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## STATISTICS 19 GF OF INCOME 193



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This report was prepared under the direction of William J. Smith, Jr.,
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Branch. Important contributions were made by Jack H. Taylor. For this 50th anniversary issue, a historical summary was prepared by Helen F. Demond. Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah.
The Data Center in Detroit, Michigan, developed the computer systems design and conducted computer processing of the data.


Treasury Department, Office of Commissioner of Internal Revenue,

Washington, D. C., August 9, 1968.

Dear Mr. Secretary:
This report, Statistics of Income--1965, Business Income Tax Returns, is the third designed to mark the 50th anniversary of the annual publication of "statistics with respect to the operation of the income tax laws," as required by section 6108 of the Internal Revenue Code. These reports have become increasingly important as sources of benchmark indicators of the Nation's economy and of direct measurements of the operation of the tax system.

The statistics are presented in tables grouped by type of business organization--proprietorships, partnerships, Small Business Corporations, and all corporations. For this 50 th anniversary issue, a special historical section is included on business activity since 1939, the earliest year for which relatively complete data were available about all three major types of business organization.

Industry classification of the statistics is a dominant feature of this report and appears, as in past issues, in nearly all the tables, along with measures of business income, expenses, and size. This issue also includes several new features, such as information on: the cost of depreciable property of proprietorships and the cost of investment credit property for proprietorships, partnerships, and Small Business Corportions; the number and nature of joint venture partnerships; and trade and service proprietorships in the larger metropolitan areas.


Commissioner of Internal Revenue.

Hon. Henry H. Fowler, Secretary of the Treasury. GOVERNMENT DOCUMENTS DEPARTMENT


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## FIFTY YEARS OF STATISTICS OF INCOME

The Statistics of Income series celebrates its 50th anniversary with the publication of the reports for 1965 . From a single volume of income tax statistics in 1916, the series has grown to become a major source of data on the income tax system and the American economy generally. For 1965 , reports have been or will be published on individual returns, fiduciary, estate, and gift returns, business returns, and corporation returns. The 1965 Individual Income Tax Returns report includes a section on the 50 -year history of Statistics of Income. This Business Income Tax Returns report contains a special historical section tracing the course of business activity since 1939.

## BUSINESS INCOME TAX RETURNS

Business Income Tax Retums (until this issue called "U. S. Business Tax Returns") was introduced in 1957 to provide in one volume comprehensive coverage of the financial and economic data available from tax returns for the business community. These reports, covering the activities of proprietorships, partnerships, and corporations, have been published each year since 1957. A major feature of these reports has been the classification of tax return data by industry, and they have become one of the major sources of industry data on small businesses.

## THE 1965 REPORT

The income year 1965 financial and economic statistics were derived from samples designed to give complete coverage of all returns filed by proprietors, partnerships, and corporations. Over 99 percent of the proprietors reported data for the calendar year 1965 , as did 85 percent of the partnerships and nearly one-half of the corporations. Most of the remaining businesses reported for various fiscal years ending in the period July 1965 through June 1966.

Though the focus is generally on type of business organization, with separate sections of this report for proprietorships, partnerships, Small Business Corporations, and all corporations, the first section combines corporate and noncorporate data to obtain summaries estimating number, receipts, gross profit, and investment
credit. The historical summary also contains data onall three forms of business organizations.

## COVERAGE OF THE BUSINESS COMMUNITY

Comprehensive coverage of the business community is a major feature of the Business Returns report, for almost all American business activity is reported to the Internal Revenue Service on the returns of either proprietors, partnerships, or corporations. The term "proprietor" extends to anyone with income from a single-owner business who had $\$ 400$ or more self-employment income or $\$ 600$ or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, business men, and professionals who are in business for themselves on a full-time or part-time basis. For example, the owner of a fleet of taxicabs who conducts his business from a large office and the man who owns his own cab and drives it part-time to supplement the family income might both be "proprietorships" in these statistics. Likewise, 'partnership"' means more than just a common-law partnership, because any groupconducting a business for profit is a partnership unless it is specifically classified as a corporation for tax purposes. 'Corporation' includes most businesses incorporated under State law and, in addition, many unincorporated associations, such as mutual insurance societies, savings and loan associations, and real estate investment trusts. Among the three of them, proprietorships, partnerships, and corporations encompass virtually all American business except businesses whose activities are reported to the Internal Revenue Service by the fiduciary agents of estates and trusts and the business activities of "exempt" organizations.

The fiduciary agents for estates in the process of settlement and for established personal trusts report the gross profit from businesses owned by the estate or trust on fiduciary income tax returns. Statistics of Income fiduciary income tax statistics are compiled periodically. For 1965, fiduciaries reported a little less than $\$ 483$ million gross profit from 33,215 estates and trusts, a relatively small gross profit compared to the $\$ 83$ billion reported by some nine million proprietorships. No estimates of the magnitude of the business activities of organizations whose business income is exempt are available from tax returns.

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The total number of active business organizations decreased slightly in 1965, but receipts and profits rose to all-time highs. The decline in number of businesses was entirely in the noncorporate area; the number of active corporation returns continued to increase. All forms of business organization shared in the increase in receipts and profits; though, as usual in recent years, corporations continued to increase their share of total business activity.

Chart 1A and table lA summarize the year as reported by American business to the Internal Revenue Service. The largest number of businesses continued to be proprietorships in organization, and corporations continued their dominance of volume of business. Small Business Corporations continued to be the fastest-growing group of business returns filers, having the largest percentage increases in number of businesses, and business receipts.

## INDUSTRY COVERAGE

A major feature of this report is the classification of financial statistics by the industrial activities of the businesses. Table 1.1 gives business receipts and selected deductions for corporate and noncorporate businesses for industries important in one or another of the forms of business. The first basic table in each section (tables $2.1,3.1,4.1$, and 5.1 ) gives more detailed industry data for each form of business organization. Chart 1 B summarizes the relative importance of the forms of business organization in each industrial division.

## PROPRIETORSHIPS

The $9,078,466$ proprietorships in table 1B were about 1 percent fewer than in 1964. In spite of this decrease, however, business receipts of proprietorships rose nearly 6 percent and profits climbed 9 percent. All industrial divisions participated to some extent in the rise in profits. The largest increase (26 percent) was in agriculture, forestry, and fisheries, even though the number of businesses declined. Wholesale trade, where the number of businesses declined 10 percent, showed a small increase in profits. Mining, the one division in which net loss exceeded net profit, showed a smaller net loss in 1965.

Chart 1A

## In 1965, proprietorships continued their importance in number, corporations in volume

All businesses $=100 \% \quad$ Percent distribution by selected characteristics

|  |  | 14.3 | 18.8 |
| :---: | :---: | :---: | :---: |
|  |  | 5.3 |  |
|  |  |  | 7.2 |
| Proprietorships | 79.5 |  |  |

80.4
74.0


## PARTNERSHIPS

The 914,215 active partnerships in table 1C were also about 1 percent fewer than in 1964. The increase in partnership business receipts was barely perceptible, but profits rose by 5 percent. The changes in partnership net profit were less evenly distributed by industry than for proprietorships, with three divisions registering declines. The largest increase (over 15 percent) went to the finance, insurance, and real estate division. The sharpest decrease (over 7 percent) was in wholesale trade, which also showed the sharpest drop in number of businesses (over 12 percent).


| ${ }^{1}$ Fur $\quad$ pporations, cost of wales and uperations. <br> 1OTE: Estinates are rounded ard mes riet add to total:. <br> Table 1B, -PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1964 AND 1965 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Inductrial division | Number ci businessas |  |  | Eusimess receifts |  |  | :iet procit (less loss) |  |  |
|  | 1984 | 1965 | Increase or decrease (-) (Percent) | 1964 (Withon dollars) | $\begin{aligned} & 1965 \\ & \left(\begin{array}{l} \text { n, } 11, o n \\ \text { dollars) } \end{array}\right. \\ & \hline \end{aligned}$ | $\begin{gathered} \text { IArease } \\ \text { decrease }(-) \\ \text { (Percone) } \end{gathered}$ |  | $\begin{aligned} & 1765 \\ & \left(\mu_{1} 1 / 10 \%\right. \\ & \text { dollars) } \\ & \hline \end{aligned}$ | Increase or decrease (-) (Pescenc) |
|  | (1) | (2) | (3) | (4) | (3) | (6) | ( 7 ) | 8) | (9) |
| All industrial divisiuns. | 9,1]2,746 | 9,072,466 | $-2.3$ | 188,738 | 197,385 | 5.6 | 25,550 | 2- 887 | 9.1 |
| Arricalire, forestry, ard tileneries Minine <br> Contract conetruction. | $\begin{array}{r} , 280,073 \\ 3,, 146 \\ 595,333 \end{array}$ | $\begin{array}{r} 3,225,266 \\ 30,378 \\ 70,6.7 \end{array}$ | -2.14 13.1 1.3 | $\begin{array}{r} 7,532 \\ 785 \\ 17,101 \end{array}$ | $3 ¢, 180$ 19.308 | $\begin{array}{r}8.7 \\ -12.9 \\ \hline-.9\end{array}$ | $\therefore, 24+$ $=343$ | $\begin{array}{r} 3, \sim 81 \\ 17 \\ 2,085 \end{array}$ | $\text { (2) } \begin{aligned} & 26.1 \\ & 15.0 \end{aligned}$ |
| Marnıtacturing.................... . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 285,313 | 185,843 | 0.3 | 6,509 | $\therefore, 267$ | 8.3 | 706 | 774 | 9.6 |
| Trarspprtation, communicatran, elentrin, Eas, and sariotary servinus. | 297, 258 | 290,621 | 1, t | $\rightarrow$, 61 | $\therefore$, 5 cre | 23.7 | 721 | 826 | 13.0 |
| Wholasale and retail urag Wholvale tras <br> frotail trad | $\begin{aligned} & 1,20,551 \\ & 1,52,158 \end{aligned}$ | $\begin{array}{r} 1,953,413 \\ 20,320 \\ 1,554,097 \end{array}$ | -0.5 -10.3 1.6 | $\begin{aligned} & 43,454 \\ & 7-1,002 \\ & 71,972 \end{aligned}$ |  | 4.0 -5.0 3.0 |  | $\begin{aligned} & 5,0.02 \\ & 1,083 \\ & 5,012 \end{aligned}$ | 5.2 0.3 7.6 |
|  | 525,750 $\sim, 24,327$ | $\begin{array}{r} 530,43 \\ 2,20,4,-2 \end{array}$ | -0.0 | $\begin{array}{r} 0,208 \\ 2,0,90 \end{array}$ | $\begin{array}{r} 0,022 \\ 20,789 \end{array}$ | $1 \%, 9$ 1. | $\begin{array}{r} 2, * 73 \\ 1,+, 00 \end{array}$ | $\begin{array}{r} 2,151 \\ 11,003 \end{array}$ | 8.7 5.2 |

${ }^{1}$ net loss excasis net profit. percent not applicable.
MOTE: Estimates are roundel and maj hot add to titale.
 not all csble."


## SMALL BUSINESS CORPORATIONS

The 173,410 Small Business Corporations in table ID were about 10 percent more than in 1964, continuing a long-term trend (the number of Small Business Corpnrations has increased substantially each year since the concept was added to the law in 1958). Business receipts
went up 16 percent, and net income leaped more than 39 percent. All industrial divisions shared in these increases. As in other years, trade accounted for the largest share of number of businesses, volume of business and net profit, but construction, mining, and services all increased their share of number of businesses and money amounts in 1965.

## Chart 1B

Number of businesses and receipts, by industrial divisions, 1965
Percent distribution by business organization




[^0] Estimstes are rounded and mas not ade to totals.

| Iranstrial aivision | Haber of active corparation |  |  | Bucinese reitue |  |  | Net income (less dericit) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 190.4. | 19.5 | $\begin{gathered} \text { Iswrease or } \\ \text { decrease ( }- \text { ) } \\ \text { (Percen!) } \end{gathered}$ |  | (Hildion collare) | $\begin{gathered} \text { Increase or } \\ \text { Iecrease (-) } \\ \text { (Percent) } \end{gathered}$ | $\begin{aligned} & 1964 \\ & \text { (4, ition } \\ & \text { dollors) } \end{aligned}$ |  | $\begin{gathered} \text { Incruase or } \\ \text { decrease (-) } \\ \text { (Percent) } \\ \hline \end{gathered}$ |
|  | (1) | (2) | (3) | (4) | (5) | c) | (7) | 8) | (9) |
| All indotrigl divisiuns | 1,373,517 | 1,423.980 | 3.7 | 1,018,389 | 1,120,322 | 10.0 | 01.575 | 73,890 | 20.0 |
| Agriculture, fortertry, and tisherkes. | 25, 433 | <7,530 | 0.2 | 5,900 | 7,100 | 20.4 | 139 | 237 | 70.5 |
| Minine...... | 14,437 | 13,235 | -8.3 | 12,709 | 11,903 | -b. 4 | 1,228 | 1,392 | 13.4 |
| Contract canctrueti | 104,134 | 113, 204 | 8.8 | 48,77t | 55.096 | 14.2 | 943 | 1,258 | 33.4 |
| Manufactirire...................................................................... | 184, 妆1 | 185, 124 | 0.5 | 453,157 | $5 \mathrm{U}_{\text {\% , }}$ | 11.4 | 32,550 | 4, 268 | 23.6 |
| Transportation, conmuricati.r., elentric, gas, and senitar, Eervicos....... | 50,33 3 | $5 \pm .05$ | 5.9 | 79,450 | 86,439 | 8.8 | 9,739 | 10,049 | 9.9 |
| htholesale and retail trade. | 421,553 | $\therefore 0,304$ | 4.6 | 329,050 | 358,173 | 2.8 | ¢, 032 | 7.021 | 14.9 |
| Wholessio trade. | 144,003 | 141, 555 | 2.8 | 157,538 | 171,*1* | E. 8 | 2,908 | 3,517 | 20.9 |
| Retail trade. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 272,100 | 287,591 | 5.7 | 168,017 | 133,425 | 9.5 | 3,590 | 4,052 | 12.7 |
| Finarce, insurarde, and resl estett.............................................. | 383,727 | 388, 428 | 1.2 | 57,200 | -1,371 | 7.3 | 9,282 | 10, 2, 4 | 18.1 |
|  | 170, 90 | 193,177 | 1.4 | 32,437 | $3 \mathrm{ra,54}$ | 12.5 | 1,159 | 1,590 | 37.2 |

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Amulte are romded ard may not ald ectotals.

## ALL CORPORATIONS

The $1,423,980$ active corporation returns for 1965 were about 4 percent more than in 1964 (table 1E). It was an expansive year for corporate business; business receipts went up 10 percent and net income (less deficit) increased 20 percent. All industries shared in the increases in net income, even mining, where number of returns and volume of business declined. Agriculture, services, construction, and wholesale trade all showed large percentage increases in receipts and income over 1964. Manufacturing, however, continued its dominance of corporate business activity, in spite of smaller percentage increases than some other divisions. Manufacturing's share of number of returns (about 13 percent), volume of business (between 44 and 45 percent), and net income (just under 53 percent in 1964, just over 54 percent in 1965) remained about the same each year.

## CORPORATE AND NONCORPORATE ACTIVITY

Though corporation, proprietorship, and partnership receipts and deduction items are combined in table 1.1 to get summary statistics for the three major types of business, the comparability of the corporate and noncorporate summary statistics varies considerably depending on the items and business activities involved. The specific
deduction items selected for table 1.1 are quite comparable as reported on corporation, proprietorship, or partnership schedules and such differences as are common in specific deduction items are discussed in section 6. But the same degree of comparability does not hold for the business receipts obtained for some groups in the finance division and for the less well defined cost of goods sold summary totals for divisions other than trade and manufacturing. The text immediately following deals with some of the elements making for noncomparability in the receipts and cost of goods sold data and the gross profit measurements derived by using both.

Receipts are included in table 1.1 to obtain the best available measure of the volume of business activity. For all organizations and in all industries except finance, insurance, and real estate, the receipts tabulated excluded investment income. Also excluded for corporations and partnerships were small amounts of such incidental income as came from scrap sales, bad debt recoveries, or tax refunds. A special problem of arriving at the a mount of receipts to use to measure the volume of business activity in the finance, insurance, and real estate division is mentioned later in this section.

Even when their investment operations are excluded, the activities generating the receipts of firms in the same industrial group are often quite different, depending on whether the firms are incorporated or unincorporated. In the noncorporate area the division of transportation
and public utilities, for example, consists mainly of smaller units set up to offer taxicab, trucking, and travel services; in the corporate area the division consists mainly of large and complex organizations like the railroad and public utility companies. In manufacturing, the diversified operations carried on by a large corporation whose tax return is assigned to one specific manufacturing group probably differ in complexity and variety from the operations typical of the proprietor whose returnisclassified in the same industrial group. In services, individuals doing business in the various professions account for a large portion of proprietorship receipts but little or none of the receipts of corporations. The receipts data from the different tax return schedules, even when the returns are classified in the same industry group, may flow from substantially different business activities.

Least comparable are cost data that directly relate to the flow of business receipts. Yet some cost information is included in table 1.1, since there are industry groups where the cost of goods sold totals may be subtracted from business receipts to compute a measure of the gross profit deriving directly from operations. For these groups
the gross profit measures for the different business organizations are probably more comparable than are measures of the organization's net profit or income. The gross profit measures are not materially affected by the investment activities carried on to a greater or less degree in many of these firms. For most groups the gross profit is derived from receipts that exclude dividends, interest on investments, rents from investment property, royalties, and capital gains. For example, in wholesale and retail trade the gross profit data for corporations, proprietorships, and partnerships are not affected by rents received from leasing part of the business premises or interest earned by investing surplus cash. While such income sources do contribute to corporation and partnership net profits, they do not enter into the proprietorship net profit.

As shown in chart 1 C gross profit as a percent of business receipts is very close for all four organizations engaged in retail trade where the item content of the cost of goods sold total seems to be fairly standard. Though the items going to make up the cost of goods sold are also fairly standardized for firms in wholesale trade and

Chart ic
Gross profit as a
percent

## of

business receipts

Proprietorships
Partnerships
Small Business corporations All corporations

Industrial division by type of organization


Manufacturing


Retail trade



Transportation and public utilities


Finance, insurance, and real estate


Contract construction


Wholesale trade


Services

manufacturing, the ratios charted are more varied for organizations in these lines. Perhaps differences in the industry mix and operating volume of firms filing on different returns may account for the greater variation. But in divisions other than trade and manufacturing there do not seem to be any standard practices firms follow in arriving at the cost of goods sold or the cost of operations, and this lack of agreement about the content of the cost total undoubtedly contributes to some of the variation that shows in chart 1D. Taxpayers were not required to use a standard form on which to account for the elements entering cost of sales or operations. The reporting forms used by proprietorships did not call for showing cost of operations as such and most proprietors did not supply a cost of operations summary schedule. Instead they listed deductions such as cost of labor, repairs, and other specific operating expenses, expenses not included in tabulating proprietorship cost of goods sold. The reporting forms used by corporations and partnerships did call for allocating their operating expenses in a cost of goods sold summary schedule and their other expenses on lines on the form for specific deductions. The amounts in the summary schedule were generally tabulated in the cost of goods sold statistics.

In the division of finance, insurance, and real estate, comparable measures of operating income or even of volume of business were generally not available. This is due in part to the nature of the businesses classified in this industry, in part to the nature of the income involved, and in part to processing differences. Almost all banks in the United States were corporations, and all savings and loan associations and insurance companies had to file as corporations; thus these large segments of the corporate area had no counterparts among unincorporated businesses. Investment income, which was one of the major characteristics of this division incorporations and partnerships, was included in the corporation and partnership statistics but not in the proprietorship statistics. In the cases of security dealers and real estate developers, statistical processing actually added to the lack of comparability. For proprietorships, receipts and costs were shown as reported by the taxpayer; for partnerships, the cost of securities or real estate were subtracted from their sales price and the net was shown in the statistics as business receipts; for corporations, receipts and costs were treated the same as for partnerships, but the net was shown in the statistics as net gain from the sale of noncapital assets. In a few particular industries, such as insurance agencies or real estate agencies, reporting and processing were consistent from one form to another and meaningful comparisons can be made.

## INVESTMENT CREDIT

The tax credit allowed businesses for investment in qualifying depreciable property rose sharply again in 1965, as it has each year since the provision became effective in 1962. In 1965, 10 percent more individual and corporate taxpayers claimed 28 percent morecredit than in 1964. The higher 1965 levels resulted not only from increased investment but also from larger carryovers, in creased taxable income, and increased tax against which the credit could be taken.



Table 1F summarizes the changes from 1964 and also presents a 'total" investment credit figure, including that claimed on the returns of fiduciaries. The "total, 1965" figure in table IF is thus an estimate of the credit claimed by all businesses, except the small amounts claimed by "exempt" organizations.

Corporations continued to claim the largest share of total investment credit, as table $1 F$ shows. The distribution of corporate credit by industry is given in tables 5.2 and 5.3 of this report and information about the cost of investment credit property will be provided in Statistics of Income--1965, Corporation Income Tax Returns.

The investment credit figures for individuals in table 1 F are slightly understated, because the "recapture" of credit on property sold before its useful life is up, which was usually reported separately by corporations, was often off-set against the current credit by individuals. The investment credit claimed on individual returns came from investments made by proprietors and by partnerships, Small Business Corporations, and estates and trusts. As table 1F indicates, most of the credit was claimed on the returns of proprietors. Not all of the credit claimed on the returns of proprietors originated with the proprietorship business, since some proprietors were also partners, Small Business Corporation shareholders, and beneficiaries of estates and trusts; however, as discussed in section 2 of this report, at least 90 percent of the proprietors' credit did come from proprietorships.

The amount of 1965 investment eligible for the credit is shown for proprietors in table 2.8, for partnerships in table 3.7, and for Small Business Corporations in table 4.4, distributed by investment in new and used property, life of property, and industrial division. The credit claimed by all individuals is presented by size of adjusted gross income in Statistics of Income--1965, Individual Income Tax Returns, table 4.

## BUSINESS ACTIVITY BY STATE

Tables in sections 2, 3, and 4 of this report present for each State some selected measures of the activities of small businesses. Measures of volume of business derived from returns filed in each State are summarized in chart 1D for proprietorships, partnerships, and Small Business Corporations. Other corporations are not included in the State statistics in this report. Most cor-

Chart 1D
For small firms, volume of business generally reflects population
Receipts in billions of dollars

porate business activity is conducted by large corporations, usually operating across State lines, so measures of most corporate operations within a State are not possible from tax returns. More detailed data, including industry data for proprietorships and partnerships, are given in tables 2.5 through $2.8,3.5$ and 3.6 , and 4.3.

Chart 1D combines business receipts for the proprietorship, partnership, and Small Business Corporation returns filed in each State. States are grouped by size
of estimated 1965 population. As can be seen from the chart, receipts generally reflect population within the groups. The six largest States accounted for about 41 percent of the U. S. population and about 42 percent of the business receipts. This picture is somewhat different when receipts and population for individual States are compared, reflecting the importance of the missing corporate sector as well as different per-capita volumes of business.
ESSES
Table


BUSINESS RETURNS/1965 • TOTAL BUSINESS ACTIVITY
CORPORATE AND NONCORPORATE BUSINESSES

CORPORATE AND NONCORPORATE BUSINESSES

|  |  |  |  |  |  |  |  |  |  |  |
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|  |  | 年 |  |  | 事込 |  |  |  |  |  |
|  | （1） | － |  |  |  | $\cdots{ }_{\text {coser }}^{\substack{*}}$ |  |  |  |  |
|  |  | － |  |  | 式成竟袻 | $\begin{array}{ll} \infty \\ 0 \\ 0 \end{array}$ |  |  |  |  |
|  | $\begin{array}{\|l\|l\|} \hline \text { 4 } \\ \hline \end{array}$ | Z |  |  | ¢ ¢ ¢ ¢ |  |  |  |  |  |
|  |  | $\stackrel{\square}{9}$ |  |  |  | \％\％ |  |  |  |  |
|  |  | $\stackrel{\square}{\square}$ |  |  |  | （1） |  |  |  |  |
|  |  | $\pm$ |  |  |  | N |  |  |  |  |
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|  |  | 0 |  |  |  |  |  |  |  |  |
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BUSINESS RETURNS/1965 • TOTAL BUSINESS ACTIVITY
CORPORATE AND NONCORPORATE BUSINESSES

CORPORATE AND NONCORPORATE BUSINESSES

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{Selec\%ed Industry} \& \multicolumn{2}{|l|}{Number of bustine 3 es} \& \multicolumn{2}{|l|}{Business recelipts} \& \multicolumn{2}{|l|}{Cost of goode sold} \& \multicolumn{2}{|l|}{Rent} \& \multicolumn{2}{|l|}{Intereat} \& \multicolumn{2}{|l|}{Repairs.} \& \multicolumn{2}{|l|}{Taxes} \& \multicolumn{2}{|l|}{Deprectition} \\
\hline \& 1906 \& 1965 \& \[
\begin{gathered}
1964 \\
\text { (Thous mod } \\
\text { ob } 1 \text { arar }
\end{gathered}
\] \&  \&  \& \[
\begin{gathered}
1965 \\
\binom{\text { Mousnd }}{\text { Dout }}
\end{gathered}
\] \& \[
1964
\] \& \[
\begin{aligned}
\& 1965 \\
\& \text { p Thourand }
\end{aligned}
\] \& \begin{tabular}{l}
\[
1964
\] \\
(Thousand \\
dollers
\end{tabular} \&  \& \[
\left.\begin{array}{|c|}
\hline 1964 \\
\text { (Thou and } \\
\text { coHtorov }
\end{array} \right\rvert\,
\] \& \[
\begin{gathered}
1965 \\
\text { (Thounand } \\
\text { soulters) }
\end{gathered}
\] \& \[
\begin{gathered}
1964 \\
\begin{array}{c}
1964 \text { and } \\
\text { (hmous } \\
\text { of } 1 \text { aras })
\end{array} \\
\hline
\end{gathered}
\] \&  \&  \&  \\
\hline \multirow[t]{2}{*}{MANUFACTIRING--Continued Fubricated Metal Products, Exest} \& \multirow[t]{3}{*}{(1)

$32,06 \cdot 1$} \& \multirow[t]{3}{*}{-n,109} \& (3) \& (L) \& (5) \& (6) \& (7) \& (8) \& (9) \& (10) \& (11) \& (12) \& 13) \& 12 \& 15) \& 10) <br>
\hline \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All businesses, t \& \& \& 25,398,274 \& 20,027,513 \& 18,262,406 \& 20,913,318 \& 22-, 986 \& 236,166 \& 156,018 \& 280,011 \& 298,630 \& 341,889 \& '55, 851 \& ${ }^{500}$, \& 653,38 \& - 3 Pr 27 <br>
\hline Corporat ions. \& 20,231 \& 2r,200 \& 22,512,930 \& -8,251,798 \& 17,722,881 \& 20,300,819 \& 213,426 \& 226,536 \& 151,938 \& 176,800 \& 2:3.040 \& 336.254 \& $53+\cdots 5$ \& 577.226 \& +30,053 \& te8. $0^{2}$ <br>
\hline Noncorporate businesses, total \& 11,838 \& 0.000 \& 885,3m \& 775,725 \& 539,523 \& 506,490 \& 11,560 \& 0,630 \& 2,980 \& 3,211 \& 5,593 \& 5,035 \& 27,100 \& 23,7\% \& 23,3t \& 17,261 <br>

\hline | Proprietorships |
| :--- |
| Partnershipg. | \&  \& \[

$$
\begin{aligned}
& 7,718 \\
& 2,141
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& -61,156 \\
& -2-190
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
123,211 \\
35,5,51
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 255,643 \\
& 283,880
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 271,279 \\
& 235,220
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 7,327 \\
& 4,233
\end{aligned}
$$

\] \& | 6,310 |
| :--- |
| 7,320 | \& \[

$$
\begin{aligned}
& 3,276 \\
& 1,720
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 1,21 \\
& i, 15, \\
& i, 157
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 3,106 \\
& 2,309
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 3,2120 \\
& 2,512
\end{aligned}
$$
\] \& a, \&  \& $\xrightarrow{2,012}$ \& 20, 15.67 <br>

\hline Machinery, Except, Electric \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All buainesees, total.... \& -4,650 \& -3,336 \& 35,624,359 \& 39,724,493 \& 23,189,115 \& 25,665,354 \& 298,030 \& 316,141 \& 280,607 \& 307,162 \& -13,642 \& 449,878 \& ${ }^{46} 6^{2}, 728$ \& 908, 752 \& 1,256,803 \& 1, 4+2, -1- <br>
\hline Corporstions ................ \& 20,389 \& 19,499 \& 34,434,378 \& 38, 578,113 \& 22,508,753 \& 25,013,505 \& 282, 3-2 2 \& 296,691 \& 276,168 \& 2009201 \& -44, 862 \& -4i2,757 \& 8. 21.538 \& 886,143 \& 1,213,722 \& 1,32 2,537 <br>
\hline Noncorporate businessee, total. \& 22,270 \& 23,837 \& 1,289,081 \& 1,1-6,380 \& 680,362 \& 651,84: \& 15,688 \& 19, 50 \& 6,439 \& 7,871 \& 8,780 \& 7,221 \& 22.196 \& 22.609 \& 43,081 \& -0.ces <br>

\hline Proprietorships partnerships... \& ${ }^{19}$, 686 \& $\stackrel{19, \ldots 2}{ }$ \& -680, ${ }^{69}$ \& \[
$$
\begin{aligned}
& 73,+61 \\
& \\
& 32,+19
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 364,905 \\
& 315,-477
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 395,334 \\
& 256,515
\end{aligned}
$$

\] \& \[

9

\] \& $\underset{\substack{13,800 \\ 4,650}}{ }$ \& \[

$$
\begin{aligned}
& 4,360 \\
& \therefore, 99
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 0,152 \\
& 1,710
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 5,137 \\
& 3,643
\end{aligned}
$$

\] \& \[

\overrightarrow{2}, 2

\] \& \[

$$
\begin{aligned}
& 1,6,60 \\
& 0,36
\end{aligned}
$$

\] \& ${ }_{7}^{15,001}$ \& \[

$$
\begin{aligned}
& 27,636 \\
& 14,3,56
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 28,711 \\
& 12,377
\end{aligned}
$$
\] <br>

\hline \multirow[t]{2}{*}{} \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline \& 12,272 \& 12,075 \& 29,960, 335 \& 33, 4706,603 \& 20,532,758 \& 23,452,60.0 \& 257,466 \& 282, 5 58 \& 201, $2-3$ \& 232,097 \& 20,015 \& 2.5, $3_{2}$ \& 722, 709 \& 76, 0 , \& 76,323 \& 787, 31 <br>
\hline Corporations. \& 8,699 \& 8,759 \& 29,772,147 \& 33,776,903 \& 20,-11,12. \& 23,3<8,319 \& - $-1.8,296$ \& 279,192 \& 201,033 \& 232,070 \& 203,170 \& 20.7, 21. \& 79, 975 \& 760,321 \& 720, \& 18.3, 2:1 <br>

\hline \multirow[t]{2}{*}{| Noncorporate businesses, total........ |
| :--- |
| Proprietorships. |
| Partnerships. |} \& 3,773 \& -3,236 \& 192,188 \& 160,703 \& 122,634 \& 103,325 \& 3,680 \& 3,+e0 \& 510 \& 527 \& 845 \& 678 \& 2,730 \& 3,692 \& 3, 227 \& 3,82. <br>

\hline \& (3,207 \& 3,400 \& $$
\begin{gathered}
109,086 \\
83,102
\end{gathered}
$$ \& \[

$$
\begin{aligned}
& 79,730 \\
& 89,973
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 6,0,96 \\
& 56,678 \\
& \hline 68
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& -3,4 \times 9 \\
& 60,826
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 2,282 \\
& 1,390
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 2,255 \\
& 1,520
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 353 \\
& 157
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& \frac{24}{24} \\
& 3_{3}
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
400 \\
3.6
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 2979 \\
& 397
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 1,300 \\
& 1,-30
\end{aligned}
$$

\] \& \[

\frac{1,<0}{1,757}
\] \& $\therefore .736$ \& 2, 2,517 <br>

\hline Transprer ficter Equipment \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All businesees, total..... \& 7,757 \& 8,286 \& 56,727,162 \& 65.038,510 \& 40,592,436 \& -6,110,362 \& 298,527 \& 380,889 \& -25,506 \& 40, Ba c \& -0.2, 077 \& 705,270 \& , 12, , +2, \& $2.3 * 5$ \& 1,392, ${ }^{2}$ \& 1.7.7. <br>
\hline Corporations \& -,723 \& -,861 \& 56,56-,959 \& 64,806,363 \& 40,475,498 \& -5,943,658 \& 297,280 \& 377, -68 \& -27,19 \& 500, 6,04 \& -61,920 \& 704,020 \& 2.311,521 \& 2,349,782 \& 1,27, ${ }^{\text {20 }}$ \& ...,$- \ldots$ <br>
\hline Hoccorporste buaineases, tota \& 3,034 \& 3,425 \& 162,203 \& 232,147 \& 116,938 \& 166,70 \& 1,2-7 \& 3,42z \& 2,322 \& 1,709 \& 1,057 \& 653 \& 3, -.. \& - 276 \& - \& -, 37 <br>
\hline Proprietorships Partnershifp.... \& 2,458 \& 2,935

490 \& $$
\begin{gathered}
10 ., 398 \\
57,805
\end{gathered}
$$ \& 167,561

64,586 \& $$
\begin{aligned}
& 76,808 \\
& 40,130
\end{aligned}
$$ \& \[

$$
\begin{gathered}
120,4,84 \\
46,220 \\
46
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 700 \\
& 530
\end{aligned}
$$
\] \& 2,995 \& $\begin{array}{r}2,132 \\ \hline 190\end{array}$ \& 1,502 \& ${ }_{4}^{613} 4$ \& 249

3
3 \& 2,4.59 \&  \& 10 \& 3.33 <br>
\hline  \& 46,98: \& -8,7,0 \& 38, 535,037 \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline Corporations............... \& 22,300 \& 23,03 \& 87, 568,362 \& 74,756,280 \& 58,57, 4 \& ${ }^{63,722,685}$ \& 1,145,318 \& 1,215,306 \& ${ }^{\text {c89, } 541}$ \& 17,209 \& 1,005,55? \& 2, 432,181 \& -, 288,57 \& 5,02, 580 \& 3,370, 98. \& 2,031,742 <br>
\hline \& \& 2,1m \& -, 360,302 \& - , 312,020 \& 57,96,508 \& 0,0,17,018 \& 1,129,392 \& 1,195,247 \& ¢ $85, \ldots 3$ \& $663,78.8$ \& 1.399,820 \& . $-226.16^{7}$ \& -,786,796 \& -,008,932 \& 3.360,000 \& -, Oni, 124 <br>
\hline Noncorporate \& 25,682 \& ${ }^{25,6,3}$ \& 966,67\% \& 1,236, 260 \& 616,853 \& 79, 767 \& 15,426 \& 20,179 \& $\cdots$ \& 7,551 \& 5,731 \& $0,22$. \& 21,750 \& 21, 2.0 \& $19^{19}$, $8^{\circ}$ \& 35,50, <br>
\hline Proprietorships.........

Partnerghipa.......... \& $$
\begin{gathered}
20,899 \\
3,787
\end{gathered}
$$ \& \[

$$
\begin{gathered}
21,75 . \\
3,889 \\
\hline
\end{gathered}
$$

\] \& \[

$$
\begin{array}{r}
42, \ldots, 18 \\
47,: 27
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 702,767 \\
& 52,2,-20
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
281,480 \\
339,373
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
427,618 \\
367,149
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 8,567 \\
& 0,854
\end{aligned}
$$

\] \&  \& \[

$$
\begin{aligned}
& 2,237 \\
& 1,861
\end{aligned}
$$

\] \&  \& \[

3,
\] \& $\cdots$ \& a, \& 2\%, \& ${ }^{12,2909}$ \& 22,041 <br>

\hline $$
\frac{\text { Manuractur ing No: Allccable }}{\text { A11 busine }}
$$ \& 2,678 \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline Corporatione................... \& 1,053 \& 672 \& 219,876 \& 12R:,02: \& 109,780, \& 13 \& 3.45
$3,0.0$ \& 1,876
$\therefore, 0,4$ \& 4,097
1.971 \& 2.562
2.307 \& $\begin{array}{r}\text { 1,237 } \\ \hline 78\end{array}$ \& 3,287
977 \& $\begin{array}{r}0.282 \\ -, 032 \\ \hline\end{array}$ \& $4,0 \mathrm{~m}$
$\sim, 108$ \& 50 \& <br>
\hline Noncorporate bustresses, total... \& 3, 2 25 \& 2,026 \& 61,394 \& 50,47 \& 38,108 \& 25,936 \& 10 \& -3,3 \& $\bigcirc 7718$ \& $\checkmark 205$ \& - 59 \& 410 \& 1.200 \& $\bigcirc 780$ \& 1, 1,40 \& 853 <br>
\hline Proprietorships

Partnershipg... \&  \& $$
\begin{aligned}
& 1,836 \\
& 1.80
\end{aligned}
$$ \& \[

$$
\begin{aligned}
& 50,78 \\
& 10,615
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 39,033 \\
& 11,246
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
33,3,09 \\
5,649
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
18,003 \\
7,800
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 636 \\
& 27 .
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 20.6 \\
& 243
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
365 \\
-\quad 393
\end{gathered}
$$
\] \& $1 \%$ \& 3, \& 270

102 \& ${ }_{2}^{1.0091}$ \& $$
\begin{gathered}
500 \\
200 \\
200
\end{gathered}
$$ \& 1,290 14 \& ${ }_{6}^{638}$ <br>

\hline TRANPORTATION, COMNNTCATION, E2. DOTRIC, CAS, ANI JANITARY ERVICES $^{2}$ \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All buainessea, total. \& 364.663 \& 374,076 \& 85,391,826 \& 23.280, 575 \& 47,820, 506 \& 52,40,830 \& 1,888,125 \& 2,132,750 \& 2,093,43. \& 3,239,767 \& 407,335 \& -0.0,777 \& ,30., 303 \& $\bigcirc .723,192$ \& 8, 222,26 , \& 9,211,800 <br>
\hline Corporstions \& 56, 33 P \& 59.675 \& 79,450,169 \& 80,438,612 \& 46,320,351 \& 50, 591,152 \& 1,702,496 \& 2,013,350 \& 2,914,74.8 \& 3,147,397 \& 156,374 \& - $0,10$. \& -275,269 \& 5,045,950 \& 7,371,703 \& 8. $503,7,8$ <br>
\hline Noncorporste businesseg, tutal.. \& 308,325 \& 342,600 \& 5,961,655 \& 6,842,963 \& 1,500,155 \& 1,889,678 \& 95,631 \& 118,400 \& 78,086 \& 92,370 \& 338,961 \& 380,543 \& -310,124 \& 232,296 \& 550,5111 \& 018,116 <br>

\hline | Proprietorshipe |
| :--- |
| Partnerahips... | \& 291,888

16,437 \& $\underset{\substack{296,621 \\ 17.744}}{\text { 2, }}$ \& 4,860,538 \& 5, $51,26,927$
$1,315,036$ \& 9900,487
590,668 \&  \& 77,5641
18,067 \& \% \& 67,570
11,110 \& 79,220
13,150 \& 297,288
41,707 \&  \& $\underset{\substack{179,509 \\ 34,619}}{4,0}$ \&  \& 499,181
71,330 \& ${ }^{5-1,025}$ <br>
\hline
\end{tabular}

BUSINESS RETURNS／1965 • TOTAL BUSINESS ACTIVITY
CORPORATE AND NONCORPORATE BUSINESSES

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CORPORATE AND NONCORPORATE BUSINESSES


BUSINESS RETURNS／1965 • TOTAL BUSINESS ACTIVITY
CORPORATE AND NONCORPORATE BUSINESSES

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| d |  |  |  |  |  |  |  |  |  <br>  |
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|  |  |  |  |  |  <br>  |  |  |  |  |
|  |  |  |  |  |  <br>  |  |  | 莫孚等䟩侖 <br>  |  |
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CORPORATE AND NONCORPORATE BUSTNESSES

| Selected induatry | Number or buainessea |  | Businesa recespta |  | Coat of goode zold |  | Rent |  | Intereat |  | Repair |  | Taxea |  | Depreciation |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1964 | 1965 | $\begin{gathered} 1964 \\ \text { (Thousend } \\ \text { (dilore2 } \end{gathered}$ | $\begin{gathered} 1965 \\ \text { (Thound } \\ \text { (outoco } \end{gathered}$ |  |  | $\begin{gathered} 1964 \\ \text { ( Thour end } \\ \text { collere } \end{gathered}$ | $\begin{gathered} 2985 \\ \text { (Thou and } \\ \text { (ducere) } \end{gathered}$ |  | $\begin{gathered} 2965 \\ \text { (Mowend } \\ \text { (Tllerc) } \end{gathered}$ | $\begin{gathered} 1964 \\ \text { (Thousend } \\ \text { dollerert } \end{gathered}$ |  |  | $\begin{gathered} 1965 \\ (\text { moveand } \\ \text { (coulera } \end{gathered}$ | $\begin{gathered} 1964 \\ \text { ( hmous and } \\ \text { dolforat } \end{gathered}$ |  |
| Whollesale And retail trand--conitinuedRarduare btoresAil businebeb, total......... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (12) | (12) | (13) | (14) | (15) | (26) |
|  |  | $\begin{array}{r} 35,547 \\ 7 \\ 7 \end{array}$ | 3,047,658 | $\begin{aligned} & 3,175,939 \\ & 1,412,724 \end{aligned}$ | $\begin{array}{r} 2,157,673 \\ 975,165 \end{array}$ | 2,264,855 | 72,640 | 73,435 | 15,162 | 18,923 | 6,239 | 8,706 | 53,637 | 58,02\% | 35,031 | 37,876 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| corporations, |  |  | 1,352,116 |  |  | 1,010,736 | 38,872 | 39,482 | 5,969 | 7,118 | 2,046 | 3,081 | 20,931 | 26,746 | 11,027 | 12,604 |
| Noncorporate burineases, total. | 29,180 | 28,375 | 2,695,562 | 1,763,215 | 1,182,508 | 1,254,119 | 33,768 | 33,953 | 9,173 | 11,805 | 4,193 | 5,625 | 32,706 | 33,278 | 24,004 | 25,27029,2386,032 |
| Proprieqorahipa <br> Partnerahipa | $\left.\begin{aligned} & 2,212 \\ & 5,968 \\ & 5 \end{aligned} \right\rvert\,$ | $\left.\begin{gathered} 2,9,919 \\ 5,456 \end{gathered} \right\rvert\,$ | 1,123,379 572,163 | $1,177,032$ 586,183 | $\begin{aligned} & 783,863 \\ & 998,645 \end{aligned}$ | $\begin{aligned} & 846,482 \\ & 407,637 \end{aligned}$ | $\begin{gathered} 23,259 \\ 10,509 \end{gathered}$ | 23,984 <br> 9,969 | $\begin{aligned} & 6,707 \\ & 2,466 \end{aligned}$ | $\begin{aligned} & 8,767 \\ & 3,038 \end{aligned}$ | 2,904 | 4,352 1,274 | $\begin{aligned} & 21,612 \\ & 11,094 \end{aligned}$ | 23,301 9,977 | 17,013 |  |
| Farm equiprent dealers |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| all busineases, total. | 18,540 | 19,460 | 4,089,403 | 4,705,281 | 3,396,821 | 3,931,753 | ${ }^{21,638}$ | 25,113 | 23,222 | 25,620 | 11,294 |  | 40,97722,455 | 46,252 | 36,629 | $\begin{aligned} & 38,326 \\ & 19,748 \end{aligned}$ |
| Corporations. | 4,822 | 5,128 | 2,091,070 | 2,585,316 | 1,729,007 | 2,162,769 | 13, 242 | 16,025 | 13,009 | 15,612 | $\begin{aligned} & 5,821 \\ & 5,473 \end{aligned}$ |  |  | 24,655 | $\begin{aligned} & 17,329 \\ & 19,300 \end{aligned}$ |  |
| Noncorporate bualnessee, total | $\begin{gathered} 13,718 \\ 10,075 \\ 3,6,3 \end{gathered}$ | 14,332 | 1,998,333 | 2,119,965 | 1,667,814 | 1,768,984 | 8,396 | 9,088 | 10,213 | 10,008 |  | $\begin{aligned} & 5,907 \\ & 6,361 \end{aligned}$ | 18,522 |  |  | 19,748 18,578 |
| Proprietorships Partnerahips |  | $\underset{\substack{12,484 \\ 2,838}}{ }$ | 1,207, 314 | $\begin{array}{r} 1,407,664 \\ 712,301 \end{array}$ | $\begin{array}{r} 1,009,100 \\ 658,74 \end{array}$ | $\begin{array}{r} 1,175,964 \\ 593,020 \end{array}$ | $\begin{aligned} & 5,037 \\ & 3,359 \end{aligned}$ | $\begin{gathered} 6,284 \\ 2, B \circ 4 \end{gathered}$ | $\left.\begin{aligned} & 7,003 \\ & 3,210 \end{aligned} \right\rvert\,$ | $\left.\begin{aligned} & 7,031 \\ & 2,977 \end{aligned} \right\rvert\,$ | $\left.\begin{aligned} & 3,322 \\ & 2,151 \end{aligned} \right\rvert\,$ | $\left.\begin{aligned} & 4,0,7 \\ & 2,314 \end{aligned} \right\rvert\,$ | $\begin{gathered} 11,037 \\ 7,485 \end{gathered}$ | $\begin{gathered} 14,8,2 \\ 6,755 \end{gathered}$ | $\begin{gathered} 12,548 \\ 6,752 \end{gathered}$ | $\begin{gathered} 12,818 \\ 5,760 \end{gathered}$ |
| General merchandise storea All busineases, total..... | 181,894 | $\begin{array}{r} 197,201 \\ 16,902 \end{array}$ |  |  |  |  |  | $\begin{array}{r} 1,013,478 \\ 935,818 \end{array}$ | $\begin{aligned} & 257,972 \\ & 239,399 \end{aligned}$ |  |  |  |  |  | $\begin{aligned} & 581,341 \\ & 502, \end{aligned}$ | $\begin{aligned} & 623,360 \\ & 527,169 \end{aligned}$ |
| Corporationa. | 16,326 |  | 38,198,826 <br> 33,923,767 | $\begin{aligned} & 42,206,103 \\ & 37,019,009 \end{aligned}$ | $24,958,202$ $21,871,091$ | 27,466,697 | $\begin{aligned} & 951,933 \\ & 875,664 \end{aligned}$ |  |  | $\begin{aligned} & 352,979 \\ & 328,018 \end{aligned}$ | $\begin{aligned} & 147,871 \\ & 130,973 \end{aligned}$ | $\begin{aligned} & 164,012 \\ & 139,889 \end{aligned}$ | 691,551 628,206 | $\begin{aligned} & 772,172 \\ & 695,055 \end{aligned}$ |  |  |
| Noncorporate businesees, total. | $\begin{gathered} 165,568 \\ 154,852 \\ 10,776 \end{gathered}$ | $\begin{gathered} 180,299 \\ 169,224 \\ 11,075 \end{gathered}$ | $\begin{aligned} & 4,275,057 \\ & 3,160,367 \\ & 1,100,690 \end{aligned}$ | $\begin{aligned} & 5,187,004 \\ & 3,897,639 \\ & 1,289,455 \end{aligned}$ | $\begin{aligned} & 3,087,211 \\ & 2,284,620 \\ & 802,491 \end{aligned}$ | 3,830,169 | $\begin{aligned} & 76,269 \\ & 56,628 \\ & 19,642 \end{aligned}$ | $\begin{aligned} & 71,660 \\ & 55,963 \\ & 21,697 \end{aligned}$ | $\begin{aligned} & 18,573 \\ & 24,123 \\ & 4,450 \end{aligned}$ | $\begin{gathered} 24,961 \\ 18,223 \\ 6,718 \end{gathered}$ | $\left.\begin{gathered} 16,898 \\ 12,798 \\ 4,100 \end{gathered} \right\rvert\,$ | $\begin{aligned} & 24,123 \\ & 49,100 \\ & 5,023 \end{aligned}$ | 63, 3, 5 | 77,117 | 80,224 | $\begin{aligned} & 96,191 \\ & 7,493 \\ & 2 \lambda, 698 \end{aligned}$ |
| Proprietorahipa. Partneradipa.. |  |  |  |  |  | ${ }^{2,904,285}$ |  |  |  |  |  |  | 46,381 | 55,822 | 62,398 17,826 |  |
| Food mares |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All bustresbes, total. | 334,618 | 333,907 | 61,386,353 | 64,699,535 | 48,998,874$31,099,429$ | 51,747,574$33,337,553$ | $\begin{array}{r}886,605 \\ 603,078 \\ \hline\end{array}$ | 912,796 <br> 653,586 | 112,19259,4145,16 | $\begin{array}{r}128,121 \\ 63,154 \\ \hline 8.4\end{array}$ | 202,415113,577 | 214,406123,117 | 635,192376,941 | 671,051 | 633,853392,801 | $\begin{aligned} & 651,926 \\ & 421,865 \\ & 240,059 \end{aligned}$ |
| Corporstions | 19,002 | 21,167 | 39,338,258 | 42,077,945 |  |  |  |  |  |  |  |  |  |  |  |  |
| нonoorporate burineasea, total. | 315,616 | 312,740 | 22,048,095 | 22,621,590 | 17,899,4,5 | 18,410,021 | 263,527 | 259,210 | 52,778 | 64,967 | 88,838 | 91,289 | 258,251 | 266,603 | $\begin{gathered} 242,052 \\ 190,726 \\ 51,328 \end{gathered}$ |  |
| proprietorship Partnerahipo... | $\begin{gathered} 280,836 \\ 34,780 \end{gathered}$ | $\begin{gathered} 12,108 \\ 280,58 \\ 32,152 \end{gathered}$ | $\begin{gathered} 22,040,075 \\ 16,714,68 \\ 5,33,427 \end{gathered}$ | $\begin{array}{r} 17,670,672 \\ 4,950,918 \end{array}$ | $\begin{aligned} & 13,635,76 \\ & 4,263,729 \\ & 4 \end{aligned}$ | $\begin{array}{\|c} 1,457,102 \\ 3,952,919 \end{array}$ | $\begin{gathered} 201,015 \\ 62,512 \end{gathered}$ | $\begin{gathered} 205,418 \\ 53,792 \end{gathered}$ | $\begin{aligned} & 41,598 \\ & 11,180 \end{aligned}$ | $\begin{aligned} & 53,850 \\ & 11,117 \end{aligned}$ | $\begin{aligned} & 69,471 \\ & 19,367 \end{aligned}$ | $\begin{aligned} & 73,771 \\ & 17,518 \end{aligned}$ | $\begin{gathered} 195,549 \\ 62,702 \end{gathered}$ | $\begin{gathered} 207,826 \\ 58,777 \end{gathered}$ |  | $\begin{gathered} 192,592 \\ 47,467 \\ 467 \end{gathered}$ |
| Automotive dealers and gasoline aervice stations |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All busineabea, total.......... | 361,050 | 368,942 | 69,939,093 | $\begin{aligned} & 76,253,135 \\ & 46,978,533 \end{aligned}$ | $\begin{aligned} & 58,416,974 \\ & 36,709,211 \end{aligned}$ | $\begin{aligned} & 63,949,207 \\ & 40,270,190 \end{aligned}$ | 821,790384,668 | 870,739400,239 | 290,248 <br> 196,188 | 333,559225,986 | 163,44678,740 | 174,38187,341 | $\begin{aligned} & 619,354 \\ & 3 \times 0,321 \end{aligned}$ | $\begin{aligned} & 678,890 \\ & 355,398 \end{aligned}$ | $\begin{aligned} & 205,500 \\ & 216,404 \end{aligned}$ | $\begin{aligned} & u_{1}, 156 \\ & 232,018 \\ & 209,138 \\ & 174,233 \\ & 3,205 \end{aligned}$ |
| Corporations... | 45,809 |  | 43,075,612 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Noncorporate bubineages, total. | 315,241 | 321,596 | 26,863,481 | 29,274,602 | 21,207,763 | 23,679,017 | 437,122 | 470,500 | 94,060 | 107,573 | 84, 206 | 87,040 | 279,033 | 323,492 | 189,096 |  |
| Proprietoranipa Partnerahipa | 275,276 39,965 | $\begin{array}{r} 283,439 \\ 38,157 \end{array}$ | $\left.\begin{gathered} 20,996,268 \\ 5,867,213 \end{gathered} \right\rvert\,$ | $\begin{aligned} & 23,51,258 \\ & 5,760,34 \end{aligned}$ | $\begin{array}{r} 16,975,913 \\ 4,731,850 \end{array}$ | $\begin{aligned} & 1,013,587 \\ & 4,665,430 \end{aligned}$ | $\begin{aligned} & 360,4,4 \\ & 76,477 \end{aligned}$ | 年395,688 <br> 74,812 | 73,152 20,908 | $\begin{aligned} & 86,185 \\ & 22,888 \end{aligned}$ | 66,996 <br> 17,70 | 7, 1,857 15,183 | 219,232 | 261,914 61,578 | 151,375 37,721 |  |
| Automoblle and truck dealers All burineaaea, totel..... | 80,922 | 80,026 |  | 50,43,654 | 39,911,392 | 43,934,889 | 316,788 | 337,836 | 209,884 | 235,794 | 97,053 | 108,408 | 301,718 | 310,447 | 281,910 | 187,695 |
| Corporationg.... | 26,671 | 27,172 | $\begin{aligned} & 46,095,129 \\ & 36,899,780 \end{aligned}$ | 40,335,976 | 32,040,239 | 35,222,171 | 258,317 | 278,315 | 157,657 | 178,480 | 54,78 | 62,398 | 26, 4,78 | 250,195 | 143,725 | 151,270 |
| Noncorporate bual nesses, total. | 54,251 | 52,852 | 9,195,449 | 10,107,678 | 7,871,153 | 8,72, 718 | 58,471 | 59,521 | 52,227 | 57,314 | 42,335 | 46,010 | 59,260 | 60,252 | 38,185 | 36,425 |
| Proprietorshipa Partnerghipa. | $\underset{9,742}{4,509}$ | $\underset{8,325}{4,527}$ | $\begin{aligned} & 6,110,381 \\ & 3,044,968 \end{aligned}$ | $\begin{aligned} & 7,160,095 \\ & 2,947,583 \end{aligned}$ | $\left.\begin{gathered} 5,227,069 \\ 2,644,084 \end{gathered} \right\rvert\,$ | $\begin{aligned} & 6,177,72 \\ & 2,535,016 \end{aligned}$ | $\begin{aligned} & 39,070 \\ & 19,401 \end{aligned}$ | 41,728 17,793 | $\begin{gathered} 38,731 \\ 13,496 \end{gathered}$ | 4, 42,556 | $\begin{aligned} & 31,666 \\ & 10,669 \end{aligned}$ | 38,140 | $\begin{aligned} & 40,166 \\ & 19,074 \end{aligned}$ | 43,638 16,614 | 25,642 12,563 | 26,043 10,382 |
| Gasoline gervice atations All businessea, total..... | 237,705 | 260,108 | 17,975,927 | 19,607,726 | 14,157, 166 | 15,414,488 | 401,674 | 426,527 | 37,575 | 44,860 | 43,726 | 43,135 | 262,824 | 286,812 | 150,311 | 273,758 |
| Corporationg | 8,519 | 7,965 | 2,637,878 | 2,874,036 | 2,034,060 | 2,227,392 | 54,800 | 51,809 | 10,912 | 12,886 | 11,963 | 10,621 | 53,357 | 57,366 | 32,684 | 36,826 |
| Noncorporate busineasea, total. | 229,186 | 232,443 | 15,338,049 | 16,733,690 | 12,123, 106 | 13,187,096 | 346,874 | 374,788 | 26,644 | 31,974 | 31,763 | 32,5\% | 189,527 | 229,446 | ${ }^{117,627}$ | 136,932 |
|  | 205,150 24,036 | 208,640 $\begin{array}{r}23,503\end{array}$ | $\underset{\substack{13,188,272 \\ 2,169,777}}{ }$ |  |  | $\xrightarrow[\substack{11,40,283 \\ 1,16,813}]{ }$ | 299,57 <br> 47,297 | 326,992 <br> 47,726 | $\|$23,051 <br> 3,613 | 27,617 4,357 | 27,377 4 | 27,766 4,758 | 157,175 <br> 32,352 | +192,861 | 100,373 17,34 | 120,271 16,661 |

