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Construction, except building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other construction	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other construction, except building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other building, except building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other building, except building, and other building, except building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other building, except building, and other building, except building, and other building, except building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	
Other building, except building, and other building, except building, and other building, except building, and other building, except building	1,284	1,034,827	1,284	832,528	2,651,117	1,034,827	1,284	1,034,827	1,284	

ACTIVE CORPORATIONS

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Industry	Returns with net income						Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficits (Thousand dollars)	Inventory (Number)	End-of-year amount (Thousand dollars)
<b>Wholesale trade</b>													
Under \$10,000	7,215	2,379,152	2,379,152	1,215,843	1,163,309	2,142	3,018,963	6,319,367	6,234,000	865,367	22,784	1,111	4,177
\$10,000 under \$25,000	10,412	13,712,532	13,712,532	1,693,808	12,018,724	1,105	1,523,503	1,523,503	1,523,503	0	3,412	5,317	2,054
\$25,000 under \$50,000	1,758	1,430,000	1,430,000	239,100	1,190,900	1,100	1,430,000	1,430,000	1,430,000	0	1,100	1,100	1,100
\$50,000 under \$100,000	425	4,150,000	4,150,000	650,000	3,500,000	400	4,150,000	4,150,000	4,150,000	0	400	400	400
\$100,000 or more	2,300	24,310,000	24,310,000	4,000,000	20,310,000	2,300	24,310,000	24,310,000	24,310,000	0	2,300	2,300	2,300
<b>Wholesale trade—Total</b>	<b>22,110</b>	<b>45,981,684</b>	<b>45,981,684</b>	<b>8,608,751</b>	<b>37,372,933</b>	<b>7,047</b>	<b>49,432,466</b>	<b>49,432,466</b>	<b>49,432,466</b>	<b>0</b>	<b>7,047</b>	<b>7,047</b>	<b>7,047</b>
<b>Manufacturing</b>													
Under \$10,000	1,100	1,100,000	1,100,000	100,000	1,000,000	1,100	1,100,000	1,100,000	1,100,000	0	1,100	1,100	1,100
\$10,000 under \$25,000	2,000	2,000,000	2,000,000	200,000	1,800,000	2,000	2,000,000	2,000,000	2,000,000	0	2,000	2,000	2,000
\$25,000 under \$50,000	1,000	1,000,000	1,000,000	100,000	900,000	1,000	1,000,000	1,000,000	1,000,000	0	1,000	1,000	1,000
\$50,000 under \$100,000	500	5,000,000	5,000,000	500,000	4,500,000	500	5,000,000	5,000,000	5,000,000	0	500	500	500
\$100,000 or more	2,500	25,000,000	25,000,000	2,500,000	22,500,000	2,500	25,000,000	25,000,000	25,000,000	0	2,500	2,500	2,500
<b>Manufacturing—Total</b>	<b>7,100</b>	<b>34,100,000</b>	<b>34,100,000</b>	<b>6,300,000</b>	<b>27,800,000</b>	<b>7,100</b>	<b>34,100,000</b>	<b>34,100,000</b>	<b>34,100,000</b>	<b>0</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>
<b>Business services</b>													
Under \$10,000	1,000	1,000,000	1,000,000	100,000	900,000	1,000	1,000,000	1,000,000	1,000,000	0	1,000	1,000	1,000
\$10,000 under \$25,000	2,000	2,000,000	2,000,000	200,000	1,800,000	2,000	2,000,000	2,000,000	2,000,000	0	2,000	2,000	2,000
\$25,000 under \$50,000	1,000	1,000,000	1,000,000	100,000	900,000	1,000	1,000,000	1,000,000	1,000,000	0	1,000	1,000	1,000
\$50,000 under \$100,000	500	5,000,000	5,000,000	500,000	4,500,000	500	5,000,000	5,000,000	5,000,000	0	500	500	500
\$100,000 or more	2,500	25,000,000	25,000,000	2,500,000	22,500,000	2,500	25,000,000	25,000,000	25,000,000	0	2,500	2,500	2,500
<b>Business services—Total</b>	<b>7,000</b>	<b>34,000,000</b>	<b>34,000,000</b>	<b>6,300,000</b>	<b>27,700,000</b>	<b>7,000</b>	<b>34,000,000</b>	<b>34,000,000</b>	<b>34,000,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>

Footnotes at end of table.



ACTIVE CORPORATIONS

Table 32. NUMBER OF PATTERNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS

Industry	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Investment in plant and equipment		Number of patterns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
								Number	Amount							
Aluminum	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Chemical and allied products	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Food and kindred products	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Textile mill	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Nonferrous metal	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Iron and steel	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Nonmetallic mineral products	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Transportation equipment	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Other	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160
Total	1,000	1,388,125,547	1,388,125,547	807,673	101,321,482	783,195	225,258,511	43,428,591	23,265,916	56,248,501	1,163,309,719	401,682	27,154,090	2,461,547	16,388,567	21,917,160

Footnote at bottom of page

ACTIVE CORPORATIONS

Table 32. --NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS--Continued

Table with multiple columns: Industry, Number of returns, Total compiled receipts, Business receipts, Depreciation, Net income, Inventory, Total assets, and Balance sheet. The table is organized into sections by industry, including General Contractors, General Contractors with Other, and General Contractors with Other (continued).

ACTIVE CORPORATIONS

Table J2.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)		Inventory (Thousand dollars)	Total assets (Thousand dollars)	Inventory (Thousand dollars)	Total assets (Thousand dollars)			
						1962	1961							
Aluminum	21,698	14,954,934	14,977,179	371,491	4,246,635	1,204,537	1,131	12,211,764	1,405,645	325,611	1,445,488	9,722,487	11,137	1,111,856
Chemical and allied products	13,335	1,124,052	1,124,076	2,051	11,136	3,623	7,432	72,034	7,119,995	19,474	11,494	292,237	4,388	24,823
Food and kindred products	6,246	3,664,321	3,659,215	5,106	34,924	230,224	7,932	2,482,735	2,944,811	73,345	173,334	1,695,686	4,841	169,103
Textile mill	1,116	5,906,392	5,676,544	1,651,414	8,644	233,516	1,932	3,325,735	3,107,648	132,242	1,615,646	3,413,627	894	466,361
Other manufacturing	33	1,369,949	1,272,168	34,834	161,774	131,740	31	1,218,611	1,185,924	30,494	164,929	1,149,653	37	169,003
Wholesale trade	22	3,135,166	3,029,147	75,350	126,472	225,454	17	2,513,725	2,445,217	67,566	164,134	1,952,541	17	171,564
Retail trade	11,137	30,514,669	29,617,168	6,243,395	27,114,212	4,555,031	1,412	24,274,806	28,398,784	1,461,260	1,951,955	26,115,168	1,217	4,340,913
Transportation, communication, electric, gas, and sanitary services	5,452	7,546,800	7,546,800	2,304	59,488	7,546,800	4,477	7,546,800	7,546,800	25,222	76,107	72,487	4,456	21,176
Construction	7,464	1,927,422	1,927,422	4,000	4,000	324,506	4,000	2,531,311	4,000	36,523	127,432	1,953,384	3,426	263,184
Finance, insurance, and real estate	143	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922	1,101,922
Other services	19	894,976	894,976	894,976	894,976	894,976	894,976	894,976	894,976	894,976	894,976	894,976	894,976	894,976
Government	23	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144	39,531,144
Nonclassified	8,356	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942	1,225,942
Food products	3,254	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151	3,335,151
Textile mill	7,362	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657	4,335,657
Other manufacturing	683	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697	1,056,697
Wholesale trade	21	84,761	84,761	84,761	84,761	84,761	84,761	84,761	84,761	84,761	84,761	84,761	84,761	84,761
Retail trade	38	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404	1,677,404
Transportation, communication, electric, gas, and sanitary services	4,637	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539	28,723,539
Construction	1,824	274,884	274,884	274,884	274,884	274,884	274,884	274,884	274,884	274,884	274,884	274,884	274,884	274,884
Finance, insurance, and real estate	4,224	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274	1,984,274
Other services	732	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138	1,224,138
Government	51	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093	1,234,093
Nonclassified	15,493	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765	23,516,765
Food products	6,279	975,884	975,884	975,884	975,884	975,884	975,884	975,884	975,884	975,884	975,884	975,884	975,884	975,884
Textile mill	6,854	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222	6,031,222
Other manufacturing	1,744	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024	1,363,024
Wholesale trade	34	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337	1,449,337
Retail trade	22	6,255,293	6,137,337	245,819	422,695	968,047	24	6,045,507	5,432,953	238,756	426,867	4,276,151	24	877,132
Machinery, except electrical and electronic equipment	18,458	29,176,696	28,541,415	1,683,326	2,254,807	6,347,969	13,355	26,284,428	25,653,297	666,573	2,423,423	21,011,767	11,665	1,626,453
Under \$100,000	9,899	971,095	956,492	29,895	15,023	383,727	5,228	717,434	707,201	19,627	43,101	261,574	4,201	46,064
\$100,000 to \$250,000	7,873	4,577,786	4,435,528	306,850	2,356,180	624,769	6,386	3,876,344	3,823,392	85,284	252,987	1,954,340	6,037	308,470
\$250,000 to \$500,000	1,563	8,431,190	8,249,256	351,777	1,116,503	1,942,121	1,229	7,447,178	7,291,392	174,787	222,504	5,275,775	1,315	1,681,938
\$500,000 to \$1,000,000	82	2,235,268	2,194,237	193,328	393,328	588,603	49	2,155,065	2,067,682	109,235	1,674,264	1,674,264	49	553,044
\$1,000,000 or more	71	13,028,697	12,696,602	688,163	1,279,957	3,154,877	63	12,114,007	11,763,890	664,286	1,304,796	10,069,814	63	2,852,037

Footnotes at end of table.



ACTIVE CORPORATIONS

Table 32.—NUMBER OF RETURNS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income									
	(1)	(2)	(3)	(4)	(5)	(6)	Inventory, real-estate		(9)	(10)
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number	Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)
<b>MANUFACTURING—Continued</b>										
<b>Electrical, Electronic, and Communications Equipment</b>										
Under \$100,000	8,133	25,753,560	25,349,306	634,098	3,564,194	17,003,034	6,805	6,466,427	7,609	23,614,318
\$100,000 under \$1,000,000	3,715	447,295	442,089	10,324	110,766	138,834	2,633	25,172	3,727	426,540
\$1,000,000 under \$2,000,000	3,419	2,344,235	2,290,293	43,088	32,676	1,739,825	3,251	353,737	2,918	1,721,561
\$2,000,000 under \$5,000,000	928	6,381,107	6,313,448	121,166	347,631	3,787,316	912	1,248,155	904	3,471,432
\$5,000,000 under \$10,000,000	28	1,156,569	1,133,488	29,896	88,601	429,379	28	2,771,415	25	1,147,025
\$10,000,000 or more	43	15,468,154	15,134,943	404,632	1,081,134	11,037,286	43	2,771,415	41	15,019,364
<b>Transportation Equipment</b>										
Under \$100,000	2,397	18,007,903	17,841,021	3,622,414	6,981,251	9,905,338	1,918	3,436,431	1,408	16,474,913
\$100,000 under \$1,000,000	1,155	159,634	154,411	3,430	1,789	65,225	704	13,418	568	137,916
\$1,000,000 under \$5,000,000	805	621,656	607,925	14,663	9,695	276,651	851	75,235	665	475,561
\$5,000,000 under \$10,000,000	268	1,915,723	1,885,193	37,571	26,058	1,114,038	264	315,350	261	1,591,454
\$10,000,000 or more	11	743,819	743,152	11,044	26,058	422,732	11	122,251	7	507,303
<b>Machinery, Equipment, and Miscellaneous</b>										
Under \$100,000	2,242	27,224,704	26,845,084	862,414	4,220,930	20,403,954	2,125	3,409,470	1,432	28,961,280
\$100,000 under \$1,000,000	709	89,634	89,463	1,413	1,335	31,100	63	3,722	337	87,634
\$1,000,000 under \$5,000,000	1,144	806,301	802,049	15,734	34,891	376,864	1,195	119,235	1,126	812,163
\$5,000,000 under \$10,000,000	3,273	1,894,424	1,869,848	33,789	128,851	1,075,902	276	336,997	269	1,720,142
\$10,000,000 or more	12	3,848,805	3,848,805	36,146	43,666	465,462	13	113,043	12	3,769,805
<b>Other Manufacturing and Other</b>										
Under \$100,000	5,002	82,947,718	81,242,115	1,975,503	4,513,045	11,961,471	4,012	16,962,641	3,635	79,809,210
\$100,000 under \$1,000,000	28,126	3,763,009	3,721,002	63,916	16,142	956,833	19,725	21,501	14,009	3,448,024
\$1,000,000 under \$5,000,000	23,030	18,682,942	18,508,010	241,542	395,986	7,244,684	21,941	2,103,457	17,673	15,973,234
\$5,000,000 under \$10,000,000	1,141	26,941,292	26,629,252	4,969,838	3,841,138	19,481,527	3,488	4,726,743	3,024	25,731,138
\$10,000,000 or more	118	26,077,448	26,075,304	978,673	2,468,768	23,462,122	118	6,115,161	113	25,653,747
<b>Wholesale and Retail Trade</b>										
Under \$100,000	5,701	73,156,653	71,091,979	6,736,877	8,011,628	163,124,791	11,543	3,112,054	34,011	63,473,967
\$100,000 under \$1,000,000	13,825	2,902,907	2,854,506	139,139	36,712	1,102,893	16,125	16,125	18,382	1,584,732
\$1,000,000 under \$5,000,000	15,806	6,511,155	6,474,337	383,142	271,511	4,829,644	4,281	86,704	11,734	4,776,637
\$5,000,000 under \$10,000,000	4,077	7,876,697	7,876,697	638,965	572,754	3,103,106	3,283	193,985	3,283	7,876,697
\$10,000,000 or more	111	1,903,224	1,934,163	171,023	174,894	3,980,761	102	83,141	101	1,903,224
<b>Food and Kindred Products</b>										
Under \$100,000	2,912	54,473,166	53,959,978	4,424,668	6,954,756	143,098,307	270	4,736,347	242	46,743,328
\$100,000 under \$1,000,000	39,744	33,244,839	31,843,588	2,663,213	1,063,126	51,249,117	7,274	872,112	24,479	25,512,275
\$1,000,000 under \$5,000,000	26,082	4,204,286	4,205,916	117,729	23,515	857,380	3,005	16,803	14,064	3,945,843
\$5,000,000 under \$10,000,000	11,184	5,934,362	5,934,362	346,548	195,644	3,254,414	5,282	79,456	5,282	5,934,362
\$10,000,000 or more	51	1,277,268	1,277,268	475,835	612,759	6,309,349	833	139,152	833	1,277,268
<b>Other</b>										
Under \$100,000	110	16,094,063	15,169,007	1,061,368	408,959	38,996,322	100	626,007	100	12,476,146
\$100,000 under \$1,000,000	6,082	17,488,146	17,188,072	1,357,626	3,364,032	97,127,364	4,156	951,300	4,110	17,009,441
\$1,000,000 under \$5,000,000	3,394	164,971	161,134	10,622	3,712	121,725	733	1,348	1,866	116,767
\$5,000,000 under \$10,000,000	2,073	539,654	539,479	51,584	46,930	409,381	1,135	69,386	1,074	539,479
\$10,000,000 or more	16	104,671	104,671	23,583	16,956	1,834,933	206	169,375	195	104,671
<b>Other</b>										
Under \$100,000	21	15,596,293	15,596,293	1,124,613	3,107,343	33,000,107	10	713,844	20	15,479,556
\$100,000 under \$1,000,000	2,073	164,971	161,134	10,622	3,712	121,725	733	1,348	1,866	116,767
\$1,000,000 under \$5,000,000	506	928,153	928,153	81,584	76,930	634,933	1,135	69,386	1,074	928,153
\$5,000,000 under \$10,000,000	16	104,671	104,671	23,583	16,956	1,834,933	206	169,375	195	104,671
\$10,000,000 or more	21	15,596,293	15,596,293	1,124,613	3,107,343	33,000,107	10	713,844	20	15,479,556

U. S. BUSINESS TAX RETURNS, 1962

ACTIVE CORPORATIONS

Table J2.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Name of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income before depletion (Thousand dollars)	Total income (Thousand dollars)	Inventory at end of year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory at end of year
							Number	Amount (Thousand dollars)							
TELEPHONE, TELEGRAPH, AND CABLE SERVICE	1,951	21,889,288	21,522,787	2,650,165	3,507,937	70,236,310	1,364	1,271,906	1,419	20,438,935	20,111,437	2,495,356	3,619,430	65,685,245	1,098
Electric and gas supply	909	571,622	53,247	12,879	40,689	46,324	492	1,410	553	46,324	41,995	2,398	9,086	29,622	348
Under \$100,000	626	264,004	194,409	12,459	40,679	13,562	516	1,315	484	180,930	151,840	10,643	14,561	30,282	423
\$100,000 under \$250,000	236	761,329	378,087	57,244	1,551,816	36,648	189	36,648	209	710,422	696,943	53,699	63,238	1,469,317	168
\$250,000 under \$500,000	26	383,379	378,087	36,286	921,945	24	24	36,286	24	36,286	358,726	30,518	53,795	829,168	20
\$500,000 or more	154	20,482,659	20,150,659	2,944,485	3,254,594	67,472,181	145	1,191,240	149	19,157,066	18,561,932	2,148,081	3,458,760	63,226,836	140
Water supply	4,352	574,130	536,632	63,879	74,933	2,432,402	749	17,727	4,398	513,347	481,887	54,534	86,494	2,148,705	565
Total	4,828	78,028	73,714	7,958	3,077	82,789	201	374	1,305	571,548	53,678	7,262	86,494	2,148,705	565
Under \$100,000	1,323	167,741	154,673	14,028	434,971	1,715	433	7,313	936	143,915	131,246	10,526	21,225	279,133	365
\$100,000 under \$250,000	186	138,747	129,522	18,184	635,398	102	102	5,410	142	122,220	118,204	13,472	21,110	363,284	7
\$250,000 under \$500,000	8	51,619	49,204	6,526	13,647	7	7	2,402	4	51,619	49,204	6,526	13,472	36,447	7
\$500,000 or more	7	139,045	132,519	19,142	23,285	5,134	6	5,134	4	138,045	132,519	19,142	23,285	972,797	6
Wholesale and retail trade	388,852	298,336,442	293,118,648	2,447,721	5,172,445	101,562,793	325,871	30,734,638	243,480	255,961,956	251,544,224	1,970,448	6,522,651	84,617,176	218,991
Under \$100,000	234,287	32,286,233	31,807,910	354,992	120,256	2,918,382	181,713	2,918,382	126,785	21,859,624	21,518,977	212,238	631,134	5,186,442	103,256
\$100,000 under \$250,000	143,227	122,984,615	120,974,024	948,879	1,789,615	38,879,809	131,916	12,277,661	113,670	104,920,185	103,327,661	759,146	2,344,428	13,279,988	169,442
\$250,000 under \$500,000	14,401	81,882,298	80,268,590	553,233	1,498,253	24,363,394	5,127	1,627,651	5,127	71,423,624	70,110,377	459,336	1,729,975	33,019,088	8,286
\$500,000 or more	107	48,717,130	47,815,326	488,514	1,471,275	20,110,492	100	4,794,255	97	48,717,130	48,133,434	59,712	1,313,186	18,686,817	6
Total	582,372	649,810,079	642,730,392	795,260	2,421,578	46,830,938	98,337	13,113,009	91,697	125,223,426	123,432,014	946,425	2,967,311	39,501,104	71,924
Under \$100,000	66,882	11,126,708	10,923,749	80,373	71,331	2,354,241	40,159	596,736	38,045	7,946,884	7,800,286	53,000	231,566	1,904,948	24,223
\$100,000 under \$250,000	59,221	58,912,705	58,149,415	362,619	952,864	17,528,943	53,362	5,342,185	48,157	50,847,971	50,186,805	301,800	1,686,147	14,557,011	42,533
\$250,000 under \$500,000	61	53,044,411	52,274,057	248,412	615,128	17,948,142	5,914	5,504,128	5,400	46,134,127	45,134,127	23,464	1,000,341	10,400,000	5,073
\$500,000 or more	45	15,159,665	14,915,135	77,285	373,617	6,970,176	44	1,262,546	40	13,956,337	13,732,730	57,816	401,000	6,127,097	30
Total	16,099	29,142,743	28,816,543	138,153	262,085	5,291,613	11,375	1,430,695	11,078	24,731,236	24,466,566	106,022	335,273	4,350,163	7,961
Under \$100,000	6,786	12,444,379	12,070,692	13,765	8,640	2,016,692	4,859	518,033	5,002	1,453,448	1,424,528	5,721	31,876	1,146,481	2,774
\$100,000 under \$250,000	738	12,396,629	12,226,661	44,923	115,660	2,016,692	6,977	736,612	6,828	10,924,366	10,775,939	38,926	150,260	1,948,142	5,944
\$250,000 under \$500,000	9	1,640,888	1,627,840	6,795	2,285,777	2,278,266	9	69,868	7	1,285,777	1,273,234	5,866	15,340	217,816	7
\$500,000 or more	4	557,473	550,447	14,784	44,168	393,213	4	61,665	3	420,044	407,079	9,649	28,153	276,463	3
Electrical, electronic, hardware, and plumbing, and heating and cooling equipment, and supplies	14,585	15,512,817	15,345,930	56,276	239,244	2,944,014	11,828	1,826,098	10,081	11,638,925	11,474,654	17,624	295,760	4,110,632	8,816
Total	6,823	788,623	766,616	6,356	6,444	251,455	4,451	79,538	3,687	562,258	546,274	22,178	22,178	106,667	2,526
Under \$100,000	6,865	5,746,586	5,674,881	25,922	92,167	2,144,965	6,522	848,514	5,635	5,036,882	4,953,714	22,670	115,276	1,802,112	5,398
\$100,000 under \$250,000	886	5,251,188	5,187,436	20,156	98,895	2,118,430	845	775,509	740	4,613,197	4,529,531	17,297	114,230	1,815,071	723
\$250,000 under \$500,000	9	976,003	967,297	2,120	34,626	293,097	8	55,168	9	367,297	367,297	2,120	34,626	34,626	8
\$500,000 or more	2	750,417	749,567	1,722	3,114	176,667	2	67,329	1	470,585	463,802	1,528	9,377	123,805	1
Machinery, equipment, and supplies	17,022	11,350,112	11,054,823	95,059	312,204	5,136,474	13,643	1,515,092	11,845	10,084,122	9,829,527	77,217	378,151	4,398,205	10,050
Total	8,575	1,029,139	1,002,086	8,807	7,888	305,650	5,865	86,461	4,843	816,813	795,069	6,247	28,567	267,253	3,583
Under \$100,000	7,684	5,407,465	5,264,000	46,557	122,036	2,169,774	7,054	725,055	6,352	7,762,677	7,647,681	30,540	152,559	1,823,007	5,817
\$100,000 under \$250,000	754	4,190,568	4,084,991	36,177	127,030	2,187,170	715	672,870	641	3,781,632	3,697,835	30,292	143,225	1,806,645	611
\$250,000 under \$500,000	6	470,518	4,544,792	2,564	39,674	234,116	5	11,283	6	470,518	463,802	2,564	37,747	234,116	5
\$500,000 or more	3	252,482	248,750	2,954	15,526	239,784	3	29,423	3	252,482	248,750	2,954	15,526	239,784	3

Footnotes at end of table.



ACTIVE CORPORATIONS  
Table 32 — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry	Returns with net income										Returns with net income		Inventory, end of year (Thousand dollars)	Number of returns	Total receipts compiled (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year (Thousand dollars)
	Returns with net income					Returns with net income					Number	Amount (Thousand dollars)								
	Number of returns	Total receipts compiled (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Total receipts compiled (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)										
Wholesale and Retail Trade — Groceries	11	121	24	14	5	7	121	11	121	19	10	111	12	123	143	1,710,710	16,231	120,826		
Wholesale and Retail Trade — Other	39,178	6,823,851	6,698,734	190,394	1,091	31,677	2,507,299	174,238	18,513	4,767,921	4,669,300	123,091	181,143	1,710,710	16,231	120,826				
Wholesale and Retail Trade — Other	32,763	3,018,095	2,928,438	81,623	1,150	26,407	330,031	54,367	14,451	1,682,079	1,654,833	45,423	56,025	474,237	12,842	37,661				
Wholesale and Retail Trade — Other	5,415	2,823,810	2,733,298	77,932	2,223	4,738	1,125,924	22,126	3,167	2,018,557	1,968,727	89,743	89,743	743,921	3,294	36,443				
Wholesale and Retail Trade — Other	17	856,179	826,584	22,797	119	119	25,926	74	74	25,926	25,926	18,357	28,602	328,495	390	23,424				
Wholesale and Retail Trade — Other	5	216,818	214,484	2,334	1	1	2,334	23,442	5	316,818	314,974	9,396	7,785	165,057	5	21,428				
Wholesale and Retail Trade — Other	2,440	3,769,376	3,659,774	109,603	1,751	25,173	3,116,357	1,121	37,517	2,877,321	2,875,091	77,104	237,013	3,376,587	16,676	4,424,000				
Wholesale and Retail Trade — Other	13,676	1,647,770	1,542,081	105,689	1,150	11,423	625,402	289,631	7,31	1,128,854	1,110,597	9,407	27,711	384,786	6,466	170,929				
Wholesale and Retail Trade — Other	13,327	9,556,482	9,421,493	67,123	11,456	12,154	1,275,352	1,210	10,109	3,214,424	3,214,424	4,411	158,178	2,032,961	9,845	97,884				
Wholesale and Retail Trade — Other	48	1,691,558	1,637,689	15,869	1,399	431	1,959,420	49,636	377	1,496,639	1,496,639	11,330	47,765	931,411	364	265,325				
Wholesale and Retail Trade — Other	1	12	3,741	211	1	1	27,724	602	1	3,741	3,741	211	1,330	2,729	1	632				
Wholesale and Retail Trade — Other	14,423	4,339,114	4,211,207	46,794	100,762	14,604	1,551,447	20,027	6,763	3,665,227	3,618,917	37,073	123,421	1,274,248	6,326	576,981				
Wholesale and Retail Trade — Other	9,630	1,307,277	1,287,264	16,013	22,149	1,079	458,678	233,573	6,763	1,035,804	1,028,171	11,895	34,822	321,967	6,102	159,730				
Wholesale and Retail Trade — Other	2,790	1,204,179	1,176,081	13,702	30,716	2,936	1,134,566	220,114	21,81	1,131,647	1,131,647	10,992	39,981	431,058	2,126	181,285				
Wholesale and Retail Trade — Other	85	1,123,148	1,084,218	12,770	29,482	85	413,630	16,781	74	682,596	682,596	10,868	30,427	360,394	74	161,886				
Wholesale and Retail Trade — Other	3	239,254	234,940	1,690	17,840	3	102,856	3,177	3	239,254	239,254	1,995	10,342	102,819	3	59,177				
Wholesale and Retail Trade — Other	1	298,956	297,704	1,790	2,447	1	74,813	31,103	4	298,956	297,704	2,597	8,447	74,813	1	31,103				
Wholesale and Retail Trade — Other	91,635	25,780,913	24,962,770	282,359	390,711	31,534	12,500,467	4,207,782	57,865	20,287,778	19,442,311	205,269	633,738	9,572,743	53,486	3,082,609				
Wholesale and Retail Trade — Other	65,151	6,636,887	6,444,520	192,367	29,747	5,112	2,352,741	1,139,681	3,762	4,702,137	4,430,281	47,079	144,832	1,559,107	31,898	661,114				
Wholesale and Retail Trade — Other	2,702	13,959,152	12,676,782	143,267	246,782	2,580	10,686,648	10,361,053	21,411	10,686,648	10,361,053	12,711	33,007	2,117,366	20,813	1,670,317				
Wholesale and Retail Trade — Other	4,742	4,781,665	4,496,449	29,147	39,147	1,162	782,174	782,174	816	3,791,220	3,584,065	3,877	112,759	2,236,541	798	594,436				
Wholesale and Retail Trade — Other	16	861,142	835,633	1,076	20,174	16	409,184	142,889	14	432,813	413,574	5,528	21,524	444,347	14	107,551				
Wholesale and Retail Trade — Other	4	442,267	429,975	1,436	15,811	4	282,443	7,143	3	274,070	263,156	3,324	20,421	194,482	3	52,199				
Wholesale and Retail Trade — Other	11,293	6,848,057	6,700,917	77,623	112,159	9,533	2,996,892	825,481	7,392	5,729,039	5,608,718	62,197	163,441	2,443,568	6,773	664,393				
Wholesale and Retail Trade — Other	6,239	809,028	800,277	9,303	160	233,183	233,183	73,426	3,362	615,228	609,214	6,520	17,513	155,858	2,878	47,053				
Wholesale and Retail Trade — Other	4,733	3,648,141	3,577,327	39,842	54,064	4,561	1,373,528	412,211	3,765	3,030,416	2,994,231	31,186	72,570	1,084,927	3,968	350,690				
Wholesale and Retail Trade — Other	314	1,759,810	1,713,494	21,918	32,826	291	820,994	217,409	259	1,459,868	1,428,670	1,160	47,393	659,156	241	171,697				
Wholesale and Retail Trade — Other	2	98,426	96,393	1,077	63,968	2	70,783	15,768	1	98,426	98,426	893	468	38,338	2	6,246				
Wholesale and Retail Trade — Other	4	532,752	513,446	5,633	24,393	5	505,219	106,867	5	532,752	513,446	5,633	24,393	505,219	5	106,867				
Finance, Insurance, and Real Estate	359,224	81,858,656	46,294,993	2,379,138	8,680,897	5,664	766,797,460	230,794	227,118	69,234,990	40,489,117	1,704,169	9,814,170	624,370,857	3,254	126,069				
Finance, Insurance, and Real Estate	186,976	2,980,681	1,988,578	195,908	224,386	2,766	9,576,130	22,229	105,084	2,150,324	1,376,208	127,398	427,551	7,219,591	1,324	10,370				
Finance, Insurance, and Real Estate	138,153	7,984,004	7,824,222	827,091	1,022,591	2,454	45,157,882	98,976	97,778	3,767,722	3,767,722	588,682	1,389,700	28,440,998	1,621	59,882				
Finance, Insurance, and Real Estate	30,835	13,766,640	6,426,251	700,042	4,486,706	486	152,640,706	24,607	22,284	9,791,556	4,486,251	44,762	1,812,564	11,027,764	290	47,402				
Finance, Insurance, and Real Estate	1,568	4,871,990	2,121,248	109,368	420,247	9	54,082,304	10,857	1,022	3,158,067	1,611,675	69,830	66,222	35,547,330	4	644				
Finance, Insurance, and Real Estate	1,707	52,555,231	30,861,414	540,729	5,387,388	9	511,242,738	14,132	1,250	47,740,661	29,243,519	472,497	5,706,651	445,884,374	5	13,295				
Finance, Insurance, and Real Estate	14,813	15,114,314	2,082,285	336,665	2,534,584	1	351,496,695	1	13,706	14,069,912	2,025,864	324,534	2,592,445	328,507,686	1	126,069				
Finance, Insurance, and Real Estate	282	175,148	42,743	1,756	7,270	1	25,158	1,422	651	140,762	38,460	1,422	12,896	15,742	1	126,069				
Finance, Insurance, and Real Estate	296	31,308	1,486	726	4,569	1	55,311	1	696	29,315	10,296	1,422	5,885	457,873	1	126,069				
Finance, Insurance, and Real Estate	11,764	3,113,242	362,392	95,229	519,687	1	70,846,114	1	10,960	2,692,678	370,905	91,533	529,159	67,843,525	1	126,069				
Finance, Insurance, and Real Estate	813	4,113,242	1,577,661	29,277	157,366	1	24,394,841	1	735	4,045,774	1,39,145	28,042	1,567,371	22,909,482	1	126,069				
Finance, Insurance, and Real Estate	813	10,690,673	1,505,791	209,674	1,845,932	1	235,705,271	1	735	9,860,382	1,477,603	202,990	1,886,367	237,276,058	1	126,069				

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 32.—NUMBER OF RETURNS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income										Returns with net income		
	Number of returns (1)	Total compiled receipts (Thousand dollars) (2)	Business receipts (Thousand dollars) (3)	Depreciation (Thousand dollars) (4)	Net income (less deficit) (Thousand dollars) (5)	Total assets (Thousand dollars) (6)	Inventory, end of year (7)		Number of returns (8)	Amount (Thousand dollars) (9)	Total compiled receipts (Thousand dollars) (10)	Number of returns (11)	Amount (Thousand dollars) (12)
							Number	Amount (Thousand dollars)					
<b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>													
<b>Credit Agencies Other Than Banks</b>													
Total.....	52,445	4,880,640	2,683,392	110,793	887,189	139,880,075	529	29,462	31,491	4,110,126	2,038	36,746	4,216,872
Under \$100,000.....	22,873	183,960	89,758	3,284	21,466	674,718	12,249	11,911	14,571	147,031	1,264	69,074	166,305
\$100,000 under \$1,000,000.....	21,147	1,188,086	487,427	17,104	232,234	7,150,435	242	15,993	12,249	1,714,892	1,074	271,833	2,086,725
\$1,000,000 under \$5,000,000.....	7,302	4,077,919	796,692	37,088	37,692	43,160,326	89	15,436	3,867	3,463,232	2,914	1,138,719	4,501,951
\$5,000,000 or more.....	52	1,134,656	189,400	13,733	34,308	19,173,991	134	1,398	141	34,469	1,099	3,062,151	3,167,212
Total.....	61	7,366,479	1,122,045	39,574	424,886	69,680,444	131	1,424	15,689	2,065,473	5,478	1,502,753	2,575,025
<b>Holding and other investment companies</b>													
Total.....	12,426	2,900,077	209,469	20,315	4,073,361	31,810,632	1	12	3,227	2,086,597	44,707	4,124,636	6,249,233
Under \$100,000.....	9,840	76,285	11,088	1,327	20,157	189,880	17	12	3,211	71,422	778	2,714	73,136
\$100,000 under \$1,000,000.....	4,308	131,030	12,030	2,951	47,672	1,523,921	17	12	3,102	169,465	1,074	1,164	1,175,645
\$1,000,000 under \$5,000,000.....	1,403	689,074	117,076	8,245	35,555	6,322,690	1	12	1,421	344,599	1,074	1,164	1,175,645
\$5,000,000 or more.....	77	1,911,138	5,278	2,134	137,524	2,711,260	63	1,424	63	475,613	1,074	1,164	1,175,645
Total.....	99	1,811,623	64,017	5,637	1,512,456	21,062,911	95	1,424	95	1,766,579	4,253	4,342,344	5,350,164
<b>Security and commodity brokers, dealers, exchange and clearing</b>													
Total.....	1,183	1,043,590	361,446	14,482	90,944	6,160,248	1	12	2,075	4,000,073	1,074	1,164	1,175,645
Under \$100,000.....	2,971	1,463	30,182	1,171	1,382	56,587	1	12	4,008	1,463	1,074	1,164	1,175,645
\$100,000 under \$1,000,000.....	1,270	208,403	3,873	3,873	386,567	2	12	1,008	124,363	1,074	1,164	1,175,645	
\$1,000,000 under \$5,000,000.....	317	339,000	136,528	5,367	36,087	1,084,162	226	1,424	226	2,142,898	1,074	1,164	1,175,645
\$5,000,000 or more.....	16	44,509	21,028	383	2,484	34,574	13	1,424	13	315,871	1,074	1,164	1,175,645
Total.....	4,316	3,570,162	30,327,023	232,550	1,925,774	170,333,195	12	1,424	2,880	3,966,260	4,253	4,342,344	5,350,164
<b>Insurance carriers</b>													
Total.....	314	93,016	61,169	3,137	6,420	22,526	84	1,424	84	62,320	1,074	1,164	1,175,645
Under \$100,000.....	1,436	24,784	24,914	943	1,844	631,184	1	12	1,300	279,712	1,074	1,164	1,175,645
\$100,000 under \$1,000,000.....	1,530	3,115,926	2,772,650	44,504	103,692	1,038,957	1	12	1,421	4,253,965	1,074	1,164	1,175,645
\$1,000,000 under \$5,000,000.....	152	1,796,424	44,158	6,836	70,777	5,276,392	12	1,424	12	1,348,134	1,074	1,164	1,175,645
\$5,000,000 or more.....	277	34,676,202	27,076,133	208,125	1,743,023	156,181,835	251	1,424	251	33,394,477	1,074	1,164	1,175,645
Total.....	2,138	4,028,845	1,908,472	31,504	132,267	2,524,529	37	2,889	4,289	1,039,707	1,074	1,164	1,175,645
<b>Food stores, food processors, and other food products</b>													
Total.....	19,287	972,467	60,037	9,070	22,269	424,902	361	62	1,417	389,391	1,074	1,164	1,175,645
Under \$100,000.....	1,855	96,914	8,407	1,456	59,007	1,112,666	64	2,068	1,417	1,039,391	1,074	1,164	1,175,645
\$100,000 under \$1,000,000.....	226	423,976	40,483	7,313	36,106	639,268	129	1,424	129	344,599	1,074	1,164	1,175,645
\$1,000,000 under \$5,000,000.....	1,806	3,098	34,003	277	9,894	1,161,111	1	1,424	1	32,151	1,074	1,164	1,175,645
\$5,000,000 or more.....	1	36,750	32,162	479	4,469	176,142	1	1,424	1	36,750	1,074	1,164	1,175,645
Total.....	24,319	4,028,845	1,908,472	31,504	132,267	2,524,529	37	2,889	4,289	1,039,707	1,074	1,164	1,175,645
<b>Food stores, food processors, and other food products</b>													
Total.....	24,319	4,028,845	1,908,472	31,504	132,267	2,524,529	37	2,889	4,289	1,039,707	1,074	1,164	1,175,645
Under \$100,000.....	135,584	1,760,499	1,162,023	175,534	137,534	5,056,775	428	19,288	73,931	3,039,707	1,074	1,164	1,175,645
\$100,000 under \$1,000,000.....	101,894	2,089,326	1,034,960	779,050	662,321	28,116,944	2,016	19,288	1,417	3,932,391	1,074	1,164	1,175,645
\$1,000,000 under \$5,000,000.....	8,255	2,079,073	1,462,444	51,303	155,400	21,471,768	139	6,012	4,229	4,440,642	1,074	1,164	1,175,645
\$5,000,000 or more.....	56	229,183	156,632	11,111	1,733	1,878,361	2	1,424	2	2,065,473	1,074	1,164	1,175,645
Total.....	24,319	4,028,845	1,908,472	31,504	132,267	2,524,529	37	2,889	4,289	1,039,707	1,074	1,164	1,175,645
<b>Less: net of total liabilities</b>													
Total.....	6,423	389,764	113,043	30,956	73,197	2,961,773	318	7,324	4,289	1,039,707	1,074	1,164	1,175,645
Under \$100,000.....	1,074	46,026	14,012	3,024	20,321	139,410	11	1,424	1,074	1,039,707	1,074	1,164	1,175,645
\$100,000 under \$1,000,000.....	284	428,561	27,775	1,139	70,601	639,736	33	1,424	1,074	1,039,707	1,074	1,164	1,175,645
\$1,000,000 under \$5,000,000.....	1,074	55,200	33,000	1,526	4,993	1,221,711	2	1,424	1,074	1,039,707	1,074	1,164	1,175,645
\$5,000,000 or more.....	1,074	6,7313	4,443	5,151	4,110	1,051,112	2	1,424	1,074	1,039,707	1,074	1,164	1,175,645

ACTIVE CORPORATIONS

Table 32 — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry	Number of returns	Returns with net income										Returns without net income				
		Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year		Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end of year		
							Number	Amount (Thousand dollars)								
<b>SERVICES</b>																
<b>Laundry services</b>																
Total.....	150,082	28,095,321	26,607,539	1,770,502	933,141	25,213,787	51,026	4,112,606	79,822	20,890,574	19,827,191	1,138,410	1,497,840	16,339,479	281,382	697,133
Under \$100,000.....	111,473	6,663,925	6,449,387	263,604	38,983	2,894,573	33,453	38,971	54,879	1,281,278	1,181,294	150,436	263,078	1,694,721	17,358	77,425
\$100,000 under \$1,000,000.....	31,754	10,664,471	10,116,155	727,170	270,122	9,448,402	16,156	291,371	231,159	1,992,243	1,885,468	498,442	498,442	2,993,597	10,179	194,628
\$1,000,000 under \$25,000,000.....	2,789	7,689,692	7,209,769	539,802	8,345,187	240,982	1,377	240,982	1,737	6,250,834	5,907,620	361,747	473,400	5,460,716	815	168,930
\$25,000,000 under \$50,000,000.....	34	465,731	416,624	71,690	1,371,266	1,371,266	11	36,745	20	1,459,044	1,459,044	33,314	77,360	1,536,398	14	29,169
\$50,000,000 or more.....	2	2,111,152	1,985,406	166,436	134,554	3,459,358	22	404,554	20	1,617,175	1,435,995	120,100	185,470	2,270,457	16	226,981
<b>Lumber services</b>																
Total.....	5,014	3,248,251	2,873,874	273,732	15,152	5,314,156	5,094	59,635	6,754	4,672,642	4,373,371	129,550	124,119	2,496,442	2,250	27,548
Under \$100,000.....	7,815	403,802	381,284	24,590	12,402	298,041	2,449	5,092	3,436	422,259	209,999	10,557	16,496	139,141	319	3,087
\$100,000 under \$1,000,000.....	6,477	1,208,404	1,082,688	121,070	116,723	1,426,559	2,466	18,923	3,128	863,613	786,752	37,558	40,613	882,031	1,105	9,851
\$1,000,000 under \$25,000,000.....	708	1,005,305	975,246	32,944	1,475	3,038,241	511	20,610	334	5,362,952	4,654,003	44,948	41,514	2,825,486	214	11,444
\$25,000,000 under \$50,000,000.....	7	13,274	120,007	5,383	3,776	283,947	6	7,874	3	36,947	46,272	1,118	1,118	179,275	3	2,483
\$50,000,000 or more.....	6	493,136	413,623	15,332	15,332	544,163	6	11,134	3	227,217	203,777	14,543	20,673	367,009	3	3,850
<b>Personal services</b>																
Total.....	25,563	3,778,143	3,424,421	168,223	10,365	2,098,890	4,319	109,076	13,495	4,551,289	4,507,646	117,749	146,403	1,534,600	7,293	33,579
Under \$100,000.....	20,583	1,200,939	1,185,460	67,785	7,428	560,637	3,744	22,911	3,970	722,310	713,869	33,345	36,146	314,867	4,460	14,046
\$100,000 under \$1,000,000.....	4,828	1,721,076	1,695,527	85,033	126,571	1,426,571	3,447	57,572	3,700	1,353,825	1,343,254	37,423	40,286	571,397	2,733	14,159
\$1,000,000 under \$25,000,000.....	151	496,072	483,783	24,343	27,334	371,679	11	24,182	124	436,962	427,242	18,384	19,581	301,000	16	4,411
\$25,000,000 under \$50,000,000.....	1	60,482	57,561	1,797	5,071	39,343	1	7,411	1	60,482	60,482	1,797	8,371	39,343	1	4,411
\$50,000,000 or more.....	1	60,482	57,561	1,797	5,071	39,343	1	7,411	1	60,482	60,482	1,797	8,371	39,343	1	4,411
<b>Business services</b>																
Total.....	2,226	3,737,575	3,346,872	475,575	151,436	1,744,767	3,704	138,236	25,302	7,992,693	7,663,011	317,231	493,724	5,433,340	5,124	142,045
Under \$100,000.....	33,559	5,087,319	4,740,740	66,857	23,177	2,051,331	6,401	26,446	17,964	1,358,629	1,366,453	43,305	92,794	111,333	3,115	12,423
\$100,000 under \$1,000,000.....	5,734	3,326,175	3,184,424	160,556	136,565	2,432,464	4,700	57,666	5,842	5,680,309	5,496,609	118,376	176,448	1,665,371	1,634	39,421
\$1,000,000 under \$25,000,000.....	769	3,336,941	3,289,358	159,492	166,054	2,680,791	284	82,574	568	3,367,750	3,275,521	37,198	195,081	2,014,379	1,776	57,723
\$25,000,000 under \$50,000,000.....	16	383,061	370,042	43,232	29,371	58,816	5	17,010	11	350,288	340,807	15,232	37,478	308,225	5	16,406
\$50,000,000 or more.....	8	543,079	497,138	37,229	37,229	893,156	4	15,643	7	535,723	449,814	40,620	48,103	838,644	4	15,643
<b>Automotive services and other repair services</b>																
Total.....	21,709	3,011,621	2,872,487	434,561	95,063	2,738,541	11,678	145,410	13,204	2,366,846	2,232,139	339,121	137,703	2,111,266	7,257	108,380
Under \$100,000.....	17,124	1,125,217	1,099,539	145,957	14,806	438,083	7,482	60,063	9,287	742,867	727,989	30,263	37,082	295,371	5,427	34,739
\$100,000 under \$1,000,000.....	4,469	1,210,000	1,132,327	165,277	53,737	1,163,570	2,371	69,179	3,061	1,049,486	976,196	126,816	65,472	654,772	7,745	51,723
\$1,000,000 under \$25,000,000.....	310	434,071	389,882	13,315	13,315	735,363	103	14,656	253	392,739	353,366	129,363	23,262	626,377	12	15,723
\$25,000,000 under \$50,000,000.....	3	41,021	36,403	7,233	1,806	98,070	3	5,615	1	10,665	10,665	9	724	25,341	1	1,300
\$50,000,000 or more.....	3	201,305	193,136	71,406	10,392	303,487	2	1,512	2	171,143	163,723	52,170	11,163	224,009	1	1,300
<b>Motion pictures</b>																
Total.....	7,425	2,758,164	2,560,252	115,256	73,204	2,852,015	1,315	461,269	3,808	2,110,495	1,956,176	72,155	171,406	1,915,011	1,129	247,911
Under \$100,000.....	5,068	331,935	316,524	13,393	2,847	159,500	1,147	5,637	2,389	228,036	219,310	6,362	14,624	94,162	670	3,582
\$100,000 under \$1,000,000.....	2,067	724,023	696,764	40,021	28,643	607,770	626	23,502	1,253	1,142,434	1,082,755	2,100	43,810	345,715	382	15,937
\$1,000,000 under \$25,000,000.....	276	694,363	628,510	44,776	31,716	897,382	89	50,267	196	1,151,754	1,094,004	25,500	51,722	574,599	12	15,723
\$25,000,000 under \$50,000,000.....	3	124,666	117,704	3,329	1,806	71,944	3	6,615	2	71,944	67,326	2,378	879	59,743	2	3,904
\$50,000,000 or more.....	10	873,722	801,449	13,737	11,604	1,118,546	10	376,248	8	682,896	618,679	12,765	55,461	840,795	8	206,183
<b>Amusement and recreation services, except motion pictures</b>																
Total.....	17,440	2,554,360	2,335,426	231,629	43,406	3,079,733	6,711	54,498	6,793	1,722,771	1,577,358	120,496	165,890	1,640,339	2,667	29,007
Under \$100,000.....	11,599	435,057	406,764	32,856	12,351	291,562	2,745	7,339	4,143	221,817	217,009	12,842	16,457	121,155	1,004	3,311
\$100,000 under \$1,000,000.....	5,543	1,083,229	986,890	110,223	10,226	1,559,321	3,773	34,132	2,448	636,457	574,114	63,957	45,832	713,174	1,568	15,146
\$1,000,000 under \$25,000,000.....	343	932,069	849,339	60,298	58,246	1,054,732	192	12,866	197	1,046,732	984,007	36,332	85,677	631,898	17	15,146
\$25,000,000 under \$50,000,000.....	5	104,065	96,928	7,655	18,234	174,112	1	161	5	104,065	96,928	7,655	16,234	174,112	1	161
\$50,000,000 or more.....	5	104,065	96,928	7,655	18,234	174,112	1	161	5	104,065	96,928	7,655	16,234	174,112	1	161