Corporate and noncorporate businesses

| Selected industry | Number or businessea |  | Business recelpts |  | Cost of goods sold |  | Rent |  | Interest |  | Repairs |  | Taxes |  | Deprecistion |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1964 | 1965 | $\begin{gathered} 1964 \\ \text { (TMousend } \\ \text { (hllorer) } \end{gathered}$ | $\begin{gathered} 1965 \\ \text { ( Mousend } \\ \text { ool lare } \end{gathered}$ | $\begin{gathered} 1964 \\ \text { (Touterd } \\ \text { colterse } \\ \text { cole } \end{gathered}$ | $\begin{gathered} 1965 \\ \text { (Mousend } \\ \text { (Hheres } \end{gathered}$ | $\begin{gathered} 1964 \\ \text { (Mou ind } \\ \text { (houllore) } \\ \hline \end{gathered}$ | $\begin{gathered} 1965 \\ \text { (Thous and } \\ \text { ofllerg) } \end{gathered}$ | $\begin{gathered} 1966 \\ \text { (Thuynd } \\ \text { (ollers) } \end{gathered}$ | $\begin{gathered} 1965 \\ \begin{array}{c} \text { Thousend } \\ \text { (bollores } \end{array} \\ \hline \end{gathered}$ |  | $\begin{array}{\|c} 1965 \\ \text { (Thou uand } \\ \text { collery) } \end{array}$ | $\begin{gathered} 1964 \\ \text { (Thousand } \\ \text { (doller, } \end{gathered}$ | $\begin{gathered} 1965 \\ \left.\begin{array}{c} \text { ( Mou uand } \\ \text { dollers) } \end{array}\right) \end{gathered}$ | $\begin{gathered} 1964 \\ \text { (Thousand } \\ \text { dollory) } \end{gathered}$ | $\begin{gathered} 1965 \\ \text { (Thousand } \\ \text { collore) } \end{gathered}$ |
| WHOLESALE AND RETAIL TRADE--Continued | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (1i) | (12) | (13) | (14) | (15) | (16) |
| Tire, battery, and acceasory dealers and automotive dealers, not elsewhers classified |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All businesses, totsl. | 42,423 | 48,810 | 5,868,037 | 6,201,755 | 4,348,416 | 4,599,830 | 103,328 | 106,376 | 42,789 | 52,905 | 22,667 | 22,838 | 74,752 | 81,631 | 73,279 | 79,703 |
| corporations. | 10,619 | 12,209 | 3,537,954 | 3,768,521 | 2,634,912 | 2,820,627 | 71,551 | 70,115 | 27,620 | 34,620 | 12,059 | 14,332 | 4,4,486 | 47,837 | 39,995 | 43,922 |
| Noncorporate businesses, total. | 31,804 | 36,601 | 2,330,083 | 2,433,234 | 1,713,504 | 1,779,203 | 31,777 | 36,261 | 15,169 | 18,285 | 10,608 | 8,506 | 30,266 | 33,794 | 33,284 | 35,781 |
|  | $\begin{gathered} 25,617 \\ 6,187 \end{gathered}$ | $\begin{gathered} 30,272 \\ 6,329 \end{gathered}$ | $1,697,615$ | $\begin{aligned} & 1,847,889 \\ & 585,345 \end{aligned}$ | $\begin{aligned} & 1,273,402 \\ & 400,102 \end{aligned}$ | $\begin{aligned} & 1,365,602 \\ & 43,601 \end{aligned}$ | $\begin{gathered} 21,998 \\ 9,779 \end{gathered}$ | $\begin{gathered} 26,968 \\ 9,293 \end{gathered}$ | $\begin{gathered} 11,370 \\ 3,799 \end{gathered}$ | $\xrightarrow{12,012} 4$ | $\begin{aligned} & 7,953 \\ & 2,655 \end{aligned}$ | $\begin{aligned} & 5,951 \\ & 2,551 \\ & \hline \end{aligned}$ | $\underset{\substack{21,891 \\ 8,375}}{ }$ | 25,415 8,379 | $\begin{gathered} 25,360 \\ 7,924 \\ \hline \end{gathered}$ | 27,919 7,862 |
| Apparel and accessory atores All businesses, total. $\qquad$ | 101,887 | 108, 533 | 13,776,485 | 14,782, 200 | 9,040,847 | 9,687,917 | 664,303 | 702,837 | 56,619 | 61,164 | 43,324 | 45,244 | 224,973 | 235,477 | 138,714 | 137,542 |
| corporations.. | 29,716 | 30,147 | 9,681,812 | 10,303,565 | 6,319,496 | 6,651,061 | 502,359 | 532,548 | 39,581 | 41,602 | 30,086 | 30,118 | 164,057 | 167,694 | 93,867 | 93,476 |
| Noncorporate businesbes, total. | 72,171 | 78,386 | 4,094,673 | 4,478,635 | 2,721,351 | 3,036,856 | 161,944 | 170,289 | 17,038 | 19,562 | 13,238 | 15,126 | 60,916 | 67,783 | 4, 8,47 | 44,066 |
| Proprietorahips Partnerships... | $\begin{gathered} 58,73 \\ 3,458 \end{gathered}$ | $\begin{aligned} & 65,774 \\ & 12,612 \end{aligned}$ | 2,711,065 $1,383,608$ | $\begin{aligned} & 3,103,439 \\ & 1,375,996 \end{aligned}$ | $\begin{aligned} & 1,804,867 \\ & 916,484 \end{aligned}$ | $\begin{aligned} & 2,118,361 \\ & 998,495 \end{aligned}$ | $\begin{gathered} 111,386 \\ 50,558 \end{gathered}$ | $\begin{gathered} 125,905 \\ 4,3 ; 464 \end{gathered}$ | $\underset{\substack{11,513 \\ 5525}}{ }$ | $\begin{gathered} 14,049 \\ 5,513 \end{gathered}$ | $\begin{aligned} & 9,504 \\ & 3,734 \end{aligned}$ | $\underset{4}{40,831} 4$ | $\begin{aligned} & 40,266 \\ & 20,652 \end{aligned}$ | $\begin{aligned} & 47,169 \\ & 20,614 \end{aligned}$ | $\begin{aligned} & 32,117 \\ & 12,730 \end{aligned}$ | $\begin{aligned} & 32,376 \\ & 12,690 \end{aligned}$ |
| Furniture, home furnishinge, and equipment stores |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All businesses, total.. | 121,432 | 124,744 | 12,509,130 | 14,627,090 | 8, 275, 551 | 9,734,643 | 327,391 | 376,777 | 85,941 | 93,826 | 42,152 | 50,616 | 200,4.5 | 233,859 | 135,964 | 150,030 |
| Corporations... | 24,593 | 28,738 | 7,355,743 | 8,993,361 | 4,836,662 | 5,936,461 | 218,039 | 253,548 | 52,796 | 61,490 | 22,442 | 27,803 | 1.21,072 | 139,797 | 60,122 | 73,518 |
| Noncorporate builineses, totsl........ | 96,839 | 96,006 | 5,153,387 | 5,633,729 | 3,438,889 | 3,798,182 | 109,352 | 123,229 | 33,145 | 32,336 | 29,710 | 22,813 | 79,373 | 94,062 | 75,842 | 76,512 |
| Partnerships. <br> Propr fetoranip $\ldots \ldots \ldots \ldots \ldots . . . . . . . .$. | $\begin{aligned} & 83,400 \\ & 3,379 \end{aligned}$ | $\begin{aligned} & 81,709 \\ & 14,297 \end{aligned}$ | $3,767,909$ $1,355,478$ | 4,174,768 $1,488,961$ | $\begin{aligned} & 2,535,966 \\ & 902,923 \end{aligned}$ | 2, 854,997 94,185 | $\begin{aligned} & 78,287 \\ & 31,065 \end{aligned}$ | $\begin{gathered} 92,284 \\ 30,945 \end{gathered}$ | 26,136 7,009 | 24,594 | $\underset{\substack{15,371 \\ 4,339}}{ }$ | $\underset{\substack{17,41 \\ 5,372}}{ }$ | $\begin{aligned} & 57,600 \\ & 21,773 \end{aligned}$ | $\begin{aligned} & 69,723 \\ & 24,339 \end{aligned}$ | $\begin{aligned} & 60,018 \\ & 15,824 \end{aligned}$ | $\begin{gathered} 59,582 \\ 16,930 \end{gathered}$ |
| Eating snd drinidng places All buefneeses, total... | 389,144 | 377, 388 | 19,693,345 | 20,941,898 | 10,125,117 | 10,795,581 | 894,320 | 935,953 | 132,847 | 137,701 | 225,903 | 226,070 | 644,990 | 674,892 | 544,693 | 569, 257 |
| corporations..................... | 46,675 | 49,774 | 8,046,670 | 9,065,374 | 3,790,805 | 4,285,384 | 421,449 | 490,633 | 57,582 | 61,902 | 95,040 | 100,499 | 268,017 | 291,491 | 239,416 | 255,909 |
| Noncorporate businesses, total. | 342,469 | 327, 614 | 11,646,675 | 11,876,524 | 6,344,312 | 6,510,197 | 472,871 | 445,320 | 75,265 | 75,799 | 130,863 | 125,571 | 366,973 | 383,401 | 305,277 | 313,348 |
|  | $\begin{gathered} 302,087 \\ 40,382 \end{gathered}$ | $\begin{array}{r} 288,207 \\ 39,407 \\ \hline, 47 \end{array}$ | $\begin{aligned} & 9,333,218 \\ & 2,31,457 \end{aligned}$ | $\begin{aligned} & 9,532,655 \\ & 2,343,869 \end{aligned}$ | $\begin{aligned} & 5,182,530 \\ & 1,151,782 \end{aligned}$ | $\begin{aligned} & 5,335,422 \\ & 1,174,775 \end{aligned}$ | $\begin{gathered} 390,073 \\ 82,798 \\ \hline \end{gathered}$ | $\begin{gathered} 359,218 \\ 86,102 \\ \hline 18 \end{gathered}$ | $\begin{aligned} & 60,677 \\ & 14,588 \end{aligned}$ | 61,401 14,998 | 103,736 27,127 | 100,009 25,562 | 291,001 75,972 | 306,854 76,57 | 246,108 59,269 | $\begin{array}{r} 253,852 \\ 59,496 \end{array}$ |
| Drug stores and proprietary stores All busfnesees, total............ | 52,371 | 51,338 | 8,584, 516 | 10,028,943 | 5,83,475 | 6,885,751 | 238,308 | 273,235 | 25,897 | 30,271 | 29,060 | 31,610 | 145,782 | 155,995 | 97,970 | 103,944 |
| corporations. | 14,202 | 16,456 | 4,948,372 | 6,356,343 | 3,371,820 | 4,417,352 | 161,387 | 194,425 | 14,894 | 18,305 | 14, 612 | 18,947 | 79,502 | 94,441 | 51,600 | 61,953 |
| Noncorporste businesses, total. | 38,269 | 34,882 | 3,636, 144 | 3,672,600 | 2,462,655 | 2,468,399 | 76,921 | 78,810 | 11,003 | 11,966 | 14,448 | 12,669 | 66,280 | 61,554 | 46,370 | 41,991 |
| Proprietorships. Partnerghips.... | 31,132 7,037 | 28,785 6,097 | $\begin{aligned} & 2,630,351 \\ & 1,005,793 \end{aligned}$ | ${ }^{2,774,064} 9$ | $\begin{aligned} & 1,796,914 \\ & 665,741 \end{aligned}$ | $\begin{array}{r} 1,834,148 \\ 634,251 \end{array}$ | $\begin{aligned} & 53,891 \\ & 23,030 \end{aligned}$ | $\begin{aligned} & 57,924 \\ & 20,886 \end{aligned}$ | $\begin{aligned} & 8,893 \\ & 2,100 \end{aligned}$ | $\begin{aligned} & 9,285 \\ & 2,481 \end{aligned}$ | 11,715 2,733 | 9,730 2,939 | 48,776 17,566 | 45,531 | 35,400 10,970 | -32,505 |
| Hquor stores <br> All businesses, total. | 37,357 | 40,438 | 4,317,722 | 4,704,451 | 3,487,067 | 3,776,662 | 70,876 | 74,475 | 13,400 | 16,083 | 11,876 | 13,400 | 75,776 | 85,977 | 37,506 | 43,812 |
| Corporations | 7,221 | 7,202 | 1,654,934 | 1,832,182 | 1,324,436 | 1,493,762 | 33,580 | 31,486 | 4,754 | 6,136 | 3,779 | 4,641 | 28,147 | 27,155 | 13,110 | 13,890 |
| Noncorporate businesses, total | 30,136 | 33,236 | 2,662,788 | 2,872,269 | 2,162,631 | 2,282,900 | 37,296 | 42,989 | 8,646 | 9,947 | 8,097 | 8,759 | 47,629 | 58,822 | 24,396 | 29,922 |
| Proprietorships <br> Partnerships | $\underset{\substack{24,668 \\ 5,468}}{ }$ | $\xrightarrow{27,313} 5$ | $\begin{aligned} & 1,981,688 \\ & 681,100 \end{aligned}$ | $\begin{aligned} & 2,066,540 \\ & 805,729 \end{aligned}$ | $\begin{aligned} & 1,629,336 \\ & 533,295 \end{aligned}$ | $\begin{aligned} & 1,651,138 \\ & 631,762 \end{aligned}$ | $\begin{aligned} & 26,544 \\ & 10,752 \end{aligned}$ | $\begin{aligned} & 29,362 \\ & 13,627 \end{aligned}$ | $\xrightarrow{6,652} \mathbf{1 , 9 9 4}$ | $\xrightarrow[\substack{7,622 \\ 2,325}]{\text { 2, }}$ | 5,858 2,29 | $\begin{aligned} & 6,311 \\ & 2,448 \end{aligned}$ | $\begin{aligned} & 3,705 \\ & 12,924 \end{aligned}$ | $\begin{aligned} & 43,366 \\ & 15,458 \end{aligned}$ | $\xrightarrow[\substack{17,552 \\ 6,84}]{\substack{ \\\hline}}$ | $\underset{\substack{23,004 \\ 6,918}}{ }$ |
| Jenelry stores |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All busineeses, total..... | 28,663 | 25,073 | 1,698,469 | 1,990,616 | 938,104 | 1,122, 391 | 82,892 | 84,211 | 11,473 | 12,056 | 7,814 | 8,285 3,907 | 4, 4218 | 40,101 | 17,542 8,172 | 16,573 |
| Corporatione. | 4,643 | 5,034 | 994,812 | 1,240,579 | 54, ,477 | 692,010 | 53,490 | 55,325 | 7,432 | 7,777 | 4,54, | 3,907 | 23,596 | 24,783 | 8,174 | 8,925 |
| Noncorporate businesses, totsi........ | 24,020 | 20,039 | 703, 657 | 750,037 | 395, 627 | 430,381 | 29,402 | 28,886 | 4,041 | 4,279 | 3,267 | 4,378 | 20,922 | 15,318 | 9,368 | 7,648 |
| Proprietorghips Partnerships. | $\underset{\substack{21,799 \\ 2,221}}{ }$ | $\underset{\substack{17,590 \\ 2,149}}{ }$ | 553,284 150,373 | 593,918 156,119 | 311,737 83,890 | 341,837 88,54 | 23,356 6,046 | $\underset{5,4,42}{23,4,}$ | 3,386 655 | 3,466 813 | 2,186 1,081 | 3,726 652 | $\xrightarrow{16,235} 4 \times 68$ | 11,944 |  | 6,006 |

CORPORATE AND NONCORPORATE BUSINESSES


\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{Selected Industry} \& \multicolumn{2}{|l|}{Number of businesses} \& \multicolumn{2}{|l|}{Business receipts} \& \multicolumn{2}{|l|}{Cost of goods sold} \& \multicolumn{2}{|l|}{Rent} \& \multicolumn{2}{|l|}{Intereat} \& \multicolumn{2}{|l|}{Repaira} \& \multicolumn{2}{|l|}{Taxes} \& \multicolumn{2}{|l|}{Depreciation} <br>
\hline \& 1964 \& 1965 \& $$
\begin{gathered}
1964 \\
\left.\begin{array}{c}
\text { (Thousend } \\
\text { chitiors) }
\end{array}\right)
\end{gathered}
$$ \& $$
\begin{gathered}
1965 \\
\text { CThousend }
\end{gathered}
$$ \&  \&  \&  \& $$
\begin{gathered}
1965 \\
\text { (Thusasand } \\
\text { collare })
\end{gathered}
$$ \& 1964 (Thousand doliars) \&  \& $$
\begin{gathered}
1964 \\
\begin{array}{c}
\text { (Thousand } \\
\text { dol } 1 \text { arsy) }
\end{array}
\end{gathered}
$$ \&  \& $$
\begin{gathered}
1964 \\
\text { (TMusand } \\
\text { dot tars }
\end{gathered}
$$ \&  \&  \&  <br>
\hline \multirow[t]{2}{*}{FINANCE, INSURANCE, AND
REAL ESTATE--Continued Insurance Agents, Brokers, and Service} \& (1) \& (2) \& \multirow[t]{4}{*}{(3)
$$
\begin{aligned}
& 5,020,793 \\
& 2,165,584
\end{aligned}
$$} \& \multirow[t]{4}{*}{(4)
$$
\begin{aligned}
& 5,430,635 \\
& 2,325,366
\end{aligned}
$$} \& \multirow[t]{4}{*}{$$
\begin{array}{r}
1,017,730 \\
564,815
\end{array}
$$} \& \multirow[t]{4}{*}{$$
\begin{gathered}
(6) \\
\\
\\
1,071,005 \\
620,892
\end{gathered}
$$} \& \multirow[t]{4}{*}{(7)

235,153
65,309} \& \multirow[t]{4}{*}{(8)

$$
\begin{array}{r}
140,981 \\
64,714
\end{array}
$$} \& \multirow[t]{4}{*}{(9)

35,571
15,767} \& \multirow[t]{4}{*}{\{10)

38,254

17,989} \& \multirow[t]{4}{*}{$$
\begin{array}{r}
12,670 \\
3,592
\end{array}
$$} \& (12) \& (13) \& (14) \& (15) \& (16) <br>

\hline \& \multirow[t]{3}{*}{$$
\begin{gathered}
221,158 \\
24,434
\end{gathered}
$$} \& \multirow[t]{3}{*}{\[

$$
\begin{array}{r}
218,511 \\
25,649
\end{array}
$$
\]} \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline All businesse \& \& \& \& \& \& \& \& \& \& \& \& \& 68,417 \& 70,297 \& 105,482 \& 106,472 <br>

\hline Corporati \& \& \& \& \& \& \& \& \& \& \& \& $$
5,323
$$ \& 45,502 \& 45,808 \& 35,331 \& 36,399 <br>

\hline Noncorporate busine \& 196,724 \& 192,862 \& 2,855,209 \& 3,105,269 \& 452,915 \& 450,113 \& 69,844 \& 76,267 \& 19,804 \& 20,265 \& 9,078 \& 12,062 \& 22,915 \& 24,489 \& 70,15 \& 70,073 <br>
\hline Proprietorssips.
Partnerships.... \& 183,512

13,212 \& | 181,245 |
| :---: |
| 11,617 | \& $2,138,255$

777,054 \& ${ }^{2,414,767}$ \& 284,532
168,383 \& 312,621
137,492 \& 52,295
17,549 \& 60,361
15,906 \& $\begin{array}{r}16,518 \\ 3,286 \\ \hline\end{array}$ \& 17,442
2,823 \& 7,975

1,103 \& | 10,981 |
| :---: |
| 1,081 | \& $\underset{\substack{14,594 \\ 8,321}}{ }$ \& $\xrightarrow{16,984} 7$ \& 62,345

7,806 \& 62,226
7,44 <br>
\hline Real Estate \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All businesses, total \& 779,730 \& 785,744 \& 13,713,939 \& 14,956, <4, \& 2,630,710 \& 3,084,262 \& 593,980 \& 598,598 \& 2,933,985 \& 3,228,292 \& 407,911 \& 426,809 \& 2,094,554 \& 2,235,937 \& 2,852,399 \& 2,972,672 <br>
\hline Gorporations \& 259,656 \& 263,719 \& 6,400,515 \& 6,921,158 \& 1,693,176 \& 1,863,743 \& 419,637 \& 421,981 \& 1,994,120 \& 2,159,746 \& 196,170 \& 212,304 \& 1,458,841 \& 1,528,419 \& 1,781,726 \& 1,823,934 <br>
\hline Noncorporate businesses, total \& 520,074 \& 522,025 \& 7,313,424 \& 8,034,890 \& 937,534 \& 1,220,519 \& 174,343 \& 176,617 \& 939,865 \& 1,068,546 \& 211,741 \& 214,505 \& 635,713 \& 707,518 \& 1,070,673 \& 1,148,738 <br>

\hline Proprietorships Partnerships... \& ${ }^{335,474} 18000$ \& \[
$$
\begin{aligned}
& 329,192 \\
& 192,833
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 3,542,233 \\
& 3,771,191
\end{aligned}
$$
\] \& 3,824,071

$4,210,819$ \& 817,743
119,791 \& 980,266

240,253 \& $$
\begin{gathered}
69,2886 \\
105,057
\end{gathered}
$$ \& 71,145

105,472 \& $$
\begin{aligned}
& 1199,5619 \\
& 820,304
\end{aligned}
$$ \& \[

$$
\begin{aligned}
& 146,010 \\
& 922,536
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
49,834 \\
161,907
\end{gathered}
$$

\] \& \[

$$
\begin{array}{r}
50,069 \\
164,436
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 112,422 \\
& 524,291
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 1.30,327 \\
& 587,191
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 210,191 \\
& 860,482
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 223,812 \\
& 924,926
\end{aligned}
$$
\] <br>

\hline Real estate operators (except developers) and lessors of buildings \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All businesses, total.......... \& 368,640 \& 365,244 \& 8,189,467 \& 8,833,644 \& 1,404,789 \& 1,457,483 \& 426,373 \& 435,276 \& 2,249,797 \& 2,458,959 \& 315,647 \& 335,88 \& 1,765,68 \& 1,868,220 \& 2,461,075 \& 2,573,805 <br>
\hline poratior \& 180,909 \& 185,010 \& 4,916,94, \& 5,137,725 \& 1,363,537 \& 1,364, 584 \& 34,925 \& 34,3,298 \& 1,515,021 \& 1,621,248 \& 259,416 \& 167, 52 \& 1,266,873 \& 1,306, 122 \& 1,613,063 \& 1,633,271 <br>
\hline Noncorporate businesses, total. \& 167,731 \& 180,234 \& 3,272,533 \& 3,695,919 \& 41,252 \& 92,899 \& 91,448 \& 91,978 \& 734,776 \& 837,711 \& 156,233 \& 168,341 \& 498,807 \& 562,098 \& 848,012 \& 940,534 <br>
\hline Proprietorships. Partnerships. \& 23,577
144,160 \& 23,816

156,418 \& $$
\begin{array}{r}
301,516 \\
2,97,017
\end{array}
$$ \& \[

$$
\begin{array}{r}
362,353 \\
3,333,566
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 29,774 \\
& 11,538
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 38,316 \\
& 54,583
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
8,316 \\
83,132
\end{gathered}
$$

\] \& \[

$$
\begin{array}{r}
7,429 \\
84,549
\end{array}
$$

\] \& \[

$$
\begin{gathered}
31,680 \\
703,096
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
48,035 \\
789,666
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 10,552 \\
& 145,681
\end{aligned}
$$

\] \& \[

$$
\begin{array}{r}
16,518 \\
251,88
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
32,136 \\
466,671
\end{array}
$$

\] \& \[

$$
\begin{gathered}
32,283 \\
529,815
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
54,313 \\
793,699
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 73,477 \\
& 867,057
\end{aligned}
$$
\] <br>

\hline Lessors of real property other than buildings \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline all businessee, \& 104,732 \& 96,513 \& 573,490 \& 546, \& 27,238 \& 88,459 \& 18,125 \& 15,965 \& 123,028 \& 129,148 \& 24,328 \& 16,816 \& 79,855 \& 89,387 \& 113,821 \& 89,561 <br>
\hline Corporatio \& 7,196 \& 7,916 \& 126,94 \& 168,183 \& 9,051 \& 51,162 \& 7,332 \& 8,738 \& 77,173 \& 93,326 \& 1,866 \& 3,017 \& 22,070 \& 34,895 \& 29,823 \& 37,926 <br>
\hline Moncorporate businesses, tot \& 97,536 \& 88,597 \& 446,546 \& 378,695 \& 18,187 \& 37,297 \& 10,793 \& 7,227 \& 45,855 \& 35,822 \& 22,462 \& 13,799 \& 57,785 \& 54,486 \& 83,998 \& 51,635 <br>
\hline Proprietorships. Partnerships... \& 81,271

16,265 \& $$
\begin{aligned}
& 76,668 \\
& 12,929
\end{aligned}
$$ \& $\underset{\substack{298,722 \\ 147,824}}{\text { cher }}$ \& \[

$$
\begin{aligned}
& 250,739 \\
& 127,957
\end{aligned}
$$
\] \& 13,902

4,285 \& 3,529

33,768 \& $$
\begin{aligned}
& 6,247 \\
& 4,546
\end{aligned}
$$ \& 4,730

2,497 \& $$
\begin{aligned}
& 20,991 \\
& 24,864
\end{aligned}
$$ \& \[

$$
\begin{aligned}
& 13,068 \\
& 22,754
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
18,736 \\
9,726
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
10,899 \\
2,900
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 38,422 \\
& 19,4 \times 3
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 39,147 \\
& 1.5,399
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 50,001 \\
& 33,997
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 36,522 \\
& 15,113
\end{aligned}
$$
\] <br>

\hline Agents, brokers, and managers \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All businesses, total. \& 208,349 \& 214,084 \& 2,731,775 \& 3,199,201 \& 413,202 \& 584, 336 \& 79,925 \& 85,999 \& 85,883 \& 105,200 \& 25,249 \& 26,134 \& 62,023 \& 68,662 \& 212,757 \& 123,008 <br>
\hline Corporations. \& 15,612 \& 16,589 \& 855,272 \& 1,106,400 \& 197,203 \& 334, 132 \& 30,719 \& 30,522 \& 31, 271 \& 35,599 \& 5,631 \& 5,991 \& 24,247 \& 28,179 \& 22,932 \& 25,1.31 <br>
\hline Noncorporate businesses, total \& 192,737 \& 197,495 \& 1,876,503 \& 2,092,801 \& 215,999 \& 250,204 \& 49,206 \& 55,477 \& 54,612 \& 69,621 \& 19,618 \& 20,143 \& 37,776 \& 40,483 \& 89,825 \& 97,877 <br>
\hline Proprietorships Pertnerships... \& 182,443

10,296 \& $$
\begin{array}{r}
185,569 \\
11,926
\end{array}
$$ \& 1,555,342 3 \& \[

$$
\begin{aligned}
& 1,692,273 \\
& 400,528
\end{aligned}
$$

\] \& \[

$$
\begin{array}{r}
141,699 \\
74,300
\end{array}
$$

\] \& \[

$$
\begin{aligned}
& 129,960 \\
& 120,244
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 37,127 \\
& 12,079
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 44,934 \\
& 10,544
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 38,006 \\
& 16,606
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 32,731 \\
& 36,890
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
13,736 \\
5,882
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
15,834 \\
4,309
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 21,433 \\
& 16 ; 338
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 22,863 \\
& 77,620
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 74,944 \\
& 34,881
\end{aligned}
$$

\] \& \[

$$
\begin{array}{r}
77,518 \\
20,359
\end{array}
$$
\] <br>

\hline Combinations of real estate, insurance, loans, and law offices \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All businesses, total. \& 40,256 \& 36,770 \& 894,343 \& 764,321 \& 228,059 \& 128,509 \& 23,962 \& 19,317 \& 34, 34, \& 36,393 \& 5,641 \& 5,301 \& 18,499 \& 20,127 \& 27,091 \& 30,684 <br>
\hline Corporations \& 6,102 \& 7,297 \& 228,489 \& 210,161 \& 62,310 \& 4,522 \& 8,711 \& 6,308 \& 20,498 \& 18,219 \& 1,262 \& 1,578 \& 8,268 \& 8,280 \& 6,467 \& 8,139 <br>
\hline Noncorporate busineases, total \& 34,154 \& 29,473 \& 665,854 \& 554,160 \& 165,749 \& 82,987 \& 15,251 \& 13,009 \& 13,847 \& 18,174 \& 4,379 \& 3,723 \& 10,231 \& 11,847 \& 20,624 \& 22,545 <br>

\hline | Proprietorships |
| :--- |
| Partnerabips | \& \[

$$
\begin{gathered}
32,488 \\
1,726
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
27,292 \\
2,181
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
67,509 \\
58,345
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 43,975 \\
& 110,185
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
155,662 \\
10,087 \\
10,087
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 63,948 \\
& 19,039
\end{aligned}
$$
\] \& 13,849

1,402 \& 10,746

2,263 \& | 12,672 |
| :---: |
| 1,175 | \& 13,125

5,049 \& 3,682 \& 2,913

810 \& $$
\begin{aligned}
& 8,417 \\
& 1,814
\end{aligned}
$$ \& \[

$$
\begin{aligned}
& 9,200 \\
& 2,617
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
18,806 \\
1,818
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
17,658 \\
4,887
\end{gathered}
$$
\] <br>

\hline Other real estate \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline All businesses, total... \& 77,753 \& 73,133 \& 1,324,864 \& 1,612,004 \& 557,422 \& 825,475 \& 45,595 \& 42,042 \& 440,932 \& 498,572 \& 37,046 \& 42,677 \& 168,497 \& 189,547 \& 137,655 \& 155,614 <br>
\hline Corporations. \& 49,837 \& 46,907 \& 272,876 \& 298,689 \& 61,075 \& 68,343 \& 37,950 \& 33,115 \& 350, 157 \& 391,354 \& 27,997 \& 34,178 \& 137,383 \& 150,943 \& 109,441 \& 119,467 <br>
\hline Noncorporate businesses, total. \& 27,916 \& 26,226 \& 1,051,988 \& 1,313,315 \& 496,347 \& 757,132 \& 7,64, \& 8,926 \& 90,775 \& 107,218 \& 9,049 \& 8,499 \& 31,114 \& 38,604 \& 28,214 \& 36, 1477 <br>

\hline Proprietorships Partnershipa.... \& $$
\begin{aligned}
& 15,763 \\
& 12,153
\end{aligned}
$$ \& \[

$$
\begin{aligned}
& 15,847 \\
& 10,379
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 779,142 \\
& 272,84
\end{aligned}
$$

\] \& \[

$$
\begin{array}{r}
1,074,732 \\
338,583
\end{array}
$$

\] \& \[

$$
\begin{gathered}
476,766 \\
19,581
\end{gathered}
$$

\] \& \[

$$
\begin{gathered}
74,513 \\
12,619
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 3,747 \\
& 3,898
\end{aligned}
$$
\] \& 3,306

5,620 \& $\xrightarrow{16,212}$ \& 39,051
68,167 \& 3,128
5,921 \& 3,905

4,544 \& $$
\begin{aligned}
& 10,989 \\
& 20,125
\end{aligned}
$$ \& $\xrightarrow{16,804}$ \& 12,127

16,087 \& 18,637
17,510 <br>
\hline
\end{tabular}

CORPORATE AND NONCORPORATE BUSTNESSES

CORPORATE AND NONCORPORATE BUSINESSES

| Selected Induatry | Number of businesses |  | Business receipts |  | Cost of goode sold |  | Rent |  | Interest |  | Repairs |  | Taxes |  | Depreceis $^{\text {a }}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1964 | 1965 | $\begin{gathered} 1964 \\ \text { (Thousund } \\ \text { coultare) } \end{gathered}$ | $\begin{gathered} 1965 \\ \left(\begin{array}{c} \text { TTouvend } \\ \text { do liars } \end{array}\right. \\ \hline \end{gathered}$ | $\begin{gathered} 1964 \\ \begin{array}{c} 1964 \\ \text { (Theund } \\ \text { coll ors }) \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} 1965 \\ \begin{array}{c} \text { chousend } \\ \text { (Thlerot } \end{array} \\ \text { dollo } \end{gathered}$ | $\begin{gathered} 1964 \\ \text { (Thour end } \\ \text { dolfores) } \end{gathered}$ |  | $\begin{gathered} 1964 \\ \begin{array}{c} 1964 \text { and } \\ \text { (Thourd } \\ \text { chllory } \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} 1965 \\ \begin{array}{c} \text { Thousend } \\ \text { (oullera) } \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} 1964 \\ \left(\begin{array}{c} \text { Thou send } \\ \text { collars }) \end{array}\right. \\ \hline \end{gathered}$ | $\begin{gathered} 1965 \\ \text { (Thuonand } \\ \text { collarg) } \end{gathered}$ | $\begin{gathered} 1994 \\ \begin{array}{c} \text { (Thousand } \\ \text { collars } \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} 1965 \\ \text { (Thousand } \\ \text { do Hl ler: } \end{gathered}$ | $\begin{gathered} 1964 \\ \binom{\text { (Tho and }}{\text { couthor }} \end{gathered}$ | $\begin{gathered} 1965 \\ \left(\begin{array}{c} \text { Thouvand } \\ \text { do } 1 \text { larar } \end{array}\right. \\ \hline \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| SERVICES--Continued <br> Advertaing | 25,569 | 24,522 | 4,469,096 | $5,292,287$ | $\begin{aligned} & 3,125,994 \\ & 2,896,495 \end{aligned}$ | $\begin{aligned} & 3,810,279 \\ & 3,477,526 \end{aligned}$ | $\begin{aligned} & 81,157 \\ & 72,285 \end{aligned}$ | $\begin{aligned} & 93,137 \\ & 83,249 \end{aligned}$ | $\begin{aligned} & 15,334 \\ & 13,610 \end{aligned}$ | $\begin{aligned} & 14,046 \\ & 12,885 \end{aligned}$ | $\begin{aligned} & 7,266 \\ & 6,050 \end{aligned}$ | $\begin{aligned} & 7,862 \\ & 5,502 \end{aligned}$ | 42,82240,126 | $\begin{aligned} & 49,140 \\ & 45,796 \end{aligned}$ | $\begin{aligned} & 59,163 \\ & 50,242 \end{aligned}$ | 61,35052,905 |
| all businesses, total.. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| prations. | 7,646 | 8,708 | 4,003,128 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Noncorporate businesees, total | 17,92316,3321,591 | $\begin{aligned} & 15,814 \\ & 14,431 \\ & 1,583 \end{aligned}$ | $\begin{aligned} & 465,968 \\ & 350,030 \\ & 115,938 \end{aligned}$ | 555,410446,368109,024 | 229,499161,51367,986 | 332,753272,60000,53 | 8,872 | 9,888 | 1,724 | 2,261 | 1,216 | 1,268 | 2,696 | 3,346 | 8,921 | 8,445 |
| Proprietorships. Partnerships. |  |  |  |  |  |  | $\begin{aligned} & 6,640 \\ & 2,232 \end{aligned}$ | $\begin{aligned} & 7,823 \\ & 2,045 \end{aligned}$ | $\begin{aligned} & 1,429 \\ & 295 \end{aligned}$ | $\begin{aligned} & 1,789 \\ & 372 \end{aligned}$ | $\begin{aligned} & 934 \\ & 282 \end{aligned}$ | $1,051$ | $\begin{aligned} & 1,818 \\ & 878 \end{aligned}$ | $\begin{aligned} & 2,490 \\ & 856 \end{aligned}$ | $\begin{aligned} & 7,692 \\ & 1,230 \end{aligned}$ | 7,354 |
| Other business services |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| all businesses, totsl. | 292,783 | 304,788 | 9,835,552 | 21,143,397 | 4,657,217 | 5,401,791 | 272,997 | 290,526 | 133,971 | 160,384 | 98,677 | 100,273 | 255,562 | 280,796 | 644,678 | 773,173 |
| corporations. | 40,222 | 43,283 | 6,946,182 | 8,276,407 | 3,979,742 | 4,726,869 | 174,233 | 202,120 | 104,328 | 134,383 | 60,552 | 65,876 | 205,826 | 235,515 | 490,369 | 601,723 |
| Noncorporate buainesses, total | 252,561 | 261,505 | 2,889,370 | 2,866,990 | 677,475 | 674,922 | 98,764 | 88,406 | 29,643 | 26,001 | 38,125 | 34,397 | 49,736 | 45,281 | 154,309 | 171,450 |
| Proprietorships. Partnerships... | 23,493 <br> 18,068 | $\begin{aligned} & 244,550 \\ & 16,955 \end{aligned}$ | $\begin{aligned} & 2,182,0,01 \\ & 707,329 \end{aligned}$ | $\begin{aligned} & 2,152,687 \\ & 714,303 \end{aligned}$ | $\begin{gathered} 501,422 \\ 176,053 \end{gathered}$ | $\begin{array}{r} 497,831 \\ 177,091 \end{array}$ | $\begin{gathered} 78,386 \\ 20,378 \end{gathered}$ | $\begin{aligned} & 69,161 \\ & 99,245 \end{aligned}$ | $\underset{\substack{20,077 \\ 9,566}}{\substack{2}}$ | $\begin{gathered} 28,529 \\ 7,472 \end{gathered}$ | $\begin{aligned} & 25,316 \\ & 12,809 \end{aligned}$ | $\begin{gathered} 24,671 \\ 9,726 \end{gathered}$ | $\begin{aligned} & 34,067 \\ & 15,669 \end{aligned}$ | $\begin{aligned} & 31,234 \\ & 14,2 \times 4 \end{aligned}$ | $\begin{gathered} 99,583 \\ \times 4,726 \end{gathered}$ | $\begin{gathered} 110,005 \\ 62,445 \end{gathered}$ |
| $\frac{\text { Automobile and Other Repair }}{\text { Services }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| A1l bustresses, total...... | 395,775 | 383,940 | 9,580,612 | 9,403,021 | 4,815,0642,091,860 | 4,609,968 | 387,246198,327 | 379, 172199,708 | $\begin{gathered} 139,222 \\ 99,823 \end{gathered}$ | $\begin{aligned} & 150,154 \\ & 110,259 \end{aligned}$ | 97,08046,800 | 94,95441,956 | 235,755127,583 | 237,393133,501 | 822,830635,203 | $\begin{aligned} & 880,398 \\ & 684,281 \end{aligned}$ |
| Corporations. | 29,628 | 29,410 | 4,053,272 | 4,065,893 |  |  |  |  |  |  |  |  |  |  |  |  |
| Noncorporate businesses, total. | $\begin{gathered} 366,147 \\ 339,155 \\ 37,012 \end{gathered}$ | $\begin{gathered} 354,530 \\ \begin{array}{c} 327,968 \\ 26,562 \end{array}, \end{gathered}$ | $\begin{aligned} & 5,527,340 \\ & 4,474,587 \\ & 1,052.553 \end{aligned}$ | 5,337,128 | 2,723,204 | 2,595,084 | 288,919 | $\begin{gathered} 179,464 \\ 140,821 \\ 38,653 \\ \hline \end{gathered}$ | $\begin{aligned} & 39,399 \\ & 30,107 \\ & 9,292 \end{aligned}$ | $\begin{aligned} & 39,895 \\ & 29,863 \\ & 10,032 \end{aligned}$ | $\begin{gathered} 50,280 \\ 42,992 \\ 8,188 \end{gathered}$ | $\begin{aligned} & 52,998 \\ & 42,882 \\ & 10,278 \end{aligned}$ | $\begin{array}{r} 108,172 \\ 85,895 \\ 22,277 \end{array}$ | 103,892 | $\begin{array}{r} 187,627 \\ 15,103 \\ 32,524 \end{array}$ | $\begin{aligned} & 196,117 \\ & 153,053 \\ & 43,066 \end{aligned}$ |
| Proprietorships. Partnerships. |  |  |  | $\begin{aligned} & 4,315,109 \\ & 1,022,019 \end{aligned}$ | $\begin{aligned} & 2,723,2042 \\ & 2,223,262 \\ & 499,942 \end{aligned}$ | $\begin{array}{r} 2,127,021 \\ 468,063 \end{array}$ | $\begin{aligned} & 18,8,2,276 \\ & 145,2,64 \\ & 4,36 \end{aligned}$ |  |  |  |  |  |  | $\begin{aligned} & 80,660 \\ & 23,232 \end{aligned}$ |  |  |
| Automobile parking, repair, and services |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All businesses, total. | 182,59820,487 | 172,34820,668 | $\begin{aligned} & 6,581,950 \\ & 2,912,443 \end{aligned}$ | $\begin{aligned} & 6,351,870 \\ & 2,909,046 \end{aligned}$ | $3,279,434$$1,375,273$ | $3,028,018$$1,288,425$ | 313,597174,372 | 310,525179,227 | 123,40494,690 | $\begin{aligned} & 132,392 \\ & 104,120 \end{aligned}$ | 74,69040,148 | 73,279 <br> 37,341 | 177,22299,568 | $\begin{aligned} & 180,897 \\ & 106,821 \end{aligned}$ | 731,079610,650 | $\begin{aligned} & 766,353 \\ & 059,685 \end{aligned}$ |
| Corporations.. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Noncorporate businesses, total. | 162,111 | $\begin{aligned} & 151,680 \\ & 133,484 \\ & 18,196 \end{aligned}$ | 3,669,507 | 3,42, 824 | $\begin{aligned} & 1,538,4,47 \\ & 355,714 \end{aligned}$ | $\begin{array}{r} 1,739,593 \\ 1,383,910 \\ 355,683 \end{array}$ | $\begin{aligned} & 139,225 \\ & 101,855 \\ & 37,370 \end{aligned}$ | $\begin{aligned} & 131,298 \\ & 98,221 \\ & 33,087 \end{aligned}$ | $\begin{gathered} 28,714 \\ 20,458 \\ 8,256 \end{gathered}$ | $\begin{aligned} & 28,282 \\ & 19,295 \\ & 8,987 \end{aligned}$ | $\begin{aligned} & 34,542 \\ & 28,220 \\ & 6,322 \end{aligned}$ | $\begin{aligned} & 35,938 \\ & 27,413 \\ & 8,525 \end{aligned}$ | 77,654 | 74,076 | 120,429 | $\begin{array}{r} 89,713 \\ 36,955 \end{array}$ |
| Proprietorahips. <br> Partnerships. | $\begin{gathered} 143,909 \\ 18,202 \end{gathered}$ |  | 2,905,020 764,487 | $\begin{aligned} & 2,671,933 \\ & 700,891 \end{aligned}$ |  |  |  |  |  |  |  |  | $\begin{aligned} & 60,219 \\ & 17,435 \end{aligned}$ | $\begin{aligned} & 55,598 \\ & 18,778 \end{aligned}$ | $\begin{aligned} & 96,151 \\ & 26,278 \end{aligned}$ |  |
| Repair services, except automobile All businesses, total.......... | 213,177 | 211,591 | 2,998,662 | 3,051,151 | 1,535,630 | 1,581,950 |  |  |  |  |  |  |  | $\begin{aligned} & 56,496 \\ & 26,680 \end{aligned}$ | 91,751 |  |
| Corporations. | 9,141 | 8,742 | 1,140,829 | 1,156,847 | 716,587 | 726,459 | $\begin{aligned} & 73,649 \\ & 23,955 \end{aligned}$ | 68,647 20,481 | 25,818 5,133 | 17,762 6,149 | 22,390 6,652 | 21,675 4,625 | $\begin{aligned} & 58,533 \\ & 28,015 \end{aligned}$ |  | 24,553 | $\begin{aligned} & 94,0,4 \\ & 24,596 \\ & 69,4,49 \\ & 63,34 \end{aligned}$ |
| Noncorporate bualnesses, total. | 204,036 | 202,849 | 1,857,833 | 1,894,304 | 819,043 | 855,491 | 49,694 | 48,166 | 10,685 | 12,613 | 15,738 | 17,060 | 30,518 | 29,816 | 67,198 |  |
| Proprietorships. Fartnersbipa... | $\underset{\substack{195,226 \\ 8,810}}{ }$ | $\underset{8,365}{994,484}$ | $\begin{array}{r} 1,569,567 \\ 288,266 \end{array}$ | $\begin{aligned} & 1,643,276 \\ & 251,128 \end{aligned}$ | $\begin{aligned} & 684,825,228 \\ & 134 \end{aligned}$ | $\begin{aligned} & 743,2121 \\ & \\ & 112,380 \end{aligned}$ | $\begin{gathered} 43,221 \\ 6,273 \end{gathered}$ | $\begin{gathered} 42,600 \\ 5,566 \end{gathered}$ | $\begin{aligned} & 9,649 \\ & 1,036 \end{aligned}$ | $\begin{gathered} 10,568 \\ 1,045 \end{gathered}$ | $\begin{gathered} 13,872 \\ 1,866 \end{gathered}$ | $\begin{gathered} 15,407 \\ 1,653 \end{gathered}$ | $\begin{gathered} 25,676 \\ 4,842 \\ 4 \end{gathered}$ | $\begin{gathered} 25,0,02 \\ 4,754 \\ 4 \end{gathered}$ | $\begin{array}{r} 60,952 \\ 6,246 \end{array}$ | $\begin{gathered} 63,3,30 \\ 6,109 \end{gathered}$ |
| Motion Prctures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All businesses, total... | 17,134 | 15,682 | $\begin{aligned} & 3,364,807 \\ & 2,918,225 \end{aligned}$ | $\begin{aligned} & 3,237,626 \\ & 2,906,645 \end{aligned}$ | $\begin{aligned} & 1,682,954 \\ & 1,577,626 \end{aligned}$ | $\begin{aligned} & 1,540,025 \\ & 1,456,526 \end{aligned}$ | $\begin{array}{r} 109,659 \\ 78,832 \end{array}$ | $\begin{gathered} 112,770 \\ 94,540 \end{gathered}$ | $\begin{aligned} & 49,364 \\ & 45,642 \end{aligned}$ | $\begin{aligned} & 59,751 \\ & 55,959 \end{aligned}$ | $\begin{aligned} & 28,124 \\ & 21,059 \end{aligned}$ | $\begin{aligned} & 28,492 \\ & 23,377 \end{aligned}$ | 108,38897,562 | 122,425115,280 | 389,919361,499 | 362.758342,117 |
| Corporations. | 7,967 | 7,430 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Noncorporate busineases, total.. | 9,167 | $\begin{aligned} & 8,252 \\ & 6,002 \\ & 2,248 \end{aligned}$ | 46,582 | 330,981 | 105,328 | 83,499 | 30,827 | 18,230 | 3,722 | 3,792 | 7,055 | 5,115 | 10,826 | 7,165 | 28,420 |  |
|  | \% 7 7,081 |  | $\begin{aligned} & 182,575 \\ & 264,007 \end{aligned}$ | 118,314, | $\begin{aligned} & 52,508 \\ & 52,820 \end{aligned}$ | $\begin{aligned} & 31,295 \\ & 52,204 \end{aligned}$ | $\begin{gathered} 16,832 \\ 13,995 \end{gathered}$ | r 70, 213 | 1,543 2,179 | 2,503 2,289 | ¢ | ${ }_{3}^{1,8887}$ | 4,623 6,283 | 2,378 | - 98.5896 | 0,813 13,828 |
| Motion picture production, distribution, and related services |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All businesses, total..... | 8,501 | 7,246 | 2,432,222 | 2,200,680 | 1,283,252 | 1,059,049 | 31,378 | 25,137 | 33,666 | 36,302 | 8,801 | 9,346 8,635 | 71,950 68,633 | 82,258 80,919 | 342,016 326,542 | 309,899 299,233 |
| Corporstions. | 3,961 | 3,343 | 2,206,885 | 2,050,613 | 1,229,096 | 1,022,586 | 21,699 | 22,225 | 32,623 | 34,776 | 7,795 | 8,635 | 68,633 3,317 | 80,919 1,339 | 320,442 15,474 | 299,233 10,666 |
| Noncorporate buainesses, total. | 4,540 | 3,903 | 225,337 | 150,067 | 54,156 | 36,463 | 9,679 | 2,922 | 1,023 |  |  | ${ }^{722}$ | $\begin{array}{r}3,317 \\ \hline 298\end{array}$ | 1,339 282 | 15,474 | 10,666 2,224 |
| Proprietorshipe Partnerships... | 3,720 820 | 3,320 583 | ¢4,432 160,905 | 41,233 108,834 | 27,691 26,65 | 8,100 28,363 | 3,202 6,477 | 1,942 | 148 895 | (1288 | 396 610 | ${ }_{537}^{17 \%}$ | - 2,898 | - 282 | 1,738 13,736 | (2,24 |

CORPORATE AND NONCORPORATE BUSTNESSES


[^1]
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## Chart 2A-Proprietorships

## 1965 industry distribution of net profits and net losses

## Million of dollars

3 industries accounted
11,510
for $77 \%$ of all proprietorships,
72\% of their net profits, and $80 \%$ of net losses

| All <br> industrial divisions | 5,558 | 5,741 |
| :---: | :---: | :---: |



RECEIPTS, DEDUCTIONS, PROFIT, AND INVENTORY
Of the $9,078,466$ proprictorships for 1965 , there were $7,039,112$, or 78 percent, with net profit. For these successful businesses, the statutory net profit was $\$ 31.6$ billion. The distribution by industrial division of the $\$ 31.6$ billion net profit, as well as $\$ 3.7$ billion net loss incurred by businesses which were unprofitable, is shown in chart 2 A . Three industries--agriculture, forestry, and fisheries, retail trade, and services--accounting for 77 percent of the number of proprietorships, had 72 percent of the net profit and 80 percent of the net loss.

Over 90 percent of the proprietorships had business receipts under $\$ \mathbf{1 0 0 , 0 0 0}$. For 60 percent, the business receipts were less than $\$ 10,000$, and for 45 percent, business receipts were less than $\$ 5,000$. At the other extreme only 1 percent of the proprietorships had business receipts of $\$ 200,000$ or more.

Other significant data for business receipts, deductions, gross profit, net profit or net loss, and inventory may be obtained from tables 2.1-2.4 for proprietorships in total, as well as by size of business receipts.

Summary items are presented in table 2.1 for 115 industries--the largest number of groups available--and in table 2.3 cross-classified by size of business receipts
and by 61 industry groups. Table 2.2 features complete income statement data for the 61 industries, and table 2.4 shows the complete income statement cross-classified by industrial division and size of husiness receipts.

## STATES AND METROPOLITAN AREAS

Geographic data for proprietorships are presented in several tables in this report. Tables 2.5-2.7 give industry data for States and Internal Revenue Districts, and table 2.8 shows data for selected trade and service industries in standard metropolitan statistical areas with 1960 populations of over 1 million.

## Industrial Activity by State

Tables 2.5-2.7 present proprietorship statistics by State and Internal Revenue District for as many industries as the size of the sample permits. Since the sample was designed to yield national rather than subnational estimates, reliable data are not available for all industries in every State. The United States totals in these tables differ slightly from those in other tables, because they were derived using sample weights for the Internal Revenue Districts rather than national weights.

## Chart 2B

## Proprietorships volume of business of states, 1965

## Billion dollars

10 and over


These statistics were based on the State in which the owner's return was filed and therefore are not always exact estimates of business activity within a State. If a taxpayer's business was conducted in one State and his return was filed in another, his business activity would have been included in these statistics in the wrong State. However, most proprietors conduct their businesses and file their returns in the same State, so the incidence of this type of error is small.

In most States, the Internal Revenue District is coterminous with the State. Six States--California, Illinois, New York, Ohio, Pennsylvania, and Texas--were divided into two or more Districts; for these States, data are shown for the Districts as well as for the States. The District of Columbia was a part of the Baltimore District (Maryland); however returns with District of Columbia addresses were separately identified during statistical processing and data from them are presented separately in the tables.

## Trade and Services in Metropolitan Areas

The 24 largest Standard Metropolitan Statistical Areas in table 2.8, having about 34 percent of the estimated 1965 United States population, accounted for one-third of the Nation's trade and service proprietorships with 31 percent of the business receipts and 40 percent of the net profit. Wholesale trade and services were particularly important; these metropolitan areas accounted for 40 percent of all proprietorships engaged in wholesale trade, with 48 percent of the profit, and 37 percent of the proprietorships performing services, with 43 percent of the profit.

Some of the apparent surprises in table 2.8 may be due merely to different patterns of business organization in metropolitan areas. Physicians, for example, averaged some $\$ 2,300$ less in net profit (less loss) in the metropolitan areas than in the rest of the country. This does not necessarily mean that physicians in metropolitan areas were less successful financially; it may merely indicate that the most financially successful physicians in metropolitan areas were more likely to be in groups reporting to Internal Revenue Service as partnerships. Similarly, the low incidence of automobile and truck dealers in table 2.8 probably reflects in part the prevalance of corporate or partnership organizations in this industry in metropolitan areas. The same is perhaps true of retail trade generally.

The statistics in table 2.8 were derived from the same sample as the State data in tables $2.5-2.7$ and are subject to the limitations discussed under that topic above. The limitation concerning the location of the business is more serious here, because of the merhod of identifying the metropolitan area. The identification was made on the basis of the address on the return. If this differed from the address on the business schedule, no effort was made at reconciliation. Thus, for example, if a taxpayer lived outside the metropolitan area and his business was conducted in it, data for his business were excluded from the table.

## RETIREMENT PLANS

Beginning with 1963, both proprietors and certain employees of proprietorships could be covered by retirement plans. If a proprietor chose to participate in a
retirement plan for himself, the full-time employees of the proprietorship with 3 or more years of service must also have been included in the plan.

Contributions to these two types of plans could be deducted, with certain limitations, on Federal income tax returns. The proprietor's contribution to his own retirement plan could be deducted in the computation of his adjusted gross income. The proprietorship contribution to pension plans for employees was deductible in computing net profit or loss on the business schedule C and farm schedule $F$.

From the Statistics of Income--1965, Individual Income Tax Returns (page 32, table 2.2), it is known that the total contributed by 49,743 individuals for their own selfemployed plans was $\$ 34.8$ million. Table 2.9 indicates that $\$ 22.9$ million of this total was self-employed individuals who met the Statistics of Income definition of proprietors. The $\$ 11.9$ million difference represented deduc tions taken by partners, and other self-employed individuals, such as ministers, certain independent salesmen, and those with "fractional working interest" income from oil.

Table 2.9 provides statistics on those proprietors who had deductions for contributions to retirement plans for themselves and their employees. Of the 30,781 proprietors with self-employed retirement plans, 25,324 had plans covering only themselves.

On their business schedules, 18,499 proprietors deducted $\$ 16.1$ million for contributions to employee retirement plans. The deductions related primarily to contributions during 1965. However, there may have been included deductions for certain 1964 contributions which exceeded legal limitations on the 1964 return and could be carried forward to the 1965 return.

## COST OF INVESTMENT CREDIT PROPERTY

Nearly 1.5 million proprietors invested over $\$ 6.2$ billion in depreciable property eligible for the investment tax credit in 1965. Almost 80 percent of this investment was in new property, and nearly two-thirds of it was in property with an expected life of 8 years or more. These and other data on the cost of investment credit property are shown by industrial division in table 2.10. Table 2.10 excludes small amounts of cost when the type of property was not identified as new or used.

Table 2A.-PROPRIETORS: TENTATIVE CREDIT AND INVESTMENT CREDIT, BY

| Industrial division | Tentative credit |  | Iuvestment credit |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Anount <br> (Thousond dollars) | Nunber of returns | Amount <br> (Thous and dollar:) |
|  | (1) | (2) | (3) | (4) |
| All industrial divisions............. | 1,480,850 | 308,790 | 7,447,324 | 284,730 |
| Agriculture, forestry, and fisheries...... | 748,884 | 10,377 | 688,503 | $144,483$ |
| Mining ....... | 6,295 | 3,748 | 8,572 78,523 | 5,756 14,350 |
| Contract construc | 76,628 | 16,281 | 78,523 36,535 | 14,350 11,990 |
| Maruracturing . . . . . . . . . . . . . . . . . . . . . . . . | 35,552 | 15,231 | 36,535 | 11,990 |
| Transportation, commnication, gas, electric, and sanitary services........... | 38,579 | 20,948 | 38,780 | 17,206 |
| Wholesale and retail trade. Wholesale trade. | $\begin{array}{r} 265,774 \\ 31,775 \end{array}$ | 44,625 5,805 | $\begin{array}{r} 263,006 \\ 33,915 \end{array}$ | 43,070 6,206 |
| Retail trade....... | 231,336 | 38,307 | 226,704 | 30, 170 |
| Wholesale and retail trade not allocable | 2,663 | 533 | 3,047 | 694 |
| Finance, insurance, and real estate....... | 38,320 | 4,206 | 42,949 | 5,115 |
| Services..................................... | 269,946 | 38,983 | 289,054 | 42,56? |
| Nature of business not allocable......... | 872 | 171 | 1,042 | 193 |

ATtRIBHIABLE WHOLIY. IN PART, AND NOT AT ALL TO THE PROPRIETORSHIP, BY INDUSTRIAL DIVISION

| Induetrial divasion | It investment urailt propesty |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Tatal | Attributabie to proprietorship |  |  |
|  |  | Wholly | In part | Ifot at all |
|  | (1) | (2) | (3) | (4) |
|  | (Thousand doltare) |  |  |  |
| All industrial divisione | 6, 50, 192 | 5,541,935 | 385,487 | 322,870 |
| Agrinultue, furestry, 3ndilasher-ec..... | 2, 5, 3, 90 | $\therefore, 28,338$ | 19, 283 | 103,159 |
| Winity-.............................. | 120,581 | -, | -4,558 | -29,254 |
| zontra.t constructi.s.......................... . . | 393, 760 | $36,0,4{ }^{2}$ | 14,549 | 12,985 |
| Mantacturirw . . . . . . . . . . . . . . . . . . . . . . . . . . . | 205,4311 |  | 8,139 | 11, 447 |
| Trarspritation, commication, electric, Fas, and sanitary services............... | 521,008 | 495.240 | 14, 42 | 11,248 |
| Wholesale and retail trade............... | 920, vers | Qu, 715 | 42,28 | 51,325 |
| Wholesale trade............................ . . . | 150,60\% | 1:4, 13 | 17,084 | 15,320 |
| Hetail trade.................................. | 753,475 | 1886, his | 31,436 | 35,541 |
| Wholesale and retail trade not. <br> allucatle | 15,786 | 7, 8 bi | (1) | (1) |
| Finance, insurance, and rear estate...... | 112,330 | 83,50 | 8,725 | 20,15: |
| Sorvicゼ........................................... . . . | 863,411 | 715,325 | (6,, 615 | $83,471$ |
| Nature af business not all cahle......... | 4,114 | 3,272 | (2) |  |

${ }^{\text {I Eshmate }}$ is inh shom separately becave of hieh sampling variability. However, the data are ifcluded in the appropriate tatals.

The figures in table 2.10 are for investments made in 1965. Because of the carryback and carryover provisions of the law, however, investments made in 1965 do not necessarily relate to the amounts claimed as a credit against 1965 tax. The tentative credit computed on the 1965 investment and the investment credit claimed against
tax on the proprietors' returns are shown hy industrial division in table 2 A . The tentative credit relates to the cost shown in table 2.10 ; the investment credit is tentative credit from 1965 plus carryover credit from previous years minus the amount that could not be used in 1965 because of the limitations based on tax liability.

Not all of the investments shown in table 2.10 were made by the proprietor himself; some of them were his share of investments made by partnerships, Small Business Corporations, or estates and trusts of which he was a partner, shareholder, or beneficiary. Table 2B shows for each industrial division the amount of cost that came to the proprietor wholly from his own business, partly from his own husiness, and wholly from some other source. When part of the investment was made by the proprietor and part passed on to him from another business, it was not possible to determine what part went to each. Overall, one can say that somewhere between 90 and 95 percent of the eligible investment was made by the proprietor in his own business.

The industry classifications in table $2 \mathrm{~A}, 2 \mathrm{~B}$, and 2.10 are not strictly comparable to those used in other proprietorship tables. If a proprietor owned more than one proprietorship, data for all of his businesses were combined and the proprietor was assigned to the industry class accounting for the largest percentage of his total business

receipts. This was necessary because the data on investment credit were not separated by business activity on the return forms.

Generally, investment credit property is depreciable property other than buildings. The next topic in this section covers proprietorships' investment in total depreciable property, including buildings. The $\$ 6.2$ billion of investment credit property in table 2.10 is, therefore, the gross 1965 additions (excluding buildings) to the $\$ 82$ billion in depreciable property shown in table 2.11 .

## COST OF DEPRECIABLE PROPERTY

Six million proprietorships reported that they had over $\$ 82.3$ billion invested in depreciable property in 1965. Nearly one-half ( $\$ 39$ billion) of this investment was in the industrial division of agriculture, forestry, and fisheries. Information about the depreciable property of proprietorships is shown in table 2.11 distributed by selected industries and size of business receipts.

Inventories from the cost of goods sold schedule (see table 2.1) and, for the first time this year, cost of depreciable property from the depreciation schedule are provided to offer the only available measures of proprietorship assets. Ending inventories of $\$ 11.3$ billion and depreciable property of $\$ 82.3$ billion give a total investment by proprietorships in these two assets items of $\$ 93.6$ billion.

Since the cost of depreciable property shown in table 2.11 was taken from the depreciation schedule, it is subject to some limitations, especially when compared with depreciable assets from the balance sheets of other returns. In most cases, the data in table 2.11, like balance sheet data, show the cost of property owned at the end of the year; however, for the few proprietors using the Internal Revenue Service guidelines, the cost reflects the value on the books at the beginning of the year and does not reflect additions or retirements made during 1965. The assets in table 2.11 were valued at cost or depreciable basis, which might not be the same valuation that the taxpayer would use on his own books for balance sheet purposes. The figures may include some intangibles, such as patents or copyrights, if the taxpayer included them in his depreciation schedule. For a more complete discussion of this' and of the comparable items from the corporation and partnership balance sheets, see "Cost of depreciable property" and "Depreciable assets" in section 6, Explanation of Terms.

Chart 2C shows approximate rates used by businesses in depreciating their assets. These rates indicate the average lives of the businesses' depreciable assets. Assuming straight-line depreciation, a rate of 8 percent on the chart might be equated with an average life of 12 years. Actually, these data reflect the use of both straightline and accelerated depreciation methods. Although recent data are not available on the taxpayers' depreciation methods, the results of a study made in 1959 show that over 80 percent of the proprietorships and over 75 percent of the partnerships used the straight-line depreciation method. This study did not present data for the newly-created Small Business Corporations; however, the straight-line method is typically used by smaller size corporations.

Chart 2D

## Ratio of business receipts to depreciable property

Businesses with recempts under $\$ 100.000$ by industry and size class

Agriculture, forestry, and fisheries


Chart 2D compares proprietorships and corporations with business receipts under $\$ 100,000$. It relates business receipts to depreciable assets, by size of business receipts, for four industrial divisions. As the chart indicates, proprietorships and corporations show similar patterns for this relationship. The lowest ratios on the chart are shown for services, where the volume of business tends to be low, and for agriculture, forestry, and fisheries, where low volume of business is coupled with requirements for heavy investment in depreciable assets.

## BUSINESS INCOME AND ADJUSTED GROSS INCOME

Of the 67-1/2 million individual income tax returns filed in the United States in 1965, nearly $8-1 / 2$ million of them were filed by the proprietors of single-owner businesses. This 13 percent of the individual returns accounted for 15 percent of total individual adjusted gross income and 17 percent of individual income tax paid. However, less than
one-half of proprietors' adjusted gross income came from their business profits. These and other data comparing proprietors to all individual taxpayers are shown in table 2.12 by size of adjusted gross income, for taxable and nontaxable returns and for all businesses and profitable businesses.