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 32 — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry, and size of total assets	Returns with and without net income																			
	Number of returns (1)	Total receipts (2)	Business receipts (3)	Depreciation (4)	Net income (loss or deficit) (5)	Total assets (6)	Inventory, end of year		Number of returns (9)	Total receipts (10)	Business receipts (11)	Depreciation (12)	Net income (13)	Total assets (14)	Number of returns (15)	Total receipts (16)	Business receipts (17)	Depreciation (18)	Net income (19)	Total assets (20)
							Number	Amount												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
WATER SUPPLY																				
Under \$100,000	273	40,089	8,400	48	4,430	14,410	(1)	(2)	232	37,277	7,922	(3)	14,410	(1)	42,819	8,400	48	4,430	14,410	
\$100,000 under \$1,000,000	249	45,376	27,076	774	24,171	5,130	(1)	(2)	209	42,771	27,076	774	24,171	(1)	45,376	27,076	774	24,171	5,130	
\$1,000,000 under \$25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other States	19,132	3,214,107	3,426,432	67,624	86,727	1,368,733	4,460	5,469	1,626	4,251,641	3,426,432	67,624	86,727	4,460	3,214,107	3,426,432	67,624	86,727	1,368,733	
Under \$100,000	15,676	1,036,620	1,020,102	1,976	15,887	335,439	3,107	11,470	9,824	762,711	1,020,102	1,976	15,887	3,107	1,036,620	1,020,102	1,976	15,887	335,439	
\$100,000 under \$1,000,000	3,412	3,376,498	1,200,201	30,171	23,233	765,739	1,151	3,295	2,436	1,488,930	1,200,201	30,171	23,233	1,151	3,376,498	1,200,201	30,171	23,233	765,739	
\$1,000,000 under \$5,000,000	232	1,723,467	761,772	13,791	36,862	266,309	111	3,800	1,522	1,651,695	761,772	13,791	36,862	111	1,723,467	761,772	13,791	36,862	266,309	
\$5,000,000 under \$10,000,000	2	17,422	112,997	11,771	1,176	30,262	1	1,676	2	16,250	112,997	11,771	1,176	1	17,422	112,997	11,771	1,176	30,262	
Other States	19,132	3,214,107	3,426,432	67,624	86,727	1,368,733	4,460	5,469	1,626	4,251,641	3,426,432	67,624	86,727	4,460	3,214,107	3,426,432	67,624	86,727	1,368,733	
MAINTENANCE AND REPAIRS																				
Under \$100,000	7,776	1,079,323	1,034,122	1,203	1,137,708	279,737	867	27,376	1,287	1,078,031	1,034,122	1,203	1,137,708	867	1,079,323	1,034,122	1,203	1,137,708	279,737	
\$100,000 under \$1,000,000	7,156	3,790,707	3,426,282	1,700	1,177,264	21,783	476	3,257	1,707	3,788,004	3,426,282	1,700	1,177,264	476	3,790,707	3,426,282	1,700	1,177,264	21,783	
\$1,000,000 under \$2,000,000	32	3,376	3,344	56	3,376	124,163	470	10,738	32	3,376	3,344	56	3,376	470	3,376	3,344	56	3,376	124,163	
\$2,000,000 under \$5,000,000	40	3,750	3,731	93	3,750	11,571	21	5,307	40	3,750	3,731	93	3,750	21	3,750	3,731	93	3,750	11,571	
\$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Includes assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

Includes depreciation on assets not included in the computation of net income.

ACTIVE CORPORATION RETURNS WITH AND WITHOUT NET INCOME Table 33.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES

	Selected industries									
	Manufacturing					Construction				
	Total	Food and kindred products	Textile millinery and apparel	Chemical and allied products	Other	Total	General building and heavy construction	Highway and street construction	General contractors, not otherwise reportable	Special trade contractors
1	Number of returns, total	1,707	1,237	1,237	1,237	1,707	1,707	1,707	1,707	1,707
2	Form 112-B, total	12,152	1,807	1,807	1,807	12,152	12,152	12,152	12,152	12,152
3	Total compiled receipts	4,072,266,000	1,237,000	1,237,000	1,237,000	4,072,266,000	4,072,266,000	4,072,266,000	4,072,266,000	4,072,266,000
4	Business receipts	3,850,000	1,237,000	1,237,000	1,237,000	3,850,000	3,850,000	3,850,000	3,850,000	3,850,000
5	Interest on government obligations	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
6	Dividend income	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	Capital gains	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
8	Other receipts	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
9	Less: Payments	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
10	Net profit	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
11	Net long-term capital gain reduced by net short-term losses	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
12	Net gain, noncapital assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
13	Dividends, noncapital corporations	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
14	Dividends, foreign corporations	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
15	Other receipts	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
16	Total compiled deductions	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
17	Cost of sales and operating expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
18	Compensation of officers	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
19	Repairs	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
20	Bad debts	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
21	Rent paid on business property	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
22	Taxes paid	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
23	Interest paid	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
24	Contributions or gifts	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
25	Amortization	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
26	Depreciation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
27	Depletion	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
28	Advertising	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
29	Pension, profit sharing, annuity plans	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
30	Other employee benefit plans	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
31	Net loss, noncapital assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
32	Other deductions	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
33	Compiled net profit (less net loss) (3 less 17)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
34	Net income (less deficit, total (34 less 17))	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
35	Return other than Form 1120-C	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
36	Statutory special deductions, total	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
37	Net operating loss carryforward	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
38	Deduction for dividends received	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
39	Income subject to tax	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
40	Income tax	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
41	Less: Investment credit	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
42	Tax after investment credit	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
43	Form 1120-B net income (less deficit) (34 less 43)	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000
44	Distributions to stockholders:									
45	Cash and property, except own stock	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000
46	Corporation's own stock	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
47	Total assets	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000
48	Inventories	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
49	Depreciable assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
50	Less: Accumulated depreciation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
51	Footnote at end of table									

Footnote at end of table.





ACTIVE CORPORATION RETURNS WITH AND WITHOUT NET INCOME

Table 33 — INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Description	Wholesale and Retail Trade													
	Total	Food, other supplies and liquor	Drugs and health products	Electrical, hardware and plumbing, heating and cooling equipment, and supplies	Machinery, equipment, and supplies	Farm products, materials	Other	Total	Food, other supplies and liquor	Drugs and health products	Electrical, hardware and plumbing, heating and cooling equipment, and supplies	Machinery, equipment, and supplies	Farm products, materials	Other
1. Total net income (less net loss) (17)	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384
2. Net income (less deficit) (17) less:														
3. Statutory special deductions, total	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384
4. Net income (less deficit) (35 less 43)	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384
5. Distributions to stockholders:														
6. Cash and property except own stock	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384
7. Corporation's own stock	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384
8. Total assets	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384
9. Inventories	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384
10. Depreciable assets:														
11. Less: Accumulated depreciation	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384	1,029,384

Footnotes at end of table.

ACTIVE CORPORATION RETURNS WITH AND WITHOUT NET INCOME

Table 33.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—retailer										Total	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)		
1	Number of returns, total	18,085	17,414	17,414	17,414	17,414	17,414	17,414	17,414	17,414	17,414	17,414
2	Form 1120-S	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
3	Total compiled receipts	146,678,306	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677
4	Business receipts	146,678,306	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677	151,342,677
5	Interest on advertisement obligations	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066	2,066
6	Monthly annuities	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719	3,719
7	Subject to refund only	210,634	210,634	210,634	210,634	210,634	210,634	210,634	210,634	210,634	210,634	210,634
8	Other interest	392,734	392,734	392,734	392,734	392,734	392,734	392,734	392,734	392,734	392,734	392,734
9	Net short-term capital gain reduced by net long-term capital loss	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423	110,423
10	Net long-term capital gain reduced by net short-term capital loss	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
11	Dividends, domestic corporations	31,076	31,076	31,076	31,076	31,076	31,076	31,076	31,076	31,076	31,076	31,076
12	Dividends, foreign corporations	1,062,842	1,062,842	1,062,842	1,062,842	1,062,842	1,062,842	1,062,842	1,062,842	1,062,842	1,062,842	1,062,842
13	Other receipts	34,961,877	34,961,877	34,961,877	34,961,877	34,961,877	34,961,877	34,961,877	34,961,877	34,961,877	34,961,877	34,961,877
14	Total compiled deductions	10,730,064	10,730,064	10,730,064	10,730,064	10,730,064	10,730,064	10,730,064	10,730,064	10,730,064	10,730,064	10,730,064
15	Depreciation	215,731	215,731	215,731	215,731	215,731	215,731	215,731	215,731	215,731	215,731	215,731
16	Repairs	104,242	104,242	104,242	104,242	104,242	104,242	104,242	104,242	104,242	104,242	104,242
17	Bad debts	13,281	13,281	13,281	13,281	13,281	13,281	13,281	13,281	13,281	13,281	13,281
18	Net gain on sales of property	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
19	Net gain on sales of other assets	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
20	Interest paid	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
21	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
22	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
23	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
24	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
25	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
26	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
27	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
28	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
29	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
30	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
31	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
32	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
33	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
34	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
35	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
36	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
37	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
38	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
39	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
40	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
41	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
42	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
43	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
44	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
45	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
46	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
47	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
48	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
49	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
50	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
51	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
52	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
53	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
54	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
55	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
56	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
57	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
58	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
59	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
60	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
61	Charitable contributions	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
62	Gifts	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
63	Amortization of intangibles	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
64	Capital loss	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
65	Advertising	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220	1,015,220
66	Charitable contributions											





ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 34. — INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued										(25)	
	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Stone, clay, and glass product	Primary metal industries	Fabricated metal products (including repair, machinery and transportation equipment)	Machinery, except electrical and transportation equipment	Electrical, electronic, machinery, and supplies	Transportation equipment, except motor vehicles		Motor vehicles, except motor equipment
	(1)	(17)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)
1 Number of returns, total	762	19,125	7,992	724	911	1,241	1,458	1,408	1,408	1,408	1,408	36,233
2 From 112-S	762	19,125	7,992	724	911	1,241	1,458	1,408	1,408	1,408	1,408	3,641
3 Total completed receipts	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
4 Business receipts	1,324,287	14,749,658	28,989,788	44,985,705	9,734,222	2,379,420	3,417,908	16,346,847	22,848,437	16,346,847	22,848,437	76,000,258
5 Interest on Government obligations	4,906	10,442	23,312	4,100	1,308	1,100	1,100	1,100	1,100	1,100	1,100	24,747
6 Dividends	1,000	3,300	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	3,800
7 Royalties	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
8 Other income	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
9 Net long-term capital gain reduced by net long-term capital loss	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10 Net short-term capital gain reduced by net short-term capital loss	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
11 Total completed receipts	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
12 Total completed deductions	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
13 Cost of sales and operations	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
14 Compensation of officers	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
15 Repairs	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
16 Bad debts	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
17 Net gain, noncapital asset	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
18 Dividends, domestic corporations	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
19 Dividends, foreign corporations	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
20 Other receipts	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
21 Total completed deductions	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
22 Net income (35 less 45)	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
23 Statutory special deductions, total	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
24 Net operating loss carryforward	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
25 Income tax	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
26 Less: Investment credit	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
27 Tax after investment credit	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
28 Compiled net profit less tax (34 less 43)	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
29 Form 112-S net income (35 less 36)	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
30 Cash and property except own stock	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
31 Corporation's own stock	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
32 Total assets	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
33 Inventories	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
34 Depreciable assets	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310
35 Less: Accumulated depreciation	1,395,367	15,217,779	29,270,808	45,477,130	10,137,710	2,439,520	3,483,411	16,776,013	23,060,318	16,776,013	23,060,318	79,409,310

Footnote at end of table.

ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 34.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and utility services						All other trade			
	Total	Transportation, communication, electric, gas, and utility services	Electric and gas companies and systems	Water supply and sewer authority systems	Other	Other	Other	Other	Other	Other
1 Number of returns, total.....	267	271	271	271	271	271	271	271	271	271
2 Form 112-S.....	35,612 5,911	4,418 1,181	4,316 357	4,214 121	6,302 121	26,300 5,790	27,120 6,011	27,120 6,011	27,120 6,011	27,120 6,011
3 Total compiled receipts.....	63,473,967	25,312,276	13,013,421	2,767,927	11,304,621	27,120,367	27,120,367	27,120,367	27,120,367	27,120,367
4 Business receipts.....	63,279,231	25,177,225	12,976,598	2,711,477	11,269,121	27,084,750	27,084,750	27,084,750	27,084,750	27,084,750
5 Interest on government obligations.....	14,527	25,062	23,145	1,917	1,463	14,527	14,527	14,527	14,527	14,527
6 Dividends, interest, and other income.....	18,411	4,889	4,455	434	3,990	18,411	18,411	18,411	18,411	18,411
7 Royalties.....	51,326	32,534	31,571	963	2,822	51,326	51,326	51,326	51,326	51,326
8 Net short-term capital gain reduced by net long-term capital loss.....	2,986	1,217	1,153	664	500	2,986	2,986	2,986	2,986	2,986
9 Net long-term capital gain reduced by net short-term capital loss.....	2,074,419	125,574	2,948	1,467	1,472	1,947,272	1,947,272	1,947,272	1,947,272	1,947,272
10 Net gain, noncapital assets.....	43,723	8,466	11,600	1,886	570	43,723	43,723	43,723	43,723	43,723
11 Dividends, interest, and other income.....	126,311	61,367	57,891	4,476	3,500	126,311	126,311	126,311	126,311	126,311
12 Other receipts.....	285,127	36,742	43,994	7,115	9,272	285,127	285,127	285,127	285,127	285,127
13 Total compiled deductions.....	37,861,917	29,272,212	13,496,742	7,115,112	2,676,317	37,861,917	37,861,917	37,861,917	37,861,917	37,861,917
14 Cost of sale and removal.....	37,861,917	37,861,917	37,861,917	37,861,917	37,861,917	37,861,917	37,861,917	37,861,917	37,861,917	37,861,917
15 Repairs.....	28,426	41,112	41,112	41,112	41,112	28,426	28,426	28,426	28,426	28,426
16 Bad debts.....	79,706	19,406	19,406	19,406	19,406	79,706	79,706	79,706	79,706	79,706
17 Real estate taxes.....	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
18 State, local, and foreign taxes.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
19 Charitable contributions.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
20 Depreciation.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
21 Other deductions.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
22 Average profit margins, net of tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
23 Other employee benefits, net of tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
24 Retiree contributions.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
25 Other deductions.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
26 Net income (to loss).....	25,611,750	16,040,064	13,516,679	5,652,815	8,632,704	25,611,750	25,611,750	25,611,750	25,611,750	25,611,750
27 Federal income tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
28 State, local, and foreign income tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
29 Federal gift tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
30 Federal estate tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
31 Total income tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
32 Investment credit.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
33 Tax after investment credit.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
34 Federal gift tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
35 Federal estate tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
36 Total tax.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
37 Accumulated depreciation.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000





ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 34. — INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES. — Continued

Industry	Balance Sheet Items									
	Insurance surplus	Insurance policy reserves, net	Bond investments, net	Losses on policy reserves	Total	Liability to policyholders	B. Total	C. Total	D. Total	E. Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Banking and finance	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Insurance	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Real estate	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Transportation	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Wholesale-retail trade	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Manufacturing	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Other	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Total	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000

NOTE: (1) All amounts are in thousands of dollars. (2) All amounts are in millions of dollars. (3) All amounts are in billions of dollars. (4) All amounts are in trillions of dollars. (5) All amounts are in quadrillions of dollars. (6) All amounts are in quintillions of dollars. (7) All amounts are in sextillions of dollars. (8) All amounts are in septillions of dollars. (9) All amounts are in octillions of dollars. (10) All amounts are in nonillions of dollars.

ACTIVE CORPORATIONS

Table 35 — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Line	Description	All Industrial Divisions									
		1	2	3	4	5	6	7	8	9	10
		Number of returns, total	Form 1120-S	Number of returns	Form 1120-S	Number of returns	Form 1120-S	Number of returns	Form 1120-S	Number of returns	Form 1120-S
1	Number of returns, total	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
2	Form 1120-S	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
3	Total compiled receipts	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
4	Business receipts	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
5	Interest on Government obligations	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
6	Wholly taxable	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
7	Subject to surtax only	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
8	Wholly tax-exempt	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
9	Other interest	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
10	Rentals	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
11	Net short-term capital gain reduced by net long-term capital loss	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
12	Net long-term capital gain reduced by net short-term capital loss	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
13	Net gain, noncapital assets	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
14	Dividends, domestic corporations	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
15	Dividends, foreign corporations	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
16	Other receipts	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
17	Total compiled deductions	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
18	Cost of sales and operations	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
19	Compensation of officers	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
20	Repairs	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
21	Bad debts	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
22	Rent paid	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
23	Taxes paid	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
24	Interest paid	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
25	Contributions or gifts	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
26	Amortization	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
27	Depreciation	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
28	Depletion	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
29	Advertising	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
30	Pension, profit sharing, annuity plans	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
31	Other employee benefit plans	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
32	Net loss, noncapital assets	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
33	Other deductions	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
34	Compiled net profit (less net loss) (3 less 17)	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
35	Net income (less deficit), total (34 less 7)	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
36	Returns other than Form 1120-S	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
37	Net income (less deficit) (35 less 45)	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
38	Statutory special deductions, total	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
39	Net operating loss carryforward	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
40	Deduction for dividends received	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
41	Income subject to tax	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
42	Income tax	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
43	Less: Investment credit	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
44	Compiled net profit less tax (34 less 43)	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
45	Form 1120-S net income (less deficit) (35 less 36)	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
46	Distributions to stockholders	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
47	Cash and property except own stock	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642
48	Corporation's own stock	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642	1,663,642

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Line	Description	Size of business receipts										
		Total	Under \$10,000	\$10,000-\$24,999	\$25,000-\$49,999	\$50,000-\$99,999	\$100,000-\$249,999	\$250,000-\$499,999	\$500,000-\$999,999	\$1,000,000-\$4,999,999	\$5,000,000-\$9,999,999	\$10,000,000 or more
1	Number of returns, total	25,130	3,176	3,479	3,439	4,175	4,175	4,175	4,175	4,175	4,175	4,175
2	Form 1120-S	4,116	721	721	721	721	721	721	721	721	721	721
3	Total compiled receipts	5,287,029	130,122	301,205	379,222	469,362	469,362	469,362	469,362	469,362	469,362	469,362
4	Business receipts	5,977,917	11,788	276,217	663,362	663,362	663,362	663,362	663,362	663,362	663,362	663,362
5	Interest on government obligations	1,809	36	188	67	67	67	67	67	67	67	67
6	Wholly taxable	1,809	36	188	67	67	67	67	67	67	67	67
7	Subject to surtax only	66	13	67	13	13	13	13	13	13	13	13
8	Wholly tax-exempt	1,743	23	121	54	54	54	54	54	54	54	54
9	Rents	1,178	2,673	2,673	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178
10	Royalties	2,768	63	312	312	312	312	312	312	312	312	312
11	Net short-term capital gain reduced by net long-term capital loss	186	11	10	10	10	10	10	10	10	10	10
12	Net long-term capital gain reduced by net short-term capital loss	1,133	133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
13	Net gain, noncapital assets	1,133	133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
14	Dividends, domestic corporations	1,133	270	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
15	Dividends, foreign corporations	1,133	11	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
16	Other receipts	1,762	1,762	1,762	1,762	1,762	1,762	1,762	1,762	1,762	1,762	1,762
17	Total compiled deductions	6,127,151	27,176	427,232	579,222	579,222	579,222	579,222	579,222	579,222	579,222	579,222
18	Cost of sales and operations	4,327,137	1,276	23,236	67,738	67,738	67,738	67,738	67,738	67,738	67,738	67,738
19	Compensation of officers	1,011,472	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276
20	Repairs	40,326	39	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880
21	Bad debts	1,736	28	113	113	113	113	113	113	113	113	113
22	Rent paid	11,764	303	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189
23	Taxes paid	11,764	1,428	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189
24	Interest paid	13,765	1,428	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189
25	Contributions or gifts	113	113	113	113	113	113	113	113	113	113	113
26	Amortization	1,122	101	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
27	Depreciation	1,428	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189
28	Depletion	1,122	101	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
29	Advertising	42,119	147	113	113	113	113	113	113	113	113	113
30	Pension, profit sharing, annuity plans	3,189	106	106	106	106	106	106	106	106	106	106
31	Other employee benefit plans	1,122	106	106	106	106	106	106	106	106	106	106
32	Net loss, noncapital assets	1,122	106	106	106	106	106	106	106	106	106	106
33	Other deductions	31,734	1,122	28,323	28,323	28,323	28,323	28,323	28,323	28,323	28,323	28,323
34	Compiled net profit (less net loss) (3 less 17)	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
35	Net income (less deficit), total (3, less 7)	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
36	Returns other than Form 1120-S:											
37	Net income (less deficit) (35 less 45)											
38	Statutory special deductions, total											
39	Net operating loss carryforward											
40	Income subject to tax											
41	Income tax											
42	Less: Investment credit											
43	Tax after investment credit											
44	Compiled net profit less tax (34 less 43)											
45	Form 1120-S net income (less deficit) (35 less 36)											
46	Distributions to stockholders:											
47	Cash and property except own stock											
48	Corporation's own stock											

Source: IRS, Form 1120-S.

ACTIVE CORPORATIONS

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

I Form 1120-S	Number of returns, total	Size of business receipts										Receipts over \$50,000 per return	
		Total	Under \$25,000	25,000 to 50,000	50,000 to 75,000	75,000 to 100,000	100,000 to 125,000	125,000 to 150,000	150,000 to 200,000	200,000 to 500,000	Over 500,000		
1	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
2	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
3	Total compiled receipts	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
4	Business receipts	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
5	Interest on Government obligations	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
6	Wholly taxable	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
7	Subject to surtax only	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
8	Other interest	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
9	Rents	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
10	Royalties	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
11	Net short-term capital gain reduced by net long-term capital loss	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
12	Net long-term capital gain reduced by net short-term capital loss	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
13	Net gain, noncapital assets	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
14	Dividends, domestic corporations	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
15	Dividends, foreign corporations	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
16	Other receipts	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
17	Total compiled deductions	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
18	Cost of sales and operations	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
19	Compensation of officers	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
20	Retards	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
21	Bad debts	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
22	Rent paid	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
23	Taxes paid	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
24	Interest paid	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
25	Contributions or gifts	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
26	Amortization	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
27	Depreciation	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
28	Depletion	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
29	Advertising	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
30	Pension, profit sharing, annuity plans	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
31	Other employer benefit plans	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
32	Ret loss, noncapital assets	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
33	Other deductions	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
34	Compiled net profit (less net loss) (3 less 17)	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
35	Net income (less deficit), total (34 less 7)	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
36	Returns other than Form 1120-S:	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
37	Statutory special deductions, total	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
38	Ret operating loss carryforward	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
39	Reduction for dividends received	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
40	Income subject to tax	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
41	Income tax	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
42	Less: Investment credit	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
43	Tax after investment credit	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
44	Compiled net profit less tax (34 less 43)	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
45	Form 1120-S net income (less deficit) (35 less 46)	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
46	Distributions to stockholders:	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
47	Cash and property except own stock	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237
48	Corporation's own stock	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237

F-Statute at end of table.

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — Continued

Item	Form	Size of business receipts									
		Under \$10,000	\$10,000 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 to \$999,999	\$1,000,000 to \$2,499,999	\$2,500,000 to \$4,999,999	\$5,000,000 or more
1	111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
2	112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112
3	113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113
4	114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114
5	115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115
6	116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116
7	117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117
8	118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118
9	119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119
10	120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
11	121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
12	122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
13	123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123
14	124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124
15	125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125
16	126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126
17	127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127
18	128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128
19	129	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129	1,129
20	130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130
21	131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131	1,131
22	132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132
23	133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133
24	134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134
25	135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135
26	136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136
27	137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
28	138	1,138	1,138	1,138	1,138	1,138	1,138	1,138	1,138	1,138	1,138
29	139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139
30	140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140
31	141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
32	142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142
33	143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143
34	144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144	1,144
35	145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145	1,145
36	146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146
37	147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147
38	148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148
39	149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149
40	150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150
41	151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151
42	152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152
43	153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153
44	154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154
45	155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155
46	156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156
47	157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157

(Thousand dollars)

ACTIVE CORPORATIONS

Table 35 — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Line	Description	Number of returns, total										Reported in return	
		1	2	3	4	5	6	7	8	9	10		
		\$1,000- \$4,999.99	\$5,000- \$9,999.99	\$10,000- \$49,999.99	\$50,000- \$99,999.99	\$100,000- \$499,999.99	\$500,000- \$999,999.99	\$1,000,000- \$4,999,999.99	\$5,000,000- \$9,999,999.99	\$10,000,000- \$49,999,999.99	\$50,000,000- \$99,999,999.99	\$100,000,000- \$499,999,999.99	\$500,000,000- \$999,999,999.99
1	Number of returns, total	11	1	1	1	1	1	1	1	1	1	1	
2	Form 1120- S filers	1	1	1	1	1	1	1	1	1	1	1	
3	Total compiled receipts	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
4	Business receipts	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
5	Interest on Government obligations	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
6	Wholly taxable	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
7	Subject to surtax only	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
8	Wholly tax-exempt	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
9	Other interest	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
10	Dividends	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
11	Net short-term capital gain reduced by net long-term capital loss	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
12	Net long-term capital gain reduced by net short-term capital loss	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
13	Net gain on capital assets	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
14	Dividends from domestic corporations	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
15	Dividends from foreign corporations	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
16	Other receipts	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
17	Total compiled deductions	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
18	Cost of sales and operations	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
19	Compensation of officers	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
20	Repairs	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
21	Bad debts	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
22	Rent paid	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
23	Taxes paid	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
24	Interest paid	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
25	Contributions or gifts	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
26	Amortization	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
27	Depreciation	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
28	Depletion	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
29	Advertising	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
30	Charitable contributions	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
31	Provision for bad debts	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
32	Cost of depletion	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
33	Other deductions	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
34	Compiled net profit (less net loss) (3 less 17)	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
35	Net income (less deficit), total (34 less 3)	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
36	Returns other than Form 1120-S	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
37	Net income (less deficit) (35 less 36)	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
38	Retirement special deductions, total	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
39	Charitable contributions	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
40	Income subject to tax	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
41	Income tax	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
42	Less: Investment credit	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
43	Tax after investment credit	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
44	Compiled net profit (less tax) (37 less 43)	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
45	Form 1120-S net income (less deficit) (35 less 36)	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
46	Distributions to stockholders:	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
47	Cash and property except: own stock	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	
48	Corporation's own stock	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	1,117,422	

Source: IRS.

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — Continued

Industrial Division, Item	Size of business receipts											
	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	Over \$10,000,000
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Number of returns, total	52,801	1,751	1,104	1,051	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
2. Form 1120-S	4,882	419	469	469	469	469	469	469	469	469	469	469
3. Total compiled receipts	17,941,771	31,736	179,279	1,252,978	2,569,484	4,179,877	14,091,856	22,029,101	32,019,379	42,019,379	52,019,379	62,019,379
4. Business receipts	17,941,771	31,736	179,279	1,252,978	2,569,484	4,179,877	14,091,856	22,029,101	32,019,379	42,019,379	52,019,379	62,019,379
5. Interest on government obligations	1,000	100	100	100	100	100	100	100	100	100	100	100
6. Wholly taxable	1,000	100	100	100	100	100	100	100	100	100	100	100
7. Subject to surtax only	1,000	100	100	100	100	100	100	100	100	100	100	100
8. Wholly tax-exempt	281,766	202	761	2,817	9,483	19,982	74,190	119,982	169,982	219,982	269,982	319,982
9. Other interest	40,710	1	1	1	1	1	1	1	1	1	1	1
10. Regularly scheduled	39,536	1	1	1	1	1	1	1	1	1	1	1
11. Net short-term capital gain reduced by net long-term capital loss	1,174	1	1	1	1	1	1	1	1	1	1	1
12. Net long-term capital gain reduced by net short-term capital loss	48,111	1	1	1	1	1	1	1	1	1	1	1
13. Dividends, noncapital assets	48,111	1	1	1	1	1	1	1	1	1	1	1
14. Dividends, domestic corporations	48,111	1	1	1	1	1	1	1	1	1	1	1
15. Dividends, foreign corporations	48,111	1	1	1	1	1	1	1	1	1	1	1
16. Other receipts	1,000	100	100	100	100	100	100	100	100	100	100	100
17. Total compiled deductions	1,000	100	100	100	100	100	100	100	100	100	100	100
18. Cost of sales and operations	1,000	100	100	100	100	100	100	100	100	100	100	100
19. Compensation of officers	1,000	100	100	100	100	100	100	100	100	100	100	100
20. Repairs	1,000	100	100	100	100	100	100	100	100	100	100	100
21. Bad debts	1,000	100	100	100	100	100	100	100	100	100	100	100
22. Rent paid	1,000	100	100	100	100	100	100	100	100	100	100	100
23. Taxes paid	1,000	100	100	100	100	100	100	100	100	100	100	100
24. Interest paid	1,000	100	100	100	100	100	100	100	100	100	100	100
25. Contributions or gifts	1,000	100	100	100	100	100	100	100	100	100	100	100
26. Depreciation	1,000	100	100	100	100	100	100	100	100	100	100	100
27. Amortization	1,000	100	100	100	100	100	100	100	100	100	100	100
28. Depletion	1,000	100	100	100	100	100	100	100	100	100	100	100
29. Advertising	1,000	100	100	100	100	100	100	100	100	100	100	100
30. Pension, profit sharing, annuity plans	1,000	100	100	100	100	100	100	100	100	100	100	100
31. Other employer benefit plans	1,000	100	100	100	100	100	100	100	100	100	100	100
32. W.C. Loss, non-capital assets	1,000	100	100	100	100	100	100	100	100	100	100	100
33. Other deductions	1,000	100	100	100	100	100	100	100	100	100	100	100
34. Compiled net profit (less net loss) (1 less 17)	1,000	100	100	100	100	100	100	100	100	100	100	100
35. Net income (less deficit), total (34 less 7)	1,000	100	100	100	100	100	100	100	100	100	100	100
36. Income other than long-term interest	1,000	100	100	100	100	100	100	100	100	100	100	100
37. W.C. Loss (less deficit) (35 less 36)	1,000	100	100	100	100	100	100	100	100	100	100	100
38. Net operating loss carryforward	1,000	100	100	100	100	100	100	100	100	100	100	100
39. Portion for dividends received	1,000	100	100	100	100	100	100	100	100	100	100	100
40. Income subject to tax	1,000	100	100	100	100	100	100	100	100	100	100	100
41. Income tax	1,000	100	100	100	100	100	100	100	100	100	100	100
42. Loss: Investment credit	1,000	100	100	100	100	100	100	100	100	100	100	100
43. Tax other investment credit	1,000	100	100	100	100	100	100	100	100	100	100	100
44. Compiled net profit (less net loss) (40 less 41)	1,000	100	100	100	100	100	100	100	100	100	100	100
45. Form 1120: Net income (less deficit) (38 less 43)	1,000	100	100	100	100	100	100	100	100	100	100	100
46. Distribution to stockholders	1,000	100	100	100	100	100	100	100	100	100	100	100
47. Cash and property except own stock	1,000	100	100	100	100	100	100	100	100	100	100	100
48. Corporation's own stock	1,000	100	100	100	100	100	100	100	100	100	100	100







ACTIVE CORPORATIONS

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division, item	Size of business receipts													Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
<b>WHOLESALE AND RETAIL TRADE—Continued</b>														
<b>1</b> Number of returns, total	245,187	7,055	13,174	26,665	42,727	57,111	74,044	23,754	18,662	1,946	603	137	4,579	
<b>2</b> Form 1120-S	34,942	1,417	1,998	3,496	7,143	8,745	8,681	2,605	1,174	34	4	-	644	
<b>3</b> Total compiled receipts	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>4</b> Business receipts	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>5</b> Wholly tax-exempt	4,666	-	22	22	59	182	474	711	1,084	668	4,339	2,904	371	
<b>6</b> Wholly tax-exempt only	4,666	-	22	22	59	182	474	711	1,084	668	4,339	2,904	371	
<b>7</b> Wholly tax-exempt	217,434	4,007	739	1,411	3,228	4,496	23,271	23,750	49,306	19,711	31,411	47,950	34	
<b>8</b> Other interest	352,754	303	395	3,143	7,493	10,626	16,786	41,331	104,067	25,472	47,944	88,243	11,950	
<b>9</b> Royalties	7,017	-	31	370	84	271	77	237	432	31	165	34	-	
<b>10</b> Net short-term capital gain reduced by net long-term capital loss	11,127	1,417	1,515	3,471	7,143	9,401	13,417	19,453	41,240	7,474	14,438	19,684	1,665	
<b>11</b> Net long-term capital gain reduced by net short-term capital loss	5,542	166	166	730	1,733	2,203	3,019	4,992	10,248	422	501	77	21	
<b>12</b> Dividends, domestic corporations	37,506	1,113	1,113	730	2,554	3,653	5,057	7,271	15,244	2,494	1,146	1,136	1	
<b>13</b> Dividends, foreign corporations	37,506	1,113	1,113	730	2,554	3,653	5,057	7,271	15,244	2,494	1,146	1,136	1	
<b>14</b> Other receipts	5,112,242	4,121	1,515	15,376	37,277	115,889	204,284	261,114	631,817	159,436	254,120	566,870	16,526	
<b>15</b> Total compiled deductions	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>16</b> Cost of sales and operations	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>17</b> Compensation of officers	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>18</b> Repairs	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>19</b> Bad debts	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>20</b> Rent paid	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>21</b> Taxes paid	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>22</b> Interest paid	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>23</b> Contributions or gifts	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>24</b> Amortization	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>25</b> Depreciation	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>26</b> Depletion	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>27</b> Advertising	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>28</b> Pension, profit sharing, annuity plans	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>29</b> Other employee benefit plans	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>30</b> Net loss, noncapital assets	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>31</b> Other deductions	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>32</b> Compiled net profit (less net loss) (3 less 17)	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>33</b> Net income (less deficit), total (34 less 17)	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>34</b> Returns other than Form 1120-S	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>35</b> Net income (less deficit) (35 less 34)	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>36</b> Statutory special deductions, total	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>37</b> Net operating loss carryforward	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>38</b> Deduction for dividends received	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>39</b> Income subject to tax	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>40</b> Income tax	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>41</b> Less: Investment credit	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>42</b> Less: Investment credit	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>43</b> Tax after investment credit	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>44</b> Compiled net profit less tax (34 less 43)	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>45</b> Form 1120-S net income (less deficit) (35 less 36)	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>46</b> Distributions to stockholders	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>47</b> Cash and property except own stock	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	
<b>48</b> Corporation's own stock	149,678,911	37,007	246,121	1,433,853	3,287,410	7,474,373	12,255,210	16,351,485	36,390,411	10,601,039	12,746,354	41,609,613	31,242	

Footnotes at end of table.





ACTIVE CORPORATIONS

Table 35 — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — Continued

Line	Description	Number of returns									
		Total	\$100,000 and over	\$50,000-\$99,999	\$25,000-\$49,999	\$10,000-\$24,999	\$5,000-\$9,999	\$2,500-\$4,999	\$1,000-\$2,499	Under \$1,000	Not reported
1	Number of returns, total	11,178	2,291	2,073	1,470	1,047	668	438	273	168	128
2	Form 1120s	11,178	2,291	2,073	1,470	1,047	668	438	273	168	128
3	Total compiled receipts	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
4	Business receipts	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
5	Interest on government obligations	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
6	Wholly taxable	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
7	Subject to surtax only	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
8	Wholly tax-exempt	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
9	Other interest	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
10	Royalties	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
11	Net short-term capital gain reduced by net long-term capital loss	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
12	Net long-term capital gain reduced by net short-term capital loss	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
13	Net gain, noncapital assets	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
14	Dividends, domestic corporations	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
15	Dividends, foreign corporations	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
16	Other receipts	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
17	Total compiled deductions	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
18	Cost of sales and operations	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
19	Compensation of officers	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
20	Repairs	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
21	Bad debts	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
22	Rent paid	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
23	Taxes paid	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
24	Interest paid on debt	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
25	Contribution or gift	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
26	Amortization	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
27	Depreciation	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
28	Depletion	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
29	Advertising	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
30	Commissions, profit sharing, annuity plans	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
31	Other employee benefit plans	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
32	Net loss, noncapital assets	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
33	Other deductions	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
34	Compiled net profit (less net loss) (3 less 20)	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
35	Net income (less deficit), total (34 less 21)	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
36	Returns other than Form 1120s:										
37	Net income (less deficit) (25 less 35)	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
38	Mandatory special deductions, total	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
39	Net operating loss carryforward	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
40	Deduction for depletion received	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
41	Income subject to tax	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
42	Income tax	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
43	Loss: Investment credit	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
44	Loss: Other investment credit	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
45	Compiled net profit (less net loss) (less 40)	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
46	Form 1120s net income (less deficit) (less 36)	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
47	Distribution to shareholders	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
48	Cash and property sold to stockholders	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
49	Corporate loans and stocks	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000

(Thousand dollars)

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — Continued

1	Size of business receipts													Receipts over \$100,000 reported
	1	2	3	4	5	6	7	8	9	10	11	12	13	
2	100,000- 249,999	250,000- 499,999	500,000- 749,999	750,000- 999,999	1,000,000- 2,499,999	2,500,000- 4,999,999	5,000,000- 9,999,999	10,000,000- 24,999,999	25,000,000- 49,999,999	50,000,000- 99,999,999	100,000,000- 249,999,999	250,000,000- 499,999,999	500,000,000- 999,999,999	1,000,000,000- or more
3	(Thousand dollars)													
1	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
2	262	262	262	262	262	262	262	262	262	262	262	262	262	262
3	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
4	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
5	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
6	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
7	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
8	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
9	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
10	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
11	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
12	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
13	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
14	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
15	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
16	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
17	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
18	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
19	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
20	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
21	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
22	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
23	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
24	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
25	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
26	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
27	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
28	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
29	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
30	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
31	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
32	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
33	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
34	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
35	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
36	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
37	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
38	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
39	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
40	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
41	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
42	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
43	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
44	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
45	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
46	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597
47	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597	10,597

Loss or deficit.  
 1. Estimate of net profit after tax.  
 2. Size of total compiled receipts was used in lieu of size of business receipts to classify statistics for Finance, insurance, and real estate division.  
 NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 36. — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME

Industry	Size of net income									
	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	Over \$1,000,000
ALL INDUSTRIAL DIVISIONS	12,487,100	97,910	14,738	106,198	1,270,400	1,176,176	1,176,176	1,176,176	1,176,176	1,176,176
Manufacturing	12,487,100	97,910	14,738	106,198	1,270,400	1,176,176	1,176,176	1,176,176	1,176,176	1,176,176
Construction	1,234,567	12,345	15,678	18,901	22,345	25,678	30,123	35,456	40,789	45,123
Transportation	1,123,456	11,234	14,567	17,890	21,234	24,567	28,901	32,234	35,567	38,901
Wholesale trade	1,012,345	10,123	13,456	16,789	20,123	23,456	27,789	31,123	34,456	37,789
Retail trade	901,234	9,012	12,345	15,678	19,012	22,345	26,678	30,012	33,345	36,678
Finance and insurance	890,123	8,901	11,234	14,567	17,890	21,234	24,567	28,901	32,234	35,567
Real estate	789,012	7,890	10,123	13,456	16,789	20,123	23,456	27,789	31,123	34,456
Service	678,901	6,789	9,012	12,345	15,678	19,012	22,345	26,678	30,012	33,345
Government	567,890	5,678	7,890	10,123	13,456	16,789	20,123	23,456	27,789	31,123
Other	456,789	4,567	6,789	9,012	12,345	15,678	19,012	22,345	26,678	30,012













Table 36. — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME — Continued

Industry	Total	100,000 and over	25,000 to 100,000	10,000 to 25,000	5,000 to 10,000	1,000 to 5,000	Under 1,000	1962		1961		1960	
								No.	(Thousands of dollars)	No.	(Thousands of dollars)	No.	(Thousands of dollars)
Industrial divisions													
Manufacturing													
Wholesale trade													
Retail trade													
Transportation and communication													
Finance, insurance, and real estate													
Professional, scientific, and technical services													
Other services													
Construction													
Government													
Nonclassifiable													
Total													

(Thousands of dollars)





ACTIVE CORPORATIONS

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

Line	Description	(Thousand dollars)									
		1	2	3	4	5	6	7	8	9	10
36	Net income before Federal income tax	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234
37	Depreciation	100	100	100	100	100	100	100	100	100	100
38	Net operating loss carryover	50	50	50	50	50	50	50	50	50	50
39	Net operating loss carryforward	50	50	50	50	50	50	50	50	50	50
40	Income subject to Federal income tax	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134
41	Income tax	200	200	200	200	200	200	200	200	200	200
42	Less: Investment credit	10	10	10	10	10	10	10	10	10	10
43	Tax after investment credit	190	190	190	190	190	190	190	190	190	190
44	Completed net profit (loss) before Federal income tax	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044
45	Form 2208, net income (loss) before Federal income tax	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044
46	Form 2208, net income (loss) after Federal income tax	854	854	854	854	854	854	854	854	854	854
47	Corporate net income (loss)	854	854	854	854	854	854	854	854	854	854

Source: Internal Revenue Service, Bureau of Economic Analysis, Statistical Research Division.







ACTIVE CORPORATIONS

Table 36. — INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME — Cont Inued

	Industrial Division, from Form 1120-S	Size of net income											
		Total	Under \$5,000	\$5,000 under \$15,000	\$15,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NATURE OF BUSINESS NET ALLOCABLE													
1	Number of returns, total	1,287	956	126	-	-	-	-	-	-	-	-	-
2	Form 1120-S	88	(1)	(1)	-	-	-	-	-	-	-	-	-
3	Total compiled receipts	83,366	7,319	17,644	-	-	-	-	-	-	-	-	-
4	Business receipts	79,472	6,327	16,364	-	-	-	-	-	-	-	-	-
5	Interest on Government obligations	3	-	-	-	-	-	-	-	-	-	-	-
6	Wholly taxable	6	-	-	-	-	-	-	-	-	-	-	-
7	Subject to carry-over	381	137	82	-	-	-	-	-	-	-	-	-
8	Wholly tax-exempt	6	-	-	-	-	-	-	-	-	-	-	-
9	Other interest	519	16	123	-	-	-	-	-	-	-	-	-
10	Rents	105	27	-	-	-	-	-	-	-	-	-	-
11	Net short-term capital gain reduced by net long-term capital loss	27	-	-	-	-	-	-	-	-	-	-	-
12	Net long-term capital gain reduced by net short-term capital loss	1,119	260	-	-	-	-	-	-	-	-	-	-
13	Net gain, noncapital assets	7	32	-	-	-	-	-	-	-	-	-	-
14	Dividends, domestic corporations	42	56	14	-	-	-	-	-	-	-	-	-
15	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
16	Other receipts	5,127	179	461	-	-	-	-	-	-	-	-	-
17	Total compiled deductions	76,173	7,386	16,164	-	-	-	-	-	-	-	-	-
18	Cost of sales and operating expenses	53,331	1,659	12,317	-	-	-	-	-	-	-	-	-
19	Compensation of officers	2,428	390	611	-	-	-	-	-	-	-	-	-
20	Repairs	263	12	100	-	-	-	-	-	-	-	-	-
21	Cost of depletion	1,681	57	134	-	-	-	-	-	-	-	-	-
22	Net paid on depletion property	1,331	215	262	-	-	-	-	-	-	-	-	-
23	Taxes paid	1,743	246	152	-	-	-	-	-	-	-	-	-
24	Interest paid	1,751	40	-	-	-	-	-	-	-	-	-	-
25	Contributions	40	-	-	-	-	-	-	-	-	-	-	-
26	American flag	1	1	-	-	-	-	-	-	-	-	-	-
27	Depreciation	1,239	355	212	-	-	-	-	-	-	-	-	-
28	Depletion	-	-	-	-	-	-	-	-	-	-	-	-
29	Advertising	1,663	77	-	-	-	-	-	-	-	-	-	-
30	Provision for profit sharing, annuity plans, other employee benefit plans	437	-	-	-	-	-	-	-	-	-	-	-
31	Other deductions	66	-	-	-	-	-	-	-	-	-	-	-
32	Net loss, noncapital asset	1	1	-	-	-	-	-	-	-	-	-	-
33	Other deductions	13,432	3,273	1,901	-	-	-	-	-	-	-	-	-
34	Compiled net profit (3 less 17)	7,187	723	884	-	-	-	-	-	-	-	-	-
35	Net income, total (34 less 7)	7,181	723	884	-	-	-	-	-	-	-	-	-
36	Returns other than Form 1120-S	-	-	-	-	-	-	-	-	-	-	-	-
37	Net income (35 less 45)	1,144	638	696	-	-	-	-	-	-	-	-	-
38	Statutory special deductions, total	1,304	612	12	-	-	-	-	-	-	-	-	-
39	Net operating loss carryforward	1,503	612	-	-	-	-	-	-	-	-	-	-
40	Deduction for dividend received	303	-	-	-	-	-	-	-	-	-	-	-
41	Income subject to tax	4,753	314	678	-	-	-	-	-	-	-	-	-
42	Income tax	1,502	55	208	-	-	-	-	-	-	-	-	-
43	Less: Investment credit	37	-	-	-	-	-	-	-	-	-	-	-
44	Tax after investment credit	1,465	55	208	-	-	-	-	-	-	-	-	-
45	Compiled net profit less tax (34 less 43)	5,662	668	676	-	-	-	-	-	-	-	-	-
46	Form 1120-S net income (35 less 36)	987	(1)	-	-	-	-	-	-	-	-	-	-
47	Distributions to stockholders:	-	-	-	-	-	-	-	-	-	-	-	-
48	Cash and property owned by stockholders:	-	-	-	-	-	-	-	-	-	-	-	-
49	Corporations own	1,742	547	259	-	-	-	-	-	-	-	-	-
50	Individuals	21	21	-	-	-	-	-	-	-	-	-	-

1 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
NOTE: See text for explanatory statements and description of the sample and limitations of the data.

ACTIVE CORPORATIONS

Table 37 — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

	All industrial taxes etc.										Agriculture, forestry, and fisheries						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Under \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$2,500,000	\$2,500,000 to \$5,000,000	\$5,000,000 to \$10,000,000	\$10,000,000 to \$25,000,000	\$25,000,000 to \$50,000,000	\$50,000,000 or more	Under \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$2,500,000	\$2,500,000 to \$5,000,000	\$5,000,000 or more
1. Number of returns, 1 total	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
2. Form 1120-6's	25,000	35,000	45,000	55,000	65,000	75,000	85,000	95,000	105,000	115,000	125,000	135,000	145,000	155,000	165,000	175,000	185,000
3. Total compiled receipts	1,234,567	2,345,678	3,456,789	4,567,890	5,678,901	6,789,012	7,890,123	8,901,234	9,012,345	10,123,456	11,234,567	12,345,678	13,456,789	14,567,890	15,678,901	16,789,012	17,890,123
4. Business receipts	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000	4,500,000	5,000,000	5,500,000	6,000,000	6,500,000	7,000,000	7,500,000	8,000,000	8,500,000	9,000,000
5. Interest on government obligations	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
6. Wholly taxable	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
7. Subject to surtax	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
8. Wholly tax-exempt	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
9. Other interest	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
10. Rents	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
11. Royalties	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
12. Net long-term capital gain, reduced by net long-term capital loss	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
13. Net long-term capital gain, reduced by net long-term capital loss	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
14. Dividends, domestic corporations	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
15. Dividends, foreign corporations	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
16. Other receipts	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
17. Total compiled deductions	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000	4,500,000	5,000,000	5,500,000	6,000,000	6,500,000	7,000,000	7,500,000	8,000,000	8,500,000	9,000,000
18. Cost of sales and operations	800,000	1,200,000	1,600,000	2,000,000	2,400,000	2,800,000	3,200,000	3,600,000	4,000,000	4,400,000	4,800,000	5,200,000	5,600,000	6,000,000	6,400,000	6,800,000	7,200,000
19. Compensation of officers	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
20. Repairs	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
21. Bad debts	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
22. Rent paid on business property	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
23. Taxes paid	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
24. Interest paid	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
25. Contributions or gifts	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
26. Amortization	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
27. Depreciation	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
28. Depletion	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
29. Advertising	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
30. Pension, profit sharing, stock bonus, and annuity plans	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
31. Net employee benefit plans	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
32. Net loss, noncapital assets	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
33. Other deductions	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
34. Compiled net profit (less net loss) (3, less 17)	234,567	845,678	1,456,789	2,067,890	2,678,901	3,289,012	3,900,123	4,511,234	5,122,345	5,733,456	6,344,567	6,955,678	7,566,789	8,177,890	8,788,901	9,399,012	10,010,123
35. Net income (less deficit), 3, total (3, less 17)	234,567	845,678	1,456,789	2,067,890	2,678,901	3,289,012	3,900,123	4,511,234	5,122,345	5,733,456	6,344,567	6,955,678	7,566,789	8,177,890	8,788,901	9,399,012	10,010,123
36. Returns other than Form 1120-6's	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
37. Net income, less deficit, 37, less 36	134,567	645,678	1,156,789	1,667,890	2,178,901	2,689,012	3,200,123	3,711,234	4,222,345	4,733,456	5,244,567	5,755,678	6,266,789	6,777,890	7,288,901	7,799,012	8,310,123
38. Statutory special deductions, total	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
39. Net operating loss carryforward	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
40. Dividends received deduction	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
41. Income subject to tax	134,567	645,678	1,156,789	1,667,890	2,178,901	2,689,012	3,200,123	3,711,234	4,222,345	4,733,456	5,244,567	5,755,678	6,266,789	6,777,890	7,288,901	7,799,012	8,310,123
42. Income tax	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
43. Less: Investment credit	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
44. Tax after investment credit	100,000	200,000	300,000	400,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000
45. Compiled net profit (less tax) (3, less 43)	34,567	445,678	856,789	1,267,890	1,678,901	2,089,012	2,500,123	2,911,234	3,322,345								

ACTIVE CORPORATIONS

Table 37.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

	Industrial Division by size of total assets—Continued									
	Minor					Major				
	Total	Under \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 and over	Total	Under \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 and over
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1. Number of returns, total.....	13,394	7,000	3,183	1,195	2,116	1,195	40	1,155	3,961	1,195
2. Form 1120-Ss.....	1,482	1,081	385	16	16	16	—	—	—	—
3. Total compiled proflts.....	12,912,000	372,336	1,809,625	3,202,114	3,068,345	7,262,820	1,279,221	4,131,196	1,762,376	1,109,028
4. Interest on long-term obligations:										
5. Wholly tax-exempt.....	21,384	360	485	1,159	4,360	6,369	4,360	1,999	34	34
6. Subject to surtax only.....	102	101	127	56	56	101	225	42	42	42
7. Wholly tax-exempt.....	2,939	1,991	2,820	4,074	23,625	11,743	14,882	2,155	2,155	2,155
8. Other interest.....	4,923	319	2,804	4,018	23,625	17,743	14,882	2,155	2,155	2,155
9. Rents.....	7,952	92	11,532	18,279	24,767	53,638	21,234	24,767	24,767	24,767
10. Royalties.....	33,011	2,760	13,126	30,784	24,767	78,437	21,234	24,767	24,767	24,767
11. Net short-term capital gain reduced by net long-term capital loss.....	3,176	33	823	3,067	—	3,100	3,100	—	—	—
12. Net long-term capital gain reduced by net short-term capital loss.....	103,113	4,708	15,263	1,530	—	21,904	3,100	1,530	1,530	1,530
13. Net gain, non-capital asset.....	7,103	232	3,204	3,204	—	3,204	3,204	—	—	—
14. Dividends, non-corporations.....	9,437	838	3,288	4,482	—	3,288	3,288	—	—	—
15. Dividends, corporations.....	12,713	23	1,262	1,262	—	1,262	1,262	—	—	—
16. Other receipts.....	6,761	5,074	31,704	10,984	—	47,762	31,704	10,984	10,984	10,984
17. Total compiled proflts.....	12,912,000	372,336	1,809,625	3,202,114	3,068,345	7,262,820	1,279,221	4,131,196	1,762,376	1,109,028
18. Cost of sales and operations.....	12,912,000	372,336	1,809,625	3,202,114	3,068,345	7,262,820	1,279,221	4,131,196	1,762,376	1,109,028
19. Compensation of officers.....	2,364	3,022	1,954	2,076	2,076	1,954	1,954	2,076	2,076	2,076
20. Rent.....	2,939	1,991	2,820	4,074	23,625	11,743	14,882	2,155	2,155	2,155
21. Fuel.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
22. Real estate taxes.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
23. Taxes paid.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
24. Interest paid.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
25. Contributions or gifts.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
26. Amortization.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
27. Depreciation.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
28. Distributions.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
29. Advertising.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
30. Pensions, profit-sharing, stock bonus, and annuity plans.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
31. Other employee benefit plans.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
32. Net loss, non-capital asset.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
33. Other deductions.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
34. Compiled net profit (loss) (net loss) (3 less 17).....	96,134	13,112	7,319	7,319	7,319	7,319	7,319	7,319	7,319	7,319
35. Net income (loss, deficit), total (3, less 3).....	96,134	13,112	7,319	7,319	7,319	7,319	7,319	7,319	7,319	7,319
36. Return, other than Form 1120-S:										
37. Net income (loss, deficit) (3).....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
38. Surtax special benefit (3).....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
39. Net operating loss carryover.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
40. Dividends received on equity securities.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
41. Income from other sources.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
42. Income from other sources.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
43. Less: Investment credit.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
44. Tax after firm and credit.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
45. Compiled net profit (loss) (4, less 4).....	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364
46. Form 1120-S net income (loss) (15 less 3).....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
47. Distributions to shareholders.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
48. Cash and property except on stock.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
49. Corporate and non-corporate stock.....	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286

Footnote 3 at end of table.

ACTIVE CORPORATIONS

Table 37. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS — Continued

Item	Industrial division by size of total assets—Continued									
	Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Total	Under \$100,000	\$100,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 or more	Total	Under \$100,000	\$100,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 or more
1 Number of returns, total	23,443	1,213	1,213	1,213	1,213	24,772	1,213	1,213	1,213	1,213
2 Form 1120-S	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213
3 Total compiled receipts	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712
4 Business receipts	2,043,906	933,000	933,000	933,000	933,000	2,043,906	933,000	933,000	933,000	933,000
5 Interest on government obligations	36,227	1,573	1,573	1,573	1,573	36,227	1,573	1,573	1,573	1,573
6 Wholly tax-exempt	1,701,722	728,427	728,427	728,427	728,427	1,701,722	728,427	728,427	728,427	728,427
7 Wholly tax-exempt	1,701,722	728,427	728,427	728,427	728,427	1,701,722	728,427	728,427	728,427	728,427
8 Other interest	292,300	123,000	123,000	123,000	123,000	292,300	123,000	123,000	123,000	123,000
9 Royalties	1,300	500	500	500	500	1,300	500	500	500	500
10 Net short-term capital gain reduced by net long-term capital loss	1,000	500	500	500	500	1,000	500	500	500	500
11 Net long-term capital gain reduced by net short-term capital loss	1,000	500	500	500	500	1,000	500	500	500	500
12 Net gain, noncapital assets	1,000	500	500	500	500	1,000	500	500	500	500
13 Dividends, domestic corporations	1,000	500	500	500	500	1,000	500	500	500	500
14 Dividends, foreign corporations	1,000	500	500	500	500	1,000	500	500	500	500
15 Other receipts	1,000	500	500	500	500	1,000	500	500	500	500
16 Total compiled deductions	382,078,228	111,000,000	111,000,000	111,000,000	111,000,000	382,078,228	111,000,000	111,000,000	111,000,000	111,000,000
17 Cost of sales and operations	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712
18 Compensation of officers	1,000	500	500	500	500	1,000	500	500	500	500
19 Repairs	1,000	500	500	500	500	1,000	500	500	500	500
20 Bad debts	1,000	500	500	500	500	1,000	500	500	500	500
21 Rent paid on business property	1,000	500	500	500	500	1,000	500	500	500	500
22 Taxes paid	1,000	500	500	500	500	1,000	500	500	500	500
23 Interest paid	1,000	500	500	500	500	1,000	500	500	500	500
24 Contributions or gifts	1,000	500	500	500	500	1,000	500	500	500	500
25 Amortization	1,000	500	500	500	500	1,000	500	500	500	500
26 Depreciation	1,000	500	500	500	500	1,000	500	500	500	500
27 Depletion	1,000	500	500	500	500	1,000	500	500	500	500
28 Advertising	1,000	500	500	500	500	1,000	500	500	500	500
29 Pension, profit sharing, stock bonus, and annuity plans	1,000	500	500	500	500	1,000	500	500	500	500
30 Other employee benefit assets	1,000	500	500	500	500	1,000	500	500	500	500
31 Net loss, noncapital assets	1,000	500	500	500	500	1,000	500	500	500	500
32 Other deductions	1,000	500	500	500	500	1,000	500	500	500	500
33 Compiled net profit (less net loss) (3 less 17)	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712
34 Net income (less deficit), total (3 less 7)	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712	2,324,278,228	1,044,970,712	1,044,970,712	1,044,970,712	1,044,970,712
35 Returns other than Form 1120-S	1,000	500	500	500	500	1,000	500	500	500	500
36 Net income (less deficit) (35 less 45)	1,742,139	844,472	844,472	844,472	844,472	1,742,139	844,472	844,472	844,472	844,472
37 Statutory special deductions, total	604,656	302,328	302,328	302,328	302,328	604,656	302,328	302,328	302,328	302,328
38 Net operating loss carryforward	4,262	2,131	2,131	2,131	2,131	4,262	2,131	2,131	2,131	2,131
39 Dividends received deduction	2,239,371	1,119,685	1,119,685	1,119,685	1,119,685	2,239,371	1,119,685	1,119,685	1,119,685	1,119,685
40 Income subject to tax	12,042,956	6,021,478	6,021,478	6,021,478	6,021,478	12,042,956	6,021,478	6,021,478	6,021,478	6,021,478
41 Income tax	420,813	210,406	210,406	210,406	210,406	420,813	210,406	210,406	210,406	210,406
42 Less: Investment credit	12,222,142	6,111,071	6,111,071	6,111,071	6,111,071	12,222,142	6,111,071	6,111,071	6,111,071	6,111,071
43 Tax after investment credit	13,042,956	6,521,478	6,521,478	6,521,478	6,521,478	13,042,956	6,521,478	6,521,478	6,521,478	6,521,478
44 Compiled net profit less tax (34 less 43)	1,623,322	811,666	811,666	811,666	811,666	1,623,322	811,666	811,666	811,666	811,666
45 Distributions to stockholders	1,124,346	562,173	562,173	562,173	562,173	1,124,346	562,173	562,173	562,173	562,173
46 Cash and property except own stock	1,124,346	562,173	562,173	562,173	562,173	1,124,346	562,173	562,173	562,173	562,173
47 Corporation's own stock	1,124,346	562,173	562,173	562,173	562,173	1,124,346	562,173	562,173	562,173	562,173

Footnotes at end of table.

Table 37. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS — Continued

Item	Industrial division by size of total asset — Continued									
	Total					Wholesale and retail trade				
	Total	Under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	Total	Under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
1 Number of returns, total.....	388,842	234,287	143,827	10,501	130	107	132,372	64,882	19,473	6,321
2 Form 1120-S.....	51,541	35,544	15,729	268	-	-	14,958	2,197	1,157	-
3 Total compiled receipts.....	298,396,442	32,286,233	125,285,028	81,882,282	2,462,693	49,177,371	44,270,779	1,267,798	3,443,511	1,771,467
4 Business receipts.....	293,118,448	31,877,910	120,374,124	80,122,438	2,268,950	47,811,324	42,737,338	1,263,743	3,427,541	1,766,492
5 Interest on Government obligations.....	2,047	2,431	4,568	7,961	1,833	1,384	4,764	1,124	3,640	1,124
6 Wholly taxable.....	317	317	254	24	101	989	4,664	12	2,676	13
7 Wholly tax-exempt.....	384,984	45,978	117,145	154,277	24,788	71,659	37,674	1,050	2,664	1,111
8 Other interest.....	16,044	76,573	250,410	198,454	2,816	69,490	37,424	7,333	1,922	1,111
9 Royalties.....	23,281	2,216	9,227	9,717	2,611	2,511	18,274	7,333	1,922	1,111
10 Net short-term capital gain reduced by net long-term capital loss.....	1,907	2,111	1,287	75	75	98	4,212	133	1,922	1,111
11 Net long-term capital gain reduced by net short-term capital loss.....	228,411	38,734	74,413	1,287	1,287	2,224	1,111	1,111	1,111	1,111
12 Net gain, noncapital assets.....	19,326	1,812	3,313	6,534	3,817	3,817	3,817	2,643	1,111	1,111
13 Dividends, domestic corporations.....	12,791	1,174	24,265	46,971	9,443	24,265	37,334	2,643	1,111	1,111
14 Dividends, foreign corporations.....	12,791	1,174	24,265	46,971	9,443	24,265	37,334	2,643	1,111	1,111
15 Other receipts.....	3,414	13,427	7,711	2,413	1,736	26,313	1,377	1,111	1,111	1,111
16 Total compiled deductions.....	2,031,573,310	32,107,074	2,197,103	30,380,406	2,109,436	1,123,216	2,197,103	1,111,111	1,111,111	1,111,111
17 Cost of sales and operations.....	435,944,823	29,767,792	272,271,622	66,578,493	1,111,111	4,493,794	2,779,889	1,111,111	1,111,111	1,111,111
18 Compensation of officers.....	2,317,291	1,267,000	2,592,224	3,433,633	3,433,633	69,613	2,779,889	1,111,111	1,111,111	1,111,111
19 Repairs.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
20 Bad debts.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
21 Rent paid on realty.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
22 Tax on paid-in surplus.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
23 Interest paid.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
24 Charitable contributions.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
25 Advertising.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
26 Depreciation.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
27 Amortization.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
28 Entertainment.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
29 Advertising.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
30 Entertainment.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
31 Other employee benefit plans.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
32 Other employee benefit plans.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
33 Other deductions.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
34 Total compiled net profit (loss) net tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
35 Total compiled net profit (loss) net tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
36 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
37 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
38 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
39 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
40 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
41 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
42 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
43 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
44 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
45 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
46 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
47 Net income (loss) before Federal income tax.....	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111

Footnote at end of table.

Table 37 — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Retail trade				Wholesale and retail trade not all taxable			
	Total	Under \$100,000	\$100,000 under \$25,000,000	\$25,000,000 or more	Total	Under \$100,000	\$100,000 under \$25,000,000	\$25,000,000 or more
1 Net sales	1,072,792	2,735,105	1,072,792	1,072,792	1,072,792	1,072,792	1,072,792	1,072,792
2 Cost of goods sold	349,462	86,311	349,462	349,462	349,462	349,462	349,462	349,462
3 Gross profit	723,330	1,848,794	723,330	723,330	723,330	723,330	723,330	723,330
4 Total compiled liabilities	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066
5 Business receipts	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066
6 Interest on Government of Securities	236	236	236	236	236	236	236	236
7 Wholly taxable	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830
8 Wholly tax-exempt	236	236	236	236	236	236	236	236
9 Other interest	310,434	310,434	310,434	310,434	310,434	310,434	310,434	310,434
10 Rent	392,754	392,754	392,754	392,754	392,754	392,754	392,754	392,754
11 Dividend income	60	60	60	60	60	60	60	60
12 Net long-term capital gain, net of loss from sale of securities	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728
13 Net long-term capital gain, net of loss from sale of other property	114,122	114,122	114,122	114,122	114,122	114,122	114,122	114,122
14 Net fully taxable interest	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542
15 Dividend income	67,015	67,015	67,015	67,015	67,015	67,015	67,015	67,015
16 Dividend income—corporation	31,548	31,548	31,548	31,548	31,548	31,548	31,548	31,548
17 Other receipts	3,162,342	3,162,342	3,162,342	3,162,342	3,162,342	3,162,342	3,162,342	3,162,342
18 Total compiled liabilities	1,072,792	1,072,792	1,072,792	1,072,792	1,072,792	1,072,792	1,072,792	1,072,792
19 Cost of sales and operations	3,279,284	3,279,284	3,279,284	3,279,284	3,279,284	3,279,284	3,279,284	3,279,284
20 Compensation of officers	516,161	516,161	516,161	516,161	516,161	516,161	516,161	516,161
21 Repairs	336,661	336,661	336,661	336,661	336,661	336,661	336,661	336,661
22 Fuel	44,462	44,462	44,462	44,462	44,462	44,462	44,462	44,462
23 Rent paid on business property	3,192,279	3,192,279	3,192,279	3,192,279	3,192,279	3,192,279	3,192,279	3,192,279
24 Taxes paid	566,021	566,021	566,021	566,021	566,021	566,021	566,021	566,021
25 Interest paid	598,252	598,252	598,252	598,252	598,252	598,252	598,252	598,252
26 Contributions	13,744	13,744	13,744	13,744	13,744	13,744	13,744	13,744
27 Depreciation	1,974,338	1,974,338	1,974,338	1,974,338	1,974,338	1,974,338	1,974,338	1,974,338
28 Advertising	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703
29 Other deductions	2,011,472	2,011,472	2,011,472	2,011,472	2,011,472	2,011,472	2,011,472	2,011,472
30 Other deductions	803,264	803,264	803,264	803,264	803,264	803,264	803,264	803,264
31 Net long-term capital gain	37,938	37,938	37,938	37,938	37,938	37,938	37,938	37,938
32 Other deductions	3,028,544	3,028,544	3,028,544	3,028,544	3,028,544	3,028,544	3,028,544	3,028,544
33 Compiled net profit (less net loss) (3 less 37)	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987
34 Net income (less deficit), total (3 less 37)	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987	2,541,987
35 Return other than Form 112—S:								
36 Net income (less deficit) (35 less 45)	2,486,324	2,486,324	2,486,324	2,486,324	2,486,324	2,486,324	2,486,324	2,486,324
37 Charitable deductions, total	54,663	54,663	54,663	54,663	54,663	54,663	54,663	54,663
38 Dividends received less carryover	15,120	15,120	15,120	15,120	15,120	15,120	15,120	15,120
39 Dividends received less deduction	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482
40 Income subject to tax	1,367,766	1,367,766	1,367,766	1,367,766	1,367,766	1,367,766	1,367,766	1,367,766
41 Income tax	1,134,542	1,134,542	1,134,542	1,134,542	1,134,542	1,134,542	1,134,542	1,134,542
42 Less: Investment credit	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482	2,467,482
43 Tax after investment credit	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338
44 Compiled net profit less tax (35 less 43)	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338	1,267,338
45 Form 112—other income (less deficit) (35 less 36)	152,344	152,344	152,344	152,344	152,344	152,344	152,344	152,344
46 Contributions to stockholders	86,384	86,384	86,384	86,384	86,384	86,384	86,384	86,384
47 Cash and property except own stock	107,960	107,960	107,960	107,960	107,960	107,960	107,960	107,960
48 Corporation's own stock	107,960	107,960	107,960	107,960	107,960	107,960	107,960	107,960

Footnote at end of table.





U. S. BUSINESS TAX RETURNS, 1962

ACTIVE CORPORATIONS

Table 38.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net income to business receipts	All industries			Agriculture, forestry, and fisheries			Mining			Construction <sup>6</sup>		
	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)
Total.....	1,268,642	103,684,648	49,666,138	42,134	5,277,917	166,954	13,539	11,955,257	793,601	90,604	46,311,096	617,156
Returns with net income, total.....	783,195	29,178,453	9,248,361	12,734	5,766,653	289,618	6,445	9,144,106	1,257,226	53,010	31,151,492	1,111,645
Greater than zero, under 1 percent.....	85,344	137,611,177	668,565	1,036	1,492,464	5,619	387	1,016,784	7,312	8,382	7,558,589	37,867
1 percent under 2 percent.....	84,076	107,632,896	1,585,559	1,141	556,107	7,980	494	1,053,480	16,262	8,169	6,542,165	96,080
2 percent under 3 percent.....	64,195	27,356,436	2,189,514	773	336,143	21,369	423	603,219	11,664	6,265	5,207,396	130,931
3 percent under 4 percent.....	49,858	68,826,616	2,361,435	370	333,584	11,612	402	647,647	22,310	4,769	3,622,644	103,900
4 percent under 5 percent.....	46,276	59,865,197	2,681,728	684	234,580	16,585	380	546,666	24,451	3,832	2,166,667	95,827
5 percent under 6 percent.....	32,542	64,475,391	3,339,190	429	187,582	16,172	329	281,842	15,443	2,725	1,483,966	86,574
6 percent under 7 percent.....	21,482	35,341,133	2,159,215	594	218,434	14,233	319	757,131	48,156	2,002	1,115,125	72,950
7 percent under 8 percent.....	21,867	29,993,837	2,288,291	290	203,435	15,703	304	246,362	18,440	1,498	662,633	49,431
8 percent under 9 percent.....	18,006	18,948,218	1,618,176	434	46,871	7,722	156	166,313	13,940	1,166	448,816	37,913
9 percent under 10 percent.....	15,370	17,664,639	1,672,942	277	98,274	6,332	126	438,982	41,610	796	378,744	36,148
10 percent under 12 percent.....	28,119	43,999,453	4,868,411	537	132,859	14,158	217	491,813	53,983	1,492	566,614	55,134
12 percent under 15 percent.....	36,076	29,127,641	5,897,747	732	139,629	18,777	318	356,186	47,708	1,374	510,181	67,613
15 percent under 25 percent.....	56,076	98,687,769	15,477,611	1,269	309,831	46,403	781	1,262,380	223,295	1,959	559,625	106,395
25 percent or more.....	123,766	29,136,748	11,961,784	2,228	185,647	95,463	951	1,463,151	708,175	1,866	2,664,441	131,857
Returns without business receipts.....	6,095	-	71,992	303	-	5,349	362	-	4,481	640	-	14,321
No percent computed.....	97,496	8,143,938	2,934	1,201	21,466	41	476	15,762	( <sup>8</sup> )	6,201	693,692	104
Returns without net income <sup>3</sup> .....	484,847	121,365,595	46,742,263	2,396	1,271,259	412,764	7,094	2,815,151	4,463,625	37,594	9,159,604	493,889
Construction—Continued												
General contractors <sup>7</sup>												
Total.....												
Total.....	43,208	29,250,861	9,172,725	15,115	15,111,801	154,407	9,801	10,641,514	233,784	46,132	14,927,223	229,535
Returns with net income, total.....	21,561	10,143,411	3,173,727	15,297	14,307,239	339,458	6,188	7,815,247	361,826	28,732	11,936,565	405,220
Greater than zero, under 1 percent.....	3,342	4,719,494	21,957	4,221	5,905,428	17,016	664	1,211,439	5,933	4,351	2,803,746	14,698
1 percent under 2 percent.....	11,592	8,116,186	99,943	4,335	3,381,282	33,872	956	1,724,116	25,593	4,521	2,416,683	36,276
2 percent under 3 percent.....	7,681	3,461,259	87,963	1,920	1,889,156	42,173	706	1,716,255	43,785	3,524	1,801,141	44,963
3 percent under 4 percent.....	1,972	1,747,412	9,945	1,424	1,087,776	36,893	535	658,390	23,001	2,797	1,278,632	43,962
4 percent under 5 percent.....	2,964	1,292,772	57,657	964	721,352	31,631	539	669,910	25,383	2,296	868,104	38,546
5 percent under 6 percent.....	2,504	968,848	44,972	845	485,296	27,279	415	432,548	23,263	1,461	566,122	36,602
6 percent under 7 percent.....	747	387,187	29,921	614	367,716	24,188	218	232,055	15,271	1,233	511,483	33,098
7 percent under 8 percent.....	429	383,282	26,661	345	165,964	16,392	244	216,964	16,189	669	279,351	26,826
8 percent under 9 percent.....	391	215,264	18,283	237	133,246	11,258	114	82,664	7,023	754	231,865	19,546
9 percent under 10 percent.....	391	292,379	26,104	237	127,732	12,249	164	144,547	13,855	430	166,465	10,044
10 percent under 12 percent.....	517	241,134	28,254	256	96,619	7,681	176	154,954	16,567	964	259,290	28,203
12 percent under 15 percent.....	117	285,074	37,667	422	57,323	7,514	279	225,051	29,652	752	227,478	30,466
15 percent under 25 percent.....	989	69,429	61,644	708	124,491	23,487	286	219,184	39,997	922	269,821	35,852
25 percent or more.....	1,952	30,127	113,737	847	89,966	41,766	364	166,143	71,767	431	427,611	17,872
Returns without business receipts.....	592	-	14,616	36	-	8,999	167	-	5,017	( <sup>8</sup> )	-	( <sup>8</sup> )
No percent computed.....	2,735	35,170	12	1,867	292,372	62	368	64,998	( <sup>8</sup> )	3,361	32,714	21
Returns without net income <sup>3</sup> .....	19,342	6,117,641	715,062	1,764	3,864,562	718,051	3,613	2,226,267	4,128,642	17,400	2,966,718	417,685
Manufacturing												
Total.....												
Total.....	183,149	61,119,829	21,330,366	2,817	5,171,684	538,347	16,796	55,016,965	1,721,071	9,178	8,099,269	259,345
Returns with net income, total.....	129,687	61,786,249	21,236,561	2,229	5,072,367	568,666	11,166	48,181,387	1,880,673	5,623	6,624,628	345,877
Greater than zero, under 1 percent.....	16,164	3,777,742	20,329	202	745,667	3,952	2,559	15,682,325	71,472	946	967,637	5,231
1 percent under 2 percent.....	15,679	13,711,118	69,964	228	584,118	77,967	2,474	6,636,005	97,576	796	851,679	12,595
2 percent under 3 percent.....	12,842	25,407,085	169,103	183	373,369	1,678	1,555	3,934,276	98,247	686	865,536	19,355
3 percent under 4 percent.....	11,776	15,724,111	156,873	149	964,866	34,674	1,627	5,015,072	171,858	623	792,218	27,251
4 percent under 5 percent.....	8,761	28,563,756	172,226	103	1,256,567	59,638	729	4,313,399	186,459	347	365,918	13,626
5 percent under 6 percent.....	7,465	24,887,436	179,842	113	1,356,969	82,389	313	2,958,963	167,084	317	526,268	29,894
6 percent under 7 percent.....	5,775	20,220,421	169,474	152	1,356,969	82,389	393	1,475,412	168,575	244	665,795	38,631
7 percent under 8 percent.....	5,119	15,441,141	138,571	98	1,441,801	79,367	252	1,328,242	97,476	221	173,697	12,988
8 percent under 9 percent.....	3,583	11,253,287	155,836	179	248,633	22,257	199	717,355	59,365	274	216,862	18,565
9 percent under 10 percent.....	3,293	12,913,439	138,781	171	248,633	22,257	111	513,594	49,323	163	94,297	8,967
10 percent under 12 percent.....	3,794	12,913,439	138,781	117	199,965	21,866	336	744,156	86,744	186	828,492	86,644
12 percent under 15 percent.....	6,005	17,726,116	269,876	141	393,666	48,435	269	4,061,161	403,032	163	240,725	32,143
15 percent under 25 percent.....	6,632	69,427,716	8,149,116	244	773,366	152,989	213	1,133,375	248,876	154	114,723	22,342
25 percent or more.....	1,543	5,426,011	2,588,196	54	137,621	45,094	( <sup>8</sup> )	( <sup>8</sup> )	( <sup>8</sup> )	171	49,824	17,235
Returns without business receipts.....	681	-	6,613	-	-	-	( <sup>8</sup> )	( <sup>8</sup> )	( <sup>8</sup> )	( <sup>8</sup> )	-	( <sup>8</sup> )
No percent computed.....	8,824	99,179	6,613	128	18,115	( <sup>8</sup> )	587	111,891	( <sup>8</sup> )	354	51,683	( <sup>8</sup> )
Returns without net income <sup>3</sup> .....	62,462	27,871,311	7,869,531	978	1,119,317	429,499	5,630	7,823,518	4,159,602	3,555	1,474,581	486,532
Printing, publishing, and allied industries												
Total.....												
Total.....	21,698	14,877,479	4,916,767	11,032	29,617,668	3,424,516	1,058	39,103,864	1,885,282	8,358	11,644,086	836,393
Returns with net income, total.....	14,131	12,200,449	1,747,761	6,362	28,398,784	3,551,955	724	34,542,811	1,923,600	5,607	9,936,889	921,443
Greater than zero, under 1 percent.....	1,177	767,646	3,111	111	647,629	3,587	96	5,868,568	39,466	686	532,866	2,699
1 percent under 2 percent.....	1,292	1,211,465	17,638	734	1,836,642	27,396	( <sup>8</sup> )	( <sup>8</sup> )	( <sup>8</sup> )	594	761,836	10,809
2 percent under 3 percent.....	1,196	1,229,235	30,467	665	969,541	24,444	21	1,219,411	28,491	491	562,285	14,321
3 percent under 4 percent.....	1,262	979,300	3,589	589	1,657,681	66,546	61	2,056,431	76,798	545	887,966	36,676
4 percent under 5 percent.....	1,031	701,136	31,648	500	2,305,194	101,448	45	3,746,738	173,012	578	579,344	26,035
5 percent under 6 percent.....	1,038	930,898	41,196	442	1,582,862	98,152	26	4,345,995	251,718	331	536,659	23,664
6 percent under 7 percent.....	763	591,186	39,124	371	1,141,454	56,439	88	2,631,997	181,180	284	390,448	25,235
7 percent under 8 percent.....	421	841,966	66,642	274	1,719,378	131,678	( <sup>8</sup> )	( <sup>8</sup> )	( <sup>8</sup> )	265	883,650	67,280
8 percent under 9 percent.....	456	446,237	37,812	215	1,462,255	126,925	36	254,269	21,449	191	436,980	36,924
9 percent under 10 percent.....	419	736,231	34,721	246	773,744	73,282	( <sup>8</sup> )	( <sup>8</sup> )	( <sup>8</sup> )	224	523,862	49,294
10 percent under 12 percent.....	476	1,066,429	114,629	363	1,669,144	176,693	56	9,367,697	1,648,150	359	1,418,821	159,827
12 percent under 15 percent.....	675	1,267,442	168,344	358	3,769,323	499,796	34	73,923	9,663	218	444,885	95,468
15 percent under 25 percent												

ACTIVE CORPORATIONS

Table 38.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net income to business receipts	Number of returns	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (Thousand dollars)		
Manufacturing—Continued														
				Primary metal industries			Fabricated metal products (including machinery and transportation equipment)			Miscellaneous metal products (including transportation equipment)			Electrical machinery, equipment, and supplies	
Total	4,162	28,294,340	4,102,803	3,426	23,301,711	4,424,417	89,299	22,943,611	2,678,386	4,162	28,294,340	4,102,803		
Returns with net income, total	4,162	28,294,340	4,102,803	3,426	23,301,711	4,424,417	89,299	22,943,611	2,678,386	4,162	28,294,340	4,102,803		
Greater than zero, under 1 percent	329	1,693,647	5,392	152	1,693,647	5,392	102	1,693,647	5,392	329	1,693,647	5,392		
1 percent under 2 percent	219	1,197,076	1,798	171	1,197,076	1,798	102	1,197,076	1,798	219	1,197,076	1,798		
2 percent under 3 percent	903	3,278,009	36,247	1,053	1,588,392	66,144	170	1,877,907	30,003	903	3,278,009	36,247		
3 percent under 4 percent	444	4,999,154	103,444	1,089	1,924,173	150,167	102	1,425,176	23,584	444	4,999,154	103,444		
4 percent under 5 percent	241	1,841,473	84,043	596	2,401,219	63,493	102	1,697,020	61,600	241	1,841,473	84,043		
5 percent under 6 percent	146	6,223,991	86,876	1,127	1,621,317	201,299	102	1,524,521	200,289	146	6,223,991	86,876		
6 percent under 7 percent	61	798,489	64,199	962	1,797,699	171,143	102	1,698,310	91,736	61	798,489	64,199		
7 percent under 8 percent	196	2,224,471	168,867	1,177	2,313,090	177,604	102	1,998,990	131,355	196	2,224,471	168,867		
8 percent under 9 percent	165	597,815	57,373	1,342	254,648	22,221	102	1,646,992	114,389	165	597,815	57,373		
9 percent under 10 percent	(8)	(8)	(8)	1,424	611,234	62,149	102	1,055,222	156,755	(8)	(8)	(8)		
10 percent under 12 percent	174	1,255,192	145,660	1,758	927,143	161,179	102	1,036,976	187,994	174	1,255,192	145,660		
12 percent under 15 percent	178	562,996	74,631	1,677	1,511,465	200,339	102	1,010,910	130,199	178	562,996	74,631		
15 percent under 25 percent	212	1,374,438	231,435	1,924	986,974	179,399	102	1,042,119	188,699	212	1,374,438	231,435		
25 percent or more	45	104,734	9,917	1,094	67,399	117,050	102	1,029,667	129,890	45	104,734	9,917		
Returns without business receipts	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)		
No percent computed	164	14,373	(8)	762	70,456	(8)	706	70,456	(8)	164	14,373	(8)		
Returns without net income <sup>3</sup>	1,475	2,494,805	712,900	770	3,125,811	796,810	89,100	2,999,110	3,083,110	1,475	2,494,805	712,900		
Manufacturing—Continued														
				Transportation equipment, except motor vehicles			Motor vehicles and motor vehicle equipment			Other manufacturing industries			Transportation, communication, electric, gas, and sanitary services—Total	
Total	4,357	17,441,949	6,092,251	3,262	23,664,084	6,422,138	76,002	21,222,117	6,913,747	4,357	17,441,949	6,092,251		
Returns with net income, total	1,368	16,342,549	5,964,164	1,638	23,447,978	6,243,896	66,755	21,040,204	6,909,000	1,368	16,342,549	5,964,164		
Greater than zero, under 1 percent	209	362,893	1,934	192	527,245	2,497	6,131	2,664,577	4,071	209	362,893	1,934		
1 percent under 2 percent	232	469,371	7,312	219	2,420,314	9,308	6,277	7,564,013	11,088	232	469,371	7,312		
2 percent under 3 percent	(8)	(8)	(8)	159	249,887	6,242	6,945	6,600,269	10,141	(8)	(8)	(8)		
3 percent under 4 percent	93	4,055,293	136,155	264	82,369	14,321	1,185	4,904,153	234,127	93	4,055,293	136,155		
4 percent under 5 percent	120	3,601,466	141,988	74	164,748	7,420	2,152	4,750,321	203,664	120	3,601,466	141,988		
5 percent under 6 percent	86	2,473,822	142,189	156	1,339,061	88,600	2,141	4,481,470	300,749	86	2,473,822	142,189		
6 percent under 7 percent	87	1,738,664	111,972	152	665,973	29,450	1,942	1,243,914	104,632	87	1,738,664	111,972		
7 percent under 8 percent	71	752,974	57,050	117	375,863	27,845	1,342	3,170,949	260,124	71	752,974	57,050		
8 percent under 9 percent	52	224,398	18,287	72	489,174	46,110	1,311	3,462,099	202,421	52	224,398	18,287		
9 percent under 10 percent	22	85,129	7,909	(8)	(8)	(8)	966	1,192,264	985,464	22	85,129	7,909		
10 percent under 12 percent	74	2,647,471	29,142	157	1,126,125	118,977	1,266	5,882,957	343,816	74	2,647,471	29,142		
12 percent under 15 percent	77	667,321	87,044	32	753,324	101,288	1,121	3,256,477	473,956	77	667,321	87,044		
15 percent under 25 percent	(8)	(8)	(8)	68	1,904,099	3,724,350	1,557	6,514,886	769,138	(8)	(8)	(8)		
25 percent or more	(8)	(8)	(8)	(8)	(8)	(8)	815	4,600,174	582,262	(8)	(8)	(8)		
Returns without business receipts	(8)	(8)	(8)	(8)	(8)	(8)	86	(8)	1,164	(8)	(8)	(8)		
No percent computed	(8)	(8)	(8)	(8)	(8)	(8)	2,929	387,953	1,848	(8)	(8)	(8)		
Returns without net income <sup>3</sup>	949	1,069,372	755,969	610	255,706	4,196,660	12,467	7,841,861	4,555,306	949	1,069,372	755,969		
Transportation, communication, electric, gas, and sanitary services—Continued														
				Transportation			Communication			Electric and gas companies, and systems			Water supply and other sanitary services	
Total	39,736	31,343,588	1,663,112	6,002	17,188,972	3,364,632	1,951	21,522,787	4,567,937	39,736	31,343,588	1,663,112		
Returns with net income, total	24,479	24,417,129	1,448,112	4,601	16,716,568	3,405,133	1,919	21,113,427	4,194,438	24,479	24,417,129	1,448,112		
Greater than zero, under 1 percent	1,876	4,664,288	28,535	82	39,234	234	(8)	(8)	(8)	1,876	4,664,288	28,535		
1 percent under 2 percent	2,230	3,679,464	56,826	143	33,721	534	(8)	73,693	1,691	2,230	3,679,464	56,826		
2 percent under 3 percent	2,046	3,865,942	17,684	(8)	(8)	(8)	(8)	(8)	(8)	2,046	3,865,942	17,684		
3 percent under 4 percent	1,507	1,666,851	52,334	246	58,530	2,694	91	82,218	2,833	1,507	1,666,851	52,334		
4 percent under 5 percent	1,258	1,623,086	75,000	178	28,256	1,306	79	12,673	2,427	1,258	1,623,086	75,000		
5 percent under 6 percent	1,264	1,864,168	101,631	231	45,173	25,469	62	2,39,682	8,664	1,264	1,864,168	101,631		
6 percent under 7 percent	1,080	975,598	82,863	111	17,644	1,107	82	176,291	11,243	1,080	975,598	82,863		
7 percent under 8 percent	889	1,356,610	103,039	140	37,656	2,784	93	896,977	67,162	889	1,356,610	103,039		
8 percent under 9 percent	825	1,065,184	86,027	157	29,822	2,542	18	868,742	73,813	825	1,065,184	86,027		
9 percent under 10 percent	591	283,260	21,858	224	72,439	5,862	57	281,732	26,981	591	283,260	21,858		
10 percent under 12 percent	1,184	563,635	64,798	219	1,800,311	212,385	130	1,606,275	178,144	1,184	563,635	64,798		
12 percent under 15 percent	1,437	965,969	134,776	273	563,727	77,636	145	3,425,085	455,556	1,437	965,969	134,776		
15 percent under 25 percent	2,371	1,666,127	302,212	1,084	12,184,424	2,666,859	265	2,702,762	1,698,187	2,371	1,666,127	302,212		
25 percent or more	3,463	648,122	261,638	697	1,344,546	402,469	200	1,561,100	1,857,776	3,463	648,122	261,638		
Returns without business receipts	234	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	234	(8)	(8)		
No percent computed	2,230	187,141	753	326	13,320	(8)	(8)	(8)	(8)	2,230	187,141	753		
Returns without net income <sup>3</sup>	15,257	7,426,459	438,496	2,366	472,404	746,461	532	1,411,350	4,111,473	15,257	7,426,459	438,496		
Wholesale and retail trade														
				Total			Groceries and related products			Electrical, plumbing, and heating and cooling equipment, and supplies				
Total	388,852	293,118,648	5,172,465	132,372	142,734,398	2,426,578	16,699	28,816,543	262,185	388,852	293,118,648	5,172,465		
Returns with net income, total	249,430	251,524,224	6,522,151	91,697	123,432,614	2,967,311	11,078	24,466,696	335,272	249,430	251,524,224	6,522,151		
Greater than zero, under 1 percent	49,937	77,630,791	343,536	26,746	56,848,696	214,977	4,636	16,873,753	58,311	49,937	77,630,791	343,536		
1 percent under 2 percent	45,148	56,105,892	839,832	16,363	26,288,839	365,675	2,093	6,443,667	78,267	45,148	56,105,892	839,832		
2 percent under 3 percent	36,954	42,423,266	1,255,516	16,773	16,483,193	463,269	791	1,436,603	34,565	36,954	42,423,266	1,255,516		
3 percent under 4 percent	21,667	23,673,942	807,804	7,376	9,236,617	318,151	444	796,424	27,890	21,667	23,673,942	807,804		
4 percent under 5 percent	15,506	11,657,899	623,446	5,157	5,243,664	234,195	443	601,762	26,483	15,506	11,657,899	623,446		
5 percent under 6 percent	11,289	15,829,576	845,618	4,647	3,419,991	198,195	400	294,589	16,448	11,289	15,829,576	845,618		
6 percent under 7 percent	8,029	4,918,618	528,214	2,706	2,483,468	159,941	222	215,664	13,866	8,029	4,918,618	528,214		
7 percent under 8 percent	6,328	3,773,582	280,490	1,844	1,665,137	126,166	114	1,407,978	3,520	6,328	3,773,582	280,490		
8 percent under 9 percent	5,059	3,165,469	264,488	1,614	1,656,181	89,166	187	577,969	4,963	5,059	3,165,469	264,488		
9 percent under 10 percent	3,745	1,669,593	158,379	1,302	718,727	68,556	131	404,198	3,323	3,745	1,669,593	158,379		
10 percent under 12 percent	6,273	2,454,160	266,889	2,495	1,367,036	142,765	221	178,982	19,579	6,273	2,454,160	266,889		
12 percent under 15 percent	4,255	1,513,714	148,625	2,076	981,180	128,776	186	53,479	6,311	4,255	1,513,714	148,625		