There are many joint returns in table 2.12, which creates some difficulties in analyzing the data. If, for example, a joint return was filed by a husband who was the proprietor of a business and a wife who worked, this
would have been included in the data as a single proprietor with the husband's business income and the couple's adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included. Joint returns are more common among proprietors than among taxpayers generally; 83 percent of proprietors filed joint returns in 1965 and only 58 percent of all individual taxpayers. (Statistics of Income,1965--Individual Income Tax Returns, p.9, table 2.)

| Industrial group | Businesses with and without net profit |  |  |  |  |  |  | Businesses with net profit |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of businesses | Business receipts <br> (Thousand dolfars) | Depreciation. <br> (Thous and collara) | $\begin{aligned} & \text { Payroll } \\ & \begin{array}{c} \text { (Thousand } \\ \text { dollorars) } \end{array} \end{aligned}$ | Net profit <br> (2ess loss) <br> (Thousand dollars) | Lnventory, end-of-year |  | Number or businesses | Business receipts <br> (Thoustand coltera) | Depreciation <br> (Thourend dollars) | Payroll <br> thousend <br> 由hars | Net profit <br> (Thousend dellars) | Inventory, endwof-year |  |
|  |  |  |  |  |  | Number of businesses | $\begin{aligned} & \text { Anount } \\ & \text { ( Thousend } \\ & \text { dollarare) } \\ & \hline \end{aligned}$ |  |  |  |  |  | Number of businesses | $\begin{gathered} \text { Ampount } \\ \text { (Thounemd } \\ \text { dollera) } \end{gathered}$ |
| All industrial groups | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (12) | (12) | (13) | (14) |
|  | 078 | 199,384,594 | 7,937,307 | 21,702,579 | 27,887,417 | 1,699,467 | 11,250,081 | ,039,112 | 179,091,107 | 6,037,455 | 18,949,205 | 31,637,317 | 1,389,927 | 9,775,75 |
| Agriculture, forestry, and Pisheries. <br> Farms. <br> Field crop farms. <br> Fruit, tree nut, and vegetable farms... <br> Livestock farms. <br> Farms, not elsewhere classified. | 3,225,266 | 32,159,830 | 3,586,296 | 2,441,801 | 3,780,717 | 94,701 | 1,035,663 | 2,140,212 | 26,391, | 2,504,985 | 1,721,175 | 5,740,515 | 61,423 | 98,22 |
|  | 3,063,552 | 29,908,44,5 | 3,443,087 | 2,141,328 | 3,385,962 | 84,121 | 1,001,05 | 2,013,033 | 24,380,972 | 2,400,907 | 1,458,573 | 5,266,887 | 4,361 | 766 |
|  | 1,113,472 | 9,695,907 | 1,345,923 | 789, 303 | 1,829,070 | 14,703 | 1188,054 | 829,520 | 8,254,342 | 2,019,860 | 592,629 | 2,284,613 | 11,694 | 98,46 |
|  | 138,905 | 1,830,385 | 167,509 | 385,319 | 129,631 | 867 | 7,694 | 77,861 | 1,353,684 | 100,618 | 271,094 | 292,678 | (1) | ${ }^{1}$ ) |
|  | $1,599,873$ 212,302 | $17,591,368$ 790,785 | 1,826,353 103,302 | 824,266 | 1,490,340 | 60,243 8,308 | $84,4,193$ 31,173 | $1,015,051$ 90,601 | 14,198,573 | 1,241,623 | 515,668 | 2,546,910 | 38,499 | 645,600 |
| Apricultural services and hunting and trapping. <br> Orfices of veterinarians and animal tospitals. <br> Agricultural services and hunting and trapping, not else- <br> where classified.. <br>  Fisheries.. | 117,703 | 1,812,532 | 109,487 | 240,180 | 320 | 8,398 | 27,931 | 93,101 | 1,604,797 | 80,276 | 208,386 | 380,141 |  |  |
|  | 12,082 | -368,985 | 20,373 | 51,899 | 136,128 | 1,560 | 2,346 | 11,243 | -364,100 | 19,198 | 51,304 | 138,031 | 1,415 | 2,324 |
|  | 105,621 | 1,423,547 | 89,114 | 188,281 | 184,468 | 6,838 | 25,585 | 81,858 | 1,240,697 | 61,078 | 157,082 | 242,110 | 4,206 | 23,654 |
|  | 12,703 | 110,078 | 9,961 | 13,077 | 14,757 | 897 | 2,496 | 9,651 | 101,216 | 6,252 | 9,452 | 22,275 |  | ) |
|  | 31,308 | 328,775 | 23,761 | 47,216 | 59,402 | 1,285 | 4,187 | 24,426 | 304,086 | 17,550 | 4,4,764 | 7,212 | 1) |  |
| Mining. <br> Crude petrolewn, natural gas, and natural gas liquids and services. Other mining | 36,378 | 943,037 | 92,026 | 129,217 | 7, | 520 | 7,35 | 20,533 | 658,625 | 48,746 | 91,406 | 121,754 | 58 | ,36 |
|  | 27,034 9,294 | 712,658 230,374 | 71,596 20,420 | 75,068 54,149 | 218,785 11,355 | $\left.{ }^{1}\right)^{297}$ | (1) 3,213 | 15,492 5,041 | 488,494 170,131 | $\begin{aligned} & 36,254 \\ & 12,492 \end{aligned}$ | $\begin{aligned} & 56,238 \\ & 35,158 \end{aligned}$ | $\begin{aligned} & 95,982 \\ & 25,772 \end{aligned}$ | $\text { (²) }_{245}$ | ${ }^{(1)}{ }_{2,37}$ |
| Contract construction. <br> General contractors.. <br> Special trade contractors. <br> Plumbing, heatire, and air conditioniue.... <br> Electrical Work. <br> Contractors not allocable. <br> tractors, not elsewhere classiried. | 704,627 | 19,308, 272 | 495,045 | 4,064,823 | 2,685,430 | 85,772 | 583,172 | 641,593 | 17,84T,914 | 423,136 | 3,744,172 | 2,822,495 | 76,632 | 516,543 |
|  | 125,806 | 8,084,475 | 153,140 | 1,323,329 | 658,094 | 14,755 | 322,245 | 107,246 | 7,366,214 | 129,400 | 1,226,299 | 721,796 | 12,703 | 299,913 |
|  | 567,473 | 10,976,490 | 329,805 | 2,687,039 | 1,991,129 | 70,371 | 258,512 | 524,327 | 10,282,038 | 287,567 | 2,474,290 | 2,059,304 | 63,428 | 215,955 |
|  | 63,275 | 2,329,733 | 48,016 | 452,472 | 306,710 | 26,503 | 107,140 | 56,322 | 2,202,309 | 43,166 | 418,708 | 323,748 | 24,203 | 92,650 |
|  | 42,187 | 1,484,436 | 31,253 | 344, 86in | 208,961 | 17,702 | 70,377 | 37,981 | 1,340,042 | 25,737 | 289,459 | 215,353 | 15,370 | 52,396 |
|  | - 458,508 | , 10, 727 | 249,506 | 1,880,519 | 1,466,351 | 25,376 | 80,903 | 426,738 | 6, 686,697 | 217,635 | 1,758,440 | 1,508,102 | 23,565 |  |
|  | 3,581 | 57,604 | 1,030 | 9,184 | 9,107 | (1) | $\left(\begin{array}{l}1 \\ 1\end{array}\right.$ | 3,286 | 52,990 | 1,029 | 7,683 | 12,101 | (1) | (1) ${ }^{(2)}$ |
|  | 11,370 | 247,307 | 7,100 | 54,455 | 36,207 |  | (1) | 10,020 | 199,662 | 6,169 | 43,583 | 41,395 | (1) |  |
| Marufacturing <br> Food and kindred products. <br> Textile mill products. <br> Apparel and other fabricated textile products <br> Lumber and wood products, except furniture. Furniture and fixtures.. | 185,843 | 7,266,965 | 274,676 | 1,647,763 | 773,958 | 67,232 | 381,287 | 148,361 | 6,438,359 | 224,306 | 1,422,242 | 369,854 | 53,223 | 320,910 |
|  | 16,550 | 1,279,053 | 28,950 | 159,364 | 68,287 | 6,434 | 44,810 | 17,798 | 1,137,733 | 24, 047 | 139,360 | 75,224 | 5,199 | 4,275 |
|  | 2,407 | 242,236 | 2,751 | 26,978 | 16,619 | 1,390 | 38,880 | 1,756 | 231,521 | 2,603 | 26,396 | 17,34,4 | 2,087 | 33,575 |
|  | 6,198 | 433,434 | 5,469 | 209,653 | 41,997 | 2,824 | 22,421 | 5,605 | 428,076 | 5,376 | 207,519 | 43,075 | 2,483 | 18,610 |
|  | 52,763 | 1,509,371 | 98,272 | 370,483 | 144,173 | 6,529 | 54,710 | 43,808 | 1,245,628 | 73,772 | 281,067 | 168,223 | 4,671 | 40,536 |
|  | 7,950 | 342 | 0,328 | 88,081 | 35,12 | 42465 | 19,034 | 6,554 | 330 | 5,847 | 34,849 | 37,278 | 3,750 | 17,999 |
| Erinting, puolishing, and allied industries.................. Chemicels and allied producte. <br> Leather and leather products. <br> Store, clay, and glass products. <br> Primary metal industries. | 29, 755 | 731, | 33,398 | 184, | 113, | 21,428 | 19,8 | 23,351 | 641,6 | 28,299 | 148,837 | 125,579 | 8,856 | 15, 544 |
|  | 3,592 | 86,709 | 2,850 | 16,403 | 13,573 |  | (1)244 | (1,590 |  | ( $1,4,437$ | (12, ${ }^{1}$ ) 54 | 14,500 | (1,093 | (1),57 |
|  | 696 8,747 | 15,548 378,671 | 539 23,947 | 3,838 74,412 | 12,605 | ${ }^{(1)}{ }_{4}, 660$ | (19,904 | $\stackrel{(1)}{5,480}$ | 336,741 | ${ }_{19,147}$ | ${ }^{(1)}{ }^{1} 3,036$ | (1) 38,917 | ${ }_{3}^{1}$ (1) 563 | ( ${ }^{2}$ ) ${ }^{18,572}$ |
|  | 1,894 | 121,534 | 3,440 | 38,737 | 14,797 | 1,122 | 4,329 | 1,838 | 119,012 | 3,438 | 36,992 | 14,865 | 1,116 | 4,256 |
| Fabricated metal products, except machinery and traneporMation equipment.......... Electrical machinery, equipment, and supplies. Transpurtation equipment Manutacturity industries, nst elsewhere classitied. Manufacturife not allocatip. | 7,718 | 223,217 | 10,671 | 91,209 | 53,051 | 3,922 | 27,169 | 6,594 | 319,329 | 9,174 | 78,091 | 59,629 | 3,222 | 15,132 |
|  | 19,422 | 713,461 79,730 | 28,10 | 178,332 15,513 | 124,539 11,880 | 1,571 | 42,971 8,120 | 17, 1,813 | $67,4,209$ 70,610 | 24,684 2,089 | 18, 1110 | 138,039 | 6,859 | 36,209 |
|  | 2,935 | 167,561 | 3,339 | 43,415 | 9,618 | 1,359 | 14,429 | 1,701 | 127,550 | 2,532 | 33,027 | 13,634 | 1,007 | 10,87 |
|  | 21,754 | 702,767 | 22,861 | 139,484 | 86,129 | 11,439 | 62,388 | 16,086 | 654,190 | 19,863 | 123,325 | 98,669 |  | 53,730 |
|  | 1,830 | 39,033 | 638 | 7,264 | 7,267 |  | ${ }^{(2)}$ | 1,234 | 38,730 | 605 | 7,250 | 8,130 | ${ }^{1)}$ | $\left.{ }^{1}\right)$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 296,623 | 5,52b, 927 | 541,025 | 844,968 | 826,392 | 6,620 | 26,471 | 247,333 | 4,903,679 | 435,595 | 733,085 | 926,793 |  |  |
|  | 276,579 | 5,246,673 | 514,575 | 783,408 | 766,821 | 5,579 | 24,072 | 229,447 | 4,652,253 | 412,266 | 6776,474 | 862,118 | 3,874 | 18,742 |
| Transportatichn.......................................... Motor freight transportation and warehiosirg, terninals, and related services........................ | 202,891 | 4,089,834 | 435,982 | 640,779 | 605,732 | 2,768 | 11,9 | 166,2 | 3,624, | 354,6 | 568,840 | 668,185 | 2,974 | 8,396 |
| Compurication, electric, eas, and sanitary services................................. | 73,688 | 1,156,839 | 78,593 | 142, 629 | 161,089 | 2,811 | 12,171 | 63,157 | 1,028,289 | 56,54? | 107,634 | 193,933 | 1,900 | 10,346 |
|  | 20,042 | 280,254 | 26,450 | 61,560 | 59,571 | 1,041 | 2,399 | 17,886 | 251,426 | 24,429 | 56,682 | 64,675 | 842 | 2,233 |
| olesale ma retail trads.. | 1,853,923 | 97,190,462 | 2,275,387 | 7,393,892 | 6,623,844 | 1,168,297 | 8,641,864 | 1,494,437 | 88,200,688 | 1,085,794 | 6,528,771 | 7,254,231 | 966,286 | 7,628,442 |
| Wholesale trade...................................................... <br> Drups, chericale, and paints Wuter vehicles and automative equipmerit..................... <br> Lry goods and apparel <br> Gruerine and related prusucts. <br> Farm producti- ran materials <br> Electrical Ruds. $\qquad$ | 265,320 | 17,933,837 | 210,755 | 867,033 | 1,482,538 | 85,214 | 991,094 | 225,838 | 16,209,256 | 183,782 | 788,799 | 1,558,274 | 7, 370 | 877,579 |
|  | 11,724 | 738,224 | 10,081 | 64,246 | 69,638 | 7,627 | 105,298 | 10,402 | 70,673 | 8,918 | 59,424 | 72,336 | 6,742 | 93,252 |
|  | 7,074 | 239,061 | 2,855 | 11,245 | 27,460 | 2,662 | 18,529 | 5,026 | 228,747 | 2,550 | 10,834 | 29,091 | 1,713 | 16,143 |
|  | 11,888 | 621,239 | 7,024 | 37,229 | 80,125 | 3,909 | 84,737 | 10,330 | 588,529 | 6,104 | 34,909 | 82,186 | 3,459 | 81,226 |
|  | 41,482 | 4,978,764 | 39,956 | 222,981 | 195,261 | 14,175 | 122,534 | 35,775 | 4,089,952 | 34,466 | 188,457 | 226,059 | 12,225 | 83,446 |
|  | 15,530 | 2,975,092 | 20,286 | 37,206 | 60,421 | 2,838 | 65,419 | 12,532 | 2,578,058 | 14,291 | 31,042 | 06,574 | 2,544 | 55,142 |
|  | 5,762 | 216,402 | 2,698 | 14,356 | 35,942 | 2,372 | 23,072 | 4,699 | 209,178 | 2,550 | 14,320 | 37,707 | 1,870 | 22,611 |
| Hardware, and plunting and lieating equipment end supplies :Machinefy, equipment, and supplies. <br> Alcoholic bevereres <br> Lumber sua cuthetruction materials. <br> Whultsale trade, mat tlerwhere clazsitie日................... <br> Whilesale trast not allurathe. | 4,540 | 348,123 | 3,725 | 25,043 | 40,672 | 2,297 | 52,002 | 3,932 | 288,472 | 2,950 | 19,154 | 12,217 | 1,950 | 39,601 |
|  | 21,710 | 956,506 | 13,436 | 70,495 | 140,109 | 8,617 | 176,181 | 18,481 | 912,760 | 12,573 | 67,903 | 14, 726 | 7,504 | 110,885 |
|  | 3,563 | 1,000,344 | 7,679 | 55,294 | 37,620 | 3,038 | 55,862 | 3,535 | 999,770 | 7,672 | 55,231 | 37,687 | 3,033 | 55,846 |
|  | 7,686 | 689,457 | 9,492 | 34,682 | 49,872 | 1,932 | 26,459 | 6,951 | 646,649 | 7,643 | 32,425 | 53,010 | 1,575 | 24,087 |
|  | 93,886 | 4,526,595 | 77,222 | 263,672 | 511,242 | 32,400 | 306,274 | 78,701 | 4,339,038 | 69,413 | 247,456 | 536,459 | 26,263 | 275,695 |
|  | ,49 | 643,230 | 16,301 | 29,584 | 234,176 | 3,358 | 25,627 | 35,534 | 617,430 | 14,652 | 27,64, | 240,022 | 2,487 | 13,645 |


| Industrial group | Businesses with and without net profit |  |  |  |  |  |  | Businesses with net profit |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of businesses | Business receipts <br> (Thousand coldersy | Depreciation <br> (Thousind millers) |  | Het prorit <br> (1ess loses) <br> (Thoumand dolfars) | Inventory, end-of-year |  | Number of businesses | Business receipts <br> (Thoutend collars) | Depreciatior <br> (Thou asno <br>  |  | Net profit <br> (Thoutand © H (lers) | Inventory, end-of-year |  |
|  |  |  |  |  |  | Number of businesses | Amount (Thousand <br> dellers) |  |  |  |  |  | Number ai businessea | $\begin{aligned} & \text { Amourit } \\ & \text { (Thoundond } \\ & \text { dohltars) } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (B) | (9) | (10) | (11) | (12) | (13) | (14) |
| Wholesale and retail trade-Continued |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kptail trade..................... Buidite materials, hardware, | $1,554,094$ 50,796 | $77,760,046$ $3,936,033$ | 1, $\begin{array}{r}\text { 239,476 } \\ 58,903\end{array}$ | 6,388,027 | 5,019,098 235,265 | $1,068,507$ 47,972 | $7,478,782$ 923,279 | $1,243,194$ 47,964 | $70,766,802$ $3,552,762$ | 88,744 50,382 | 5, 643,528 290,827 | 5,558,255 275,927 | 984, 383 39,740 | 6,623,155 |
| Buldine materiais deale | 24,383 | 1,351,377 | 26,848 | 148,567 | 90,685 | 17,682 | 213,540 | 20,105 | 1,204,328 | 22,223 | 131,291 | 112,525 | 12,605 | 181,758 |
| Hardware stores | 22,919 | 1,177,032 | 24,237 | 100,591 | 90,151 | 20,791 | 34,2,381. | 18,406 | 2,034,746 | 10,131 | 81,629 | 104,218 | 17,170 | 291,552 |
| Farm equipment dealer | 11,294 | 1,607,664 | 12,818 | 83,214 | 54,429 | 9,501 | 367,358 | 9,450 | 1,315,688 | 12,028 | 77,707 | 00,184 | 7,899 | 316,340 |
| General merchardise stc | 109,224 | 3,877,634 | 74,493 | 213,790 | 296, 514 | 82,473 | 589,674 | 131,551 | 3,601,543 | D4,551 | 275,821 | 335,138 | 64,013 | 533,103 |
| Food stores. | 280, 588 | 17,670, 672 | 192,592 | 926,414 | 869,547 | 228,583 | 976,199 | 239,142 | 16,209,426 | 166,877 | 821,120 | 951,961 | 191,085 | 870,200 |
| Grocery stores, weat and fish markets, and fruit and vegetable markets.................................................... | 225,828 | 16,116,503 | 156,210 | 738,622 | 604,956 | 289,49 | 934,904 | 191,308 | 14,637,521 | 134,019 | 649,433 | 767,209 | 265,084 | 935,162 |
| Retail bakeries. | 17,080 | 574,651 | 14,913 | 123,595 | 69,663 | 10,463 | 11,047 | 15,514 | 546,431 | 14,120 | 111,529 | 72,822 | 19,631 | 10,612 |
| Other food st | 37,680 | 979.518 | 21,469 | 64, 197 | 104,928 | 18,671 | 30, 243 | 32,320 | 925,472 | 18,738 | 60,158 | 111,930 | 16,370 | <4, 426 |
| Automotive dealers and gasoline service statio | 283,439 | 23,514,261 | 174,236 | 1,604,333 | 1,003,759 | 218,046 | 1,591,480 | 231,519 | 21,395,643 | 149,822 | 1,440,660 | 1,110,663 | 186,332 | 1,414, 06 |
| Autombile and truck dealers. | 44,527 | 7,160,095 | 26,044 | 201,681 | 187,387 | 28,140 | 722,882 | 34,913 | 6,569,067 | 21,314 | 363,876 | 219,129 | 23,000 | 0.4,333 |
| Gasoline service stations........................ | 208,640 | 14,506,276 | 120,272 | 1,059,007 | 706,375 | 167,172 | 510,414 | 175,202 | 23,201,409 | 106,878 | 949,630 | 761,445 | 146,091 | 405,347 |
| Tire, battery, and accesscry dealers, and automotive dealers, not elsewhere classified....................... | 30,272 | 1,347,890 | 27,920 | 143,645 | 109,997 | 22,734 | 358,184 | 21,404 | 1,619,167 | 21,630 | 127,154 | 130,089 | 17,243 | 308,036 |
| Apparel and accessory stores. | 65.774 | 3,103,4, 0 | 32,375 | 281,496 | 283,527 | 49,529 | 775,264 | 52,375 | 2,880,359 | 29,006 | 258,246 | 319,610 | 41,749 | 700,505 |
| Fumiture, home furnishines, and | 81,709 | 4,174,771 | 59,582 | 449,660 | 347,517 | 58,076 | 643,190 | 64,998 | 3,749,888 | 49,312 | 391,755 | 378,121 | 40,935 | 552,107 |
| Eatiry and drinking places | 288,207 | 9,532,655 | 253,854 | 1,614,560 | 823,423 | 280,565 | 220,676 | 225,641 | 8,406,843 | 208,77 | 1,367,149 | 924,981 | 148,500 | 191,013 |
| Drie suores and proprietary | 28,785 | 2,714,064 | 32,505 | 295,434 | 291,722 | 26,832 | 506,597 | 25,649 | 2,598,329 | 30,736 | 274,714 | 300,393 | 24,340 | 421,777 |
| Liquar stores.. | 27,313 | 2,066,541 | 23,004 | 95,599 | 143,674 | 26,647 | 216,993 | 23,123 | 1,936,112 | 20,446 | 86,521 | 150,270 | 21,439 | 198,889 |
| Jewelrs stores | 17,890 | 593,918 | 6,006 | 45,580 | 112,416 | 15,642 | 217,614 | 26,026 | 573,969 | 5,513 | 45,003 | 215,625 | 14,219 | 208,102 |
| Sportire goods stores and bicycle | 17,622 | 456,831 | 8,727 | 27,296 | 35,576 | 13,354 | 112,963 | 22,400 | 409,462 | 6,6,5 | 25,068 | 4,4,984 | 9,518 | 45,133 |
| Fuel and ice dealers. | 17,819 | 642,856 | 17,234 | 47,007 | 75,112 | 5,731 | 18,962 | 15,056 | 613,123 | 15,485 | 45,193 | 77,284 | 5,282 | 17,949 |
| Antique stores ard secondiand st | 37,249 | 486,4,30 | 10,658 | 40,625 33,021 | 51,817 | 24,540 | 114,676 | 25,903 | 4,3,399 | 8,379 | 37,835 31889 | 64,736 | 17,276 | 91, 250 |
| News dealere ard cigar stor | 26,083 | 512,006 | 7,060 | 33,021 | 62,721 | 5,085 | 19,315 | 23,831 | 492,318 | 6,620 | 31,789 | 64,982 | 4,933 | 17,888 |
| Flurists. | 20,099 | 521,295 | 14,984 | 77, 580 | 43,287 | 12,663 | 20,721 | 12,632 | 415,576 | 9,913 | 58,633 | 53,693 | 8,123 | 10,178 |
| flevail stures, not elsewher | 120,199 | 3,721,510 | 69,239 | 296,657 | 325,155 | 77,324 | 505,489 | 86,239 | 3,392,023 | 56,916 | 267,380 | 368,083 | 5t,058 | 420,295 |
| Retail trade not allocabl | 13,321 | 225,084 | 4,224 | 6,703 | 18,067 | 7,443 | 26,690 | 9,145 | 194,029 | 2,024 | ,794 | 21,804 | 5,340 | 22,849 |
| inolesale and retail trade not allocabis | 34,496 | 1,496,579 | 25,156 | 138,832 | 222,208 | 14,576 | 171,088 | 25,405 | 2,226,630 | 19,268 | 90,384 | 137,702 | , 228 | 133,093 |
| nance, insurance, ard real estate | 539,443 | 7,022,354 | 295,20.4 | 483, 334 | 2,150,652 | 4,469 | 29,025 | 430,036 | 6,338,837 | 203,536 | 408,109 | 2,336,854 | -. 53 | , 8 |
| Banks and tmist companies; and insurance, holdine, and other investment companies...................................... | 1,286 | 17,555 | 1,094 | 1,022 | 3,952 |  |  |  | 12,663 |  |  |  |  |  |
| Credit agencies uther than tanks. | 7,709 | 97,550 | 2, 2,46 | 8,265 | 35,593 | ( ${ }^{1}$ | ( ${ }^{1}$ | 5,718 | 87,972 | 2,019 | 7,713 | 42,748 | (3) | (3) |
| Secursty and commitity brokers, dealers, excharges, and |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| services................................... | 20,011 | 668,403 | 5,666 | 15,669 | 109,062 | (1) | (2) | 15,826 | 619,558 | 4,639 | 14, 077 | 128,096 | (1) |  |
| Security brikers, dealers, and flotation coupanies.. | 13,084 | 367,003 | 3,750 | 9236 | 75,426 | (1) | (2) | 10,516 | 320,761 | 3,113 | 8,144 | 80,615 | (1) | (1) |
| exchanter, and allied services. | 6,927 | 301,400 | 2,916 | 6,307 | 34,236 | (1) | (1) | 5,330 | 298,347 | 1,500 | 5,733 | 37,481 | (2) | (1) |
| Insurance agents, bromers, and s | 181,245 | 2,414,767 | 62,228 | 223,851 | 1,008,729 | (2) | ${ }^{(1)}$ | 165,132 | 2,334,555 | 57,679 | 214,818 | 1,025,789 | ( ${ }^{1}$ | (1) |
| Real estate......................................... | 329,192 | 3,824,073 | 223,810 | 234,527 | 992,716 | 3,799 | 90,828 | 251,506 | 3,283,989 | 138,077 | 270,989 | 1,143,076 | 2,865 | $75,0 \mathrm{c}$ |
| Real eatate operators (except developers) and lessors of buildires. | 23,816 | 362,352 | 73,476 | 25,596 | 34,687 | $\left.{ }^{1}\right)$ | $\left.{ }^{2}\right)$ | 24,636 | 223,732 | 28,289 | 15,134 | 65,964 | $\left.{ }^{1}\right)$ |  |
| Lessors of real property other than buildings | 76,668 | 250,737 | 36,522 | 3,940 | 72,600 | 1,136 | 6,324 | 55,404 | 222,098 | 23,883 | 1,257 | 102,152 | 845 | 3,697 |
| Agents, brokers, and manapers.................................. Combinations of real estate, insurance, loans, wid law | 185,569 | 1,692,275 | 77,518 | 58,235 | 663,220 | 648 | 7,781 | 146,641 | 1,560,086 | 62,728 | 46,804 | 70,907 | 42 | 7,500 |
| Combinations of real estate, insurance, loans, aud law orfices............................................................ | 27,292 | 4.43,976 | 17,657 | 45,005 | 149,960 | ( ${ }^{1}$ | (1) | 22,563 | 415,495 | 14,154 | 39,559 | 160,332 |  |  |
| Other real e | 15,847 | 1,074,733 | 18,637 | 101,851 | 13,249 | 1,598 | 74,955 | 12,262 | 862,578 | 12,633 | 68,235 | 103,721 | 1,272 | 63,72 |
| Services... | 2,207,927 | 29,788,755 | 2,369,4,9 | 4,677,070 | 12,007,933 | 268,753 | 468,479 | 1,887,005 | 28,14, 236 | 1,106,200 | 4,282,213 | 21,509,303 | 221,530 | 400,370 |
| Hotels, roomivy houses, canps, and other lodgine places | 113,359 | 1,386,906 | 205,720 | 169,753 | 109,568 | 11,163 | 20,657 | 75,485 | 1,041,096 | 127, 7.6 | 118,264 | 292,191 | , 207 | 11,000 |
| Hotels, tourlst conrte, and motel | 48,709 | 928,416 | 135,693 | 132,937 | 75,230 | 6,325 | 8,127 | 33,678 | 17,096 | 93,350 | 92,545 | 120,590 | 4,780 | 5,550 |
| Hotels. | 12,352 | 325,275 | 27,124 | 59,305 | 16,156 | $\xrightarrow[-, 624]{ }$ | 4,460 | 19,024 | 223,391 | 15,193 | 34,873 | 28,177 | 1,327 | 2,451 |
| Tourlet courts and matels. | 36,357 | 603,141 | 109,569 | 73,632 | 59,074 | 3,701 | 3,667 | 24,674 | 443,205 | 72,157 | 57,072 | 92,419 | 2,953 | 3,10 |
| Lody ine places, excopt hotels, tourist corrts, and motels | 64,650 | 458,490 | 70,02? | 36,816 | 34,338 | 4,838 | 12,530 | 41,807 | 323,998 | 34,596 | 25,79 | 71,595 | 27 | ,450 |
| Personal gervices... | 524,476 | 4,819,508 | 26,4,545 | 1,005,519 | 1,269,398 | 87,771 | 82,999 | 454,212 | 4,288,092 | 210,428 | 982,384 | 1,342,298 | 75,76 | 74,273 |
| Laundries, iaundry services, cleanire and dyeing plants.. | 86,506 | 1,475,620 | 126,948 | 353,715 | 227,459 | 7,813 | 7,811 | 68,986 | 2,306,496 | 95,34.2 | 309,074 | 263,159 | 5,734 | 6,289 |
| Phatorraphic studios, inchudime comercial photography... | 25,888 | 337,319 | 14,673 | 45,860 | 67,544 | 7,4.4 | 15,912 | 18,358 | 325,036 | 12,388 | 4.4,587 | 74,620 | 0,026 | 15,095 |
| beauty and larber sh-ps............................... | 313,343 | 2,132,575 | 68,239 | 590,318 | 744,457 | 54,230 | 15,047 | 286,875 | 2,024,565 | 59,083 | 539,842 | 766,482 | 47,035 | 13,402 |
| Shoe repalt shops, shoe shine parlors, and hat clearifus shape. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Auteral service ent crematories....... | 13,491 | 563,600 | 43,877 | 60,800 | 123,241 | 10,339 6,411 | 28, 12.41 | 18,883 | 562,193 | 2,870 40,599 | 12,765 | 43,327 126,433 | -1,853 | 12,728 |
| Personal services, not | 55,117 | 166,720 | 7,626 | 19,746 | 64,433 | 1,634 | 1,960 | 49,478 | 156,758 | 5,560 | 16,905 | 68,228 | 1,380 | 1,307 |

Table 2.1-NUMBER OF businesses, business receipts, depreciation, payroll, net profit, and inventory, by industrial group-Continued

Table 2.2-income statement items for selected industries


BUSINESS RETURNS/1965 • PROPRIETORSHIPS

| Item | Manufacturine -Continued |  |  |  | Transportation, communcation, electric, gas, and sanitary services |  |  |  |  | Wholesale and retail trade |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Lunter and wood products, except "urniture | Printirg, publishirg and allied industries | Machinery, <br> Except <br> Electric | $\begin{aligned} & \text { other } \\ & \text { manuractur- } \\ & \text { ine } \end{aligned}$ | Total | Transportation |  |  | Commenication, electric, gas, and saritary services | Total | Wholesale trade |  |  |  |
|  |  |  |  |  |  | Total | Motor freight transportation and warehousing, termínals, and related services | $\left\lvert\, \begin{gathered} \text { Other } \\ \text { transporta- } \\ \text { tion } \end{gathered}\right.$ |  |  | Total | Groceries and related products | $\begin{gathered} \text { Farm } \\ \text { products- } \\ \text { raw } \\ \text { materials } \end{gathered}$ | $\begin{aligned} & \text { Other } \\ & \text { wholesale } \\ & \text { trade } \end{aligned}$ |
| NUMBER OF BUSINESSES <br> Businesses with and without net profit, total.... <br> Businesses with net profit. $\qquad$ Businesses without net profit....................... <br> BUSINESSES WITH AND WITHOUT NET PROFIT | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
|  | 52,763 | 29,955 | 19,442 | 62,935 | 296,621 | 276,579 | 202,891 | 73,688 | 20,042 | 18853,913 | 265,320 | 41,482 | 15,530 | 208,308 |
|  | 43,808 8,955 | 23,351 6,604 | 27,219 2,391 | 46,688 16,247 | $\begin{array}{r} 247,333 \\ 49,288 \end{array}$ | 229,447 47,232 | $\begin{array}{r} 166,290 \\ 36,601 \end{array}$ | $\begin{aligned} & 63,157 \\ & 10,531 \end{aligned}$ | 17,886 2,156 | $1,494,437$ 359,476 | 225,838 39,482 | $\begin{gathered} \begin{array}{c} 5,715 \\ 5,767 \end{array} \end{gathered}$ | $\begin{array}{r} 12,532 \\ 2,998 \\ \hline \end{array}$ | $\begin{array}{r} 177,591 \\ 30,717 \\ \hline \end{array}$ |
|  | (Thousand dolliars) |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Business deductions, total. | 1,365,198 | 618,670 | 588,922 | 2,318,014 | 4,700,535 | 4,479,852 | 3,484,102 | $1,156,839$ 995,750 | 280,254 220,683 | 97,190,462 $90,566,618$ | $17,933,837$ $16,451,299$ | $4,978,964$ $4,783,703$ | 2,975,692 2,915,271 | 4,979,181 $8,752,325$ |
| cost of goods sold, total. | 632,084 | 355,748 | 395,333 | 1,633,091 | 1,193,042 | 1,131,310 | 741,692 | 389,618 |  |  |  |  |  |  |
| Inventory, beginring-of-y | 48,462 | 19,268 | 48,297 | 181,035 | - 21,493 | 1,19,404 | 12,035 | 389,618 9,369 | 61,732 2,089 | $72,808,563$ $8,255,746$ | $13,772,522$ 957,164 | $\begin{array}{r}4,243,838 \\ \hline 143,098\end{array}$ | $2,723,439$ 80,878 | $\begin{array}{r} 6,805,245 \\ 733,288 \end{array}$ |
| Merchandise purchased. | 347,062 | 133,126 | 176,057 | 935,063 | 718,785 | 692,523 | 375,897 | 316, 626 | 26,262 | 68,833, 633 | 13,047,516 | 3,990,571 | 2,665,131 | 6,392,814 |
| Cost of labor. | 166,074 | 122,135 | 126,504 | 359,822 | 190,460 | 177,888 | 147,371 | 24,517 | 18,572 | 1,578,641 | 205,917 | 49,003 | 13,733 | 143, 181 |
| Materials and suppi | 49,615 | 59,436 | 61,870 | 175,214 | 29,164 | 70,277 | 58,543 | 11,734 | 8,887 | 1,017,736 | 214,221 | 98,757 | 5,721 | 109,743 |
| Other $\operatorname{costs}$ Less: Inventory, end-uf-year..................... | 75,582 54,710 | 41,678 19,895 | 25,576 42,971 | 178,437 <br> 96,480 | 209,617 26,471 | 201,290 24,072 | 161,74? | 32,543 20,172 | 8,321 2,399 | $1,764,677$ $8,641,864$ | 339,698 992,994 | 84,943 122,534 | 23,395 65,419 | 232,360 |
| Less: Liventory, end- | 54,710 98,272 | 19,895 33,398 | 42,971 28,720 | 196,480 79,877 | 26,471 541,025 | 24,072 | 11,001 435,982 | $2 \sim, 171$ 78,593 | 2,399 26,450 | $8,641,864$ $1,275,387$ | 991,994 | 122,534 39,956 | 65,419 | $B 04,0 \times 1$ |
| Taxes | 35,430 | 13,278 | 15,000 | 50,342 | 189,414 | 181,056 | 161,485 | 20,171 | 2,758 | 1,371,108 | 143,988 | 24,344 | 6,4,20 | 150,513 113,204 |
| Rent | 16,777 | 18,316 | 13,800 | 39,088 | 90,962 | 89,055 | 68,865 | 20,190 | 1,907 | 1,688,578 | 128,151 | 19,556 | 3,931 | 104, 664 |
| Repairs. | 66,058 | 6,126 | 4,502 | 22,886 | 328,304 | 318,720 | 281,739 | 36,981 | 10,084 | 456,330 | 71,186 | 16,008 | 8,010 | 47,168 |
| Salaries and wag | 204,408 | 62,657 | 51,829 | 285,319 | 654,507 | 612,519 | 493,407 | 118,112 | 4,2,988 | 5,825,255 | 661,115 | 173,978 | 23,473 | 463,664 |
| Insurance............ | 26,020 | 7,907 | 9,122 | 32,334 | 184,722 | 277,429 | 144,671 | 32,758 | 7,283 | 631,842 | 93,227 | 21,749 | 6,327 | 65,061 |
| Legal and prufessional Cormissions......... | 2,952 | 3, 043 | 2,571 | 10,069 | 14,4,48 | 12,4,5 | 8,988 | 3,457 | 2,003 | 176,837 | 25,275 | 5,761 | 1,097 | 18,357 |
| Comaissions. Amortication | (3,367 | 5,079 | 3,120 | 21,902 | 24,180 | 21,821 | 15,334 | 6,487 | 2,359 | 253,628 | 115,734 | 26,758 | 6,793 | 92,183 |
| Retirement plans. | 22 | 106 | - 79 | 625 | 1,031 | 1812 | 700 | 122 | 229 | -6,270 | 2,042 | ${ }^{(280}$ | (-) | 1,037 |
| Interest... | 16,405 | 8,456 | 6,152 | 10,139 | 79,221 | 74,853 | 61,785 | 13,073 | 4,303 | 413,235 | 58,790 | 22,459 | 7,005 | 39,326 |
|  | 3,211 | 2,430 | 1,274 | 5,134 | 6,122 | 4,536 | 4,120 | 416 | 1,586 | 171,679 | 28,420 | 5,486 | 408 | 22,526 |
| Casualty losses <br> Depletior. | 698 5,694 | 2,253 2,168 | 41 | 137 388 | (1) 3 ) 585 | (3,509 | (1, ${ }^{2,753}$ | 756 |  | 31,675 | 4,145 | 349 | 71 | 3,725 |
| Depletion................. | 5,694 253,795 | 2,168 99,060 | 57,112 | 220,648 | 1,389,238 | 2,337,403 | 1,052,482 |  | ${ }_{53}{ }^{1}$ ) ${ }^{\text {a }}$ | 1,309 $5,462,50$ | 1,139 | 6 |  | 1,139 |
|  |  |  |  |  |  | 1,337,403 | 1,062,482 | 274,921 | 51,835 | 5,462,150 | 1,135,310 | 203,276 | 107,993 | 324,041 |
| Gross profit (less loss) <br> Net prorit (less loss) | 877,287 144,173 | 376,144 113,222 | 318,128 124,539 | $\begin{aligned} & 906,663 \\ & 281,740 \end{aligned}$ | 4,333,885 826,392 | $4,115,363$ 765,821 | $3,348,142$ 605,732 | $\begin{aligned} & 767,221 \\ & 161,089 \end{aligned}$ | 218,522 59,571 | $\begin{array}{r} 24,381,899 \\ 6,623,844 \end{array}$ | $\begin{aligned} & 4,161,325 \\ & 1,482,538 \end{aligned}$ | $\begin{aligned} & 735,126 \\ & 295,261 \end{aligned}$ | $\begin{array}{r} 252,253 \\ 60,421 \end{array}$ | $\begin{aligned} & 3,173,936 \\ & 2,226,856 \end{aligned}$ |
| businesses with net proplt |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eusiness receipts | 1,245,628 | 641,677 | 674,209 | 2,317,036 | 4,903,679 | 4,552,253 | 3,624,064 | 1,028,189 | 251,426 | 88,200,688 | 16,209,250 | 4,089,952 | 2,578,058 | 9,541,246 |
| Business deductions, total | 1,077,405 | 515,098 | 536,170 | 1,997,322 | 3,976,885 | 3,790,235 | 2,955,879 | 834,256 | 186,751 | 80,945,457 | 14,550,982 | 3,873,893 | 2,511,484 | 8,265,605 |
| Cost of goods sold, total | 532,906 | 293,434 |  | 1,408,018 | 1,035,589 | 990,590 | 635,052 | 355,538 | 44,999 | 65,4,4,690 | 12,226,042 | 3,404,510 | 2,354,581 | 6,466,951 |
| Inventory, beginning-of-yea Merchandise purchased...... | 41,173 | 13,691 | 34,283 164,734 | 146,480 850,086 | $18,476$ | 16,575 | 8.197 | 8,378 | 1,901 | 7,167,728 | 845,494 | 111,246 | 74,100 | 660,148 |
| Merchandise pu Cost of labor. | 296,571 | 119,160 | 164,734 | 850,086 | 669,689 | 655,274 | 357,900 | 297,374 | 14,415 | 62,121,72 | 11,570,455 | 3,187,276 | 2,296,810 | 6,086,369 |
| Cost of labor....... | 126,939 | 90,628 | 113,830 | 319,991 | 163,159 | 146,175 | 128,914 | 17,261 | 16,984 | 1,340,124 | 170,493 | 29,932 | 12,095 | 128,466 |
| Materials and suppl | 45,670 | 46,883 | 60,989 | 151,813 | 66, 192 | 60,098 | 50,589 | 9,509 | 5,994 | 892,511 | 198,483 | 93,406 | 4,280 | 100,797 |
| $\begin{aligned} & \text { Other costs.............. } \\ & \text { Less: Irventory, end- } \end{aligned}$ | 63,109 40,536 | 38,776 15,644 | $24,838$ $36,409$ | $\begin{aligned} & 108,084 \\ & 168,436 \end{aligned}$ | $\begin{gathered} 139,148 \\ 20,975 \end{gathered}$ | $\begin{gathered} 131,210 \\ 18,7242 \end{gathered}$ | 97, 848 8,396 | $\begin{aligned} & 33,362 \\ & 10, ~ \end{aligned}$ | 7,938 2,233 | $1,554,057$ $7,628,442$ | 312,696 871,579 | 66,096 89,446 | 22,438 | 224,262 |
| Depreczation. | 73,772 | 28,299 | 24,684 | 68,128 | 435,595 | 412,166 | 354,619 | 56,547 | 24,429 | 2,085,794 |  |  |  | 135,025 |
| Taxes | 24,550 | 10,836 | 12,959 | 4,4,163 | 161,412 | 254,333 | 139,339 | 14,994 | 7,079 | 1,206,888 | 132,771 | 20,312 | 5,000 | 107,459 |
| Rent. | 11,277 | 14,821 | 11,055 | 31,293 | 76,243 | 74,597 | 57,596 | 17,007 | 1,646 | 1,463,784 | 125,170 | 15,482 | 2,814 | 96,874 |
| Repairs | 56,919 | 5,129 | 4,225 | 19,559 | 265,98: | 257,195 | 228,714 | 28,481 | 8,787 | 393,876 | 64,719 | 14,329 | 6,762 | 43,628 |
| Salaries and wages | 154,127 | 58,210 | 50,281 | 162,359 | 569,926 | 530,298 | 439,925 | 90,373 | 39,628 | 5,188,590 | 618,305 | 158,525 | 18,947 | 40,833 |
| Insurance.... | 19,437 | 7,173 | 8,023 | 28,927 | 158,423 | 151,846 | 124,766 | 27,080 | 6,567 | 553,376 | 83,928 | 19,131 | 4,630 | 60,167 |
| Legal and professional fe | 2,343 | 2,641 | 2,209 | 8,571 | 12,312 | 10,665 | 8,030 | 2,635 | 1,647 | 152,472 | 22,660 | 5,121 | 885 | 16,664 |
| Conmissions. | 3,128 | 4,472 | 2,778 | 20,772 | 21,246 | 18,975 | 14,666 | 4,307 | 2,271 | 227,440 | 109,854 | 10,566 | 6,517 | 86, 77 |
| Amortization.... | $\left.{ }^{1}\right)$ | 755 | 150 | 49 |  | 198 | 93 | 105 | 23 | 5,304 | 993 |  |  | 988 |
| Retirement plans | 13 | 101 | , | 570 | 1,029 | 812 | 700 | 112 | 217 | 2,584 | 634 | 158 |  | 468 |
| Interest. | 10,161 | 6,436 | 5,170 | 13,082 | 64,227 | 60,921 | 50,678 | 10,243 | 3,306 | 333,045 | 49,103 | 7,627 | 5,946 | 35,530 |
| Pad debts....... Casualty losses. | 3,130 | 1,604 | 1,161 | 3,544 | 5,103 | 3,661 | 3,246 | 415 | 1,442 | 138,708 | 22,780 | 4,375 | 326 | 18,079 |
| Casualty los | 407 | 226 | 27 | 105 | ${ }_{12}^{7,649}$ | 11,634. | 1, 1,467 | 187 |  | 13,731 | 3,578 | 34.9 | 65 | 3,164 |
| Depletion................. | 5,082 | 2,168 |  | 388 | (2) | (1) | (1) |  |  | 1,284 | 1,218 |  |  | 1,118 |
| Other business dedu | 180,148 | 79,793 | 51,214 | 188,854 | 1,167,932 | 1,123,238 | 897,000 | 226,238 | 44, 694 | 4,732,891 | 1,015,545 | 172,947 | 90,722 | 751,886 |
| Gross profit.. Net profit.... | $\begin{aligned} & 712,722 \\ & 163,223 \end{aligned}$ | $\begin{aligned} & 348,243 \\ & 125,579 \end{aligned}$ | $\begin{aligned} & 311,944 \\ & 138,039 \end{aligned}$ | $\begin{aligned} & 909,018 \\ & 319,714 \end{aligned}$ | $\begin{array}{r} 3,868,090 \\ 926,793 \end{array}$ | $\begin{array}{r} 3,661,663 \\ 862,118 \end{array}$ | $\begin{array}{r} 2,989,012 \\ 668,185 \end{array}$ | $\begin{aligned} & 672,651 \\ & 193,933 \end{aligned}$ | $\begin{array}{r} 206,427 \\ 64,675 \end{array}$ | $\begin{array}{r} 22,752,998 \\ 7,254,231 \\ \hline \end{array}$ | $\begin{aligned} & 3,983,2244 \\ & 1,558,274 \end{aligned}$ | $\begin{aligned} & 685,4,42 \\ & 216,059 \end{aligned}$ | 223,477 66,574 | $\begin{aligned} & 3,074,295 \\ & 1,275,641 \end{aligned}$ |

Table 2．2－INCOME STATEMENT ITEMS FOR SELECTED industries－Continued

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 Footnotes at end of table.

Table 2.2-INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Table 2.3-NUMBER of buSinesses, business receipts, depreciation, payroll, net profit, and inventory, by selected industries, and size of business receipts

Table $2.3-$ Number of businesses，business receipts，depreciation，payroll，net profit，and inventory，by selected industries，and size of business receipts－Continued

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table 2.3 －number of businesses，business receipts，depreciation，payroll，net profit，and inventory，by selected industries，and size of business receipts－Continued

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[^2]table 2.3 -number of businesses, business receipts, deprectation, payroll, net profit, and inventory, by selected industries, and size of business receipts - Continued

Table 2.3 －Number of businesses，business receipts，depreciation，payroll，net profit，and inventory，by selected industries，and size of business receipts－Continued

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Table 2．3－number of businesses，business receipts，depreclation，payroll，net profit，and inventory，by selected industries，and size of business recetpts－Continued

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|  |  |  |  |  | Farm products－－raw materials |  |  |  |

Table 2.3-nimber of businesses, business receipts, depreciation, payroll, net profit, and inventory, by selected indostries, and size of business receipts -Continued

Table 2.3-NUMBER OF bUSINESSES, bUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND inventory, by SELECTED INDUSTRIES, AND SIZE OF buSINESS RECEIPTS -CONTINUEd

Tabie 2.3-Number of businesses, business receipts, depreciation, payroll, net profit, and inventory, by selected industries, and size of business receipts - Continued

Table 2.3 －NUMBER of businesses，business receipts，deprectation，payroll，net profit，and inventory，by selected industries，and size of business receipts－Continued

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Table 2.3 -NUMBER OF BUSINESSES, bUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND invENTORY, by SELECTED INDUSTRIES, AND SIZE OF bUSINESS RECEIPTS -CONLITUEd

Table 2.3 -number of businesses, business receipts, depreciation, payroll, net profit, and inventory, by selected industries, and size of business receipts - Continued


Table 2.3 -number of businesses, business receifts, deprectation, payroll, net profit, and inventory, by selected industries, and size of business receipts-Continued


BUSINESS RETURNS/1965 • PROPRIETORSHIPS
Table 2.3 -NUMBER OF buSinesses, business receipts, depreciation, payroll, net profit, and inventory, by selected industries, and size of business receipts -Continued

Table 2.3-nUMBER of buSinesses, business receipts, depreciation, payroll, net profit, and inventory, by selected industries, and size of business receipts - Continued

Table 2.3 - NLMBER OF buSinesses, business receipts, deprectation, payroll, net profit, and inventory, by selected inoustries, and size of business receipts -Continued



[^3]Table 2.4-INCOME STATEMENT ITEMS, by industrial division and size of business receipts-Continued

| Industrial division and item | Size of business reouipts |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 5,000 \end{aligned}$ | $\begin{aligned} & \text { \$5,000 } \\ & \text { under } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \$ 25,000 \end{aligned}$ |  |  | $\begin{aligned} & \text { no , } 101 \\ & \text { under } \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 550,001 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,00 c, 000 \end{gathered}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { or more } \end{aligned}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (E) | (9) | (19) | (11) |
| AGRICULTURE, FORESTRY, AND FLSHERIES <br> Number of Businesses <br> Businesses with and without net profit, total <br> Businesses with net profit. <br> Businesses without net prorit.................. | $\begin{aligned} & 3,225,266 \\ & 2,140,211 \\ & 1,085,055 \end{aligned}$ | $\begin{array}{r} 1,739,734 \\ 965,794 \\ 773,940 \end{array}$ | $\begin{array}{r} 552,255 \\ 439,059 \\ 173,196 \end{array}$ | $\begin{array}{r} 591,524 \\ 508,431 \\ 83,093 \end{array}$ | $\begin{array}{r} 183,363 \\ 157,070 \\ 26,293 \end{array}$ | $\begin{gathered} 57,643 \\ 51,175 \\ 6,408 \end{gathered}$ | $\begin{gathered} 17,131 \\ \frac{12,915}{4,216} \end{gathered}$ | $\begin{aligned} & 5,789 \\ & 4,453 \\ & 1,336 \end{aligned}$ | $\begin{array}{r}1,045 \\ 799 \\ 246 \\ \hline\end{array}$ | 558 515 43 | $\begin{array}{r}76,224 \\ 776,224 \\ \hline\end{array}$ |
|  | (Thousand doflars) |  |  |  |  |  |  |  |  |  |  |
| Businesses with and Without Net Prorit Business receipts...................................... | 32,159,830 | 3,261,104 | 3,989,737 | 9,267,440 | 6,231,368 | 3,859,913 | 2,310,835 | 1,671,642 | 690,804 | 876,985 | - |
| Business deductions, total.................... | 28,379,113 | 3,421,486 | 3,310,654 | 7,540,713 | 5,290,461 | 3,378,882 | 2,163,422 | 1,612,969 | 695,001 | 864,577 | 100,943 |
| Cost of goods sola, total <br> Inventory, beginning-of-year <br> Merchandise purchased <br> cost of labor. <br> Materials and supplies <br> Other costs. <br> Less: Inventory, end-of-year. | 18,593,763 | 1,925,300 | 1,949,209 | 4,553,723 | 3,442,302 | 2,395,586 | 1,589,642 | 1,280,692 | 610,557 | 804,764 | 42,088 |
|  | $\begin{array}{r} 922,303 \\ 4,594,579 \\ 2,193,581 \\ 735,336 \\ 11,183,632 \\ 1,035,668 \end{array}$ | $\begin{array}{r} 70,389 \\ 168,227 \\ 209,881 \\ 94,627 \\ 1,45,365 \\ 73,189 \end{array}$ | $\begin{array}{r} 85,325 \\ 176,253 \\ 204,802 \\ 100,832 \\ 1,476,091 \\ 94,194 \end{array}$ | $\begin{array}{r} 191,074 \\ 525,400 \\ 500,473 \\ 229,801 \\ 3,315,501 \\ 208,526 \end{array}$ | $\begin{array}{r} 223,617 \\ 706,017 \\ 49,0109 \\ 136,303 \\ 2,162,262 \\ 264,990 \end{array}$ | $\begin{array}{r} 150,290 \\ 750,097 \\ 369,970 \\ 79,919 \\ 1,790,583 \\ 164,373 \end{array}$ | $\begin{array}{r} 84,633 \\ 533,088 \\ 232,949 \\ 50,605 \\ 783,415 \\ 95,048 \end{array}$ | $\begin{array}{r} 76,588 \\ 729,484 \\ 12,181 \\ 24,694 \\ 415,470 \\ 85,725 \end{array}$ | $\begin{array}{r} 13,450 \\ 502,039 \\ 26,483 \\ 2,894 \\ 82,842 \\ 16,751 \end{array}$ | $\begin{array}{r} 21,429 \\ 500,218 \\ 3,2899 \\ 13,558 \\ 25,719 \\ 24,459 \end{array}$ | $\begin{array}{r} 5,508 \\ 3,772 \\ 5,74 \\ 2,103 \\ 33,384 \\ 8,413 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |
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| Depreciation |  | $\begin{array}{r} 575,917 \\ 233,459 \\ 70,321 \\ 249,928 \\ 7,756 \end{array}$ | $\begin{aligned} & 529,127 \\ & 18,566 \\ & 92,507 \\ & 240,793 \\ & 10,327 \end{aligned}$ | 1,183,560 | 678,521 | $\begin{array}{r} 343,973 \\ 87,533 \end{array}$ | $\begin{array}{r} 166,264 \\ 47,756 \end{array}$ | $\begin{aligned} & 59,926 \\ & 18,823 \end{aligned}$ | $\begin{array}{r} 12,975 \\ 4,095 \end{array}$ | 12,9403,158 | 24,199 |
| Taxes.. |  |  |  | 34,4,659 | 191,452 |  |  |  |  |  | 6,173 |
| Rent. |  |  |  | 242,601 | 192,826 | 112,85? | 79,092 | 29,709 | 11, 7 , 620 | 4,047 | 2,134 |
| Repairs.......... |  |  |  | 511,572 43,878 | 293,987 57,570 | 153,025 37,288 | 73,201 40,748 | 38,218 40,244 | 7,960 4,944 | 4,792 5,129 | 5,978 |
| Insurance.. | 553,386 | 100,245 | 87,821 | 174,3721,043 | $\begin{array}{r} 96,260 \\ 1,519 \end{array}$ | 48,6701,895 | 26,9992,717 | 12,539377 | 2,404 | 1,958 | 2,118 |
| Legal and professional fees | 9,570 | 668507 | ${ }_{181}^{634}$ |  |  |  |  |  |  | 116 | 451 |
| Comnissions. . . . . . . . . | 8,157 |  |  | 1,2321,389 | 830 | 963 | 850 | 579 | 2,898 | 172 | 5 |
| Amortization. | 2,657 | 93 | 3 |  | 61 | 56 | 30 | 2 | 2 | 6 <br> 8 |  |
| Retirement plans | 1,262 | 278 | 57 | 11 | 140 | 9 | 712 | 5 | 2 | 48 |  |
| Interest, Bad febts | $1,185,887$ 1,472 | 177,806 86 | 159,612 220 | 368,267 504 | 229,528 35 | 117,740 228 | 73,910 214 | $\begin{array}{r}35,336 \\ \hline 158\end{array}$ | 8,939 | 6,686 25 | 8,063 |
| Casuelty losses | 901 | 532 | 79 | 219 | 16 | 2 | - | 2 | - | 9 | 42 |
| Depletion........ | 982 | 108 | 119 | 229 | 20.103 | ${ }^{217}$ | 53 | $\bigcirc$ | ${ }^{72}$ | ${ }^{74}$ | - |
| Other business deductions | 651,729 | 78,498 | 59,504 | 213,454 | 105,311 | 78,940 | 61,234 | 96,452 | 28,383 | 20,713 | 9,240 |
| Gross profit (less loss) Net profit (less loss). | $\begin{gathered} 13,566,067 \\ 3,780,717 \end{gathered}$ | ${ }^{1}{ }_{1} 3160,3824$ | $\begin{array}{\|c} 2,040,628 \\ 679,078 \end{array}$ | $\begin{aligned} & 4,713,717 \\ & 1,726,727 \end{aligned}$ | $\begin{aligned} & 2,789,066 \\ & 940,907 \end{aligned}$ | $\begin{aligned} & 1,464,327 \\ & 481,031 \end{aligned}$ | $\begin{aligned} & 721,193 \\ & 147,613 \end{aligned}$ | $\begin{gathered} 390,952 \\ 58,675 \end{gathered}$ | $\begin{aligned} & 80,247 \\ & 14,197 \end{aligned}$ | $\begin{aligned} & 72,221 \\ & 12,408 \end{aligned}$ | $\begin{array}{r} 1 / 2,088 \\ 2100,943 \end{array}$ |
| Businesses with Net Profit |  |  |  |  |  |  |  |  |  |  |  |
| Business receip | 26,391,071 | 2,080,350 | 3,195,871 | 8,001,959 | 5,311,943 | 3,425,952 | 1,731,076 | 1,298,405 | 529,677 | 815,838 | - |
| Business deductions, total. | 20,650,556 | 1,341,504 | 2,271,131 | 5,976,049 | 4,182,429 | 2,845,653 | 1,513,074 | 1,209,799 | 510,761 | 800,156 | - |
| Cost of goods sold, tot | 13,832,946 | 795,861 | $\begin{array}{r} 1,338,308 \\ 44,147 \\ 99,303 \\ 12,34,459 \\ 73,027 \\ 1,047,083 \\ 49,711 \end{array}$ | 3,618,385 | 2,709,482 | 2,037,637 | 1,124,221 | 1,021,959 | 440,258 | 746,835 | - |
| Inventory, beginning-or-ye | $\begin{array}{r} 689,695 \\ 3,571,264 \\ 1,53,623 \\ 543,246 \\ 8,294,341 \\ 798,223 \end{array}$ | $\begin{aligned} & 27,223 \\ & 58,604 \\ & 82,735 \\ & 39,179 \\ & 618,443 \\ & 30,323 \end{aligned}$ |  | 149,893 400,963 | 168,881 568,290 | 127,378 662,937 | 73,018 376,974 | 69,831 573,703 | 10,627 362,149 | 18,703 468,341 | - |
| Cost of labor........ |  |  |  | 365,627 | 347,276 | 290,790 | 170,149 | 100,739 | 19,972 | 30,876 | - |
| Materials and supplies |  |  |  | 182,845 | 105,423 | 68,618 | 37,232 | 22,205 | 2,374 | 12,343 | - |
| Other costs. |  |  |  | 2,692,609 773,552 | 1,723,407 | 1,027,889 | 551,069 | 336,022 | 58,420 13,268 | 239,409 22,837 | - |
| Less: Invertory, end-o |  |  |  | 173,552 | 203,795 | 139,975 | 84,221 | 80,541 | 13,268 | 22,837 |  |
| Depreciation | $\begin{array}{r} 2,504,985 \\ 799,283 \\ 605,830 \\ 1,138,308 \\ 188,549 \end{array}$ | $\begin{array}{r} 184,233 \\ 108,896 \\ 27,909 \\ 96,512 \\ 3,571 \end{array}$ | $\begin{array}{r} 355,929 \\ 133,407 \\ 61,071 \\ 171,385 \\ 8,029 \end{array}$ | $\begin{aligned} & 953,147 \\ & 277,339 \\ & 193,745 \\ & 413,971 \\ & 30,764 \end{aligned}$ | $\begin{aligned} & 542,019 \\ & 155,693 \\ & 150,816 \\ & 234,163 \\ & 54,24 \end{aligned}$ | $\begin{array}{r} 289,824 \\ 71,721 \\ 83,923 \\ 126,604 \\ 35,575 \end{array}$ | $\begin{aligned} & 113,157 \\ & 32,311 \\ & 51,675 \\ & 53,615 \\ & 33,258 \end{aligned}$ | $\begin{aligned} & \text { } \\ & 16,689 \\ & 3,148 \end{aligned}$ | $\begin{aligned} & 8,462 \\ & 3,083 \\ & 9,987 \\ & 5,980 \\ & 4,911 \end{aligned}$ | $\begin{aligned} & 11,525 \\ & 2,685 \\ & 2,877 \\ & 3,661 \\ & 4,767 \end{aligned}$ | E |
| Taxes.. |  |  |  |  |  |  |  |  |  |  |  |
| Rent... |  |  |  |  |  |  |  |  |  |  |  |
| Salaries and wages |  |  |  |  |  |  |  |  |  |  |  |
| Insurance. | $\begin{array}{r} 399,442 \\ 7,622 \\ 7,159 \\ 334 \\ 942 \end{array}$ | $\begin{array}{r} 4,186 \\ 212 \\ 159 \\ 42 \\ 17 \end{array}$ | $\begin{array}{r} 64,463 \\ 489 \\ 135 \\ 45 \end{array}$ | $\begin{array}{r} 140,172 \\ 693 \\ 1,198 \\ 183 \\ 9 \end{array}$ | $\begin{array}{r} 76,594 \\ 1,347 \\ 750 \\ 26 \\ 134 \end{array}$ | $\begin{array}{r} 41,162 \\ 1,603 \\ 933 \\ 56 \\ 7 \end{array}$ | $\begin{array}{r} 19,922 \\ 2,959 \\ 411 \\ 277 \\ 712 \end{array}$ | $\begin{array}{r} 9,635 \\ 363 \\ 563 \end{array}$ | 1,628 | 1,680721 | - |
| Legal and professional |  |  |  |  |  |  |  |  | 1,1452,898 |  | - |
| Comrissions. |  |  |  |  |  |  |  | 563 |  | 172 | - |
| Amortizatior Retirement |  |  |  |  |  |  |  | 5 | - | 14 | - |
| - |  |  |  |  |  |  |  |  |  |  |  |
| Interest. <br> Bad detts <br> Casualty losses. <br> Depletion. <br> Other business deduetions.. | $\begin{array}{r} 730,183 \\ 1,184 \\ 310 \\ 693 \\ 432,786 \end{array}$ | 44,13420514335,658 | 97,480198616746,064 | 262,17132218516383,602 | 165,90433110391,120 | $\begin{array}{r} 90,797 \\ 216 \\ 131 \\ 65,463 \end{array}$ | $\begin{array}{r} 38,292 \\ 214 \\ - \\ 53,548 \\ 42,548 \end{array}$ | $\begin{array}{r} 25,298 \\ 158 \\ 2 \\ 7 \\ 20,298 \end{array}$ |  | 6,092 | - |
|  |  |  |  |  |  |  |  |  |  | $\begin{array}{r} 21 \\ 9 \\ 54 \\ 19,713 \end{array}$ |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Gross profit | $12,558,125$$5,740,515$ | $\begin{array}{r} 1,284,489 \\ 738,446 \end{array}$ | $\begin{array}{r} 1,857,563 \\ 924,740 \end{array}$ | $\begin{aligned} & 4,383,574 \\ & 2,025,910 \end{aligned}$ | $\begin{aligned} & 2,602,461 \\ & 1,129,514 \end{aligned}$ | $\begin{array}{r} 1,388,315 \\ 580,299 \\ \hline \end{array}$ | $\begin{aligned} & 606,855 \\ & 218,002 \\ & \hline \end{aligned}$ | $\begin{array}{r} 276,4,46 \\ 88,606 \end{array}$ | $\begin{aligned} & 89,419 \\ & 18,916 \\ & \hline \end{aligned}$ | 69,00315,682 |  |
| Net profit |  |  |  |  |  |  |  |  |  |  |  |  |

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Footnotes at end of tatle.