ACTIVE CORPORATIONS

Table 38.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net income	Business receipts	Number of returns	Business receipts	Net income	Number of returns	Business receipts	Net income	Number of returns	Business receipts	Net income	Number of returns	Business receipts	Net income
(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Wholesale and retail trade—Continued													
Wholesale trade—Continued													
Machinery, equipment, and supplies				Farm products—raw materials				Other wholesale trade				Total	
Total.....	17,023	11,054,823	812,244	9,321	1,016,149	1,794,217	27,434	37,439,957	1,487,332	245,187	143,087,739	2,639,668	
Returns with net income, total.....	11,945	6,829,527	398,161	6,905	10,027,752	136,661	66,738	67,613,241	1,816,524	150,391	122,434,492	3,392,899	
Greater than perc. under 1 percent.....	1,796	1,919,151	2,769	1,392	1,734,423	24,111	1,501	24,511,337	114,133	27,301	24,026,882	126,902	
1 percent under 2 percent.....	1,317	1,701,234	28,451	314	1,131,231	1,427	4,482	14,539,183	215,442	27,822	28,534,892	435,455	
2 percent under 3 percent.....	1,134	1,668,911	31,497	394	180,856	1,488	6,726	14,830,012	265,448	24,181	24,444,326	597,841	
3 percent under 4 percent.....	1,117	1,174,169	4,792	511	211,217	7,211	8,797	1,444,191	158,382	13,629	13,629,900	2,727	
4 percent under 5 percent.....	781	682,211	25,811	156	154,340	6,431	4,310	1,351,190	24,662	3,775	3,114,189	274,659	
5 percent under 6 percent.....	521	679,724	24,214	42	39,061	1,795	2,494	1,952,359	106,577	1,430	12,180,730	642,479	
6 percent under 7 percent.....	429	291,249	24,251	177	177,301	1,110	1,422	1,464,417	71,256	1,121	2,110,961	156,217	
7 percent under 8 percent.....	173	401,200	2,711	67	74,487	481	1,137	561,426	14,771	1,111	1,010,651	152,944	
8 percent under 9 percent.....	111	261,995	24,242	28	79,312	1,216	762	641,153	14,271	1,500	1,001,411	101,271	
9 percent under 10 percent.....	142	247,262	14,717	34	61,279	1,424	762	341,422	32,721	1,784	41,203	67,881	
10 percent under 12 percent.....	434	1,071,273	11,259	127	32,344	1,424	1,436	256,134	93,751	3,777	47,621	102,363	
12 percent under 15 percent.....	340	261,664	2,871	71	34,656	1,400	1,324	558,149	71,621	3,170	494,610	64,565	
15 percent under 25 percent.....	623	128,971	24,481	14	27,377	1,070	1,974	1,213,542	251,163	2,310	342,960	71,146	
25 percent or more.....	61	51,862	3,836	71	24,111	1,111	1,089	301,406	116,425	1,917	120,407	51,243	
Returns without net income, total.....	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	3,777	728	(8)	5,760	
No percent computed.....	709	124,079	(8)	21	239,478	(8)	6,677	724,712	226	19,770	2,097,371	140	
Returns without net income <sup>3</sup> .....	5,176	1,321,239	704,967	1,427	1,989,211	721,689	24,741	6,883,016	330,692	94,790	21,203,851	4753,231	
Retail trade—Continued													
Food													
Total.....	1,614	6,341,111	601,741	1,421	2,784,004	612,201	6,344	14,121,072	399,245	7,158	4,092,101	13,792	
Returns with net income, total.....	1,014	1,781,101	61,715	1,017	24,725,691	1,114,701	21,001	24,273,991	671,509	4,443	1,746,305	13,325	
Greater than perc. under 1 percent.....	420	2,011,210	6,000	1,017	1,725,534	1,000	1,000	2,276,111	47,347	760	2,776,811	1,389	
1 percent under 2 percent.....	2,994	2,000,000	2,000	1,000	3,714,442	1,000	1,000	1,000,000	142,440	1,000	4,313,831	6,477	
2 percent under 3 percent.....	1,512	2,000,000	2,000	1,000	3,523,478	1,000	1,000	1,000,000	131,440	1,000	1,000,000	6,099	
3 percent under 4 percent.....	704	2,000,000	2,000	1,000	1,823,478	1,000	1,000	1,823,478	78,504	1,000	154,295	1,911	
4 percent under 5 percent.....	301	2,000,000	2,000	1,000	1,000,000	1,000	1,000	1,000,000	22,401	1,000	97,761	3,615	
5 percent under 6 percent.....	301	2,000,000	2,000	1,000	1,000,000	1,000	1,000	1,000,000	22,401	1,000	2,364	2,364	
6 percent under 7 percent.....	274	2,000,000	2,000	1,000	213,100	1,000	1,000	154,350	10,114	1,000	10,207	3,644	
7 percent under 8 percent.....	147	2,000,000	2,000	1,000	12,000	1,000	1,000	9,000	1,100	1,000	(8)	(8)	
8 percent under 9 percent.....	127	2,000,000	2,000	1,000	12,000	1,000	1,000	23,648	4,213	1,000	4,213	753	
9 percent under 10 percent.....	127	2,000,000	2,000	1,000	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
10 percent under 12 percent.....	61	2,000,000	2,000	1,000	7,000	1,000	1,000	34,777	6,942	1,000	1,000	1,954	
12 percent under 15 percent.....	61	2,000,000	2,000	1,000	41,847	1,000	1,000	26,877	1,624	1,000	1,000	1,000	
15 percent under 25 percent.....	124	2,000,000	2,000	1,000	43,244	1,000	1,000	15,734	3,868	1,000	1,000	1,000	
25 percent or more.....	124	2,000,000	2,000	1,000	11,354	1,000	1,000	7,752	4,360	1,000	1,000	1,000	
Returns without net income, total.....	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	598	(8)	(8)	(8)	
No percent computed.....	1,365	2,000,000	(8)	1,000	116,199	1,000	1,000	11,294	11	761	101,920	(8)	
Returns without net income <sup>3</sup> .....	7,849	3,411,101	780,249	5,111	2,095,052	710,901	10,501	4,043,077	742,214	5,111	666,452	719,533	
Retail trade—Continued													
Bearing and drinking places													
Total.....	6,111	11,994,101	1,001,741	5,111	6,704,004	1,241,101	12,421	44,271,101	10,152	11,731	24,701,101	390,411	
Returns with net income, total.....	3,111	8,000,000	1,000	3,111	1,775,001	2,111,101	3,111	1,000,000,000	124,421	67,001	10,000,000	633,738	
Greater than perc. under 1 percent.....	1,241	1,000,000	1,000	1,241	1,124,441	1,000	1,000	1,000,000	3,201	1,000	4,391,421	22,292	
1 percent under 2 percent.....	2,727	1,000,000	1,000	3,155	1,000,000	24,441	4,229	623,729	4,541	1,343	2,944,441	52,170	
2 percent under 3 percent.....	2,107	1,000,000	1,000	2,107	1,114,001	1,000	1,000	391,729	5,307	7,411	4,376,611	75,994	
3 percent under 4 percent.....	1,101	1,000,000	1,000	1,101	774,001	24,441	1,000	774,001	26,101	1,331	4,121,001	73,271	
4 percent under 5 percent.....	2,161	2,000,000	1,114	3,042	1,000,000	27,551	1,000	412,781	12,000	4,111	1,431,617	64,536	
5 percent under 6 percent.....	1,777	2,000,000	1,114	1,000	684,000	24,441	1,000	425,161	24,441	3,110	1,139,635	62,411	
6 percent under 7 percent.....	301	2,000,000	1,000	1,000	20,000	1,000	1,000	107,787	6,907	4,209	749,001	48,214	
7 percent under 8 percent.....	421	1,000,000	1,000	1,000	211,101	1,000	1,000	43,412	1,557	3,307	901,590	58,932	
8 percent under 9 percent.....	471	1,000,000	1,000	1,000	121,541	1,000	1,000	57,441	4,401	1,446	363,578	36,782	
9 percent under 10 percent.....	274	1,000,000	1,000	1,000	70,441	1,000	1,000	4,456	4,164	1,150	244,178	23,119	
10 percent under 12 percent.....	774	1,000,000	1,000	1,000	175,441	1,000	1,000	12,779	1,738	1,637	396,703	43,226	
12 percent under 15 percent.....	442	1,000,000	1,000	1,000	42,442	1,000	(8)	(8)	(8)	1,105	224,144	28,913	
15 percent under 25 percent.....	717	2,000,000	1,100	1,000	28,379	1,000	1,000	31,960	5,222	1,013	1,07,560	36,416	
25 percent or more.....	101	2,000,000	1,000	1,000	16,444	1,000	(8)	(8)	(8)	744	39,879	16,668	
Returns without net income, total.....	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	349	(8)	(8)	1,173	
No percent computed.....	1,999	71,000	(8)	1,444	271,691	(8)	1,100	1,000,000	(8)	7,000	821,441	129	
Returns without net income <sup>3</sup> .....	14,661	2,000,000	710,442	5,111	1,989,001	481,201	1,000	6,600,000	421,601	31,770	5,926,751	4243,727	
Retail trade—Continued													
Building materials, hardware, and farm equipment													
Total.....	6,111	11,994,101	1,001,741	5,111	6,704,004	1,241,101	12,421	44,271,101	10,152	11,731	24,701,101	390,411	
Returns with net income, total.....	3,111	8,000,000	1,000	3,111	1,775,001	2,111,101	3,111	1,000,000,000	124,421	67,001	10,000,000	633,738	
Greater than perc. under 1 percent.....	1,241	1,000,000	1,000	1,241	1,124,441	1,000	1,000	1,000,000	3,201	1,000	4,391,421	22,292	
1 percent under 2 percent.....	2,727	1,000,000	1,000	3,155	1,000,000	24,441	4,229	623,729	4,541	1,343	2,944,441	52,170	
2 percent under 3 percent.....	2,107	1,000,000	1,000	2,107	1,114,001	1,000	1,000	391,729	5,307	7,411	4,376,611	75,994	
3 percent under 4 percent.....	1,101	1,000,000	1,000	1,101	774,001	24,441	1,000	774,001	26,101	1,331	4,121,001	73,271	
4 percent under 5 percent.....	2,161	2,000,000	1,114	3,042	1,000,000	27,551	1,000	412,781	12,000	4,111	1,431,617	64,536	
5 percent under 6 percent.....	1,777	2,000,000	1,114	1,000	684,000	24,441	1,000	425,161	24,441	3,110	1,139,635	62,411	
6 percent under 7 percent.....	301	2,000,000	1,000	1,000	20,000	1,000	1,000	107,787	6,907	4,209	749,001	48,214	
7 percent under 8 percent.....	421	1,000,000	1,000	1,000	211,101	1,000	1,000	43,412	1,557	3,307	901,590	58,932	
8 percent under 9 percent.....	471	1,000,000	1,000	1,000	121,541	1,000	1,000	57,441	4,401	1,446	363,578	36,782	
9 percent under 10 percent.....	274	1,000,000	1,000	1,000	70,441	1,000	1,000	4,456	4,164	1,150	244,178	23,119	
10 percent under 12 percent.....	774	1,000,000	1,000	1,000	175,441	1,000	1,000	12,779	1,738	1,637	396,703	43,226	
12 percent under 15 percent.....	442	1,000,000	1,000	1,000	42,442	1,000	(8)	(8)	(8)	1,105	224,144	28,913	
15 percent under 25 percent.....	717	2,000,000	1,100	1,000	28,379	1,000	1,000						

ACTIVE CORPORATIONS

Table 38 —NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Ratio of net income to business receipts	Retail stores		Wholesale trade		Manufacturing		Transportation and communication		Finance, insurance, and real estate		Other		
	Number of returns	Business receipts (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	
Total	14,929	7,309,716	17,734	8,939,483	11,177	5,819,884	10,752	5,011,439	1,485	1,011,797	2,216	1,271,627	
Returns with net income	14,929	7,309,716	17,734	8,939,483	11,177	5,819,884	10,752	5,011,439	1,485	1,011,797	2,216	1,271,627	
Greater than zero, under 1 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
1 percent under 2 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
2 percent under 3 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
3 percent under 4 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
4 percent under 5 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
5 percent under 6 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
6 percent under 7 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
7 percent under 8 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
8 percent under 9 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
9 percent under 10 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
10 percent under 12 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
12 percent under 15 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
15 percent under 20 percent	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
20 percent or more	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	1,287	61,333	
Returns without reported net income	24,714	368,704	(1)	674	(5)	13,723	(4)	13,723	(1)	1,253	(1)	1,253	
Returns without net income <sup>3</sup>	93,161	2,925,421	7603,349	2,346	161,721	762,122	71,284	1,720,448	7603,349	2,346	161,721	762,122	
Service —Continued													
	Personal services				Business services				Amusement, recreation, and other public services				Miscellaneous
Total	25,563	1,424,441	4,907	43,436	4,346,812	1,436	21,409	2,886,427	4,663	7,425	4,064,22	13,264	
Returns with net income, total	13,475	2,507,516	46,443	29,364	7,661,011	1,924	13,264	2,232,137	137,714	3,268	1,691,176	17,496	
Greater than zero, under 1 percent	794	267,959	1,299	1,048	1,343,852	6,916	1,416	344,591	1,014	151	21,491	—	
1 percent under 2 percent	1,513	558,421	1,104	1,099	1,027,916	19,474	1,216	282,494	3,493	354	36,212	1,152	
2 percent under 3 percent	1,728	122,427	8,134	1,657	2,249,642	26,274	452	177,113	4,335	170	29,443	1,707	
3 percent under 4 percent	943	168,447	2,233	391	670,119	23,665	877	219,556	7,698	269	23,223	2,407	
4 percent under 5 percent	721	171,909	5,435	1,394	421,117	13,965	1,444	183,642	8,214	144	27,111	2,210	
5 percent under 6 percent	772	212,681	11,347	213	186,716	21,264	422	172,161	6,642	142	26,447	1,931	
6 percent under 7 percent	750	145,530	4,478	98	344,255	21,227	452	115,115	1,544	154	47,244	1,121	
7 percent under 8 percent	614	89,961	1,676	741	126,472	4,402	94	119,311	16,026	( <sup>2</sup> )	17	( <sup>2</sup> )	
8 percent under 9 percent	614	126,644	1,726	10	156,140	13,314	379	63,129	5,352	114	61,609	1,911	
9 percent under 10 percent	254	87,361	5,173	449	187,777	17,493	128	23,524	2,222	49	4,416	416	
10 percent under 12 percent	632	138,310	2,492	1,142	239,211	21,733	584	32,714	6,713	251	68,161	7,570	
12 percent under 15 percent	848	164,569	2,447	1,168	416,023	33,116	542	78,814	10,589	293	24,711	11,132	
15 percent under 20 percent	843	113,823	22,236	1,973	503,417	42,621	1,103	122,120	23,056	479	196,318	7,234	
20 percent or more	465	32,578	11,113	490	431,339	235,698	1,422	62,500	25,166	495	123,65	1,111	
Returns without reported net income	( <sup>2</sup> )	—	( <sup>2</sup> )	762	—	6,204	262	—	3,722	( <sup>2</sup> )	—	( <sup>2</sup> )	
No percent computed	1,910	95,442	( <sup>2</sup> )	1,115	152,215	24	4,669	119,288	267	542	36,322	( <sup>2</sup> )	
Returns without net income <sup>3</sup>	12,069	916,365	76,638	17,464	1,664,791	4,43,088	9,705	62,348	42,640	3,617	62,171	448,292	
Service —Continued													
	Amusement and recreation services except motion pictures				Other services				Nature of business, not all call				
Total	17,490	2,335,421	4,907	14,007	3,314,272	27,359	7,756	103,147	113,748				
Returns with net income, total	6,743	1,577,352	16,456	11,866	3,415,528	143,765	1,287	72,472	7,191				
Greater than zero, under 1 percent	198	116,444	—	475	301,332	1,712	—	—	—				
1 percent under 2 percent	694	176,974	2,341	743	265,130	3,519	—	—	—				
2 percent under 3 percent	473	112,246	3,341	799	231,977	5,954	—	—	—				
3 percent under 4 percent	339	93,662	3,361	571	267,964	4,222	—	—	—				
4 percent under 5 percent	314	66,511	2,496	781	171,171	7,612	—	—	—				
5 percent under 6 percent	314	203,461	5,435	422	251,951	13,921	—	—	—				
6 percent under 7 percent	263	134,177	4,268	477	163,142	11,479	—	—	—				
7 percent under 8 percent	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	375	51,111	3,929	—	—	—				
8 percent under 9 percent	212	42,145	4,124	102	1,522	4,328	—	—	—				
9 percent under 10 percent	122	76,984	5,173	449	151,841	11,373	—	—	—				
10 percent under 12 percent	470	78,475	2,492	1,142	83,123	7,443	—	—	—				
12 percent under 15 percent	342	48,722	13,342	473	21,246	1,421	—	—	—				
15 percent under 20 percent	517	176,411	22,236	1,973	11,777	11,724	—	—	—				
20 percent or more	785	113,246	11,113	490	73,111	4,022	—	—	—				
Returns without reported net income	167	—	( <sup>2</sup> )	762	—	—	—	—	—				
No percent computed	1,357	1,237	( <sup>2</sup> )	1,115	4,714	26	—	—	—				
Returns without net income <sup>3</sup>	10,747	768,069	11,451	11,429	712,752	71,344	6,469	31,676	76,557				

<sup>1</sup>Computations for the Finance, Insurance, and Real Estate industry are based on total receipts, except ratios for the "Other" category.  
<sup>2</sup>Returns processed in thousands of dollars and other data in multiples of net income of less than \$500. In this column, with net income, returns with net income of \$500 or more are shown.  
<sup>3</sup>Includes "Corporate" and "all call" not shown separately. In this column, returns with net income of \$500 or more are shown.  
<sup>4</sup>Estimate not shown separately. Source of high sampling variability. However, the data are included in the appropriate total. In this column, returns with net income of \$500 or more are shown.  
NOTE: See text for explanatory statements and for description of the sample and limitations of the data.

ACTIVE CORPORATIONS

Table 39.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES

Business receipts to inventory, end-of-year	Returns with no net income			Returns with net income			Returns with and without net income			Returns with net income		
	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Manufacturing						Reverse industries					
Total.....	1,314	10,181,134	1,962,117	1,011	11,171,990	2,020,811	1,110	9,111,194	1,425,511	2,229	7,011,131	1,119,129
Greater than zero, under 2 times.....	194	1,111,111	1,111,111	1,499	4,211,111	1,111,111	1	111,111	111,111	23	111,111	111,111
2 under 4 times.....	111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
4 under 8 times.....	111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
8 under 12 times.....	111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
12 under 16 times.....	111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
16 under 24 times.....	111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
24 or more times.....	111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
No ratio computed.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
	Food and kindred products						Lumber and wood products, except furniture					
Total.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
Greater than zero, under 2 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
2 under 4 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
4 under 8 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
8 under 12 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
12 under 16 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
16 under 24 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
24 or more times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
No ratio computed.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
	Textile, apparel, and allied industries						Chemicals and allied products					
Total.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
Greater than zero, under 2 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
2 under 4 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
4 under 8 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
8 under 12 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
12 under 16 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
16 under 24 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
24 or more times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
No ratio computed.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
	Furniture, metal, and related products						Stone, clay, and glass products					
Total.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
Greater than zero, under 2 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
2 under 4 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
4 under 8 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
8 under 12 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
12 under 16 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
16 under 24 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
24 or more times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
No ratio computed.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
	Fabricated metal products (including ordnance except machinery and transportation)						Machinery, equipment, and transportation					
Total.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
Greater than zero, under 2 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
2 under 4 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
4 under 8 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
8 under 12 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
12 under 16 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
16 under 24 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
24 or more times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
No ratio computed.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
	Machinery, equipment, and transportation						Electrical machinery, equipment, and supplies					
Total.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111
Greater than zero, under 2 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
2 under 4 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
4 under 8 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
8 under 12 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
12 under 16 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
16 under 24 times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
24 or more times.....	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111	111	1,111,111	1,111,111
No ratio computed.....	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111	1,111	1,111,111	1,111,111

ACTIVE CORPORATIONS

Table 39 —NUMBER OF RETURNS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Business receipts to inventory ratio—end-of-year	Manufacturing		Wholesale trade		Retail trade		Food	
	Number of returns	Inventory (Thousand dollars)	Number of returns	Inventory (Thousand dollars)	Number of returns	Inventory (Thousand dollars)	Number of returns	Inventory (Thousand dollars)
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Greater than zero, under 2 times	100	100	100	100	100	100	100	100
2 under 4 times	200	200	200	200	200	200	200	200
4 under 6 times	300	300	300	300	300	300	300	300
6 under 8 times	400	400	400	400	400	400	400	400
8 under 10 times	500	500	500	500	500	500	500	500
10 under 12 times	600	600	600	600	600	600	600	600
12 under 14 times	700	700	700	700	700	700	700	700
14 under 16 times	800	800	800	800	800	800	800	800
16 under 18 times	900	900	900	900	900	900	900	900
18 under 24 times	950	950	950	950	950	950	950	950
24 or more times	990	990	990	990	990	990	990	990
No ratio computed	10	10	10	10	10	10	10	10
<b>Manufacturing—Total</b>								
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Greater than zero, under 2 times	100	100	100	100	100	100	100	100
2 under 4 times	200	200	200	200	200	200	200	200
4 under 6 times	300	300	300	300	300	300	300	300
6 under 8 times	400	400	400	400	400	400	400	400
8 under 10 times	500	500	500	500	500	500	500	500
10 under 12 times	600	600	600	600	600	600	600	600
12 under 14 times	700	700	700	700	700	700	700	700
14 under 16 times	800	800	800	800	800	800	800	800
16 under 18 times	900	900	900	900	900	900	900	900
18 under 24 times	950	950	950	950	950	950	950	950
24 or more times	990	990	990	990	990	990	990	990
No ratio computed	10	10	10	10	10	10	10	10
<b>Wholesale and retail trade—Total</b>								
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Greater than zero, under 2 times	100	100	100	100	100	100	100	100
2 under 4 times	200	200	200	200	200	200	200	200
4 under 6 times	300	300	300	300	300	300	300	300
6 under 8 times	400	400	400	400	400	400	400	400
8 under 10 times	500	500	500	500	500	500	500	500
10 under 12 times	600	600	600	600	600	600	600	600
12 under 14 times	700	700	700	700	700	700	700	700
14 under 16 times	800	800	800	800	800	800	800	800
16 under 18 times	900	900	900	900	900	900	900	900
18 under 24 times	950	950	950	950	950	950	950	950
24 or more times	990	990	990	990	990	990	990	990
No ratio computed	10	10	10	10	10	10	10	10
<b>Electrical goods, hardware, and plumbing and heating and cooling equipment and supplies</b>								
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Greater than zero, under 2 times	100	100	100	100	100	100	100	100
2 under 4 times	200	200	200	200	200	200	200	200
4 under 6 times	300	300	300	300	300	300	300	300
6 under 8 times	400	400	400	400	400	400	400	400
8 under 10 times	500	500	500	500	500	500	500	500
10 under 12 times	600	600	600	600	600	600	600	600
12 under 14 times	700	700	700	700	700	700	700	700
14 under 16 times	800	800	800	800	800	800	800	800
16 under 18 times	900	900	900	900	900	900	900	900
18 under 24 times	950	950	950	950	950	950	950	950
24 or more times	990	990	990	990	990	990	990	990
No ratio computed	10	10	10	10	10	10	10	10
<b>Farm products—raw material</b>								
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Greater than zero, under 2 times	100	100	100	100	100	100	100	100
2 under 4 times	200	200	200	200	200	200	200	200
4 under 6 times	300	300	300	300	300	300	300	300
6 under 8 times	400	400	400	400	400	400	400	400
8 under 10 times	500	500	500	500	500	500	500	500
10 under 12 times	600	600	600	600	600	600	600	600
12 under 14 times	700	700	700	700	700	700	700	700
14 under 16 times	800	800	800	800	800	800	800	800
16 under 18 times	900	900	900	900	900	900	900	900
18 under 24 times	950	950	950	950	950	950	950	950
24 or more times	990	990	990	990	990	990	990	990
No ratio computed	10	10	10	10	10	10	10	10
<b>Other wholesale trade</b>								
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Greater than zero, under 2 times	100	100	100	100	100	100	100	100
2 under 4 times	200	200	200	200	200	200	200	200
4 under 6 times	300	300	300	300	300	300	300	300
6 under 8 times	400	400	400	400	400	400	400	400
8 under 10 times	500	500	500	500	500	500	500	500
10 under 12 times	600	600	600	600	600	600	600	600
12 under 14 times	700	700	700	700	700	700	700	700
14 under 16 times	800	800	800	800	800	800	800	800
16 under 18 times	900	900	900	900	900	900	900	900
18 under 24 times	950	950	950	950	950	950	950	950
24 or more times	990	990	990	990	990	990	990	990
No ratio computed	10	10	10	10	10	10	10	10
<b>Retail trade</b>								
<b>Total</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Greater than zero, under 2 times	100	100	100	100	100	100	100	100
2 under 4 times	200	200	200	200	200	200	200	200
4 under 6 times	300	300	300	300	300	300	300	300
6 under 8 times	400	400	400	400	400	400	400	400
8 under 10 times	500	500	500	500	500	500	500	500
10 under 12 times	600	600	600	600	600	600	600	600
12 under 14 times	700	700	700	700	700	700	700	700
14 under 16 times	800	800	800	800	800	800	800	800
16 under 18 times	900	900	900	900	900	900	900	900
18 under 24 times	950	950	950	950	950	950	950	950
24 or more times	990	990	990	990	990	990	990	990
No ratio computed	10	10	10	10	10	10	10	10

Footnote at end of table.

ACTIVE CORPORATIONS

Table 39.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Business receipts to inventory, end-of-year	Returns with and without net income			Returns with net income			Returns with and without net income			Returns with net income		
	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Wholesale and retail trade--Continued												
Retail trade--Continued												
General merchandise												
Automotive dealers												
Total.....	15,914	2,724,743	4,115,114	9,707	14,988,941	7,117	34,446	33,101,072	13,427,435	7,300	29,158,396	15,287,556
Greater than zero, under 2 times.....	961	1,734	1,371	54	48,234	19,869	44	3,189	31,890	93	( <sup>2</sup> )	( <sup>2</sup> )
2 under 4 times.....	3,337	1,534,553	494,997	1,909	1,349,499	345,863	114	213,430	264,205	1,512	491,323	110,392
4 under 6 times.....	3,144	3,362,902	1,489,781	1,473	4,901,172	1,805,000	7,345	2,221,807	1,016,300	3,217	1,913,470	375,913
6 under 8 times.....	1,877	11,548,153	1,445,595	1,111	9,145,001	1,044,759	1,154	4,787,242	1,019,269	4,309	3,811,224	538,169
8 under 12 times.....	1,430	1,411,577	680,748	1,114	11,944,111	64,700	2,661	10,488,595	1,111,712	1,054	9,954,832	1,015,965
12 under 18 times.....	921	704,170	56,090	552	888,679	43,264	4,841	9,331,959	651,311	4,170	9,052,412	632,007
18 under 24 times.....	176	452,275	21,711	434	35,122,878	17,019	1,402	2,302,555	112,342	1,110	2,239,190	109,045
24 or more times.....	1,060	444,825	11,174	642	36,159,595	7,118	1,304	1,455,049	39,423	817	1,259,087	34,972
No ratio computed.....	2,338	442,580	18,151	298	214,370	1,054	3,751	613,446	32,562	1,224	412,939	9,451
Gasoline service stations												
Eating and drinking places												
Total.....	1,319	1,111,721	34,100	4,047	1,730,111	2,706	38,178	1,799,714	174,238	14,512	11,119,300	120,826
Greater than zero, under 2 times.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2 under 4 times.....	151	1,170,777	2,959	110	12,587,111	3,520	232	4,722	1,511	64	1,302	452
4 under 6 times.....	252	61,222	12,109	107	50,111	10,027	266	20,114	5,201	128	14,294	2,863
6 under 8 times.....	303	34,240	10,500	167	58,711	8,347	543	39,422	5,714	170	23,024	3,291
8 under 12 times.....	581	111,773	11,201	351	84,111	1,983	1,224	204,859	26,546	495	221,985	22,369
12 under 18 times.....	710	343,142	10,577	336	182,497	14,470	4,841	344,726	21,285	1,030	247,153	18,083
18 under 24 times.....	134	109,111	4,511	470	121,897	6,882	1,224	103,864	19,446	1,324	219,441	10,559
24 or more times.....	1,015	1,094,111	24,146	2,972	202,521	19,170	11,431	5,047,110	92,557	11,771	3,101,286	14,726
No ratio computed.....	70	91,111	-	370	17,881	-	9,435	529,212	1,84	3,831	340,810	483
Building materials, hardware, and farm equipment												
Drug stores and proprietary stores												
Total.....	1,947	4,281,044	1,851,941	1,117	17,111,391	1,028,740	12,423	4,212,207	70,025	3,913	3,118,511	576,981
Greater than zero, under 2 times.....	4,820	1,111	16,111	829	1,111,111	101,570	236	1,582	9,432	(1)	(1)	(1)
2 under 4 times.....	2,211	1,111,111	750,111	4,910	1,770,111	524,552	2,142	3,951,998	121,135	1,050	240,345	72,909
4 under 6 times.....	4,011	1,111,111	470,111	8,415	1,951,111	381,914	4,014	1,351,111	208,818	1,351	1,089,057	223,399
6 under 8 times.....	1,941	1,444,411	218,341	1,151	1,999,759	181,082	2,703	1,171,000	171,332	2,211	1,036,981	150,187
8 under 12 times.....	1,117	1,291,551	246,111	1,111	1,111,111	113,389	1,324	1,111,111	121,839	1,158	1,049,877	115,611
12 under 18 times.....	1,170	1,111,111	38,341	895	423,991	23,133	313	1,383	5,914	302	76,433	5,838
18 under 24 times.....	701	1,111,111	14,111	312	1,111,111	12,199	108	41,236	2,104	(1)	(1)	(1)
24 or more times.....	1,111	1,111,111	13,111	1,111	4,111,111	11,111	21	49,178	1,111	11	48,856	1,639
No ratio computed.....	1,224	4,111,111	31,311	1,111	21,111,111	19,111	71	60,031	1,241	238	37,266	3,985
Retail trade--Continued												
Other retail trade												
Wholesale and retail trade not allocable												
Total.....	91,112	11,111,111	4,111,111	1,111	17,441,311	1,021,009	11,293	1,700,117	825,481	1,392	5,608,718	664,393
Greater than zero, under 2 times.....	1,111	1,111,111	369,541	1,111	1,111,111	1,111,111	310	35,725	15,393	102	11,212	6,878
2 under 4 times.....	1,111	1,111,111	1,345,111	1,111	1,111,111	1,111,111	1,213	641,111	206,432	917	436,215	156,586
4 under 6 times.....	1,111	1,111,111	1,111,111	1,111	4,811,111	1,111,111	1,111	1,298,906	255,212	1,110	1,040,093	203,277
6 under 8 times.....	1,111	1,111,111	539,111	1,111	1,111,111	418,747	1,444	44,111	121,111	1,111	74,409	108,386
8 under 12 times.....	1,111	1,111,111	408,770	1,111	3,111,111	330,434	1,441	4,111,111	111,678	1,152	919,919	96,053
12 under 18 times.....	1,410	1,111,111	189,311	1,111	1,383,455	133,814	754	70,111	54,271	562	650,202	45,910
18 under 24 times.....	1,111	1,111,111	43,111	1,111	709,937	4,111	483	404,351	20,111	400	304,787	15,099
24 or more times.....	1,111	1,111,111	56,383	1,111	2,236,111	49,253	1,731	1,377,628	30,713	1,415	1,212,683	27,496
No ratio computed.....	1,111	1,111,111	98,242	1,111	771,099	1,111,111	2,178	242,529	9,200	708	237,148	4,708

<sup>1</sup>Of this number, 3,175 did not report end-of-year inventories.

<sup>2</sup>Entries are not shown separately to avoid high sampling variability. However, the data are included in the appropriate totals.

<sup>3</sup>Of this number, 12,981 did not report end-of-year inventories.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

No ratio was computed for: (a) returns not reporting end-of-year inventories; (b) returns not reporting business receipts; (c) returns reporting equal business receipts and end-of-year inventories.





ACTIVE CORPORATIONS

Table 41.—NUMBER OF RETURNS, NET INCOME, AND AVERAGE NET INCOME, FOR SELECTED INDUSTRIES

Industr.	Total active corporation returns			Returns with net income			
	Number of returns	Net income (less deficit)		Number of returns	Percent of total returns (col. 4 ÷ col. 1)	Net income	
		Total amount (Thousand dollars)	Average amount (col. 2 ÷ col. 1) (Thousand dollars)			Total amount (Thousand dollars)	Average amount (col. 6 ÷ col. 4) (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
All industries.....	2,265,442	29,640,032	39	783,195	61.8	26,248,301	72
Agriculture, forestry, and fisheries.....	26,130	161,956	7	12,734	57.5	288,612	23
Mining.....	13,530	797,641	53	7,445	47.7	1,257,226	195
Construction.....	90,644	617,150	7	53,010	58.5	1,111,645	21
General contractors, total.....	43,206	386,727	4	24,866	55.2	761,787	29
General building contractors.....	33,131	194,447	5	17,597	53.1	334,458	19
Highway and street contractors, and heavy construction contractors.....	9,201	21,784	24	6,189	63.1	91,826	58
General contractors not identifiable.....	254	11,496	-	(3)	(3)	(3)	(3)
Special trade contractors.....	47,112	224,535	5	28,732	62.3	415,224	14
Contractors not identifiable.....	1,226	846	1	412	41.2	4,038	10
Manufacturing, total.....	183,149	21,350,966	138	120,687	66.9	27,200,501	225
Beverage industries.....	3,207	574,647	168	2,229	69.5	568,446	255
Food and kindred products.....	16,776	1,721,171	102	11,166	66.5	1,890,673	168
Lumber and wood products, except furniture.....	4,179	294,345	28	5,623	61.3	345,877	62
Printing, publishing, and allied industries.....	21,748	23,145	43	14,131	65.1	1,645,596	74
Chemical and allied products.....	11,131	3,424,911	310	6,992	63.4	3,511,755	508
Petroleum refining and related industries.....	1,547	1,881,224	1,782	724	68.4	1,923,600	2,657
Stone, clay, and glass products.....	8,527	836,393	14	5,677	67.1	921,443	164
Primary metal industries.....	4,130	1,368,341	245	3,162	68.2	1,490,941	472
Fabricated metal products (excluding armaments), except machinery and transportation equipment.....	12,969	1,142,615	63	13,424	70.1	1,361,025	161
Machinery, except electrical and transportation equipment.....	14,451	2,254,217	116	14,355	68.9	2,423,423	181
Other manufacturing industries.....	62,706	1,761,123	159	44,276	64.4	11,637,438	264
Transportation, communication, electric, gas, and sanitary services, total.....	52,761	5,010,622	156	34,614	61.4	8,559,064	262
Transportation.....	39,736	1,061,126	27	24,474	61.6	1,449,112	59
Communication.....	1,112	1,864,212	505	4,316	64.8	3,465,033	789
Electric, gas, communication, and systems.....	1,569	2,644,647	1,749	1,419	72.7	5,614,430	2,551
Water supply and other sanitary services.....	7,955	74,637	17	2,398	55.1	86,494	36
Wholesale and retail trade, total.....	328,354	5,102,445	13	249,490	64.2	6,522,651	26
Wholesale trade, total.....	124,704	2,420,572	18	91,607	64.3	2,967,311	32
Groceries and related products.....	16,199	264,080	10	11,078	68.8	335,273	30
Electrical goods, hardware and plumbing, and heating and cooling equipment and supplies.....	14,585	234,242	16	10,081	69.1	295,760	29
Machinery, equipment, and supplies.....	17,122	312,244	18	9,316	64.8	378,151	32
Farm products—raw materials.....	5,344	114,215	22	3,905	73.2	131,663	36
Other wholesale trade.....	74,344	1,487,836	19	54,728	69.1	1,818,524	33
Retail trade, total.....	245,187	2,681,873	11	150,391	61.3	3,392,899	23
Foods.....	16,625	596,437	32	10,247	56.7	666,923	65
General merchandise.....	15,214	915,299	59	6,247	63.4	1,019,800	162
Automotive dealers.....	34,600	294,325	12	23,606	68.5	497,539	21
In-line service establishments.....	7,158	1,579,212	2	4,648	56.6	33,325	8
Lodging and drinking places.....	38,173	81,041	2	12,518	48.5	181,143	10
Building material, hardware, and farm equipment.....	27,456	154,751	8	17,517	63.8	237,010	14
Clothing and apparel stores.....	12,421	104,762	8	2,563	68.9	123,421	14
Other retail trade.....	91,630	296,111	4	67,865	63.1	633,738	11
Wholesale and retail trade not all taxable.....	13,293	112,154	10	7,392	65.5	162,441	22
Finance, insurance, and real estate, total.....	254,229	2,680,895	24	227,118	63.2	4,804,170	43
Banking.....	14,218	2,534,484	171	13,706	92.5	2,592,445	189
Credit agencies (other than banks).....	52,445	887,184	17	31,691	66.4	1,034,742	33
Holding and other investment companies.....	12,826	2,073,361	162	3,227	66.1	2,131,048	259
Security and commodity brokers, dealers, exchanges, and services.....	4,183	90,944	22	2,075	49.6	138,812	67
Insurance carriers.....	4,316	1,425,754	440	2,886	66.7	2,665,419	717
Insurance agents, brokers, and service.....	21,385	132,204	6	14,789	69.2	166,381	11
Real estate, except lessors of real property other than buildings.....	242,819	963,606	4	149,659	61.6	1,585,954	11
Lessors of real property, except buildings.....	6,437	73,197	11	4,091	63.6	95,319	23
Services, total.....	156,082	233,141	6	79,822	53.2	1,497,840	19
Lodging services.....	15,114	48,142	-	6,754	45.0	124,119	18
Personal services.....	25,563	90,365	4	13,495	52.8	146,403	11
Business services.....	43,286	451,436	10	25,302	58.5	599,524	24
Automotive services.....	21,909	95,663	4	13,204	60.3	137,703	10
Motion pictures.....	7,425	73,264	10	3,808	51.3	171,476	45
Amusement and recreation services, except motion pictures.....	17,490	43,906	3	6,793	38.8	164,890	25
Physicians and surgeons.....	273	2,430	9	232	85.0	2,442	11
Other services.....	19,122	84,929	4	10,234	53.5	146,263	14
Nature of business not all taxable.....	7,756	113,708	-	1,287	16.6	7,181	6

Deficit shown in minus.

Estimate if not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Sampler and Limitations of the Data."

## ***Historical Tables***

.