Table 2.4 - INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued


Footnotes at end of table.

Table 2.4 -income statement items, by industrial division and size of business receipts -Continued



Footnotes at end of table.

Table 2.4-INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS -Continued


[^4]

[^5]

Footrutes at end or tatle.

Table 2.4-INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE of guSiness RECEIPTS-Continued


Footnotes at end of table.

Table 2.4-income statement items, by industrial division and size of business receipts-Continued


Table $2.4-$ INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE of gUSiNESS RECEIPTS - Continued


Footnotes at end of table.

Table $2.4-I N C O M E$ STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS-Continued


[^6]

BUSINESS RETURNS/1965 • PROPRIETORSHIPS
PROPRIETORSHIPS IN 36 STATES
Table 2.5-number of businesses, business receipts, and selected deduction ttems, by selecteo industries

| Selected 1ndustry | Number of businesses |  | Cost of goods sold (Thousand dollors) | dollars) <br> Payroll ${ }^{1}$ (Thousand bollars) | $\begin{gathered} \text { Taxes } \\ \begin{array}{c} \text { Thous sand } \\ \text { ch } \\ \text { cors }) \end{array} \\ \hline \end{gathered}$ | Depreciation (Thousand dotlars) | Net profit (less loss) (Thousand collars) | Number of businesses |  | Cost of goods sold <br> (Thousand dollars) | $\begin{aligned} & \text { Payroll }{ }^{1} \\ & \text { (Thousand } \\ & \text { dollars) } \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { Taxes } \\ & \text { rthousand } \\ & \text { colfars } \end{aligned}$ | Depreciation <br> (Thou sand dollars) | Het profit (less loss) (Thousand dollars) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | U. S. TOTAL |  |  |  |  |  |  | TOTAL FOR 36 Statis |  |  |  |  |  |  |
| A11 | 9,066,690 | 199, 014,504 | 116,123,130 | 21,686,783 | 3,791,497 | 7,915,403 | 27,901,5 | 8,496,351 | 187,510,044 | 109,563,488 | 20,510,196 | 3,522,498 | 7,290,861 | 26,370,200 |
| Agriculture, forestry, and | 3,211,433 | 31,982,290 | 18,489,436 | 2,434,944 | 1,113,718 | 3,567,325 | 3,755,870 | 2,958,890 | 29,099,628 | 17,008,971 | 2,256,419 | 990,603 | 3,208,450 | 3,330,295 |
| Farms. | 3,049,033 | 29,724,148 | 17,546,215 | 2,132,171 | 1,080,979 | 3,423,439 | 3,359,732 | 2,810,804 | 27,128,168 | 16,237,145 | 1,980,595 | 961,712 | 3,077,125 | 2,965,248 |
| Field crop farms | 1,106,815 | 9,614,575 | 4,42,764 | 781,678 | 395,999 | 1,335,266 | 1,811,050 | 1,019,641 | 8,635,956 | 4,087,459 | 726,466 | 348,1111 | 1,181,370 | 1,557,956 |
| Fruit, tree nut, and vegetable | 1,592,149 | 1,837,141 | 11,176,382 | 387,868 819,657 | 67,909 576,692 | 168,234 $1,816,845$ | 131,019 $1,479,709$ | 134,028 1,461,964 | 1,758,392 | $1,132,088$ $10,571,778$ | 376,240 742,425 | 65,307 510,761 | 161,188 $1,639,49$ | 1, 116,845 |
| farms, not elsewhere chassif | 1,210,506 | 17,491,834 | 11,481,693 | 142,968 | 40,379 | 1,816,3094 | 1, ${ }_{\text {2 }}^{62,046}$ | 1,195,171 | 15,739,335 | $\begin{array}{r}10,575,788 \\ \hline 450\end{array}$ | 135,464 | 57,533 | -69,118 | 1,258,701 |
| Other agriculture, forestry, and fishe | 162,400 | 2,258,142 | 943,221 | 302,773 | 32,739 | 143,886 | 396,138 | 148,086 | 1,971,460 | 771,826 | 275,824 | 28,891 | 131,325 | 365,047 |
| Mining | 36,037 | 926, 392 | 199,055 | 128,004 | 27,890 | 90,682 | ${ }^{2} 7,913$ | 33,784 | 880,491 | 187,825 | 122,895 | 26,745 | 84,777 | ${ }^{2} 637$ |
| Contract const | 704,325 | 19,277,872 | 11,790,652 | 4,061,201 | 294,086 | 495,511 | 2,683,756 | 666,254 | 18,210,711 | 11,179,791 | 3,842,016 | 273,698 | 458,019 | 2,545,134 |
| General contrac | 125,757 | 8,058,303 | 5,814,713 | 1,321,853 | 92,396 | 158,056 | 656,430 | 117,210 | 7,571,170 | 5,507,470 | 1,235,330 | 84,889 | 143,707 | 611,820 |
| Special trade contractors Contractors not allocabl | 567,081 11,487 | $10,969,724$ 249,855 | 5,819,989 155,950 | 2,684,059 | 196,307 4,883 | $\begin{array}{r}330,269 \\ 7,186 \\ \hline 23\end{array}$ | $1,990,753$ 36,573 | 538,097 10,947 | $10,400,649$ 238,892 | $5,522,957$ 149,364 | 2,553,403 53,283 | 184,257 4,552 | 308,922 5,390 | $1,896,959$ 36,355 |
| Manufacturing | 185,799 | 7,256,264 | 4,269,045 | 1,643,220 | 141,568 | 273,419 | 773,060 | 176,871 | 7,011,662 | 4,153,348 | 1,596,961 | 236,437 | 257,594 | 750,269 |
| Transportation, conmunication, electric, gas, and sanitary services. | 296,626 | 5,510,302 | 1,182,243 | 844,426 | 189,181 | 540,617 | 842,011 | 275,751 | 5,216,448 | 1,125,319 | 806,163 | 178,370 | 507,690 | 796,254 |
| Motor freight transportation and warehousing. terminals, and related services. other transportation, communication, electric, | 202,682 | 4,082,408 | 739,643 | 640,243 | 161,210 | 435,441 | 605,470 | 190,008 | 3,842,359 | 690,377 | 608,368 | 151,510 | 409,034 | 573,475 |
| gas, and samitary services.. | 93,944 | 1,427,894 | 442,600 | 204,183 | 27,971 | 105,176 | 236,541 | 85,743 | 1,374,089 | 434,942 | 197,795 | 26,860 | 98,656 | 222,779 |
| Wholesale and retail trade | 1,853,033 | 97,002, | 72,645,273 | 7,381,858 | 1,369,193 | 1,273,487 | 6,625,915 | 1,757,416 | 91,885,211 | 68,775,852 | 6,943,730 | 1,301,367 | 1,196,352 | 6,325,676 |
| Wholesale trade | 265,198 | 17,885,167 | 13,726,516 | 866,095 | 143,573 | 210,310 | 1,484,577 | 252,667 | 17,053,168 | 13,043,375 | 832,488 | 139,145 | 201,841 | 2,437,002 |
| Retail trade, ....... | 1,553,561 | 777,627,123 | 57,864,461 | 6,377,660 | $1,203,288$ <br> 55,564 | 1,038,050 | 5,017,506 | 1,473,108 | 73,524,281 | 54,797,777 | 6,003,408 | 1, 142, 5134 | 974,128 68,24 | 4,776,715 |
| General merchardise st. Food storea....... | 168,835 280,752 | 3,879,794 17,643,634 | $2,889,538$ $14,429,661$ | 212,627 926,241 | 55,564 207,839 | 74,260 192,530 | 295,752 869,836 | 159,832 268,219 | $3,649,563$ $16,698,799$ | 2,718,904 $13,672,312$ | $\begin{aligned} & 198,251 \\ & 867,824 \end{aligned}$ | $\begin{array}{r} 51,004 \\ 198,258 \end{array}$ | $\begin{array}{r} 68,449 \\ 180,047 \end{array}$ | $\begin{aligned} & 283,508 \\ & 824,385 \end{aligned}$ |
| Automobile dealers and gasoline service |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| stations.......... | 283,183 | 23,468,272 | 18,977,271 | 1,602,158 | 260,950 | 173,850 | 1,002,217 | 265,887 | 22,074,713 | 17, 449,926 | 1,479,077 | 244,592 |  |  |
| Autonobile and truck dealers. Gasoline service stations. | 208,425 | $7,122,836$ $14,506,099$ | 6,144, 385 | 400,002 1,058,378 | $\begin{array}{r}43,42 \\ \hline 192,191\end{array}$ | 25,943 120,138 | 186,699 | 42,439 194,978 | 6,776,727 | 5, $, 841,058$ $10,761,871$ | 360,824 983,006 | 41,358 178,992 | $\begin{array}{r} 24,331 \\ 111,544 \end{array}$ | $\begin{aligned} & 180,938 \\ & 660,080 \end{aligned}$ |
| Tire, battery, and accessory dealers, and butomotive dealers, not elsewhere classi- | 208,543 | 14,506,099 | 11,472,533 | 1,058,378 | 192,191 |  |  |  |  |  |  |  |  |  |
| fied.................................... | 30,21 | 1,839,337 | 1,360,353 | 143,778 | 25,317 | 27,769 | 109, | 28,470 | 1,700,874 | 1,246,997 | 135,247 | 24,242 | 25,783 | 103,656 |
| Eating and drinking places | 288,228 | 9,524,191 | 5,330,881 | 1,611,614 | 306,755 | 253,716 | 822,701 | 274,204 | 9,082,739 | 5,090,504 | 1,525,337 | 292,486 | 240,115 | 792,548 1,931,000 |
| Other retail trade... | 532,563 | 23,111,232 | 16,237,110 | 2,025,020 | 372,179 | 343,694 | 2,027,000 | 504,966 | 22,018,467 | 15,466,131 | 1,932,919 | 356,094 | 323,859 | ,931,000 |
| Wholesale and retail trade not allocable | 34,274 | 1,489,855 | 1,054,296 | 138,103 | 22,332 | 25,127 | 123,832 | 31,641 | 1,307,762 | 934,700 | 107,834 | 19,788 | 20,383 | 112,559 |
| Finance, insurance, and real estat | 539,599 | 7,039,075 | 1,755,535 | 484,159 | 142,163 | 295,917 | 2,152,428 | 505,699 | 6,679,561 | 1,654,560 | 457,327 | 133,504 | 281,103 | 2,047,217 |
| Insurance agents, brokers, and servic | 181,203 | 2,415,261 | 311,172 | 224,223 | 17,032 | 62,310 | 1,008,959 | 170,670 | 2,312,352 | 301,017 | 215,845 | 16,013 | 59,305 | 962,037 |
| Real estate | 329,374 | 3,822,468 | 975,131 | 234,950 | 120,350 | 224,218 | 993,855 | 308,104 26,925 | 3,597,566 | 887,454 | 218,033 23,49 | $\begin{array}{r} 112,940 \\ 4,551 \end{array}$ | 212,818 8,980 | 943,330 141,856 |
| Finance. | 29,022 $2,211,569$ | 801,346 $29,842,828$ | 459,232 $5,721,957$ | 24,986 $4,689,492$ | 4,781 511,079 | 9,389 1,370,531 | 11,030,650 | 26,925 2,095,043 | 28,352,715 | 466,089 $5,409,136$ | 23,49 $4,465,490$ | 479,264 | -,289,482 | 10,530,572 |
| Hotels, rooming houses, camps, and other lodg- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ing places.................... | 113,540 | 1,390,200 | 253,501 | 169,993 | 85,022 | 206,189 | 110,110 | 103,737 | 1,254,922 | 232,118 | 153,647 | 76,890 | 182,057 | 99,921 |
| Personal services........... | 515,216 | 4,827,093 | 1,101,585 | 1,087,893 | 102,502 | 264,792 | 1,270,425 | 489,256 | 4,595,239 | 1,041,258 | 1,045,584 | 97,496 | 253,315 | 1,211,723 |
| laundries, laundry services, cleaning and dyeing plants. | 86,674 | 1,477,883 | 371,438 | 354,338 | 35,834 | 126,749 | 227,813 | 83,478 | 1,434,961 | 364,633 | 345,429 | 34,617 | 122,533 | 220,734 |
| Beauty and barber shops | 313,490 | 2,132,997 | 345,384 | 590,511 | 42,259 | 68,171 | 744,501 | 299,474 | 2, 104, 404 | 335,624 | 570,027 | 40,437 | 65,803 | $\begin{aligned} & 711,937 \\ & 279,052 \end{aligned}$ |
| Other personal service | 115,052 | 1,216,213 | 384,763 | 143,049 | 24,409 | 69,932 | 298,111 | 106,304 | 1,110,374 | 341,001 | $130,128$ | $22,442$ | 64,979 |  |
| Business servides... | 259,036 | 2,604,184 | 768,737 | 456,663 | 33,839 | 117,317 | 751,085 | 244,738 | 2,437,682 | 709,175 | 432,064 | 31,022 | 109,817 | 722,730 |
| Autorobile and other repair services. | 327,839 | 4,310,983 | 2,123,104 | 704,819 | 80,612 | 152,861 | 795,414 | 310,071 | 4,112,554 | 2,028,149 | 672,599 | 76,705 | 145,196 | 757, 488 |
| Automobile parking, repair, and services | 133,326 | 2,667,142 | 1,380,004 | 494,270 | 55,574 | 89,554 | 389,790 | 125,072 | 2,540,114 | $1,315,753$ 772,396 |  | 52,900 23,805 | 84,770 60,426 |  |
| Repair services, except automobile.......... | 194,513 | 1,643,841 | 743,100 | 210,549 | 25,038 | 63,307 | 405,624 | 184,999 | 1,572,440 | 712,396 | 198,808 | 23,805 | 60,426 |  |
| Arusement and recreation services, including motion plictures........................................ | 120,204 | 1,432,746 | 336,751 | 224,925 | 38,880 | 136,010 | 149,915 | 112,190 | 1,363,846 | 320,590 | 213,690 | 37,698 | 129,407 | 140,978 |
| Medical services.. | 408,669 | 10,320,731 | 690,497 | 1,307,609 | 119,644 | 341,854 | 5,593,414 | 390,987 | 9,853,881 | 652,293 | 1,246,308 | 111,603 | 325,415 | 5,347,089 |
| Offices of physicians and surgeons.. | 152,613 | 5,673,218 | 167,285 | 643,287 | 55,638 | 180,083 | 3,405,817 | 146,797 | 5,44,668 | 158,826 | 616,407 | 52,585 | 172,312 | 3,270,370 |
| Offices of dentists and dental surgeona | 85,338 | 2,680,669 | 245,149 | 348,258 | 30,639 | 84,772 | 1,373,482 | 80,955 | 2,535,354 | 231,075 | 328,504 | 28,074 | 79,630 | 1,300,497 |
| Offices of osteopathic physicians. | 9,074 | 238,928 | 13,692 | 23,157 | 2,758 | 10,781 | 129,868 | 8,758 | 234,315 | 13,470 | 22,881 | 2,687 | 10,598 | 127,214 |
| Other medical services........... | 261,644 | 1,727,916 | 264,377 | 292,907 | 30,609 | 66,218 | 684,247 | 154,477 | 1,640,544 | 248,922 | 278,516 | 28,257 | 62,875 | 649,008 |
| Educationsl services. | 90,750 | 358,720 | 42,595 | 54,158 | 6,556 | 22,058 | 130,745 | 86,093 | 346,437 | 41,811 | 53,082 260,877 | $\begin{array}{r} 6,422 \\ 17,656 \end{array}$ | 21,443 57,250 | 123,567 $1,231,599$ |
| Legal services. | $124,584$ | 2,330,323 | 84,788 | 271,613 145,328 | $\begin{gathered} 18,528 \\ 9,154 \end{gathered}$ | $\begin{aligned} & 60,155 \\ & 28,688 \end{aligned}$ | $\begin{array}{r} 1,290,347 \\ 391,111 \end{array}$ | $\begin{aligned} & 118,770 \\ & 104,946 \end{aligned}$ | $\begin{array}{r} , 230,231 \\ 732,655 \end{array}$ | $\begin{aligned} & 82,111 \\ & 18,187 \end{aligned}$ | $\begin{aligned} & 260,877 \\ & 138,211 \end{aligned}$ | $\left.\begin{array}{r} 17,656 \\ 8,549 \end{array} \right\rvert\,$ | $\begin{aligned} & 57,250 \\ & 27,156 \end{aligned}$ |  |
| Accounting, auditing, and bookkeeping services Other services. | 110,780 140,953 | $\begin{array}{r} 767,290 \\ 1,500,558 \end{array}$ | $\begin{array}{r} 19,590 \\ 300,809 \end{array}$ | 145,328 266,486 | $\begin{array}{r} 9,164 \\ 16,332 \end{array}$ | 28,688 40,607 | $\begin{aligned} & 391,111 \\ & 548,084 \end{aligned}$ | $\begin{aligned} & 104,946 \\ & 134,255 \end{aligned}$ | $\begin{array}{r} 732,655 \\ 1,425,269 \end{array}$ | $\begin{array}{r} 18,187 \\ 283,44 \end{array}$ | $\begin{aligned} & 138,211 \\ & 249,428 \end{aligned}$ | 8,549 15,224 | 27,156 38,426 | $\begin{aligned} & 374,160 \\ & 521,317 \end{aligned}$ |
| Nature of business not allocabl | 28,269 | 177,336 | 69,934 | 19,479 | 2,619 | 7,914 | 45,751 | 26,643 | 173,617 | 68,686 | 19,195 | 2,510 | 7,394 | 45,420 |

PROPRIETORSHIPS IN 36 STATES


PROPRIETORSHI PS IN 36 STATES

PROPRIETORSHI PS IN 36 STATES

| Selected Induatry | Number of buainesses | Business recelpts <br> (Thousand dollora) | ```Cost or goods sold (Thous and dif/ars)``` | Payroll ${ }^{1}$ <br> (Thousand dollars) | $\begin{gathered} \text { Texea } \\ \text { (Thousand } \\ \text { dollars) } \end{gathered}$ | Depreciation <br> (Thousand <br> dollars) | Net profit <br> (Less loss) <br> (Thousand由llars) | Number of businesaer | Business <br> receipts <br> (Thousand <br> dodfart) | Cost of goods sold <br> (Thous.nd dollars) | $\begin{aligned} & \text { Payroll }{ }^{1} \\ & \text { (Thousand } \\ & \text { dollars) } \end{aligned}$ | $\begin{gathered} \text { Taxes } \\ \text { (Thousand } \\ \text { dolfars) } \\ \hline \end{gathered}$ | Deprecíetion <br> (Thousand dollars) | Net profit <br> (less loss) <br> (Thousand doldars) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | colorado |  |  |  |  |  |  | convecticut |  |  |  |  |  |  |
| All induatries. | 110,777 | 2,355,369 | 1,317,263 | 259,553 | 51,715 | 118,038 | 312,449 | 89,830 | 2,260,283 | 1,283,033 | 258,197 | 36,029 | 53,647 | 450,961 |
| Agriculture, forestry, and fisherles. | 37,598 | 463,450 | 276,622 | 33,324 | 21,658 | 59,838 | 27,745 | 7,693 | 117,601 | 69,189 | 15,010 | 3,888 | 11,994 | 9,209 |
| Farms. | 35,542 | 432,148 | 260,468 | 30,155 | 21,205 | 57,838 | 24,565 | 4,956 | 89,482 | 61,651 | 11,102 | 3,440 | 10,261 | 2924 |
| Field crop farms | 12,839 | 154, 014 | 76,301 | 12,367 | 9,481 | 24,156 | 18,485 | 698 | 4,525 | 3,479 | 2,541 | 309 | ,295 | 13 |
| Fruit, tree nut, and vegetable farms. | 1,478 | 21,344 | 10,126 | 2,142 | 670 | 1,991 | 5,243 | 500 | 8,734 | 4,653 | 1,618 | 622 | 1,522 | 203 |
| Livestock farms. | 19,352 | 249,808 | 171,510 | 15,016 | 10,666 | 30,219 | 438 | 3,218 | 72,971 | 50,641 | 6,247 | 2,384 | 7,946 | ${ }^{2} 26$ |
| Farns, not elsewhere classified.............. | 1,873 | 6,982 | 2,531 | 630 | 388 | 1,472 | 499 | 540 | 3,252 | 2,878 | 696 | 125 | 498 | ${ }^{2} 708$ |
| Other agriculture, forestry, and fisheries.... | 2,056 | 31,302 | 16,154 | 3,162 | 453 | 2,000 | 3,080 | 2,737 | 28,719 | 7,538 | 3,908 | 428 | 1,733 | 10,133 |
| Mining | (3) | (3) | $\left({ }^{3}\right)$ | (3) | (3) | (3) | (3) | (3) | $\left.{ }^{3}\right)$ | (3) | (3) | $\left.{ }^{3}\right)$ | (3) |  |
| Contract construction | 9,4,47 | 224,490 | 116,360 | 49,385 | 3,648 | 9,144 | 35,506 | 13,569 | 374,296 | 256,606 | 68,509 | 4,989 | 7,893 | 61,905 |
| General contractors. | 2,614 | 95,801 | 56,469 | 19,412 | 983 | 3,961 | 8,822 | 2,556 | 157,573 | 122,936 133,670 | 17,399 51,110 | 1,404 | 2,796 | 18,411 43,494 |
| Special trade contractors........................ | 6,833 | 128,689 | 59,891 | 29,974 | 2,665 | 5,183 | 26,684 | 11,013 | 216,723 | 133,670 | 51,110 | 3,585 | 5,097 | 43,494 |
| Manufacturing | 1,691 | 23,697 | 9,698 | 5,107 | 565 | 1,737 | 2,146 | 2,176 | 51,963 | 32,214 | 14,002 | 1,117 | 1,586 | 6,569 |
| Transportation, comunication, electric, gas, and sanitary services.......................................... | 3,112 | 55,627 | 10,397 | 9,871 | 2,891 | 8,366 | 6,062 | 1,752 | 38,392 | 12,424 | 8,798 | 971 | 2,117 | 8,851 |
| Motor freight transportation and warehousing, terminals, and related services.................. | 2,227 | 46,567 | 9,170 | 8,302 | 2,693 | 7,672 | 2,759 | 790 | 23,841 | 10,987 | 5,012 | 590 | 1,272 | 4,238 |
| Other transportation, commication, electric, gas, and sanitary services........................... | 885 | 9,060 | 1,227 | 1,569 | 198 | 694 | 3,303 | 962 | 14,551 | 1,437 | 3,786 | 381 | 845 | 4,513 |
| Wholesale and retail trade. | 20,467 | 1,117,101 | 813,285 | 102,432 | 14,806 | 16,223 | 75,504 | 24,822 | 2,146,131 | 820,410 | 85,261 | 18,258 | 14,035 | 108,606 |
| Wholesale trade | 2,733 | 287,204 | 225,053 | 11,228 | 2,350 | 3,227 | 22,016 | 3,468 | 138,846 | 93,793 | 5,184 | 997 | 1,663 | 22,336 |
| Fetail trade.... | 17,632 | 829,782 | 588,164 | 91,198 | 12,456 | 12,996 | 53,513 | 20,960 | 999,181 | 720,986 | 78,767 | 17,146 | 12,196 | 84,655 |
| General merchandise atores | 2,248 | 68,227 | 44,296 | 6,987 |  |  | 5,199 | 1,644 | 22,453 | 15,598 | 2,054 | 473 | 484 | 1,053 |
| Food stores............... | 1,470 | 85,445 | 65,874 | 4,797 | ${ }_{898}$ | 1,103 | 7,976 | 2,784 | 130,881 | 105,025 | 5,494 | 1,301 | 1,786 | 10,634 |
| Automobile dealers and gasoline service stations. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Autonobile and truck dealers................ | (3) ${ }^{3,091}$ | ${ }^{286}$ ),388 | (3), 151 | (3) ${ }^{2}$, 760 | (3) ${ }^{2}$ ) 754 | (3) ${ }^{2}$,002 | (32) ${ }^{12}$ | $\left(3^{3}\right), 25$ | (3) ${ }^{3}$ | (3) ${ }^{263}$ | (3) ${ }^{2}$, 38 | (3) ${ }^{4}$ | (3) ${ }^{2}$, 05 | (3) ${ }^{3} 4,316$ |
| Gasoline service atations......................... Tire, battery, and accessory dealers, and | 2,096 | 136,253 | 107,297 | 9,349 | 843 | 1,201 | 7,924 | 2,878 | 263,112 | 205,827 | 19,224 | 3,081 | 1,859 | 14;316 |
| autamotive dealers, not elsewhere clabsified |  | ${ }^{(3)}$ | (3) | (3) |  | (3) | (3) | (3) | (3) | (3) | $\left.{ }^{3}\right)$ | (3) |  | (3) |
| Eating and drinking places.................. | 3,620 | 127,305 | 66,526 | (31,530 | 3,404 | 3,161 | 9,023 | 3,284 | 131,080 | 64,907 | 17,241 | 4,125 | 2,714 | $12,548$ |
| Other retail trade........................... | 7,203 | 262,417 | 181,317 | 25,118 | 4,385 | 3,969 | 18,941 | 10,123 | 385,331 | 272,054 | ${ }^{30,640}$ | (3) ${ }^{7,223}$ | (3) ${ }^{4,840}$ | 43,112 |
| Wholesale and retail trade not allocable. | (3) | ${ }^{(3)}$ | (3) | (3) | - |  | (3) | (3) | $\left.{ }^{3}\right)$ | ${ }^{(3)}$ | (3) | (3) | $\left.{ }^{3}\right)$ | ${ }^{(3)}$ |
| Finance, insurance, and real eatate... | 6,059 | 60,736 | 2,926 | 2,519 | 1,085 | 2,863 | 25,968 | 6,327 | 92,067 | 23,107 | 8,687 | 1,452 | 2,849 | 31,212 |
| Insurance agents, brokers, and bervice......... | 2,045 | 27,833 | 18 | 1,641 | 170 | 1,155 | 12,365 | 1,653 | 47,032 | 16,227 | 5,724 | 261 | 826 | 13,847 |
|  | (3) ${ }^{3,687}$ | (31, 322 | (3) ${ }^{2}$, 900 | (3) 889 | (3) 903 | (3) ${ }^{1,598}$ | (3) ${ }^{13,577}$ | $(3)^{3,956}$ | (3) ${ }^{38,950}$ | $\left(3^{6,831}\right.$ | (3) ${ }^{2,670}$ | $(3)^{1,131}$ | (3) ${ }^{1,859}$ | $(3)^{13,536}$ |
| Services. | 31,084 | 391,670 | 81,922 | 55,348 | 6,756 | 18,236 | 137,409 | 33,264 | 437,093 | 67,618 | 57,292 | 5,128 | 13,032 | 224,293 |
| Hotels, rocming houses, camps, and other lodging places. | 2,278 | 30,358 | 6,537 | 3,014 | 1,722 | 5,106 | 2,987 | 907 | 7,078 | 459 | 337 | 310 | 426 | 1,907 |
| Persona1 services............................ | 6,076 | 63,628 | 10,152 | 12,720 | 1,683 | 3,957 | 16,995 | 5,574 | 56,968 | 19,429 | 10,921 | 1,252 | 1,648 | 20,823 |
| Laundries, laundry services, cleaming and dyeing <br> plants....................................... |  |  |  |  |  | 2,918 | 3,463 |  |  |  |  |  | $\left.{ }^{3}\right)$ | ${ }^{3}$ ) |
| Beauty and barber shops...................... | 3,484 | 29,710 | 3,163 | 9,260 | 869 | 2,726 | 8,978 | 3,856 | 32,828 | 7,586 | 6,471 |  |  | 15,709 |
| Other personsl services....................... | 1,280 | 13,963 | 3,776 | 1,009 | 193 | 513 | 4,554 | 1,362 | 14,552 | 6,122 | 949 | 335 | 574 | 4,188 |
| Business services. | 4,882 | 21,592 | 7,438 | 1,800 | 147 | 1,294 | 6,590 | 6,194 | 43,154 | 8,983 | 4,941 | 394 | 995 | 22,007 |
| Automobile and other repair services........... | 4,006 | 51,928 | 22,475 | 9,211 | 931 | 1,405 | 10,439 | 3,129 | 34,573 | 14,261 | 5,113 | 586 | 1,124 | 11,345 |
| Automobile parking, repair, and services.... | 1,978 | 39,407 | 17,507 | 7,920 | 706 | 1,077 | 6,399 | 1,146 | 21,056 | 10,334 | 4,276 | 450 | 504 | 5,168 |
| Repair services, except sutomobile.......... | 2,028 | 12,521 | 4,968 | 1,291 | 225 | 328 | 4,040 | 1,983 | 13,517 | 3,927 | 837 | 136 | 520 | 6,177 |
| Amusement and recreation services, including motion pictures. | 1,681 | 14,568 | 5,100 | 1,187 | 343 | 932 | 2,521 | 1,513 | 11,388 | 1,889 | 2,436 | 178 | 855 | 3,047 |
| Medical services. | 5,075 | 123,195 | 7,026 | 15,969 | 1,398 | 3,656 | 70,232 | 7,774 | 177,141 | 12,537 | 18,642 | 1,682 | 4,857 | 110,865 |
| Offices of physicians and surgeons........... | 1,737 | 64,921 | 1,821 | 8,398 | 600 | 2,093 | 39,602 | 3,107 | 105,964 | 4,089 | 10,088 | 899 | 3,173 | 69,720 |
| Offices of dentists and dental surgeons...... | (3) ${ }^{1,148}$ | (36,178 | (3) 2,125 | (3, ${ }^{4,806}$ |  | (3) ${ }^{1,165}$ | (3), ${ }^{18,682}$ | (3) ${ }^{1,010}$ | (31,524 | 5,126 | (3) ${ }^{6,148}$ |  | (3) ${ }^{7,126}$ | 3) ${ }^{22,661}$ |
| Offices of osteopathic physicians.............. Other medical services............................... | ${ }^{(3)}$ 2,063 | $\stackrel{(3)}{17,315}$ | ${ }^{(3)} 2.884$ | ${ }^{(3)} 2,139$ | (3) ${ }_{181}$ | (3) 234 | ${ }^{\text {P }}$ 9,267 | (3) 3,594 | 28,378 | 3,322 | (2,321 | ( 290 | - 549 | 17,507 |
| Educational services........................... | 1,412 |  | 774 | 1,657 | 96 | 427 | 2,329 | 1,368 | 4,566 | 1,303 |  | 27 | 245 | 1,368 |
| Legal services. | 1,324 | 20,001 | 574 | 1,888 | 98 | 393 | 12,793 | 2,282 | 50,386 |  | 7,439 | 342 | 1,174 | 28,752 |
| Accounting, auditing, and bookkeeping services. | 1,835 | 6,982 | 343 | 1,016 | 50 | 351 | 3,347 | 2,005 | 19,137 | ${ }^{86}$ | 1,792 | 168 | 902 | 11,900 |
| Other services................................. | 2,515 | 50,504 | 21,503 | 6,886 | 288 | 75 | 9,176 | 2,524 | 32,702 | 8,031 | 5,631 |  | 806 | 12,279 |
| Hature of business not allocable.............. | (3) | (3) | (3) | $\left({ }^{3}\right)$ | (3) | (3) | (3) | (3) | (3) | - | - | - | - | (3) |

PROPRIETORSHI PS IN 36 STATES

PROPRIETORSHI PS IN 36 STATES

| Selected industry | Number of burinesses |  | coet of goods sold (Thousand dohara) | $\begin{aligned} & \text { Payroll }{ }^{1} \\ & \text { (thousend } \\ & \text { dollary) } \end{aligned}$ | $\begin{gathered} \text { Taxes } \\ \text { (Thousend } \\ \text { dollarry } \end{gathered}$ | Depreciation (Thousand dollars) | Net profit <br> (1ess 108s) <br> (Thousmd <br> d) 1 (ar象) | Number of businesses |  | Cost of goods sold (Thoutand dollars) | Payrol1 ${ }^{1}$ <br> (Thousond dollart | $\begin{aligned} & \text { Taxes } \\ & \text { (Thousand } \\ & \text { doldars) } \\ & \hline \end{aligned}$ | Depreciation <br> (Thousand dollors) | Net profit (less loss) (Thousand dollara) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | illinois, TOTAL |  |  |  |  |  |  | CHICAGO DISTRICT (Itilinois) |  |  |  |  |  |  |
| All industries | 502,288 | 11,745,087 | 6,442,358 | 1,239,925 | 340,012 | 503,406 | 1,968,379 | 267,006 | 7,316,483 | 3,950,827 | 859,111 | 193,960 | 250,629 | 1,249,124 |
| Agriculture, foreatry, and flsheries. | 177, 225 | 2,157,909 | 1,079,385 | 82,863 | 100,898 | 266,848 | 434,149 | 52,723 | 746,078 | 388,035 | 35,798 | 35,826 | 92,040 | 119,351 |
| Farms.. | 172,582 | 2,101,173 | 1,068,092 | 73,266 | 99,696 | 262,701 | 420,531 | 50,277 | 709,223 | 381,610 | 29,039 | 34,977 | 88,826 | 112,403 |
| Field crop farmb | 93,073 | 964,490 | 383,923 | 29,430 | 59,665 | 144,674 | 255,983 | 22,499 | 209,493 | 80,459 | 5,560 | 15,958 | 35,453 | 47,296 |
| Fruit, tree nut, and vegetable farns | 1,208 | 15,653 | 9,548 | 3,352 | 729 | 1,476 | 1,767 | 419 | 8,937 | 6,144 | 2,505 | 363 | 843 | 537 |
| Livestock farms....................... | 68,854 | 1,081,647 | 659,552 | 34,175 | 37,105 | 111,193 | 164,698 | 22,974 | 47,602 | 284,784 | 17,767 | 17,697 | 49,281 | 67,358 |
| Furms, not elaewhere clasified. | 9,447 | 39,383 | 14,969 | 6,309 | 2,197 | 5,358 | ${ }^{2} 1,917$ | 4,385 | 19,191 | 10,223 | 3,207 | 959 | 3,249 | 22,788 |
| other agriculture, forestry, and fisheries... | 4,643 | 56,736 | 11,293 | 9,597 | 1,202 | 4,147 | 13,618 | 2,446 | 36,855 | 6,425 | 6,759 | 849 | 3,214 | 6,948 |
| Mining | 1,167 | 59,986 | 12,140 | 11,527 | 1,810 | 5,929 | 5,580 | ${ }^{3}$ ) | $(3)^{3}$ | (3) | (3) | ${ }^{(3)}$ | (3) | (3) |
| Contract constructi | 35,097 | 985,154 | 595,636 | 239,652 | 13,028 | 19,543 | 150,874 | 20,502 | 683,221 | 418,309 | 169,909 | 8,870 | 13,149 | 99,103 |
| General contractors. <br> Special trade contractora. <br> Contractors not allocable. | $\begin{array}{r} 2,627 \\ { }^{31}, 650 \\ \left.3^{3}\right) \end{array}$ | $\begin{aligned} & 290,657 \\ & 689 \\ & (3), 026 \end{aligned}$ | $\begin{aligned} & 224,311 \\ & 369,017 \\ & (3) \end{aligned}$ | $\begin{array}{r} 48,768 \\ 19,788 \\ (3), 878 \end{array}$ | 2,951 10,072 (3) | 3,345 16, (3) | $\begin{array}{r} 21,270 \\ 127,040 \\ \hline 13, \end{array}$ | 1,309 18,759 $\left(\begin{array}{l}3\end{array}\right)$ | 174,425 50, ${ }^{(3)} \mathbf{2 2 9}$ | 143,691 27,376 $(3), 36$ | 21,437 148,472 | 1,598 (3) | 12,976 $(3), 086$ | 11,466 $(8), 843$ |
| Manufacturing. | 8,751 | 436,631 | 270,937 | 104,213 | 10,918 | 14,573 | 51,633 | 6,839 | 354,252 | 216,361 | 82,915 | B,060 | 11,002 | 43,613 |
| Transportation, conmunication, electric, gas, and sanitary services. | 14,448 | 313,665 | 70,161 | 69,646 | 11,780 | 26,532 | 48,733 | 7,296 | 210,069 | 50,440 | 54,662 | 7,905 | 17,330 | 31,273 |
| Motor freight transportation and warehousing, terminals, and related services... | 11,091 | 242,598 | 37,420 | 58,094 | 10,241 | 22,027 | 39,054 | 5,428 | 151,868 | 26,198 | 4,312 | 6,480 | 12,946 | 22,708 |
| gas, and santtary services. | 3,357 | 71,067 | 32,741 | 11,552 | 1,539 | 4,505 | 9,679 | 1,868 | 58,201 | 24,242 | 10,350 | 1,425 | 4,384 | 8,565 |
| Wholesale and retall trade. | 104,396 | 5,575,679 | 3,993,290 | 450,849 | 161,602 | 77,057 | 415,684 | 68,307 | 3,638,398 | 2,570,219 | 298,182 | 106,258 | 51,601 | 294,672 |
| Wholesale trade.. | 18,758 | 1,083,467 | 731,051 | 62,795 | 15,561 | 14,222 | 137,860 | 14,833 | 854,584 | 576,946 | 45,182 | 10,824 | 10,562 | 112,323 |
| Retail trade. | 83,888 | 4,421,091 | 3,208,188 | 383,112 | 144,866 | 61,755 | 273,509 | 52,564 | 2,771,277 | 1,984,881 | 252,254 | 95,211 | 40,820 | 181,951 |
| General merchandise stores Food stores............ | 13,305 11,138 | 156,877 770,083 | 106,101 615,181 | 7,050 45,804 | 4,307 25,837 | 3,559 7,859 | 17,200 32,383 | 7,570 6,435 | 101,437 444,475 | 66,470 347,748 | 5,950 30,543 | 2,907 15,436 | 2,289 5,029 | 10,542 19,447 |
| Automobile dealers and gasoline service |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| statiors................................. | 14,542 | 1,469,576 | 1,147,539 | 104,426 | 36,929 | 14,454 | 62,299 | 7,683 | 823,763 | 647,663 | 56,802 | 20,326 | 7,765 | 38,404 |
| Automobile and truck dealers............. | 2,146 | 361,969 |  | 19,119 | 3,690 | 2,263 | 10,062 | 1,146 | 208,379 | 178,591 | 9,804 | 2,395 | 905 | 6,245 |
| Casoline service stations................ Tire, battery, and sccessory dealers, and | 10,813 | 991,363 | 758,692 | 75,995 | 30,863 | 7,782 | 45,516 | 5,829 | 561,201 | 433,068 | 41,499 | 16,836 | 3,963 | 28,206 |
| Tire, battery, and accesbory dealera, and automotive dealers, not elsewhere classified. | 1,583 | 116,244 | 82,651 | 9,312 | 2,376 | 4, 4,09 | 6,721 | (3) | (3) | (3) | (3) | ${ }^{3}$ ) | (3) | (3) |
| Eating and drinking places. | 21,248 | 734, 306 | 431,419 | 100,461 | 39,234 | 19,193 | 56,356 | 14,315 | 581,855 | 349,051 | 78,413 | 31,159 | 15,341 | 43,267 |
| Other retail trade... | 23,655 | 1,290,249 | 907,948 | 125,371 | 38,559 | 16,690 | 105,271 | 16,561 | 819,747 | 573,949 | 80,546 | 25,383 | 10,396 | 70,291 |
| Wholesale and retail trade not allocable....... | 1,750 | 77,121 | 54,051 | 4,942 | 1,175 | 1,080 | 4,315 | 910 | 12,537 | 8,292 | 746 | 223 | 219 | 398 |
| Finance, insurance, and real estate............. | 36,252 | 462,095 | 69,186 | 30,271 | 13,355 | 20,408 | 178,133 | 22,099 | 322,610 | 40,656 | 23,048 | 8,167 | 14,054 | 123,111 |
| Insurance agents, brokers, and service. | 13,991 | 280,974 | 8,078 | 19,748 | 1,023 | 5,308 | 80,313 | 8,353 | 219,966 | 2,813 | 12,964 | 728 | 3,215 | 52,935 |
| Real estate........................ | 21,067 | 259,673 | 60,037 | 9,367 | 12,226 | 14,829 | 84,438 | 12,767 | 183,030 | 36,838 | 8,946 | 7,333 | 10,577 | 57,652 |
| Finance..... | 1,194 | 21,443 | 1,071 | 1,156 | 106 | 271 | 13,382 | 979 | 19,614 | 1,005 | 1,138 | 106 | 268 | 12,524 |
| Services | 123,163 | 2,745,850 | 350,867 | 250,744 | 26,412 | 72,132 | 680,506 | 88,028 | 1,343,834 | 262,961 | 192,178 | 18,215 | 49,697 | 535,264 |
| Hotels, rooming houses, camps, and otber lodging places. | 4,265 | 95,186 | 23,722 | 16,282 | 5,668 | 8,528 | 7,074 | 1,926 | 34,061 | 9,039 | 4,212 |  | 3,335 |  |
| Persoral services.......................... | 34,462 | 350,839 | 97,746 | 66,801 | 6,516 | 17,196 | 98,303 | 22,885 | 295,112 | 89,030 | 57,578 | 5,683 | 13,455 | 75,120 |
| Laundries, laundry services, cleaning and dyeing plants. | 6,436 | 114,680 | 35,537 | 23,363 | 1,877 | 8,000 | 20,233 | 5,039 | 100,986 | 33,405 | 20,857 | 1,598 | 5,814 | 17,595 |
| Eeauty end tarber shops | 20,635 | 136,365 | 29,035 | 35,334 | 2,147 | 3,706 | 51,974 | 12,549 | 101,896 | 23,773 | 29,446 | 1,778 | 2,669 | 34,374 |
| Other personal services | 7,391 | 99,794 | 33,174 | 8,104 | 2,492 | 5,490 | 26,096 | 5,297 | 92,230 | 31,852 | 7,275 | 2,307 | 4,972 | 23,151 |
| Eusiness services................... | 14,358 | 140,514 | 41,910 | 19,299 | 1,235 | 5,847 | 47,521 | 10,737 | 109,688 | 33,106 | 15,689 | 844 | 3,396 | 38,052 |
| Automobile and other repsir services.. | 15,656 | 173,313 | 87,110 | 26,961 | 4,882 | 6,686 | 33,839 | 9,490 | 113,444 | 55,156 | 19,341 | 3,275 | 4,762 | 22,392 |
| Automobile parkitg, repair, and services.. | 4,838 | 94,488 | 51,362 | 15,499 | 2,945 | 3,673 | 13,297 | 2,506 | 57,869 | 25,768 | 8,526 | 1,794 | 2,614 | 7,138 |
| Repair services, except automobile....... | 10,818 | 78,825 | 35,748 | 11,462 | 1,937 | 3,013 | 20,542 | 6,984 | 61,575 | 29,388 | 10,815 | 1,481 | 2,148 | 15,254 |
| Anusement and recrestion services, including | 6,670 | 91,396 | 24,907 | 16,552 | 1,897 | 8,878 | 17,196 | 3,905 | 57,020 | 15,364 | 11,952 | 1,229 | 3,996 | 7,276 |
| Medical services..................... | 21,080 | 557,678 | 38,796 |  | 3,688 |  | 310,887 | 16,224 | 435,653 | 28,938 | 49,715 | 2,594 | 12,935 | 239,791 |
| offices of physicians and surgeons...... | 7,293 | 314,689 | 12,156 | 34,848 | 1,893 | 8,323 | 187,724 | 5,680 | 248,779 | 8,582 | 26,631 | 1,373 | 6,467 | 147,975 |
| Offices of dentiste and dental surgeons...... | 5,230 | 144,219 | 14,4,5 | 15,87 | 688 | 4,010 | 78,293 | (3, 4,048 | 108,475 | (30,115 | (11,320 |  | $(3)^{3,311}$ | (38,172 |
| Offices of oateopathic physicians............ | 322 | 4,647 |  |  |  | 373 | 2,427 | ${ }^{(3)}$ | (3) | $\left(^{(3)}\right.$ | ${ }^{(3)}$ | $\left(^{3}\right)$ | $\left({ }^{3}\right)$ | ${ }^{(3)}$ |
| Other medical services....................... | 8,235 | 94,123 | 12,113 | 14,589 | 1,095 | 3,459 | 42,443 | 6,191 | 75,462 | 10,198 | 12,604 | 759 | 2,826 | 32,145 |
| Educational services | 3,970 | 13,423 | 971 | 1,234 | 196 | 770 | 6,674 | 3,057 | 10,951 | 302 | 905 | 159 | 637 | 5,532 |
| Legal services............................... | 7,729 | 189,279 | 9,212 | 19,153 | 859 | 3,383 | 101,195 | 7,200 | 175,133 | 8,718 | 17,864 | 760 | 3,052 | 91,802 |
| Accourting, auditin, and bookkeeping services. Other services............................... | 6,204 | 37,503 |  | 5,789 | 383 | 2,177 | 20,159 | 5,114 | $\begin{aligned} & 31,030 \\ & 87.742 \end{aligned}$ | $\begin{array}{r} 288 \\ 23,020 \end{array}$ | 4,143 10,779 | 310 1,013 | 1,898 | 16,706 34,360 |
| Winer servicee............................ | 8,769 | 96,719 | 26,205 | 12,864 | 1,088 | 2,502 | 37,658 | 7,490 | 87,742 | 23,020 | 10,779 | 1,013 | 2,231 | 34,360 |
| Nature of business not allocable. | 1,789 | 8,118 | 1,756 | 160 | 209 | 384 | 3,087 | 943 | 3,950 | 370 | 1 | 48 | 172 | 2,364 |

PROPRIETORSHI PS IN 36 STATES

PROPRIETORSHI PS IN 36 STATES

PROPRIETORSHIPS IN 36 STATES

PROPRETORSHIPS IN 36 STATES

PROPRIETORSHIPS IN 36 STATES
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BUSINESS RETURNS/1965 • PROPRIETORSHIPS
Table 2,5-NUMBER of BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRTES—Continued

proprietorships in 36 States

PROPRIETORSHIPS IN 36 STATES
Table 2.5 - NIMBER of businesses, business receipts, and selected deduction items, by selected industries-Continued

PROPRIETORSHIPS IN 36 STATES

| Selected industry | Number of businesses | Business recelpta Thousand dolhars) | Cost of goods sold (Thous and doliars) | Payroil ${ }^{1}$ <br> (Thousand <br> dollars) | Taxes (Thousend dollars) | Depreciation <br> (Thous and dollars) | $\begin{gathered} \text { Net profit } \\ \text { (1ess 2oss) } \\ \text { (Mousand } \\ \text { (ollars) } \end{gathered}$ | Number of bualnesses | Business receipts (Thous and do/iars) | Cost of goods sold (Thousand dollars) | $\begin{aligned} & \text { Payroll } \\ & \begin{array}{c} \text { (Thous } \\ \text { ( } \\ \text { doh hars) } \end{array} \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Taxes } \\ \text { (Thousand } \\ \text { dohllars) } \\ \hline \end{gathered}$ | Depreciation <br> $\begin{array}{c}\text { (Thousand } \\ \text { dollars) }\end{array}$ | Net profit (less loss) (Thousand doliars) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | IEW JERSEY |  |  |  |  |  |  | NEW YORK. TOTA |  |  |  |  |  |  |
| All industries | 199,462 | 5,383,141 | 3,046,090 | 612,451 | 72,528 | 157,733 | 948,496 | 584,186 | 14,013,309 | 7,705,449 | 1,521,216 | 220,403 | 394,919 | 2,561,614 |
| Agriculture, forestry, and fisher | 16,912 | 238,217 | 161,904 | 35,095 | 10,320 | 17,204 | 18,476 | 68,538 | 825,672 | 558,074 | 79,846 | 25,790 | 97,575 | 43,231 |
| Farms. | 13,925 | 196,867 | 142,199 | 27,087 | 9,484 | 14,686 | 9,976 | 62,541 | 759,777 | 537,707 | 68,590 | 24,565 | 94,219 | 25,017 |
| Field crop farms | 3,541 | 19,321 | 10,649 | 2,316 | 1,990 | 2,352 | 2,413 | 6,888 | 18,386 | 12,185 | 1,229 | 1,891 | 4,107 | 23,4,4 |
| Fruit, tree nut, and vegetable farms | 2,896 | 54,837 | 34,168 | 12,288 | 2,000 | 3,596 | 8,364 | 5,8777 | 46,071 | 27,242 | 8,674 | 1,978 | 4,054 | 7,331 |
| İvestock farms............................. | 5,464 2,024 | 109,137 13,578 | 84,633 12,749 | 10,043 2,440 | 3,955 1,539 | 7,578 1,160 | 23,332 | 43,143 6,633 | 672,593 22,727 | 485,075 | 55,787 2,900 | 19,346 1,350 | 82,527 3,531 | 2, 2,053 |
| Other agriculture, forestry, and fisher | 2,987 | 41,350 | 19,705 | 8,008 | 836 | 2,518 | 8,500 | 5,997 | 65,895 | 20,367 | 11,256 | 1,225 | 3,356 | 18,114 |
| Mining. | 96 | 3,349 | 1,948 | 754 | 86 | 205 | 337 | 864 | 14,967 | 2,097 | 9,144 | 1,146 | 3,274 | ${ }^{2} 77,546$ |
| Contract construction | 26,572 | 786,809 | 479,094 | 156,367 | 10,419 | 18,082 | 122,217 | 47,642 | 1,003,354 | 589,639 | 210,476 | 16,740 | 27,686 | 199,990 |
| General contractors. <br> Special trade contractors. <br> Contractors not allocable | $\begin{aligned} & 2,664 \\ & { }^{23,634} \\ & \left.\mathbf{3}^{3}\right) \end{aligned}$ | $\begin{aligned} & 189,050 \\ & 595,875 \\ & (3) \end{aligned}$ | $\begin{aligned} & 140,985 \\ & 338,109 \end{aligned}$ | $\begin{array}{r} 22,432 \\ 133,935 \end{array}$ | $\begin{array}{r} 1,572 \\ (3,836 \\ (3) \end{array}$ | $\begin{array}{r} 3,863 \\ 14,219 \end{array}$ | $\begin{aligned} & 13,372 \\ & 106,099 \\ & (3) \end{aligned}$ | $\begin{array}{r} 6,402 \\ (3), 709, \\ (3) \end{array}$ | $\begin{aligned} & 318,605 \\ & 667,764 \\ & (3) \end{aligned}$ | $\begin{aligned} & 223,258 \\ & 354,723 \\ & (3) \end{aligned}$ | $\begin{gathered} 66,869 \\ 133,423 \\ (3) \end{gathered}$ | ( $\begin{array}{r}5,001 \\ 3^{13}, 129\end{array}$ | ( $\begin{array}{r}7,622 \\ \left.\mathbf{C}^{19}\right)^{2983}\end{array}$ | $\begin{gathered} 33,192 \\ 163,951 \\ (3), 9 \end{gathered}$ |
| Manufecturing | 6,089 | 263,850 | 185,589 | 42,196 | 3,433 | 6,331 | 29,572 | 20,607 | 969,176 | 665,690 | 217,650 | 17,486 | 24,452 | 92,441 |
| Transportation, commurication, electric, gas, and sanitary services. | 7,187 | 270,123 | 40,324 | 32,698 | 5,542 | 18,679 | 33,149 | 22,028 | 311,277 | 42,939 | 53,871 | 12,850 | 29,060 | 84,202 |
| Motor freight transportation and werehousing, terminals, and related services............... | 4,980 | 133,110 | 33,651 | 26,341 | 4,690 | 15,513 | 23,810 | 10,800 | 210,562 | 39,013 | 43,815 | 10,412 | 19,129 | 43,623 |
| Other transportation, communication, electric, gas, and senitary services.......................... | 2,207 | 37,013 | 6,673 | 6,357 | 852 | 3,166 | 9,339 | 11,228 | 100,715 | 3,926 | 20,056 | 2,438 | 9,931 | 40,579 |
| Wholesale and retail trade | 51,812 | 2,594,172 | 1,907,560 | 178,374 | 23,528 | 38,528 | 223,447 | 153,290 | 6,983,172 | 5,082,637 | 481,255 | 88,484 | 86,370 | 658,241 |
| Wholesale trade | 4,566 | 334,553 | 259,270 | 16,796 | 1,697 | 3,892 | 27,072 | 29,632 | 1,567,288 | 1,135,252 | 79,533 | 11,399 | 15,773 | 183,127 |
| Retail trade. | 47,245 | 2,259,619 | 1,648,290 | 161,578 | 21,831 | 34,636 | 196,375 | 120,609 | 5,357,493 | 3,909,211 | 400,042 | 76,781 | 69,778 | 464,201 |
| General merchandise | 1,095 | 2, 33,836 | 1,23,662 | 2,083 | 302 | 665 | 3,992 | 11,117 | 168,899 | 171,835 | 7,426 | 1,505 | 2,505 | 24,488 |
| Food stores........ | 12,057 | 533,861 | 418,159 | 25,131 | 3,036 | 7,658 | 46,468 | 27,354 | 1,394,610 | 1,104,684 | 78,844 | 12,758 | 12,672 | 102,227 |
| Automobile dealers and gaboline gervice |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Stations............................ | 6,761 | $\begin{array}{r} 599,617 \\ 90,408 \end{array}$ | 474,649 73,965 | 39,229 4,171 | 4,719 | 5,474 1,503 | 31,505 | 13,467 2,326 | $1,143,370$ 485,310 | 933,264 424,503 | 66,536 20,319 | 11,469 2,203 | 1,925 <br> 71175 | 13,948 |
| Casoline service stations................. | 4,934 | 461,525 | 367,534 | 31,822 | 3,013 | 3,489 | 24,086 | 9,320 | 633,809 | 490,954 | 45,414 | 9,034 | 7,175 | 37,855 |
| ire, bettery, and accessory dealers, and automotive dealers, not elsewhere classified. Eating and drinking places. Other retail trade | 847 8,665 18,647 | 47.684 288,066 804,239 | 33,150 169,348 562,472 | 3,236 37,60 57,475 | 4,43 6,598 7,176 | $\begin{array}{r}\text { 4, } \\ 8,82 \\ 12,754 \\ \hline\end{array}$ | 3,385 32,55 81,905 | 1,821 23,270 45,401 | $\begin{array}{r} 24,251 \\ 769,797 \\ 1,880,817 \end{array}$ | 17,807 477,643 $1,341,785$ | 803 211,176 136,060 | 232 27,85 23,194 | 640 22,113 22,748 | $\begin{array}{r} 3,392 \\ 83,678 \\ 298,813 \end{array}$ |
| Wholesale and retail trade not allocable | - | - | - | - | - |  |  | 3,049 | 58,391 | 38,174 | 1,680 | 304 | 819 | 10,713 |
| Finance, insurance, and real estat | 15,507 | 191,035 | 18,259 | 16,495 | 2,548 | 9,446 | 79,075 | 37,055 | 667,698 | 298,521 | 45,863 | 8,906 | 23,974 | 145,066 |
| Insurance agents, brokers, and service | 6,335 | 78,048 | 6,499 | 9,563 | 783 | 2,216 | 30,978 | 16,663 | 216,720 | 4, 54, | 22,774 | 2,034 | 4,455 | 78,305 |
| Regl estate.. | 8,245 | 101,368 | 11,742 | 6,727 | 1,698 | 6,950 | 40,186 | 17,993 2,399 | 210,844 | 43,972 270,007 | 20,495 2,594 | ${ }^{6}, 5612$ | ${ }^{4,165}$ | 50,572 |
| Finance. | 927 | 11,619 | 18 | 205 | 67 | 280 | 8,011 | 2,399 | 240,134 | 220,007 |  |  |  |  |
| Services... | 74,795 | 1,127,151 | 249,290 | 149,993 | 16,420 | 49,263 | 440,285 | 233,435 | 3,236,425 | 465,222 | 422,722 | 48,959 | 112,437 | 1,357,098 |
| Hotels, rooming houses, camps, and other lodging places. | 2,733 | 26,450 | 5,865 | 2,317 | 2,131 | 3,392 | 1,985 | 8,014 | 94,338 | 23,067 | 13,020 | 6,416 | 12,706 | $\begin{array}{r} 6,340 \\ 109,934 \end{array}$ |
| Personal services.............................. | 16,730 | 216,023 | 75,087 | 40,227 | 4,267 | 11,099 | 47,599 | 43,518 | 375,695 | 85,389 | 63,699 | 6,719 | 14,960 | 109,934 |
| Laundries, laundry services. cleaning and dyeing plants. | 3,357 | 62,364 | 26,451 | 10,279 | 1,227 | 4,923 | 9,386 | 2,652 | 119,395 |  |  |  |  |  |
| Beeuty and Darber shops................. | 9,243 | 10,105 | 27,897 20,739 | 25,710 4,238 | 2,071 | 2,803 3,373 | 24,451 13,762 | 24,402 9,464 | 151,997 | 20,455 35,94 | $\begin{aligned} & 34,606 \\ & 10,463 \end{aligned}$ | 3,058 1,887 | 4,107 3,910 | $\begin{aligned} & 57,638 \\ & 28,735 \end{aligned}$ |
| Other personal services | 4,130 | 53,554 | 20,739 | 4,238 | 969 | 3,373 | 13,762 | 9,464 | 103,703 | 35,944 |  | 1,887 | ,10 | 119,545 |
| Business services...... | 9,189 | 84,576 | 29,296 | 6,149 | 625 | 4,493 | 29,702 | 33,043 | 301,952 | 60,754 | 34,652 | 2,990 | 8.722 | 119,545 48,967 |
| Automobile and other repair services.......... | 9,127 | 163,211 | 79,781 | 27,004 17,916 | 2,759 | 4,73 2,111 | 32,957 13,708 | 16,323 4,963 | 229,590 111,426 | 112,554 56,303 | -32,082 | 3,401 | -3,088 | 14,496 |
| Automobile parking, repair, and services..... Repair services, except gutomobile........ | 2,881 | 87,161 | 42,042 37,739 | 17,916 9,088 | 2,012 | 2,111 2,602 | 13,708 <br> 19,249 | -11,963 | 118,464 | 56,251 |  | 1,298 | 3,367 | 14,471 |
| Repair services, except sutomobile........... Anusement and recreation services, including | 6,246 | 76,050 | 37,739 | -088 |  |  | 12,4 |  |  |  |  |  |  |  |
| motion pictures | 3,042 | 29,717 | 6,045 | 4,160 | 948 | 3,858 | 473 | 14,580 | 234,344 | 47,543 | 45,519 | 5,712 | 14,923 | 16,806 |
| Medicsi services.............................. | 15,651 | 378,037 | 35,847 | 35,042 | 3,730 | 13,660 | 215,837 | 52,784 | 1,260,735 | 75,510 | 139,254 | 15,177 | 39,619 | 694,692 461,437 |
| Ofrices of physlcians and surgeons.......... | 5,277 | 190,902 | 5,868 | 17,166 | 1,751 | 6,997 | 219,719 | 25,096 | 754,030 337,947 | 16,957 | 62,281 | 3,792 | 20,201 | 173,667 |
| Ofrices of dentists and dental surgeons..... | (3) ${ }^{3}, 797$ | 113,612 | (18,115 | (3),079 | (3) ${ }^{1,135}$ | (3) ${ }^{3,777}$ | (3) 3 , 821 | 11,472 | 337,947 5,480 |  | 41,141 | 3,27 | 177 | 173,350 3,350 |
| offices of osteopathic physicians. Other medical services. | (3) 5,973 | (36,448 | (12,476 | ${ }^{(3)} 3,610$ | (J) 601 | 2,065 | 25,330 | 15,935 | 163,278 | 18,249 | 35,411 | 3,917 | 4,219 | 56,238 |
| Educational services.... |  | 16,056 | 955 | 888 | 166 | 1,242 | 8,367 | 6,632 | 24,923 | 2,353 | 2,047 | 355 | 1,354 | 11,572 |
| Legal services..... | 5,268 | 121,260 | 4,030 | 16,851 | 968 | 3,285 | 61,855 | 21,251 | 356,198 | 10,966 | 47,647 | 3,4,4314 | 7,169 | 183,735 66,822 |
| mecounting, auditing, and bookkeping services. | 3,592 | 32,371 | 2,834 | 5,538 | 279 | 1,520 | 17,054 | 13,105 | 118,535 | 2,307 | 18,723 26,079 | 1,233 | 2,635 | 66,822 98,685 |
| Other services................................ | 5,850 | 59,450 | 9,550 | 11,817 | 547 | 1,902 | 24,456 | 24,285 | 240,115 | 4,779 | 26,079 | 2,212 |  |  |
| Nature of business not allocable................. | (3) | (3) | (3) | (3) | (3) | (3) | (3) | 728 | 1,568 | 630 | 289 | 42 | 91 | ${ }^{2} 1,009$ |