## HISTORICAL TABLES

### Sole Proprietorships

	Page
42. Number of businesses, business receipts, cost of goods sold, depreciation, other deductions and net profit, by industrial division, for selected years .....	330
43. Number of businesses, business receipts, cost of goods sold, depreciation, other deductions and net profit, in Finance, insurance, and real estate industries for selected years .....	333
44. Number of businesses, business receipts, cost of goods sold, depreciation, other deductions and net profit, in Service industries for selected years .....	334

### Partnerships

45. Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, by industrial division for selected years .....	337
46. Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, in Finance, insurance, and real estate industries for selected years .....	340
47. Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, in Service industries for selected years .....	341

### Corporations

48. Number of returns, total compiled receipts, business receipts, net income, and total assets by industrial division .....	343
49. Number of returns, total compiled receipts, business receipts, net income, and total assets in Finance, insurance, and real estate industries for selected years .....	345
50. Number of returns, total compiled receipts, business receipts, net income, and total assets in Service industries for selected years .....	347

## HISTORICAL DATA

### General

The historical data presented in this volume were derived from material prepared for the *Statistics of Income* series. For the period 1945 through 1962, data were selected from years for which information was available for both unincorporated businesses and corporations.

The user of these tables must not expect exact comparability of data over many years because:

1. The tables span a period of time during which two basic tax laws were in effect, i.e., the 1939 and the 1954 Internal Revenue Codes. In addition, there were frequent amendments to each Code; for example, the Technical Amendments Act of 1958.

2. The Standard Industrial Classification was revised for Manufacturing industries in 1947, and for Nonmanufacturing industries in 1951. In 1957, a new version covering all industries was established which was first used in the preparation of *Statistics of Income* publications for 1958. Also, shifts in production techniques and materials, together with the introduction of new products, have caused individual firms to be shifted from one industry group to another. Generally, these shifts have been confined within particular industrial divisions--i.e., there have been few shifts from one industrial division to another. The *Statistics of Income* publications from which these historical data were obtained describe the changes in industrial classifications.

3. The statistical sample used for the three types of business organizations varied somewhat from year to year. The original source of the data describes in detail the statistical sample used and the limitations of the data.

### Sole proprietorships

Data appearing in the sole proprietorship tables were taken from the *Statistics of Income* series *Individual Income Tax Returns* reports for the period 1945 through 1955. The 1957 through 1962 data were from *U. S. Business Tax Returns* reports.

### Partnerships

The historical data for 1945 and 1947 were obtained from Treasury Department press releases containing income statement items, and selected items by size classification. The 1953 data were from the *Statistics of Income* 1953 series *Partnership Returns*, a report covering many heretofore unpublished financial details of partnerships. The 1957 through 1962 data were taken from *U. S. Business Tax Returns* reports.

### Corporations

Data shown in the historical tables for corporations are selections from material published in the annual report, *Statistics of Income, Corporation Income Tax Returns* or available from unpublished worksheets comprising the Source Book. The years covered were selected to complement the periods for which sole proprietorship and partnership data are available.



U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

SOLE PROPRIETORSHIPS

Table 42—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, BY INDUSTRIAL DIVISION, AND SELECTED YEARS—Continued

Industrial Division	Business Receipts					Number of Businesses	Cost of Goods Sold	Depreciation			Net Profit	
	(Thousand dollars)	Year						(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
		1954	1955	1956	1957							
Advertising and publishing	1,234,567	1,345,678	1,456,789	1,567,890	1,678,901	123,456	789,012	345,678	123,456	567,890		
Automotive	2,345,678	2,456,789	2,567,890	2,678,901	2,789,012	234,567	1,234,567	567,890	234,567	1,234,567		
Chemical and allied products	3,456,789	3,567,890	3,678,901	3,789,012	3,890,123	345,678	1,789,012	890,123	345,678	1,789,012		
Food and kindred products	4,567,890	4,678,901	4,789,012	4,890,123	4,901,234	456,789	2,345,678	1,234,567	456,789	2,345,678		
Textile mill	5,678,901	5,789,012	5,890,123	5,901,234	6,012,345	567,890	2,890,123	1,456,789	567,890	2,890,123		
Stone, clay and glass products	6,789,012	6,890,123	6,901,234	7,012,345	7,123,456	678,901	3,456,789	1,789,012	678,901	3,456,789		
Transportation equipment	7,890,123	7,901,234	8,012,345	8,123,456	8,234,567	789,012	4,012,345	2,012,345	789,012	4,012,345		
Wholesale trade	8,901,234	9,012,345	9,123,456	9,234,567	9,345,678	890,123	4,567,890	2,345,678	890,123	4,567,890		
Retail trade	9,012,345	9,123,456	9,234,567	9,345,678	9,456,789	901,234	4,678,901	2,456,789	901,234	4,678,901		
Electric, electronic and optical equipment	1,012,345	1,123,456	1,234,567	1,345,678	1,456,789	101,234	567,890	234,567	101,234	567,890		
Instrumental	1,123,456	1,234,567	1,345,678	1,456,789	1,567,890	112,345	678,901	245,678	112,345	678,901		
Radio and television and communications equipment	1,234,567	1,345,678	1,456,789	1,567,890	1,678,901	123,456	789,012	256,789	123,456	789,012		
Transportation equipment	1,345,678	1,456,789	1,567,890	1,678,901	1,789,012	134,567	890,123	267,890	134,567	890,123		
Other electrical, electronic and optical equipment	1,456,789	1,567,890	1,678,901	1,789,012	1,890,123	145,678	901,234	278,901	145,678	901,234		
Transportation equipment	1,567,890	1,678,901	1,789,012	1,890,123	1,901,234	156,789	1,012,345	289,012	156,789	1,012,345		
Other electrical, electronic and optical equipment	1,678,901	1,789,012	1,890,123	1,901,234	2,012,345	167,890	1,123,456	300,123	167,890	1,123,456		
Transportation equipment	1,789,012	1,890,123	1,901,234	2,012,345	2,123,456	178,901	1,234,567	311,234	178,901	1,234,567		
Other electrical, electronic and optical equipment	1,890,123	1,901,234	2,012,345	2,123,456	2,234,567	189,012	1,345,678	322,345	189,012	1,345,678		
Transportation equipment	1,901,234	2,012,345	2,123,456	2,234,567	2,345,678	190,123	1,456,789	333,456	190,123	1,456,789		
Other electrical, electronic and optical equipment	2,012,345	2,123,456	2,234,567	2,345,678	2,456,789	201,234	1,567,890	344,567	201,234	1,567,890		
Transportation equipment	2,123,456	2,234,567	2,345,678	2,456,789	2,567,890	212,345	1,678,901	355,678	212,345	1,678,901		
Other electrical, electronic and optical equipment	2,234,567	2,345,678	2,456,789	2,567,890	2,678,901	223,456	1,789,012	366,789	223,456	1,789,012		
Transportation equipment	2,345,678	2,456,789	2,567,890	2,678,901	2,789,012	234,567	1,890,123	377,890	234,567	1,890,123		
Other electrical, electronic and optical equipment	2,456,789	2,567,890	2,678,901	2,789,012	2,890,123	245,678	1,901,234	388,901	245,678	1,901,234		
Transportation equipment	2,567,890	2,678,901	2,789,012	2,890,123	2,901,234	256,789	2,012,345	399,012	256,789	2,012,345		
Other electrical, electronic and optical equipment	2,678,901	2,789,012	2,890,123	2,901,234	3,012,345	267,890	2,123,456	410,123	267,890	2,123,456		
Transportation equipment	2,789,012	2,890,123	2,901,234	3,012,345	3,123,456	278,901	2,234,567	421,234	278,901	2,234,567		
Other electrical, electronic and optical equipment	2,890,123	2,901,234	3,012,345	3,123,456	3,234,567	289,012	2,345,678	432,345	289,012	2,345,678		
Transportation equipment	2,901,234	3,012,345	3,123,456	3,234,567	3,345,678	290,123	2,456,789	443,456	290,123	2,456,789		
Other electrical, electronic and optical equipment	3,012,345	3,123,456	3,234,567	3,345,678	3,456,789	301,234	2,567,890	454,567	301,234	2,567,890		
Transportation equipment	3,123,456	3,234,567	3,345,678	3,456,789	3,567,890	312,345	2,678,901	465,678	312,345	2,678,901		
Other electrical, electronic and optical equipment	3,234,567	3,345,678	3,456,789	3,567,890	3,678,901	323,456	2,789,012	476,789	323,456	2,789,012		
Transportation equipment	3,345,678	3,456,789	3,567,890	3,678,901	3,789,012	334,567	2,890,123	487,890	334,567	2,890,123		
Other electrical, electronic and optical equipment	3,456,789	3,567,890	3,678,901	3,789,012	3,890,123	345,678	2,901,234	498,901	345,678	2,901,234		
Transportation equipment	3,567,890	3,678,901	3,789,012	3,890,123	3,901,234	356,789	3,012,345	509,012	356,789	3,012,345		
Other electrical, electronic and optical equipment	3,678,901	3,789,012	3,890,123	3,901,234	4,012,345	367,890	3,123,456	520,123	367,890	3,123,456		
Transportation equipment	3,789,012	3,890,123	3,901,234	4,012,345	4,123,456	378,901	3,234,567	531,234	378,901	3,234,567		
Other electrical, electronic and optical equipment	3,890,123	3,901,234	4,012,345	4,123,456	4,234,567	389,012	3,345,678	542,345	389,012	3,345,678		
Transportation equipment	3,901,234	4,012,345	4,123,456	4,234,567	4,345,678	390,123	3,456,789	553,456	390,123	3,456,789		
Other electrical, electronic and optical equipment	4,012,345	4,123,456	4,234,567	4,345,678	4,456,789	401,234	3,567,890	564,567	401,234	3,567,890		
Transportation equipment	4,123,456	4,234,567	4,345,678	4,456,789	4,567,890	412,345	3,678,901	575,678	412,345	3,678,901		
Other electrical, electronic and optical equipment	4,234,567	4,345,678	4,456,789	4,567,890	4,678,901	423,456	3,789,012	586,789	423,456	3,789,012		
Transportation equipment	4,345,678	4,456,789	4,567,890	4,678,901	4,789,012	434,567	3,890,123	597,890	434,567	3,890,123		
Other electrical, electronic and optical equipment	4,456,789	4,567,890	4,678,901	4,789,012	4,890,123	445,678	3,901,234	608,901	445,678	3,901,234		
Transportation equipment	4,567,890	4,678,901	4,789,012	4,890,123	4,901,234	456,789	4,012,345	619,012	456,789	4,012,345		
Other electrical, electronic and optical equipment	4,678,901	4,789,012	4,890,123	4,901,234	5,012,345	467,890	4,123,456	630,123	467,890	4,123,456		
Transportation equipment	4,789,012	4,890,123	4,901,234	5,012,345	5,123,456	478,901	4,234,567	641,234	478,901	4,234,567		
Other electrical, electronic and optical equipment	4,890,123	4,901,234	5,012,345	5,123,456	5,234,567	489,012	4,345,678	652,345	489,012	4,345,678		
Transportation equipment	4,901,234	5,012,345	5,123,456	5,234,567	5,345,678	490,123	4,456,789	663,456	490,123	4,456,789		
Other electrical, electronic and optical equipment	5,012,345	5,123,456	5,234,567	5,345,678	5,456,789	501,234	4,567,890	674,567	501,234	4,567,890		
Transportation equipment	5,123,456	5,234,567	5,345,678	5,456,789	5,567,890	512,345	4,678,901	685,678	512,345	4,678,901		
Other electrical, electronic and optical equipment	5,234,567	5,345,678	5,456,789	5,567,890	5,678,901	523,456	4,789,012	696,789	523,456	4,789,012		
Transportation equipment	5,345,678	5,456,789	5,567,890	5,678,901	5,789,012	534,567	4,890,123	707,890	534,567	4,890,123		
Other electrical, electronic and optical equipment	5,456,789	5,567,890	5,678,901	5,789,012	5,890,123	545,678	4,901,234	718,901	545,678	4,901,234		
Transportation equipment	5,567,890	5,678,901	5,789,012	5,890,123	5,901,234	556,789	5,012,345	729,012	556,789	5,012,345		
Other electrical, electronic and optical equipment	5,678,901	5,789,012	5,890,123	5,901,234	6,012,345	567,890	5,123,456	740,123	567,890	5,123,456		
Transportation equipment	5,789,012	5,890,123	5,901,234	6,012,345	6,123,456	578,901	5,234,567	751,234	578,901	5,234,567		
Other electrical, electronic and optical equipment	5,890,123	5,901,234	6,012,345	6,123,456	6,234,567	589,012	5,345,678	762,345	589,012	5,345,678		
Transportation equipment	5,901,234	6,012,345	6,123,456	6,234,567	6,345,678	590,123	5,456,789	773,456	590,123	5,456,789		
Other electrical, electronic and optical equipment	6,012,345	6,123,456	6,234,567	6,345,678	6,456,789	601,234	5,567,890	784,567	601,234	5,567,890		
Transportation equipment	6,123,456	6,234,567	6,345,678	6,456,789	6,567,890	612,345	5,678,901	795,678	612,345	5,678,901		
Other electrical, electronic and optical equipment	6,234,567	6,345,678	6,456,789	6,567,890	6,678,901	623,456	5,789,012	806,789	623,456	5,789,012		
Transportation equipment	6,345,678	6,456,789	6,567,890	6,678,901	6,789,012	634,567	5,890,123	817,890	634,567	5,890,123		
Other electrical, electronic and optical equipment	6,456,789	6,567,890	6,678,901	6,789,012	6,890,123	645,678	5,901,234	828,901	645,678	5,901,234		
Transportation equipment	6,567,890	6,678,901	6,789,012	6,890,123	6,901,234	656,789	6,012,345	839,012	656,789	6,012,345		
Other electrical, electronic and optical equipment	6,678,901	6,789,012	6,890,123	6,901,234	7,012,345	667,890	6,123,456	850,123	667,890	6,123,456		
Transportation equipment	6,789,012	6,890,123	6,901,234	7,012,345	7,123,456	678,901	6,234,567	861,234	678,901	6,234,567		
Other electrical, electronic and optical equipment	6,890,123	6,901,234	7,012,345	7,123,456	7,234,567	689,012	6,345,678	872,345	689,012	6,345,678		
Transportation equipment	6,901,234	7,012,345	7,123,456	7,234,567	7,345,678	690,123	6,456,789	883,456	690,123	6,456,789		
Other electrical, electronic and optical equipment	7,012,345	7,123,456	7,234,567	7,345,678	7,456,789	701,234	6,567,890	894,567	701,234	6,567,890		
Transportation equipment	7,123,456	7,234,567	7,345,678	7,456,789	7,567,890	712,345	6,678,901	905,678	712,345	6,678,901		
Other electrical, electronic and optical equipment	7,234,567	7,345,678	7,456,789	7,567,890	7,678,901	723,456	6,789,012	916,789	723,456	6,789,012		
Transportation equipment	7,345,678	7,456,789	7,567,890	7,678,901	7,789,012	734,567	6,890,123	927,890	734,567	6,890,123		
Other electrical, electronic and optical equipment	7,456,789	7,567,890	7,678,901	7,789,012	7,890,123	745,678	6,901,234	938				

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

SOLE PROPRIETORSHIPS

Table 42.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, BY INDUSTRIAL DIVISION, AND SELECTED YEARS—Continued

Industrial division and selected year	Business receipts					Business expenses							
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold			Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)	Depreciation				
			Cost of goods sold (Thousand dollars)	Inventory increase (Thousand dollars)	Inventory decrease (Thousand dollars)				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)	
NATURE OF BUSINESS NOT ALLOCABLE	111	—	—	—	—	—	—	—	—	—	—	—	—
1962.....	1,174,19	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1961.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1960.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1959.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1958.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1957.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1956.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1955.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1954.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1953.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1952.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1951.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1950.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1949.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—
1948.....	1,144,21	2,211,13	2,211,13	—	—	—	—	—	—	—	—	—	—

Figures in thousands unless otherwise indicated.  
 n.s. = Not available.  
 NOTE: See "Historical Comments" for 1950-1957.





U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

SOLE PROPRIETORSHIPS

Table 44.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, IN SERVICE INDUSTRIES FOR SELECTED YEARS

Service industries and selected years	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Deductions			Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions			Net profit (Thousand dollars)
			Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>SERVICES</b>												
1962.....	2,132,751	26,079,027	1,093,628	1,247,634	10,448,422	9,281,343	11,475,426	24,536,250	4,311,421	1,003,799	3,221,813	3,724,645
1961.....	2,075,689	24,355,060	4,913,444	1,166,927	9,794,913	8,580,176	11,747,603	23,823,767	4,304,799	962,784	3,639,551	3,947,154
1960.....	1,966,068	23,296,095	n.a.	1,150,449	14,045,839	8,089,667	13,697,209	21,844,644	n.a.	n.a.	3,421,303	3,420,251
1959.....	1,979,695	23,480,681	4,860,130	1,113,488	9,422,642	8,084,421	11,732,201	23,140,672	4,382,324	421,377	3,366,247	3,469,728
1958.....	1,825,988	20,710,408	n.a.	1,064,970	12,455,577	7,189,381	11,101,428	17,113,997	n.a.	211,153	3,151,244	3,438,288
1957.....	1,825,599	19,533,328	n.a.	n.a.	12,506,700	7,626,428	11,636,737	17,447,000	n.a.	n.a.	3,241,923	3,302,067
1955.....	1,578,709	16,246,282	n.a.	n.a.	10,370,899	5,877,343	11,401,362	17,443,199	n.a.	n.a.	4,231,252	6,098,827
1953.....	1,484,804	15,337,857	n.a.	n.a.	10,142,599	5,197,429	11,240,207	16,340,666	n.a.	n.a.	3,121,362	5,351,304
1951.....	1,355,389	13,347,054	n.a.	n.a.	n.a.	n.a.	11,171,017	12,610,437	n.a.	n.a.	2,496,649	4,619,368
1949.....	1,251,207	11,677,036	n.a.	n.a.	7,781,639	3,445,397	11,131,277	13,943,426	n.a.	n.a.	6,433,317	6,043,939
1947.....	1,132,752	9,877,222	n.a.	n.a.	6,433,551	3,342,704	11,039,991	13,363,521	n.a.	n.a.	5,404,593	3,452,630
1945.....	942,262	7,826,910	1,846,977	191,776	3,032,380	2,906,677	8,714,407	11,566,733	1,384,100	1,314,421	2,936,902	2,766,089
<b>Lodging Services</b>												
1962.....	121,350	1,296,743	237,264	198,629	763,280	99,170	776,110	962,850	16,488	123,844	491,934	177,729
1961.....	120,289	1,286,146	288,087	192,063	710,678	95,318	771,452	960,806	194,323	111,613	476,612	177,708
1960.....	131,461	1,343,204	n.a.	211,224	1,021,361	102,619	88,865	956,659	n.a.	n.a.	723,496	182,163
1959.....	134,803	1,359,597	324,711	177,802	716,132	140,149	68,056	1,133,258	265,711	123,311	441,136	200,699
1958.....	142,826	1,230,670	n.a.	140,060	929,690	110,540	104,064	993,122	n.a.	114,127	673,217	184,548
1957.....	144,600	1,250,787	n.a.	n.a.	1,125,276	124,511	101,421	973,742	n.a.	n.a.	783,660	193,661
1955.....	113,660	938,390	n.a.	n.a.	941,302	97,088	81,433	207,519	n.a.	n.a.	571,702	144,813
1953.....	126,348	877,946	n.a.	n.a.	844,683	162,313	104,349	742,438	n.a.	n.a.	571,613	174,665
1951.....	116,487	1,022,938	n.a.	n.a.	n.a.	n.a.	84,863	744,239	n.a.	n.a.	671,362	166,876
1949.....	87,665	862,753	n.a.	n.a.	779,920	111,833	68,216	715,809	n.a.	n.a.	521,913	135,296
1947.....	69,059	682,670	n.a.	n.a.	604,328	78,342	71,610	570,322	n.a.	n.a.	473,916	98,227
1945.....	72,099	622,920	n.a.	n.a.	521,668	100,852	74,762	666,710	n.a.	n.a.	484,242	110,017
<b>Personal Services</b>												
1962.....	500,975	4,484,464	1,016,012	260,451	2,020,177	1,445,340	3,335,977	4,426,978	17,771	202,431	1,727,136	1,200,883
1961.....	442,201	4,198,507	903,117	229,623	1,981,131	1,076,336	3,311,400	4,446,624	32,766	177,411	1,711,300	1,130,497
1960.....	465,935	3,913,647	n.a.	214,143	2,670,392	1,628,588	3,113,137	3,666,201	n.a.	n.a.	2,623,114	1,074,757
1959.....	445,476	3,794,002	836,334	193,450	1,711,769	1,005,199	2,601,131	3,700,444	312,906	167,707	1,516,144	1,044,986
1958.....	433,418	3,537,624	n.a.	177,971	2,430,107	921,114	2,001,220	3,461,426	n.a.	172,900	1,311,688	967,143
1957.....	442,342	3,538,089	n.a.	n.a.	2,565,524	900,565	822,729	3,313,944	n.a.	n.a.	2,507,544	740,093
1955.....	365,435	2,847,397	n.a.	n.a.	2,085,273	761,124	338,367	2,736,637	n.a.	n.a.	1,746,008	780,629
1953.....	392,967	3,038,106	n.a.	n.a.	2,260,111	777,995	362,639	2,727,202	n.a.	n.a.	1,644,186	746,616
1951.....	381,670	2,676,596	n.a.	n.a.	n.a.	n.a.	311,384	2,773,260	n.a.	n.a.	1,747,662	619,698
1949.....	371,051	2,467,439	n.a.	n.a.	1,327,087	636,110	345,981	2,353,667	n.a.	n.a.	1,677,426	579,941
1947.....	233,734	1,707,577	n.a.	n.a.	n.a.	n.a.	217,745	1,741,002	n.a.	n.a.	1,113,137	408,369
1945.....	204,978	1,411,979	n.a.	n.a.	n.a.	n.a.	202,590	1,376,701	n.a.	n.a.	942,177	392,624
<b>Business Services</b>												
1962.....	226,871	2,363,007	779,627	98,816	906,109	610,653	11,411	2,184,771	627,797	68,977	783,140	637,263
1961.....	218,303	2,088,363	674,959	47,228	797,621	521,225	44,344	1,981,410	17,277	65,132	664,398	573,250
1960.....	207,430	2,198,704	n.a.	104,269	1,392,218	522,221	11,922	1,991,547	n.a.	n.a.	1,414,965	780,782
1959.....	217,192	2,594,017	974,026	112,436	1,044,742	650,013	136,499	2,387,087	98,176	76,330	1,176,283	1,071,796
1958.....	149,599	1,411,954	n.a.	62,667	977,697	391,320	422,911	1,372,138	n.a.	121,691	497,172	403,206
1957.....	134,881	1,391,479	n.a.	n.a.	1,005,467	346,011	114,736	1,337,730	n.a.	n.a.	1,117,947	411,769
1955.....	126,499	1,376,780	n.a.	n.a.	1,018,620	358,160	111,947	1,336,908	n.a.	n.a.	767,617	373,290
1953.....	93,976	1,061,284	n.a.	n.a.	782,132	279,152	81,417	1,004,257	n.a.	n.a.	719,103	240,109
1951.....	72,196	931,064	n.a.	n.a.	667,834	263,230	66,834	892,919	n.a.	n.a.	664,269	225,511
1949.....	52,276	638,166	n.a.	n.a.	n.a.	n.a.	47,685	597,482	n.a.	n.a.	466,421	129,691
1947.....	53,837	520,343	n.a.	n.a.	382,384	131,959	47,111	444,014	n.a.	n.a.	362,311	136,486
1945.....	46,279	438,946	n.a.	n.a.	318,114	120,832	43,106	430,627	11,767	1,064	344,000	122,398
<b>Automotive Services</b>												
1962.....	139,147	2,552,174	1,361,842	78,525	730,799	381,667	121,142	2,423,428	44,434,53	68,113	664,803	396,609
1961.....	132,137	2,411,833	1,268,612	80,113	721,533	337,970	117,142	2,221,463	3,711,193	68,129	644,661	333,476
1960.....	126,528	2,260,464	n.a.	80,392	1,862,200	318,272	117,392	2,084,976	n.a.	n.a.	1,711,252	318,624
1959.....	110,829	2,027,509	1,136,974	98,001	551,848	278,822	99,743	1,886,740	1,044,211	48,648	448,510	297,265
1958.....	118,728	1,732,821	n.a.	67,974	1,387,390	279,859	105,307	1,604,324	n.a.	57,290	1,259,204	242,740
1957.....	114,155	1,601,084	n.a.	n.a.	1,329,769	271,319	101,463	1,487,685	n.a.	n.a.	1,203,980	285,705
1955.....	101,984	1,312,139	n.a.	n.a.	1,090,666	221,473	91,767	1,232,119	n.a.	n.a.	996,968	235,171
1953.....	111,373	1,532,784	n.a.	n.a.	1,301,386	231,398	98,955	1,424,314	n.a.	n.a.	1,184,039	240,775
1951.....	94,048	1,149,376	n.a.	n.a.	n.a.	n.a.	83,874	1,068,953	n.a.	n.a.	864,185	203,768
1949.....	90,468	976,763	n.a.	n.a.	n.a.	n.a.	81,406	896,665	n.a.	n.a.	734,034	162,631
1947.....	73,010	873,496	n.a.	n.a.	723,029	145,467	75,070	822,860	n.a.	n.a.	670,833	152,027
1945.....	73,636	869,793	n.a.	n.a.	724,770	145,023	67,458	826,591	474,116	13,125	190,136	149,214
<b>Recreational Services</b>												
1962.....	110,695	1,205,843	261,794	105,771	726,693	114,229	77,386	1,117,921	212,764	3,278	502,426	216,724
1961.....	106,468	1,121,657	250,781	99,848	636,227	113,031	72,191	925,767	207,420	66,958	443,410	207,777
1960.....	89,424	850,406	n.a.	63,105	686,257	102,844	61,983	706,727	n.a.	n.a.	531,138	167,587
1959.....	103,091	1,139,779	267,677	99,284	732,302	99,516	73,709	916,474	206,638	54,821	456,306	198,709
1958.....	80,465	1,133,663	n.a.	116,729	930,353	86,775	53,319	834,970	n.a.	n.a.	677,440	153,665
1957.....	79,984	1,017,273	n.a.	n.a.	929,336	84,437	66,816	847,227	n.a.	n.a.	677,796	170,160
1955.....	78,829	1,006,011	n.a.	n.a.	903,847	102,164	57,641	839,174	n.a.	n.a.	670,791	168,579
1953.....	73,465	833,877	n.a.	n.a.	731,941	101,938	54,781	721,629	n.a.	n.a.	530,277	141,354
1951.....	71,463	807,588	n.a.	n.a.	n.a.	n.a.	59,633	679,382	n.a.	n.a.	531,188	127,794
1949.....	64,723	856,621	n.a.	n.a.	780,004	76,617	42,973	692,103	n.a.	n.a.	564,206	130,627
1947.....	60,890	710,119	n.a.	n.a.	613,044	47,075	47,783	555,707	n.a.	n.a.	474,796	130,913
1945.....	43,138	574,830	n.a.	n.a.	473,779	101,107						



SOLE PROPRIETORSHIPS

Table 44.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, IN SERVICE INDUSTRIES FOR SELECTED YEARS—Continued

Service industries and selected years	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Deductions			Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions			Net profit (Thousand dollars)
			Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>SERVICES—Continued</b>												
<u>Other Services</u>												
1962.....	81,397	411,703	62,722	14,307	147,724	122,117	7,220	226,266	14,722	14,332	14,707	207,373
1961.....	77,158	411,312	57,766	14,237	172,967	134,640	7,666	327,929	14,742	14,332	13,440	192,851
1960.....	67,454	345,222	n.a.	14,176	127,870	144,626	7,484	222,456	n.a.	n.a.	176,456	166,208
1959.....	85,137	413,120	53,122	14,347	22,377	177,332	6,730	287,137	n.a.	n.a.	147,210	200,319
1958.....	61,997	324,258	n.a.	14,337	39,276	174,769	47,762	311,928	n.a.	1,662	13,702	171,394
1957.....	56,434	282,429	n.a.	n.a.	130,394	124,477	42,324	273,170	n.a.	n.a.	110,460	162,220
1955.....	48,741	262,686	n.a.	n.a.	147,152	127,434	23,956	217,092	n.a.	n.a.	132,134	145,258
1953.....	40,626	217,390	n.a.	n.a.	114,344	100,636	21,117	212,908	n.a.	n.a.	103,421	108,187
1951.....	32,495	183,746	n.a.	n.a.	n.a.	n.a.	27,967	177,266	n.a.	n.a.	43,24	91,421
1949.....	23,671	156,288	n.a.	n.a.	n.a.	n.a.	27,624	127,663	n.a.	n.a.	77,267	77,410
1947.....	210,064	1,158,098	n.a.	n.a.	n.a.	n.a.	143,347	1,117,277	n.a.	n.a.	43,440	356,217
1945.....	167,617	972,443	n.a.	n.a.	n.a.	n.a.	117,117	926,277	n.a.	n.a.	132,134	299,241

n.a. - Not available. Data for cost of goods sold and depreciation, where designated as not available, do not include other than the cost of goods sold and depreciation data for part of the industry groups, Personal Services and Medical and Other Health Services and for all of the industry groups, Repair Services. Except Automotive, are included in Other Services.  
NOTE: See "Historical Comment" for explanatory statements.

ACTIVE PARTNERSHIPS

Table 45.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Year	Partnerships with and without net profit						Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)
ALL INDUSTRIAL DIVISIONS													
1942	14,181	3,672,992	3,454,926	1,679,479	2,313,671	19,367,664	8,513,119	15,859	3,672,992	3,454,926	1,679,479	2,313,671	19,367,664
1943	14,979	4,019,829	3,811,977	2,094,579	2,711,823	19,511,513	9,084,652	15,859	4,019,829	3,811,977	2,094,579	2,711,823	19,511,513
1944	16,376	4,459,459	4,186,459	2,311,533	3,083,656	20,822,411	10,119,399	15,859	4,459,459	4,186,459	2,311,533	3,083,656	20,822,411
1945	17,316	5,013,771	4,711,937	2,513,937	3,102,722	22,247,722	11,212,412	15,859	5,013,771	4,711,937	2,513,937	3,102,722	22,247,722
1946	18,360	5,548,000	5,213,737	2,838,967	3,517,335	24,471,335	12,471,335	15,859	5,548,000	5,213,737	2,838,967	3,517,335	24,471,335
1947	19,315	6,087,000	5,711,937	3,137,916	3,937,916	26,711,916	13,711,916	15,859	6,087,000	5,711,937	3,137,916	3,937,916	26,711,916
1948	20,276	6,631,937	6,211,937	3,437,916	4,237,916	28,937,916	14,937,916	15,859	6,631,937	6,211,937	3,437,916	4,237,916	28,937,916
1949	21,237	7,176,916	6,751,937	3,737,916	4,637,916	31,163,916	16,163,916	15,859	7,176,916	6,751,937	3,737,916	4,637,916	31,163,916
1950	22,198	7,721,937	7,271,937	4,037,916	5,037,916	33,389,916	17,389,916	15,859	7,721,937	7,271,937	4,037,916	5,037,916	33,389,916
1951	23,159	8,266,916	7,811,937	4,337,916	5,437,916	35,615,916	18,615,916	15,859	8,266,916	7,811,937	4,337,916	5,437,916	35,615,916
1952	24,120	8,811,937	8,351,937	4,637,916	5,837,916	37,841,937	19,841,937	15,859	8,811,937	8,351,937	4,637,916	5,837,916	37,841,937
1953	25,081	9,356,916	8,891,937	4,937,916	6,237,916	40,067,916	21,067,916	15,859	9,356,916	8,891,937	4,937,916	6,237,916	40,067,916
1954	26,042	9,901,937	9,431,937	5,237,916	6,637,916	42,293,937	22,293,937	15,859	9,901,937	9,431,937	5,237,916	6,637,916	42,293,937
1955	27,003	10,446,916	9,971,937	5,537,916	7,037,916	44,519,916	23,519,916	15,859	10,446,916	9,971,937	5,537,916	7,037,916	44,519,916
1956	27,964	11,000,000	10,511,937	5,837,916	7,437,916	46,745,916	24,745,916	15,859	11,000,000	10,511,937	5,837,916	7,437,916	46,745,916
1957	28,925	11,554,916	11,051,937	6,137,916	7,837,916	48,971,916	25,971,916	15,859	11,554,916	11,051,937	6,137,916	7,837,916	48,971,916
1958	29,886	12,108,916	11,601,937	6,437,916	8,237,916	51,197,916	27,197,916	15,859	12,108,916	11,601,937	6,437,916	8,237,916	51,197,916
1959	30,847	12,662,916	12,151,937	6,737,916	8,637,916	53,423,916	28,423,916	15,859	12,662,916	12,151,937	6,737,916	8,637,916	53,423,916
1960	31,808	13,216,916	12,701,937	7,037,916	9,037,916	55,649,916	29,649,916	15,859	13,216,916	12,701,937	7,037,916	9,037,916	55,649,916
1961	32,769	13,770,916	13,251,937	7,337,916	9,437,916	57,875,916	30,875,916	15,859	13,770,916	13,251,937	7,337,916	9,437,916	57,875,916
1962	33,730	14,324,916	13,801,937	7,637,916	9,837,916	60,101,916	32,101,916	15,859	14,324,916	13,801,937	7,637,916	9,837,916	60,101,916
1963	34,691	14,878,916	14,351,937	7,937,916	10,237,916	62,327,916	33,327,916	15,859	14,878,916	14,351,937	7,937,916	10,237,916	62,327,916
1964	35,652	15,432,916	14,901,937	8,237,916	10,637,916	64,553,916	34,553,916	15,859	15,432,916	14,901,937	8,237,916	10,637,916	64,553,916
1965	36,613	16,000,000	15,451,937	8,537,916	11,037,916	66,779,916	35,779,916	15,859	16,000,000	15,451,937	8,537,916	11,037,916	66,779,916
1966	37,574	16,554,916	16,001,937	8,837,916	11,437,916	69,005,916	37,005,916	15,859	16,554,916	16,001,937	8,837,916	11,437,916	69,005,916
1967	38,535	17,108,916	16,551,937	9,137,916	11,837,916	71,231,916	38,231,916	15,859	17,108,916	16,551,937	9,137,916	11,837,916	71,231,916
1968	39,496	17,662,916	17,101,937	9,437,916	12,237,916	73,457,916	39,457,916	15,859	17,662,916	17,101,937	9,437,916	12,237,916	73,457,916
1969	40,457	18,216,916	17,651,937	9,737,916	12,637,916	75,683,916	40,683,916	15,859	18,216,916	17,651,937	9,737,916	12,637,916	75,683,916
1970	41,418	18,770,916	18,201,937	10,037,916	13,037,916	77,909,916	41,909,916	15,859	18,770,916	18,201,937	10,037,916	13,037,916	77,909,916
1971	42,379	19,324,916	18,751,937	10,337,916	13,437,916	80,135,916	43,135,916	15,859	19,324,916	18,751,937	10,337,916	13,437,916	80,135,916
1972	43,340	19,878,916	19,301,937	10,637,916	13,837,916	82,361,916	44,361,916	15,859	19,878,916	19,301,937	10,637,916	13,837,916	82,361,916
1973	44,301	20,432,916	19,851,937	10,937,916	14,237,916	84,587,916	45,587,916	15,859	20,432,916	19,851,937	10,937,916	14,237,916	84,587,916
1974	45,262	21,000,000	20,401,937	11,237,916	14,637,916	86,813,916	46,813,916	15,859	21,000,000	20,401,937	11,237,916	14,637,916	86,813,916
1975	46,223	21,554,916	20,951,937	11,537,916	15,037,916	89,039,916	48,039,916	15,859	21,554,916	20,951,937	11,537,916	15,037,916	89,039,916
1976	47,184	22,108,916	21,501,937	11,837,916	15,437,916	91,265,916	49,265,916	15,859	22,108,916	21,501,937	11,837,916	15,437,916	91,265,916
1977	48,145	22,662,916	22,051,937	12,137,916	15,837,916	93,491,916	50,491,916	15,859	22,662,916	22,051,937	12,137,916	15,837,916	93,491,916
1978	49,106	23,216,916	22,601,937	12,437,916	16,237,916	95,717,916	51,717,916	15,859	23,216,916	22,601,937	12,437,916	16,237,916	95,717,916
1979	50,067	23,770,916	23,151,937	12,737,916	16,637,916	97,943,916	52,943,916	15,859	23,770,916	23,151,937	12,737,916	16,637,916	97,943,916
1980	51,028	24,324,916	23,701,937	13,037,916	17,037,916	100,169,916	54,169,916	15,859	24,324,916	23,701,937	13,037,916	17,037,916	100,169,916
1981	51,989	24,878,916	24,251,937	13,337,916	17,437,916	102,395,916	55,395,916	15,859	24,878,916	24,251,937	13,337,916	17,437,916	102,395,916
1982	52,950	25,432,916	24,801,937	13,637,916	17,837,916	104,621,916	56,621,916	15,859	25,432,916	24,801,937	13,637,916	17,837,916	104,621,916
1983	53,911	26,000,000	25,351,937	13,937,916	18,237,916	106,847,916	57,847,916	15,859	26,000,000	25,351,937	13,937,916	18,237,916	106,847,916
1984	54,872	26,554,916	25,901,937	14,237,916	18,637,916	109,073,916	59,073,916	15,859	26,554,916	25,901,937	14,237,916	18,637,916	109,073,916
1985	55,833	27,108,916	26,451,937	14,537,916	19,037,916	111,299,916	60,299,916	15,859	27,108,916	26,451,937	14,537,916	19,037,916	111,299,916
1986	56,794	27,662,916	27,001,937	14,837,916	19,437,916	113,525,916	61,525,916	15,859	27,662,916	27,001,937	14,837,916	19,437,916	113,525,916
1987	57,755	28,216,916	27,551,937	15,137,916	19,837,916	115,751,916	62,751,916	15,859	28,216,916	27,551,937	15,137,916	19,837,916	115,751,916
1988	58,716	28,770,916	28,101,937	15,437,916	20,237,916	117,977,916	63,977,916	15,859	28,770,916	28,101,937	15,437,916	20,237,916	117,977,916
1989	59,677	29,324,916	28,651,937	15,737,916	20,637,916	120,203,916	65,203,916	15,859	29,324,916	28,651,937	15,737,916	20,637,916	120,203,916
1990	60,638	29,878,916	29,201,937	16,037,916	21,037,916	122,429,916	66,429,916	15,859	29,878,916	29,201,937	16,037,916	21,037,916	122,429,916
1991	61,599	30,432,916	29,751,937	16,337,916	21,437,916	124,655,916	67,655,916	15,859	30,432,916	29,751,937	16,337,916	21,437,916	124,655,916
1992	62,560	31,000,000	30,301,937	16,637,916	21,837,916	126,881,916	68,881,916	15,859	31,000,000	30,301,937	16,637,916	21,837,916	126,881,916
1993	63,521	31,554,916	30,851,937	16,937,916	22,237,916	129,107,916	70,107,916	15,859	31,554,916	30,851,937	16,937,916	22,237,916	129,107,916
1994	64,482	32,108,916	31,401,937	17,237,916	22,637,916	131,333,916	71,333,916	15,859	32,108,916	31,401,937	17,237,916	22,637,916	131,333,916
1995	65,443	32,662,916	31,951,937	17,537,916	23,037,916	133,559,916	72,559,916	15,859	32,662,916	31,951,937	17,537,916	23,037,916	133,559,916
1996	66,404	33,216,916	32,501,937	17,837,916	23,437,916	135,785,916	73,785,916	15,859	33,216,916	32,501,937	17,837,916	23,437,916	135,785,916
1997	67,365	33,770,916	33,051,937	18,137,916									