PROPRIETORSHIPS IN 36 STATES

PROPRIETORSHIPS IN 36 STATES

| Selected industry | Number of businesses | Business <br> receipts <br> (Thousand dollars) | Cost of goods sold <br> (Thousand dollars) | Payroll ${ }^{1}$ <br> (Thousand dollars) | $\begin{gathered} \text { Taxes } \\ \text { (Thousind } \\ \text { dollars) } \end{gathered}$ | Depreciation <br> (Thousand dollars) | Net profit <br> (less loss) <br> (Thousand dollars) | Number of businesses | Eusiness receipts <br> (Thousand dollars) | Cost of goods sold <br> (Mousand dollors) | Payroll: <br> (Thous and dollars) | $\begin{aligned} & \text { Taxes } \\ & \text { (Thousand } \\ & \text { dollars) } \end{aligned}$ | Depreciation <br> (Thousand <br> dollars) | liet profit (less loss) (Thousand dollars) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| PUFFALO DISTRICT (Hew York) |  |  |  |  |  |  |  | Mathattan district (Hew York) |  |  |  |  |  |  |
| all industries. | 170,261 | 4,116,475 | 2,515,887 | 446,855 | 71,007 | 164,144 | 570,393 | 154,723 | 3,951,946 | 1,970,600 | 4.5,662 | 55,868 | 73,433 | 819,247 |
| Agriculture, forestry, and fisheries... | 41,250 | 551,675 | 392,885 | 50,086 | 14,829 | 62,642 | 31,072 | 4,195 | 31,662 | 19,694 | 6,528 | 1,707 | 5,538 | ${ }^{2} 6,159$ |
| $\underset{\text { Farms }}{\text { Field }}$ crop farms | 40,788 4,783 | 542,505 13,463 | 390,381 9,615 | 48,552 | 14,645 1,121 | 62,015 2,668 | 28,953 22,421 2,4 | (3) ${ }^{2,034}$ | ${ }^{13}{ }^{16,631}$ | ${ }^{(3)}{ }^{16}, 566$ | (3) ${ }^{4}$ ) 389 | $(3)^{1,500}$ | (3) ${ }^{4,847}$ | ${ }^{2} 111,040$ |
| Fruit, tree nut, and vegetable farms. | 4,284 | 25,279 | 14,110 | 5,539 | 1,209 | 2,264 | 4,426 | 125 | 1,801 | 1,468 | (272 |  | 335 | ${ }_{2}{ }^{2} 381$ |
| Livestock farmis...................... | 27,587 | 496,502 | 362,673 | 41,786 | 11,915 | 55,970 | 26,453 | ${ }_{7} 65$ | 10,887 | 11,804 | 2,797 | 557 | 3,153 | 26,932 23,378 |
| Farms, not elsewhere classified........ | 3,534 | 7,261 | 3,983 | 734 | 410 | 1,213 |  | 754 | 1,619 | 1,960 | 953 | 467 |  |  |
| Other agriculture, forestry, and fi | 1,062 | 9,170 | 2,504 | 1,534 | 184 | 627 | 2,119 | 2,161 | 15,031 | 3,128 | 2,139 | 207 | 691 | 4,881 |
| Mining. | (3) | (3) | ${ }^{(3)}$ | (3) | (3) | ${ }^{(3)}$ | (3) | 181 | 8,939 | 57 | 7,938 | 1,074 | 2,964 | ${ }^{2} 17,745$ |
| Contract construction | 15,508 | 338,537 | 192,143 | 70,029 | 5,453 | 12,268 | 61,206 | 7,821 | 127,698 | 71,832 | 26,581 | 2,344 | 1,987 | 31,551 |
| General contractors | 2,843 | 140,586 | 95,123 | 33,386 | 2,127 | 4,498 | 12,182 |  | $(3)^{3}$ | (3) |  |  |  |  |
| Special trade contractors Contractors not allocable | ${ }^{(32,514}$ | ${ }_{(3)}^{196}$,718 | 97,020 | 36,643 | 3,326 | 7,770 | (38,069 | $(3)^{6,486}$ | $\left(\begin{array}{l} 68,239 \\ (3) \end{array}\right.$ | $\left(\begin{array}{l}29,605 \\ 3\end{array}\right.$ | ( ${ }^{11}$, 314 | (3) ${ }^{1,144}$ | (3) ${ }^{1,034}$ | (3) ${ }^{23}$ ) 865 |
| Manufacturing. | 3,466 | 161,535 | 107,520 | 32,539 | 3,273 | 6,736 | 8,978 | 6,160 | 411,595 | 303,920 | 81,711 | 5,939 | 9,053 | 34,189 |
| Trensportation, conmunication, electric, gas, and sanitary services | 4,631 | 131,177 | 22,080 | 31,275 | 8,423 | 15,751 | 18,695 | 4,254 | 38,912 | 1,831 | 4,431 | 1,023 | 4,439 | 12,785 |
| Motor freight transportation and warehousing, terminale, and related services.................. | 2,906 | 111,590 | 21,336 | 27,233 | 7,985 | 13,336 | 12,612 | 1,346 | 15,256 | 1,667 | 2,585 | 453 | 897 | 3,403 |
| Other transportation, comunication, electric, gas, and sanitary services. | 2,725 | 19,587 | 744 | 4,042 | 438 | 2,415 | 6,083 | 2,908 | 23,656 | 164 | 1,846 | 570 | 3,542 | 9,382 |
| Wholesale and retail trade. | 45,935 | 2,194,058 | 1,654,960 | 156,925 | 26,112 | 34,783 | 162,192 | 34,645 | 1,713,782 | 1,219,538 | 126,021 | 22,639 | 13,067 | 170,264 |
| Wholesale trade | 6,134 | 295,159 | 215,452 | 14,930 | 2,126 | 5,671 | 37,057 | 7,946 | 585,314 | 448,178 | 22,946 | 3,043 | 2,146 | 57,586 |
| Retail trade.. | 39,237 | 1,894,528 | 1,437,529 | 141,988 | 23,920 | 28,907 | 129,563 | 26,010 | 1,120,217 | 768,533 | 102,688 | 19,560 | 10,867 | 109,708 |
| General merchandise | 2,649 | 24,258 | 16,504 | 1,405 | 261 | 373 | 3,074 | 3,496 | 72,152 | 46,692 | 4,671 |  |  | 10,932 |
| Food stores. | 7,386 | 386,941 | 328,334 | 24,194 | 3,265 | 3,871 | 19,588 | 6,997 | 279,775 | 211,993 | 18,360 | 2,378 | 2,273 | 25,268 |
| Automobile dealers and gasoline service |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| stations .............................. | 5,193 1,117 | 645,670 378,698 | $\begin{aligned} & 542,379 \\ & 332,412 \end{aligned}$ | 34,969 17,796 | 4,159 1,539 | 4,157 1,456 | 21,199 7,614 | (3) ${ }^{13}$,085 | $(3){ }^{94,179}$ | (3), ${ }^{71}$ ) ${ }^{\text {a }}$ | 6,210 | (3) ${ }^{903}$ |  | $\left(\begin{array}{l}\text { (3) } \\ \text { (3) }\end{array}\right.$ |
| Casoline service stations................. | 3,210 | 253,576 | 200,289 | 16,976 | 2,461 | 2,152 | 21,825 | (3) | (3) | (3) |  | (3) | (3) |  |
| Tire, battery, and acceasory dealers, and sutomotive deslers, not elsewhere classified. | 866 | 13,396 | 9,678 | 197 | 159 | 549 | 1,760 | (3) | (3) | (3) | (3) |  | ${ }^{3}$ ) |  |
| Eating snd drinking places............ | 8,256 | 282,204 | 158,934 | 39,900 | 9,817 | 10,713 | 28,182 | 5,102 | 178,348 | 91,688 | 30,907 | 8,554 | 3,446 | 18,589 |
| Other retail trade.. | 15,753 | 555,455 | 401,378 | 41,520 | 6,518 | 9,793 | 57,520 | 9,330 | 495,763 | 346,594 | 42,540 | 6,494 | 3,829 | 47,632 |
| Wholessle and retail trade not allocable | (3) | (3) | (3) | ${ }^{(3)}$ | (3) | (3) | ${ }^{3}$ ) | (3) | (3) | (3) | $\left({ }^{3}\right)$ | (3) | (3) | ${ }^{(3)}$ |
| Finance, insurance, and real estate | 8,175 | 95,891 | 34,273 | 6,516 | 1,444 | 2,233 | 27,009 | 9,676 | 359,839 | 223,741 | 22,631 | 4,649 | 5,271 | 51,532 |
| Insurance agents, brokers, and service Real estate............................................ | 3,241 13,662 | $\begin{array}{r} 57,505 \\ 37,411 \end{array}$ | 23,156 10,935 | 5,077 (3) , 249 |  | (3) $\begin{array}{r}1,370 \\ \hline 8 .\end{array}$ | 15,231 (1, 1 , 436 | 3,741 4,466 1,469 | 61,403 71,997 226,439 | 10,037 10,688 203,016 | $\begin{array}{r} 7,707 \\ 12,808 \end{array}$ | 4,728 3,412 509 | 1,193 3,789 149 | $\begin{aligned} & 23,745 \\ & 14,598 \\ & 13,189 \end{aligned}$ |
| Finance. | ${ }^{(3)}$ |  |  | ${ }^{(3)}$ | $\left(^{3}\right)^{\text {a }}$ | $\left({ }^{3}\right)$ | $\left(^{3}\right)$ | 1,469 | 226,439 | 203,016 |  |  |  |  |
| Services. | 50,391 | 640,309 | 112,003 | 99,478 | 11,469 | 29,422 | 261,007 | 87,515 | 1,257,970 | 129,357 | 169,532 | 16,451 | 31,363 | 543,674 |
| Hotels, rooming houses, camps, and other lodging places. | 3,134 | 33,797 | 10,414 | 3,931 |  |  |  | 1,199 | 19,049 | 3,493 | 5,046 | 1,207 | 1,457 | 21, 084 32,548 |
| Personsl servíces, ............................. | 12,845 | 78,961 | 13,452 | 12,312 | 1,352 | 4,638 | 28,869 | 13,048 | 119,008 | 21,791 | 21,459 | 2,203 | 3,277 | 32,548 |
| Laundries, laundry services, cleaning and dyeing plants.. | 1,417 | 21,108 | 3,784 | 4,562 | 480 | 2,035 | 4,841 | 3,779 |  |  | 6,240 | 493 |  | 8,802 |
| Beauty and barber shops...................... | 9,395 | 42,274 | 4,757 | 6,404 | 683 | 1,577 | 19,688 | 5,660 | 42,759 | 3,757 | 11,081 | 923 | 894 | 13,513 |
| Other personal services...................... | 2,033 | 15,579 | 4,911 | 1,346 | 189 | 1,026 | 4,340 | 3,609 | 35,690 | 10,082 | 4,138 | 787 | 1,507 | 10,233 |
| Business services...................... | 5,594 | 35,911 | 8,300 | 6,269 | 367 | 1,704 | 12,817 | 14,552 | 164,773 | 31,009 | 18,813 | 1,764 | 3,268 | 68,630 |
| Automobile and other repair services... | 4,517 | 79,286 | 38,666 | 15,765 | 1,293 | 2,680 | 10,030 | 3,990 | 4, 727 | 17,933 | 4,497 | 478 | 791 | 15,497 |
| Automobile parking, repair, and services..... | 1,853 | 57,840 | 26,926 | 13,663 | 1,163 | 1,901 | 5,105 | 1,305 | ${ }^{22,058}$ | 11,778 | 3,797 | 246 | 283 508 | 5,807 |
| Repair services, except automobile.......... | 2,664 | 21,446 | 11,740 | 2,102 | 130 | 779 | 4,925 | 2,685 | 22,669 | 6,215 | 700 | 232 | 508 | 9,690 |
| Amusement and recreation services, including motion pictures........... | 3,569 | 18,995 | 7,427 | 2,061 | 903 | 3,091 | ${ }^{2} 1,710$ | 6,497 | 117,804 | 10,547 | 30,257 | 2,103 | 4,883 | 12,138 |
| Medical services.... | 10,379 | 268,840 | 19,407 | 34,712 | 3,252 | 9,590 | 151,040 | 19,650 | 450,385 | 16,884 | 47,174 | 5,538 | 11,815 | 249,994 |
| Offices of physicians and surgeons........... | 4,824 | 147,788 | 4,137 | 14,605 | 1,4,5 | 5,116 | 95,549 | 10,570 | 314,262 | 3,228 | 24,902 | 3,193 | 8,922 | 187,498 |
| Offices of dentists and dental surgeons...... |  | 79,612 | 9,239 | 9,992 |  | 2,678 | 41,996 | 3, 3 , 42 | 90,970 | 11,181 | (11,213 | 3) 966 | (3) 2,415 | 4,3,683 |
| offices of osteopathic physicians............. | (3) ${ }^{2}$, | (3) ${ }^{\text {3 }}$ | (3) ${ }^{\text {3 }}$ | (3) ${ }^{3}$ | (3) | (3) ${ }^{3}$, | $\left({ }^{3}\right)$ |  |  |  |  |  | (3) 434 | ${ }^{(3)}$ (6,941 |
| Other medical survices..................... | 3,010 | 39,528 | 6,001 | 10,040 | 952 | 1,716 | 12,105 | 5,485 | 43,176 | 2,475 | 10,785 | 1,350 | 434 | 16,941 |
| Educational services...................... | 2,474 | 6,770 | 541 | 562 | 125 | 311 | 4,038 | 2,191 | 9,103 |  | 1,055 | 102 | 572 | 3,109 |
| Legal services............................. |  | 65,056 | 3,786 | 11,140 | 715 244 | 1,302 | $\begin{array}{r} 34,861 \\ 9,098 \end{array}$ | $\begin{aligned} & 7,700 \\ & 4,031 \end{aligned}$ |  | $\begin{aligned} & 1,943 \\ & 1,109 \end{aligned}$ |  |  |  |  |
| Accounting, suditing, and bookkeeping services. Other services.......................... | 1,979 | 17,359 35,334 | 3,671 9,339 | 3,525 9,201 | 243 | 557 779 | 10,098 | 4,031 | 50,388 138,402 | $\begin{array}{r} 1,109 \\ 23,738 \end{array}$ | $\begin{aligned} & 11,837 \\ & 10,357 \end{aligned}$ | $\begin{aligned} & 670 \\ & 992 \end{aligned}$ | 2,580 | 26,405 60,364 |
| Other services............................. | 2,385 | 35,334 | 9,339 | 9,201 | 737 | (3) 779 | (3) ${ }^{10,623}$ | ${ }^{13}{ }^{14} 65$ | 138) (3) | ${ }^{(3)}$ | (3) | (3) ${ }^{\text {a }}$ | (3) |  |
| Hature of business not allocable. | (3) | (3) | - | - |  | ( ${ }^{3}$ | ( ${ }^{3}$ ) | ${ }^{(3)}$ | ${ }^{3}$ ) | ( ${ }^{\text {( }}$ | (3) | () | ( |  |


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PROPRIETORSHIPS IN 36 STATES

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| Selected industry | Number of <br> bueinesses |  | Cost of goods sold <br> (Thousand dothars) | $\begin{aligned} & \text { Payroll }{ }^{1} \\ & \begin{array}{c} \text { (Thoussend } \\ \text { ot } 1 \text { Iars } \end{array} \\ & \hline \end{aligned}$ |  | $\underset{\substack{\text { Sepreciation } \\ \text { (Thouand } \\ \text { doiliars) }}}{ }$ |  | Number of businesses | $\begin{aligned} & \text { Business } \\ & \text { recepepte } \\ & \text { (Housand } \\ & \text { (obllars) } \end{aligned}$ |  |  |  | (Thousand dolyers) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Pembsyvaila, total |  |  |  |  |  |  | Philadelephia district (Pernsyivania) |  |  |  |  |  |  |
| All industrie | 403,810 | 10,929,3 | 6,797,572 | 1,243,005 | 153,947 | 357,889 | 2,514,777 | 253,796 | 7,043,226 | 4,361,625 | 815,453 | 101,030 | 234,036 | 988,984 |
| Agriculture, forestry, and ftsher | 70,54 | 7/4,5 | 486,933 | 52,930 | 20,813 | 80,191 | 52,307 | 4,315 | 543,861 | 367,038 | 34,655 | 13,980 | 51,946 | 42,296 |
| Farms............ | 63,255 | 652,632 | 449,462 | 43,332 | 19,502 | 7,626 | 39,931 | 39,456 | 479,428 | 335,016 | 29,52] | 13,025 | 46,413 | 34,718 |
| Field crop farms | 12,310 |  | 48,602 | 3,329 | 3,554 | 7,859 |  | 8,323 | 54,087 | 40,461 | , |  | 5,635 | 21,734 |
| Fruit, tree nut, end vegetable | - 40,579 | - 51,585 |  | -8, | 13,179 | 54,994 | 35,009 | 2, 2 , 2,634 | 46,960 353,73 |  | - 8,205 | ${ }_{8}^{1,312}$ | 4,591, | 7,173 |
| Farms, not elsewhere claeaified | 7,202 | 28,097 | 16,504 | 3,242 | 1,372 | 3,969 | ,528 | 23,796 | 353,668 | 251,132 14,718 | $\xrightarrow{16,100} 2$ | 1,027 | 33,386 2,801 | - ${ }_{\text {2, }}^{2,108}$ |
| Other agriculture, forestry, and fisherie | 7,294 | 90,907 | 37,47 | 9,598 | 1,311 | 8,565 | 12,376 | 4,059 | 64,433 | 32,022 | 5,134 | 955 | 5,533 | 7,578 |
| kining. | 1,893 | 31,649 | 14,952 | 5,159 | 845 | 1,877 | 1,29 | 959 | 20,308 | 12,871 | 3,692 | 637 | 1,17 | 211 |
| Contract construction | 36,682 | 1,008,482 | 632,752 | 222,663 | 17,520 | 25,020 | 152,852 | 24,098 | 661,768 | 424,639 | 141,971 | 11,222 | 14,619 | 100,497 |
| General contractors. Special trade contractors Contractors not allocable |  | $\begin{aligned} & 410,560 \\ & \begin{array}{c} 57,750 \\ (3), 775 \end{array} \end{aligned}$ | 291,621 <br> 341,131 <br> 102 | 65,287 157,376 | 5,209 12,113 | 8,401 16,619 | $\begin{gathered} 36,746 \\ 115,96 \\ (3), 9+2 \end{gathered}$ | $\begin{gathered} 3,582 \\ \text { 30,522 } \\ \text { (3) } \end{gathered}$ | $\begin{gathered} 263,084 \\ 398,517 \\ (1), 517 \end{gathered}$ | 192,839 | +34,006 | 3,327 <br> 7,895 | $\begin{array}{r}3,290 \\ 10,679 \\ \hline\end{array}$ |  |
| Manufacturin | 8,398 | 528,236 | 362,014 | 162,860 | 11,144 | 14,330 | 53,345 | 5,046 | 376,541 | 259,969 | 126,669 | 8,946 | 9,327 | 37,234 |
| Transportation, communication, electric, gas, and | 19,766 | 425,239 | 82,349 | 74,834 | 15,060 | 4,529 | 73,748 | 12,808 | 286,392 | 56,239 | 55,799 | 10,254 | 30,649 | 43,456 |
| Notor freight transportation and warehousing. terminals, and related services | 13,444 | 345,920 | 64,296 | 61,277 | 12,815 | 37,987 | 54,477 | 7,539 | 225,028 | 42,077 | 45,047 | 3,673 | 25,459 | 8,280 |
| Other transportation, cormulioation, electric, | 6,322 | 79,319 | 18,053 | 13,563 | 2,245 | 7,542 | 10,302 | 4,269 | 61,364 | 14,062 | 10,752 | 1,581 | 5,190 | 15,176 |
| Wholesale and retail tr | 111,923 | 6,238,690 | 4,807,100 | 474,797 | 58,640 | 89,228 | 421,465 | 7,009 | 3,873,443 | 2,973,318 | 283,393 | 35,110 | 57,085 | 285,295 |
| wholesal | 11,231 | 1,263,794 | 1,033,800 | 72,390 | 9,256 | 15,071 | 63,254 | 7,764 | 981,242 | 817,858 | 52,722 | 6,203 | 10,558 | 44,237 |
| Retall tra | 99,732 | 4,963,226 | 3,766,989 | 401,786 | 49,177 | 73,005 | 358,124 | 62,295 | 2,885,239 | 2,152,471 | 230,540 | 28,723 | 45,430 | 241,499 |
| Ceneral merch | 22,5731 | 1,134,104 | 1,158,0,041 | 74,426 | 8, 1,4165 | 14,740 | 75,396 | 13,396 | 37,335 746,314 | 24,437 613,094 | -1,808 | 5,016 | 9,226 | $\begin{gathered} 5,649 \\ 51,053 \end{gathered}$ |
| Automobile dealers and gasoline service |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Automotile ard truck dealers , ... | 16,984 <br> 3,199 <br> 12,09 | 1,267,584 | 1,049,991 | ,917 | 7,285 | 10,022 | 59, 110 | 9,856 | 720, 137 | 616,051 | 42,262 | 4,510 | 5,068 | 33,247 |
| Gasoline service stations .................. | 12,561 | <<< ${ }^{\text {3,491 }}$ | 696,970 | come | 2,755 | 7,895 | 40,103 | 2,067 7,421 | ${ }_{491,083}$ | 194,4,773 | ${ }_{\text {28,665 }}$ | 2,802 | 3,049 | - 82,714 |
| Tire, battery, end Rcceesory dealers, , and |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| fied................................ |  |  |  | 1,839 | 332 | 398 | 5,154 |  |  |  |  |  |  |  |
|  | 17,653 38,788 |  | - 308,696 | 77,67 <br> 167 <br> 150 <br> 150 | ${ }^{112,754}$ | 16,316 | 54,027 | ${ }_{25}^{10,977}$ | 329,126 | 192,0,47 | 50,377 | 7,315 | 10,680 | -34,335 |
| Wholesale and retail trade not alloo | 960 | 12, | 6,3 | 621 | 213 | 1,1 | ${ }^{87}$ | 950 | 6,962 | 2,989 | 131 | 184 | 1,0 | ${ }^{2} 48$ |
| Finance, insurance, and real estate. | 22,458 | 279,140 | 32,928 | 27,273 | 4,107 | 9,955 | 107,940 | 14,763 | 180,950 | 10,087 | 19,695 | 3,223 | 6,862 | 71,777 |
| Insurance agenta, brokers, and servi | 10,630 | 141,121 | 10,422 | 15,564 | 1,247 | 4,227 | 59,426 | 6,873 | 95,816 | 5.113 | 12,363 | 964 | 2,893 | 39,374 |
| $\underset{\substack{\text { Reer } \\ \text { Finasce } \\ \hline}}{ }$ | 10,676 | 106,816 31,203 | 7,127 <br> 15,359 |  | 2,567 | 5,028 | 41,798 6,76 | 7,243 647 | 75,763 9,37 | 4,313 | -6,076 | 2,173 ${ }_{76}$ | 3,609 360 | 28,625 3,778 |
| Services..................................... | 131,939 | 1,670,192 | 373,984 | 221,833 | 25,596 | 90,964 | 652,146 | 82,398 | 2,095,734 | 256,004 | 148,923 | 17,446 | 61,575 | 408,538 |
| Hotel8, rooming houses, carps, and other lodg- ing places........................... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Pereongl servicea............. | 5,510 34,730 | 62,308 286,064 | 15,779 84,287 | 54,562 | $\begin{aligned} & 3,347 \\ & 5,292 \end{aligned}$ | $\begin{aligned} & 11,493 \\ & 17,354 \end{aligned}$ | $\begin{gathered} 4,630 \\ 82,744 \end{gathered}$ | $\left.\begin{array}{r} 3,964 \\ 20,966 \end{array} \right\rvert\,$ | $\begin{aligned} & 39,244 \\ & 174,043 \end{aligned}$ | $\begin{aligned} & 9,650 \\ & 52,306 \end{aligned}$ | 3,330 33,227 | $\begin{aligned} & 1,951 \\ & 3,496 \end{aligned}$ | 7,702 | 48,301 |
| dyeing plants.............................. | 4,394 | 74,072 | 29,410 | 23,138 | 2,526 | 6,543 |  | 2,613 | 49,997 | 20,206 | 16,192 | 1,187 | 3,588 | 6,352 |
| Beauty and barber shops. | 22,637 | 101, 4.58 | 15,699 | 15,931 | 1,943 | 4,361 | 46,644 | 13,289 | 58,506 | 7,062 | 8,389 | 1,140 | 2,783 | 27,309 |
| Other personal services. | 7,699 | 110,534 | 39,178 | 15,600 | 1,823 | 6,450 | 26,782 | 5,064 | 65,540 | 25,038 | 8,646 | 1,169 | 3,653 | 14,700 |
| Business services.............. | 11,787 |  | 42,706 | 25,099 | 2,362 |  |  | 8,179 |  | 35,712 |  | 1,887 | 3,663 | 40,057 |
| Automobile and other repair services.... | 17,922 | 231,450 | 119,203 | 36,803 |  | 8,212 | 46,354 | 8,952 | 236,652 | ${ }_{\text {73, }}^{\text {737 }}$ | 23,783 | 2,759 2,39 | 4,425 |  |
| Autombile parking, repair, and servic Repaic services, except automotile $\ldots$ | 8,883 | $1.55,151$ 76,299 | 84,612 34,591 | 27,951 | 3,594 | 5,909 2,303 | 24,045 2,309 | 4,602 | -99,461 | 57,517 | $\begin{array}{r}20,219 \\ 3,562 \\ \hline\end{array}$ | 2,396 | -3,156 | 13,793 |
| Amusement and recreation servlces, including |  | 76,299 | 34,591 |  |  |  | 22,309 | 4,30 | 37,191 | 16,264 | ,204 |  |  | 12,96 |
| motion pictures.................. | 5,727 | 75,152 | 14,143 | 9,278 | 1,549 | 18,345 | 943 | 3,287 | 51,645 | 8,573 | 5,391 | 72 | 15,951 | ${ }^{2}$ 1,703 |
| Medical services.. | 28,261 |  |  |  |  |  | 322,107 |  |  |  |  | 4,314 | 14,008 | 205,182 |
| Oifices of physiciens and surgeons.... | 9,702 | 308,631 | 15,285 | 27,748 | 2,999 | 10,922 | 194,023 | 6,798 | 196,398 | 9,071 | 17,583 | 2,085 | 7,627 | 120,849 |
| offices of dentists and dental aurgeone | 5,808 | 136,857 | 20,789 | 14,773 | 1,422 | 4,666 | 67,187 | 4,190 | 99,046 | 15,617 | 10,998 | 1,1,42 | 3,570 | 47,386 |
| Orfices of osteopathic phyaicians |  |  | 2,739 | 1,472 | 344 | +,232 | 13,454 | 112 | ${ }^{21,796}$ | 1,859 | 2,178 |  | 1,148 | 112,893 |
| Other medical services............... | 12,589 | 87,248 | 16,770 | 9,624 | 968 | 2,779 | 46,433 | 5,956 | 54,374 | 14,288 | 7,990 | 762 | 1,663 | 25,054 |
| Educational servicees. | 5,115 | 13,729 | 1,033 | 1,188 | 190 | 899 | 6,629 | 3,533 | 9,264 | 548 | 844 | 120 | 537 | 4,863 |
| Legal services............................. |  | 116,377 | 3,380 | 12,383 |  | 2,928 | 70,657 | 3,971 | ${ }^{68,175}$ | ${ }^{1,182}$ | 7,500 | 606 246 | 1,694 |  |
| Alatinting, auditing, and bookkeeping services. | 5,870 10,955 | [12,456 | - ${ }^{2,803}$ | -6,912 | 1,367 |  | 22,773 43,517 | 7,8867 | ${ }_{\text {29,201 }}^{\text {25,144 }}$ | 1,631 | 3,884 13,286 | ${ }_{2}^{246}$ | 2,753 | 30,569 |
| ature of buiness not allocable...... | (3) | (3) | (3) | ${ }^{(3)}$ | (3) | (3) | (3) | (3) | (3) | (3) ${ }^{\text {a }}$ | (3) | ${ }^{3}$ ) | (3) | (3) |

PROPRIETORSHI PS IN 36 STATES

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| Selected industry | Number of $\begin{gathered}\text { Nusinesses } \\ \text { busin }\end{gathered}$ |  |  |  | $\begin{gathered} \text { Taxes } \\ \begin{array}{c} \text { (Thousand } \\ \text { con } 1 \text { arra }) \end{array} \\ \hline \end{gathered}$ | $\underset{\substack{\text { Depreciation } \\ \text { (Thousend } \\ \text { obllars }}}{ }$ |  | Number of businesses | Business receipts (Thousand | Cost of goods sola (Thouscond dollars) ) | $\begin{aligned} & \text { Payron1 }{ }^{1} \\ & \text { (Thouvand } \end{aligned}$ $\text { do } l l a r s$ | $\begin{gathered} \text { Taxes } \\ \begin{array}{c} \text { ( Mou sand } \\ \text { dobllar s }) \end{array} \\ \hline \end{gathered}$ | (Thou sand doflars) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | TEMNESSEE |  |  |  |  |  |  | texas, tozal |  |  |  |  |  |  |
| all | 224,549 | 3,869,361 | 2,501,839 | 392,104 | 58,905 | 147,203 | 42,7 | 599,939 | 13,362,282 | 8,228,971 | 1,474,419 | 180,000 | 594,186 | 1,287,106 |
| Agriculture, forestry, and fi | 114,255 | 554,790 | 357,4,8 | 44,812 | 12,396 | 67,226 | 36,274 | 236,837 | 2,507,057 | 1,568,256 | 250,973 | 51,187 | 289,680 | 102,321 |
| Farms. | 112,295 | 501,203 | 316,104 | 41,942 | 12,182 |  |  |  |  | 1,477,329 |  |  |  |  |
| Field crop farms. | 56,274 | 227,972 | ${ }^{120,078}$ | 23,772 | 5,203 | 33,429 | 27,428 | 72,396 | 1,110,163 | - 532,503 | 129,762 | ${ }_{21,660}^{4,185}$ | 155,721 | - 184,308 |
| Pruit, tree nut, ${ }^{\text {Presta }}$ | 49,095 | 259,357 | 187,268 | 15,377 | 6,358 | 29,973 |  | 136,015 | $1,81,589$ $1,115,170$ | 36,583 892,049 | 193,685 | - $\begin{array}{r}2,129 \\ 24,958\end{array}$ | [5,465 |  |
| Farms, not elsewhere clessified. | 5,974 | 11,79 | 7,787 | 2,517 | -570 | 1,759 | ${ }^{5}$ | 13,145 | -1,23,023 | 892,049 16,194 | -3,677 | 24,958 1,068 | - |  |
| Other agriculture, forestry, and fisheries.... | 1,960 | 53,387 | 41,342 | 2,870 | 215 | 1,875 | 3,049 | 9,176 | 177,112 | 90,927 | 24,553 | 1,372 | 10,451 | 17,916 |
| Kinir | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) | $\left.{ }^{3}\right)$ | 9,836 | 286,277 | 56,209 | 16,889 | 9,274 | 24,445 | 3,514 |
| Contract | 15,067 | 446,640 | 305,817 | 82,166 | 4,227 | 8,522 | 49,075 | 48,812 | 1,380,576 | 848,082 | 264,016 | 15,647 | 38,244 | 163,876 |
| General contractors Special trade contractors. <br> Contractors not allocable. | $\begin{gathered} 2,503 \\ \left(\frac{1}{2}, 518\right. \end{gathered}$ |  | $\begin{aligned} & 215,968 \\ & (18), 986 \\ & (1){ }^{2} \end{aligned}$ | $\begin{gathered} 27,825 \\ \text { an } \\ (3,186 \end{gathered}$ |  |  | $\begin{gathered} 14,707 \\ \begin{array}{c} 33,651 \\ \hline \end{array} \mathbf{3}, 651 \end{gathered}$ | $\begin{gathered} 8,865 \\ \begin{array}{c} 39,779 \end{array} \\ (3) \cdot \end{gathered}$ | $\begin{gathered} 622,826 \\ \begin{array}{c} 65,92 \\ (3) \end{array}, 002 \end{gathered}$ | 429,655 $418)$ $(3) 118$ | 85,531 <br> 178,485 | $\begin{array}{r}5,608 \\ \text { 10,039 } \\ \hline\end{array}$ | ( $\begin{array}{r}17,259 \\ \text { 20, } \\ (3) 998\end{array}$ |  |
| Manufacturine | 5,401 | 181,635 | 138,890 | 37,028 | 2,575 | 3,890 | 14,202 | 7,768 | 279,971 | 151,804 | 72,388 | 4,701 | 11,348 | 36,005 |
| sanitery services. <br> Transportation, communication, electric, gss, and | 7,175 | 99,325 | 19,946 | 20,366 | 3,439 | 12,234 | 13,791 | 15,724 | 259,165 | 40,937 | 32,580 | 8,703 | 24,217 | 34,751 |
| Motor freight transportation and warehousing, termins1s, and related services............. Other transportation, comununication, electric, | 4,785 | 82,031 | 14,795 | 16,701 | 3,260 | 10,692 | 9,766 | 12,434 | 208,556 | 32,534 | 21,2 | , | 20,487 | 27,125 |
| gas, and sanitary services................. | 2,390 | 17,294 | 5,151 | 3,665 | 179 | 1.592 | 4,025 | 3,290 | 50,609 | 8,40 | 11,407 | 1,159 | 3,730 | 7,626 |
| Whooessle snd retail the | 40,076 | 2,020,485 | 1,575,530 | 122,962 | 24,522 | 22,114 | 127,209 | 117,279 | 6,537,066 | 5,053,315 | 496,260 | 58,276 | 83,383 | 334,201 |
| Wholesale trs | 3,862 | 358,778 | 278,017 | 16,446 | 4,621 | 660 | 24,886 | 13,963 | 1,560,157 | 1,303,77 | 64,522 | 11,075 | 16,960 | 76,997 |
| Retail trad | 34,775 | 1,615,500 | 1,269,684 | 102,395 | 19,339 | $\begin{array}{r}17.361 \\ \\ \\ \hline 106\end{array}$ | 94,868 | 102,083 | - $4.930,293$ | 3,744,052 | 431,266 | 46,997 |  |  |
| Cenerst derchandise | 5,780 8,786 | 181,376 493,327 | 147,109 417,649 | \% $\begin{array}{r}\text { 5,943 } \\ 21,049\end{array}$ | 2,015 5,767 | 2,106 6,253 | $\xrightarrow{14,074}$ | $\begin{aligned} & 6,664 \\ & 16,944 \end{aligned}$ | $\begin{array}{r} 185,771 \\ 1,030,748 \end{array}$ | $\begin{gathered} 134,884 \\ 871,991 \end{gathered}$ | 13,404 <br> 47,888 | $\begin{aligned} & 1,860 \\ & 5,6611 \end{aligned}$ | $\begin{aligned} & 3,123 \\ & 10,296 \end{aligned}$ | $\begin{aligned} & 111,570 \\ & 40,968 \end{aligned}$ |
| Autonobile dealers and gasoline service stations |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| stations................................. | \%,467 | 423,482 105,363 | 343,479 89,322 | 25,965 | 2,924 | 2,966 | 17,000 | 22,257 | 1,562,802 | 1,267,4.45 | 105, | 8,336 | 10,910 |  |
| Casorine service stations................. Tire, battery end accessory dealers, and | 4,4,49 | 298,010 | 239,750 | 20,47 | 2,125 | 2,17 2,17 | 14,223 | 16,279 | 269, | - 488,583 | 23,275 64,228 | 2, 2,178 4.58 | -1,475 |  |
| automotive dealers, not elsehhere clsssified. | ${ }^{(3)}$ |  |  |  | (3) | ${ }^{(3)}$ |  |  |  | 125,949 | 17,728 | 1,635 |  |  |
|  | 4,687 | 124,170 <br> 393,145 | 79,628 281,819 | $\xrightarrow[\substack{20,184 \\ 29,244 \\ \hline}]{ }$ | 2,427 | 2,003 | 3, 38,384 | 18,506 | ${ }_{6534} 6$ | 349,766 | 118,131 | 11,052 | 3,347 | 400,464 |
| Wholesale and retail trade not | 1,439 | 46,207 | 27,829 | 4,133 | 562 | 1,593 | 7,455 | 1,233 | 46,616 | 35,492 | 572 | 204 | 513 | 3,884 |
| Finance, insurance, and resl estat | 8,989 | 106,459 | 13,957 | 8,505 | 4,718 | 6,760 | 36,304 | 30,267 | 474,636 | 157,007 | 30,974 | 8,279 | 27,563 | 105,962 |
| Insurance agents, brokers, and servic Real estate | 3,628 | 41,827 | 4,414 | 3,773 | 156 | 49 |  | 9,504 |  | 45,273 | 9,993 |  | 4,594 |  |
| Real estaste.......................................... | $\left(3^{5,013}\right.$ | (3) ${ }^{55}$, 381 | (3) ${ }^{8}$ ),928 | (3) ${ }^{3,3 / 3}$ | $(3)^{4,464}$ | (3) ${ }^{6,095}$ | ( ${ }^{\frac{1}{3}}{ }^{2}$ ),306 | 18,217 <br> 2,546 | $\begin{gathered} 282,683 \\ 34,557 \end{gathered}$ | -11,163 ${ }_{57}$ |  |  | 21,372 1,597 | $\begin{aligned} & 42,768 \\ & 42,205 \end{aligned}$ |
| Services.... | 33,248 | 452,847 | 86,018 | 75,375 | 6,911 | 25,468 | 265,835 | 230,679 | 1,629,583 | 351,907 | 312,240 | 23,692 | 96,347 | 505,093 |
| Hotels, rooming houses, camps, and other lodging places <br> Personal services | - $\begin{array}{r}12,561 \\ \hline 31\end{array}$ | 14,355 100,245 | 19,963 | ${ }_{\text {25, }}^{\text {2, }}$, 744 | 792 2,654 | 8, 8 8,407 | 2,635 20,693 | 5,229 34,694 | 57,176 326,271 | 69,779 | 100, 4313 | 3, 3,285 | 21,509 | 67, ${ }^{10161}$ |
| Laundries, laundry services, cleaning and dyeing plsnts |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beauty and barber shops. | 7,746 | 39,079 45,960 | 6,951 | -9,963 | 1,070 | 5,551 | 5,309 | 7,142 | -117,024 | 12,535 | 33,77 | 2,140 | 11,383 | 19,080 37,578 |
| Other personal services. | 1,564 | 15,202 | 3,784 | 2,040 | 632 | 1,127 | 1,382 | 6,624 | 55,942 | 13,089 | 9,609 | 928 | 3,771 | 11,103 |
| Pusiness services.. | 2,013 | 28,088 | 5,937 | 5,544 |  | 1,947 | 9,992 |  | 141,908 |  |  | 1,896 | 10,045 | 35,070 |
| Automotile and other repair services.......... | 4,437 | 47,995 | 23,732 | 8,781 |  | 3,056 | 7,428 | 25,094 | 321,774 | 180,144 | 51,103 | 2,350 | 11,670 | 52,934 |
| Automotile parking, repair, and services..... |  | 35,869 | 19,739 | 7,877 | ${ }_{818}$ | 2,288 | 3,240 |  | 218,096 | 130,099 | 39,464 | 3,078 | 6,880 | 29,715 |
| Repair services, except automobile........... | 2,872 | 12,126 | 3,993 | 904 | 124 | 768 | 4,188 | 15,769 | 103,678 | 50,045 | 11,639 | 1,272 | 4,790 | 23,219 |
| motion pictures......................... | 2,296 | 39,058 | 10,556 | 5,085 | 990 | 2,216 | 8,256 | 5,941 | 65,169 | 11,588 | 15.185 | 1,073 | 6,777 | 6,095 |
| Medicel services.............. | 6,663 |  |  | 22,191 | 1,166 | 5,063 | 89,486 | 20,250 | 498,755 | 29,457 | 75,570 | 5,045 | 23,616 | 246,813 |
| Offices of physicians and surgeons. Offices of dentists and dental surgeons |  | ${ }_{5}^{85,816}$ | 3,578 <br> 3,328 | ${ }^{12,276}$ |  | 2,655 | 51,161 | 6,832 | 269,865 |  | 32,787 | 2,242 | ${ }^{10,669}$ | 155,721 |
| ofrices of dentists end dental surgeons...... Offlce日 of osteopathic physicians.......... | 1,867 | 51,572 | 3,328 | 7,036 |  | 1,578 | 25,270 | 3,127 | 10,928 | 8,783 <br> 1,278 | -12,776 |  | 5,098 611 |  |
| Other medical services............... | 2,904 | 29,798 | 6,543 | 2,879 | 243 |  | 13,055 | 9,830 | -110,762 | 11,325 | ${ }^{\text {2, }}$ | 1,923 | 7,238 | 30,230 |
| Lducationa1 services . . . . . . . . . . . . . . . . . . ${ }_{\text {Legai }}$ | (3) | $\left.{ }^{(3)}{ }^{3}\right)^{886}$ | ${ }^{(3)}$ | ${ }^{(3)} 535$ | ${ }^{(3)}$ |  | (3) | 6,756 |  | 1,892 | 4,346 |  |  | 7,554 |
|  | (3) ${ }^{1,614}$ | (3) ${ }^{37}$ ) ${ }^{\text {a }}$, 86 | (3) ${ }^{7}$, 130 | (3) ${ }^{4}$, 535 | (3) 94 | (3) 940 | (3),956 | 5, 5.341 |  | 2,376 | -7,218 | 603 510 | 3,369 2,76 | 42,190 26,485 |
| Other services............................ | 1,087 | 12,568 | (3,951 | 1,239 | (3) 62 | (1,176 | 3,206 | 9,656 | 55, 57,137 | 5,705 | 12, 1239 | ${ }_{4}^{51}$ | 号, 2,126 | 26,285 21,090 |
| Mature of business not allocable. | (3) | (3) | - |  | - | - | ${ }^{3}$ ) | 2,737 | 7,951 | 1,454 | 99 | 241 | 959 | 1,385 |

PROPRIETORSHIPS IN 36 STATES

PROPRIETORSHIPS IN 36 States

proprietorships in 36 STATES

proprietorships with net profit in 36 states


PROPRIETORSHIPS WITH NET PROFIT IN 36 States

| Selected industry | $\left\lvert\, \begin{aligned} & \text { Number of } \\ & \text { businesses } \end{aligned}\right.$ | $\left\{\begin{array}{c}\text { iet profit } \\ \text {（Thousand } \\ \text { doflars）}\end{array}\right.$ | bumber of | Wet prorit （Thous and dollars） | Cumber of | $\left\lvert\, \begin{gathered} \text { let profit } \\ \text { (Thousand } \\ \text { dollars) } \end{gathered}\right.$ | lumber of tusinesses | $\|$let profit <br> （Thousand <br> dollars） | lumber of ous inesses | iet profit <br> （Thouswand dollars） | Number of businesses | $\left\{\begin{array}{c} \text { profit } \\ \text { (Thousand } \\ \text { dollars) } \end{array}\right.$ | Number al busiriesses | $\left\{\begin{array}{c} \text { let Frofit } \\ \text { (Thousand } \\ \text { dollars } \end{array}\right.$ | Humber of businesses | （ yrousond （ moulhars） | dumber or ousinesses | $\left\{\begin{array}{l} \text { let profit } \\ \begin{array}{c} \text { (Thousand } \\ \text { dollars) } \end{array} \\ \hline \end{array}\right.$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| All industries．．．．．．．．．．．．．．．．．．．．．．．．．．．． | KANSAS |  | kentucky |  | louisiana |  | matie |  | maryiand |  | HMASSACHUSETTS |  | MTCHTGAN |  | minnesota |  | MISSISSIPPI |  |
|  | 25，313 | 557． 257 | 109．758 4 48，511 |  | 23，027 4 4， 908 |  | 38，991 | 251，79 | 44,151 525,235 |  | 138,595 810,040 |  | 253，478 1 1，312，700 |  |  | －1．87，258 | 75,979 245,1374 |  |
| griculture，forestry，and if | 85， 224 | 246，735 | 8：，400 | 124，113 | 22，4ir | 51，829 | 8,860 | 35.2 | 16，437 | 40，271 | 6，762 | 38，790 | 59，634 | 130，901 | 98，302 | 250.848 | 33，476 | ¢6，949 |
| Farms． | 84， 503 | 243，599 | 82，502 | 116，177 | 19，862 | 41，256 | 4,930 | 23， 8165 | 14，131 | 32，579 | ¢， 059 | 15， 5 517 | 56，582 | 116，231 | 46，173 | 24，5，783 | 32.425 | 60，200 |
| Field crop farms |  | 126.789 | 49，615 | 62．386 | 114，479 | 24，585 | ${ }^{(1)}$ |  | 7，005 | 14，001 | （1） |  | 18,873 4.576 | 32,579 14,407 | 28，401 | 79,858 | 15195 | 42， $17{ }^{672}$ |
| Fruit，tree nut，and vegetable farms．．．．．．．． | （1） 42,091 | ${ }_{12}{ }^{(12}$ ） 265 | 1，296 | 1，2201 | 1，507 | 1，691 | 1,852 1,871 | 16,310 .100 | 2，120 4,015 | 5,272 10,941 | （1．920 | ${ }_{8,007}$ | 4，526 | 14，4，476 |  | 153，520 | $13.001$ | 15，835 |
| Livestock farms．．．．．．．．．．．．．．．．．．．．．．．．． | 42，091 | 113,265 2,922 | 28，168 | 4， 2,518 | （i）${ }^{\text {（1）}}$ | ${ }^{9}{ }^{\text {i }}$ ）${ }^{830}$ | －912 | $\begin{array}{r} 5.100 \\ -\quad 297 \end{array}$ | 4，015 | 10,741 1,365 | （1）${ }^{\text {（1）}}$ | ${ }^{8} 1{ }^{1}$ ）${ }^{\text {a }}$ | 27,914 5,269 | 62,596 6,49 | 62,481 4,486 | 153,520 5,825 | 13,001 1,135 | 15,835 1,146 |
| Other agriculture，forestry，and fis | 1，601 | 3，136 | $\left({ }^{1}\right)$ | （3） | 2，542 | 10．573 | 3，930 | 11，393 | 2，301， | ， 691 | 2.703 | ． 249 | 3，052 | 14，670 | ，129 | 165 | 2.04 m | ，743 |
| lining． | 1，215 | 2，002 | 1，015 | 3，791 | $\left.{ }^{1}\right)$ | ${ }^{1}$ ） | － |  | （1） | （ ${ }^{1}$ | ${ }^{1}$ ） | $\left.{ }^{1}\right)$ | ${ }^{(1)}$ | （1） | （ ${ }^{2}$ | （ ${ }^{2}$ ） | （－） | ${ }^{(2)}$ |
| Contract | 10，4，42 | 38.668 | 12．328 | 4，47\％ | 7，809 | 4.4 .727 | 4，038 | 24，018 | 15，711 | 58，540 | 17．115 | 84，796 | 27，783 | 237，557 | 15，162 | 57，134 | －1，945 | 22，895 |
| General contractors， <br> Speciel trade contractors．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Contractors not allocable． | $\begin{aligned} & 1,980 \\ & 3,309 \\ & \left.1^{1}\right) \end{aligned}$ | $\begin{aligned} & 13,903 \\ & 24,1,92 \end{aligned}$ | $\begin{aligned} & 1,840 \\ & 11,101 \end{aligned}$ | $\begin{gathered} 9,709 \\ 32,269 \\ (1) \end{gathered}$ | $\begin{aligned} & 2,677 \\ & 6 \text {, } 788 \end{aligned}$ | 15,090 29,414 $(i)$ | $\begin{array}{r}879 \\ 3,159 \\ \hline-\end{array}$ | 4，577 | 2,436 8,275 | $\begin{aligned} & 19,690 \\ & 38,850 \end{aligned}$ | $\begin{array}{r} 2,867 \\ 14,248 \end{array}$ | $\begin{gathered} 21,779 \\ 63,017 \\ - \end{gathered}$ |  | 25,466 <br> 109 <br> $(1)$ <br> 543 | 1,573 <br> 23 <br> 15 <br> $(1)$ | 10.1060 -5.772 $(1)$ |  | $\begin{gathered} 6,75 . \\ 15,272 \\ (1) \end{gathered}$ |
| anufacturing | 1，409 | 5，－90 | 1，035 | P1 | 1，249 | －，020 | 2.072 | 4,773 | 1，343 | 7，641 | 2，964 | 21.787 | 7，20． | 40，627 | 2.29 | 1. | 1，63 | $8, \ldots 1$ |
| Transportation，commaication，electric，gas， and sanitary services．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 4.052 | 10，426 | 5，55， | 12，209 | 4，489 | 16， 248 | 1.835 | 的，717 | 4.909 | 13，992 | 3，617 | 2m， 603 | 8，291 | 38，4i1 | 6,075 | 21，811 | 1，087 | 4，457 |
| Motor freight trensportation and warehousing， terminals，and related services．．．．．．．．．．．．．．． | $2.71{ }^{\text {2 }}$ | 13，275 | 3.917 | $2,-0$ | 1，524 | ¢．477 | 1，391 | 4，221 | 1，597 | 7，492 | 1，309 | 6，080 | 5，909 | 29，429 | 5，900 | 16，270 | （ ${ }^{1}$ | $\left({ }^{1}\right)$ |
| Other transportation，comunication，electric， ges，and sanitary services．．．．．．．．．．．．．．．．．．．．．．．．．．． | 1.330 | 3，251 | 1，638 | 2，09 | 2，805 | 7，771 | （ ${ }^{1}$ ） | $\left.{ }^{1}\right)$ | 3，212 | 0.5 | 2，308 | 8，583 | 2，382 | 9.0 | 1.695 | 5，261 | $\left(^{1}\right)$ | ${ }^{1}$ ） |
| Wholesale and retail t | 20，301 | 102，423 | 27，844 | 109，ix 8 | 25，$\sim^{2} 47$ | 111，725 | 10，018 | 33,800 | 18，655 | 103，11 | 38，768 | 203，731 | 63，384 | 355，813 | 30，217 | 134，353 | 16，24 | 58，654 |
| Wholesale trad | 2，734 | 16.400 | 4，278 | 21.985 | 2，249 | 17.587 | 2.092 | 8，873 | 1，240 | 15，170 | 7.302 | 53，223 | 13，187 | －4，768 | 6，598 | 39，875 | 1，235 | 8，712 |
| Fetai工 trade． | 17，408 | 83，897 | 23，401 | 85．0．0 | 23.105 | 92.355 | 7，026 | 25，01\％ | 17，009 | 87，942： | 29，591 | 145，056 | 49，457 | 255，193 | 23，308 | 92，854 | 14．720 | 50，982 |
| General merchandise stores．．．．．．．．．．．．．．． Food stores．．．．．．．．．．．．．．．．．．．．．．．．．． | 1，545 | 4,633 11,447 | 3,768 5,501 | 2，79， 7 | 1,375 0,735 | －2，033 | $(2)$ 1,731 | 5，801 | 873 4,027 | 2,475 15,680 | 7,274 4,863 | 14,067 19,978 | 10,159 8,120 | 25,347 41,835 | 4,757 3,028 | 8,015 12,107 | 2,392 5,121 | 16，574 |
| Automobile dealers and gasoline service |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| stations，．．．．．．．．．．．．．．．．．．．．．．．．．．．． | （ $1^{\text {，}}$ ，${ }^{\text {a }}$ | $12,308$ | $\begin{array}{r} 4,808 \\ 844 \end{array}$ | $\begin{array}{r} 18,495 \\ 3,804 \end{array}$ | $3^{2} 1^{250}$ | 13，${ }^{4} 1{ }^{4}$ | （1）${ }^{928}$ | （1） | $\begin{aligned} & 2,774 \\ & (1)^{2} \end{aligned}$ | $\begin{gathered} 19,031 \\ (1) \end{gathered}$ | $\begin{aligned} & 5,378 \\ & 1,338 \end{aligned}$ | 25,980 5,904 | 8,850 1,427 | 54,101 9,837 | （1）${ }^{376}$ | （1）${ }^{0,91}$ | $\mathrm{i}^{365}$ | 1）${ }^{21}$ |
| Automobile and truck dealers．．．．．．．．．．．．．．．．．．．． Gasoline service stations．．．．．．．．．．．．．．．．．．．．． | 2，542 | 7，536 | $\begin{array}{r}\text { 3，709 } \\ \hline\end{array}$ | 11，475 | c， | ©，549 | 873 | 3，468 | 2，963 | 14.380 | 3，402 | 17，644 | 7，118 | 41，400 | 3.206 | 16，275 | ，19 | 3，30 |
| Tire，battery，and accessory dealers，and automotive dealers，not elsewhere |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| classilied <br> Eating and drinking places． $\qquad$ | ${ }_{2}^{(1)}{ }^{2} 462$ | $(1)$ 10,550 | ${ }^{(1)}{ }^{1}, 50$ | $\mathrm{l}^{(11,983}$ |  | ${ }^{(10,108}$ | $\left(\begin{array}{l}1 \\ (3) \\ 3\end{array}\right.$ | $(1)^{1}$（1） | ${ }_{3,340}{ }^{1}$ | $\stackrel{12}{12})_{21,321}$ | $\stackrel{(1)}{4})_{4,127}$ | （1） <br> 16,679 | （2） 8.376 | $\stackrel{1}{1)}_{\sim}^{4}$ | $4^{(1)} 278$ | ${ }^{(16)}$ | $\stackrel{(1)}{1,904}$ | （1） 5 ， 793 |
| Other retail trade．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | －7，790 | － | 5，774 | 31.102 | － 32 | 35，316 | 3，029 | 12，501 | 5，905 | 29，410 | 11，949 | 108，340 | 13，956 | 88，334 | 7，371 | 34， 512 | 2，398 | 15，71e |
| Mociesale and retail trade not allo | ${ }^{1}$ ） | （1） | ${ }^{(1)}$ | ${ }^{1}$ | $\left.{ }^{1}\right)$ | （ ${ }^{1}$ | － | － | － | － | 1，215 | 5.452 | （ ${ }^{1}$ | ${ }^{(1)}$ | （1） | ${ }^{1}$ ） | ${ }^{1}$ ） | （3） |
| Finance，insurence，and real estat | 5.348 | 27，171 | 5，883 | 27，584 | $4, \mathrm{E}_{6}$ | 25，373 | 1，199 | 6，14 | 8，271 | 54,14 | 8.089 | 55，498 | 17，011 | 11．4． | 11， 180 | $\therefore$ | 2.820 | 12.0 |
| Insurance agents，brokers，and | 194 | 14，510 | 2，701 | 13，7＋4．en | 1，832 | 12.102 | （1） | （1） | 2.995 | 25．270 | 3，340 | 28，849 | 5，87t | 5C，974 | －，170 | 23.431 | 1．002 | 9.51 |
| Real estate． Finarice． | 2，040 | 10， 179 | ${ }_{(1)}^{2,933}$ | 11．${ }^{\text {1 }}$ 51 | （1）${ }^{159}$ | ${ }_{(1)}^{1296}$ | （1）${ }^{736}$ | （1）${ }^{3}$ ）${ }^{\text {a }}$ | （i）${ }^{\text {a }}$ ） | ${ }^{23}{ }^{2}$ i 229 | （i）${ }^{10} 59$ | ${ }^{29} \mathrm{i}^{51}{ }^{51}$ | 10,015 1,120 | $\begin{array}{r} 5,031 \\ 9,831 \end{array}$ | $\left({ }^{2}\right)^{152}$ | $i^{20}$ | ${ }_{(1,158}$ | （ ${ }^{2}$ ） |
| Services | 25.260 | 118．175 | 24， 0 \％ 0 | 15，＋18 | 25，050 | 145， 48 | 10，969 | 53，18 | 33，868 | 267，199 | 61，129 | 389，431 | 59，405 | 291，367 | 24， 309 | 157.2 | 13，23 | ¢7， 2 |
| Hotels，rooming houses，camps，and other lodging places． $\qquad$ | ， 42 | 5，49］ | 1，${ }^{3} 4$ | 3，220 | 655 | －， 197 | $\left.{ }^{2}\right)$ | （1） | 1，154 | 3，023 | 2，034 | 5，484， | 5，004 | 11， 720 | 1，497 | －254 | ${ }^{1}{ }^{1}$ | ${ }^{1}{ }^{1}$ |
| Personal services．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | －0，259 | 23， 2,4 | 7，831 | 22，254 | 485 | 27，550 | 3，194 | 6，606 | 5.041 | 16，262 | 12.992 | 38，014 | 16，206 | 59，22\％ | 0.500 | 20，088 | 2.491 | 7， |
| Iaundries，laundry services，cleaning and dyeing flants．．． | 997 | 2，465 | ${ }^{1}$ ） | （ ${ }^{2}$ ） |  |  | $\left.{ }^{1}\right)$ | （1） | 1.218 | 3，336 | 1，753 | 6，989 | 1，184 | 7．168 | ［ ${ }^{1}$ ） | （ ${ }^{1}$ ） | ${ }^{1}$ ） | ${ }^{1}$ |
| Beauty and barber shops，．．．．．．．．．．．．．．．．．．．． | －，321 | 10，190 | 5，019 | 15，410 | 5,270 | 12，532 | 1，620 | 2，94， | 2，352 | 7，488 | 7，671 | 20，009 | 12，100 | 39，109 | 4，450 | 12，215 | 2,761 |  |
| Other yersenal services．．．．．．．．．．．．．．．．．．．． | ${ }_{941}$ | －991 | 1，363 | 2，729 | 985 | 2.535 | ${ }^{(1)}$ | （1） | 1，471 | 5，418 | 3，575 | 11，016 | 2，992 | 12，950 | 1，353 | ，${ }^{1}$ |  |  |
| Business services | 1.802 | 6，9：8 | 3，181 | 8，340 | 1，846 | 8,066 | 1，112 | 1，207 | $\cdots, 906$ | 20，714 | 8.276 | 29.350 | 8，247 | 28，547 | 3， 971 | 7，304 |  |  |
| Automobile and other repair service | －，505 | 12，654 | 5.051 | 14，892 | －123 | 11．673 | 1，339 | 3，202 | 2，478 | 8.651 | 4，510 | 17，572 | 9，614 | 3i4，90\％ | 7，584 | 15，315 | 2,530 |  |
| Automotile parking，repair，and service | 2.725 | 6，862 | 2，495 | 6，985 | 2．16－ | 4， 354 | （1） | （1） | 1,181 1,297 | 4,188 4,463 | 2,359 2,151 | 12,913 5,659 | 2.837 6,781 | 14,745 20,159 | 3，491 | 9，630 | 1，817 | 9. |
| Repair services，except automobile．．．．．．．．．． | 3，870 | 5，792 | 2.55 | 7，907 | 2，959 | 6，719 | $\left.{ }^{1}\right)$ | $\left.{ }^{1}\right)$ | 1.297 | 4,463 | 2，151 | 5，659 | 6，781 | 20，259 | 4，093 | 4，285 | 1，817 |  |
| Amsement and recreation services，including motion pictures． | 1，548 | 3，037 | 1，332 | 3，20， | （ ${ }^{1}$ | （ ${ }^{1}$ | $\left.{ }^{1}\right)$ | $\left.{ }^{1}\right)$ | 2，220 | 7.635 | 3.695 | 7，im2 | 3，029 | 12，751 | 2.142 | 5，318 | $\left.{ }^{1}\right)$ | （ ${ }^{1}$ ） |
| Hedical services． | 3，962 | 54，323 | －， 155 | －0，1330 | 5，106 | 72，399 | 2,358 | 26.982 | 8，414 | 123,601 80,935 | 15，644 | 198，589 | 14.050 5 5.451 | 257,031 152,403 |  | 7,623 30,042 |  | 22，597 |
| Oftices of thysiciars and surgeon |  | 34，034 | 1，618 | 47，842 | 2，128 | 48,929 | ${ }^{(1)}$ | ${ }^{(1)}$ | 3，418 | 80,935 $28,0 \times 3$ | 6，278 | 124，904 | $\begin{aligned} & 5,451 \\ & 3,387 \end{aligned}$ | 152,403 50,118 | $\begin{aligned} & 1.566 \\ & 1.638 \end{aligned}$ | 31，048 | 8501 |  |
| Orlices of dentists and dental sur | $(1)$ | （1） | 1，118 | 24，960 | （1）${ }^{879}$ | 14， 906 | $1^{613}$ | （1）${ }^{\text {，}}$ ，${ }^{\text {d }}$ | ${ }_{(1)}^{1,322}$ | ${ }_{\text {2 }}^{28}$（1）${ }^{0+3}$ |  |  | $\begin{aligned} & 3,381 \\ & 1,019 \end{aligned}$ | 56， 118 27，252 | ${ }_{\text {（i）}} \mathrm{l}$ ． 6,38 | ${ }^{21}$（i） 98 | ${ }^{781}$ |  |
| Offices of osteopathic Fhysicians | $\left.{ }^{1}\right)$ | ${ }^{1}$ ） |  |  | ${ }^{1}{ }^{1}$ | （1） | ${ }^{1}$ ）${ }^{575}$ | （1） $2,8<7$ | ${ }_{3,524}$ | 14．420 | $\begin{aligned} & \left(1^{2}\right) \\ & 6,478 \end{aligned}$ | $28,051$ | $\begin{aligned} & 1,019 \\ & 4,199 \end{aligned}$ | $\begin{aligned} & 27,252 \\ & 21,858 \end{aligned}$ |  | ${ }^{(17}, 040$ |  |  |
| Cther medical services．．．．．．．．．．． | 1，873 | 6，614 | 3，419 | 7，328 | 2，094 | 8，438 | 875 | 2，847 | 3，524 | 14，422 | 6，h78 | 28，051 | －，199 | 21，858 | －，012 | －7，000 | （2） | （1） |
| Educational servi | （ ${ }^{2}$ | （－） | （1） | （1） | 1，000 | 1，287 | $\left.{ }^{1}\right)$ | $\left.{ }^{1}\right)$ | 1，990 | 4，661 | 1，828 | 3，930 | 1,829 $4,-23$ | $\begin{array}{r} 3.4 \times 4 \\ 55,304 \end{array}$ | $\begin{aligned} & 1,849 \\ & 1,412 \end{aligned}$ | $\begin{array}{r} 2,211 \\ 25,428 \end{array}$ | $\left(\begin{array}{l} 1 \\ (1) \end{array}\right.$ | 1 $(1)$ |
| Legal services． | 1，479 | 15，996 | 1，642 | 21，600 | 1，172 | 10，162 | 1，060 | 20，061 | 3，153 | 43，087 | 5，675 | E1，セ22 | $4+-23$ | $55,304$ | $1.411$ | 15,428 | $\left(^{+}\right)$ |  |
| Accounting，auditing，and Lookkeeping services． <br> Cther services． | 1，212 | 2,330 $3,0 \div 3$ | ${ }_{(1,485}$ | ${ }^{5} \mathrm{i}^{293}$ | ${ }_{\text {（1）}}^{1}$ ， 578 |  | （1） | $\left(\begin{array}{l}1 \\ (1)\end{array}\right.$ | 2,385 2,127 | 7.820 11,765 | 2,669 3,541 | 11,038 16,451 | $\begin{aligned} & 3.539 \\ & 3,334 \end{aligned}$ | 12．454 | 1,755 1,328 |  | （2） | ${ }_{(1)}^{1}{ }^{1}$ |
| ature of tusiness not allocarl | （1） | （2） | 1，104 | 1，901 | （2） | （ ${ }^{1}$ |  | － | － |  | （ ${ }^{1}$ | （2） | （ ${ }^{1}$ | （ ${ }^{1}$ ） | （ ${ }^{1}$ ） | （1） | （2） | ${ }^{(1)}$ |

proprietorships with net profit in 36 states

PROPRIETORSHIPS WITH NET PROFIT IN 36 STATES

proprietorships with net profit in 36 states

|  | Nabiber |  | cimber |  | Whantor or |  | Hunter or |  |  |  |  |  | Number of |  | Starber of |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | тemejesiser |  | TEMA，TOTAL |  |  |  | dailatis di．tritet Texa． |  | vzratmia |  | waishtictar |  | weat vigainia |  | wisanint |  |
| A11 i | 1，\％ 04 | 521，1r | $4{ }^{1} \times 1.11$ | 1．712， 3 7， | 175．181 | 77\％， 36 | 220，330 | \％om | 122．19 | 40， | 10． 175 | SRE， 133 | 4，，037 | 182，122 | 20，5＊2 | $1{ }^{19}$ |
| herimut uc，foretre | ．271 | 30 | 122，060 | 347，34， | 52,630 | 129， 438 | 9， 9.4 | 231.238 | 42，3， | 2，95， | 20．54． | 117．4．65 | 11.0 | 11，㱐 | 42，560 |  |
|  | 73，884 | $8 . \times+8$ | 21， |  | 3， 50.507 | 127， 211 | － 4.78 |  | 38，地 | 57,887 30.857 | 22.320 8.403 |  | ${ }^{11} 11^{29}$ | $\left.{ }^{12} 11^{32}\right)^{3}$ | 2， 20 | 188，50． |
| 1．1d cror ：arns． | ${ }^{42}$（1，${ }^{519}$ |  |  | － | 20，513 | ${ }^{3}$ | － | 16， $2,4.2$ | 2， | 30，35 | － | 21．15\％ |  |  | $\therefore 102$ |  |
|  | 27， 0 | $33,0{ }^{2}$ | 5i， $2 \times$ | 4r， 724 | 24，5406 | 30， 31 | 2i， | 52， 0 ， 8 | 22， 2 | 17．044 | ${ }^{7,802}$ |  | （i）${ }^{1 / 2}$ | （1） | 5，590 | 5．502 |
|  | 2， | 2，75 | － | 2， 21.574 | 1,392 3,072 | 10，089 |  | 10， | － | 10．018 | 3 | 3，057 | （2） | （i） | 2，304 | ， |
| ， | （1） | $1)$ | －． 18.3 | a， | 1，＋70 | 15，012 | 4.8 | 31. | （1） | （1） | （1） | （1） | （ ${ }^{1}$ | （ ${ }^{1}$ | （3） | （－1） |
| ritract senctruct | 14，80，${ }^{\text {a }}$ | 54， 32 | ． 50 | 172，270 | 18，778 | ． 5 | 23，1922 | 0,005 | 13．702 | 50.78 | 10， 18.8 | 50.211 | 5 547 | －－，11 | 15，012 |  |
| tretral corstr |  | 15，6\％ |  | $4 \cdot 10 \mathrm{ma}$ | 2.128 | 23.65 | $\cdots 395$ | 25，4m | 2，415 | 20，083 | 2. | 22， 5.5 |  | $\cdots$ | 1，1．9 |  |
| zer．a1 trade atrat | （1） | （ ${ }^{1}$ ） | （3） | （i） | ${ }_{15}^{15} \mathrm{I}^{132}$ |  | ${ }^{245}{ }^{2} 5^{29}$ | ${ }^{18}{ }^{18}{ }^{\text {P }}$ | 10，087 | 39， 99 | （ （1）$^{2 \times 3}$ | ${ }^{2}(2) 5$ | $\cdots{ }^{\text {c }}$ | 12．0， | （1）${ }^{08}$ | （ ${ }_{\text {i }}$ ） |
| ， | 4.214 | $5 \times$ | s．a | 8， 0 ， | ， | 18，17－ | 2.402 | ${ }^{24}, 2$ | 2，958 | 20.5 | ${ }^{2} .25$ | － $2,1.1$ | 1，．010 | －，21． | 3.232 |  |
|  |  | $\cdots$ | 1．．3\％ | ， | ¢， 211 | ，0，3 | 5.085 | 12，28， | 5.305 | 28，495 | 2，838 | 12．783 | 1．213 | ． 55 | ＂－ | 25. |
| Whor treight trater rati ：ant warn hing． |  |  | ． 12 | $\cdots$ | ． 21 | 10，8 5 | $\cdots$ | 12，54n | $3,2 \mathrm{n}$ ？ | 11．．． | 1．8：1 | i．＇． 5 | 1．29： | $\cdots, 1 m$ | $\ldots .585$ | 21，250 |
|  | 2， |  | $\therefore$ ， | 2.550 | 1，2901 | 5，83？ | Te？ | 2，128 | ＜，5－4 | －V2 | 1， | 4,103 | （1） | （1） | 1，391 |  |
| Acl－sele ard reta | 22，278 | 14 | $\cdots$ | 20， 216 | $45,-5$ | 187， 327 | ． 10 | 205，12， | 2．．．20， | 0.15 | 23，24 | 121 | 11， 12 | 5，－98 | －1，0 | $1 \mathrm{~lm},{ }^{\circ}$ |
| Ma．Least，trad | 1108 | 2．0．62 | 12．07\％ | 8： $2,4 \ldots$ | 5.1119 | 139 | 4，718 | ［ 4 ， 35 | 1，220 | 7，385 | 408 | $2 \%$ | 1，2 | 0.52 | \％．853 |  |
| etail trade． | 27，082 | $1{ }^{1}$ | 191 | 211， $2 \times 3$ | 40，419 | 147，005 | 3\％，56？ | 154，358 | 2， | 8， 5 501 |  | $1091{ }^{15}$ | 24， $5^{581}$ |  | $\bigcirc$ |  |
|  |  | 15， | 12， 5 | ${ }^{1} \times 1.975$ | ${ }_{8}^{1.3,71}$ | $\begin{aligned} & 5,814 \\ & 25,210 \end{aligned}$ | 2，57\％ | ${ }^{21,582}$ | 5.28 | 4.810 12.018 | 2，881 | 14.57 | （1） | 11，135 | － 5,558 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Autifutil end true dul | 1，0\％ | 21．027 | 12， 2.57 | \％ras | （1）${ }^{\text {a }}$ ， | 2（i）${ }^{\text {a }}$ | ${ }^{10,1059}$ | 10，${ }^{3}$ | （3） | （1）${ }^{38}$ | （3） | （i）${ }^{\text {a }}$ | （1）${ }^{2}$ | （i）${ }^{18}$ | －0， |  |
| Gesolite efrrice stat ionc．．．．．．．．．．．．．．．．．．． | 3，5\％1 | 15，714 | 12，031 | ，3， 8 | ．20i | 15，331 | 2，823 | 22．53＇ | ． 122 | 11， $\mathbf{L}^{2}$ | 4.11 e | 27，255 |  |  | $\ldots 21$. |  |
|  | ${ }^{(2)}$ | （1） | 2，033 | 21，784 | 27 | ${ }^{5} 5.548$ | ${ }_{\text {1，320 }}$ | \％ | （1）${ }^{1}$ ） 5 | ${ }^{(12)}$ | ${ }^{12}$ | ${ }^{(1)}$ | （1） | ${ }^{1}{ }^{2}$ | ${ }^{(1)}$ | ${ }^{(1)}$ |
| Batinf and drifkite places．．．．．．．．．．．．．．．．．．．．．．．．． | 3,495 7,191 | 4．， 14.0 | ${ }_{20,14}$ | 20， 162 | 25，202 | 24， 2108 | 13，977 | ${ }_{63} 2.057$ | 8,629 | 32， 205 |  |  | gip | 1，\％ $2 \cdots$ |  | 50，27 |
| I2esale ard retail trade not allicarl | 1，288 | 8， 08 | ＋21 | 4.2 | ${ }^{2)}$ | （1） | （1） | （1） | （1） | （1） | 1，255 | 11，174 | （3） | （3） | （1） | （＇） |
|  |  | 40，327 | 22，957 | 122，719 | 12，in＝ | 10．437 | 12，30－ | 02，492 | 5.02 | 34，038 | 9.871 | Sin， 31 | 1，1 | 8，69＋ | 11.273 |  |
|  | ${ }^{7} .12^{20}$ | 20.4 | 0.52 | 53.120 | 2，623 | ${ }^{27} .157$ | 5，729 | $32,2,3$ | 1，404 | 12， 12.57 | 3.120 | 27， 24 | 1， 2,251 |  | 8，${ }^{275}$ |  |
| Ruaz | （i，${ }^{51}$ | ${ }_{1}{ }^{1}$, | 12,315 <br> 2.183 <br> 18 | 10， 3 ，27 | 1，\％isu | ，184 | 5，475 |  | （1） | ${ }^{22}\left(i^{2}\right)^{2-}$ | ， | 20， 2,5 | （1） | （2） | （15） | （－） |
| anvion ．．．．． | $\cdots$ | 272，${ }^{1 \cdots}$ |  | 515 | －2，50］ | 7，82t | 55，074 | 220.286 | ， | 28t．26．2 | 2， 2101 | 191，53 | 1．． | $\cdots$, | 2， 2 | $\sim 1$. |
|  |  | ，32， 2 | 151 | 19 | 1，am | 8.709 | 1．223 |  | 1，＂31 |  |  |  | R， | 1.547 | \％，124 |  |
| promal zervice | 17， 1 ， | 22，322 | 27，317 | 12，$\times 1$ | 14，224 | ＝5，320 | 15.203 | ＂．221 |  | 22，520 | 5, | 2 |  | 12，891 | ． 224 |  |
| Leaudrise Leaudry | 1，7\％ | ， 17 |  | －4，978 |  |  | 2，674 | 10， | \％\％： | 3，014 | m2 | 7，14 | （1） | （1） | 1，024 |  |
| Beauty and tarter shos |  | $12, \cdots 3$ |  | 12，214 | 8，12， | 12，014 | 2，533 | 22，5013 | \％104 | 15，368 | 4.088 | 12．23 | （i）${ }^{181}$ | （i） | 2，051 |  |
| ther persomal service | 1，216 | 2， 2,4 | ，45\％ | 11，5．0．8 | 2，55\％ | b，035 | 2，9\％ | 2，13 |  | 4.138 |  |  |  |  |  |  |
| Pu：theares servic | 2，000 | ，，, ， | ＇， | 吅，地 | 2，4， | 15，515 | 5．72\％ | 27， 295 | －，\％ 84 | 10， 210 | 4.048 |  | 1，4， $\mathrm{m}_{\text {，}}$ |  | － 237 |  |
|  | ， 12 | \％ | R，ome | （12） | － | 12， 20 | 4 | 12．25 | 2，5im | 18.29 | 20， |  |  |  | 2，251 |  |
|  |  |  | 11，97\％ | 3，${ }^{\text {a }}$ ， | 1．6．87 | 12，80 | 5.340 | 13， $2 \times 3$ | 2，70 | 1．91\％ | 20 | 1．0\％ | （i） | （i） | 7，003 |  |
|  | 1， 1 | 921 | ， 21 | 12， 5 ， 5 2， | 2，47 ${ }^{\text {a }}$ | 3，226 | 1，878 | ． 238 | ！， | －1＂8 | 1，245 | $\cdots, 41$ | －112 | $1+178$ | 1，R08 |  |
| Medical－rvich | 1， $2 \cdot \sim$ | $8 \cdot,-51$ | 18，＂： | 2， 2,18 | ， 1.67 | 132，54， | 1，680 | 114．8373 | 8.107 | 87， 312 | 0， 5 | 9，，＇17 | （1） | T | ，93e |  |
| पriceo of |  |  |  | 151，${ }^{2}$ |  | 81,534 | 2．15 |  |  |  | 2，17 |  |  |  | －ick |  |
| Tricee of dentset ard dehtal | 1，＂，${ }^{\text {ch }}$ | $2 \cdots$ |  | 251 | （i） | （1）${ }^{\text {a }}$ ， | （1，${ }^{\text {c }}$ | （1） | （i） | （1） | （1） | （1） |  |  | （i） |  |
| ther tradical zervich ．．．．．．． | $\therefore$ ， $5^{-}$ | 13，$\times$ ，$=$ | 8, | 0 | － 5.20 .1 | 1r．0．55 | －． $55 \%$ | 15，160 | － 351 | 24， 228 | 2.521 | 10，5700 | 2，${ }^{\text {a }}$ | $\because$ | $2.2+1$ |  |
| Esucatistal | （1） | （＇） | ，．．．1 | $\cdots$ | 7，123 | $4,1 \%$ | ． $12{ }^{2}$ | 7，14， | 2.127 | 2．，5＂ | 2，430 | －， $0+2$ |  | （1） |  |  |
| Lepal service |  | 1 | 2， 2,5 | 43621 | 7，371 | 28．780 | 1，95．0． | $1{ }^{1}+\cdots$ | 1，50． | 2 | 1，10．5 | 12.88 | \％ | （1） | 9， |  |
|  | （2） | （2） | H， | 2， 2 ， | \％， 5 | 12， 112 | 8 | 20， | 1， | $2 \cdot 2.4$ | ${ }_{1}^{1,248}$ | $\cdots$ | （3） | （2） | $\cdots$ |  |
| vature se tusimese fint allocatio． | （2） | （1） | $\cdots 1$ | ， | 1，185 | .350 | （1） | （2） |  | － | （＇） | （1） | （1） | （1） | 1，416 | ＜，ent |

[^7]BUSINESS RETURNS／1965 • PROPRIETORSHIPS

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BUSINESS RETURNS/1965 • PROPRIETORSHIPS
PROPRIETORSHIPS IN 14 STATES


## PROPRIETORSHIPS IN METROPOLITAN AREAS WITH POPULATION OVER ONE MILLION

| Belected trade and service industries | Number of businesses | Businesa <br> receipts <br> （Thousand do（lara） | Payroll ${ }^{2}$ <br> （Thous and dohars） |  | Number of businesses | Business receipts <br> （Thousand dehare） | Fayroll： <br> （Thounwnd chllar： |  | Nimber of businesses | Business recelpts <br> （Thow wand dollars） | Fayrol1 ${ }^{1}$ <br> （Thousarid <br>  |  <br> 1 <br> （Thoundid dollara） |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ```Staudard metropolitan statistical areas, total``` |  |  |  | Allatita，Georgia |  |  |  | Baltimure，Maryland |  |  |  |
| Trade and services，total． | 2，150，224 | 39，44，4，44 | 二，18t，＋177 | ，460，733 | 22，12． | n．33，．25 | 7，に1 | Lur， 015 | 35，506 | PT\％．1月 | 27，787 | 161，874 |
| rade， | 534.356 | 27．774．535 | 2，350．198 | 2，308．287 | 7，上ソ6 | 4 m 2，594 | 37，14，6 | 39．238 | 11，477 | 1．35．555 | 53,427 | 48,495 |
| Wulesale trade，total．．．．．．．．．．．．．．．．．．． | 1614.500 15.051 | r．，188，090 2，130， | 329.991 60.277 | $\begin{array}{r}706,948 \\ \hline 8.070\end{array}$ | （2，405 | $\begin{aligned} & 72,924 \\ & 12 ; 24 \end{aligned}$ | $\therefore, \cdots$ | （24， 2,75 | 2， 21 |  | 7,333 | $\begin{aligned} & 9,242 \\ & \{2\} \end{aligned}$ |
| other wholesale trade | 91， 4.9 | 4，151，391 | 263．54\％ | 618，879 | 1，201 | 72，727 | ， | 16，044 | 798 | 71.841 | 4，84， 3 | 7.977 |
| Retail trade，wtal．．．．．．．．．．．．．．．．．． | －18，055 | 21，180， 285 | 1，976，287 | 1，502，947 | 5．58R | 361.589 | 32，54， | 21，487 | 10．536 |  | 4．：54\％ | 38，553 |
| Croceries，delicatessens，bakeries， and other food stores． | 78， 1138 | $4,8,4,608$ | 285．224 | 294，585 | $74{ }^{7}$ | 6， 9,829 | 4,038 <br> 179 | 4， 878 | 3，104 | 130，454 | （t）${ }^{3+3}$ | $\begin{aligned} & 10,115 \\ & (2) \end{aligned}$ |
| Automabile and truck dealers．．．．．．．．．．．．．． <br> Gasoline stations． | 7.852 <br> 4.852 | 724， 245 <br> $4,291,008$ | 65,1023 344.021 | 28,005 201,089 | 143 | $\begin{array}{r}6,44 \\ \hline 15,521\end{array}$ | 179 11.440 | 575 3,895 | ${ }^{\text {a }}$ 1， $0<3$ | 133，744 | （2）${ }^{2}$ | $\begin{aligned} & (2) \\ & 5,701 \end{aligned}$ |
| Clothing stores．．． | 22.872 | 1，189，860 | 117．028 | 128，970 | （2） | （2） | ${ }^{2}$ ） | （2） | 741 | 19，363 | 1，1014 | 1，770 |
| Restaurants and other eating and drinking piaces．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 88.717 | 3，298，129 | 573.1030 | 303，013 | 912 | 40，141 | 6，698 | 3，522 | 2.412 | 118．074 | 16，690 | 10，433 |
| other retail stores．．．．．．．．．．．．．．．．．．．．．．． | 170．081 | $6.813,261$ | 611，362 | 617，284 | 2，581 | 139，674 | 10，370 | 8，no2 | 3，154 | 12，525 | 4，901 | 9，383 |
| Wholesale and retail trade not alloca | 9.201 | 399，060 | 23，919 | 38，390 | 703 | 8，181 | 478 | 2，450 |  | － | － | － |
| Services，total． | 815，864 | 11，920，909 | 1，836，479 | 4，740，246 | 13，433 | 190．031 | 33.057 | 60．807 | 19，029 | ＜55， 6.2 | 33，860 | 113，379 |
| laundries and dry cleaning stor | 34.699 | 607.791 | 135.652 | 98．053 | 598 | 9，357 | 2，358 | 2，497 | 791 | 11，611 | 1，90e | 901 |
| Beauty and barber shops．．． | 89,410 | 717.237 | 210，420 | 266，035 | 1.960 | 14.907 | 4，412 | 5， 347 | 2，659 | 10．279 | 2，85． | 3.833 |
| Automobile repair shops and parking lots．． | 27，861 | 634，263 | 139.85 | 95，421 | 492 | 12，147 | 2，502 | 931 | 342 | 3，924 | 1．209 | 402 |
| Radio，television，and other repair shops． | 63，352 | 616，001 | 82．007 | 104，768 | 1，562 | 31．000 | 5，709 | －0， 05 | 257 | 3，632 | 37 | 643 |
| Fhysicians | 73，403 | 2，598，800 | 273.610 | 1，549，573 | 1，009 | 37，700 | 5，435 | 21，852 | 2，073 | 00.948 | 6.68 | 39，234 |
| Lawyers．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Other services． | 57，845 | 1，149，534 | 131.80 t | 020.254 | 7．4．4 | 7．357 | 910 | 4,734 | 1,915 11,392 | 35.779 127.470 | 4，565 | 22,461 45,905 |
|  | $4+9.295$ | 5，599，283 | 80＜． 573 | ，9806．34 | 7．368 | 79.163 |  | 25，281 |  |  |  |  |
|  | Boston，Massachusette |  |  |  | Burfalo．New York |  |  |  | Dicago，thlinois |  |  |  |
| Trade and services，total．．．．．．．．．．．．． | 53，065 | 1，793，772 | 125．383 | 273．298 | 27，818 | 693，6tur | 73．005 | 127．34k | 128，876 | 4，137，209 | 425.022 | 726．359 |
| Trade， | 20，349 | 1，333，207 | 70，14t | 86，293 | 13，239 | 509，436 | 4．4，915 | 4 4 .912 | 54，305 | 2，448，002 | 256．348 | 245，185 |
| Wholesale trade，total | 4，270 | 017，339 | 11，265 | 25，584 | 1，975 | 6，4，645 | 2，813 | 7，197 | 12，584 | 717，038 | 40.373 | 100，712 |
| Grocers．．． | 6.81 | 503，4\％． | 7，5，25 | $\therefore$ ， 828 | 742 | 24，320 | 400 | 3．082 | 2，027 | 223，252 | 1．，332 | 12，580 |
| Other wholesale trade | 3.589 | 113，391 | $4,{ }^{4}$ | 22，750 | 1，233 | 40.369 | ． 407 | 5．509 | 10，557 | 495，78e | 34，$\times 2.1$ | 88，132 |
| Retail trade，total．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Groceries，delicatessens，bakeries， and other food stores． $\qquad$ <br> Autumobile and truck dealers． $\qquad$ <br> Gasoline stations． $\qquad$ | 15．312 | 703，529 | 57，4．4 | 57，437 | 11．259 | 4－4，387 | 4－102 | 37.309 | 41， 5 54 | 2，217，228 | 215，235 | 143，940 |
|  | 2.021 | 111，372 | 4,021 | 7．598 | 3，072 | 127，004， | 11，743 | 7．232 | 5.075 | 353，365 | 27，98t | 15，400 |
|  | 776 | 15，770 | 1，548 | 480 | ${ }^{(2)}$ | （2） | （ ${ }^{\text {a }}$（ ${ }^{\text {a }}$ | （2） | 553 | 34.039 | ＋．241 | 671 |
|  | 1，967 | 188，352 | 7， 2125 | 9.1052 | 8 nO | 28，424 | －，725 | 5，147 | 5.070 | 523，569 | 34.714 | 24，013 |
| ```Clothing stores. Restaurants and other eating and drinking places. Other retail stores.``` | 1，476 | 45.566 | 3，321 | 4，71c | － | － |  | － | 2，322 | 133，725 | 12.005 | 13，684 |
|  | 2．107 | 46.027 | 7.076 | 5，972 | 2，551 | 94，936 | 13，226 | 9，20it | 11， 5 \％ | 433，220 | 45.85 .2 | 35，933 |
|  | 0.905 | 295，362 | 31，693 | 29，623 | 4，720 | 141，873 | 12．43 | 14，774 | 16，3i8 | 629，165 | 55，787 | 54，230 |
| molesale and retail trade not allocable．． | 767 | 12．399 | 897 | 3，272 | （2） | （2） | （2） | （2） | $60^{7}$ | 11，735 | 84 | 533 |
| Services，total <br> Laundries and dry cleaning stores $\qquad$ <br> Bealy and barber shops． <br> Automobile refair shops and parking lots．． <br> Radio，television，and other repair shops． | 32.716 | 460.505 | 55，237 | 187，005 | 14.579 | 184，228 | 28，004 | 80，58．3 | 74， 571 | 1，189，207 | 168，674 | 481，174 |
|  | 973 | 17，880 | 4，406 | 2，999 | －4 3 | 10，114 | 2， 254 | 1，985 | 4，328 | 77， 257 | 15，9e5 | 13，415 |
|  | 3，227 | 20，667 | 4，400 | 8，002 | 3.202 | 18.637 | －，，，， 24 | 7，255 | 7， 857 | 97， 503 | 27， 20.8 | 28，527 |
|  | 1，084， | 25，028 | 5，474 | 5，882 | 392 | 3，820 | 1，25t | －89 | 1，193 | 32，538 | 6，555 | 4， 875 |
|  | 1，483 | 248 | 77 | 2.726 | 1，230 | 7，0ck | 731 | 922 | 5，440 | 5n， 201 | 10，634 | 13，652 |
| Fhysicians $\qquad$ Lawyers． <br> Other services | 3，904 | 99，324 | 8， 634 | －6，084 | 1，050 | 52，822 | 4.810 | 34，313 | 5，398 | 228， 420 | 24， 30 | 135，631 |
|  | 2，804， | 47,819 <br> 239,939 | 5，250 | 27.938 73,374 |  | 18，115 | $\begin{array}{r}2.132 \\ 12.479 \\ \hline\end{array}$ | 9， 23.420 | E， 4.41 01.354 | 158,189 504,330 | 15，704． | 13,407 201,067 |
|  | 14，151 | 239，839 | 20,784 | 73，374 |  |  |  |  |  |  |  |  |
|  | Cincituati，${ }_{\text {Indio }}$－Kentucky－ |  |  |  | Cleveland，ainio |  |  |  | Dallus，Texas |  |  |  |
| Trade and services，tota | 28，132 | 809.395 | 99，186 | 135，260 | 34，502 | 705，385 | 84，053 | 100， 184 | 34，822 | 754， 6.23 | 118，354 | 147，175 |
| Trade，total | 12，909 ${ }^{\text {a }}$ | 50，230 | 63，23in | 53，323 | 13.792 | 608，314 | ， | 55，488 | 14， 62 L | chet， 006 | 42， 78. | －1，990 |
| molesale trade，total | 2， 2,41 | $+4,001$ | $13.623$ | $16,074$ | $2.538$ | $189,063$ | 7,542 2,079 | $\begin{array}{r}23,956 \\ \hline 1,553\end{array}$ | $3,413$ | $238,20^{\circ}$ | $\frac{6,+85}{2}$ | $26,289$ |
| Grocess．．．．．．．．．．．．． | $(2)$ 2,279 | （2） 86,894 | $\begin{aligned} & \left({ }^{2}\right) \\ & 13,423 \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 24,208 \end{aligned}$ | 417 2,121 | 82,592 100,471 | 2,079 5,403 | 1,353 22,603 | $\begin{aligned} & \left({ }^{2}\right) \\ & 3,36 ? \end{aligned}$ | $\begin{gathered} \left({ }^{2}\right) \\ 232,373 \end{gathered}$ | $\begin{aligned} & (2) \\ & 0,679 \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 24,178 \end{aligned}$ |
| Retall trade，total．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Groceries，delicatessens，bakeries， and other foad stores．．．． <br> Autombile and truck dealers <br> Gasollne stations． | 10，3＋2 | 502.072 | 49，570 | 37，120 | 12，248 | 419，024 | 37．135，2 | 31，408 | 10，923 | 517,20 | 57，929 | 33，478 |
|  | 1，64．4 | 108，023 | 7，706 | 8，671 | 2，300 | 201，735 | 3，6468 | 7．int2 |  |  |  |  |
|  | 1，402 | 20，005 | 1，593 | 2，601 | （2） | （2）$^{2}$ ） | （2） | （2） | （2，${ }^{1}$, | $\left({ }^{(2)}\right.$ | $(2)$ | (a) |
|  | 1，124 | 105，174 | 8，239 | 3，478 | 1，318 | 127， 4,3 | 9，228 | 4.320 | 1，970 | 231， 20.9 | 10， 178 | 0，615 |
| Clothine stores，．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Restaurants and other eating and | （2） | $(2)^{2}$ | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | $(2)^{2}$ | $\left.{ }^{2}\right)$ | （2） | （2） | 453 | 27，8－1 | 3． 5 t． 1 | 2，111 |
| Restaurants and other eating and <br> drinking places． <br> Other retsil stores，．．．．．．．．．．．．．．．．．．．．．．．．．．． | 2.499 | 82，019 | 14，021 | 8.020 | 2.278 | 70.870 | 11，6． 1 | 8，781 | 1，30＋4， | 84．558 | 20，085 | 6.061 |
|  | 4，637 | 277，267 | 17，934 | 24.115 | 4，883 | 100，562 | 11，822 | 8，924 | 5，006 | 138，543 | 17，529 | 14，924 |
| Wholesale and retail trade not allocable． | ${ }^{2}$ ） | ${ }^{2}$ ） | $\left.1^{2}\right)$ | （2） | （2） | （ ${ }^{2}$ ） | $\left(^{2}\right)$ | （2） | （2） | （2） | （2） | （2） |
| Services，tothl．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 15，233 | 212，201 | 35，952 | 81，637 | 20，710 | 29，072 | 40，049 | 14＊， 601 | 20， 190 | 287．${ }^{2}$ c 3 | 53，508 | 85．176 |
| Laundries and dry cleaning stores．．．．．．．．． 8eality and barber shaps．．．．．．．．．．．．．．．．．．．．．．． Automotile repair shops and parking lots．． Radio，television，and other repair shops． | 538 | 9，450 | 3，137 | 2，035 | （2） | （2） | （2） | （2） | 514． | 15．331 | 3，090 | 1，209 |
|  | 1，720 | 13，820 | 4，855 | －2，207 | 2．， 33 | 1＂， 516 | 4，983 | 5.317 | 2，953 | 29，095 | 12，827 | 8，386 |
|  | 1，178 | 36，867 | 7，682 | $\therefore$ ，tail | 1，338 | 23．17t | 3，591 | 2.830 | 929 | 20， 505 | 2，181 | $\cdots, 871$ |
|  | 1，760 | 9，598 | 906 | －2，209 | 1，4，43 | 10．214 | 1，58， | 3．inm | 2， $5 \cdot 2$ | 14．058 | 205 | 190 |
| Prysicians． | 1.754 | －5，471 | 42，452 | 29.333 | 2，205 | $76.5-2{ }^{2}$ | 7，851 | 4.759 | 1， OH c 2 | 43，893 | 5，402 | 20， 838 |
| Lawyers． | 831 | 15，881 | 1，060 | 11.078 | 1，437 | 20.379 | 1，805 | 12，229 | 734 | 11，2tm | 1，251 | －．975 |
| Other servic | 2，4n2 | 80.514 | 13.380 | 20，433 | 20， 235 | 1＋1，540 | 18，085 | 35，217 | 21，411 | 14－614 | $\therefore 167$ | 35.961 |

[^8]
## PROPRIETORSHIPS IN METROPOLITAN AREAS WITH POPULATION OVER ONE MLLLION

| Selected trade and service industries | Number of businesses | Business <br> recelpts <br> (Thousand dollars) |  | Net profit <br> (less loss) <br> (Thousand dothars) | Number of businesses | Business receipts <br> (Thousana doltars) |  | $\left\{\begin{array}{l} \text { Net profit } \\ \text { (less loss } \\ \text { (Thousand } \\ \text { dollars) } \end{array}\right.$ | Number of businesses | Business <br> receipts <br> (Thousand <br> dollars) |  | Net. profit <br> (Iess loss) <br> (Thousand dolltars) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Detroit, Michigan |  |  |  | Houston, Texas |  |  |  | Kansas City, Missouri - Kansas |  |  |  |
| Trade and services, | 60,391 | 2,060,723 | 223,341 | 384,000 | 38,717 | 1,223,761 | 136,057 | 155,655 | 26,218 | 766,374 | 76,096 | 126,864 |
| Trade, total | 30,029 | 1,506,455 | 122.528 | 147,670 | 17,703 | 899.693 | 80,933 | 51.130 | 10,981 | 553,164 | 44, 175 | 41,812 |
| Wholesale trade, total Grocers................. | $\begin{gathered} 7,068 \\ 706 \\ 7.362 \end{gathered}$ | $\begin{array}{r} 259,881 \\ 77,291 \\ 182,590 \end{array}$ | $\begin{array}{r} 10,508 \\ 1,066 \\ 9,4,2 \end{array}$ | $\begin{gathered} 53,488 \\ 3,904 \\ 49,584 \end{gathered}$ | $\begin{gathered} 1,954 \\ \left(\begin{array}{l} 2 \\ (2) \\ 1,898 \end{array}\right. \end{gathered}$ | $\begin{aligned} & 233,098 \\ & \left.z^{2}\right)^{2}, 140 \end{aligned}$ | 11,238 (2) 9, 390 | 17,232 23) 15,631 | 1,848 57 1,791 | 102,156 9,937 92,220 | $\begin{aligned} & 5,522 \\ & 878 \\ & 4,644 \end{aligned}$ | $\begin{aligned} & 15,976 \\ & 1,005 \\ & 16,912 \end{aligned}$ |
| Retail trade, total. <br> Groceries, delicatessens, bakeries, and other food stores. <br> Autamobile and truck dealers. <br> Gasoline stations. | 22,354 | 1,223,832 | 109,905 | 94,327 | 15,426 | 664,040 | 69,695 | 33,473 | 9,123 | 450,484 | 38,564 | 25,64.4 |
|  | 4,199 397 2,788 | 289,851 38,822 293,738 | 16.491 464 | 36,610 1,511 14,950 | 2,253 (2) 1,771 | 177,681 $(2)$ 112,853 | 7,524 (2) 0,611 | 8,539 <br> 2, <br> 4,578 <br> 2,48 | 1,098 632 611 | 143,907 49,939 35,308 | 10,091 216 | $\begin{array}{r}6,173 \\ 31,368 \\ \\ \hline 748\end{array}$ |
| Clothing stores <br> Restaurants and other eating and drinking places. Other retail stores. | 775 | 47,076 | 4.907 | 7,409 | 640 | 17,959 | 1,132 | 2,247 | ${ }^{2}$ ) | ${ }^{2}$ ) | $\left({ }^{2}\right)$ | ${ }^{(2)}$ |
|  | 4,091 10,104 | 175,773 378,572 | 34,351 24,241 | $\begin{aligned} & 20,082 \\ & 33,759 \end{aligned}$ | 3,315 7,185 | 169,553 174,606 | 32,296 17,519 | b,799 10,974 | 1,911 4,789 | 89,293 127,197 | 16,999 7,442 | 6,498 12,994 |
| Wholesale and retail trade not allocable... | 607 | 22,742 | 2.115 | ${ }^{3} 145$ | 323 | 2,555 | 425 |  | ${ }^{2}$ ) | $\left(^{2}\right)$ | $(2)^{2}$ | ${ }^{(2)}$ |
| Services, total <br> Laundries and dry cleaning stores. Beauty and barber shops. $\qquad$ <br> Autamobile repair shops and parking lots. <br> Radio, television, and other repair shops.. | 36,362 | 554,268 | 100,813 | 236,330 | 21,014 | 325,068 | 55,124 | 104,525 | 15,237 | 213,210 | 31,921 | 85,052 |
|  | $\begin{array}{r} 800 \\ 5,305 \\ 1,229 \\ 2,927 \end{array}$ | $\begin{aligned} & 16,475 \\ & 48,329 \\ & 28,037 \\ & 21,867 \end{aligned}$ | $\begin{array}{r} 5,771 \\ 15,292 \\ 9,373 \\ 2,542 \end{array}$ | $\begin{array}{r} 624 \\ 10,813 \\ 3,458 \\ 9,056 \end{array}$ | $\begin{aligned} & 1,028 \\ & 2,185 \\ & 1,170 \\ & 2,293 \end{aligned}$ | $\begin{aligned} & 20,485 \\ & 15,093 \\ & 29,722 \\ & 20,272 \end{aligned}$ | $\begin{aligned} & 4,4,93 \\ & 5,374 \\ & 5,009 \\ & 2,605 \end{aligned}$ | $\begin{aligned} & 2,772 \\ & 4,585 \\ & 2,209 \\ & 5,584 \end{aligned}$ | $\begin{array}{r} 377 \\ 1,987 \\ 436 \\ 2,696 \end{array}$ | $\begin{array}{r} 12,707 \\ 16,819 \\ 4,245 \\ 9,697 \end{array}$ | $\begin{array}{r}2,647 \\ 6,738 \\ \hline 183 \\ \hline 252\end{array}$ | 1,2295.1627722.657 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Physicians <br> Lawyers. <br> Other services. | $\begin{array}{r} 3,491 \\ 2,257 \\ 20,353 \end{array}$ | $\begin{array}{r} 148,075 \\ 47,687 \\ 243,798 \end{array}$ | $\begin{array}{r} 17,883 \\ 5,488 \\ 6,464 \\ \hline \end{array}$ | $\begin{aligned} & 87,829 \\ & 26,847 \\ & 91,703 \end{aligned}$ | $\begin{array}{r} 1,382 \\ 1,401 \\ 31,555 \\ \hline \end{array}$ | $\begin{array}{r} 63,901 \\ 24,692 \\ 149,903 \\ \hline \end{array}$ | $\begin{array}{r} 6,955 \\ 1,945 \\ 28,74 \\ \hline \end{array}$ | $\begin{aligned} & 39,424 \\ & 12,014 \\ & 37,937 \\ & \hline \end{aligned}$ | $\begin{array}{r} 911 \\ 1,232 \\ 8,551 \\ \hline \end{array}$ | $\begin{array}{r} 37,731 \\ 28,022 \\ 103,989 \end{array}$ | $\begin{array}{r} 5,081 \\ 1,289 \\ 15,731 \end{array}$ | $\begin{aligned} & 22,526 \\ & 15,100 \\ & 37,606 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Los Angeles - Long Beach, California |  |  |  | Milwsukee, \#isconsin |  |  |  | Minneapolis - St. Paul,Minnesota |  |  |  |
| Trade and services, total | 171,250 | 5,227,101 | 641,415 | 3-3,507 | 25,175 | 652,018 | 63,491 | 139,481 | 29.792 | 794.543 | 103,471 | 134,620 |
| Trade, | 64,746 | 3,536,423 | 335.480 | 256,490 | 12,725 | 477,851 | 34,695 | 55,884 | 12,531 | 591,010 | 67,754 | 54,94, |
| Wholesale trade, Grocers...... | 14,591 1,758 12 | $\begin{aligned} & 716,278 \\ & 268,063 \\ & 448,215 \end{aligned}$ | $\begin{aligned} & 55,882 \\ & 15,581 \\ & 30,301 \end{aligned}$ | $\begin{aligned} & 80,800 \\ & 13,802 \\ & 60,999 \end{aligned}$ | $\begin{gathered} 2,033 \\ \mathbf{2}_{2}^{2}, \\ 2,282 \end{gathered}$ | $\begin{aligned} & 42.018 \\ & \text { 25 } 0,18 \\ & 40,205 \end{aligned}$ | ${ }^{3,2043}$ | 30,051 | $\begin{array}{r} 4,366 \\ 344 \\ 4,025 \end{array}$ | $\begin{array}{r} 159,908 \\ 10,520 \\ 149,388 \end{array}$ | $\begin{aligned} & 5,983 \\ & 518 \\ & 5,465 \end{aligned}$ | $\begin{aligned} & 26,201 \\ & 25,738 \\ & 25,763 \end{aligned}$ |
| Other wholesale | 12,833 |  |  |  |  |  | 2,671 | 9,508 |  |  |  |  |
| Retail trade, total <br> Groceries, delicatessens, bakeries, and other food stores.. <br> Automobile and truck dealers. <br> Gasoline stations.. | 48,406 | 2,689,474 | 281,077 | 168,198 | ,80 | 405,020 | 30, | 44,437 | 7,918 | 428,078 | 61,704 | 27,712 |
|  | 7,079570,747 | 495,84037,327618,781 | 26,5151,8455,296 | $\begin{array}{r} 20,209 \\ 853 \end{array}$ | $\begin{aligned} & 1,458 \\ & \mathbf{c}^{2}, \\ & 1,226 \\ & \left({ }^{2}\right) \end{aligned}$ | $\begin{aligned} & 72,076 \\ & 2^{2}, \\ & 90,744 \\ & \left({ }^{2}\right) \end{aligned}$ | $\begin{aligned} & 3,877 \\ & \text { (2) }^{2}, \\ & 6,830 \\ & \left(^{2}\right) \end{aligned}$ | $\begin{aligned} & 6,850 \\ & c^{(2)}, \\ & 0,897 \\ & \left(^{2}\right) \end{aligned}$ | $\begin{array}{r} 1,417 \\ 257 \end{array}$ | 72,86971,582 | $\begin{array}{r} 3,279 \\ 30,683 \end{array}$ |  |
|  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 4,133 \\ & 1,977 \\ & 7,212 \\ & \left({ }^{2}\right) \end{aligned}$ |
|  |  |  |  | 23,316 |  |  |  |  | 1,465 | 219,300 | $8,543$ |  |
| Clothing stores. lestaurants and other eating and drinking places. Other retail stores, | 2,914 | 161,014 | 19,276 | 11,704 |  |  |  |  | ${ }^{2}$ ) | ${ }^{(2)}$ | $\left(^{(2)}\right.$ |  |
|  | 12,492 | 364,716 | 74,328 | 36,148 | 2,811 | $\begin{array}{r} 100,936 \\ 95,376 \end{array}$ | $\begin{array}{r} 12,829 \\ 5,237 \end{array}$ | $\begin{aligned} & 15,643 \\ & 12,867 \end{aligned}$ | 1,283 | 45,736 | 9,456 | $\begin{aligned} & 4,836 \\ & 9,105 \end{aligned}$ |
|  | 19,704 | 3,011,798 | 103,815 | 75,908 | 4,041 |  |  |  | 3,445 | 114,250 | 9,409 |  |
| Wholesale and retail trade | 1,749 | 130,671 | 8,521 | 7,498 |  |  | (2) | ${ }^{(2)}$ |  | ${ }^{(2)}$ | (2) | (2) |
| Services, total | 306,504 | 1,690,678 | 305,935 | 587,011 | 12,450 | 174,167 | 28,796 | 83,597 | 17,261 | 203,533 | 35,717 | 79,678 |
| Laundries and dry cleaning stores. | 4,892 | 95,975 | 22,069 | 13,7 | (2) | ${ }^{2}$ ) | (2) | (2) |  | 11,9 | 3,207 |  |
| Beauty and barber shops..... | 9,465 | 91,969 | 30.157 | 27.065 | 1,423 | 23,787 | 7,560 | 9,4.4 | 1,422 | 16,229 | 6,564 | 4,698 |
| Autamobile repair shops and parking lots | 5,070 | 125,726 | 31,077 | 16.150 | 42 | 5,465 | 546 | 1,934 | 931 | 8,574 | 432 | 2,077 |
| Radio, television, and other repair shops.. | 11,052 | 135,706 | 19,908 | 24,66? | 890 | 9,580 | 2,207 | 2,205 | 1,842 | 10,696 | 2,484 | 2,225 |
| Physicia | 7,885 | 383,466 | 49,682 | 201,939 | 1,151 | 43,7 | 3,282 | 29,078 | 996 |  | 5,3 | 20,900 |
| Lamyers. | 5,178 | 134,583 | 18,381 | 64,148 | 2,098 | 22,543 | 3,262 | 14,189 | 967 | 18,05 | 2,251 | 9,435 |
| Other services | 62,962 | 743,293 | 134,061 | 239,332 | 7,158 | 66.391 | 11,801 | 26,323 | 10,659 | 100,705 | 15,403 | 37,382 |
|  |  | New York, | w York |  |  | Newark, | * Jersey |  |  | son- ${ }_{\text {New }}$ | ton - Pas |  |
| Trade and services, | 240,683 | 6,078,576 | 532,572 | 1,358,873 | 34,314 | 1,106,231 | 90,848 | 212,693 | 21,439 | 079,051 | 57, 152 | 137,287 |
| Trade, total. | 84,826 | 3,890,393 | 259,852 | 413,767 | 15,408 | 781,223 | 4,4,007 | 68,972 | 7,528 | 4,46,874 | 28,606 | 39,232 |
| wholesale trade, tota Grocers | $\begin{gathered} 20,741 \\ 3,223 \end{gathered}$ | $\begin{array}{r} 1,127,503 \\ 241,715 \end{array}$ | $\begin{array}{r} 51,709 \\ 6,879 \end{array}$ | $\begin{aligned} & 136,488 \\ & 18,798 \end{aligned}$ | $\begin{aligned} & 1,588 \\ & 548 \end{aligned}$ | 184,594 87,050 | 8,354 1,158 | 12,627 4,056 | ${ }^{(2)}{ }^{641}$ |  | (2, ${ }_{\text {2 }}(264$ | (2, ${ }_{\text {(2) }}^{\substack{2 \\ 2}}$ |
| Other wholesale trade | 17,518 | 885,788 | 44,830 | 117,690 | 1,040 | 97,544 | 7,196 | 8,571 |  | (2) |  |  |
| Retail trade, total................ | 61,962 | 2,712,204 | 206,560 | 269,100 | 13,820 | 596,629 | 35,653 | 56,345 | 6,887 | 402,778 | 25,642 | 34,972 |
| Groceries, delicatessens, bakeries, | 16,251 | 785,306 | 46,172 | 70,618 |  |  |  |  |  |  |  | 8 , |
| Automobile and truck dealers. | ,695 | 69,624 | 1,761 | 3,762 | (2) | (2) | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{2}$ ) | $\left.{ }^{2}\right)^{\text {) }}$ |
| Gasoline stations.. | 3,305 | 287,674 | 23,362 | 17.480 | 1,224 | 213,001 | 6,432 | 6,912 | 594 | 79,154 | 4,640 | 3,270 |
| Clothing stores. | 4,966 | 239,553 | 21,925 | 25,484 | 1,285 | 55,138 | 1,977 | 5,912 | 893 | 56,041 | 3,456 | 6,088 |
| Restaurants and other eating and drinking places.................... | 11,027 | 372,501 | 56,125 | 43,812 | 2,714 | 65,454 | 7,220 | 7,342 | 945 | 32,277 | 4,238 | 4,318 |
| Other retail stores. | 25,698 | 957,546 | 57,215 | 107,944 | 4,925 | 193,028 | 12,718 | 22,350 | 2,293 | 128,755 | 8,400 | 11,707 |
| Wholesale and retail trade not allocable | 2,143 | 50,686 | 1,583 | 8,179 |  |  |  | - |  |  |  |  |
| Services, total | 155,857 | 2,188,183 | 272,720 | 945,106 | 18,906 | 324,908 | 46,842 | 143,721 | 13,911 | 232,172 | 28,540 | 98,055 |
| laundries and dry cleaning | 7,060 | 84,155 | 11.621 | 17.371 | 942 | 18,356 | 2,491 | 3,898 | ${ }^{2}{ }^{2}$ | (2) | ${ }^{(2)}$ | (2) |
| Beauty and barber shops............ | 11,864 | 91,765 | 25,602 | 28,415 | 1,702 | 16,603 | 5,188 | 3,922 | 1, 4, 463 | 21, 321 | 2, 147 | $\left.{ }^{4}\right)^{4}, 46$ |
| Autamobile repair shops and parking lots. | 2,194 | 42,991 | 7,322 | 7,217 | 856 | 28,236 | 3,553 | 3,888 | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{2} 1$ | $\left.{ }^{2}\right)$ |
| Radio, television, and other repair shops.. | 7,417 | 81,756 | 5,670 | 25,355 | 972 | 15,789 | 2,748 | 3,313 | 1,124 | 6,947 | 1.29 | 2,717 |
| Physicia | 18,111 | 528,433 | 41,071 | 316,435 | 2,180 | 82,237 | 7,678 | 50,807 | 1,372 | 47.653 | 4,359 | 29,143 |
| Lawyers. | 15,123 | 252,349 | 31,806 | 128,646 | 2,127 | 41,195 | 5,114 | 22,427 | 753 | 19,135 | 2,348 | 10,151 |
| Other services. | 94,098 | 1,106,734 | 149,630 | 422,667 | 10,127 | 132,492 | 20,070 | 55,466 | 8,680 | 103,810 | 8,685 | 40,948 |

Footnotes at end of table.

PROPRIETORSHIPS IN METROPOLITAN AREAS WITH POPULATION OVER ONE MILLION

| Seleated trade and service industries | Mumber of businesses | Pusiness <br> recelpts <br> （Thou amand dollaca） | Payroli ${ }^{1}$ <br> （Thove and dollars） | $\left(\begin{array}{c} \text { Net profit } \\ \text { less loss } \\ \text { ( nowend } \\ \text { dolince) } \end{array}\right.$ | Number of businesser | Business <br> recelpta <br> （Thoueand dotlara） | Payrol2 ${ }^{1}$ <br> （Thouesend dollara） | Notfrifit <br> （less loss） <br> （Thourand dollara） | Number of bualnesses | Qusiness recelpte <br> （Thousand dollare） | Payroll ${ }^{1}$ <br> （Thousend col／ora） | Ret prosit <br> （2ess loss） <br> （Thousend dollerel |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Priladelphia，Fernsylvania－ Ne：Jersey |  |  |  | Fittsburgh，Fennsylvania |  |  |  | St．Lcuis，Nissouri－Illinois |  |  |  |
| Trade and services，total． | 88，1010 | 2.970 .190 | 291，693 | 444， 898 | 4\％， $10 \%$ | 1，624，532 | 154．667 | 212，836 | 41,536 | 1，113，262 | 106.212 | 205，449 |
| Trade，total． | 37.300 | 2，293．041 | 192，242 | 160，607 | 20，295 | 1．287．600 | 108．390 | 6．9，934 | 17．74 | 814，518 | 0．9，553 | 73，548 |
| Wholesale trade，total． Grocers．．．．．．．．．．．．． | 5,142 1,439 | 2023，15？ 250,535 | 38,552 9,797 | 32,468 5,366 | 1.771 330 | 150,857 42,590 | 9，514 1,328 | 11.527 2,205 | 3，375 | 119,079 <br> 15,513 | 8.247 | 22,265 3,085 |
| Other wholesale trade | 3．703 | 372.622 | 28，755 | 27．102 | 1，463 | 108．307 | 2．186 | 8，822 | 2.734 | 103，466 | 8，247 | 19，180 |
| Retail trade，total． | 32，086 | 1，669，979 | 153.593 | 128，07\％ | 18，414 | 1，131，749 | 98，381 | 57，859 | 14，472 | 696，249 | 57，406 | 51，185 |
| Croceries，delicatessens，bakeries， and other food stores．．．．．．．．．．．．．．．．．．．．．． | 7，611 | 439，741 | 26，904， | 27，529 | 4.505 | 383，424 | 20，831 | 14．463 | 2.273 | 190，773 | 14，283 | 20，371 |
| Autombile and truck deazers．．．．．．．．．．．． | 430 | 71，883 | 3，540 | 3，484 | 300 | 4．4．536 | 1，131 | 1，039 | 41 | 16，830 | 1，124 | 1，828 |
| Gasoline stations．．． | 2.963 | 273.759 | 21，137 | 12，895 | 2，392 | 194．64．7 | 12，252 | 8，581 | 1，761 | 125．179 | 5，870 | 5，963 |
| Clothing steres．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Festaurants and other eatine and | 2，432 | 158，034 | 11，851 | 14， 169 | 804 | 62，561 | 9,207 | ＜， 470 | 211 | 28，235 | 2，603 | 2，576 |
| Restaurants and other eating and drinking places． | 5，270 | 213，580 | 36，815 | 17，281 | 3，493 | 109，803 | 15，296 | 11，922 | 3，870 | 93，416 | 14，888 | 9，043 |
| Other retail stores．．．．．．．．．．．．．．．．．．．．． | 13，480 | 512.997 | 53，．56 | 52.716 | 6．923 | 336，718 | 39，764 | 18.385 | 5.916 | 235，928 | 18，638 | 21，406 |
| Wholesale and retall trade not allocable．． | ${ }^{2} 1$ | ${ }^{2}$ ） | （2） | $\left.{ }^{2}\right)$ | （2） | $(2)^{2}$ | ${ }^{2}$ ） | ${ }^{2} 1$ | $\left.{ }^{2}\right)$ | －） | （2） | $(2)^{2}$ |
| Services，total．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 50.740 | 704，058 | 79，452 | 284，291 | 20，911 | 337，132 | 46.277 | 14．2， 715 | 23，032 | 298，743 | 40，559 | 231，901 |
| Laundries and dry cleaning stores．．． | 1，975 | 4，596 | 15，172 | 3，154 | 1，270 | 22，20 | 0，834 | 2，505 | 1，743 | 17，387 | 2，047 | 3，125 |
| Beauty and barber shops．．．．．．．．．．．．．．．．．．． | 7．132 | 39，05 | 7，200 | 18，071 | 5.394 | 20，305 | 2，228 | 9.527 | 3，823 | 24，399 | 5，150 | 12.395 |
| Automobile repair shops and parking lots．． | 2．250 | 4．， 925 | 12，776 | 7，239 | 1，031 | 12，519 | 3，088 | 2.133 | 1，230 | 35，077 | 5，545 | 6，404 |
| Radio，television，and other repair shops． | 3，384 | 41，519 | 1，750 | 13，249 | 2，143 | 22.324 | 4.036 | 6．704 | 1，581 | 11.928 | 557 | 4，201 |
| Prysicians． | 5，178 | 138，261 | 20，867 | 82，703 | 1，557 | 64，512 | 5，450 | 42，519 | 1.519 | 55，850， | 5.643 | 36，831 |
| Lawyers． | 3，250 | 52．，707 | 5，3＜4 | 32，307 | 1，325 | 32.714 | 3，328 | 19，606 | 1．284 | 17，632 | 1，765 | 11，131 |
|  | 27，871 | 344， 145 | 46，344 | 124，668 | 14，291 | 161，712 | 21，313 | 59.571 | 12，396 | 135．930 | 18，852 | 57，824 |
|  | San Diego，Califormia |  |  |  | San Francisco－Cakland，California |  |  |  | Seattle－Everett，Washington |  |  |  |
| Trade and services，total．．．．．．．．．．．．． | 25，240 | 581.75 | 82，790 | 87，661 | 70，336 | 1，978，677 | 264，914 | 393，037 | 28.350 | 903， 04.4 | 116，271 | 137，776 |
| Trade，total． | 10.263 | 404，045 | 57，724 | 26，836 | 24，105 | 2，256，427 | 133．7\％＊ | 114，865 | 10，775 | 175．72） | 06.808 | 52，035 |
| Wholesale trade，total． | 1，383 | 19，117 | 830 | 3.303 | 5.932 | 213.495 | 16，730 | \％．1b6 | 3，4．4．4 | 85．u96 | 10.967 | 15，774 |
| Grocers． | 585 | 8，434 | 91 | 920 | 437 | 62， 341 | 4，722 | 2，212 |  |  |  |  |
| Other wholesale trad | 798 | 10，633 | 745 | 2.383 | 5.495 | 150.554 | 12，008 | 27.954 | 2．988 | 80， 912 | 10，127 | 14，716 |
| Retail trade，cotal． Groceries，Celicatessens，bakeries， and other food stores． | 8，870 | 384，619 | 5t， 85 t． | 23，405 | 17，521 | 1，020．180 | 115，35t， | 20， 172 | 7.269 | 50t． 384 | 51． 174 | 30.282 |
|  | 1.173 | 45，962 | 933 | 2，110 | 2，330 | 210，273 | 14，126 | 11，358 | 901 | 132，236 | 8.736 | 5.799 |
| Automobile and truck deslers．．．．．．．．．．．． | 340 | 11.675 | 551 | ${ }^{3} 2,023$ | 270 | 40．977 | 3，624 | 3.119 | $2)$ |  | （2） | （3） |
| Gasoline stations． | 64.5 | 50.660 | 4，307 | 2．572 | 1，966 | 293，349 | 18，－21 | ， 523 | 1， 220 | 129，992 | 9，477 | 6，841 |
|  | 362 | 24.612 | 3.435 | 4.572 | 718 | 31.011 | 2，77t | 3，542 | 252 | 11，887 | 2，285 | 1，461 |
| Restaurants and other eating and drinking places． | 2，502 | 38，128 | 32，133 | 2.848 | 3，751 | 175.265 | 33，814 | 13，223 | 2，215 | 80.178 | 20，791 | 7，939 |
| Wholesale and retail trade not allocable．． | 3， 243 | 202，782 | 15，407 | 12，326 | 8，－26 | 36．8，8，5 | －2，005 | 34.353 | 2.543 | 127.627 | 9，695 | 7，336 |
|  | （2） | （2） | （2） | （2） | 552 | 22，74， | 1， 6.79 | 3.791 | －＊2 | 84.230 | 5，727 | 5.979 |
| Services，total．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Laundries and dry cleaning stares． $\qquad$ <br> Beauty and barber shops．．．．．．．．．．．．．．．．．．．．．．． Autombile repair shops and parking 1. is．． Radio，television，and other repair shops． | 14，577 | 177， 30 | 25，0106 | 60，825 | 45，231 | 722，060 | 132，120 | 283.172 | 17.575 | 220.788 | 49，403 | 85，741 |
|  | 543 | 4，379 | 46 | 972 | 3.149 | 65，501 | 16，787 | 13．142 | 5 mm | 15，399 | 4，421 | 2，808 |
|  | 2.356 | 13.202 | 4，542 | －，－29 | －． 010 | 38，261 | 9，872 | 14．03日 | 1，in9 | 12，463 | 6，227 | 4，450 |
|  | 486 | 3.097 | to | 1，290 | 2，545 | 53，674 | 7.842 | 20，46 | ＋52 | ＋． 228 | 1，266 | 1．301 |
|  | 1，875 | 33．20 | 5，871 | －．422 | 4，555 | $4,8.4$ | 7，450 | is．arit． | 2，\＃，is | 13．34 | 2，926 | 4，841 |
| ```Physicians Lanyers. other services``` | 960 | 42.588 | 5，621 | 23，655 | 3.71 t | 26－4．199 | 21，757 | 81.635 | 1．16 | 43.332 | 0，095 | 25，679 |
|  | 493 | 1.203 | 2ith | 3，982 | 2.058 | 50．09， | 7．582 | 35.578 | 707 | 13.384 | 1，719 | 8，215 |
|  | 9.159 | 74，459 | 8，800 | 22，375 | 25，098 | 314，832 | 59， 3 ¢ ${ }^{\text {a }}$ | 122.27 | 11，145 | 123，182 | 28，769 | 38，447 |
|  | Nashington，District of Columbia－ Maryiand－Virginia |  |  |  |  |  |  |  |  |  |  |  |
| Trade and services，total．．．．．．．．．．．．． | 30.771 2，089，019 |  | 102，291 231．600 |  |  |  |  |  |  |  |  |  |
| Trade，total． | 8.950 | 217．09 | 72，4星 | 43，704 |  |  |  |  |  |  |  |  |
| tholesale trade，total $\qquad$ <br> Grocers． $\qquad$ <br> Other wholesale trade． | $\left(2,{ }_{558}^{858}\right.$ | $\begin{aligned} & 72,478 \\ & (2,) \end{aligned}$ $55,3+1$ | $\begin{aligned} & 5,765 \\ & (2) \\ & 3,708 \end{aligned}$ | $\begin{gathered} 7.815 \\ (-) \\ 0.383 \end{gathered}$ |  |  |  |  |  |  |  |  |
| Retail trade，totral．．．．．．．．．．．．．．．．．．．．．．． | 7.987 | 5 cri． 392 | 66．714 | 35．727 |  |  |  |  |  |  |  |  |
| Groceries．delicatessens，bakerles． and ather foad stores．．．．．．．．．．．．．．．．．．．．． | 588 | 24.427 | 3，815 | 2．08． |  |  |  |  |  |  |  |  |
| Autonkbile and truck dealers．．．．．．．．．．．． | 145 | 812 |  | 个54． |  |  |  |  |  |  |  |  |
| Gasoline stations．．．．．．．．．．．．．．．．．．．．．．． | 1.107 | 14．0．56．3 | 29，679 | 7.127 |  |  |  |  |  |  |  |  |
| Clothing stores．．．．．．．．．．．．．．．．．．．．．．．．．． | $3 \times 2$ | 24.377 | $\therefore .928$ | 3.6 .73 |  |  |  |  |  |  |  |  |
| Restaurants and other eating and drinking places． | 1，336 | 43.008 | 16．764 | 4.153 |  |  |  |  |  |  |  |  |
| Other retail stores．．．．．．．．．．．．．．．．．．．． | 10，293 | 202.195 2 | 24，020 +20 | 17.397 |  |  |  |  |  |  |  |  |
| Services，t¢tal．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 27，901 | 470.82 | 84.707 | 187．07 |  |  |  |  |  |  |  |  |
| Laundries and dry cleaning stores．．．．．．．．． Beauty and barber shops．．．．．．．．．．．．．．． | tol | 8， 1.82 | 2.85 | $\therefore, 155$ |  |  |  |  |  |  |  |  |
| Bealty and barber shops．．．．．．．．．．．．．．．．．．． | 2，348 | 21，783 | 8，274 | 0,401 |  |  |  |  |  |  |  |  |
| Automblle repair shops and parking lats．． | 681 | 17，34．4 | 4，985 | 2，706 |  |  |  |  |  |  |  |  |
| Radio，television，and other repair shaps． | 1，103 | 11，201 | 850 | $3.5 \times 5$ |  |  |  |  |  |  |  |  |
| Ftysicians．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 2，701 | 2\％，319 | 9， 598 | 58，0．25 |  |  |  |  |  |  |  |  |
| Iawyers．．．．．． | 2．54＊ | 1－4，100 | 7，330 | 35，700 |  |  |  |  |  |  |  |  |
| Other services． | 17．804 | ＜55，021 | 57,835 | 79，$\times$＋ |  |  |  |  |  |  |  |  |