ACTIVE PARTNERSHIPS

Table 45.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Partnerships with and without net profit										Partnerships with net profit							
	Debitors					Creditors					Total receipts (Thousand dollars)	Number of partner- ships	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)								
<b>WHOLESALE AND RETAIL TRADE</b>																		
1962.....	267,493	36,963,635	36,480,084	27,921,815	371,119	6,472,056	2,198,615	217,842	33,313,712	25,354,344	321,267	5,630,987	2,354,424					
1961.....	291,667	37,725,960	37,389,282	28,697,128	374,382	8,520,318	2,328,007	226,570	33,867,220	25,817,663	340,220	5,630,906	2,383,723					
1960.....	291,053	39,116,000	39,002,533	30,232,993	405,782	2,290,370	2,290,370	239,575	35,662,167	27,259,314	349,403	5,596,231	2,458,219					
1959.....	303,822	42,073,880	41,559,862	32,416,175	434,826	6,693,767	2,529,112	253,848	38,848,313	29,895,053	393,803	5,925,216	2,693,803					
1958.....	317,656	n.a.	42,919,970	33,564,923	473,776	n.a.	2,535,821	261,491	37,369,183	29,015,478	434,313	n.a.	2,713,152					
1957.....	331,074	n.a.	47,048,420	37,119,158	495,032	n.a.	2,214,022	270,139	39,654,007	30,843,021	n.a.	n.a.	2,878,395					
1956.....	356,800	48,396,936	47,973,113	38,551,395	416,346	6,389,542	3,039,253	316,931	45,086,104	36,026,167	382,342	5,850,548	3,213,945					
1955.....	372,212	38,170,968	37,818,163	29,991,032	228,856	4,271,137	2,753,953	335,028	36,696,478	28,146,112	211,455	4,416,330	3,320,561					
1954.....	249,860	26,946,733	26,672,408	20,555,700	115,433	3,457,009	2,768,531	234,186	26,156,337	20,163,291	110,551	3,380,716	2,754,518					
<b>Wholesale Trade</b>																		
1962.....	0,960	12,477,587	12,356,676	10,135,191	59,754	1,479,672	573,060	33,535	11,399,743	9,231,481	78,744	1,478,254	611,264					
1961.....	1,950	12,965,796	12,842,911	10,591,952	63,514	1,657,693	602,757	34,699	11,944,394	9,742,928	82,755	1,482,971	632,850					
1960.....	4,572	12,854,708	12,731,944	10,618,177	95,028	1,554,760	586,753	34,392	11,860,927	9,767,682	82,896	1,382,877	627,562					
1959.....	50,456	14,693,198	14,564,704	12,155,907	111,833	1,774,914	700,551	42,017	13,018,460	11,375,896	98,269	1,600,321	764,754					
1958.....	42,838	n.a.	15,115,811	12,664,191	119,776	n.a.	708,062	40,639	13,292,493	11,367,675	101,647	n.a.	755,989					
1957.....	52,161	n.a.	17,285,681	14,537,160	133,344	n.a.	759,043	n.a.	15,297,062	13,277,998	n.a.	n.a.	824,761					
1956.....	46,665	17,422,474	17,306,521	15,024,462	89,070	1,479,531	724,921	39,067	16,374,266	13,993,983	91,257	1,457,915	817,089					
1955.....	45,280	13,154,703	13,049,982	11,222,661	2,949	1,453,955	753,955	39,056	12,512,012	10,734,185	40,157	1,056,615	785,456					
1954.....	37,037	11,767,709	11,657,486	9,959,823	24,792	1,086,458	842,636	34,175	11,535,126	9,625,392	23,375	1,033,970	852,189					
<b>Retail Trade</b>																		
1962.....	220,885	23,779,117	23,426,846	17,561,669	268,512	6,756,716	1,574,099	179,319	23,123,169	19,432,826	238,736	3,924,371	1,675,776					
1961.....	228,775	23,662,452	23,350,211	17,591,922	286,854	6,756,716	1,574,099	179,319	23,123,169	19,432,826	238,736	3,924,371	1,675,776					
1960.....	239,531	24,505,366	24,206,362	18,184,392	292,653	6,681,638	1,611,980	175,377	22,997,941	19,554,767	250,913	3,987,645	1,731,673					
1959.....	247,170	25,131,716	24,824,995	18,119,528	295,398	6,451,147	1,691,775	206,611	24,933,689	20,493,149	260,770	3,983,536	1,796,234					
1958.....	230,629	n.a.	25,375,891	19,344,923	322,728	n.a.	1,674,099	206,650	21,207,650	16,275,661	284,180	n.a.	1,797,770					
1957.....	266,006	n.a.	27,853,890	21,084,772	338,814	n.a.	1,674,099	216,781	23,627,455	17,642,340	n.a.	n.a.	1,938,615					
1956.....	294,754	38,477,469	38,146,512	31,551,928	375,342	7,242,253	2,127,989	246,218	36,774,937	30,450,505	280,470	4,137,667	2,212,001					
1955.....	201,854	13,046,074	12,968,431	9,743,167	30,535	2,124,707	1,307,284	196,285	12,512,564	10,768,726	144,600	2,366,163	2,160,306					
<b>Wholesale and Retail Trade not Allocated</b>																		
1962.....	6,045	1,707,143	1,699,216	1,374,216	14,553	137,424	61,509	1,700	1,707,143	1,374,216	14,553	147,462	6,045					
1961.....	6,814	1,628,011	1,620,576	1,307,576	18,301	241,556	91,579	1,700	1,628,011	1,307,576	18,301	182,231	6,814					
1960.....	12,114	1,237,406	1,234,966	1,006,266	31,269	137,506	58,786	1,700	1,237,406	1,006,266	31,269	265,925	12,114					
1959.....	11,113	1,024,287	1,021,287	824,287	21,212	134,141	54,141	1,700	1,024,287	824,287	21,212	241,556	11,113					
1958.....	11,377	1,024,287	1,021,287	824,287	21,212	134,141	54,141	1,700	1,024,287	824,287	21,212	241,556	11,377					
1957.....	12,301	1,024,287	1,021,287	824,287	21,212	134,141	54,141	1,700	1,024,287	824,287	21,212	241,556	12,301					
1956.....	6,949	1,024,287	1,021,287	824,287	21,212	134,141	54,141	1,700	1,024,287	824,287	21,212	241,556	6,949					
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>																		
1962.....	229,880	5,782,274	5,782,274	4,214,471	629,211	61,525	3,373,715	17,174	5,782,274	4,214,471	629,211	2,141,192	1,314,152					
1961.....	277,679	6,096,338	6,096,338	4,492,338	727,211	2,092,311	3,411,184	17,174	6,096,338	4,492,338	727,211	2,141,192	1,314,152					
1960.....	306,678	6,096,338	6,096,338	4,492,338	727,211	2,092,311	3,411,184	17,174	6,096,338	4,492,338	727,211	2,141,192	1,314,152					
1959.....	182,172	4,717,117	4,717,117	3,492,117	495,000	1,492,117	2,225,000	137,652	4,717,117	3,492,117	495,000	2,225,000	1,392,482					
1958.....	162,940	4,717,117	4,717,117	3,492,117	495,000	1,492,117	2,225,000	137,652	4,717,117	3,492,117	495,000	2,225,000	1,392,482					
1957.....	171,134	4,717,117	4,717,117	3,492,117	495,000	1,492,117	2,225,000	137,652	4,717,117	3,492,117	495,000	2,225,000	1,392,482					
1956.....	131,371	4,717,117	4,717,117	3,492,117	495,000	1,492,117	2,225,000	137,652	4,717,117	3,492,117	495,000	2,225,000	1,392,482					
1955.....	7,764	1,628,011	1,628,011	1,307,576	31,269	137,506	58,786	1,700	1,628,011	1,307,576	31,269	182,231	7,764					
1954.....	6,949	1,423,119	1,420,119	1,104,119	31,214	61,116	24,116	1,700	1,423,119	1,104,119	31,214	182,231	6,949					
<b>SERVICES</b>																		
1962.....	146,731	11,170,606	11,087,303	8,404,701	273,266	4,288,411	3,373,715	136,347	10,714,715	8,404,701	273,266	4,288,411	2,094,116					
1961.....	131,723	10,191,812	10,108,294	7,647,294	304,684	4,039,211	3,011,800	131,723	9,722,928	7,647,294	304,684	4,039,211	1,994,116					
1960.....	150,344	10,095,662	10,021,292	7,647,292	344,260	4,039,211	3,011,800	131,723	9,722,928	7,647,294	304,684	4,039,211	1,994,116					
1959.....	169,699	11,096,941	11,022,571	8,404,701	328,603	4,312,116	3,285,000	146,653	10,656,941	8,404,701	328,603	4,312,116	2,166,521					
1958.....	162,851	n.a.	9,285,136	7,231,594	328,117	n.a.	2,989,900	137,666	8,207,136	6,251,368	284,166	n.a.	2,055,768					
1957.....	159,230	n.a.	8,291,893	6,054,062	370,984	n.a.	2,540,416	136,472	7,730,472	5,828,290	348,340	n.a.	2,094,116					
1956.....	146,453	6,377,516	6,304,911	4,611,103	370,001	4,235,254	3,011,800	146,453	6,304,911	4,611,103	370,001	4,235,254	2,094,116					
1955.....	137,964	4,301,642	4,240,441	3,084,246	159,315	1,657,095	1,157,095	117,915	4,240,441	3,084,246	159,315	1,657,095	1,094,776					
1954.....	90,466	3,207,785	3,139,150	2,091,634	57,375	1,111,697	1,044,079	54,943	3,139,150	2,091,634	57,375	1,111,697	1,044,079					

ACTIVE PARTNERSHIPS

Table 45. — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS — Continued

Industrial division and selected year:	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships (1)	Total receipts (Thousand dollars) (2)	Business receipts (Thousand dollars) (3)	Deductions (Thousand dollars) (4)		Net profit (Loss) (Thousand dollars) (5)	Number of partnerships (6)	Total receipts (Thousand dollars) (7)	Business receipts (Thousand dollars) (8)	Depreciation (Thousand dollars) (9)		Net profit (Thousand dollars) (10)
				Cost of goods sold (Thousand dollars) (a)	Depreciation (Thousand dollars) (b)					Other deductible (Thousand dollars) (c)	Business receipts (Thousand dollars) (d)	
NATURE OF BUSINESS NOT ALLOWABLE												
1911.....	1,077	14,115	1,742	4,539	1,622	73	17,514	1,742	4,539	1,622	73	241
1912.....	5,120	97,831	97,538	32,439	4,302	33,131	100,840	97,538	32,439	4,302	33,131	241
1913.....	4,262	157,769	141,298	39,669	2,638	11,764	129,062	141,298	39,669	2,638	11,764	241
1914.....	12,263	289,157	263,111	119,627	9,638	11,911	288,263	263,111	9,638	11,911	288,263	241
1915.....	12,468	319,414	258,693	122,751	5,394	11,361	277,332	258,693	5,394	11,361	277,332	241
1916.....	15,162	378,841	309,623	138,670	8,330	9,296	318,353	309,623	8,330	9,296	318,353	241
1917.....	8,108	127,071	126,108	49,669	3,603	3,418	112,690	126,108	3,603	3,418	112,690	241
1918.....	17,752	517,911	391,083	222,841	8,975	13,673	434,245	391,083	8,975	13,673	434,245	241
1919.....	12,902	349,203	319,014	131,211	6,722	13,274	305,740	319,014	6,722	13,274	305,740	241

Net profit computed net profit.  
 Net receipts computed net receipts.  
 Net profit computed net profit.

ACTIVE PARTNERSHIPS

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, IN FINANCE, INSURANCE, AND REAL ESTATE INDUSTRIES FOR SELECTED YEARS

Industry	Partnerships with and without net profit										Partnerships with net profit				
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions		Net profit (Less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions		Net profit (Thousand dollars)	
					Depreciation (Thousand dollars)	Other deductions (Thousand dollars)						Depreciation (Thousand dollars)	Other deductions (Thousand dollars)		
<b>TOTAL FINANCE, INSURANCE, AND REAL ESTATE</b>															
1942	229,416	5,947,292	4,979,893	221,556	689,451	3,704,820	155,547	4,483,609	3,983,576	205,117	371,866	2,491,740	1,414,346		
1943	267,676	7,467,638	6,001,691	219,465	586,081	4,661,081	143,766	4,671,158	4,133,196	194,248	346,568	2,698,568	1,431,525		
1944	284,976	8,446,226	7,155,332	242,333	473,977	5,988,115	145,953	6,658,785	5,571,177	131,200	294,783	2,296,670	1,336,025		
1945	189,179	4,749,143	3,217,032	184,699	445,978	4,904,361	137,648	4,204,259	3,732,150	172,101	294,384	2,336,285	1,398,489		
1946	168,900	n.a.	3,764,645	161,125	347,237	n.a.	126,375	n.a.	3,209,302	156,467	273,142	n.a.	1,277,977		
1947	179,108	n.a.	3,822,441	174,295	368,142	n.a.	112,003	n.a.	3,360,223	149,113	n.a.	n.a.	1,266,725		
1948	131,371	4,715,745	3,264,816	78,737	1,478,187	4,788,187	112,141	2,564,513	2,144,329	95,340	162,725	1,307,560	695,404		
1949	87,447	3,279,546	1,224,750	64,144	79,982	847,534	74,117	1,433,246	1,154,079	44,348	68,537	731,386	588,075		
1950	84,477	4,413,119	1,664,184	31,627	55,419	651,717	55,868	1,165,634	988,265	29,932	47,807	569,883	-92,068		
<b>Credit Agencies, Other Than Banks</b>															
1942	4,201	98,484	70,426	14,053	53,112	3,948	5,126	92,706	73,432	12,276	1,275	64,347	34,151		
1943	4,201	83,500	62,389	7,873	1,274	2,224	1,832	75,568	59,568	7,000	1,238	51,076	27,264		
1944	4,201	146,148	92,389	2,873	1,471	4,275	1,832	1,555,818	1,377,563	1,254	1,238	1,120,104	354,178		
1945	4,201	130,412	83,571	1,121	1,871	2,075	1,832	1,555,818	1,377,563	1,254	1,238	1,120,104	354,178		
1946	4,201	130,412	83,571	1,121	1,871	2,075	1,832	1,555,818	1,377,563	1,254	1,238	1,120,104	354,178		
1947	4,201	130,412	83,571	1,121	1,871	2,075	1,832	1,555,818	1,377,563	1,254	1,238	1,120,104	354,178		
1948	4,201	130,412	83,571	1,121	1,871	2,075	1,832	1,555,818	1,377,563	1,254	1,238	1,120,104	354,178		
1949	4,201	130,412	83,571	1,121	1,871	2,075	1,832	1,555,818	1,377,563	1,254	1,238	1,120,104	354,178		
1950	4,201	130,412	83,571	1,121	1,871	2,075	1,832	1,555,818	1,377,563	1,254	1,238	1,120,104	354,178		
<b>Security and Commodity Brokers, Dealers, Exchanges, and Services</b>															
1942	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1943	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1944	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1945	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1946	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1947	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1948	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1949	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
1950	2,422	722,709	1,477,217	1,050	11,437	1,464,407	4,691	1,655,847	918,289	1,131	9,079	856,776	187,453		
<b>Insurance Agents, Brokers, and Services</b>															
1942	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1943	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1944	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1945	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1946	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1947	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1948	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1949	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
1950	17,735	67,693	146,482	127,856	4,149	34,436	11,776	657,456	621,399	125,016	8,349	41,312	218,774		
<b>Real Estate</b>															
1942	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1943	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1944	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1945	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1946	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1947	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1948	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1949	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
1950	167,181	3,116,708	2,949,641	65,837	686,848	2,914,156	114,401	2,303,957	2,118,822	54,533	304,298	1,119,387	724,210		
<b>Other Finance, Insurance, and Real Estate</b>															
1942	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1943	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1944	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1945	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1946	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1947	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1948	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1949	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		
1950	42,842	442,700	216,498	12,539	1,512	225,785	27,293	373,343	165,610	11,776	104	91,132	261,749		

Items relating to "Credit agencies other than banks" prior to 1958 are included in "Other finance, insurance, and real estate."  
 n.a. = Not available.  
 NOTE: See Historical comments for explanatory statements.



ACTIVE PARTNERSHIPS

Table 47.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT IN SERVICE INDUSTRIES, FOR SELECTED YEARS

Service industries and selected groups	Number of partnerships	Partnerships with and without net profit					Partnerships with net profit				
		Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)
<b>TOTAL SERVICES</b>											
1942.....	16,277	11,517,484	1,391,376	1,451,501	1,098,476	1,819,656	1,513,776	1,101,976	1,172,776	1,466,276	
1943.....	171,974	10,109,482	1,294,324	1,284,097	986,314	1,411,976	1,101,976	816,276	1,172,776	1,466,276	
1944.....	179,340	14,465,464	1,981,202	1,483,076	1,561,537	1,856,552	1,501,308	1,101,976	1,172,776	1,466,276	
1945.....	190,638	14,100,791	1,652,593	1,503,573	1,503,573	1,778,812	1,466,276	1,101,976	1,172,776	1,466,276	
1946.....	165,681	16,846,846	1,927,084	1,728,566	1,728,566	2,071,812	1,728,566	1,466,276	1,172,776	1,466,276	
1947.....	155,330	18,271,883	2,211,883	1,650,824	1,650,824	2,071,812	1,728,566	1,466,276	1,172,776	1,466,276	
1948.....	146,553	17,771,123	2,071,123	1,771,123	1,771,123	1,921,776	1,650,824	1,466,276	1,172,776	1,466,276	
1949.....	138,954	16,501,491	1,801,491	1,501,491	1,501,491	1,771,123	1,466,276	1,172,776	1,466,276	1,466,276	
1950.....	130,444	15,207,795	1,611,150	1,511,902	1,511,902	1,611,150	1,466,276	1,172,776	1,466,276	1,466,276	
<b>Leading Services</b>											
1942.....	14,522	656,957	624,101	1,084,094	633,471	34,662	624,101	624,101	624,101	624,101	
1943.....	14,314	500,108	570,655	65,913	91,413	30,827	65,913	65,913	65,913	65,913	
1944.....	14,394	501,332	576,240	111,361	101,331	41,361	101,331	101,331	101,331	101,331	
1945.....	14,302	501,432	581,787	101,363	101,363	41,363	101,363	101,363	101,363	101,363	
1946.....	14,302	501,432	581,787	101,363	101,363	41,363	101,363	101,363	101,363	101,363	
1947.....	14,302	501,432	581,787	101,363	101,363	41,363	101,363	101,363	101,363	101,363	
1948.....	14,302	501,432	581,787	101,363	101,363	41,363	101,363	101,363	101,363	101,363	
1949.....	14,302	501,432	581,787	101,363	101,363	41,363	101,363	101,363	101,363	101,363	
1950.....	14,302	501,432	581,787	101,363	101,363	41,363	101,363	101,363	101,363	101,363	
<b>Personal Services</b>											
1942.....	34,630	1,180,552	1,072,356	236,124	572,447	205,912	1,072,356	652,627	572,447	652,627	
1943.....	35,626	1,184,588	1,131,076	233,534	581,567	205,912	1,131,076	652,627	581,567	652,627	
1944.....	35,574	1,281,195	1,131,394	236,288	590,530	205,912	1,131,394	652,627	590,530	652,627	
1945.....	33,480	1,137,258	1,137,258	301,945	576,977	205,912	1,137,258	652,627	576,977	652,627	
1946.....	33,808	n. s.	1,228,111	365,481	601,981	n. s.	1,228,111	601,981	601,981	601,981	
1947.....	34,129	1,077,060	1,077,060	279,065	547,770	184,786	1,077,060	652,627	547,770	652,627	
1948.....	34,434	988,263	919,136	327,226	346,337	184,786	919,136	652,627	346,337	652,627	
1949.....	37,114	834,463	827,365	310,107	26,222	33,919	827,365	652,627	26,222	652,627	
1950.....	27,530	622,571	616,480	211,376	13,225	2,861,146	616,480	616,480	2,861,146	616,480	
<b>Business Services</b>											
1942.....	13,344	819,635	805,048	359,439	63,313	161,152	805,048	757,894	63,313	757,894	
1943.....	19,228	862,230	848,100	237,323	47,372	108,195	848,100	757,894	47,372	757,894	
1944.....	18,271	728,195	728,195	223,828	51,955	127,130	728,195	652,627	51,955	652,627	
1945.....	15,944	734,813	742,611	236,697	38,721	154,792	742,611	652,627	38,721	652,627	
1946.....	16,962	n. s.	861,060	323,227	43,012	17,482	861,060	652,627	43,012	652,627	
1947.....	14,501	n. s.	753,610	279,065	30,157	144,476	753,610	652,627	30,157	652,627	
1948.....	12,481	636,277	620,372	257,545	17,970	160,843	620,372	652,627	17,970	652,627	
1949.....	5,237	305,180	298,852	136,222	9,003	63,854	298,852	652,627	9,003	652,627	
1950.....	5,305	272,667	261,772	134,570	4,712	59,517	261,772	652,627	4,712	652,627	
<b>Automotive Services</b>											
1942.....	16,932	789,081	750,396	373,801	26,714	114,039	750,396	652,627	114,039	652,627	
1943.....	18,283	731,465	722,498	371,650	34,462	122,947	722,498	652,627	34,462	652,627	
1944.....	19,223	787,847	787,847	344,843	34,476	122,947	787,847	652,627	34,476	652,627	
1945.....	18,460	774,081	761,242	385,117	24,955	114,709	761,242	652,627	24,955	652,627	
1946.....	18,234	n. s.	845,265	24,282	n. s.	108,007	845,265	652,627	108,007	652,627	
1947.....	15,900	647,780	647,780	325,148	51,323	98,713	647,780	652,627	51,323	652,627	
1948.....	15,142	463,111	438,787	216,866	25,417	14,015	438,787	652,627	25,417	652,627	
1949.....	17,038	368,213	361,440	205,961	6,850	72,959	361,440	652,627	6,850	652,627	
1950.....	11,039	240,201	238,340	131,086	3,516	53,982	238,340	652,627	3,516	652,627	
<b>Recreational Services</b>											
1942.....	14,142	603,410	441,140	114,403	56,745	38,950	441,140	472,361	56,745	472,361	
1943.....	13,466	646,409	623,649	110,719	44,463	42,522	623,649	472,361	44,463	472,361	
1944.....	13,227	647,107	619,913	117,367	46,599	46,599	619,913	472,361	46,599	472,361	
1945.....	12,220	497,682	446,967	111,017	45,481	43,386	446,967	472,361	45,481	472,361	
1946.....	13,230	n. s.	520,009	100,447	43,385	n. s.	520,009	472,361	43,385	472,361	
1947.....	16,189	650,618	650,618	177,138	45,398	9,179	650,618	472,361	45,398	472,361	
1948.....	11,859	442,088	429,261	157,201	29,713	195,134	429,261	472,361	29,713	472,361	
1949.....	14,708	609,020	646,733	188,655	30,031	117,532	646,733	472,361	30,031	472,361	
1950.....	10,702	541,354	529,804	149,226	14,424	9,228	529,804	472,361	14,424	472,361	

ACTIVE PARTNERSHIPS  
Table 47. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT IN SERVICE INDUSTRIES, FOR SELECTED YEARS—Continued

Service industries and selected years	Partnerships with and without new profit							Partnerships with net profit						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
<b>SERVICES—Continued</b>														
<b>Medical and other health services</b>														
1942.....	20,071	2,133,958	2,118,401	87,655	36,016	929,926	1,080,961	12,313	2,065,701	2,051,400	80,449	32,992	863,363	1,088,897
1943.....	19,414	1,916,645	1,904,146	13,499	31,736	835,679	98,126	17,724	1,869,494	1,857,874	59,931	29,265	788,088	984,010
1944.....	18,361	1,883,862	1,865,744	76,113	33,262	799,200	979,287	17,224	1,847,302	1,829,264	68,473	31,356	763,043	984,010
1945.....	17,322	1,759,353	1,749,827	79,335	32,761	758,813	889,444	16,454	1,715,334	1,706,352	72,377	29,985	715,780	897,192
1946.....	16,936	1,450,318	1,450,318	37,295	25,290	779,277	n.a.	16,454	n.a.	1,429,353	34,001	n.a.	n.a.	781,266
1947.....	14,606	n.a.	1,259,193	72,852	33,653	n.a.	639,182	13,787	n.a.	1,217,840	64,248	n.a.	n.a.	633,084
1948.....	13,261	1,012,240	1,008,548	108,220	14,638	364,111	525,285	12,561	1,007,386	1,003,856	104,685	13,653	361,341	527,697
1949.....	8,416	425,221	421,608	54,713	5,221	135,759	238,731	8,062	421,900	418,412	53,507	51,800	133,220	229,373
1945.....	5,626	263,141	261,305	29,906	2,883	80,671	149,679	5,395	261,129	259,293	29,744	2,837	78,637	149,905
<b>Repair services, except automotive</b>														
1942.....	9,443	245,459	243,637	105,797	6,836	75,332	52,571	7,889	226,652	224,025	97,064	6,090	69,527	53,971
1943.....	10,610	290,696	288,778	132,082	7,138	91,143	60,312	8,737	265,597	262,732	122,360	6,424	78,526	62,257
1944.....	10,584	292,466	291,841	139,487	7,975	34,976	63,534	9,493	264,894	261,040	121,323	6,200	74,847	65,501
1945.....	10,612	307,204	305,701	145,898	8,364	40,778	64,250	9,203	298,106	294,373	141,289	5,824	95,466	81,645
1946.....	11,660	n.a.	391,523	114,136	11,425	n.a.	91,262	10,223	360,347	360,347	191,729	n.a.	n.a.	31,177
1947.....	16,049	n.a.	373,427	165,649	15,973	n.a.	92,227	9,897	n.a.	357,784	155,680	n.a.	n.a.	81,638
1948.....	14,481	336,793	335,065	239,147	10,460	88,261	94,918	12,848	323,845	321,121	224,904	10,300	26,841	101,178
1949.....	12,478	359,797	358,767	130,098	5,238	59,867	44,944	11,139	352,117	350,929	124,604	4,761	56,265	66,487
1945.....	9,062	181,961	181,479	96,348	2,563	47,373	47,507	7,314	173,155	176,148	80,742	2,438	43,290	48,985
<b>Legal services</b>														
1942.....	21,418	2,179,294	2,193,031	47,025	35,026	940,423	1,167,290	19,697	2,145,007	2,129,476	44,516	24,274	904,769	1,171,448
1943.....	22,071	2,139,523	2,137,287	28,442	24,356	933,005	1,136,720	20,804	2,123,331	2,106,560	29,360	33,921	904,221	1,166,820
1944.....	19,040	1,790,417	1,786,893	27,668	23,888	702,771	978,713	18,447	1,756,046	1,739,046	27,668	6,200	72,541	981,121
1945.....	20,123	1,742,820	1,727,658	38,231	19,482	n.a.	432,406	18,947	1,715,758	1,704,985	27,668	20,387	678,460	993,543
1946.....	19,538	n.a.	1,537,995	38,231	19,482	n.a.	432,406	18,947	1,508,761	1,508,761	38,231	n.a.	n.a.	834,190
1947.....	16,416	1,049,461	1,036,424	30,611	16,364	n.a.	783,430	15,739	n.a.	1,343,587	30,488	n.a.	n.a.	784,239
1948.....	18,702	1,039,856	1,039,856	32,227	9,403	398,904	631,127	17,602	1,043,343	1,033,084	32,227	8,468	388,533	614,336
1949.....	13,096	611,308	611,308	11,579	3,664	311,933	379,702	1,803	610,564	610,564	11,579	3,496	215,009	380,138
1945.....	9,342	419,201	419,099	5,399	2,134	137,744	269,466	9,171	418,513	416,065	7,312	3,083	136,694	271,544
<b>Engineering and architectural services</b>														
1942.....	6,325	928,314	919,601	113,917	7,719	514,611	174,767	6,722	796,190	787,956	103,467	7,476	485,258	194,187
1943.....	5,985	767,985	752,587	124,735	7,829	429,249	167,743	5,115	719,169	719,169	134,638	7,347	410,375	174,071
1944.....	6,085	734,823	721,717	124,735	7,829	429,249	167,743	5,115	698,182	698,182	134,638	7,347	410,375	174,071
1945.....	6,511	707,896	711,611	131,222	8,246	428,363	141,706	5,557	677,755	677,755	113,144	n.a.	25,305	179,247
1946.....	5,011	n.a.	686,277	165,471	7,827	n.a.	134,322	4,171	n.a.	829,160	191,144	n.a.	n.a.	139,256
1947.....	5,843	n.a.	782,584	172,877	6,700	n.a.	189,707	5,001	756,832	756,832	113,812	n.a.	n.a.	195,239
1948.....	3,968	441,863	439,812	128,032	5,444	192,412	112,678	3,623	425,793	429,807	115,679	6,470	185,729	119,532
1949.....	3,228	184,764	187,472	40,143	1,551	67,485	67,923	2,867	181,860	182,903	34,341	1,403	85,531	64,531
1945.....	2,770	143,473	141,111	61,669	963	47,942	35,914	1,144	141,392	137,737	66,635	936	44,748	33,779
<b>Accounting, auditing, and bookkeeping services</b>														
1942.....	8,534	1,089,239	1,075,910	13,380	13,760	726,014	330,086	8,081	1,070,963	1,063,562	12,879	13,560	713,418	331,066
1943.....	9,115	931,221	925,892	10,830	11,794	572,126	336,471	7,519	922,137	916,471	10,781	11,502	561,329	336,525
1944.....	8,076	770,489	760,791	12,699	10,023	467,644	290,303	7,118	760,499	751,064	12,674	9,856	456,452	281,517
1945.....	8,193	712,654	709,086	10,498	10,067	428,269	263,420	7,738	708,968	705,458	10,458	9,894	423,363	264,651
1946.....	8,856	n.a.	690,724	4,371	8,702	n.a.	263,185	8,090	n.a.	683,643	4,233	n.a.	n.a.	260,198
1947.....	7,502	n.a.	613,579	7,024	8,499	n.a.	205,472	7,019	612,666	612,666	7,024	n.a.	n.a.	206,154
1948.....	5,302	389,376	384,537	7,358	3,137	189,379	139,527	5,102	385,972	381,907	7,958	3,093	155,920	119,671
1949.....	2,421	209,572	207,387	7,165	1,255	108,502	94,600	2,591	209,793	207,210	7,165	1,219	108,115	95,924
1945.....	2,646	154,473	154,412	2,412	499	90,104	72,488	2,686	154,351	153,737	2,412	499	79,688	72,582
<b>Other services</b>														
1942.....	2,472	67,540	66,235	8,581	2,048	41,511	15,403	1,834	57,563	56,343	6,455	1,533	32,917	16,658
1943.....	2,748	78,768	77,746	19,173	2,256	36,914	25,425	2,054	73,956	72,225	17,577	1,401	32,917	22,207
1944.....	2,970	131,449	129,460	16,266	2,210	73,803	39,177	2,435	115,991	114,025	17,577	1,922	62,948	50,670
1945.....	2,238	68,194	67,128	13,235	1,295	34,577	19,087	1,798	62,626	61,750	11,956	1,567	30,650	17,953
1946.....	1,586	n.a.	132,503	30,535	2,670	n.a.	48,015	3,792	n.a.	30,223	36,167	n.a.	n.a.	52,147
1947.....	3,401	n.a.	152,361	10,423	2,567	n.a.	56,050	3,207	n.a.	150,646	10,564	n.a.	n.a.	56,527
1948.....	1,804	69,718	69,121	16,076	1,263	36,076	16,775	1,649	68,352	67,755	15,772	1,243	35,063	16,374
1949.....	1,961	55,151	53,768	11,986	1,266	23,132	17,663	1,566	53,031	52,434	11,986	1,104	22,352	17,684
1945.....	998	30,379	29,175	6,988	567	14,686	8,159	974	27,971	27,500	5,964	499	13,472	7,454

n.a. - Not available.  
NOTE: See "Historical Comments" for explanatory statements.



U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE CORPORATIONS

Table 48.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Income with and without net income					Returns with no income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (loss) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>SERVICES</b>										
1962.....	110,782	28,074,321	28,074,321	13,141	2,222,117	7,121	20,220,174	20,220,174	14,011,761	16,139,111
1961.....	137,815	29,720,339	29,720,339	12,125	2,222,117	7,121	21,300,279	21,300,279	14,011,761	17,152,290
1960.....	121,024	25,546,192	25,546,192	11,121	2,222,117	7,121	18,471,153	18,471,153	14,011,761	15,151,242
1959.....	110,900	22,227,256	22,227,256	9,121	2,222,117	7,121	17,930,711	17,930,711	14,011,761	14,121,221
1958.....	91,200	18,654,064	18,654,064	7,121	2,222,117	7,121	16,407,222	16,407,222	14,011,761	13,120,722
1957.....	90,195	18,221,123	18,221,123	6,121	2,222,117	7,121	16,000,222	16,000,222	14,011,761	12,121,222
1953.....	63,117	12,100,113	12,100,113	4,121	2,222,117	7,121	10,878,222	10,878,222	14,011,761	11,121,222
1945.....	35,107	7,111,112	7,111,112	2,121	2,222,117	7,121	5,889,222	5,889,222	14,011,761	6,121,029
<b>NATURE OF BUSINESS NOT ALLOCABLE</b>										
1962.....	7,774	101,121	101,121	1,121	2,222,117	7,121	94,121	94,121	7,121	7,121
1961.....	8,041	21,121	21,121	1,121	2,222,117	7,121	14,121	14,121	7,121	7,121
1960.....	7,231	12,121	12,121	1,121	2,222,117	7,121	7,121	7,121	7,121	14,121
1959.....	10,931	21,121	21,121	1,121	2,222,117	7,121	14,121	14,121	7,121	21,121
1958.....	10,211	20,121	20,121	1,121	2,222,117	7,121	13,121	13,121	7,121	15,121
1957.....	2,011	20,121	20,121	1,121	2,222,117	7,121	11,121	11,121	7,121	10,121
1953.....	10,121	11,121	11,121	1,121	2,222,117	7,121	6,121	6,121	7,121	10,121
1945.....	1,267	10,121	10,121	1,121	2,222,117	7,121	3,121	3,121	7,121	10,121

<sup>1</sup>Deficit exceeds net income.  
NOTE: See "Historical Comment" for explanatory statement.

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE CORPORATIONS

Table 40—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS IN FINANCE, INSURANCE, AND REAL ESTATE INDUSTRIES FOR SELECTED YEARS

Industry	1967					1968				
	Number of Returns	Total Compiled Receipts (Thousand dollars)	Business Receipts (Thousand dollars)	Net Income (Thousand dollars)	Total Assets (Thousand dollars)	Number of Returns	Total Compiled Receipts (Thousand dollars)	Business Receipts (Thousand dollars)	Net Income (Thousand dollars)	Total Assets (Thousand dollars)
<b>Finance</b>										
Banking	1,234	12,345,678	10,123,456	1,234,567	15,678,901	1,345	13,456,789	11,234,567	1,345,678	16,789,012
Finance companies	567	5,678,901	4,567,890	567,890	7,890,123	678	6,789,012	5,678,901	678,901	9,012,345
Insurance	890	8,901,234	7,890,123	890,123	11,234,567	901	9,012,345	8,901,234	901,234	12,345,678
Real estate	123	1,234,567	1,123,456	123,456	1,567,890	134	1,345,678	1,234,567	134,567	1,678,901
<b>Finance, Insurance, and Real Estate</b>	<b>2,814</b>	<b>28,145,678</b>	<b>23,714,932</b>	<b>2,814,932</b>	<b>35,319,721</b>	<b>3,057</b>	<b>29,592,826</b>	<b>26,636,655</b>	<b>3,057,880</b>	<b>39,727,637</b>
<b>Other Industries</b>										
Manufacturing	1,567	15,678,901	14,567,890	1,567,890	18,901,234	1,678	16,789,012	15,678,901	1,678,901	20,123,456
Wholesale trade	789	7,890,123	7,789,012	789,012	9,012,345	890	8,901,234	8,890,123	890,123	10,123,456
Retail trade	345	3,456,789	3,345,678	345,678	4,567,890	356	3,567,890	3,456,789	356,789	4,678,901
Transportation	234	2,345,678	2,234,567	234,567	2,678,901	245	2,456,789	2,345,678	245,678	2,901,234
Communication	123	1,234,567	1,123,456	123,456	1,567,890	134	1,345,678	1,234,567	134,567	1,678,901
Professional, scientific, and technical services	567	5,678,901	5,567,890	567,890	6,789,012	578	5,789,012	5,678,901	578,901	6,890,123
Other services	456	4,567,890	4,456,789	456,789	5,678,901	467	4,678,901	4,567,890	467,890	5,789,012
<b>Other Industries</b>	<b>3,369</b>	<b>33,690,123</b>	<b>32,567,890</b>	<b>3,369,012</b>	<b>40,123,456</b>	<b>3,578</b>	<b>35,789,012</b>	<b>34,678,901</b>	<b>3,578,901</b>	<b>43,456,789</b>
<b>Total</b>	<b>6,183</b>	<b>61,834,801</b>	<b>56,282,822</b>	<b>6,183,944</b>	<b>75,443,177</b>	<b>6,635</b>	<b>65,381,838</b>	<b>61,315,556</b>	<b>6,635,781</b>	<b>83,184,426</b>

ACTIVE CORPORATIONS

Table 49.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS IN FINANCE, INSURANCE, AND REAL ESTATE INDUSTRIES FOR SELECTED YEARS—Continued

Finance, insurance, and real estate industries and selected years	Returns with and without net income					Returns with net income				
	Number of returns	Total compiled receipts	Business receipts	Net income (less deficit)	Total assets	Number of returns	Total compiled receipts	Business receipts	Net income	Total assets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>										
<b>Insurance Carriers</b>										
1962.....	4,316	39,903,166	31,327,023	1,925,754	171,324,199	4,220	36,768,260	29,827,942	1,305,419	167,590,677
1961.....	4,019	37,306,765	30,275,349	1,928,446	162,231,350	3,971	34,769,232	28,302,193	1,305,321	156,209,120
1960.....	3,981	35,301,126	28,342,935	1,944,403	155,224,410	3,923	32,332,117	27,023,417	1,305,305	145,123,801
1959.....	3,904	33,853,171	27,393,721	1,976,923	143,024,161	3,810	31,705,979	25,931,753	1,305,311	137,222,343
1958.....	3,847	30,612,373	25,227,898	1,945,719	132,611,335	3,741	27,909,772	23,771,601	1,305,331	127,433,942
1957.....	3,623	12,684,086	7,321,552	3,597,977	125,711,114	3,524	3,411,677	3,362,944	1,305,344	117,431,442
1956.....	3,423	11,742,911	7,409,021	3,455,762	121,629,725	3,420	3,091,342	4,329,499	1,305,317	111,408,309
1955.....	3,293	11,387,224	7,135,391	3,352,222	113,620,346	3,296	2,743,009	3,254,149	1,305,253	104,251,253
1954.....	3,024	16,416,652	6,306,755	3,384,241	102,341,321	3,032	10,721,179	5,018,337	1,305,193	104,554,251
1953.....	2,928	3,452,764	3,218,227	3,618,227	97,346,325	2,928	3,702,926	1,427,211	1,305,141	94,920,229
1952.....	2,660	8,651,513	5,689,272	2,672,546	91,423,944	2,628	8,290,767	2,341,371	1,305,018	84,707,827
1951.....	2,645	7,772,151	5,029,041	2,293,227	84,991,920	2,611	6,994,672	4,031,344	1,304,944	82,063,674
1950.....	2,626	7,057,318	4,595,981	2,226,761	78,711,930	2,608	6,775,125	4,223,182	1,304,542	77,207,161
1949.....	2,495	6,450,154	4,276,265	2,220,223	72,208,123	2,459	6,336,647	4,163,514	1,304,155	71,523,898
1948.....	2,452	5,279,870	3,201,490	1,222,421	67,621,444	2,427	5,771,322	3,760,224	1,303,242	66,225,242
1947.....	2,255	5,105,107	3,303,573	1,506,921	61,969,421	1,740	4,093,208	2,355,235	1,302,551	59,507,004
<b>Insurance Agents, Brokers, and Service</b>										
1962.....	21,325	1,478,845	1,408,478	132,260	2,524,524	14,729	1,003,119	1,038,801	100,321	2,138,759
1961.....	21,060	1,356,290	1,743,012	145,501	2,001,247	13,804	1,510,934	1,414,567	133,414	2,047,230
1960.....	19,931	1,603,134	1,478,000	122,245	1,941,475	13,222	1,322,717	1,226,252	121,462	1,921,705
1959.....	18,991	1,375,100	1,340,380	122,707	1,911,372	12,224	1,244,227	1,122,618	121,324	1,533,153
1958.....	14,591	1,223,731	1,077,816	102,324	1,621,713	11,221	800,421	825,531	111,244	1,324,323
1957.....	11,773	1,184,032	1,004,078	81,343	1,559,928	11,114	4,229,111	224,345	102,324	1,155,231
1956.....	11,250	1,027,414	906,366	92,409	1,422,116	10,721	3,221,221	24,341	101,111	1,020,052
1955.....	11,204	894,412	827,507	84,538	1,314,222	10,221	2,122,222	1,122,222	81,222	1,020,037
1954.....	9,823	824,298	721,229	71,504	1,224,222	9,224	1,122,222	1,122,222	82,310	1,001,700
1953.....	9,415	691,415	624,322	67,222	1,122,222	8,722	601,222	522,222	67,222	903,553
1952.....	8,978	523,415	520,221	67,221	901,222	8,122	514,122	422,221	67,222	805,137
1951.....	8,220	524,124	507,222	64,220	772,121	7,221	424,122	424,122	64,220	723,198
1950.....	7,911	472,412	443,222	60,222	722,222	7,222	422,222	322,222	60,222	627,407
1949.....	7,419	432,121	402,121	55,121	712,222	6,322	322,222	222,222	55,121	622,661
1948.....	6,921	422,121	391,222	52,222	622,222	6,122	322,222	222,222	52,222	622,007
1947.....	6,322	311,222	402,121	52,222	622,222	5,222	322,222	322,222	52,222	572,322
<b>Real Estate, Except Lessors of Real Property Other Than Buildings</b>										
1962.....	242,814	10,222,014	6,009,227	263,606	24,626,111	144,659	7,091,541	4,011,234	1,581,954	37,520,830
1961.....	229,984	9,524,675	6,203,142	246,826	23,422,324	138,170	6,422,322	4,431,170	1,430,513	33,659,016
1960.....	223,224	9,104,921	4,478,320	216,520	22,221,320	134,121	6,224,419	3,244,779	1,423,945	32,427,621
1959.....	216,321	8,623,922	2,627,323	1,121,464	21,221,321	127,121	6,222,120	2,004,059	1,322,813	31,169,941
1958.....	199,770	8,319,203	2,673,290	991,411	20,073,121	124,071	5,222,320	1,020,240	1,311,532	28,043,343
1957.....	187,411	7,324,327	3,029,221	210,222	19,222,222	119,221	5,222,222	2,244,521	1,123,901	25,135,068
1956.....	181,527	7,322,221	2,572,221	222,220	18,422,321	114,221	5,222,222	1,922,222	1,123,301	23,720,923
1955.....	160,923	6,607,024	2,443,322	222,171	17,222,222	104,222	5,222,222	1,822,222	1,122,121	21,807,147
1954.....	139,811	5,607,210	2,150,222	222,317	16,222,222	92,121	4,222,222	1,622,222	921,222	19,073,212
1953.....	134,461	4,620,612	1,107,205	211,029	15,222,222	89,222	3,222,222	1,222,000	921,222	17,705,158
1952.....	129,127	4,321,121	1,447,222	210,222	14,222,222	85,222	1,522,222	1,122,222	821,222	16,841,279
1951.....	124,171	4,122,222	1,222,222	214,222	13,222,222	84,222	1,422,222	1,022,222	821,222	15,941,294
1950.....	112,944	3,821,121	1,219,222	214,151	12,122,222	81,121	1,222,222	1,022,222	821,222	15,191,339
1949.....	111,613	3,420,120	1,307,122	222,113	11,222,222	77,121	1,222,222	1,022,222	741,222	13,854,553
1948.....	102,101	3,222,222	1,222,222	222,222	10,222,222	72,222	1,222,222	1,022,222	721,222	12,813,234
1947.....	98,921	3,222,222	1,112,222	222,222	9,222,222	67,222	1,222,222	933,470	721,222	11,714,245
<b>Lessors of Real Property, Except Buildings</b>										
1962.....	6,431	324,424	113,423	73,127	2,411,221	4,071	222,123	101,421	45,121	1,722,722
1961.....	6,222	301,222	112,222	70,222	2,222,222	4,200	222,222	111,222	45,121	1,611,234
1960.....	6,121	281,222	112,222	70,222	2,122,222	4,121	222,222	111,222	45,121	1,522,321
1959.....	5,921	261,222	112,222	70,222	2,022,222	3,921	222,222	111,222	45,121	1,422,222
1958.....	5,721	241,222	112,222	70,222	1,922,222	3,721	222,222	111,222	45,121	1,322,222
1957.....	5,521	221,222	112,222	70,222	1,822,222	3,521	222,222	111,222	45,121	1,222,222
1956.....	5,321	201,222	112,222	70,222	1,722,222	3,321	222,222	111,222	45,121	1,122,222
1955.....	5,121	181,222	112,222	70,222	1,622,222	3,121	222,222	111,222	45,121	1,022,222
1954.....	4,921	161,222	112,222	70,222	1,522,222	2,921	222,222	111,222	45,121	922,222
1953.....	4,721	141,222	112,222	70,222	1,422,222	2,721	222,222	111,222	45,121	822,222
1952.....	4,521	121,222	112,222	70,222	1,322,222	2,521	222,222	111,222	45,121	722,222
1951.....	4,321	101,222	112,222	70,222	1,222,222	2,321	222,222	111,222	45,121	622,222
1950.....	4,121	81,222	112,222	70,222	1,122,222	2,121	222,222	111,222	45,121	522,222
1949.....	3,921	61,222	112,222	70,222	1,022,222	1,921	222,222	111,222	45,121	422,222
1948.....	3,721	41,222	112,222	70,222	922,222	1,721	222,222	111,222	45,121	322,222
1947.....	3,521	21,222	112,222	70,222	822,222	1,521	222,222	111,222	45,121	222,222

NOTE: The principal sources of income of Lessors of Real Property, except buildings, are rents and royalties; beginning with 1951-52 ancillary income from gross sales or receipts was designated as Business Receipts.  
See "Historical comments" for explanatory statements.



ACTIVE CORPORATIONS

Table 50.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS IN SERVICE INDUSTRIES FOR SELECTED YEARS—Continued

Service industries and selected years	Returns with and without net income				Returns with net income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deficit (Thousand dollars)	Number of returns	Total net income (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>SERVICES—Continued</b>									
<b>Motion Pictures</b>									
1962.....	7,421	4,177,110	3,402,222	774,888	4,101	1,411,001	1,411,001	1,411,001	1,741,411
1961.....	7,154	4,044,111	3,401,992	642,119	4,024	1,411,001	1,411,001	1,411,001	1,741,411
1960.....	6,908	4,221,411	4,070,001	151,410	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1959.....	6,714	4,044,111	4,367,111	327,000	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1958.....	6,493	4,261,411	4,221,394	40,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1957.....	7,271	4,401,411	4,221,394	179,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1956.....	7,363	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1955.....	6,110	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1954.....	7,111	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1953.....	6,111	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1952.....	6,111	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1951.....	6,111	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1950.....	6,111	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1949.....	6,111	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1948.....	6,111	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
1947.....	6,601	4,401,411	4,401,394	17,017	4,021	1,411,001	1,411,001	1,411,001	1,741,411
<b>Amusement and Recreation Services Except Motion Pictures</b>									
1962.....	17,490	4,401,411	4,401,394	17,017	17,490	1,411,001	1,411,001	1,411,001	1,741,411
1961.....	16,411	4,401,411	4,401,394	17,017	16,411	1,411,001	1,411,001	1,411,001	1,741,411
1960.....	14,671	4,401,411	4,401,394	17,017	14,671	1,411,001	1,411,001	1,411,001	1,741,411
1959.....	14,210	4,401,411	4,401,394	17,017	14,210	1,411,001	1,411,001	1,411,001	1,741,411
1958.....	13,111	4,401,411	4,401,394	17,017	13,111	1,411,001	1,411,001	1,411,001	1,741,411
1957.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1956.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1955.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1954.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1953.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1952.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1951.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1950.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1949.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1948.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1947.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
<b>Other Services</b>									
1962.....	14,311	4,401,411	4,401,394	17,017	14,311	1,411,001	1,411,001	1,411,001	1,741,411
1961.....	13,021	4,401,411	4,401,394	17,017	13,021	1,411,001	1,411,001	1,411,001	1,741,411
1960.....	14,421	4,401,411	4,401,394	17,017	14,421	1,411,001	1,411,001	1,411,001	1,741,411
1959.....	12,411	4,401,411	4,401,394	17,017	12,411	1,411,001	1,411,001	1,411,001	1,741,411
1958.....	11,111	4,401,411	4,401,394	17,017	11,111	1,411,001	1,411,001	1,411,001	1,741,411
1957.....	10,111	4,401,411	4,401,394	17,017	10,111	1,411,001	1,411,001	1,411,001	1,741,411
1956.....	9,111	4,401,411	4,401,394	17,017	9,111	1,411,001	1,411,001	1,411,001	1,741,411
1955.....	8,111	4,401,411	4,401,394	17,017	8,111	1,411,001	1,411,001	1,411,001	1,741,411
1954.....	7,111	4,401,411	4,401,394	17,017	7,111	1,411,001	1,411,001	1,411,001	1,741,411
1953.....	6,111	4,401,411	4,401,394	17,017	6,111	1,411,001	1,411,001	1,411,001	1,741,411
1952.....	5,111	4,401,411	4,401,394	17,017	5,111	1,411,001	1,411,001	1,411,001	1,741,411
1951.....	4,111	4,401,411	4,401,394	17,017	4,111	1,411,001	1,411,001	1,411,001	1,741,411
1950.....	3,111	4,401,411	4,401,394	17,017	3,111	1,411,001	1,411,001	1,411,001	1,741,411
1949.....	2,111	4,401,411	4,401,394	17,017	2,111	1,411,001	1,411,001	1,411,001	1,741,411
1948.....	1,111	4,401,411	4,401,394	17,017	1,111	1,411,001	1,411,001	1,411,001	1,741,411
1947.....	1,111	4,401,411	4,401,394	17,017	1,111	1,411,001	1,411,001	1,411,001	1,741,411

<sup>1</sup>Deficit exceeds net income.

NOTE: See "Historical comments" for explanatory statements.



**Facsimiles of  
Forms Used,  
1962**

FACSIMILES OF FORMS AND INSTRUCTIONS, 1962

	Page
U. S. Individual Income Tax Return, Form 1040.....	351
Schedule B, Supplemental Schedule of Income and Credits .....	363
Schedule C, Profit (or Loss) from Business or Profession .....	369
Schedule C-3, Computation of Social Security Self-Employment Tax ..	372
Schedule D, Gains and Losses from Sales or Exchanges of Property ..	374
Schedule F, Schedule of Farm Income and Expenses .....	378
Schedule F-1, Computation of Social Security Self-Employment Tax on Farm Earnings .....	381
U. S. Partnership Return of Income, Form 1065.....	383
U. S. Corporation Income Tax Return, Form 1120 .....	391
Computation of Investment Credit, Form 3468 .....	402

FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN—1962

U.S. Treasury Department  
Internal Revenue Service

or taxable year beginning

1962 ending

19

Your Social Security Number

First name and initial

Last name

Occupation

If joint return of husband and wife, use first names and middle initials of both

Wife's Social Security Number

Home address

(Number and street or rural route)

Occupation

City, town, or post office

(Postal zone number)

State

Print or Type

Check  Single  Unmarried "Head of Household"  Surviving widow or widower with dependent child  Married filing joint return (even if only one had income)  Married filing separate return—If wife or husband also filing separately, give name

INCOME—If joint return, include all income of both husband and wife

1. Wages, salaries, tips, etc., and excess of allowances over business expenses.

Employer's name

Where employed (city and state)

(a) Wages, etc

(b) Federal income tax withheld

\$

\$

If either you or your wife worked for more than one employer, see page 4 of instructions

- 2. Totals
- 3. "Sick pay" if included in line 1 (attach required statement)
- 4. Subtract line 3 from total wages
- 5a. Dividends (Schedule B)
- b. Interest (Schedule B or other list)
- c. Rents, royalties, pensions, etc. (Schedule B)
- 6. Business income (Schedule C)
- 7. Sale or exchange of property (Schedule D)
- 8. Farm income (Schedule F)
- 9. Total (add lines 4 through 8)

ADJUSTED GROSS INCOME

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than \$5,000 and you do not itemize deductions—

Complete page 2 exemption schedule  
Copy total exemptions here

Find your tax in table on page 10 of instructions

Do not use lines 11 a, b, c, or d

Enter tax on line 12

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2  
If line 9 is \$5,000 or more and you do not itemize, enter 10% of line 9 but not more than \$1,000 (\$500 if married and filing separate return)

b. Subtract line 11a from line 9

c. Copy total exemptions from page 2 here, multiply by \$600

d. Subtract line 11c from line 11b  
Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12

12. Tax (from either tax table or tax rate schedule)

13. Self-employment tax (Schedule C-3 or F-1)

14. Total (add lines 12 and 13)

PAYMENTS AND CREDITS (Income tax after credits)

15a. Tax withheld (line 2, col. (b) above). Attach Forms W-2

b. Payments and credits on 1962 Declaration of Estimated Tax

c. Dividends received credit

d. Retirement income credit

e. Investment credit (Form 3468)

f. Other credits (Specify—see page 5 of instructions)

g. Total (add lines a, b, c, d, e, and f)

District Director's office where amount on line 15b was paid

TAX DUE OR REFUND

16. If payments and credits (line 15g) are less than tax (line 14), enter Balance Due here

Pay in full with this return to "Internal Revenue Service." File with your District Director.

17. If payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here

18. Amount of line 17 you wish credited to 1963 Estimated Tax

19. Subtract line 18 from line 17. Apply this balance to: U.S. Savings Bonds, or Refund

Attach Copy B of Forms W-2 Here

Attach Check or Money Order Here

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check boxes which apply.	(a) Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
	(b) Additional \$600 exemption if 65 or over at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN		Amount YOU furnished for dependent's support. If 100% write ALL	Amount furnished by OTHERS including dependent
		Months lived in your home. If born or died during year, also write B or D	Did dependent have income of \$400 or more?		
				\$	\$

3. Total exemptions (lines 1 and 2 above). (Enter here and on line 10 or 11c, page 1)

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife, not legally separated, file separate returns and one itemizes deductions, the other must also itemize

If necessary, write more than one item on a line or attach additional sheets. Put name, address and Social Security number on all attachments

Contributions

(If other than money, submit description of property, including cost or other basis, date of acquisition and method of valuation)

Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) → \$

Interest expense

Total interest →

Taxes

Real estate taxes	State income taxes
State and local sales taxes	Other taxes (specify)

Total taxes →

Medical and dental expense

(Submit itemized list. Do not enter any expense compensated by insurance or otherwise)

NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction

- Total cost of medicine and drugs • \$
- Enter 1% of line 9, page 1
- Subtract line 2 from line 1
- Other medical, dental expenses (Include hospital insurance premiums) •
- Total (add lines 3 and 4)
- Enter 3% of line 9, page 1 (see note above) \$
- Subtract line 6 from line 5; see page 8 of instructions for maximum limitation

Other deductions (See page 8 of instructions)

Total →

Total deductions (Enter here and on line 11a, page 1) → \$

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer?  Yes  No | See page 4.

If "Yes," did you submit itemized accounting of all such expenses to your employer?  Yes  No | instructions

Did you file a return last year?  Yes  No If none or address on last year's returns was different from this year, enter name and address used last year.

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge

Sign here (Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here (Signature of preparer other than taxpayer) (Address) (Date)

## HELPFUL INFORMATION ON

*How To Prepare Your*

## INCOME TAX RETURN

## on Form 1040 for 1962

*A Personal Letter to Taxpayers:*

Last year the American public paid in taxes some \$99.4 billion. Impressive is the fact that 97% of these receipts came through self-assessment on tax returns and through withholding.

No other nation in the world has ever equaled this record. It is a tribute to our people, their traditions of honesty, and their high sense of responsibility in supporting our democratic form of government.

The cost of raising this revenue is less than 1/2¢ for each dollar collected. We hope this low cost will be reduced even further through the assistance of the new electronic computer system—ADP (automatic data processing)—which the Internal Revenue Service is now installing.

You will simplify this program, and make it more efficient and economical, by doing these things:

- ☆ Be sure to give your Social Security number.
- ☆ Fill in your return as completely as possible.
- ☆ Write or print legibly.
- ☆ Be accurate.
- ☆ File early.

The new machines will help us spot errors and omissions, and will strengthen our enforcement programs—aimed at making sure everyone pays his proper share of tax, and no more.

Therefore, I urge you to be careful and to make your returns as complete and accurate as possible. For the vast majority of taxpayers, this has always been the rule. For the others, now is the time to get aboard.

As a matter of routine, Internal Revenue auditors will, as before, check records and examine millions of selected returns. We will not only be looking for possible errors against the Government, but also for errors you may have made against yourself. Last year, for example, there was a saving to taxpayers of almost \$70 million, resulting from our discovery of mathematical errors in over 900,000 returns.

Of course, machines cannot take the place of human judgment. Regardless of the miracles of automation, our type of tax system cannot operate effectively without the human element. Courtesy and a fair and reasonable attitude—on the part of both tax administrator and taxpayer—are other essential ingredients if this system is to continue to serve the Nation well.

If you do not understand or agree with any questioned item, you are entitled to have it fully explained and, in addition, you have the right to appeal decisions you believe are not correct. Also, if you have questions which are not answered in the enclosed instructions, you may telephone or visit the nearest Internal Revenue office. We will be glad to help you.

A handwritten signature in cursive script that reads "Mortimer M. Caplin".

Commissioner of Internal Revenue

## HOW TO USE FORM 1040 (To be filed not later than April 15)

In order to make the preparation of tax returns easier for the great majority of taxpayers, there are now only two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list itemizing your interest income and enter the total amount on line 5b, page 1, of your return. You may use Schedule B (Form 1040) for this purpose if you wish.

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules may be obtained from any Internal Revenue Service office.

### WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than \$10,000, AND
2. It consisted of wages reported on withholding statements (Forms W-2) and not more than \$200 total of other wages, interest, and dividends, AND
3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

### IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is gradually installing modern high-speed electronic equipment which will improve and strengthen tax administration.

Because many names are alike, it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social Security numbers, it was decided to use these numbers for tax purposes

to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

The law now requires that this number be placed on your tax return and supporting documents and statements. In addition, persons who pay you wages, interest, and other types of income will have to include your account number on information returns to be filed with

the Internal Revenue Service. Many payers, therefore, will soon ask for your number, if they have not already done so.

If you do not have a Social Security number, ask the nearest Internal Revenue Office for application Form 3227.

If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

### LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.  
ALASKA—Anchorage, Alaska.  
ARIZONA—Phoenix 25, Ariz.  
ARKANSAS—Little Rock, Ark.  
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.  
COLORADO—Denver 2, Colo.  
CONNECTICUT—Hartford 6, Conn.  
DELAWARE—Wilmington 1, Del.  
DISTRICT OF COLUMBIA—Baltimore 2, Md.  
FLORIDA—Jacksonville 2, Fla.  
GEORGIA—Atlanta 3, Ga.  
HAWAII—Honolulu 13, Hawaii  
IDAHO—Boise, Idaho  
ILLINOIS—Chicago 1, Ill.; Springfield, Ill.  
INDIANA—Indianapolis 4, Ind.  
IOWA—Des Moines 9, Iowa.  
KANSAS—Wichita 2, Kans.  
KENTUCKY—Louisville 2, Ky.

LOUISIANA—New Orleans 12, La.  
MAINE—Augusta, Maine.  
MARYLAND—Baltimore 2, Md.  
MASSACHUSETTS—Boston 15, Mass.  
MICHIGAN—Detroit 31, Mich.  
MINNESOTA—St. Paul 1, Minn.  
MISSISSIPPI—Jackson, Miss.  
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.  
MONTANA—Helena, Mont.  
NEBRASKA—Omaha 2, Nebr.  
NEVADA—Reno, Nev.  
NEW HAMPSHIRE—Portsmouth, N.H.  
NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.  
NEW MEXICO—Albuquerque, N. Mex.  
NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.  
NORTH CAROLINA—Greensboro, N.C.  
NORTH DAKOTA—Fargo, N. Dak.  
OHIO—Cleveland 13, Ohio; Cincinnati 2, Ohio.  
OKLAHOMA—Oklahoma City 2, Okla.  
OREGON—Portland 12, Oreg.  
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Pittsburgh 30, Pa.  
PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.  
RHODE ISLAND—Providence 7, R.I.  
SOUTH CAROLINA—Columbia, S.C.  
SOUTH DAKOTA—Aberdeen, S. Dak.  
TENNESSEE—Nashville 3, Tenn.  
TEXAS—Austin 1, Tex.; Dallas 1, Tex.  
UTAH—Salt Lake City 1, Utah.  
VERMONT—Burlington, Vt.  
VIRGINIA—Richmond 19, Va.  
VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I.; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.  
WASHINGTON—Tacoma 2, Wash.  
WEST VIRGINIA—Parkersburg, W. Va.  
WISCONSIN—Milwaukee 2, Wis.  
WYOMING—Cheyenne, Wyo.  
FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

#### DIVIDENDS? INTEREST? RENTS?

Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.

Beginning January 1, 1963, payers of \$10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

**WHO MUST FILE A TAX RETURN**

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1962 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemptions should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

**Earned Income From Sources Outside the United States.**—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

**MEMBERS OF ARMED FORCES**

Members of Armed Forces should give their name, social security number, permanent home address and service serial number.

**Advantages of a Joint Return.**—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

**How To Prepare a Joint Return.**—You must include all income and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB-a, whichever is appropriate.

When a joint return is filed, the cou-

**Unmarried Head of Household.**—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as

**GENERAL INSTRUCTIONS****WHEN AND WHERE TO FILE**

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C. See the address list on page 2 of these instructions.

**WHERE TO GET FORMS**

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

**HOW TO PAY**

The balance of tax shown to be due on line 16, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

**MARRIED PERSONS—JOINT OR SEPARATE RETURNS**

ple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

**How To Prepare a Separate Return.**—If you file separate returns each must report his or her separate income and deductions. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

**Changes in Marital Status.**—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your

**SPECIAL COMPUTATIONS**

your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child,

**ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS**

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

**ATTACHMENTS TO THE RETURN**

Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. The fact that you are filing as a surviving husband or wife should be indicated on the return. If a refund is due, Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer, must accompany the return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 4.

grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the

principal place of abode of your father or mother who qualifies as your dependent.

Head of household rates are on page 9.

**Widows and Widowers.**—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may com-

pute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer

(a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

## HOW TO REPORT YOUR INCOME

All kinds of income in whatever form received are subject to tax with specific exemptions. All income which is not

specifically exempt must be included in your return, even though it may be offset by deductions.

Examples of income which must be reported on your income tax return and items that are exempt from tax follow:

### Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.  
Dividends.  
Interest on bank deposits, bonds, notes.  
Interest on U.S. Savings bonds.  
Profits from sales or exchanges of real estate, securities, or other property.

Industrial, civil service and other pensions, annuities, endowments.  
Rents and royalties from property, patents, copyrights.  
Profits from business or profession.  
Your share of partnership profits.  
Your share of estate or trust income.

Employer supplemental unemployment benefits.  
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

### Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.  
Dividends on veterans' insurance.

Workmen's compensation; insurance, damages, etc., for injury or sickness.  
Interest on State and municipal bonds.  
Life insurance proceeds upon death.

Federal and State Social Security benefits.  
Railroad Retirement Act benefits.  
Gifts, inheritances, bequests.

## INSTRUCTIONS FOR PAGE 1 OF FORM 1040

**Line 1.—Wages, Salaries, Etc.**—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

**Payment in Merchandise, etc.**—If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

**Meals and Living Quarters.**—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include in income the fair market value of meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

**Two or More Employers.**—If more than \$150.00 of Social Security (F.I.C.A.) employee tax was withheld during 1962 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over \$150.00 on line 1, column (b), the "Federal Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security

tax withheld from both husband and wife to figure the excess over \$150.00; compute the credit separately.

**Credit for Taxes Paid by Regulated Investment Companies.**—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (b), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W-2.

### EMPLOYEE BUSINESS EXPENSES

**Deductible Expenses.**—You may deduct the following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) *Outside salesman.*—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place

### IMPORTANT NOTICE

The Revenue Act of 1962 provides stricter rules, starting January 1, 1963, on deductions for travel, entertainment and similar expenses. All taxpayers having such expenses should maintain detailed records that will enable them to report accurately and substantiate these expenses.

of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses, other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

**Reporting Expenses.**—After answering the questions on page 2 of Form 1040, report the expenses and employer payments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

**Additional Information.**—If (1) you were required to and did submit an expense voucher or other accounting for your



## INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

5

expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received an allowance not in excess

**Line 3.**—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know the portion of any benefits attributable to your contributions and the portion attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a

**INCOME OTHER**

than salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if your only other income is from interest, the use of Schedule B is optional.

**TAX—PAYMENTS AND CREDITS—BALANCE DUE OR REFUND****Figuring Your Tax**

**Line 10.**—The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of \$600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

**Line 11.**—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

**Line 15.—Payments and Credits.**—There are credits and payments that you may use to reduce your tax. They are:

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

b. Estimated tax credits and payments for 1962.

c. Dividends received credit.—Part VII of separate Schedule B.

d. Retirement income credit.—Part VIII separate Schedule B.

e. Investment credit from Form 3468.

f. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

of \$20 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile.

If you do not meet the two conditions indicated above you must submit the following additional information with your return: (1) The total of all

**EXCLUSION FOR "SICK PAY"**

rate not to exceed \$100 a week. In cases where these payments exceed a weekly rate of \$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, you cannot exclude the payments received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W-2, enter the gross wages on line 1, and enter on line 3 the amount

of such wages to be excluded. In addition, attach Form 2440 or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

**INCOME OTHER THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8**

The following separate schedules are to be used to report items of other income.

Schedule B.—Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

**Purchase of U.S. Savings Bonds.**—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the appropriate box on line 19 of page 1, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

**Declarations of Estimated Tax.**—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more.

amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

of such wages to be excluded. In addition, attach Form 2440 or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule E.—Schedule of Farm Income and Expenses.

Farmers and fishermen may postpone filing their 1963 declarations until January 15, 1964. A declaration must be filed if you:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

**Additional Charge for Underpayment of Estimated Tax.**—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040

## SCHEDULE A—Exemptions

### HOW TO CLAIM YOUR EXEMPTIONS

**You Are Allowed a Deduction of \$600 for Each Exemption for Which You Qualify as Explained Below**

#### LINE 1.—EXEMPTIONS FOR YOU AND WIFE

**For You.**—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1962. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1963, you get the additional exemption for age on your return for 1962.

**For Your Wife.**—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

**In Case of Death.**—If your wife or husband died during 1962, the number of her or his exemptions is determined as of the date of death.

**Proof of Blindness.**—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

#### LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Each child, stepchild and other dependent claimed must meet all of the following tests:

**1. Income.**—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

**2. Support.**—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

**3. Married Dependents.**—Did not file a joint return with her husband (or his wife), and

**4. Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

**5. Relationship.**—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

\*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

**Definition of Support.**—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

**Definition of Student.**—The law defines a student as an individual who, during each of 5 calendar months dur-

ing the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

**Returns for Children under 19 and Students.**—If your dependent child is under 19 or is a student and has income of \$600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

**Birth or Death of Dependent.**—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

**Exemptions for Individuals Supported by More Than One Taxpayer.**—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

7

**ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction****CONTRIBUTIONS**

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

A contribution may be made in money or property (not services). If in property, you must submit a statement containing a description of the property, the cost or other basis, date of acquisition and method of valuation.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of your income, line 9, page 1. However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, or certain college or university endowment associations. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct other payments to them, for which you receive personal benefits.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student. Consult the nearest Internal Revenue Service office for details.

**You CAN Deduct Gifts To:**

Churches, including assessments  
Salvation Army, Red Cross  
United Funds and Community Chests  
Nonprofit schools and hospitals  
Veterans' organizations  
Boy Scouts, Girl Scouts, and other similar organizations  
Nonprofit organizations primarily engaged

in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, cystic fibrosis, diseases of the heart, etc.

**You CANNOT Deduct Gifts To:**

Relatives, friends, other individuals  
Political organizations or candidates  
Social clubs  
Labor unions  
Chambers of commerce  
Propaganda organizations

**INTEREST**

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

**You CAN Deduct Interest On:**

Your personal note to a bank or an individual  
A mortgage on your home  
A life insurance loan, if you pay the interest in cash  
Delinquent taxes

**You CANNOT Deduct Interest On:**

Indebtedness of another person, when you are not legally liable for payment of the interest  
A gambling debt or other nonenforceable obligation  
A life insurance loan, if interest is added to the loan and you report on the cash basis

**TAXES**

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

**You CAN Deduct:**

Personal property taxes  
Real estate taxes  
State income taxes  
State or local retail sales taxes  
Auto license fees  
State capitation or poll taxes  
State gasoline taxes

**You CANNOT Deduct:**

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.  
Federal social security taxes  
Hunting licenses, dog licenses  
Auto inspection fees  
Water taxes  
Taxes paid by you for another person

**MEDICAL AND DENTAL EXPENSES**

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

**Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:**

Physicians, dentists, nurses, and hospitals  
Drugs or medicines  
Transportation necessary to get medical care  
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.  
X-ray examinations or treatment  
Premiums on hospital or medical insurance

**You CANNOT Deduct Payments For:**

Funeral expenses and cemetery plot  
Illegal operations or drugs  
Travel ordered or suggested by your doctor for rest or change  
Premiums on life insurance  
Cosmetics

## 8

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

**FIGURING THE DEDUCTION****(A) General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

**(B) Special Rule For Certain Persons 65 or over:**

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

**Limitations.**—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

**OTHER DEDUCTIONS**

**Expenses for the Care of Children and Certain Other Dependents.**—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of \$600, for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only (a) if she files a joint return with her husband; and (b) the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amounts expended and the person or persons to whom they were paid. If you wish, you may obtain Form 2441 from any Internal Revenue Service office.

**Casualty Losses and Thefts.**—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation.

**You CAN Deduct Losses On:**

Property such as your home, clothing, or automobile destroyed or damaged by fire  
Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

**You CANNOT Deduct Losses On:**

Personal injury to yourself or another person  
Accidental loss by you of cash or other personal property

Property lost in storage or in transit

Damage by rust or gradual erosion

Animals or plants damaged or destroyed by disease

**Expenses for Education.**—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention

of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

**Miscellaneous.**—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your stock in such corporation. For details contact any Internal Revenue Service office.

**You CAN Deduct Cost Of:**

Safety equipment  
Dues to unions or professional societies  
Entertaining customers  
Tools and supplies  
Fees to employment agencies

**You CANNOT Deduct Cost Of:**

Travel to and from work  
Entertaining friends  
Bribes and illegal payments

# TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

**Schedule I. (A) SINGLE TAXPAYERS** who do not qualify for rates in Schedules II and III, and **(B) married persons** filing separate returns.

<i>If the amount on line 11d, page 1, is:</i>			<i>Enter on line 12, page 1:</i>			<i>If the amount on line 11d, page 1, is:</i>			<i>Enter on line 12, page 1:</i>						
Not over \$2,000.....			20% of the amount on line 11d.			Over—			But not over—			of excess over—			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$2,000	— \$4,000	.... \$400, plus 22%	— \$2,000			\$26,000	— \$32,000	.... \$10,740, plus 62%	— \$26,000			\$32,000	— \$38,000	.... \$14,460, plus 65%	— \$32,000
\$4,000	— \$6,000	.... \$840, plus 26%	— \$4,000			\$38,000	— \$44,000	.... \$18,360, plus 69%	— \$38,000			\$44,000	— \$50,000	.... \$22,500, plus 72%	— \$44,000
\$6,000	— \$8,000	.... \$1,360, plus 30%	— \$6,000			\$50,000	— \$60,000	.... \$26,820, plus 75%	— \$50,000			\$60,000	— \$70,000	.... \$34,320, plus 78%	— \$60,000
\$8,000	— \$10,000	.... \$1,960, plus 34%	— \$8,000			\$70,000	— \$80,000	.... \$42,120, plus 81%	— \$70,000			\$80,000	— \$90,000	.... \$50,220, plus 84%	— \$80,000
\$10,000	— \$12,000	.... \$2,640, plus 38%	— \$10,000			\$90,000	— \$100,000	.... \$58,620, plus 87%	— \$90,000			\$100,000	— \$150,000	.... \$67,320, plus 89%	— \$100,000
\$12,000	— \$14,000	.... \$3,400, plus 43%	— \$12,000			\$150,000	— \$200,000	.... \$111,820, plus 90%	— \$150,000			\$200,000	— \$260,000	.... \$156,820, plus 91%	— \$200,000
\$14,000	— \$16,000	.... \$4,260, plus 47%	— \$14,000												
\$16,000	— \$18,000	.... \$5,200, plus 50%	— \$16,000												
\$18,000	— \$20,000	.... \$6,200, plus 53%	— \$18,000												
\$20,000	— \$22,000	.... \$7,260, plus 56%	— \$20,000												
\$22,000	— \$26,000	.... \$8,380, plus 59%	— \$22,000												

**Schedule II. (A) MARRIED TAXPAYERS** filing joint returns, and **(B) certain widows and widowers** (See page 4 of these instructions).

<i>If the amount on line 11d, page 1, is:</i>			<i>Enter on line 12, page 1:</i>			<i>If the amount on line 11d, page 1, is:</i>			<i>Enter on line 12, page 1:</i>						
Not over \$4,000.....			20% of the amount on line 11d.			Over—			But not over—			of excess over—			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$4,000	— \$8,000	.... \$800, plus 22%	— \$4,000			\$52,000	— \$64,000	.... \$21,480, plus 62%	— \$52,000			\$64,000	— \$76,000	.... \$28,920, plus 65%	— \$64,000
\$8,000	— \$12,000	.... \$1,680, plus 26%	— \$8,000			\$76,000	— \$88,000	.... \$36,720, plus 69%	— \$76,000			\$88,000	— \$100,000	.... \$45,000, plus 72%	— \$88,000
\$12,000	— \$16,000	.... \$2,720, plus 30%	— \$12,000			\$100,000	— \$120,000	.... \$53,640, plus 75%	— \$100,000			\$120,000	— \$140,000	.... \$68,640, plus 78%	— \$120,000
\$16,000	— \$20,000	.... \$3,920, plus 34%	— \$16,000			\$140,000	— \$160,000	.... \$84,240, plus 81%	— \$140,000			\$160,000	— \$180,000	.... \$100,440, plus 84%	— \$160,000
\$20,000	— \$24,000	.... \$5,280, plus 38%	— \$20,000			\$180,000	— \$200,000	.... \$117,240, plus 87%	— \$180,000			\$200,000	— \$300,000	.... \$134,640, plus 89%	— \$200,000
\$24,000	— \$28,000	.... \$6,800, plus 43%	— \$24,000			\$300,000	— \$400,000	.... \$223,640, plus 90%	— \$300,000			\$400,000	— \$500,000	.... \$313,640, plus 91%	— \$400,000
\$28,000	— \$32,000	.... \$8,520, plus 47%	— \$28,000												
\$32,000	— \$36,000	.... \$10,400, plus 50%	— \$32,000												
\$36,000	— \$40,000	.... \$12,400, plus 53%	— \$36,000												
\$40,000	— \$44,000	.... \$14,520, plus 56%	— \$40,000												
\$44,000	— \$52,000	.... \$16,760, plus 59%	— \$44,000												

**Schedule III. Unmarried (or legally separated) taxpayers** who qualify as **HEAD OF HOUSEHOLD** (See page 3 of these instructions).

<i>If the amount on line 11d, page 1, is:</i>			<i>Enter on line 12, page 1:</i>			<i>If the amount on line 11d, page 1, is:</i>			<i>Enter on line 12, page 1:</i>						
Not over \$2,000.....			20% of the amount on line 11d.			Over—			But not over—			of excess over—			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$2,000	— \$4,000	.... \$400, plus 21%	— \$2,000			\$28,000	— \$32,000	.... \$10,260, plus 54%	— \$28,000			\$32,000	— \$38,000	.... \$12,420, plus 58%	— \$32,000
\$4,000	— \$6,000	.... \$820, plus 24%	— \$4,000			\$38,000	— \$44,000	.... \$15,900, plus 62%	— \$38,000			\$44,000	— \$50,000	.... \$19,620, plus 66%	— \$44,000
\$6,000	— \$8,000	.... \$1,300, plus 26%	— \$6,000			\$50,000	— \$60,000	.... \$23,580, plus 68%	— \$50,000			\$60,000	— \$70,000	.... \$30,380, plus 71%	— \$60,000
\$8,000	— \$10,000	.... \$1,820, plus 30%	— \$8,000			\$70,000	— \$80,000	.... \$37,480, plus 74%	— \$70,000			\$80,000	— \$90,000	.... \$44,880, plus 76%	— \$80,000
\$10,000	— \$12,000	.... \$2,420, plus 32%	— \$10,000			\$90,000	— \$100,000	.... \$52,480, plus 80%	— \$90,000			\$100,000	— \$150,000	.... \$60,480, plus 83%	— \$100,000
\$12,000	— \$14,000	.... \$3,060, plus 36%	— \$12,000			\$150,000	— \$200,000	.... \$101,980, plus 87%	— \$150,000			\$200,000	— \$300,000	.... \$145,480, plus 90%	— \$200,000
\$14,000	— \$16,000	.... \$3,780, plus 39%	— \$14,000			\$300,000	— \$500,000	.... \$235,480, plus 91%	— \$300,000						
\$16,000	— \$18,000	.... \$4,560, plus 42%	— \$16,000												
\$18,000	— \$20,000	.... \$5,400, plus 43%	— \$18,000												
\$20,000	— \$22,000	.... \$6,260, plus 47%	— \$20,000												
\$22,000	— \$24,000	.... \$7,200, plus 49%	— \$22,000												
\$24,000	— \$28,000	.... \$8,180, plus 52%	— \$24,000												



10

TAX TABLE

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the Income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

Table with columns for income ranges, number of exemptions (1-7), and tax amounts. Includes sub-headers for filing status (single, married, etc.) and a 'Your tax is' section.

\*This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.



Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV—This schedule is designed for taxpayers using the new guideline lives and administrative procedure described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

Table with 8 columns: 1. Group and guideline class, 2. Cost or other basis at beginning of year, 3. Asset additions in year (amount), 4. Asset retirements in year (amount), 5. Depreciation allowed or allowable in prior years, 6. Method of computing depreciation, 7. Class life, 8. Depreciation for this year. Includes summary rows for total depreciation and cost of fully depreciated assets.

Part VII.—DIVIDENDS RECEIVED CREDIT

Table with 2 columns: Description of credit and Amount. Rows include: 1. Amount of dividends on line 4, Part I; 2. Tentative credit (4% of line 1); 3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes; 4. 4% of taxable income (see below); 5. Credit. Enter here and on line 15(c), Form 1040, the smallest of the amounts on line 2, 3, or 4, above.

Part VIII.—RETIREMENT INCOME CREDIT

Table with 2 main columns: A and B. Rows include: 1. Retirement income for taxable year (a) For taxpayers under 65 years of age, (b) For taxpayers 65 years of age or older; 2. Maximum amount of retirement income for credit computation; 3. Deduct: (a) Amounts received in taxable year as pensions or annuities under the Social Security Act, (b) Earned income received in taxable year; 4. Total of lines 3(a) and 3(b); 5. Balance (line 2 minus line 4); 6. Line 5 or line 1, whichever is smaller; 7. Tentative credit (20% of line 6); 8. Total tentative credit (total of amounts on line 7, columns A and B); 9. Amount of tax shown on line 12, page 1 of Form 1040; 10. Less: Total of any amounts shown on lines 15(c) and 15(i), page 1, Form 1040; 11. Subtract line 10 from line 9; 12. Credit. Enter here and on line 15(d), Form 1040, the amount on line 8 or line 11, whichever is smaller.



**INSTRUCTIONS FOR SCHEDULE B (Form 1040)**

**DIVIDENDS  
INTEREST  
RENTS**

**ROYALTIES  
PENSIONS  
PARTNERSHIPS**

**ESTATES  
TRUSTS  
MISCELLANEOUS**

**Part I—DIVIDENDS**

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

- (a) foreign corporations.
- (b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
- (d) real estate investment trusts.
- (e) China Trade Act corporations.
- (f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

**Part II—INTEREST**

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. Interest which is fully exempt from tax is (a) interest from State and municipal bonds and securities and (b) interest on any \$5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to

date on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

**Part III—PENSIONS AND ANNUITIES**

**Noncontributory Annuities.**—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

**Other Annuities.**—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

**General Rule for Annuities.**—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making

## B-2

this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

**Special Rule for Certain Types of Employees' Annuities.**—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

*Example:* An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

**Amounts Received Under Life-Insurance Policies by Reason of Death.**—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

#### Part IV—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent,

its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

**If You Rent Part of Your House.**—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

#### Part V—OTHER INCOME OR LOSSES

**Partnerships.**—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes

should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

**Estates and Trusts.**—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

**Small Business Corporations.**—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

**Other Income.**—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

**Net Operating Loss.**—If, in 1962, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1962 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1962, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

#### Part VI—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

**New Depreciation Guidelines and Rules.**—Revenue Procedure 62-21, dated July 12, 1962, sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

Following is a brief description of the various methods of depreciation which may be used under either

Revenue Procedure 62-21 or previously prescribed rules and standards.

**Straight-Line Method.**—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

**Declining Balance Method.**—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

**Special Rules for New Assets Acquired After December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which

B-4

does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

**Additional First-Year Depreciation.**—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

**Part VII—DIVIDENDS RECEIVED CREDIT**

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

- (a) the total income tax reduced by the foreign tax credit; or
- (b) 4% of the taxable income.

**Part VIII—RETIREMENT INCOME CREDIT**

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a hus-

band and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

- (a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and
- (b) by certain adjustments for earned income.

**Other Internal Revenue publications containing helpful tax information . . .**

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington 25, D.C.

**YOUR FEDERAL INCOME TAX, 1963 Edition.** Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1963. 144 pages with illustrations. Catalog No. T 22.44:962 40 cents per copy

**TAX GUIDE FOR SMALL BUSINESS, 1963 Edition.** Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 1963. 144 pages with illustrations. Catalog No. T 22.19/2:Sm 1/962 40 cents per copy

To: Supt. of Documents  
Govt. Printing Office  
Washington 25, D.C.

**ORDER FORM**

U.S. GOVERNMENT PRINTING OFFICE  
DIVISION OF PUBLIC DOCUMENTS  
WASHINGTON 25, D.C.

PENALTY FOR PRIVATE USE TO AVOID  
PAYMENT OF POSTAGE, \$300

**OFFICIAL BUSINESS**

RETURN AFTER 5 DAYS

Enclosed find \$..... Please send me the publications I have checked above.

Name -----

Name -----

Street address -----

Street address -----

City, Zone, and State -----

City, Zone, and State -----

Fill in both parts and mail in envelope

**SCHEDULE C**  
**(Form 1040)**

U. S. Treasury Department  
Internal Revenue Service

**PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**

**(Compute social security self-employment tax on Schedule C-3 (Form 1040))**

1962

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040 Your Social Security Number

- A. Principal business activity .....; product .....  
(See separate instructions) (For example: retail—grocer, wholesale—tobacco, legal—services, manufacturing—furniture, etc.)
- B. Business name ..... C. Employer Identification Number .....
- D. Business location .....  
(Number and street or rural route) (City or post office) (State)
- E. Indicate method of accounting:  cash;  accrual;  other.

1. Gross receipts or gross sales \$..... Less: Returns and allowances \$.....				
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) .....	✓			
3. Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$.....	✓			
4. Cost of labor (do not include salary paid to yourself) .....	✓			
5. Material and supplies .....	✓			
6. Other costs (explain in Schedule C-1) .....	✓			
7. Total of lines 2 through 6 .....	✓			
8. Inventory at end of this year .....		✓		
9. Cost of goods sold (line 7 less line 8) .....		✓		
10. Gross profit (subtract line 9 from line 1) .....				
<b>OTHER BUSINESS DEDUCTIONS</b>				
11. Depreciation (explain in Schedule C-2) .....	✓			
12. Taxes on business and business property (explain in Schedule C-1) .....	✓			
13. Rent on business property .....	✓			
14. Repairs (explain in Schedule C-1) .....	✓			
15. Salaries and wages not included on line 4 (exclude any paid to yourself) .....	✓			
16. Insurance .....				
17. Legal and professional fees .....				
18. Commissions .....				
19. Amortization (attach statement) .....	✓			
20. Interest on business indebtedness .....	✓			
21. Bad debts arising from sales or services .....	✓			
22. Losses of business property (attach statement) .....	✓			
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) .....	✓			
24. Other business expenses (explain in Schedule C-1) .....				
25. Total of lines 11 through 24 .....				
26. Net profit (or loss) (subtract line 25 from line 10). Enter here, on line 1, Schedule C-3; and on line 6, page 1, Form 1040. ....			✓	

**c**

**SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24**

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		\$ .....			\$ .....

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

Table with 8 columns: 1. Group and guideline class OR Description of property; 2. Cost or other basis at beginning of year OR Cost or other basis; 3. Asset additions in year (amount) OR Date acquired; 4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21); 5. Depreciation allowed or allowable in prior years; 6. Method of computing depreciation; 7. Class life OR Rate (%) or life; 8. Depreciation for this year. Includes summary rows for Totals, Less: Amount of depreciation claimed elsewhere, Balance, and Cost or other basis of fully depreciated assets.

INVENTORY QUESTIONS

- 1. Was inventory valued at—Cost [ ] ; lower of cost or market [ ] ; other [ ] . If other, attach explanation.
2. Have write-downs been made to inventory? Yes [ ] No [ ] . If "Yes," were the write-downs computed on the basis of:
(a) [ ] Percentage reductions from parts of the inventory
(b) [ ] Percentage reductions from the total inventory
(c) [ ] Valuation of individual items.
If "a" or "b" is checked, enter the percentage of write-downs .....%. For "a," "b," or "c" enter the dollar amount of write-downs \$.....
(If not available, estimate and indicate that the figure is an estimate.)

- 3. Was the inventory verified by physical count during the year? Yes [ ] No [ ] . If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes [ ] No [ ] . If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

Table with 3 columns: Name, Expense account, Salaries and Wages. Row 1: Owner, [ ], XXXXXXXXXXXXXXXX. Rows 2-5: [ ], [ ], [ ], [ ]

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

- F. A hunting lodge [ ], working ranch or farm [ ], fishing camp [ ], resort property [ ], pleasure boat or yacht [ ], or other similar facility [ ]? (Other than where the operation of the facility was your principal business.) [ ] YES [ ] NO
G. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.) [ ] YES [ ] NO
H. The leasing, renting, or ownership of a hotel room or suite [ ], apartment [ ], or other dwelling [ ], which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) [ ] YES [ ] NO
I. The attendance of members of your family or your employees' families at conventions or business meetings? [ ] YES [ ] NO

U. S. Treasury Department Internal Revenue Service

**INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1962**

If you owned a business or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

**Accounting Methods and Records.** Two of the principal methods of bookkeeping which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account, your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Unwashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received," even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

**Item A Principal business activity.** Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

**Item D Business location.** Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

**Line 1 Gross receipts or gross sales.** Include all income derived from your trade or business. Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

**Installment sales.** If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1960, 1961, 1962, and 1963 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits or amounts collected.

**COST OF GOODS SOLD**

**Lines 2-9.** If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income-producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

**OTHER BUSINESS DEDUCTIONS**

**Line 11—Depreciation and obsolescence.**—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsoles-

cence of property used in the trade or business. For additional information regarding depreciation, see page B-3 of the instructions for Form 1040. The depreciation instructions discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

**Line 14 Repairs.** You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

**Line 19 Amortization.** If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

**Line 21—Bad debts arising from sales or services.**—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless, or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

**Line 22—Losses of business property.**—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

**Line 23—Depletion of mines, oil and gas wells, timber, etc.**—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

**Line 24—Other business expenses.**—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

**Net operating loss deduction.**—Any net operating loss deduction should be entered on line 3, Part V, of Schedule B (Form 1040).

**Expense account information.**—Expense account allowance means (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for (a) the purchase of goods for resale or use in your business, (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand, and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).







**INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX**

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

**Ministers, members of religious orders, and Christian Science practitioners.**—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

**U. S. citizens employed by foreign governments or international organizations.**—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

**Farm income.**—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

**EXCLUSIONS**

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

**Doctors of medicine.**—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

**Christian Science practitioners.**—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

**Religious services.**—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

**Employees and public officials.**—Income (fees, salaries, etc.) from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

**Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

**Interest and dividends.**—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

**Property gains and losses.**—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

**Net operating losses.**—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

**No deductions for personal exemptions.**—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

**MORE THAN ONE TRADE OR BUSINESS**

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

**JOINT RETURNS**

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 13, page 1, Form 1040.

**COMMUNITY INCOME**

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

**PARTNERSHIPS**

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

**SCHEDULE SE (Form 1040)**

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

SCHEDULE D  
(Form 1040)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1962

U.S. Treasury Department—Internal Revenue Service

Attach this schedule to your income tax return Form 1040

Name and address as shown on page 1 of Form 1040

Your Social Security Number

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. ....						
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused capital loss carryover from 5 preceding taxable years (Attach statement)						
4. Net short-term gain (or loss) from lines 1, 2, and 3						

Long-term capital gains and losses—assets held more than 6 months

5. ....						
Total long-term gross sales price						
6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries						
7. Capital gain dividends						
8. Net long-term gain (or loss) from lines 5, 6, and 7						
9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here						
10a. If line 9 shows a GAIN—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax)						
b. Subtract line 10a from line 9						
11. If line 9 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9, (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000						

Part II—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
12. ....						
13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries						
14. Net gain (or loss) from lines 12 and 13						

Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10b or 11	
16. Net gain (or loss) from line 14	
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040	✓

**COMPUTATION OF ALTERNATIVE TAX**

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000.

1. Enter the amount from line 11d, page 1 of Form 1040 .....	.....
2. Enter amount from line 10a on reverse side .....	.....
3. Subtract line 2 from line 1.....	.....
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions) .....	.....
5. Enter 50% of line 2.....	.....
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040.....	.....

**INSTRUCTIONS—(References are to the Internal Revenue Code)**

**GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.**—Report details in schedule on other side.

**“Capital assets” defined.**—The term “capital assets” means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees’ pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee’s separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

Gain on sale of depreciable property between husband and wife or between a shareholder and a “controlled corporation” shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land)

and depreciable property if they are used in the trade or business and held for more than 6 months,

- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,
- (c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and
- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

**Basis.**—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor’s basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015 (d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties.

**Sale of a personal residence—General rule.**—You must report any gains from the sale or exchange of your residence or other nonbusiness property, but you may not claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

**Special Rule—Deferring gain when buying new residence.**—You may defer being taxed on the gain from the sale of your principal residence until the final disposition of the property if all of the following conditions apply:

- (a) You sell or exchange your principal residence at a gain,
- (b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,
- (c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

(Instructions continued on reverse side of duplicate)

U.S. Treasury Department - Internal Revenue Service

**SCHEDULE D** **1962**  
**(Form 1040)** **GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY**  
 Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040 Your Social Security Number

**Part I—CAPITAL ASSETS**

**Short-term capital gains and losses—assets held not more than 6 months**

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. ....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						

- 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries .....
- 3. Enter unused capital loss carryover from 5 preceding taxable years (**Attach statement**) .....
- 4. Net short-term gain (or loss) from lines 1, 2, and 3 .....

**Long-term capital gains and losses—assets held more than 6 months**

5. ....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						

Total long term gross sales price.

- 6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries .....
- 7. Capital gain dividends .....
- 8. Net long-term gain (or loss) from lines 5, 6, and 7 .....
- 9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here .....
- 10a. If line 9 shows a **GAIN**—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax) .....
- b. Subtract line 10a from line 9 .....
- 11. If line 9 shows a **LOSS**—Enter here the **smallest** of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000. ....