[^9]
## PROPRIETORS WITH RETIREMENT PLANS

| Selected industry | Self-employed plans |  |  |  |  |  | Enployee plans |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | With and without employee plans |  |  | Without employee plans |  |  | With and without self-employed plans |  |  | Without selfotmployed plans |  |  |
|  | Number | Net profit (Iess loss) <br> (Thous and dollars) | Deductions <br> for self- <br> eraployed <br> plans <br> (Thousand <br> dollars) | Number | $\left\lvert\, \begin{gathered} \text { Het profit } \\ (\text { less loss) } \\ \text { (Thousond } \\ \text { dol } 1 \text { Iers }) \end{gathered}\right.$ | Deductions <br> for self- <br> employed <br> plans <br> (Thous and do(Hars) | Number |  | Deductions for employee plans <br> (Thousand dollars) | Number | Payroll <br> (Thousend <br> dollars) | Deductions rOL employee plaris <br> (Thous and dollars) |
| All industries. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (21) | (12) |
|  | 30,781 | 699,210 | 22,945 | 25,324 | 497,199 | 17,453 | 18,499 | 304,391 | 16,128 | 13,042 | 256,846 | 13,716 |
|  | 1,873 | 8,563 | 915 | 2,853 | 7,925 | 895 | 1,985 | 9,057 | 1,321 | 1,965 | 8,856 | 1,309 |
| Farms............................................. Other agriculture, forestry, and fisheries. | 1,068 205 | 5,072 | $\begin{aligned} & 754 \\ & 361 \end{aligned}$ | 1,663 190 | 4,919 | 751 | ${ }^{1} 12,8{ }^{82}$ |  | (1, ${ }^{1,085}$ |  | ${ }_{(2,101}$ | $\left(1^{1,}\right)^{1,080}$ |
| Contract construction... | 1,263 | 4,934 | 497 | 1,258 | 4,749 | 495 | 2,637 | 68,329 | 2,818 | 2,632 | 60,142 | 2,815 |
| Special trade contractors..................... Other contractors | (1,016 | (1)368 | $(1)^{4.03}$ | (1,011 | ( ${ }^{1}$, 183 | $(1)^{401}$ | 1,694 | $\begin{aligned} & 36,197 \\ & 3 ;, 132 \end{aligned}$ | $\begin{aligned} & 1,499 \\ & 1,319 \end{aligned}$ | $\begin{array}{r}1,689 \\ \hline 943\end{array}$ | $\begin{aligned} & 36,001 \\ & 32,132 \end{aligned}$ | $\begin{aligned} & 1,496 \\ & 1,319 \end{aligned}$ |
| Manufacturing.............................. | 292 | 2,973 | 120 | (1) | (1) | $\left.{ }^{1}\right)$ | 1,204 | 48,953 | 2,533 | 1,140 | 48,389 | -2,483 |
| Wholesale and retail trade. | 3,305 | 60,456 | 2,119 | 3,103 | 54,674 | 1,974 | 3,074 | 74,197 | 2,785 | 2,372 | 71,139 | 2,631 |
| Wholesale trade. | 1,967 | 46,136 | 1,610 | 1,836 | 42,056 | 1,507 | 593 | 19,173 | 061 | 462 | 17,761 | 581 |
| Retall trade. <br> Food stores. <br> Automotive dealers and asoline service | (1, ${ }^{1}$ ) ${ }^{322}$ | ${ }_{(13)}^{13,892}$ | $(1)^{492}$ | 1,251 | 12,190 | 4.9 | 2,470 | $\begin{aligned} & 54,578 \\ & 11,405 \end{aligned}$ | 2,109 309 | 2,399 | $\begin{aligned} & 52,932 \\ & 11,055 \end{aligned}$ | 2,035 302 |
|  | \% $\begin{array}{r}153 \\ 1,164\end{array}$ | 1,491 | 54 436 | 153 1,098 | 1,491 10,699 | $\begin{array}{r}54 \\ 395 \\ \hline\end{array}$ | 1,193 1,847 | 8,009 35,104 | 234 1,560 | 193 1,778 | 8,009 33,868 | -2,234 |
| Wholesale and retail trade not allocable. | (1) |  | (1) | (1) |  | (1) | (1) | ( ${ }^{1}$ | ${ }^{(2)}$ | $\left.{ }^{1}\right)$ | (2) | (1) |
| Finance, insurance, and real estate........ | 1,877 | 25,539 | 943 | 1,673 | 20, 04.3 | 753 | 962 | 12,530 | 674 | 758 | 21,188 | 587 |
| Insurance quents, brokers, and service... Other finance, insurance, and real estate | 1,282 595 | $\begin{array}{r} 16,063 \\ 8,876 \end{array}$ | $\begin{aligned} & 631 \\ & 312 \end{aligned}$ | 1,106 | $\begin{array}{r} 12,180 \\ 7,863 \end{array}$ | $\begin{aligned} & 470 \\ & 283 \end{aligned}$ | $\begin{aligned} & 703 \\ & 259 \end{aligned}$ | $\begin{gathered} 11,304 \\ 1,106 \end{gathered}$ | $\begin{aligned} & 293 \\ & 388 \end{aligned}$ | $\begin{aligned} & 527 \\ & 231 \end{aligned}$ | $\begin{gathered} 10,164 \\ 1,024 \end{gathered}$ | 216 371 |
| Services. | 21,398 | 594,361 | 18,257 | 16,937 | 406,125 | 13,160 | 7,045 | 77,904 | 2,812 | 2,723 | 35,731 | 2,707 |
| Business services... | 1,185 | 16,675 | 584 | 1,036 | 13,533 | 504 | 324 | 6,218 | 221 | (1) |  |  |
| Medical services..................... | 15,940 | 502,511 | 14,901 | 11,694 | 331,865 | 10,362 | 4,349 | 42,747 | 2,725 | (1) 603 |  | (1,008 |
| Offices of physicians and surgeons Other medical services........... | 17,103 4,837 | $400,313$ | $11,066$ | 7,589 4,105 | 259,544 72,321 | 7,828 2,534 | 3,784 1,065 | 33,088 9,659 | 1,858 | ${ }^{(1)} 333$ | ${ }^{(1)} 4,501$ | (1) ${ }_{\text {b } 24}$ |
| Other medical services. | 4,837 2,024 | $\begin{array}{r} 0,198 \\ 41,143 \end{array}$ | $\begin{aligned} & 3,235 \\ & 3,265 \end{aligned}$ | 4,105 1,685 | 72,321 30,509 | 1,043 | 1,065 | 4,061 | $\begin{aligned} & 867 \\ & 403 \end{aligned}$ | 333 200 | 4,501 1,559 | 024 235 |
| Legal services.... | 2,024 | 41,143 | 1,304 | 1,522 | 29,918 | 1,246 | 2,072 | 24,778 | 1,463 | 1,845 | 23,229 | 1,303 |
| Other industries ${ }^{2}$........................ | (1) | (1) | ( ${ }^{1}$ | ( ${ }^{1}$ | (1) | ( ${ }^{1}$ | 953 | 13,421 | 1,185 | 95.2 | 13,401 | 1,184 |

${ }^{2}$ Estimate is wh shom separately becaus: of high sampling variability. However, the data are ancluded in the appropriate totals.

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

## PROPRIETORS WITH COST OF INVESTMENT CREDIT PROPERTY

Table 2.10-NUMBER OF RETURNS AND COST OF ELIGIBLE PROPERTY, BY TYPE, LIFE YEARS, AND INDUSTRIAL DIVISION


[^10]Table 2.11-NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABIE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF


[^11]
## Proprietorships with depreciable property

Table 2．11－NUMBER OF BUSINESSES，BUSINESS RECEIPTS，DEPRECIATION，AND COST OF DEPRECIABLE PROPERTY，BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS－Continued

| Lustutrial froup | Sipe of hutinest peveipto－Dertinued |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total |  |  |  | Unider \＄10，000 |  |  |  | \＄10，\％oj mider anam |  |  |  |
|  | If un 1 |  <br> ruceipt． <br> （Thousand don（lars） | $\begin{aligned} & \text { Dr precia- } \\ & \text { (Thousmet } \\ & \text { (thats) } \end{aligned}$ | Cast ul s－preciable property （Thousand doJlats） |  | Businees reowiyts <br> （Thou verid dollars） | Deprrcia－ tios <br> （Thousand dollar：） | $\begin{gathered} \text { Cozt of } \\ \text { deprocialle } \\ \text { Froperty } \\ \text { (mounand } \\ \text { doflars) } \\ \hline \end{gathered}$ | Humber | Business． roceifts <br> （Thousarid dolfar：） | Duprenia－ t：03． <br> （Mhourand dolitars） | defreciatie Froperty <br> Thousend dollar： |
|  | （1） | （．＇） | （3） | （in） | （5） | （c） | （i） | （时 | （习） | （10） | （11） | （12） |
|  | $\begin{aligned} & 10,018 \\ & 15, \end{aligned}$ | $3,140$ | $\begin{aligned} & 0,1 \% \\ & 14,2 i 0 \end{aligned}$ | $\begin{aligned} & 01,346 \\ & 1+1,110 \end{aligned}$ | $\begin{aligned} & 3,4 \\ & , 101 \end{aligned}$ | $\begin{aligned} & 1, ? 14 \\ & 1,0 \end{aligned}$ | $\begin{array}{r} 513 \\ 1,8.1 \end{array}$ | $\begin{array}{r} 7,6.7 \\ 1,3: 0 \end{array}$ | $\begin{aligned} & =055 \\ & \rightarrow,<8 \end{aligned}$ | $\begin{aligned} & 45,325 \\ & 4,3,3, t_{5} \end{aligned}$ | $\begin{aligned} & 1, \ldots 2 \\ & +, B 20 \end{aligned}$ | $\begin{array}{r} 5,780 \\ 28,751 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $i, \ldots$ ic | $\begin{aligned} & 3,-t t_{0}, 33 \\ & 2 \sin ,-54 \\ & \end{aligned}$ | $\begin{array}{r} w, 105 \\ 3,390 \end{array}$ | $\begin{aligned} & =70,0,5 \\ & 3,050 \end{aligned}$ | $\begin{aligned} & , 28= \\ & 3,20 \end{aligned}$ | $\begin{gathered} 1.1,54 \\ 2:, 3 \end{gathered}$ | $1,540$ | $\begin{array}{r} 101,998 \\ 3,33 \end{array}$ | $\begin{array}{r} 14,830 \\ 1,26 \end{array}$ | $\begin{array}{r} 48,59 \\ 0,08 \end{array}$ | $\begin{array}{r} 7.345 \\ 720 \end{array}$ | $\begin{array}{r} 79,211 \\ 5,305 \end{array}$ |
|  | 0， 0 |  |  |  |  |  |  | $\begin{array}{r} .5,184 \\ 2,: 14,700 \end{array}$ | $\begin{array}{r} -, 188 \\ 6,783 \end{array}$ |  |  |  |
|  allocatli．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 2＂，＋U． | 1，4，3， 100 | ato， 4 4i | $31,2 F, G$ | 6，${ }_{\text {coib }}$ |  | $\begin{aligned} & 3,+1, \\ & 4,0 \end{aligned}$ |  |  | $3, \cos , 54$ |  | 14.914 |
| Finarne，insuraute，and ral estate．．． | 209， | が或行 | －79， | 3，35：，＂45 | 12\％，＂20 |  |  |  |  |  | $0, \ldots 51$ | 602,161 |
| Securiti and eormarlit；tr mere， <br> daly，ryalarure，and zervict．．．． <br> Othor filaun⿻．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | ${ }_{4}^{4}, 124$ | 584， 713 | 5，302 | 47， 4 | 4,784 $\therefore 312$ | 18,752 0,001 | 2，？11 | 10,301 10,709 | 1， 402 | 4，5， | 2．$+4=$ | 13,694 5,535 |
| Insuratu，artars，hrokers，and Eervioe． | 98,458 185,743 | $\begin{aligned} & 1,8, \ldots, 01 \\ & -, 34,330 \end{aligned}$ | $\begin{aligned} & 51,405 \\ & 1,1+3 \end{aligned}$ | $\begin{array}{r} 474,533 \\ \therefore 787,216 \end{array}$ | $\begin{array}{r} 51,377 \\ 128,853 \end{array}$ | $\begin{array}{r} \therefore 36,615 \\ \therefore 643,903 \end{array}$ | $\begin{aligned} & 14,84 \\ & 13,104 \end{aligned}$ | $\begin{array}{r} 275,882 \\ 1,126,68 \end{array}$ | $\begin{aligned} & \text { 28, } 5 \text { at } \\ & 3.387 \end{aligned}$ | $\begin{aligned} & 464,38 . \\ & 526,212 \end{aligned}$ | $\begin{aligned} & 18,78 \\ & 3 \mathrm{e}, 334 \end{aligned}$ | $\begin{aligned} & 142,012 \\ & 500,920 \end{aligned}$ |
| Real e：tute Real estate cperaturs（except de－ | 185， 7.3 |  |  |  |  |  |  |  |  |  |  |  |
| Real estate cperaturs（except de－ veloper：）and luecors of ouildifte． | 19，744 | 31．， | $\therefore, 108$ | $\begin{array}{r} 1,10,375 \\ 725,001 \\ 954,840 \end{array}$ | $\begin{aligned} & 12,+12 \\ & 58,60 \\ & 57,40 \end{aligned}$ | $\begin{array}{r} 30^{3}, 80 \\ 23,058 \\ 10,0,4 \end{array}$ | $\begin{aligned} & 11,341 \\ & 31,380 \\ & 30,0<5 \end{aligned}$ | $\begin{array}{r} -61,195 \\ 50,353 \\ 504,400 \end{array}$ | $\begin{array}{r} 2,782 \\ 12,773 \\ 10,2: 1 \end{array}$ | $\begin{array}{r} 4,310 \\ =-3,988 \\ 178,334 \end{array}$ |  | $\begin{aligned} & 139,020 \\ & 162,950 \\ & 199,950 \end{aligned}$ |
|  Other real ettate．．．．．．．．．．．．．．．．．．．．．．．．． | 99,788 $7+2.11$ | $1,-1.1,115$ | $74,1.4$ 65,44 |  |  |  |  |  |  |  |  |  |
| Services． | $\begin{array}{r} 1,388,70 \\ 84,31 \\ 40,700 \\ 9,734 \\ 21,907 \end{array}$ | ［5，50， 213 | 1，331，34， 3 | 35，210， 749 | 765，212 | $2,742,42$ | 305,537 | ，33， 050 | 300，324 | $\therefore, 983,250$ | 30，， 238 | 3，453，929 |
|  |  |  | $\begin{array}{r} 00,9 \\ 13,-6 \\ 26,107 \\ 100,401 \end{array}$ | $\begin{array}{r} 3,-22,387 \\ , 324,130 \\ 450,003 \\ 2,960,493 \end{array}$ | $\begin{aligned} & 56,034 \\ & 1,2,101 \\ & 3,0 / 5 \\ & 1,20 \end{aligned}$ | $\begin{array}{r} 220,24 \\ 41,38 ; \\ 15,120 \\ 76,09 \end{array}$ | $\begin{gathered} 5<, 83 \\ -4,1 \\ 2,9 \\ -1,43 \end{gathered}$ | $\begin{array}{r} +97,937 \\ 4,83,42 \\ 62,150 \\ 426,260 \end{array}$ | $\begin{array}{r} 2,24 \\ 2,380 \\ 20,293 \\ 10,493 \end{array}$ | $\begin{aligned} & 3102, \\ & 120 \\ & 30,375 \\ & 15: 180 \end{aligned}$ | 51,7 $1,003,761$ <br> , 584 $02,28 c$ <br> $1,105,387$  <br> 3,54 565,895 |  |
| Hupels，turizt custe，add motels． |  |  |  |  |  |  |  |  |  |  |  |  |  |
| H．tri．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Tourist marte anu motel．．．． |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 4.15 | 400， 413 | at，${ }^{2}$ | $\begin{aligned} & 1,01, .51 \\ & , 301,513 \end{aligned}$ | 37．18 | $\begin{aligned} & 1,4,957 \\ & 873,915 \end{aligned}$ | $2,410$ | $\begin{aligned} & 50,515 \\ & 800,610 \end{aligned}$ | $\begin{gathered} 0,038 \\ 55,703 \end{gathered}$ | $\begin{array}{r} 1.0,316 \\ 1,20,039 \end{array}$ | $, 145$ | 332，479 |
| Perumal servicet | 234，34： | 4， 4 4， 4 ， 3 \％ |  |  | 223,30424.383 |  |  |  |  |  |  | 632,492 |
| Lawdries，laundr：uervices． clearite ard dielry plants．．．．．．．． | 65，431 | 2，321，503 |  | 2，135，40： |  | $145,5 \cdot 8$ | $\therefore 0.098$ | 251，871 | 20，772 | 335，4\％ | So， 31 | 511，638 |
| Photosraphic studios，including conumereial phototraphy．．．．．．．．．．．．．． | 1－： 00 | 306， 701 | $\begin{aligned} & 14,006 \\ & 66,410 \\ & 10,10 \\ & 10, \end{aligned}$ | $\begin{aligned} & 137,054 \\ & 819,690 \\ & 57,064 \\ & 131,798 \end{aligned}$ | $\begin{array}{r} 1,750 \\ 159,855 \\ 1,8, \\ -0,344 \end{array}$ | $\begin{array}{r} 2,2,6 \\ 01,7178 \\ 0,009 \\ 81,100 \end{array}$ | $\begin{array}{r} 4,-61 \\ 33,745 \\ 1,102 \\ 0,42 \end{array}$ | $\begin{array}{r} 30,030 \\ 405,984 \\ 0,997 \\ 4,122 \end{array}$ | $\begin{array}{r} 3,77- \\ 33,125 \\ 2,84 \\ 4,80 \end{array}$ | $\begin{aligned} & 67,08 \\ & 18,57 \\ & \text { i4, } 290 \\ & 77,17 \end{aligned}$ | 4,401 | 41，050 |
| Beaut／asd baruer shups．．．．．．．．．．．． | －105，472 | 1，724，310 |  |  |  |  |  |  |  |  | 20，711 | 187，637 |
| Funeral ：rrvis and rematories．．．． | 11， | ，550，157 |  |  |  |  |  |  |  |  | 5,35 ， 337 | 65,122 $27,0 \%$ |
| Other personal services．．．．．．．．．．．．． | 31，921 | －01， 55 |  |  |  |  |  |  |  |  | －337 | 27，00． |
| Business services．．．．．．．．．．．．．．．．．．．．．． | 130，543 | $2,039,487$ | $\begin{array}{r} 123,314 \\ 7,330 \end{array}$ | $\begin{array}{r} 45,657 \\ 56,362 \end{array}$ | $\begin{array}{r} 38,650 \\ \therefore, 765 \end{array}$ | $\begin{array}{r} 290,075 \\ 14,185 \end{array}$ | $\begin{array}{r} 38,345 \\ 1, \div a \end{array}$ | $\begin{array}{r} 333,720 \\ 24,554 \end{array}$ | $\begin{array}{r} 22,641 \\ 2,110 \end{array}$ | $\begin{array}{r} 357,13 \\ 35,9,8 \end{array}$ | $\begin{aligned} & 0, x \\ & 1, x+0 \end{aligned}$ | 166,553 |
| Alvertirimt．．．．．．．．．．．．．．．．．．．．．．．．． | 8，972 | 41， 117 |  |  |  |  |  |  |  |  |  | $12,7<1$ |
| Sorvices to dwell ru＇s ard wher bisilatur．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 22，060 | $\therefore 61,295$ | $\begin{aligned} & 14,895 \\ & 91,089 \end{aligned}$ | $\begin{array}{r} 97,330 \\ 788,965 \end{array}$ | $\begin{aligned} & 15,670 \\ & 69,015 \end{aligned}$ | $\begin{array}{r} 61,139 \\ -20,752 \end{array}$ | $\begin{array}{r} , 850 \\ 32, \end{array}$ | $\begin{array}{r} 39,093 \\ 280,073 \end{array}$ | 3，340 | 62,274 | 3，54 | －1，114 |
| Miscella ${ }^{\text {cous tusinese services．．．．}}$ | 199，511 | 1，305， 000 |  |  |  |  |  |  | 16，585 | $259,+35$ | 1,0 at | 132，728 |
| Automotile asd other repair services． | 1．1． 612 |  | I－\％， 044 | 1，动，504 | 120，705 | 457.420 | 41.179 | 42 ，Dite | 4， 5153 | 902， 060 | $3 \mathrm{Sa}, \mathrm{ba}$ | 34．2， 391 |
| Automotil parkis＊，repair，and servicpe．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 96，241 | $\therefore 304,321$ | $\begin{aligned} & \text { 2o, } 8=1 \\ & \because, \end{aligned}$ | $\begin{aligned} & 8 \exists 3,1 \neq 1 \\ & 0,-3 \end{aligned}$ | $\begin{array}{r} 40,123 \\ 3,027 \end{array}$ | $\begin{aligned} & 174,817 \\ & 149,0.1 \end{aligned}$ | $\begin{array}{r} 10,14 \\ 4,188 \end{array}$ | $\begin{aligned} & 17,3 \\ & 12=150 \end{aligned}$ | $\because \sim, 003$ | 4，${ }^{2}$ |  | 226，06ir |
| Astumil reparr hopz．．．．．．．．． | 31.3710 | ，，02， 21 ？ |  |  |  |  |  |  | －5，10． |  | 14.001 | 179，783 |
|  | 120，195 | $\begin{array}{r} 281,202 \\ 2,318,380 \end{array}$ | $\begin{aligned} & 27,20 \\ & 61,212 \end{aligned}$ | $\begin{aligned} & 219,468 \\ & 543,323 \end{aligned}$ | $\begin{array}{r} 8,020 \\ 7,99 \end{array}$ | 30,170 $-47,609$ | $0,5 \%$ $=, 03 \%$ | $\begin{aligned} & 0_{1}, 315 \\ & 50, \end{aligned}$ | $\begin{array}{r} \therefore, 4+1 \\ =3,150 \end{array}$ | $\begin{array}{r} 4+, 359 \\ 354, \end{array}$ | $\begin{array}{r} ,, 23 \\ 10,5: 4 \end{array}$ | $\begin{array}{r} 30, ., 81 \\ 120,327 \end{array}$ |
| Motion jicturez ．．．．．．．．．．．．．．．．．．．．．．．． | 4,102 | 44，－ 4 2 | 6，bio | 34，883 | 1，670 | b， 5 | 1，－ | 2，起 | 1，312 | 1才， 3.1 | 1， 39 | 12， |
|  <br>  | 2， 305 | $\begin{aligned} & 1,103,514 \\ & 130,340 \end{aligned}$ | 10 | $\begin{array}{r} 1,10,132 \\ -3,77 \end{array}$ | $\begin{gathered} 45,288 \\ , 152 \end{gathered}$ | $\begin{array}{r} 131,337 \\ 3,046 \end{array}$ | $, 348$ |  | $\begin{aligned} & 1 ., 397 \\ & 1,395 \end{aligned}$ |  |  | 23， 676 |
| Bowlity allw and allıard and poul parlure．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 0，38i |  |  |  |  |  |  | $1,-05$ |  |  | － | 71，7，45 |
| ```ANmsument and rocruatzu4. cervaco=, Fr motim, Fint"res, NuWlou```  ```parlori................................``` | －1， 178 | 25．， 518 | $178, \cdots 9$ | 733，157 | 43,130 | 1．31 | －5， 018 | －＂U， 20 | 20， 010 | 16， | 23，wit | 140，56\％ |
| Medral zurviea．．．．．．．．．．．．．．．．．．．．．．． | －，，浣 | ， 1.10 | 23． 5004 | ，，， 0 | 54.155 | 4,450 | 3，${ }^{\text {ance }}$ | － 71,765 | 05,00 | 1，1－4， 300 | 54， 5009 | $083,188$ |
|  Drimer uf dentate whd fotal | 130，401 | ，340，${ }^{\text {a }}$ | 17， 3 9\％ | 1，34， 310 | 15，736 | 4， 138 | T， 5 | －1，180 | ，， | －97，${ }^{\text {a }}$ | － 3 ，${ }^{\text {a }}$ | 311,160 |
| 1retork．．．．．．．．．．．．．．．．．．．．．．．．． | in，y $\mathrm{Y}_{0}$ | ，427， 63 | 2． 3 ， 1 | $1,3 \%, \%_{1}$ | 8， 50 | 4．t，16，0 | 7， 1 ¢ | 23， 324 | 18，508 | 24，1，580 | 12，89 | 105，056 |
| Hopitale，zataturia，ard nonvale：－ <br>  | 11，${ }^{\text {a }}$ ， 345 | $1,1^{410,31}$ |  | 300， 2783 | 45 | 11．， 3 ， 4 | 4， 3 | 11．， 400 | 1，5319 |  | 20，${ }_{\text {anc }}$ | 10，39， 32.4 |
| Lerdi ．rvic．．．．．．．．．．．．．．．．．．．．．．．．．． | ，＋＂？ | 1，\％，，中 | ， 43 | －113，775 | －6， 79 | 1． 2.12 | 17，30 | 1－11．， 01.19 | 29， 233 | －，${ }^{\text {－}}$ | $1{ }^{4}, 5$ | 1s， |
|  | 1， 32 | ， $21,14$. |  |  | 14， 2.5 |  |  | －1，862 | 0,0 |  |  | $\cdots, \cdots$ |
| Vhpr ，rvin＊＊．．．． | 1－2， | 1，3\％， | ， | 836,35 | 1．3178 | 31703 | 3， 3 Cor | $\rightarrow \mathrm{ta}$ ， 38 | $\cdots \rightarrow 0$ | 120．21 | 1］，2is | 171， 11 |
|  | ， 291 | 100， 10 | ＇${ }^{\prime} 1$ | －．9．4 |  | 1，心． | ，＇t＇ | $\therefore 30$ | 1， $0 \times \cdots$ | －1，${ }^{\text {a }}$ | ， 0 00 | 12，－ 5 |

## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.11 -NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS - Continued


[^12]PROPRIETORSHIPS WITH DEPRECLABLE PROPERTY
Tabie 2.11-NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE EROPFRTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS-Continued


PROPRIETORS＇ADJUSTED GROSS INCOME AND TAX
Table 2．12－nimber of returns，nUmber of businesses，ad Justed gross income，taxable income，income tax，and net profit，for taxable and nontakable returns，by size of ad Justed gross income

| Alincted mice inamm | Wh imivalual ur me tax returg． |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & 11 \text { thin } 11 \\ & \text { ret int. } \end{aligned}$ |  | （Therssand obldars） |  |  |  | $\begin{aligned} & \text { humber in } \\ & \text { nutine. } \end{aligned}$ |  | $\left\lvert\, \begin{gathered} \therefore \text { ararit } \\ \text { (Thousand } \\ \text { infors) } \end{gathered}\right.$ | $\begin{aligned} & \begin{array}{l} \text { un sule } \\ \text { ithemle } \end{array} \\ & \text { Thous and } \\ & \text { iot Hars } \end{aligned}$ | Its．entir＋ |  |
|  |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { A+tEr } \\ & \text { MEAIt } \\ & \text { (Thousand } \\ & \text { doisars) } \end{aligned}$ |
|  | 1. | i |  | ， |  |  |  |  |  | 1 | 12 | － |
|  | ．＂．－1＂ |  | －57，吅，1200 | 5．1－14， 17 |  | $\because, \cdots$ |  |  | ${ }^{*}$ | $\cdots$ | $\because \cdots$, | －，－5 |
| Taxatle returne，total $\qquad$ <br> Nontaxable 1：9†umT： |  |  |  |  |  |  |  |  | 11 11 ，． 25 1,14 1，, $11,2 n$ $1,25+23{ }^{5}$ |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ad．juzted yraze in meme |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | $\begin{aligned} & \text { Hurber } \\ & \text { return. } \end{aligned}$ | Number or buz ine ce． | $\begin{aligned} & \text { Al wiztel } \\ & \text { inomene } \\ & \text { (Thousond } \\ & \text { dhars) } \end{aligned}$ | let proti＋ <br> © Thowsand <br> dedtars） | Ret urne with roth protitaule arif nomprotitsule tusineases |  |  | $\begin{aligned} & \text { Traparle } \\ & \text { intome } \\ & \begin{array}{l} \text { (thousand } \\ \text { doHars) } \end{array} \\ & \hline \end{aligned}$ | frisime ： Ex |  |
|  |  |  | Nurber |  |  |  |  かionvroli $1^{+}$－ | Met low | Eerexe |  | A.ter |  |
|  |  |  | returne |  |  |  | ＋ble <br> buzineasez | $\begin{gathered} \text { (Thou sand } \\ \text { dohirs) } \end{gathered}$ | $\begin{aligned} & \text { (Thous and } \\ & \text { doliars) } \end{aligned}$ |  | $\begin{gathered} \text { (Thousand } \\ \text { dothars } \end{gathered}$ |  |
| Tぶき， |  |  |  | 1 | In | 15. | 1. | $2{ }^{-}$ |  | 117 | $\therefore$ | －1 | 二ia |
|  |  |  | ， $8=.3$ | － 0 － 15 | 5，，－－ | $\cdots,{ }^{2}+\cdots$ | 12，．．． | 1 \％， |  | ， $11-2$ | $4_{4}+598$ | ，＊＊， |
|  |  |  |  |  |  |  | $\begin{aligned} & 13, \ldots+14 \\ & 2,+16 \\ & 2,56 \\ & 5,5 \end{aligned}$ |  | $\begin{aligned} & 1,8,2 \\ & 2, \\ & \\ & \hline \end{aligned}$ |  |  |  |
| Faxable returns，total． <br>  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄1，000 under \＄2，000． |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄2，000 under \＄5，000． |  |  |  |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & \$ 5,000 \text { under } \$ 16,000 . \\ & \$ 10,050 \text { inder } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |
| $\$ 25,0000$ under $\$ 50,000$ $\$ 50,000$ under \＄100， $\$ 100,000$ under \＄500， \＄500，000 under $\$ 1.000$ $\$ 1,000,000$ or more．．． <br> Nontaxable returns．．．．． |  | ．．．．．．． |  | 94， 19 | 11，30：，200 | ， 545 | 1－ | 22，501 | 59，ms | －Par， 209 | $\therefore 2 \times 1,00$ |  |
|  |  |  |  |  | 3，00，205 |  |  |  |  |  |  |  |
|  |  |  |  |  | 1，0，0－1 | ！ |  |  |  | 1，585 | －05，－1－ |  |
|  |  |  |  |  | 88，070 |  |  |  |  | ，322 |  |  |
|  |  | ．．．．．．．．．． |  | 1，3m， | 2，931．93？ | ，156，．57 | 50.5 | 2， 12 | ． 1 | 000.014 | 59，1，4 |  |

[^13]NOTE：EEtimates are rounded and mas not afs 12 total
See text for explanator：statement：and＂Description of the Camples and Limitations af the llytg．＂

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Industrial activity by State, 117
Retirement plans, 117
Balance sheet data, 118
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1965 industry distribution of net profits

## and net losses

## 3 industries had 68\%

## of all partnerships,

4,560
$71 \%$ of the ir net
profit, and 64\%
of their net loss

## Million of dollars

## Net profits $\mathbf{\$ 1 1 , 2 6 8}$

All
industrial divisions divisions

1.713

1,765


RECEIPTS, DEDUCTIONS, PROFIT, AND INVENTORY

Of the 914,000 partnerships for 1965 , there were $68.5,000$, or 75 percent, with net poofit. For these successful firms, the statutory net profit was $\$ 11.3$ billion and the gross profit was $\$ 28.5$ billion. Although 229,000 partnerships had a statutory net loss of $\$ 1.6$ billion, many of them had a gross profit. After subtracting any gross losses, their remaining gross profit was $\$ 3.2$ billion.

The legal definition of partnership net profit had the following major differences from that for proprietorships: (1) the basis for the computation was 'total receipts"' instead of only "business receipts," (2) deductions included payments to owners (partners) for services and use of capital, and (3) the partnership deduction for depreciation excluded additional first-year depreciation.

Industry's share of the net profit of $\$ 11.3$ billion and of the net loss of $\$ 1.6$ billion is shown in chart 3 A . The three industries (services: retail trade; and finance, insurance, and real estate) in which 68 percent of all partnerships were engaged, accounted for $\$ 8$ billion, or 71 percent of
the net profit and $\$ 999$ million, or 64 percent, of the net loss.

Over 80 percent of the partnerships had business receipts under $\$ 100,000$. Fifty-four percent had business receipts under $\$ 25,000$, and 25 percent reported business receipts of less than $\$ 5,000$. At the other extreme, only 2 percent of all partnerships had business receipts of $\$ 500,000$ or more, but they accounted for 38 percent of all partnership business receipts.

Other significant data for total receipts, business receipts, deductions, gross profit, net profit or net loss, and inventory may be obtained from tables 3.1-3.6 for partnerships in total, as well as for those with net profit and with net loss.

Summary items are presented in table 3.1 for 113 industries--the largest number of groups available--and in tables 3.3-3.4 cross-classified by size of business receipts and by 56 industry groups. Tables $3.2,3.5$, and 3.6 feature more detailed items, such as number of partners, major sources of income, components of cost of goods sold, and the identification of 16 other partner -

Chart 3B

## Partnerships volume of business of states, 1965

## Billion dollars

5 and over

business 1-3

ship expenses and deductions, and gross profit, for the 60 industries.

## INDUSTRIAL ACTIVITY BY STATE

In six of the seven most populous States, business receipts of partnerships were over $\$ 3$ billion in 1965 (see chart 3B), ranging from $\$ 3.1$ billion in Michigan to over $\$ 10$ billion in California. In 16 other States they were over $\$ 1$ billion, and in 16 States and the District of Columbia, they were less than $\$ 500$ million.

The industry source of these receipts is shown in tables 3.7 and 3.8. In 48 States the industrial division accounting for the largest percentage of receipts was trade, and trade was the second largest division in the other two States and third largest in the District of Columbia. Construction was the number one division in Idaho, services was first in Nevada, and finance, insurance, and real estate had the largest partnership receipts in the District of Columbia.

Tables 3.7 and 3.8 present partnership statistics by State for as many industries as the size of the sample permits. Since the sample was designed to yield national rather than subnational estimates, reliable data are not available for all industries in every State. Table 3.7 shows selected receipts and deductions and net profit for selected industries in the 30 States where extensive industry coverage was possible. Table 3.8 presents similar data in limited industry detail for the remaining 20 States. $\ln$ table 3.7 separate estimates as well as State totals are shown for Internal Revenue Districts in the six States containing more than one District. In all other States, the District and the States are the same, except that the District of Columbla, which is a part of the Baltimore District (Maryland), is shown separately.

Since the State statistics are based on the Internal Revenue Districts in which the returns were filed, they are not exact estimates of business activity within a State. If a partnership business was conducted in one State and the return was filed in another, the business activity would have been included in these statistics in the wrong State.

The United States totals in tables 3.7 and 3.8 differ slightly from those in other tables, because they were derived using sample weights for individual Districts, while the statistics in other tables were derived using national weights.

## RETIREMENT PLANS

For 1965, there were 7,743 partnerships with retirement plans for their employees. The contribution by the partnerships to such employee plans was $\$ 51.2$ million. This amount was deducted on the partnership information return, Form 1065, in the computation of the 1965 partnership net profit or loss. Table 3.9 shows these data for appropriate industry groups. The finance, insurance and real estate industries contributed 33 percent of the $\$ 51.2$ million deduction for employee plans. Of this $\$ 16.9$ million, 89 percent, $\$ 15.1$ million, related to partnerships engaged in the real estate industry.

The Self-Employed Individual Tax Retirement Act provided that, beginning with 1963, partners, as well as proprietors, could participate in qualified retirement plans. However, if a partner owning more than 10 percent interest in the partnership set up such a retirement plan for himself, the full-time employees of the partnership with 3 or more years of service must also have been included in the plan.

This report does not contain statistics on the 1965 contributions which partners made to their own retirement plans. Such a contribution, with certain limitations, was allowed as a deduction in the computation of each partner's adjusted gross income on his individual income tax return.

As mentioned in section 2, the total contributed by all individuals for their own self-employed retirement plans was $\$ 34.8$ million. This amount included $\$ 22.9$ million contributed by those individuals meeting the Statistics of lncome definition of proprietors. The 1965 contribution of partners to their own retirement plans is an unknown portion of the $\$ 11.9$ million difference. The $\$ 11.9$ million represented deductions taken not only by partners, but also by other self-employed individuals, such as ministers, certain salesmen, and those with 'fractional working interest' income from oil.

Of the 30,781 proprietors with self-employed retirement plans, there were over 4,000 who also had some partnership income during the year. However, it is not known whether their retirement plans were related to their proprietorship business or their partnership business.

## COST OF INVESTMENT CREDIT PROPERTY

In 1965, over 67 thousand partnerships invested nearly $\$ 1.1$ billion in depreciable property which the parnters could use to compute an investment tax credit. Over two-thirds of this was property with an expected life of 8 years or more. The industrial division of agriculture accounted for 26 percent of the partnerships making investments and 23 percent of the investment. These and other data on cost of investment credit property are shown in table 3.10 .

Partnerships were required to report the cost of investments eligible for the investment credit and then, since partnerships were not taxable as such, to apportion the cost to the partners for computation of the tax credit. The partners computed and claimed any credit on their own returns. Most of the investment in table 3.10 was included on the returns of individuals, though of course some of it went to the few estates, trusts, or corporations who were also partners.

The reporting situation created some problems in the data. Partnerships were instructed to attach a schedule to their returns showing "the 'life years' assigned to each piece of property and each partner's allocation of the basis of new property and the cost . . . of used property." The reporting of life years was fairly complete, but 24 percent of partnerships' investment was not identified as to whether the property was new or used. It is probably safe to assume that most of this 'type-not-stated' property is actually new property; in fact,
when similar data for partnerships were published in the 1963 Business Tax Returns report, property not identified by type was included with new property. There were also 1,845 partnerships (not included in the table) who reported 'tentative investment credit" instead of cost. No estimate of the actual investment made is available for these latter partnerships.

## BALANCE SHEET DATA

Balance sheet data for partnerships are included in the Business Returns reports in odd-numbered years. For 1965, about 451,000 partnerships, or 49 percent of the total, reported balance sheet data. This undoubtedly represents a much larger percentage of total partnership assets, however; as shown in table 3.11 , partnerships with balance sheets accounted for 72 percent of the receipts and 67 percent of the net profit (less loss) of all partnerships. Among industrial divisions the frequency of reporting balance sheet data ranged from 22 percent of the partnerships in agriculture to 60 percent of the partnerships in finance, insurance, and real estate.

Total assets and total liabilities (including partners' capital accounts) were $\$ 58$ billion. Net depreciable assets of $\$ 19.9$ billion and net notes and accounts receivable of $\$ 11.1$ billion together accounted for 54 percent of all assets. Total liabilities and capital was in large measure accounted for by partnership indebtedness--mortgages, notes, and loans--of $\$ 25$ billion and partners' capital accounts of $\$ 21$ billion.

A comparison between the total assets and the net profit (less loss) of partnerships with balance sheet data shows that the average rate of return on total assets was 11 percent. However, the average varied considerably from one industry to another. For example, partnerships in mining, agriculture, and finance showed a rate of return of less than 5 percent, while those in the service industries indicated a rate of return of 63 percent. In the other four industry divisions the relationship between total assets and net profit (less loss) showed an average rate of return of 19 percent.

Total assets of partnerships averaged $\$ 120,000$. As can be seen in table 3.12, however, 35 percent had an average of less than $\$ 10,000$ and over 75 percent had an average of less than $\$ 100,000$. Since, as indicated above, part-
nerships reporting balance sheet data probably accounted for most of the assets of all partnerships, their average total assets were no doubt higher than the average for all partnerships would have been.

## JOINT VENTURES

Data related to joint venture partnerships are shown in table 3.13. Joint ventures were those partnerships that identified themselves as such, or that indicated by their partnership name that the partnership consisted of two or more separate firms, for example, two corporations or two different partnerships. Two or more business entities may enter into a joint venture because each participant contributes to the specific purpose of the venture. The contributions might be capital, know-how, materials, or patents. Partnership joint ventures in the construction and real estate industries accounted for almost half of all joint ventures.

The number, receipts, and profits of joint venture partnerships represent only a minor portion of total partnership activities. The 14,000 joint ventures in table 3.13 were 1.5 percent of the partnership population, had an even smaller percentage of profits, and accounted for 3 percent of total partnership receipts.

The business receipts of joint venture general contractors, however, were significant when compared with the receipts reported by all general contractors. Partnerships in this business activity had $\$ 4.2$ billion in business receipts. Of this amount, joint venture partnerships -reported $\$ 1.1$ billion or 27 percent--underscoring the importance of joint venture in this type of industry. The 257 largest, less than one-half of the 763 joint venture general contractors, accounted for over $\$ 1$ billion of the business receipts.

The slightly lower profit rate among joint ventures was due in part to the large number of real estate operators and lessors of buildings represented. About 29 percent of all joint ventures are found in this real estate activity. Such ventures are frequently unprofitable if measured by their net income; the net losses of $\$ 39$ million exceeded the net profits of these joint ventures by $\$ 19$ million. Of the $\$ 130$ million net profit (less loss) posted by all joint ventures, the 580 largest accounted for $\$ 108$ million or 83 percent.
Table 3.1-number, of partnerships, total receipts, bustness receipts, depreciation, payroll, net profit, and inventory, by industrial group


-     - MMmer of partnerships, total receipts. business receipts, deprectation, payroll, net profit, and inventory, by industrial grotip-Continued




Table 3.2-INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES-Continued


Footnotes at end of table.


Table 3.2-INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued


Footnotes at end al table.


Table 3.2-1NCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued



Table 3.3-ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Under } \\ \$ 5,000 \end{array}$ | $\begin{aligned} & \$ 5,000 \\ & \text { under } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { thder } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \text { unco,000 } \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { or more } \end{gathered}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
| A.L. INDUSTRTES <br> Number or partnerships, total. $\qquad$ <br> With end-of-year inventory. $\qquad$ <br> Total receipts. $\qquad$ .thousand dollars.. Business receipts. $\qquad$ ........do........... Depreciation. $\qquad$ ..................... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|  |  |  |  |  |  |  |  |  |  |  |
|  | 914,215 | 198,936 | 99,447 | 100,601 | 230,354 | 126,041 | 89,759 | 53,143 | 19,290 | 30,645 |
|  | 206,651 | 10,701 | 13,074 | 35,545 | 47,909 | 59,023 | 48,508 | 32,908 | 12,705 | ${ }_{4} 8$ |
|  | $\begin{array}{r}75,258,039 \\ 73,588,349 \\ \hline 2529\end{array}$ | 425,687 372,092 | 751,092 692,858 | $2,747,783$ $2,00,793$ 250,779 | 4,492,170 | 4,096,974 $8,908,739$ | $12,636,857$ $12,451,490$ | $10.230,180$ $15.970,758$ | $\begin{aligned} & 28,311,700 \\ & 27,723,848 \end{aligned}$ | -0,190 |
|  | 2,529,045 | 91,770 | 104,740 | 259,779 | 341,22 | 434.729 | -419,709 | -402,028 | $\begin{array}{r} 1390,132 \end{array}$ | 15,437 |
| Payroll. <br> Net profit (less loss) <br> Inventory, end-of-year.................................. <br> AGRICUITURE, FORESTRY, AND FISHERIES <br> Number of partnerships, total. $\qquad$ <br> With end-of-year inventory. $\qquad$ <br> Total receipts. $\qquad$ .thousand dollars Business receipts $\qquad$ do.. Depreciation. $\qquad$ $\qquad$ | $9,942,268$9,0991145$4,715,598$ | $\begin{array}{r} 23,410 \\ 197,403 \\ 45,055 \end{array}$ | $\begin{array}{r} 4,490 \\ 100,490 \\ 40,450 \\ 40 \end{array}$ | $\begin{aligned} & 224,797 \\ & 500,840 \\ & 150,938 \end{aligned}$ | $\begin{array}{r} 345,741 \\ 1,004,090 \\ 295,420 \end{array}$ | $\begin{array}{r} 1,187,552 \\ 1,038,555 \\ 023,230 \end{array}$ | $\begin{array}{r} 1,713,540 \\ 2,257,028 \\ 824,092 \end{array}$ | $\begin{array}{r} 2,257,350 \\ 0,097,072 \\ 1,120,886 \end{array}$ | $\begin{aligned} & 3,933,055 \\ & 2,29,212 \\ & 1,022,810 \end{aligned}$ | $\begin{array}{r} 11,715 \\ { }_{1}^{171,090} \\ 2,111 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | 127,782 | 30,137 | 18,226 | 28,982 | 20,338 | 13,572 | 0,099 | 3,241 | 404 | 5,843 |
|  | 11,080 | 1,254 | 908 | 2,183 | 2,335 | 1,891 | 1,393 | 893 | 304 | 25 |
|  | 5,141,100 $5,023,893$ | 73,008 66,323 | 140,213 132,815 | 495,138 475,050 | 742,527 722,357 | 969,308 955,507 | 1934,217 | 992,600 | 788,005 | 0,024 |
|  | 370,825 | 16,734 | 19,220 | 55,907 | 74,013 | 78,609 | 58,911 | 43,447 | 10,731 | 2,244 |
| Payroll. <br> Net profit (less loss).......................... <br> Inventory, end-or-year.......................... | 501,070 | 7,093 | 9,277 | 34,875 | 63,370 | 98,073 | 130,024 | 125,831 |  |  |
|  | 676,917 | ${ }^{2} 17,370$ | 23,244 | 97,959 | 152,431 | 181,919 | 130,454 | -125,831 | 85,469 35,395 | 221,521 |
|  | 306,210 | 16,214 | 8,535 | 19,780 | 52,871 | 05,004 | 45,074 | 52,350 | 4,824 | -352 |
| Farms |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total....................With end-of-year inventory................ | 116,317 | 27,879 | 17,044 | 20,480 | 28,860 | 12,346 |  | 2,505 | 371 | 5,150 |
|  | 9,022 | 1,007 | 785 | 1,840 | 2,010 | 1,571 | 470 | 658 | 144 | 25 |
| Total receipts........................thousand dollars. <br>  <br> Depreciation.................................................. | 4,197,177 | -8,882 | 131,209 | 451,715 | 684,959 | 875,641 | 787,051 | 749,953 | 441,789 | 5,318 |
|  | 4,096,901 | 62,392 15,593 | 123,965 18,218 | 434,022 52,795 | 067.429 09.804 | 862,205 75,019 | 775,493 53,122 | 730,873 41,520 | 433,381 12,609 | 1,805 |
|  |  |  |  |  |  |  |  |  |  |  |
|  | 580,508 | ${ }^{1} 15,050$ | 21,082 | 86, 550 | 239,005 | 155,340 | 114,174 | 70,042 | 58,591 22,848 | 18,790 |
|  | 254,530 | 4,431 | 8,009 | 18,351 | 51,010 | 59,958 | 39,920 | 45,274 | 27,165 | 352 |
| Field crop farms | 35,0241,890 |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total.......................... With end-of-year inventory. |  | $\begin{aligned} & 9,040 \\ & \left(^{2}\right)^{9} \end{aligned}$ | $\begin{aligned} & 5,549 \\ & \left.\mathbf{c}^{2}\right) \end{aligned}$ | 0.880 | 5,441 | 3,803 | 2,022 | 743 | 89 | 957 |
|  |  |  |  | 491 | 319 | 369 | 280 | 179 | 31 | - |
| Total receipts......................thousand dollars.. Business receipts...................................... Depreciation. | $\begin{aligned} & 1,247,785 \\ & 1,216,044 \\ & 117,490 \end{aligned}$ | 23,67421,2144,103 | 42,95040,188 | 113,999 100949 | 217,087 | 208,588265,10227,714 | 273,024208,59321,372 | $214,21 \%$210,80014,870 | $\begin{array}{r} 91,259 \\ 88,584 \\ 4,025 \end{array}$ | 1,890 |
|  |  |  |  | $\begin{array}{r} 109,494 \\ 13.475 \end{array}$ | 211,403$26,34 \%$ |  |  |  |  |  |
|  |  |  | 5,507 |  |  |  |  |  |  | 75 |
|  | $\begin{array}{r} 128,502 \\ 240,198 \\ 52,657 \end{array}$ |  | $\begin{aligned} & 1,007 \\ & 13,134 \\ & \left.\mathbf{(}^{2}\right)^{2} \end{aligned}$ | $\begin{array}{r} 0,410 \\ 30,800 \\ 5,237 \end{array}$ | $\begin{gathered} 19,323 \\ 55,1,942 \\ 5,441 \end{gathered}$ | $\begin{aligned} & 26,199 \\ & 00,252 \\ & 14,446 \end{aligned}$ | $\begin{aligned} & 36,010 \\ & 4,770 \\ & 9,90 \\ & 9,90 \end{aligned}$ | $\begin{array}{r} 27,011 \\ 25,670 \\ 9,828 \end{array}$ | $\begin{array}{r} 11,022 \\ 5,087 \\ 6,477 \end{array}$ | (2) ${ }^{3} 30$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Fruit, tree nut, and vegetable farms |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 12,332 | $\begin{aligned} & 2,405 \\ & \left(^{2}\right) \end{aligned}$ | $\begin{aligned} & 1,797 \\ & \left(^{2}\right) \end{aligned}$ | $\begin{aligned} & 2,330 \\ & \left\{^{2}\right) \end{aligned}$ | $\begin{aligned} & 1,570 \\ & \left(^{2}\right) \end{aligned}$ | 1,804 | 1,105$\left({ }^{2}\right)$ |  | 103 | 504 |
| With end-of-year inventory............. | 378 |  |  |  |  |  |  |  | (2) | - |
| Total receipts...............thousand dollars.. | $\begin{gathered} 689,000 \\ 675,379 \\ 47,983 \end{gathered}$ | $\begin{aligned} & 5,580 \\ & 4,908 \\ & 2,763 \end{aligned}$ | 14,25313.0403,036 | $\begin{gathered} 39,369 \\ 38,380 \\ 3,805 \end{gathered}$ | $\begin{aligned} & 56,789 \\ & 54,984 \end{aligned}$ | 132,050128,897 | 165,684103,192 | 157,928150,0238,255 | 117,612115,9493,918 | 335 |
| Business receipts....................do......... |  |  |  |  |  |  |  |  |  | 353 |
| Depreciation...........................do.......... |  |  |  |  |  | 10,400 |  |  |  |  |
| Payroll... <br> Net profit (less loss)......................do <br> Inventory, end-of-year..................................... | $\begin{array}{r} 105,105 \\ 86,032 \\ 0,423 \end{array}$ |  | $\begin{aligned} & 2,590 \\ & 2_{1}^{2}, 540 \\ & (2) \end{aligned}$ | $\begin{gathered} 7,510 \\ 5,391 \\ \mathbf{2}^{2} ; \end{gathered}$ | $\begin{aligned} & 10,301 \\ & 10,754 \\ & \left(2^{2}\right) \end{aligned}$ | $\begin{array}{r} 29,002 \\ 26,45 \\ \hline \end{array}$ | $\begin{aligned} & 42,280 \\ & 28,654 \\ & \left(2^{2}\right) \end{aligned}$ | $\begin{aligned} & 10,450 \\ & 13,504 \\ & \left(2^{2}\right) \end{aligned}$ | $\begin{aligned} & 30,822 \\ & l_{2}^{2}, 390 \end{aligned}$ | 177113,369- |
|  |  |  |  |  |  |  |  |  |  |  |
| Livestock farms |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total <br> With end-of-year inventory. | 52,904 | 9,700 | 7,309 | 15,056 | 10,172 | 5,893 | 2,090 | 969 | 145 | 1,570 |
|  | 5,539 | 711 | 540 | 1,030 | 1,305 | 1,030 | 500 | 341 | 82 |  |
| Total receipts................thousand dollars.. | $\begin{array}{r} 1,926,601 \\ 1,883,247 \\ 147,229 \end{array}$ | $\begin{gathered} 25,503 \\ 23,410 \\ 4,858 \end{gathered}$ | $\begin{gathered} 56,512 \\ 54,283 \\ 7,373 \end{gathered}$ | $\begin{array}{r} 202,184 \\ 251,735 \\ 32,048 \end{array}$ | 300,008 320,419 | 410,253400,85033,266 | 290,510 | 301,733 | 205,723201,8883,670 | 1.575 |
| Business receipts......................do.......... Depreciation............................. |  |  |  |  |  |  | 280,27818,875 | $\begin{array}{r} 301,383 \\ 296,384 \\ 12,050 \end{array}$ |  |  |
| Depreciation........................................ |  |  |  |  |  |  |  |  |  | 293 |
| Pqyrolı..............................do......... | $\begin{aligned} & 117,194 \\ & 197,991 \\ & 173,699 \end{aligned}$ | $\begin{array}{r} 2,173 \\ 16,302 \\ 3,0,3 \end{array}$ | $\begin{aligned} & 3,223 \\ & 5,653 \\ & 0,312 \end{aligned}$ | $\begin{aligned} & 1,3,035 \\ & 38,739 \\ & 12,210 \end{aligned}$ | $\begin{aligned} & 21,490 \\ & 06,819 \\ & 30,762 \end{aligned}$ | $\begin{aligned} & 24,401 \\ & 54,215 \\ & 42,080 \end{aligned}$ | $\begin{aligned} & 23,248 \\ & 20,085 \\ & 26,023 \end{aligned}$ | $\begin{aligned} & 17,599 \\ & 10,417 \\ & 29,754 \end{aligned}$ | $\begin{gathered} 11,901 \\ 4,774 \\ 16,801 \end{gathered}$ | $12,349$ |
| Net profit (less loss).................do......... |  |  |  |  |  |  |  |  |  |  |
| Inventory, end-of-year.................do......... |  |  |  |  |  |  |  |  |  |  |
| Farms, not elsewhere classified |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 15,997 | 6,733 | 2,330$(2)$ | 2,213 | 1,183 | 786 | 392 | 260 | 34 | 2,065(2) |
| With end-of-year inventory. | 1,225 | 245 |  | 270 | 270 | (2) | ${ }^{2}$ ) | 99 | 12 |  |
| Total receipts...............thousend dollars.. | $\begin{gathered} 333,185 \\ 322,231 \\ 27,083 \end{gathered}$ | $\begin{array}{r} 14,125 \\ 12,860 \\ 3,869 \end{array}$ | $\begin{array}{r} 17,554 \\ 16,434 \\ 2,202 \end{array}$ | $\begin{array}{r} 36,103 \\ 34,507 \\ 3,467 \end{array}$ | $\begin{array}{r} 43,875 \\ 43,063 \\ 3,390 \end{array}$ | $\begin{gathered} 58,74,4, \\ 57,417 \\ 3,639 \end{gathered}$ | $\begin{gathered} 57,8,33 \\ 57,430 \\ 2,691 \end{gathered}$ | $\begin{array}{r} 76,178 \\ 73,600 \\ 6,345 \end{array}$ | $\begin{aligned} & 27,195 \\ & 26,860 \\ & 996 \end{aligned}$ | $\begin{aligned} & 1,518 \\ & 1,084 \end{aligned}$ |
| Business receipts....................da......... |  |  |  |  |  |  |  |  |  |  |
| Depreciation............... .........do......... |  |  |  |  |  |  |  |  |  |  |
| Payrolı................................do. | $\begin{aligned} & 4,308 \\ & 50,347 \\ & 21,811 \end{aligned}$ | $\begin{array}{r} 1,315 \\ 1,1,171 \\ 605 \end{array}$ | $\begin{array}{r} 838 \\ { }^{3}, 930 \end{array}$ | $\begin{array}{r} 2,367 \\ 11,166 \\ 449 \end{array}$ | $\begin{array}{r} 4,315 \\ 10,390 \\ 7,001 \end{array}$ | $\begin{gathered} 8,179 \\ 8,378 \\ \left({ }^{2}\right) \end{gathered}$ | $\begin{aligned} & 12,036 \\ & 14,521 \\ & i_{2} ; 5 \end{aligned}$ | $\begin{gathered} \begin{array}{c} 0,275 \\ 14,944 \\ 5,183 \end{array} \end{gathered}$ | $\begin{array}{r} 4,780 \\ 591 \\ 980 \end{array}$ | $\begin{aligned} & 197 \\ & 3,4,40 \\ & \left.\mathbf{S}^{2}\right)^{2} \end{aligned}$ |
| Net profit (less loss)...............do Inventory, end-of-year...............do |  |  |  |  |  |  |  |  |  |  |

[^14]

Table 3.3-ALL ACTIVE PARTNERSHYPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued


Table 3.3-ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS $\rightarrow$ Continued



Table 3.3-ALL active partnerships: number of partnerships, receipts, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts-Continued


[^15]Table 3.3-all active partnerships: number of partnerships, receipts, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts - Continued