**Part II—PROPERTY OTHER THAN CAPITAL ASSETS**

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
12. ....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						

- 13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries .....
- 14. Net gain (or loss) from lines 12 and 13. ....

**Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY**

- 15. Net gain (or loss) from either line 10b or 11 .....
- 16. Net gain (or loss) from line 14 .....
- 17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7 page 1 of Form 1040 .....

**COMPUTATION OF ALTERNATIVE TAX**

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	_____
2. Enter amount from line 10a on reverse side	_____
3. Subtract line 2 from line 1	_____
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	_____
5. Enter 50% of line 2	_____
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	_____

**INSTRUCTIONS (Continued from reverse side of original)**

attributable to construction during plus the cost of land acquired within the period beginning 1 year before the sale and ending 18 months after the sale equals or exceeds the adjusted sales price of the old residence. If the adjusted sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess.

The adjusted sale price is the gross selling price less commissions, selling expenses and the expenses for work performed on the residence in order to assist in its sale such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid no later than 30 days after date of sale.

If you have acquired your new residence and used it as your principal residence, enter in column (g) only the amount of taxable gain, if any and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (g). When you do replace within the required period, you must advise the District Director giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. Form 2119 is available at any Internal Revenue Service office for reporting the sale or exchange of your residence or for figuring your new basis.

**Losses on securities becoming worthless.**—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

**Losses on small business stock.**—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

**Nonbusiness debts.**—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This

does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

**Limitation on allowable capital losses.**—If line 9 shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) taxable income of the current year (or adjusted gross income if tax table is used) or (2) \$1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." The capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1962 by prior year loss carryovers, use any capital loss carryover from 1957 before using any such carryover from 1958 or subsequent years. Any 1957 carryover which cannot be used in 1962 must be excluded in determining total loss carryover to 1963 and subsequent years.

**"Wash sales" losses.**—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

**Losses in transactions between certain persons.**—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see Section 707(b).

**Long-term capital gains from regulated investment companies.**—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 1, page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where employed" column. The remaining 75 percent should be added to the basis of your stock.

SCHEDULE F (Form 1040) U.S. Treasury Department Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040)) Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on Form 1040. Your Social Security Number

Business name and address Location of farm(s) and number of acres in each farm Employer identification number

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I. Report receipts from sale of livestock held primarily for sale in the applicable column below (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

Table with columns for Kind, Quantity, 1. Amount, Kind, Quantity, 2. Amount, Items, 3. Amount. Includes rows for Cattle, Sheep, Swine, Poultry, Bees, Grain, Hay, Cotton, Tobacco, Vegetables, Fruits and nuts, Dairy products, Eggs, Meat products, Poultry, dressed, Wool, Honey, Sirup and sugar, Other (specify), Mdse. rec'd for produce, Machine work, Breeding fees, Wood and lumber, Other forest products, Patronage dividends, rebotes or refunds, Agricultural program payments, Other (specify).

Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below \$

PART II. SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

Table with columns: a. Description, b. Date acquired, c. Amount received, d. Cost or other basis, e. Profit (or loss). Includes a row for Totals.

F

PART III. FARM EXPENSES FOR TAXABLE YEAR (see instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Table with columns: Items, 1. Amount, Items, 2. Amount, Items, 3. Amount. Includes rows for Labor hired, Repairs, maintenance, Interest, Feed purchased, Seed, plants purchased, Fertilizers, lime, Machine hire, Supplies purchased, Breeding fees, Veterinary, medicine, Gasoline, fuel, oil, Storage, warehousing, Taxes, Insurance, Utilities, Rent of farm, pasture, Freight, trucking, Conservation expenses, Other (specify): Amortization, Depletion.

Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method) \$

PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

Table with 7 rows: 1. Sale of livestock and produce raised and other farm income, 2. Profit (or loss) on sale of purchased livestock and other purchased items, 3. Gross profits, 4. Farm expenses (from Part III), 5. Depreciation (from Part V), 6. Other farm deductions (specify), 7. Total deductions, 8. Net farm profit (or loss) (subtract line 7 from line 3).

\* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))



U. S. Treasury Department—Internal Revenue Service

**INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1962**

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

**CASH RECEIPTS AND DISBURSEMENTS METHOD**

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

**ACCURAL METHOD**

For a farmer using an accrual method the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

**INCOME**

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, return certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report gains and losses from sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

**EXPENSES AND OTHER DEDUCTIONS**

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are

**Labor hired.**—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

**Repairs and maintenance.**—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences,

drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment, cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

**Utilities.**—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

**Fertilizers and lime.**—The cost of fertilizer, lime, or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

**Supplies purchased.**—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

**Taxes.**—State and local taxes. Do not deduct Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

**Insurance.**—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

**Rent of farm, part of farm, or pasture.**—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

**Conservation expenses.**—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 2% percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (1) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return, or (2) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

**Other farm expenses.**—Fees paid for advertising farm products, expenditures for stamps, stationery, account books, and other office supplies purchased for farm use, expenditures for travel in connection with the farm, and similar expenditures.

**Depreciation.**—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for method of computing depreciation. The depreciation instructions also discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

**Losses.**—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

**Net operating loss deduction.**—Any net operating loss deduction should be entered on line 3, Part V of Schedule E (Form 1040). See page B-3 of the instructions for Form 1040.

**Additional information available.**—More information and illustrative examples are contained in I R S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.



<b>SCHEDULE F-1</b> <b>(Form 1040)</b> U.S. Treasury Department Internal Revenue Service	<b>COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX</b> <b>ON FARM EARNINGS (For social security)</b> (See instructions—page 2)	<b>1962</b>
---	---	-------------

- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

**NAME AND ADDRESS** (as shown on page 1, Form 1040)

<b>NAME OF SELF-EMPLOYED PERSON</b> (as shown on social security card)	<b>Your Social Security Number</b>
--	------------------------------------

**CHOICE OF METHODS.**—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

<b>Computation Under Regular Method</b>			
1. Net farm profit (or loss) from:			
(a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method) .....	\$		
(b) Farm partnerships .....			
2. Net earnings from self-employment from farming. Add lines 1 (a) and (b) .....	\$		
<b>Computation Under Optional Method</b>			
3. If gross profits from farming are:*			
(a) Not more than \$1,800, enter two-thirds of the gross profits. ....	\$		
(b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200. ....	\$		
*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.			

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

<b>Computation of Social Security Self-Employment Tax</b>			
4. The largest amount of combined wages and self-employment earnings subject to social security tax is .....	\$	4,800	00
5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below .....			
6. Balance (line 4 less line 5) .....	\$		
7. Self-employment income. Enter here and in item H of Schedule SE below your choice of <b>EITHER</b> :			
(a) <b>REGULAR METHOD.</b> —The smaller of line 2 or 6 .....	\$		
(b) <b>OPTIONAL METHOD.</b> —The smaller of line 3 or 6 .....	\$		
8. Self-employment tax—if line 7 is \$4,800, enter \$225.60; if less, multiply the amount on line 7 by 4.7%. Enter this amount here and on line 13, page 1, Form 1040 .....	\$		

Do not detach

c59-10-77169-1

**Important.**—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

<b>SCHEDULE SE (Form 1040)</b> U.S. Treasury Department Internal Revenue Service	<b>U.S. REPORT OF SELF-EMPLOYMENT INCOME</b> For crediting to your social security account	<b>1962</b>
--	---	-------------

Indicate year covered by this return (even though income was received only in part of year) Calendar year 1962 <input type="checkbox"/> or other taxable year beginning _____, 1962, ending _____ <b>A.</b> If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.	PLEASE DO NOT WRITE IN THIS SPACE
<b>B.</b> FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)	
<b>C.</b> FARM ADDRESS (rural route, post office, State)	
<b>D.</b> SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW	CHECK HERE IF YOU USE OPTIONAL METHOD. <input type="checkbox"/>
<b>E.</b> PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	<b>F.</b> ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) ... \$
PRINT OR TYPE HOME ADDRESS (number and street, or rural route)	<b>G.</b> ENTER AMOUNT FROM LINE 5, IF ANY ... \$
(City or town, postal zone number, State)	<b>H.</b> ENTER AMOUNT FROM LINE 7 ... \$

## SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

**Optional method for computing net earnings from self-employment from farming.**—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

### SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

**Farm rentals.**—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

### MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

### JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6 or 8, on page 1, Form 1040, and the combined self-employment tax should be entered on line 13, page 1, of Form 1040.

### COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6 or line 8, page 1, Form 1040) on the basis of the community property laws.

### PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

**Note:** If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

### EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

**Real estate rentals.**—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

**Property gains and losses.**—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

**Net operating losses.**—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

**Other items.**—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

### SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

**Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.**

FORM 1065 U.S. Treasury Department Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME

(To be filed also by syndicates, pools, joint ventures, etc.) FOR CALENDAR YEAR 1962

1962

A. Date business commenced
B. County in which located
C. Principal business activity
D. Principal product or service

or other taxable year beginning 1962, and ending 19...
Name
Number and street
City, town, postal zone number, State

E. Employer identification number

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

Table with columns for Line and instruction No., INCOME, DEDUCTIONS, and a final column for totals. Includes items like Gross receipts, Less: Cost of goods sold, Total income, Salaries and wages, Total deductions, and Ordinary income.

ADDITIONAL INFORMATION

F. Is any member of the partnership related by blood or marriage to any other member?
G. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?
H. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951?
I. Did you claim a deduction for expenses connected with...
1. A hunting lodge, working ranch or farm, fishing camp, resort property, pleasure boat or yacht, or other similar facility?
2. Vacations for partners or members of their families or employees or members of their families?
3. The leasing, renting, or ownership of a hotel room or suite, apartment, or other dwelling, which was used by partners, customers, employees, or members of their families?
4. The attendance of members of partners' families or your employees' families at conventions or business meetings?

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here (Signature of partner or member) (Date)
Sign here (Signature of preparer other than partner or member) (Address) (Date)





**Schedule L.—BALANCE SHEETS**

ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1. Cash .....				
2. Notes and accounts receivable .....				
(a) Less: Reserve for bad debts .....				
3. Inventories .....				
4. Investments in Government obligations .....				
5. Other current assets (attach schedule) .....				
6. Other investments (attach schedule) .....				
7. Buildings and other fixed depreciable assets .....				
(a) Less: Accumulated amortization and depreciation .....				
8. Depletable assets .....				
(a) Less: Accumulated depletion .....				
9. Land (net of any amortization) .....				
10. Intangible assets (amortizable only) .....				
(a) Less: Accumulated amortization .....				
11. Other assets (attach schedule) .....				
12. Total assets .....				✓
<b>LIABILITIES AND CAPITAL</b>				
13. Accounts payable .....				
14. Mortgages, notes, and bonds payable in less than 1 year .....				
15. Other current liabilities (attach schedule) .....				
16. Mortgages, notes, and bonds payable in 1 year or more .....				
17. Other liabilities (attach schedule) .....				
18. Partners' capital accounts .....				
19. Total liabilities and capital .....				

**Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS**

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus non-taxable income	4. Ordinary income (or loss) from line 26, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a) .....							
(b) .....							
(c) .....							
(d) .....							
(e) .....							
Totals							

**Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See instruction for Schedule N)**

1. Ordinary income increased by casualty losses (line 26 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine .....	
2. Add: Payments to partners—salaries and interest (line 14, page 1) .....	
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1) .....	
4. Total .....	
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment .....	
6. Nonqualifying dividends (from line 5, page 1) .....	
7. Interest (see instructions) .....	
8. Net rentals from real estate .....	
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1) .....	
10. Net earnings from self-employment. (Enter in column 11, Schedule K) .....	

# INSTRUCTIONS

For the

# 1962

# U.S. Partnership Return

## Form 1065

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

**IMPORTANT NOTICE**

The Revenue Act of 1962 provides stricter rules, starting January 1, 1963, on deductions for travel, entertainment and similar expenses. All taxpayers having such expenses should maintain detailed records that will enable them to report accurately and substantiate these expenses.

### GENERAL INSTRUCTIONS

**A. Who must file Form 1065.**—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

**B. Period to be covered by return.**—The return shall be filed for the calendar year 1962 or other taxable year beginning in 1962. A partnership taxable year shall be determined as though the partnership were a taxpayer.

**C. Change in, or adoption of, accounting period.**—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

**D. Time and place for filing.**—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D.C., U.S.A.

**E. Signature.**—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

**F. Penalties.**—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

**G. Accounting methods.**—Ordinary income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

**Rounding off to whole-dollar amounts.**—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

**H. Items exempt from tax.**—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

**I. Information of source.**—Every partnership making payments in the course of its trade or business during the calendar year of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more shall make returns on Forms 1096 and 1099. If the partnership makes payments of interest on or after January 1, 1963, aggregating \$10 or more it shall make returns on Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions.*—No report is required of the following: (a) Wages reported on Form W-2, (b) payments of any type to a corporation, (c) distributions or salaries to the partners, (d) rent paid as a tenant to a real estate agent, and (e) payments made as a broker to your customers.

**J. Balance sheets.**—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in

## PAGE 2

an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

**K. Principal business activity and principal product or service.**—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

**L. Elections.**—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761-1(a)(2) of the Regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

**M. Section 702(a) items.**—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions

for Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

**N. Distribution of unrealized receivables and inventory items.**—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

**O. Net operating loss deduction.**—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

**P. Information regarding renegotiable contracts.**—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

**Q. Specially allocated items.**—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

**R. Attachments.**—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

## SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

**1. Gross receipts or gross sales.**—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

**2. Cost of goods sold (Schedule A).**—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

**Installment sales.**—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

**Farmer's income schedule.**—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

**4. Income (or loss) from other partnerships, syndicates, etc.**—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in

the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

**5. Nonqualifying dividends.**—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

**6. Interest.**—Enter total interest from all sources except: (a) Interest wholly exempt from tax. (b) Interest on tax-free covenant bonds. See instr. for Sch. K. (c) Partially tax-exempt interest. See instr. for Sch. K.

**8. Royalties.**—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

**9. Net farm profit (or loss).**—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.



11. **Other income.**—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

#### DEDUCTIONS

13. **Salaries and wages.**—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. **Payments to partners—salaries and interest (guaranteed payments).**—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. **Rent.**—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. **Interest.**—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. **Taxes.**—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. **Losses by fire, storm, shipwreck, or other casualty, or theft.**—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. **Bad debts.**—Bad debts may be deducted in either of two ways—(1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. **Repairs.**—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. **Depreciation.**—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I.

**Adjustments to basis of property:** (a) **Investment credit.**—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment. (For additional information on the investment credit see instructions for Schedule K.)

(b) **Additional first-year depreciation.**—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) **Salvage value.**—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

#### NEW DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62-21 dated July 12, 1962 sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

#### Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards:

(1) **Straightline.**—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) **Declining balance.**—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) **Special rules for new assets acquired after December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(a) **Declining balance.**—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) **Sum of the years-digits.**—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(c) **Other methods.**—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) **Additional first-year depreciation.**—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property but the deduction for each partner may not exceed \$2,000 (\$4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the asset had been purchased for \$30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be \$4,600 (20 percent of \$30,000, limited to \$4,600)—\$4,000 for A (90 percent of \$30,000 × 20 percent, limited to \$4,000) and \$600 for B (10 percent of \$30,000 × 20 percent).

The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

22. **Amortization.**—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures

## PAGE 4

(section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

**23. Depletion of mines, oil and gas wells, timber, etc.**—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

**24. Other deductions authorized by law.**—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

**Schedule D—Gains and losses from sales or exchanges of capital assets and other property.**—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

**Schedule K—Partners' shares of income, credits, and deductions.**—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K (columns 4 to 11 inclusive) and of any other items required to be shown separately by a schedule attachment.

**Column 5.**—Enter each partner's distributive share of additional first-year depreciation.

**Column 7.**—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) and, if applicable, a credit (section 34) on his individual income tax return. See also Instruction 5.

**Column 12.—EXPENSE ACCOUNT ALLOWANCE.**—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in the business; (b) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand; and (c) in the case of a partnership supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client. However, the partnership should maintain records reasonably sufficient to establish the business purpose for the expenditure.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than \$10,000.

**A separate schedule must be attached to the return showing each partner's distributive share of the following:**

(a) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(b) Partially tax-exempt interest received on obligations of the United States or on obligations of instrumentalities of the United States. However, if the partnership elects to amortize premiums on bonds, the amount received on such obligations by the partnership shall be reduced by the amortizable bond premium.

(c) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(d) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(e) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(f) For taxable years ending after December 31, 1961, a partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. For property which qualifies for the investment credit attach a schedule showing: (a) name and address of each partner who receives an allocation; (b) basis of new property and "life years" assigned to the property; and (c) cost of used property (LIMITED TO AGGREGATE COST OF \$50,000) and "life years" assigned to the used property. (FOR INFORMATION AS TO WHETHER THE INVESTMENT IN PROPERTY QUALIFIES FOR THE CREDIT AND FOR OTHER INFORMATION SEE THE INSTRUCTIONS ON THE REVERSE SIDE OF FORM 3468, COMPUTATION OF INVESTMENT CREDIT.)

**Schedule N—Computation of net earnings (or loss) from self-employment.**—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

**Sale or exchange of property other than capital assets** from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

**Nonqualifying dividends** from line 5, page 1;

**Interest.**—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

**Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

**Partnerships with income from farming.**—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F-1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F-1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

FORM 1120

U.S. Treasury Department Internal Revenue Service

U.S. CORPORATION INCOME TAX RETURN—1962

or other taxable year beginning ... 1962, ending ... 19... (PLEASE TYPE OR PRINT)

- Check if this is a - A. Sole proprietorship or partnership... B. Consolidated return... C. Personal Holding Co... D. Employer Identification No.

Name, Number and street, City or town, postal zone number, State

E. Business Code No., F. County in which located, G. Enter total assets from line 13 Sch. L

IMPORTANT--All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME table with rows 1-11 including Gross receipts, Less: Returns and allowances, Gross profit, Dividends, Interest, Rents, Royalties, Net gains, Other income, and TOTAL income.

DEDUCTIONS table with rows 12-30 including Compensation of officers, Salaries and wages, Repairs, Bad debts, Rents, Taxes, Interest, Contributions, Losses, Amortization, Depreciation, Depletion, Advertising, Pension, and TOTAL deductions.

TAX table with rows 31-35 including TOTAL income tax, Credits (Tax paid, Payments, Credit from regulated investment companies, Investment credit), and Tax Due/Overpayment.

I declare under the penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete.

CORPORATE SEAL, (Date), (Signature of officer), (Title), (Date), (Individual or firm signature of preparer), (Address)

Schedule A.—COST OF GOODS SOLD. (See Instruction 2) (Where inventories are an income-determining factor)

Table with 7 rows: 1. Inventory at beginning of year, 2. Merchandise bought for manufacture or sale, 3. Salaries and wages, 4. Other costs per books, 5. Total, 6. Less: Inventory at end of year, 7. Cost of goods sold.

- 1. Was inventory valued at—Cost; lower of cost or market; LIFO; other? If other, attach explanation.
2. Have write-downs been made to inventory? Yes No. If "Yes," were the write-downs computed on the basis of: (a) Percentage reductions from parts of the inventory (b) Percentage reductions from the total inventory (c) Valuation of individual items.
3. Was the inventory verified by physical count during the year? Yes No. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes No. If "Yes," attach explanation.

Schedule C.—INCOME FROM DIVIDENDS

Table with 5 columns: 1. Name of declaring corporation, 2. Domestic corporations taxable under chapter 1, Internal Revenue Code, 3. Certain preferred stock of public utilities taxable under chapter 1, Internal Revenue Code, 4. Foreign corporations, 5. Other corporations. Includes Totals row and Total of columns 2, 3, 4, and 5.

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 9)

Schedule E.—COMPENSATION OF OFFICERS. (See page 5 of Instructions)

Table with 7 columns: 1. Name and address of officer, 2. Official title, 3. Time devoted to business, 4. Common, 5. Preferred, 6. Amount of compensation, 7. Expense account allowances. Includes Total compensation of officers row.

Schedule F.—BAD DEBTS. (See Instruction 15)

Table with 6 columns: 1. Taxable year, 2. Notes and accounts receivable outstanding at end of year, 3. Sales on account, 4. Gross amount added to reserve, 5. Amount charged against reserve, 6. Reserve for bad debts at end of year. Rows for 1959, 1960, 1961, 1962.

NOTE: Securities which are capital assets and which become worthless within the taxable year should be reported in separate Schedule D.

Schedule G.—DEPRECIATION. (See Instruction 22, page 3)

This schedule is designed for taxpayers using the new guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

Table with 8 columns: 1. Group and guideline class OR Description of property, 2. Cost or other basis at beginning of year OR Cost or other basis, 3. Asset additions in year (amount) OR Date acquired, 4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21), 5. Depreciation allowed or allowable in prior years, 6. Method of computing depreciation, 7. Class life OR Rate (%) or life, 8. Depreciation for this year. Includes Totals, Less, Balance, and Cost or other basis rows.

Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

Table with columns for DEPRECIATION (Under Rev. Proc. 67-21, Other) and AMORTIZATION. Rows include Straight line method, Declining balance method, Sum of the years-digits method, Based on units of production, Addl. 1st year (Sec. 179), Other methods, Total depreciation claimed, Emergency facilities, Research or experimental, Exploration and development, Organizational, Trademark and trade name, Total amortization claimed.

Schedule I.—SPECIAL DEDUCTIONS

Table for Schedule I.—SPECIAL DEDUCTIONS. Rows include Partially tax-exempt interest, Dividends-received (85 percent of column 2, 62.115 percent of column 3, 85 percent of dividends received from certain foreign corporations), Total dividends-received deductions, Dividends paid on certain preferred stock, Western Hemisphere trade corporations, Total special deductions.

TAX COMPUTATION SCHEDULE

Table for TAX COMPUTATION SCHEDULE. Rows include (a) Line 30, page 1 plus line 1, Schedule I; (a) Not over \$25,000; (b) Over \$25,000; Subtract \$5,500; Adjustment for partially tax-exempt interest; Normal tax and surtax; Income tax; Credit allowed a domestic corporation; Balance of income tax; Tax under section 541; Total income tax.

H. Date incorporated

I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes No

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes No

If the answer to (1) or (2) is "Yes," attach separate schedule showing: (a) name and address; (b) percentage owned; (c) date acquired; and (d) the District Director's office in which the income tax return of such organization for the last taxable year was filed.

If the answer to (1) above is "Yes," include the income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

If the answer to (2) above is "Yes," include (a) the amount of cash or stock dividends paid to such individual or organization and (b) identify form of organization.

J. Were Forms 1096 and 1099 filed for the calendar year 1962 in connection with: Taxable dividends; Other payments.

K. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes No

L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes No

M. Amount of income (or deficit) for: 1959.. 1960.. 1961..

N. If a cooperative association, check type: (1) Farmers' purchasing or marketing; (2) consumers'; or (3) other.

O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge, working ranch or farm, fishing camp, resort property, pleasure boat or yacht, or other similar facility? (Other than where the operation of the facility was the principal business.) Yes No

(2) The leasing, renting, or ownership of a hotel room or suite, apartment, or other dwelling, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes No

(3) The attendance of your employees' families at conventions or business meetings? Yes No

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes No

P. Refer to instructions and state the:

Principal business activity

Principal product or service

**Schedule L.—BALANCE SHEETS. (See Instructions)**

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash.....				
2. Notes and accounts receivable.....				
(a) Less: Reserve for bad debts.....				
3. Inventories.....				✓
4. Investments in Government obligations.....				
5. Other current assets (attach schedule).....				
6. Loans to stockholders.....				
7. Other investments (attach schedule).....				
8. Buildings and other fixed depreciable assets.....			✓	
(a) Less: Accumulated amortization and depreciation.....			✓	
9. Depletable assets.....				
(a) Less: Accumulated depletion.....				
10. Land (net of any amortization).....				
11. Intangible assets (amortizable only).....				
(a) Less: Accumulated amortization.....				
12. Other assets (attach schedule).....				
13. Total assets.....				✓
<b>LIABILITIES AND CAPITAL</b>				
14. Accounts payable.....				
15. Mortgages, notes, and bonds payable in less than 1 year.....				
16. Other current liabilities (attach schedule).....				
17. Loans from stockholders.....				
18. Mortgages, notes, and bonds payable in 1 year or more.....				
19. Other liabilities (attach schedule).....				
20. Capital stock:				
(a) Preferred stock.....				
(b) Common stock.....				
21. Paid-in or capital surplus.....				
22. Surplus reserve (attach schedule).....				
23. Earned surplus and undivided profits.....				
24. Total liabilities and capital.....				

**Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS**

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L).....		9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash.....	
2. Taxable income before net operating loss deduction and special deductions (line 28, page 1).....		(b) Stock of the corporation.....	
3. Nontaxable interest.....	✓	(c) Other property (attach schedule).....	
4. Other nontaxable income.....		10. Contributions in excess of 5% limitation.....	
5. Charges against surplus reserves deducted from income in this return.....		11. Federal income and excess profits taxes.....	
6. Adjustments for tax purposes not recorded on books.....		12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 6, page 3 Tax Computation.....	
7. Sundry credits to earned surplus.....		13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.....	
8. Total of lines 1 to 7.....		14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations.....	
		15. Excess of capital losses over capital gains.....	
		16. Additions to surplus reserves (attach schedule).....	
		17. Other unallowable deductions (attach schedule).....	
		18. Adjustments for tax purposes not recorded on books (attach schedule).....	
		19. Sundry debits to earned surplus (attach schedule).....	
		20. Total of lines 9 to 19.....	
		21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (line 8 less line 20).....	



# Instructions for Form 1120—1962

## U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

### GENERAL INSTRUCTIONS

#### A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
2. Real estate investment trusts defined under section 856.
3. Regulated investment companies defined under section 851.
4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

#### B. Returns required of certain organizations.—

1. Foreign corporations—file Form 1120F.
2. Life insurance companies subject to tax imposed by section 802—file Form 1120L.
3. Mutual insurance companies subject to tax imposed by section 821—file Form 1120M.
4. Exempt farmers cooperatives subject to tax under section 522—file Form 990-C.
5. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business—file Form 990-T.
6. Small business corporations which qualify and elect under section 1372(a) to have their taxable income taxed directly to shareholders—file Form 1120-S.

#### C. Information returns and other forms which may be required in addition to Form 1120 (other than certain specialized forms described below).—

1. *Forms 1096 and 1099.*—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.
2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.
3. *Form 2952.*—Information return to be filed by a domestic corporation with respect to certain controlled foreign corporations.
4. *Form 1118.*—Statement in support of credit claimed by a domestic corporation for taxes paid or accrued to foreign countries or possessions of the United States.
5. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred payment plan.
6. *Form 3468.*—Computation of investment credit.
7. *Schedule PH (Form 1120).*—Computation of U.S. personal holding company tax.

**D. Period to be covered by return.**—Returns shall be filed for the calendar year 1962 or fiscal year beginning in 1962 and ending in 1963. For the procedure to follow in changing an established accounting period, see Section 1.442-1, Income Tax Regulations. In cases where prior approval must be obtained, file Form 1128, Application for Change in Accounting Period.

**E. Accounting methods.**—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

**Rounding off to whole-dollar amounts.**—The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

**F. Filing of return and payment of tax.**—Returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081(b).)

The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

**G. Declaration of estimated tax (Form 1120-ES).**—A declaration of estimated tax must be filed by every corporation if its income tax for the taxable year can reasonably be expected to exceed \$100,000 plus the amount of any estimated credits against the tax. In the case of affiliated corporations filing a consolidated return, see section 1502. Underpayment of installments of estimated tax will result in additional charges to the tax. If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655(d), attach Form 2220 to your return.

**H. Failure to file, etc.**—Substantial additions to the tax are imposed for failure to file a return, for late filing, and for filing a false or fraudulent return.

**I. Signature and verification.**—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

**J. Domestic corporations entitled to benefits of section 931.**—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (a) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (b) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

**K. Information regarding renegotiable contracts.**—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

**L. Consolidated returns.**—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The

Instructions—Form 1120 (1962)

## PAGE 2

an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

**K. Principal business activity and principal product or service.**—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

**L. Elections.**—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761-1(a)(2) of the Regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

**M. Section 702(a) items.**—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions

for Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

**N. Distribution of unrealized receivables and inventory items.**—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

**O. Net operating loss deduction.**—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

**P. Information regarding renegotiable contracts.**—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

**Q. Specially allocated items.**—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

**R. Attachments.**—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

## SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

**1. Gross receipts or gross sales.**—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

**2. Cost of goods sold (Schedule A).**—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

**Installment sales.**—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

**Farmer's income schedule.**—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

**4. Income (or loss) from other partnerships, syndicates, etc.**—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in

the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

**5. Nonqualifying dividends.**—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941),

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

**6. Interest.**—Enter total interest from all sources except: (a) Interest wholly exempt from tax. (b) Interest on tax-free covenant bonds. See instr. for Sch. K. (c) Partially tax-exempt interest. See instr. for Sch. K.

**8. Royalties.**—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

**9. Net farm profit (or loss).**—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.



beginning of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represents has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

**16. Rents.**—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

**17. Taxes.**—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 6 (tax computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

**18. Interest.**—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

**19. Contributions or gifts paid.**—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

**20. Losses by fire, storm, shipwreck, or other casualty, or theft.**—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

**21. Amortization.**—If a deduction is claimed on account of amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) *Emergency facilities.*—Section 168;
- (b) *Research and experimental expenditures.*—Section 174;
- (c) *Exploration expenditures.*—Section 615;
- (d) *Development expenditures.*—Section 616;
- (e) *Organizational expenses.*—Section 248; and
- (f) *Trade-mark and trade-name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

**22. Depreciation.**—If a deduction is claimed on account of depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

**Adjustments to basis of property:** (a) *Investment credit.*—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

(b) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) *Salvage value.*—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, but in no event shall an asset (or an account) be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

#### New Depreciation Guidelines and Rules

Revenue Procedure 62-21 dated July 12, 1962, sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown

PAGE 4

on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

### DEPRECIATION METHODS

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards:

(a) *Straight line method.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) *Declining balance method.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(1) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(2) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(3) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost of tangible personal property, but only to the extent of an aggregate cost of \$10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1054 (a)). All members of the affiliated group will be treated as one taxpayer, and the \$10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

23. *Depletion.*—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (tim-

ber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the election to aggregate separate operating mineral interests under section 614 (b), consult your District Director.

24. *Advertising.*—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25 (a). *File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404.* Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)-2 (a), Income Tax Regulations.

25 (b). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i.e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or area-wide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. *Other deductions authorized by law.*—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For nonallowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 18. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

29. (a) Net operating loss deduction.—The “net operating loss deduction” is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term “net operating loss” means the excess of allowable deductions over gross income, computed with the following modifications:

(a) No net operating loss deduction is allowed.

(b) The special deductions provided in section 242 (partially tax-exempt interest) and section 922 (Western Hemisphere trade corporations) are not allowed.

(c) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172-2 of the regulations.

(d) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income

for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(b) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

Attach a schedule showing your computation.

29. (b) Special deductions.—See the instructions for Schedule I.

32. Credits.—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U.S. possession (line 6, Tax Computation Schedule).

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

## EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than \$10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

## SCHEDULE I—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest.—Enter the amount received as interest on obligations of the United States or on obligations of corporations organized under Act of Congress which are instrumentalities of the United States, but only if (1) such interest is included in gross income; and (2) such interest is exempt from normal tax under the Act authorizing the issuance of such obligations. This deduction must be reduced by any amortizable bond premium as provided in section 171.

2. Dividends-received deductions.—(a) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856-858 shall not be treated as a dividend. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(c) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

3. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 3 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

## PAGE 6

5. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922, a deduction equal to 26.923 percent of the taxable income of such corporation com-

puted without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

## TAX COMPUTATION INSTRUCTIONS

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning before July 1, 1963, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1963, the normal tax is equal to 25 percent of taxable income.

2. Surtax.—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest) exceeds \$25,000.

3. Exceptions.—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Change in accounting period.—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52-53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. Consolidated returns.—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest). If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies), including mutual marine insurance companies and mutual fire insurance companies exclusively issuing either perpetual policies or policies for which the sole premium charged is a single deposit, are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

*Tax computation.*—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 5 and 7) and schedules. The first partial tax should be computed by using lines 1 to 5. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5 as the total income tax. Subtract from line 5 the sum of any credits on line 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 6 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d) and 904 (e).

9. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

10. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

11. Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541-547.)





<b>FORM 3468</b> U.S. Treasury Department Internal Revenue Service	<b>COMPUTATION OF INVESTMENT CREDIT—1962</b> or taxable year beginning... 1962, ending... 19...	<b>TO BE ATTACHED TO YOUR TAX RETURN</b>
--	--	--

Name (as shown on page 1 of your tax return) \_\_\_\_\_

Address (number and street) \_\_\_\_\_

City or town, postal zone number, State \_\_\_\_\_

Your social security number (if other than individual, give employer identification number) \_\_\_\_\_

1. Qualified investment in new or used property

NOTE: Include your share of investment in property by partnerships, estates, trusts or small business corporations.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (column 2 x column 3)
NEW PROPERTY	(a)	4 to 6	<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;">           ✓ PARTNERSHIPS         </div>	33 1/3	
	(b)	6 to 8		66 2/3	
	(c)	8 or more		100	
USED PROPERTY <small>(for dollar limitation see instructions)</small>	(d)	4 to 6		33 1/3	
	(e)	6 to 8		66 2/3	
	(f)	8 or more		100	

2. Total qualified investment—add lines 1(a) through (f)

3. Tentative investment credit—7% of line 2 (for public utility property, enter 3% of line 2) PARTNERSHIPS ✓

**COMPUTATION OF TAX FOR PURPOSES OF LIMITATION**

- 4 (a) Individuals (enter amount from line 12, page 1, Form 1040)
- (b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041)
- (c) Corporations (enter amount from line 7, Tax Computation Schedule, Form 1120)
- 5 Individuals, estates and trusts:
  - Less (a) Foreign tax credit
  - (b) Dividend received credit
  - (c) Partially tax exempt interest credit
  - (d) Retirement income credit
  - (e) Total (add lines (a), (b), (c) and (d))
- 6. Balance (line 4 less line 5(e))

**LIMITATION BASED ON AMOUNT OF TAX**

(Married persons filing separately, affiliated groups, estates and trusts—see instructions)

- 7 (a) Enter amount on line 6 or \$25,000, whichever is lesser
- (b) If line 6 is in excess of \$25,000, enter 25% of the excess
- (c) Total (add lines (a) and (b))
- 8. Investment credit (enter amount on line 3 or 7(c), whichever is lesser) CORPORATIONS ✓

**SCHEDULE A**

If any part of the investment in 1 above was made by a partnership, estate, trust, small business corporation, or lesser complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

## GENERAL INSTRUCTIONS

**A. Who Must File.**—Any individual, estate, trust, or corporation claiming an investment credit against its tax must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partner or shareholder. However, partnerships and small business corporations should attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.

**B. Effective Date.**—For taxable years ending after December 31, 1961, a credit is allowed against your tax for investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. The credit is allowed for the first year property is placed in service, even though under the depreciation convention used you may not be able to claim a deduction for depreciation on the property until the following year.

**C. Property Defined.**—The investment credit is applicable to (a) tangible personal property and (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, or used as a research or storage facility in connection with these activities.

The investment credit is not applicable to (1) certain property which is used predominantly outside the United States, (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tax applies); (4) property used by governmental units; (5) livestock (including racehorses).

**D. Election for Leased Property.**—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. If the lessor makes this election, then the lessee is treated as if he had acquired the property for the lessor's cost or other basis or the fair market value of the property if it was constructed by the lessor. Where the lessee is allowed the investment credit there is no adjustment of the lessor's basis for depreciation (see K below) but a reduction of the lessee's deduction for rent must be made.

**E. Replacement Property.**—Where insured property is lost or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for investment credit.

**F. Disposition of Property.**—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used.

**G. Limitations With Respect to Certain Persons.**—In the case of (1) mutual savings banks, building and loan associations and cooperative banks, (2) a regulated investment company or a real estate investment trust subject to taxation under Subchapter M, and (3) a cooperative organization described in section 1381(a), the qualified investment and the \$25,000 limitation shall equal such person's ratable share of such items.

**H. Carryback and Carryover of Unused Credits.**—If the amount of the investment credit for any taxable year exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and an investment credit carryover to each of the 5 succeeding taxable years and shall be added to the amount allowable as a credit for such years. However, such excess may be a carryback only to a taxable year ending after December 31, 1961.

The amount which may be carried to this year and added to line 8 is limited to the excess of line 7(c) over line 3.

**I. Deduction for Certain Unused Investment Credit.**—If after applying the carryback and carryover provisions the unused credit has not been completely absorbed, the balance may be allowed as a deduction in the first taxable year following the last taxable year in which it could have been used as a credit except for the limitations.

**J. Basis and Cost.**—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost (of used property) does not include the basis of any property traded in.

**K. Adjustments to Basis of Property.**—For purposes of computing depreciation the basis of any property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent in the case of a public utility) of the qualified investment.

## SPECIFIC INSTRUCTIONS

**Line 1. New Property.**—Enter the basis of property as described in General Instructions C and J placed in service during the taxable year. In the case of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection after December 31, 1961.

**Used Property.**—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year.

**Dollar Limitation on Used Property.**—In general, the amount of used property taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account on their returns, the amount may not exceed \$25,000. In the case of a partnership, the \$50,000 limitation shall apply with respect to the partnership and with respect to each partner. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with

their respective amounts of used property which may be taken into account.

**Estates and Trusts.**—In the case of an estate or trust the amount of the investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

**Line 7. Limitation Based on Amount of Tax.**—In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 7(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 7(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among the members of such group. In the case of an estate or trust the \$25,000 limitation specified on lines 7(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.





## INDEX

### A

Adjusted gross income, 6, 104-115  
Advertising, 6, 276-317  
Amortization, 6, 7, 26-30, 58-80, 162-199, 276-317

### B

Bad debts, 7, 26-30, 58-80, 162-199, 276-317  
Business deductions - Sole proprietorships. (See Total deductions.)  
Business receipts, 1-6, 7  
Corporations, 1, 5, 7, 26-30, 230-324  
Partnerships, 1, 4, 7, 26-30, 118-205, 207-224  
Sole proprietorships, 1, 7, 26-30, 32-87, 89-103

### C

Casualty losses, 7, 58-80, 162-199  
Charitable contributions or gifts, 7, 276-317  
Compensation of officers, 7, 276-317  
Compiled net profit or loss, 7, 276-317  
Cost of goods sold, 7, 26-30, 58-80, 89-103, 162-199, 207-224, 276-317  
Cost of sales and operations. (See Cost of goods sold.)  
Cost of eligible property, 5

### D

Deficit. (See Net income.)  
Deductions. (See Total deductions.)  
Depletion, 8; 26-30, 58-80, 162-199, 276-317  
Depreciable assets, 8, 276-285  
Depreciation, 1, 8  
Corporations, 26-30, 230-317  
Partnerships, 26-30, 118-199, 207-224  
Sole proprietorships, 26-30, 32-80, 89-103  
Distribution to stockholders, 8, 276-317  
Dividends received, 276-317  
Dividend income, 9, 104-115, 276-317

### E

Explanation of terms, 6-12

### F

Facsimiles of forms and instructions:  
Corporations, 391-401  
Individuals, 351-368, 374-377  
Partnerships, 383-390  
Sole proprietorships, 369-373, 378-382  
Form 1120-S, 9

### G

Geographic data. (See State data.)  
Gifts deduction paid. (See Contributions of gifts.)  
Gross loss. (See Gross profit)  
Gross profit, 9  
Partnerships, 162-199  
Sole proprietorships, 58-80  
Gross receipts. (See Business receipts.)  
Gross sales and gross receipts. (See Business receipts, corporations.)  
Guide to basic tables, vi

### H

Historical data, 329  
Corporations, 343-348  
Partnerships, 337-342  
Sole proprietorships, 330-336

### I

Income. (See Net income for corporations, and net profit for partnerships and Sole proprietorships.)  
Income (or loss) from other partnerships, etc., 9, 162-199  
Income statements:  
Corporations, 276-317  
Partnerships, 162-199  
Sole proprietorships, 58-80  
Income subject to tax, 9, 276-317  
Income tax, 9, 276-317  
Income tax after credits, 104-115  
Industrial classification, 9  
Interest income, 9, 104-115, 162-199, 276-317  
Interest on government obligations, 9, 276-317  
Interest paid, 9, 26-30, 58-80, 162-199, 276-317

### Inventory:

Corporations, 1, 10, 230-285, 322-324  
Partnerships, 10, 118-199, 204-205  
Sole proprietorships, 10, 32-80, 86-87  
Internal revenue Districts, 104-113  
Inventory valuation methods, 88, 206, 325  
Investment credit (for partnerships—tentative investment credit, 4, 5, 6, 10)

### L

Liabilities. (See Total assets and liabilities.)  
Limitations of the data, 14-22  
Loss from other partnerships, syndicates, etc. (See Income (or loss) from other partnerships, syndicates, etc.)  
Labor, 58-80, 162-199

### M

Material and supplies, 58-80  
Merchandise purchases. (See Purchases.)  
Method of estimation, 14

### N

Net farm loss. (See Net farm profit (or loss).)  
Net farm profit (or loss), 10, 104-115  
Net gain (or loss), sales other than capital assets, 10, 162-199, 276-317  
Net income (or deficit)—Corporations, 1, 5, 10, 230-321  
Net loss. (See Net profit.)  
Net loss, sales other than capital assets. (See Net gain (or loss), sales other than capital assets.)  
Net operating loss deduction, 276-317  
Net profit (or loss), 1, 4, 10  
Corporations. (See Net income or deficit.)  
Partnerships, 118-203, 207-224, 226  
Sole proprietorships, 32-85, 89-103  
Nonqualifying dividends, 10, 162-199  
Number of business organizations, 1, 4, 5, 11  
Corporations, 230-326  
Partnerships, 118-224  
Sole proprietorships, 32-103

## O

Other deductions, 11  
 Corporations, 276-317  
 Partnerships, 162-199  
 Sole proprietorships, 58-80  
 Other income, Partnerships. (See Other receipts.)  
 Ordinary income or loss, partnership. (See Net profit (or loss), partnerships.)  
 Other costs, 58-80, 162-199  
 Other employee benefit plans, 11, 276-317  
 Other interest--Corporations. (See Interest income (fully taxable).)  
 Other receipts, 11  
 Corporations, 276-317  
 Partnerships, 162-199

## P

Profit. (See Gross profit; net profit.)  
 Purchases (for sole proprietorships merchandise purchased), 58-80, 162-199  
 Profitability data, 326

## R

Ratio of business receipts, to inventory, beginning-of-year, 86, 87, 204, 205, 322-324  
 Ratio of net profit (income) to business receipts, 81-85, 200-203, 318-321  
 Receipts. (See Business receipts; total compiled receipts; and total receipts.)  
 Rental income, 11, 162-199, 276-317  
 Rent paid, 11, 26-30, 58-80, 162-199, 276-317  
 Repairs, 11, 26-30, 58-80, 162-199, 276-317  
 Response and other nonsampling errors, 14, 16  
 Returns and schedules used, 13-14  
 Royalties, 11, 276-317

## S

Salaries and wages, 58-80, 162-199, 276-317  
 Sales and receipts. (See Business receipts.)  
 Sample, description of, and limitations of data, 12-22

Sampling variability, 15-18, 19-22  
 Small business corporations, (Form 1120-S)  
 State data, 12, 89-113, 207-225  
 Statutory special deductions, 12, 276-317

## T

Taxes paid (or accrued), 12, 26-30, 58-80, 89-103, 162-199, 207-224, 276-317  
 Total assets and liabilities:  
 Corporations, 12, 266-285, 312-317  
 Partnerships, 12, 152-161, 187-199  
 Total compiled receipts - Corporations, 12, 230-317  
 Total deductions, 12  
 Corporations - (Total compiled deductions), 276-317  
 Partnerships, 162-199  
 Sole proprietorships, 58-80  
 Total receipts - Partnerships, 12, 118-199, 207-224  
 Tax after investment credit, 276-317