Table 3.3-all active partnerships: number of partnerships, receipts, depreciation, payroll, net profit, and inventory, by selected INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued

| Selected industry and item | Size or business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 5,000 \end{aligned}$ | \$5,000 under <br> $\$ 10,000$ | $\begin{gathered} \$ 10,000 \\ \text { under } \\ \$ 25,000 \end{gathered}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{gathered} \$ 100,000 \\ \text { under } \\ \$ 200,000 \end{gathered}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { or more } \end{gathered}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Retail Trade-montinued |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total $\qquad$ <br> With end-of-year inventory. $\qquad$ | 12,612 | 711 | 687 | 1,428 | 2,037 | 3,295 | 2,761 | 1.376 | 269 | (2) |
|  | 11,325 | 343 | 466 | 1,231 | 1,890 | 3,172 | 2,585 | 1,371 | 267 | - |
| Total receipts..................thousand dollars.. | 1,394,782 | 1,761 | 5,282 | 24,930 24,835 | 76,016 74,852 | 245,912 | 381,377 | -08,81/ |  | (2) |
| Business receipts.............................do............. | $1,375,196$ 11,090 | 1,707 02 | 5,190 | 24,835 | 74,852 | 244,013 2,264 | 376,942 2,784 | 402,359 3,369 | 245,298 2,035 | (2) |
| Payroll...................................do. | $\begin{aligned} & 139,325 \\ & 127,720 \\ & 332,056 \end{aligned}$ | $\begin{array}{r} 24 \\ 1372 \\ 1,075 \end{array}$ | $\begin{array}{r} 188 \\ 1264 \\ 2,633 \end{array}$ | $\begin{array}{r} 1,017 \\ 11,765 \\ 11 \end{array}$ | $\begin{array}{r} 3,674 \\ 7,878 \\ 29,270 \end{array}$ | $\begin{aligned} & 19,490 \\ & 23,597 \\ & 70,289 \end{aligned}$ | $\begin{aligned} & 34,969 \\ & 37,882 \\ & 89,139 \end{aligned}$ | $\begin{aligned} & 45,426 \\ & 41,052 \\ & 82,845 \end{aligned}$ | $\begin{aligned} & 34,537 \\ & 17,169 \\ & 45,062 \end{aligned}$ | (2) |
| Net prorit (less loss).................. do. |  |  |  |  |  |  |  |  |  |  |
| Inventory, end-of-year..................do. |  |  |  |  |  |  |  |  |  | - |
| Furniture, home fumishings, and equipment stores |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 14,297 | 1,379 | 1,133 | 2,311 | 1,965 | 3,004 | 2,620 | 1,523 | 313 | ( ${ }^{2}$ |
| With end-of-year inventory...................... | 11,567 | 589 | 613 | 1,697 | 1,645 | 2,784 | 2,446 | 1,488 | 305 | - |
| Total receipts................thousand dollars.. | 1,485,917 | 3,411 | 8,274 | 40,648 | 73,84i | 219,606 | 395,765387,948 | 465,139 | 281,239271,165 | (2) |
| Business receipts......................do. | 1,458,961 | 3,152 |  |  |  |  |  |  |  |  |
| Depreciation............................do.......... | 16,930 | 179 | 302 | 907 | 1,122 | 3,251 | 5,346 | 3.750 | 2,052 |  |
| Payroll..................................do. | 147,457 | $\begin{array}{r} 568 \\ 11,049 \\ 1,217 \end{array}$ | $\begin{array}{r} 833 \\ 950 \\ 2,236 \end{array}$ | $\begin{aligned} & 3.136 \\ & 7,669 \\ & 7.533 \end{aligned}$ | $\begin{array}{r} 5,650 \\ 9.084 \\ 13,040 \end{array}$ | $\begin{aligned} & 20,751 \\ & 24,320 \\ & 34,693 \end{aligned}$ | $\begin{aligned} & 36,826 \\ & 42,709 \\ & 72,414 \end{aligned}$ | $\begin{aligned} & 45,630 \\ & 39,313 \\ & 69,982 \end{aligned}$ | $\begin{aligned} & 34,013 \\ & 18.747 \\ & 43,690 \end{aligned}$ | (2) |
| Net profit (less loss)................ do.......... ${ }_{\text {do }}$ Inventory, end-of-year............ | 141,639 246,805 |  |  |  |  |  |  |  |  |  |
| Eating and drinking places |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 39,407 |  |  |  |  | 2,729 | 3,004 | 7.523 | 11,158 | 8,841 | 4,182 | $\therefore .433$ | 169 | 319 |
| With end-of-year inventory. | 27,858 | 1,128 | 1,432 | 2,54- | 8,543 | 7.320 | 3,465 | 1,282 | 144 |  |  |
| Total receipts.................thousend dollars.. | 2,378,329 | 7,3107,01143 | $\begin{aligned} & 22,655 \\ & 22,386 \end{aligned}$ | $\begin{aligned} & 133,602 \\ & 131,942 \end{aligned}$ | $\begin{array}{r} 416,487 \\ 410,098 \end{array}$ | $\begin{aligned} & 625,037 \\ & 612,023 \end{aligned}$ | $\begin{aligned} & 567,248 \\ & 564,574 \end{aligned}$ | $\begin{aligned} & 437,522 \\ & 433,998 \end{aligned}$ | $\begin{aligned} & 108.086 \\ & 161,837 \end{aligned}$ | ${ }^{382}$ |  |
| Business receipts......................do. | 2,343,869 |  |  |  |  |  |  |  |  |  |  |
| Depreciation.............................do. | 59,496 |  | 945 | 4,549 | 10,356 | 15,871 | 12,997 | 10,443 | 3,745 | 146 |  |
| Payroll................................. do. | 426,471 | $\begin{array}{r} 545 \\ 1824 \\ 548 \end{array}$ | $\begin{array}{r} 2,237 \\ 413 \\ 562 \end{array}$ | $\begin{array}{r} 13,063 \\ 14,196 \\ 3,269 \end{array}$ | $\begin{array}{r} 49,361 \\ 50,283 \\ 8,789 \end{array}$ | $\begin{aligned} & 98,212 \\ & 73,620 \\ & 14,652 \end{aligned}$ | $\begin{array}{r} 118,374 \\ 58,208 \\ 11,259 \end{array}$ | $\begin{array}{r} 98,052 \\ 34,463 \\ 8,724 \end{array}$ | $\begin{array}{r} 46,627 \\ 13,801 \\ 3.459 \end{array}$ | - |  |
| Net profit (less loss).................do. | 249.938 |  |  |  |  |  |  |  |  | ${ }^{1} 222$ |  |
| Inventory, end-of-year...................do. | 51,202 |  |  |  |  |  |  |  |  | - |  |
| Drug stores and proprietary stores |  |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total...... | 6,097 | ${ }^{(2)}$ | ${ }^{2}{ }^{2}$ | 270 | 417 | 1,019 | 2,043 | 1,472 | 105 | ${ }^{2}$ ) |  |
| With end-of-year inventory. | 5,710 | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | 245 | 245 | 1,594 | 1,969 | 1,453 | 105 | - |  |
| Total receipts................thousand dollars.. | 965,583 | $\begin{aligned} & \left(\begin{array}{l} 2 \\ 2 \\ 2 \\ 2 \end{array}\right) \end{aligned}$ | $(2)$$(2)$$(2)$$(2)$ | 4,611 | 17,08815,786 | 124,246123,615 | 299,096297,340 | 418,034415,199 | $\begin{aligned} & 101,562 \\ & 100,295 \end{aligned}$ | (2) |  |
| Business receipts.......................do.......... | 958,536 |  |  |  |  |  |  |  |  |  |  |
| Depreciation...........................do.. | 9,486 |  |  | 1 c | 366 | 1,177 | 3,333 | 3,743 | 736 |  |  |
| Payroll..................................do. | 101,237 | $\begin{aligned} & \left(\begin{array}{l} 2 \\ 2 \\ 2 \end{array}\right. \\ & \left(\begin{array}{l} 2 \end{array}\right) \end{aligned}$ | $\begin{aligned} & \left(\begin{array}{l} 2 \\ (2) \\ (2) \\ (2) \end{array}\right) \end{aligned}$ | $\begin{array}{r} 401 \\ 154 \\ 3,580 \end{array}$ | $\begin{array}{r} 958 \\ 1,929 \\ 3,802 \end{array}$ | $\begin{array}{r} 8,826 \\ 14,562 \\ 31,370 \end{array}$ | 28,100 | 49,991 | 12,915 |  |  |
| Net prorit (less loss)..................do. | 100,138 |  |  |  |  |  | 34,679 | 41,225 | 7,542 | ${ }^{2}$ ) |  |
| Inventory, end-of-year.................do......... | 172,068 |  |  |  |  |  | 52,029 | 63,721 | 15,622 |  |  |
| Liquor stores |  |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 5,923 | $\left({ }^{2}\right)$ | 245 | 392 | 736 | 1,527 | 1,738 | 1,092 | 120 | ${ }^{(2)}$ |  |
| With end-cf-year inventory. | 5,360 | ${ }^{(2)}$ | $\left(2^{2}\right)$ | 270 | 613 | 1,478 | 1,615 | 1.077 | 117 |  |  |
| Total receipts.................thousand dollars.. | 808,893 | $\begin{aligned} & \left(\begin{array}{l} 2 \\ 2 \\ 2 \end{array}\right) \\ & (2) \end{aligned}$ | $\begin{array}{r} 1,640 \\ 1,640 \\ 8 \end{array}$ | $\begin{array}{r} 7,500 \\ 7,455 \end{array}$ | 28,18428,037 | $\begin{aligned} & 113,032 \\ & 112,527 \end{aligned}$ | $\begin{aligned} & 248,313 \\ & 247,817 \end{aligned}$ | 314,679 | 95,364 |  |  |
| Business receipts......................do......... | 805,729 |  |  |  |  |  |  | 313,059 | 95,013 |  |  |
|  | 6,918 |  |  | 97 | 384 | 1,503 | 1,810 | 2,637 | 460 |  |  |
| Payroll................................... do. | 35,687 | $\begin{aligned} & \binom{2}{2} \\ & \left(\begin{array}{l} 2 \end{array}\right) \end{aligned}$ | $\begin{array}{r} 58 \\ \left(^{2}\right)^{439} \end{array}$ | $\begin{array}{r} 457 \\ 140 \\ 1,012 \end{array}$ | $\begin{array}{r} 437 \\ 2,285 \\ 4,597 \end{array}$ | $\begin{array}{r} 4,524 \\ 10,568 \\ 16,865 \end{array}$ | 9,501 | 16,162 |  |  |  |
| Net profit (less loss).................do | 63,481 |  |  |  |  |  | 20,366 | 24,894 | 4,806 | (2) |  |
| Inventory, end-of-year...................do | 89,826 |  |  |  |  |  | 27,118 | 29,754 | 9,475 | - |  |
| Other retail trade |  |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 27,693 | 5,398 | 2,465 | 4,924 | 4,835 | 4,370 | 3,248 | 1,862 | 396 | ${ }^{2}$ ) |  |
| With end-of-year inventory....................... | 21,296 | 3,189 | 1,626 | 3,770 | 4,163 | 3,806 | 2,654 | 1,721 | 368 | - |  |
| Total receipts.................thousand dollars.. | 2,042,632 | 12,389 | 18,297 | 84,074 | 179,070 | 316,330 | 467.020 | 569,050 | 396,378 | (2) |  |
| Business receipts........................do. | 2,016,961 | 11,810 | 17,619 | 82,677 | 176,944 | 313,178 | 459,451 | 563,970 | 391,312 | (2) |  |
| Depreciation.............................do | 33,165 | 561 | 711 | 1,951 | 4,228 | 5,823 | 7,284 | B,333 | 4,220 | ( ${ }^{2}$ ) |  |
| Payro11.................................do......... | 176,771 | 524 | 410 | 4,895 | 12,416 | 25,518 | 46,791 | 51,465 | 34,757 | (2) |  |
| Net profit (2ess loss)..................do......... | 186,458 | 12,009 | 316 | 9,049 | 23,822 | 38,416 | 50,757 | -5,178 | 20,727 | (2) |  |
| Inventory, end-of-year.................do......... | 288,959 | 7,780 | 4,995 | 17,119 | 34,599 | 51,23 | 60,426 | 67.857 | -4,9,9 | - |  |
| $\frac{\text { Wholesale and Retail Trade }}{\text { not Allocable }}$ |  |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 1,476 | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | (2) | (2) | (2) | 336 | 80 | (2) |  |
| With end-of-year inventory..................... | 1,033 | $\left({ }^{2}\right)$ | (2) | (2) | $\left({ }^{2}\right)$ | (2) | $\left.{ }^{2}\right)$ | 327 | ${ }^{7} 4$ | - |  |
| Total receipts.................thousand dollars.. | 253,054 | ${ }^{(2)}$ | (2) | ${ }^{2}$ 2) | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | ${ }^{2}$ ) | 104, 324 | 99,984 | 81 |  |
| Business receipts......................do......... | 250,324 | ${ }^{(2)}$ | (2) | (2) | (2) | (2) | (2) | 103,002 | 98.862 | - |  |
| Depreciation................ .........do.......... | 3,175 | (2) | - | (2) | (2) | (2) | (2) | 1,502 | 1.020 | - |  |
| Pqyrol1................. ...........do......... | 23,337 | $\left({ }^{2}\right)$ | - | ${ }^{2}$ ) |  | ${ }^{2}$ 2) | ${ }^{(2)}$ | 10,465 | 8,592 | 2) - |  |
| Net profit (less loss)..................do. | 14,435 24,580 | $\left(\begin{array}{l}(2) \\ (2)\end{array}\right.$ | (2) $(2)$ | $(2)$ $(2)$ | $(2)$ $(2)$ | $(2)$ $(2)$ | (2) $(2)$ | 6,568 9,636 | 3,825 7,702 | $\left.{ }^{2}\right)$ |  |

[^16]Table 3.3-ALl ACtive partnerships: Number of partnerships, receipts, depreciation, payroll. net profit, and inventory, by selected INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Contínued


Table 3.3-ALL active partnerships: number of partnerships, receipts, deprectation, payroll, net profit, and inventory, by selected industries and size of business receipts-Continued

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{array}{r} \text { Under } \\ \$ 5,00 \end{array}$ | $\begin{aligned} & \$ 5,000 \\ & \text { under } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \text { und } 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \$ 500,000 \\ & \text { chler } \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { or more } \end{gathered}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| services <br> Number of partnerships, total | 168,850 | -4,095 | 19,103 | 33,618 | 29,189 | io,859 | 20,751 | 9,01E | 2,296 | 3,2:8 |
| With end-of-year inventory......... | 31,029 | 2,945 | 3,464 | 7,365 | 7,909 | 5,658 |  | 1,106 | 298 | - |
|  | $12,632,449$ $12,42,300$ 430,520 | 60,380 56,294 11,147 | 153,166 141,274 15.025 | $\begin{array}{r} 585,520 \\ 500,339 \\ 41,76.4 \end{array}$ | $\begin{aligned} & 1,071,425 \\ & 1,05,451 \\ & 55,990 \end{aligned}$ | $1,950,779$ $1,928,808$ 70,687 | $2,874,059$ $2,85,518$ 88,779 | $\begin{array}{r} 2,693,654 \\ 2,663,523 \\ 0,50,552 \end{array}$ | $3,223,742$ $3,183,03$ 71,310 | $\begin{array}{r} 19,724 \\ 5,16 \end{array}$ |
|  | $2,960,100$ $4,402,118$ 119,370 | 5,279 24,768 2,050 | 14,705 31,584 3,261 | $\begin{array}{r} 74,593 \\ 163,828 \\ 10,084 \end{array}$ | $\begin{gathered} 179,69 \\ 318,255 \\ 20,057 \end{gathered}$ | $\begin{array}{r} 393,203 \\ 706,029 \\ 77,560 \end{array}$ | $\begin{array}{r} 569,209 \\ 1,23,037 \\ \mathbf{2 3 ,}, 377 \end{array}$ | $\begin{array}{r} 647,013 \\ 1,043,767 \\ 19,197 \end{array}$ | $\begin{array}{r} 1,070,756 \\ 92,574 \\ 13,678 \end{array}$ | 5,633 ${ }^{1} 17,992$ - |
| Hotels, Hooming Houses, Camps, and Other Lodg ing P1aces |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total.................... | 13,850 | 2,553 | 1,992 | 3,195 | 2,208 | 1,627 | 1,109 | 471 | 2.4 | 554 |
| With end-of-year inventory. | 1,921 | $\left({ }^{2}\right)$ | 245 | 515 | 343 | 374 | 201 | 97 | 70 | - |
| Total receipts....................thousand dollars.. Business receipts........................................ | 751,718 715,788 105,950 | 7,859 0,740 2,542 | $\begin{array}{r} 17,769 \\ 14,788 \\ 3,807 \end{array}$ | $\begin{aligned} & 56,169 \\ & 51,098 \\ & 10,714 \end{aligned}$ | 80,924 79,435 13,260 | 121,166 117,747 17,994 | $\begin{array}{r} 152,834 \\ 149,305 \\ 21,856 \end{array}$ | $\begin{array}{r} 145,098 \\ 136,877 \\ 20,617 \end{array}$ | 166,380 159,628 14,213 | $\begin{array}{r}3,513 \\ \hline 9\end{array}$ |
| Depreciation........................... . . . . . . . . . . . | 105,950 | 2,542 |  |  |  |  |  |  |  |  |
|  | 142,311 50,465 | $\begin{array}{r}405 \\ \hline 1,880 \\ \hline 2 ; 8\end{array}$ | 21,725 | 5,557 | 11,928 5,326 | $\begin{aligned} & 20,247 \\ & 11,788 \end{aligned}$ | 22,645 | 31,347 9,138 630 | $\begin{array}{r}47,859 \\ 4,658 \\ \hline 100\end{array}$ | 1988 1882 - |
| Wumber of partnerships, total..... | 34,196 | 5,283 | 6,460 | 10,106 | 6,510 | 3,46: | 1,724 | 507 | 107 | (2) |
| With end-of-year inventory. | 8,665 | 932 | 1,177 | 2,001 | 1,889 | 1,524 | 765 | 249 | 48 | - |
| Total receipts................thousand dollars.. | 1,228,492 | 13,379 | 48,490 | 164,201 | 237,309 | 245,688 | 238,739 | 261,629 | 109, 057 | - |
| Payroll.................................do. | 325,657 | 1,283 | 4,948 | 28,875 | 56,191 | 68,519 | 07,506 | 56,136 | 42,139 | - |
| Net prorit (less loss) ...............do......... | 237,796 | 1,209 | 14,943 | 50,201 1,777 | 51,596 4,719 | 4,759 5,774 | 42,565 5,317 | $22,4,41$ 4,803 | 10,432 1,536 | (2) |
| Laundries, laundry services, cleaning and dyeing plants |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total.................... | 13,071 | 1,644 | 2,241 | 3,519 | 2,880 | 1,349 | 938 | 303 | 75 | ${ }^{(2)}$ |
| With end-of-year inventory............. | 1,975 | (2) | ( ${ }^{\text {a }}$ | $50 \%$ | 491 | 39 ? | ( ${ }^{\text {2 }}$ | 83 | 28 | - |
| Total receipts...............thousand dollars.. | 590,999 | 4,107 | 17,249 | 57,176 | 106,241 | 95,051 | 129,28? | 98,432 | 83,400 | - |
| Business receipts.........................do. ${ }_{\text {do }}$, Depreciation............... | 585,707 41,306 | 4,021 | 17,026 2,612 | 55,873 6,882 | 105,965 8,672 | 93,988 0,321 | 128,789 7,417 | 97,887 3,628 | 82,198 4,539 | (2) |
| Payroll................................do......... |  | 228 | 1,400 | 8,055 | 22, 528 | 30,317 | 40,532 | 41,831 | 34,812 | - |
|  | 81,193 5,847 | $(2){ }^{2} 599$ | $\left(\frac{1}{2}\right)^{388}$ | $\begin{array}{r}11,099 \\ \hline 350\end{array}$ | 19,747 867 | 12,838 1,582 | $(2)$ | 11,697 1,348 | 7,372 1,130 | $\left.{ }^{2}\right)$ - |
| Beauty and barber shops |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total.... | 14,343 | 2,630 | 3,581 | 5,519 | 2,238 | 737 | (2) | ${ }^{2}$ ) | 4 | (2) |
| With end-of-year inventory. | 3,073 | E-4 | 809 | 1,030 | 392 | 222 | ${ }^{(2)}$ | ${ }^{(2)}$ | 1 | - |
| Total receipts................thousand dollers.. | 276,351 | 7,232 | 26,780 | 87,174 | 79,589 | 50,947 | (2) | ${ }^{(2)}$ | 3,850 | - |
|  | 274,636 7,103 | 7,043 | $\begin{array}{r}26,580 \\ \hline 719\end{array}$ | 86,479 2,487 | 79,226 1,820 | 50,827 1,172 | ( ${ }^{(2)}$ | $(2)$ $(2)$ | $\begin{array}{r}3,569 \\ \hline 94\end{array}$ | - |
|  |  |  |  |  |  |  |  |  |  |  |
| Payroll. <br> Net profit (less loss)...................................... | 87,375 $76,8<4$ | $\begin{array}{r} 955 \\ 1,504 \end{array}$ | 3,116 12,261 | 18,327 | 29,794 | 23,718 7,540 | (2) | ${ }^{(2)}$ | 2,307 287 | ${ }^{(2)}{ }^{-}$ |
| Inventory, end-of-year.................do......... | 2,209 | -198 | 1242 | -469 | 408 | 492 | (2) | (2) | 1 | - |
| Other personal services |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total.................... | 6,282 | 809 | 638 | 1,128 | 1,398 | 1,376 | 711 | 108 | 28 | ${ }^{(2)}$ |
| With endmor-year inventory. | 3,617 | 343 | (2) | 466 | 1,006 | 910 | 540 | 237 | 19 | - |
| Total receipts................thousand dollars.. | 351,142 | 2,040 | 4,461 | 19,851. | 51,479 | 99,690 | 98,959 | 52,891 | 21,771 | - |
|  | 346,887 26,139 | 1,922 | 4,453 | $\begin{array}{r}19,623 \\ \hline 829\end{array}$ | 50,981 3,829 | 98,856 6,133 | 97,537 6,280 | 52,021 2,032 | 21,494 019 | - |
| Net profit (less loss) .................do......... | 52,49 79 | 364 |  | 5,107 | 12,622 | 24,381 | 24,097 | 9,604 | 2,823 | (') |
| Inventory, end-of-year..................do.......... | 16,912 | 220 | (2) | , 958 | 3,444 | 3,700 | 4,758 | 3,161 | 405 | - |
| Business Services |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, tatal..................... | 18,538 | -,982 | 2,414 | 3,809 | 3,104 | 1,845 | 1,011 | 479 | 147 | 088 |
| Wi th end-of-year inventory. | 1,886 | 319 | (2) | 466 | 368 | 270 | (2) | 89 | 30 | - |
| Total receipts................thousand dollars.. | 845,072 | 9,866 | 24,125 | 66,727 | 115,176 | 132,760 | 141,25: | 145,509 | 205,938 | 3,719 |
| Business receipts.....................do........ | 823,317 | 9,300 | 17,525 | 66,001 | 112,397 | 131,347 | 139,772 | 143,454 | 203,521 |  |
| Depreciation...........................do......... | 62,536 | 2,879 | 3,863 | 6,187 | 9,522 | 5,269 | 9,902 | 6,455 | 15,382 | 2,977 |
| Payroll.. | 181,613 | 932 | 2,235 | 7,315 |  |  | 27,096 | 38,277 | 49,410 | 2243 |
| Net profit (less loss). | 167,599 | 22,414 | ${ }_{6}^{6,437}$ | 21,575 | 29,461 | 36,761 | 37,003 | 29,792 1,239 | 19,002 2,071 | ${ }^{2} 10,018$ |

Footnotes at end of table.

Table 3.3-ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS - COntinued

| Selpoted industry and item | Size of business receipta |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Under <br> \$5,000 | $\begin{aligned} & \$ 5,000 \\ & \text { under } \\ & \$ 20,000 \end{aligned}$ | $\$ 10,000$ under $\$ 25,000$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { Inder } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{gathered} \$ 200,000 \\ \text { under } \\ \$ 500,000 \end{gathered}$ | $\begin{gathered} \$ 500,000 \\ \text { ar more } \end{gathered}$ | $\begin{aligned} & \text { Recelpts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| SERVICPS - - ontinued |  |  |  |  |  |  |  |  |  |  |
| Automotile and Other Repai: Services |  |  |  |  |  |  |  |  |  |  |
| Number of partherships, total. | 26, 162 | 4,372 | 3,273 | 6,738 | 1, 389 | 3,497 | 1,550 | 4.54 | 68 | (2) |
| With end-of-year inventory.... | 13,789 | 957 | 1,329 | 1.120 | 4,348 | 2,455 | 1,282 | 352 | 46 | - |
| Total receipts................thousand dollars.. | 1,034,844 | 10,783 | 25,732 | 118,626 | 229,044 | 246,239 | 208,557 | 131,84] | 52,999 | (2) |
| Business receipts......................do......... | 1,022,019 | 10,371 | 24,384 | 116.732 | 226,735 | 243,858 | 207,822 | 230,370 | 61,747 | (2) |
| Depreciation.........................do......... | 43,064 | 1,321 | 1,685 | 4,872 | 6,253 | 10,767 | 9,399 | 3,273 | 4,930 | (2) |
| Pqurol1................................. do. | 167.601 | 500 | 1,354 | 8,370 | 25,412 | 45,585 | 42,531 | 30,284 | 13,565 | (2) - |
| Net profit (less 1oss)................d.do......... Inventory, end-of-year, ..................... | 180,414 57,714 | \%91 1,000 | 5,120 1,340 | 30,410 5,812 | 57,396 12,340 | 40,500 10,058 | 31,908 14,013 | 10,119 9,117 | 4,585 | $\left.{ }^{2}\right)$ |
| Autorobile parkine, repair, and services |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 18,196 | 2,331 | 2,119 | 4,628 | 4,524 | 2,883 | 1,153 | 357 | 54 | (2) |
| With end-of-year inventory. | 9,069 | (2) | 018 | 2,005 | 2,999 | 1,789 | 883 | 259 | 35 | - |
| Total receipts................thousand dollars.. | 782,034 | 5.488 | 16,885 | 82,856 | 164,698 | 202,248 | 156,785 | 106,337 | 46,234 | (2) |
| Business receipts.....................do......... | 770,891 | 5,660 | 15,594 | 81,226 | 162,718 | 200,257 | 155,382 | 104,955 | 45,099 | - |
| Depreciation..........................do......... | 30,955 | 966 | 1,392 | 3,855 | 4,797 | 9,959 | 2,442 | 2,763 | 4,781 | - |
| Payroll................................. do. | 123,406 | 256 | 1,008 | 5,537 | 18,546 | 37,087 | 30,535 | 23,821 | 6,606 | (2) - |
|  | 124,711 38,227 | $(2)^{1,2}$ | 1,755 523 | 19,689 3,489 | 38,726 7,303 | 31,522 8,076 | 23,267 8,267 | 5,429 7,283 | 2,585 3,235 | ${ }^{(2)}$ |
| Repair services, except sutumobile |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, totai..................... | 8,365 | 2,041 | 1,154 | 2,110 | 1,864 | 514 | 397 | 97 | 14 | (2) |
| With end-of-year inventury. | 4.720 | 736 | 711 | 1,055 | 1,349 | 466 | 299 | 43 | 11 | - |
| Total receipts................thoussnd dollars.. | 252,810 | 4,795 | 8,847 | 35,770 | 64,366 | 43,991 | 52,772 | 25,50.4 | 25,765 | - |
| Business receipts......................do......... | 251,128 6,109 | 4,711 | 8,790 293 | 35,506 1,017 | 64,017 1,456 | 43,601 808 | 52,40 1,457 | 25,415 510 | 16,643 149 | (2) |
| Payroll.................................. .do. | 46, 195 | 234 | 346 | 2,833 | 6,866 | 8,498 | 11,990 | 6,403 | 0,959 | (2) - |
| Net profit (less loss ).................do......... | 55,783 | 883 | 2,365 | 10,721 | 18,670 | 8,978 | 8,643 | 3,690 | 1,901 | (2) |
| Inventory, end-of-year.................do. | 19,487 | 850 | 817 | 2,323 | 5.037 | 1,982 | 5,740 | 2,133 | 599 | - |
| $\frac{\text { Amusemert and Recreation Services }}{\text { Includire Motion Pictures }}$ |  |  |  |  |  |  |  |  |  |  |
| Number of partnerhips, total.. | 12,940 | 3,596 | 2,012 | 2,704 | 1,629 | 1,209 | 457 | 308 | 142 | 884 |
| With end-of-year inventury. | 3,252 | $\therefore 91$ | 417 | 809 | 643 | 471 | 245 | 147 | 29 | - |
| Total receipts................thousand dollars.. | 611,821 | 8,800 | 15,201 | 54,595 | 59,418 | 88,607 | 64,970 | 92,614 | 223,122 | 4,428 |
| Business receipts......................do......... | 575,580 | 7,772 | 14,956 | 45,727 | 58,290 | 84,694 | 62, 84, | 88,491 | 2:2, 200 |  |
| Depreciation...........................do......... | 50,020 | 1,674 | 1,427 | 5,556 | 6,056 | 6,707 | 5,353 | 10,578 | :2,931 | 740 |
| Payroll..................................do......... | 111,568 | 1,180 | 1,589 | 6.269 | 8,136 | 14,384 | 12,103 | 19,978 | -6,363 | 1,066 |
| Net proit (Less loss)................do......... | 39,231 | 13, 2 , ${ }^{\text {a }}$ | 530 | 5,198 | 7,672 | 13,450 | 5,815 | 3,674 | 12,960 | $2 \cdot 1112$ |
| Inventory, end-df-year. . . . . . . . . . . . . .do.......... | 4,980 | 217 | 634 | 809 | 714 | 964 | 34. | 864 | 434 |  |
| Medical Sarvinee |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, tctal.. | 21,233 | 668 | 590 | 1,939 | 2.134 | 4,914 | 7,236 | 2,911 | 498 | 343 |
| With end-or-year inventory.. | 1,140 | - | (2) | ${ }^{2}$ ) | $\left(^{2}\right)$ | 392 | ${ }^{2}$ ) | 98 | 36 | - |
| Total receipts.................triousand dollars.. | 2,900,087 | 1,414 | $\therefore 284$ | 36,585 | 80,181 | 373,717 | 796,405 | $839,0.2$ | 208,423 | 38 |
| Business receipts.......................do.......... | 2,880,780 | 1,375 | 4,253 | 31,615 | 79,437 | 370.974 | 992,849 | 236,951 | 563,326 | - |
| Depreciation..........................do.......... | 41,475 | 255 | 154 | 2,001 | 1.915 | 6,754 | 13,989 | 11,319 | 4,903 | 185 |
| Payroll.................................do. | [87, 351 | 322 | in8 | 7.028 | 12.673 | 0-435 | 154,288 | 265.283 | 181, 1 13 |  |
| Net profit iless losz . ...............do......... Inventory, end-of-year..............do........ | $1,473,103$ 3.842 | ${ }^{1320 \cdot 9}$ | (2) ${ }^{783}$ | $\left.{ }_{(2)}^{12}\right)^{382}$ | (28, ${ }^{2}$ ) 734 | 191,929 1,103 |  | 454,638 764 | 183,494 717 | ${ }^{12,327}$ |
| Offices in thesigians and surgeons |  |  |  |  |  |  |  |  |  |  |
| Wmber of partrerships, total..................... | 14,432 | 393 | (2) | 565 | 957 | 3,098 | 0,249 | 2,514 | 374 | 245 |
| With end-of-year inventory........... | 173 | - | - | - | - | $\left(^{2}\right)$ | ${ }^{(2)}$ | 54 | 20 | - |
| Totai receipts................thoussnd dollers.. | 2,285.113 | 704 | (2) | 12,380 | 36,724 | 241,4+2 | 852,005 | T20,323 | 4.9 .429 | 37 |
| Business recelpts.....................do......... | 2,264, 392 | 227 | (2) | 8,867 | 36,400 | 238,915 | 849,539 | 718,61\% | 415.057 | - |
| Depreciation...........................d. ${ }^{\text {d }}$......... | 24,576 | 177 | (2) | 581 | 673 | 3,206 | -,105 | 7,925 | 2,706 | 184 |
| Payrol1.................................. .do. | 340,514 | 205 | (2) | 1,752 | $\cdots, 23 \sim$ | 34,000 | 112,889 | 121,816 | 120,541 | 773 |
| Net profit (less loss).................do......... | 1,316,088 | 1424 | (2) | 6,201 | 23,608 | 147,278 | 54, 2,882 | 426,913 | 164,378 | $\cdots, 490$ |
| Inventory, end-of-year................do......... |  | - | - | - | - | $\left(^{2}\right)$ | (2) | 411 | 305 | - |
| Other medizsl sfryaces |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, tatal.................... | 0,942 | 275 | 394 | 1,373 | 1,178 | 1,816 | 1,088 | 397 | 12. | $\left.{ }^{2}\right)$ |
| With end-of-year inventory..................... | 757 | - | 12) | (2) | (2) | 343 | (2) | $\left.{ }^{2}{ }^{2}\right)$ | 10 | - |
| Total receipts................thousand dollars.. | 614,976 | 650 | 2.991 | 24, 194 | -3,457 | 132.225 | 143,740 | 118,719 | 148,996 | (2) |
| Business receipts.....................do......... | 611,388 | $6 \times 8$ | 2,480 | 22,748 | 43,037 | 132,059 | 143,310 | 128,337 | 148,269 | - |
| Depreciation...........................do......... | 16,901 | 78 | 136 | 1,420 | 1,242 | 3,548 | 4,883 | 3,394 | 2,199 | $\left.{ }^{2}\right)$ |
| Payroll................................ . . do | 1.4.837 | 117 | 271 | 5,2\% | 8, 4.39 | 30,728 | -1,399 | 43,467 | 0.0002 | $\left.{ }^{2}\right)$ |
|  | 157,015 2,882 | 36 | (2) ${ }^{537}$ | (2) ${ }^{6}$ ) 182 | $\left.{ }^{12}\right)^{15}, 120$ | $\begin{array}{r}4.051 \\ \hline 965\end{array}$ | $-\frac{3}{2} 3^{976}$ | $\left.{ }^{27}{ }^{2}\right)^{725}$ | 19,116 | ${ }^{2}$ ) |

Table 3.3-ALL ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued

${ }^{1}$ Net loss exceeds net profit.
Net loss exceeds net profit.
${ }^{2}$ Estimate is not showr separately because of high sampling variability. However, the data are included in the appropriate totals.
 and overall totals.
Estimates are rounded and may not add to totals,
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.4-PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NEI PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS'


Table $3.4-$ PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRTES AND SIZE OF BUSINESS RECEIPTS - Continued

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Under <br> $\$ 5,000$ | $\begin{aligned} & \$ 5,000 \\ & \text { under } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{gathered} \$ 100,000 \\ \text { under } \\ \$ 200,000 \end{gathered}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { or more } \end{gathered}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
| AGRICULTURE, FORESTRY, AND FISHERIES-Continued$\frac{\text { Other Acriculture, Forestry, and }}{\text { Fisheries }}$ | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|  | 8,1721,529 | 1,007 | $\left(^{3}\right)^{961}$ | $\begin{array}{r} 1,962 \\ 245 \end{array}$ | $\begin{aligned} & 1,251 \\ & \text { (1) }^{2} \end{aligned}$ | $\begin{array}{r} 1,252 \\ 245 \end{array}$ | 834343 | 624192 | 233134 | (1) |
| Number of partnerships, total..................... |  |  |  |  |  |  |  |  |  |  |
| With end-of-year inventory. |  |  |  |  |  |  |  |  |  |  |
| Total receipts.................thousand dollars.. | 793,987 | $\begin{array}{r} 2,283 \\ 2,100 \\ 2114 \end{array}$ | $\begin{array}{r} 7,393 \\ 7,324 \\ 744 \end{array}$ | 33,869 | $\begin{array}{r} 49,117 \\ 40,024 \\ 2,781 \end{array}$ | $\begin{array}{r} 88,962 \\ 88,610 \\ 3,091 \end{array}$ | $\begin{aligned} & 117,055 \\ & 114,537 \end{aligned}$ | $\begin{aligned} & 199,962 \\ & 190,617 \end{aligned}$ | $\begin{array}{r} 294,733 \\ 290,488 \end{array}$ | (1) |
| Business receipts......................do......... | 1778,744 |  |  | 33, 吹云 |  |  |  |  |  |  |
| Depreciation...........................do......... | 22,399 |  |  | 1,837 |  |  | 4,358 | 5,813 | 3,360 |  |
| Payroll................................ do.. | 87,625 | $(1)^{934}$ | $\left({ }^{2}\right)^{576}$ | 3,500 | $\begin{aligned} & 6,492 \\ & 15,311 \\ & (1) \end{aligned}$ | $\begin{array}{r} 10,364 \\ 27,534 \\ 5,543 \end{array}$ | $\begin{array}{r} 17,394 \\ 26,804 \\ 5,075 \end{array}$ | $\begin{array}{r} 20,549 \\ 14,910 \\ 5,502 \end{array}$ | $\begin{aligned} & 22,399 \\ & 14,563 \\ & 15,442 \end{aligned}$ | (2) |
| Net prorit...........................d............. Inventory, endof-year................ | 116,364 33,981 |  |  | 13,405 1,098 |  |  |  |  |  |  |
| MINING |  |  |  | ${ }^{1,128}$ |  | 761 | ${ }^{534}$ | 440 | 225 | 345 |
| Number of partserships, total..................... | 8,469 | 3,287 | 957 |  |  |  |  |  |  |  |
| With end-of-year inventory. | 403 | - | - |  | (1) | (1) | (1) | ( ${ }^{\text {d }}$ | (7) |  |
| Total receipts................thousend dollars.. | 703,981 |  | 7,068 | 18,13417,4651,495 | $\begin{array}{r} 28,423 \\ 27,621 \\ 2,313 \end{array}$ | 60,65555,4205,358 | $\begin{aligned} & 74,547 \\ & 72,186 \end{aligned}$ | $\begin{array}{r} 138,827 \\ 131,532 \\ 10,028 \end{array}$ | $\begin{array}{r} 359,524 \\ 351,703 \\ 25,428 \end{array}$ | 9,744 |
| Business receipts......................do.......... | 668,410 | $\begin{array}{r}\text { 5,973 } \\ \hline 866\end{array}$ |  |  |  |  |  |  |  |  |
| Depreciation............................. . . . . . . . . . . | 50,320 |  | 758 |  |  |  |  |  |  | 24.4 |
| Payrol1................................ do......... | 93,519 | $\begin{array}{r} 364 \\ 2,146 \\ - \end{array}$ | $\begin{array}{r} 435 \\ 2,644 \\ \hline \end{array}$ | $\begin{aligned} & 1,103 \\ & \left({ }^{6}, 3 ? 1\right. \\ & (1) \end{aligned}$ | $\begin{aligned} & 2,804 \\ & (1,500 \\ & (1)^{2} \end{aligned}$ | $\begin{aligned} & 8,802 \\ & 14,395 \\ & (1)^{395} \end{aligned}$ | $\begin{aligned} & 12,771 \\ & 15,954 \\ & \left(^{2}\right)^{9} \end{aligned}$ | $\begin{aligned} & 26,169 \\ & 21,654 \\ & (1) \end{aligned}$ | $\begin{aligned} & 40,523 \\ & 53,427 \\ & (1) \end{aligned}$ | $\begin{array}{r} 548 \\ 4,079 \\ \hline \end{array}$ |
| Net profit.........................do......... Inventory, end-of-year.................... | 128,196 6,852 |  |  |  |  |  |  |  |  |  |
| COntract construction |  | 3,339 | 3,832 | 10,398 | 10,415 | 9,949 | 5,993 | 3,566 | 1,679 |  |
| Number of partnerships, total...................... | 49,271 |  |  |  |  |  |  |  |  | (1) |
| With end-of-year inventory...................... | 11,209 | 294 | 368 | 1,306 | 2,183 | 2,970 | 1,995 | 1,529 | 564 | $\left.{ }^{1}\right)$ |
| Total receipts................thousand dollars.. | 6,183,113 | $\begin{array}{r}9,823 \\ 8,441 \\ \hline 415\end{array}$ | $\begin{aligned} & 30,474 \\ & 28,724 \end{aligned}$ | $\begin{array}{r} 184,739 \\ 180,752 \\ 7,384 \end{array}$ | $\begin{array}{r} 378,467 \\ 375,009 \\ 12,345 \end{array}$ | $\begin{aligned} & 717,299 \\ & 708,905 \end{aligned}$ | $\begin{aligned} & 852,296 \\ & 839,872 \end{aligned}$ | $\begin{aligned} & 1,079,254 \\ & 1,066,194 \end{aligned}$ | $\begin{aligned} & 2,929,537 \\ & 2,900,475 \end{aligned}$ |  |
| Business receipts.....................do......... | 6,108,372 |  |  |  |  |  |  |  |  |  |
| Depreciation............................ do......... | 118,702 |  | 1,229 |  |  | 19,467 | 20,957 | 18,229 | 38,670 |  |
| Pay roll................................ .do.. | 1,378,157 | $\begin{array}{r} 630 \\ 4,712 \\ 208 \end{array}$ | $\begin{array}{r} 3,039 \\ 13,248 \\ 321 \end{array}$ | $\begin{array}{r} 22,593 \\ 70,010 \\ 3,895 \end{array}$ | $\begin{array}{r} 61,136 \\ 104,935 \\ 9,660 \end{array}$ | $\begin{array}{r} 150,899 \\ 137,220 \\ 18,518 \end{array}$ | $\begin{array}{r} 178,199 \\ 120,191 \\ 28,492 \end{array}$ | $\begin{array}{r} 233,109 \\ 113,877 \\ 43,795 \end{array}$ | $\begin{array}{r} 528,471 \\ 204,171 \\ 72,478 \end{array}$ | (1) ${ }^{1}$ (1) |
| Net profit............................do... | 769,398 |  |  |  |  |  |  |  |  |  |
| Inventory, end-of-year.................do......... | 177,457 |  |  |  |  |  |  |  |  |  |
| General Contractors |  |  | 638 | ${ }_{\text {(1) }}^{\text {2,505 }}$ | 3,126 | 2,902 | 2,430 | 1,804 | 1,167280 | (1) |
| Number of partnerships, total..................... | 15,232 | 564 |  |  |  |  |  |  |  |  |
| With end-of-year inventory...................... | 2,253 | - | - |  | 294 | 368 | 645 | 518 |  |  |
| Total receipts................thousand dollars.. | 3,622,320 | $\begin{array}{r} 1,489 \\ 1,417 \\ 64 \end{array}$ | $\begin{array}{r} 6,088 \\ 4,816 \\ 395 \end{array}$ | $\begin{array}{r} 45,192 \\ 43,216 \\ 2,174 \end{array}$ | $\begin{array}{r} 114,725 \\ 112,351 \\ 3,743 \end{array}$ | $\begin{aligned} & 222,177 \\ & 216,772 \end{aligned}$ | $\begin{aligned} & 359,412 \\ & 351,137 \end{aligned}$ | $\begin{aligned} & 559,744 \\ & 550,185 \end{aligned}$ | $\begin{array}{r} 2,312,813 \\ 2,290,211 \\ 29,143 \end{array}$ | ${ }^{(1)}$ |
| Business receipts......................do......... |  |  |  |  |  |  |  |  |  |  |
| Depreciation........................... .do......... | -55,630 |  |  |  |  |  |  |  |  |  |
| Pay roll................................do......... | 580,105 | 93601- | $\begin{array}{r} 742 \\ 3,359 \\ \hline \end{array}$ | $\begin{array}{r} 5,462 \\ 14,526 \\ (1)^{56} \end{array}$ | $\begin{array}{r} 18,107 \\ 26,914 \\ 4,334 \end{array}$ | $\begin{array}{r} 41,567 \\ 37,793 \\ 4,791 \end{array}$ |  | $\begin{aligned} & 97,734 \\ & 51,686 \\ & 26,691 \end{aligned}$ | $\begin{gathered} 360,854 \\ 151,592 \\ 46,734 \end{gathered}$ | $\begin{aligned} & \binom{1}{2} \end{aligned}$ |
| Net prorit.............................do.......... | 331,469 |  |  |  |  |  |  |  |  |  |
| Inventory, end-of-year.................do......... | 102,698 |  |  |  |  |  |  |  |  |  |
| Special Trade Contractors |  |  |  | 7,869 |  |  |  |  |  |  |
| Number of partnerships, total.. | 33, 96 | 2,775 | 3,194 |  | 7,265 | 7,002 | 3,563 | 1,762 | 509 | ( ${ }^{1}$ |
| With end-of-year inventory.. | 8,931 | 294 | 365 | 1,158 | 1,86 + | $\therefore, 602$ | 1,350 | 1,011 | 283 |  |
| Total receipts................thousand dollars.. | 2,554,697 | $\begin{aligned} & 8,334 \\ & 7,524 \\ & 351 \end{aligned}$ | 24,38623,903834 | $\begin{array}{r} 139,202 \\ 137,191 \\ 5,210 \end{array}$ | $\begin{array}{r} 263,103 \\ 261,517 \\ 8,584 \end{array}$ | $\begin{array}{r} 492,967 \\ 489,979 \\ 14,643 \end{array}$ | $\begin{array}{r} 492,884 \\ 488,735 \\ 13,459 \end{array}$ | $\begin{gathered} 519,510 \\ 516,009 \\ 10,146 \end{gathered}$ | $\begin{array}{r} 613,769 \\ 607,338 \\ 9,465 \end{array}$ | ( ${ }^{(1)}$ |
| Eusiness receipts....................... do......... | 2,532,201 |  |  |  |  |  |  |  |  |  |
| Depreciation............................do.......... | -02,096 |  |  |  |  |  |  |  |  |  |
| Pryroil.................................do......... | 590,538 | $\begin{array}{r} 587 \\ 4,111 \\ 298 \end{array}$ | $\begin{array}{r} 2,297 \\ 9,889 \\ 321 \end{array}$ | $\begin{array}{r} 17,084 \\ 55,4+2 \\ 2,520 \end{array}$ | $\begin{array}{r} 43,029 \\ 77,666 \\ 5,319 \end{array}$ | $\begin{array}{r} 109,090 \\ 99,036 \\ 13,727 \end{array}$ | $\begin{array}{r} 122,684 \\ 75,745 \\ 9,719 \end{array}$ | $\begin{array}{r} 135,375 \\ 52,191 \\ 17,104 \end{array}$ | $\begin{gathered} 166,392 \\ 52,368 \\ 25,744 \end{gathered}$ | ( ${ }^{1}$ |
| Net profit............................do......... | 430,930 |  |  |  |  |  |  |  |  |  |
| Inventory, end-of-year.................do......... | 74,752 |  |  |  |  |  |  |  |  |  |
| MANJFACTURING |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 29,332 | 2,910 | 1,918 | 4,332 | 5,126 | 5,532 | 4,116 | 3,331 | 1,934 | ( ${ }^{2}$ |
| With end-of-year inventory...................... | 16,857 | 1,192 | 613 | 1,815 | 2,533 | 3,349 | 3,053 | 2,606 | 1,695 |  |
| Total receipts.................thousand dollars. | 5,204,422 | $\begin{array}{r} 9,501 \\ 7,680 \\ 503 \end{array}$ | $\begin{array}{r} 14,815 \\ 14,060 \\ 679 \end{array}$ | $\begin{array}{r} 77,068 \\ 74,932 \\ 3,439 \end{array}$ |  | 403,359 | 587,894 | 1,044, 733 | 2,869,847 | ( ${ }^{1}$ |
| Business receipts.....................do......... | 5,143,316 |  |  |  | $185,487$ | 397,836 | 583,470 | 1,036,285 | 2,843,566 |  |
| Depreciation........................... .do......... | 108,557 |  |  |  | $6,520$ | 14,220 | 17,639 | 24,941 | 40,604 | ${ }^{(1)}$ |
| Payroll.................................do.......... | 1,045,768 | 619 | 1,409 | 7,642 | 32,793 | 87,425 | 126,957 | 260,960 | 527,963 |  |
| Net. profit. . . . . . . . . . . . . . . . . . . . . do.......... | 623,704 | 3,246 | 5,317 | 23,172 | 49,362 | 77,935 | 99,313 | 126,675 | 230,844 |  |
| Inventory, end-or-year.................do......... | 372,306 | 1,004 | 695 | 4,379 | 9,200 | 19,450 | 33,200 | 72,186 | 232,186 |  |
| Food and Kindred Products |  |  |  |  |  |  |  |  |  |  |
| Number of partnerships, total..................... | 3,160 | (1) | (3) | 422 | 397 | 515 | 517 | 524 | 445 | ( ${ }^{1}$ |
| With end-of-year inventory.. | 1,960 | (1) | $\left.{ }^{1}\right)$ | 245 | (2) | 319 | 34 | 407 | 394 |  |
| Total receipts.................thousand dollars.. | 1,169,312 |  |  |  |  |  |  |  | 870,590 | ( ${ }^{1}$ |
| Business receipts........................do.......... | $1,158,704$ | (1) | (1) | 7,432 | 15,596 | 39,402 | 75,084 $\mathbf{2}, 380$ | 155,702 3,342 | 863,939 12,348 |  |
| Depreciation................ .........do......... | $20,471$ | (1) | ${ }^{(1)}$ | 370 | 805 | 1,078 | 2,380 | 3,342 | 12,348 |  |
| Payroll.................................do......... | 119,216 | (1) | $\left.{ }^{1}\right)$ | 520 | 1,402 | 3,730 | 6,549 | 21,149 | 85,592 |  |
| Net prorit..................................do | 73,205 49,929 | (1) | $\left({ }^{(1)}\right.$ | 1,565 | (1) ${ }^{2}$ ) 991 | 5,030 1,534 | 8,520 3,311 | 11,805 7,458 | 42,392 <br> 36594 | ( ${ }^{\text {) }}$ |

Footnotes at end of table.

Table 3.4-PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued


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Table 3.4 -PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued


[^17]

Table 3.4 -PARTNERSHIPS WITH NET PROFIT: NIMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued


[^18]Table 3.4 -PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECTATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED industries and size of business receipts - Continued

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Table 3.4 -PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT AND INVENTORY, BY SELECTED industries and size of business recetpts-Continued

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Seleeted industry and item} \& \multicolumn{10}{|c|}{Size of business receipts} \\
\hline \& Total \& Under
\[
\$ 5,000
\] \& \[
\begin{gathered}
\$ 5,000 \\
\text { under } \\
\$ 10,000
\end{gathered}
\] \& \[
\begin{aligned}
\& \$ 10,000 \\
\& \text { under } \\
\& \$ 25,000
\end{aligned}
\] \& \[
\begin{aligned}
\& \$ 25,000 \\
\& \text { under } \\
\& \$ 50,000
\end{aligned}
\] \& \[
\begin{gathered}
\$ 50,000 \\
\text { under } \\
\$ 100,000
\end{gathered}
\] \& \[
\begin{gathered}
\$ 100,000 \\
\text { under } \\
\$ 200,000
\end{gathered}
\] \& \[
\begin{gathered}
\$ 200,000 \\
\text { under } \\
\$ 500,000
\end{gathered}
\] \& \[
\begin{gathered}
\$ 500,000 \\
\text { or more }
\end{gathered}
\] \& \[
\begin{aligned}
\& \text { Recelpts } \\
\& \text { not } \\
\& \text { reported }
\end{aligned}
\] \\
\hline \multirow[b]{3}{*}{\begin{tabular}{l}
FINANCE, INSUKANCE, AND FEAL ESTATE \\
Number of partnerships, total. \\
With end-of-year inventory.
\end{tabular}} \& \multirow[t]{2}{*}{(1)

158,500} \& \multirow[t]{2}{*}{(2)

60,957} \& (3) \& (4) \& (5) \& (6) \& (7) \& (8) \& (9) \& (10) <br>
\hline \& \& \& 27.906 \& 33,008 \& 17,853 \& 10,388 \& 4.723 \& 2,704 \& 901 \& - <br>
\hline \& 1,851 \& 368 \& 196 \& 343 \& 319 \& 319 \& 196 \& 74 \& 36 \& - <br>
\hline Total receipts..................thousand dollars.. \& 5,959,967 \& 127,423 \& 201,366 \& 530,184 \& 625,212 \& 718,616 \& 656,768 \& 823,249 \& 2,277,149 \& - <br>
\hline Business receipts.......................do......... \& 5,330,288 \& 101,984 \& 176.776 \& 470,278 \& 576,200 \& 653,961 \& 601,772 \& 748,265 \& 2,001,052 \& - <br>
\hline Depreciation........................... do.......... \& 454,495 \& 19,478 \& 31.342 \& 73,471 \& 73,618 \& 78,077 \& 62,439 \& 78,472 \& -37,598 \& - <br>
\hline Payroll.................................. do. \& 757,443 \& 762 \& 1,828 \& 11,065 \& 34,325 \& 53,213 \& 57,396 \& 84,080 \& 514.174 \& - <br>
\hline Net profit..............................do. \& 1,713,027 \& 61,058 \& 86,489 \& 224,504 \& 252,526 \& 251,013 \& 184,974 \& 212,569 \& 433,594 \& - <br>
\hline Inventory, end-of-year..................do......... \& -95,053 \& 1,410 \& 5.208 \& 14,301 \& 7,317 \& 7,794 \& 14,532 \& 8,238 \& 36,253 \& - <br>
\hline \multicolumn{11}{|l|}{Security and Comnogity Brokers,} <br>
\hline Number of partnerships, total..................... \& 7,048 \& 4.077 \& 379 \& 808 \& 585 \& 365 \& 219 \& 313 \& 301 \& - <br>
\hline With end-of-year inventory. \& $\left.{ }^{1}\right)$ \& - \& - \& - \& ${ }^{1}$ ) \& $\left.{ }^{1}\right)$ \& - \& - \& - \& - <br>
\hline Total receipts................thousand dollars.. \& 1,459,356 \& 3,993 \& 2,893 \& 13.201 \& 19,972 \& 24.564 \& 32,876 \& 101,611 \& 1,260,256 \& - <br>
\hline Business receipts...................... do..........
Depreciation...................... ${ }^{\text {do }}$. ${ }^{\text {a }}$. . \& $1,229,524$
11,690 \& 1,647 \& 2,456
6 \& 9,116 \& $\begin{array}{r}12,390 \\ \hline 290\end{array}$ \& 20,018 \& 28,423 \& 87,052
1,085 \& $1,068,422$
9,127 \& - <br>
\hline Payroll..................................do. \& 463,933 \& 16 \& - \& 97 \& 1,430 \& 2,700 \& 3,115 \& 15,421 \& 441,154 \& - <br>
\hline Net profit.............................do..........
Inventory, endor-year...............do....... \& 342.869 \& 3,105 \& 2,271 \& 9,289 \& ${ }_{(1)}^{11,870}$ \& (12, ${ }^{12}$ ( ${ }^{\text {a }}$ \& 15,900 \& 41,242 \& 247,181 \& - <br>
\hline Other Finance \& \& \& \& \& \& \& \& \& \& <br>
\hline Number of partnerships, total...................... \& 22,24. \& 24,340 \& 2,508 \& 2,435 \& 810 \& 811 \& (1) \& 295 \& 221 \& - <br>
\hline With end-of-year inventory. \& 270 \& (1) \& - \& (1) \& ${ }^{2}$ ) \& (1) \& (1) \& (2) \& (2) \& - <br>
\hline Total receipts.................thousand dollars.. \& 776, 490 \& 18,238 \& 17,773 \& 38,351 \& 20,823 \& 55,595 \& ${ }^{2}{ }^{2}$ \& 87,401 \& 514,140 \& - <br>
\hline Business receipts.......................do......... \& 591,256 \& 3,007 \& -4,921 \& 10,656 \& 13,626 \& 33,062 \& (1) \& 58,454 \& 261,843 \& - <br>
\hline Depreciation............................ .do......... \& 4,588 \& 310 \& 653 \& 1,180 \& $\because 72$ \& \& \& \& 909 \& - <br>
\hline Payro11.................................do.. \& 34,181 \& 8 \& 89 \& 290 \& 1,539 \& 5,694 \& 1) \& 5,022 \& 21,276 \& - <br>
\hline Net prorit...........................do.......... \& 233,664
15,463 \& 14, ${ }^{1}$ ) 603 \& 13,301

- \& $(27,148$ \& ${ }_{(1)}^{13,882}$ \& $\left.{ }_{(1)}^{27}\right)^{687}$ \& (1) \& $$
\begin{aligned}
& 38,079 \\
& \{1\}^{\prime}
\end{aligned}
$$ \& ${ }_{(1)}^{88,525}$ \& - <br>

\hline \multicolumn{11}{|l|}{Insurance Agents, Brokers, and Service} <br>
\hline Number of partnerships, total..................... \& 10,542 \& 1,472 \& 2,129 \& 2,134 \& 2,631 \& 1,341 \& 1,055 \& 385 \& 96 \& - <br>
\hline With end-of-year inventory. \& (2) \& - \& - \& - \& - \& - \& - \& (1) \& - \& - <br>
\hline Total receipts................thousand dollars.. \& 678,211 \& 3,64, \& 8,417 \& 36,923 \& 92,253 \& 126,478 \& 144,767 \& 100,201 \& 165,428 \& - <br>
\hline Business receipts......................do......... \& -064,325 \& 3,426 \& 8,323 \& 35.593 \& 91.423 \& 121,297 \& 142,048 \& 99,477 \& 162,138 \& <br>
\hline Depreciation............................do.......... \& 7,314 \& 4.4 \& 169 \& 667 \& 1.558 \& 2,204 \& 1,326 \& 753 \& 593 \& - <br>
\hline Payroll................................... do. \& 101,977 \& 226 \& +20 \& 4. 103 \& 14, 566 \& 21,815 \& 22,710 \& 13,532 \& 24,502 \& - <br>
\hline  \& 213,004
$(1)$ \& 2,414 \& 3,931 \& 18,183 \& 43.851 \& 48,661 \& 4,272 \& 25,847
$(1)$ \& 25,845 \& - <br>
\hline Feal Estate \& \& \& \& \& \& \& \& \& \& <br>
\hline Number of partrerships, total.. \& 118,563 \& 40,469 \& 23,889 \& 27,691 \& 13,826 \& 7,370 \& 3,324 \& 1,711 \& 283 \& - <br>
\hline With end-of-year inventory....................... \& 1,529 \& $3 \div 3$ \& $\left.{ }^{1}\right)$ \& 29.4 \& (1) \& ( ${ }^{1}$ \& (1) \& 50 \& 32 \& - <br>
\hline Total receipts.................thousand dollars.. \& 3,046,004 \& 101,548 \& 172,293 \& \#1,209 \& -86,164 \& 511,979 \& 4,61,450 \& 534,036 \& 337,325 \& - <br>
\hline Business receipts......................do......... \& 2,345,163 \& 93,904 \& 161,076 \& 414.913 \& 458,761 \& 479,584 \& -25,014 \& 503,282 \& 308,649 \& <br>
\hline Depreciation..............................do......... \& 430,903 \& 19,049 \& 30,514 \& 71,293 \& 71,298 \& 74,578 \& 60,802 \& 76,400 \& 26,969 \& <br>
\hline Payroll................................do......... \& 157,352 \& 512 \& 1,319 \& 7,175 \& 16,687 \& 23,004 \& 31,248 \& 50,105 \& 27,302 \& - <br>
\hline Net profit..............................do............ \& 923,490
79,453 \& 20,936
1,405 \& (1) ${ }^{66}$ (1) 986 \& 169,984
3,232 \& 183,017 \& ${ }_{\text {122 }}^{162} \times 600$ \& (114) 363 \& 113,501
6,528 \& 72,043
35,155 \& - <br>
\hline Real estate operators (except developers) and lessors of bulldines \& \& \& \& \& \& \& \& \& \& <br>
\hline Number of partnerships, total...................... \& 94,535 \& 32,493 \& 20,552 \& 22,472 \& 10,166 \& 5,145 \& 2,314 \& 1,252 \& 142 \& - <br>
\hline With end-of-year inventory. \& 482 \& $\left.{ }^{1}\right)$ \& 1) \& (1) \& (1) \& (1) \& - \& ${ }^{1}{ }^{1}$ \& (1) \& - <br>
\hline Total receipts................thousand dollars.. \& 2,199,903 \& 82,815 \& 147,927 \& 356,547 \& 355,974 \& 353,920 \& 315,582 \& 393,429 \& 193,709 \& - <br>
\hline Business receipts........................do.......... \& 2,106,476 \& 77,997 \& 140,055 \& 341,315 \& 344, 010 \& 339,845 \& 300,44.4 \& 376,232 \& 186,578 \& - <br>
\hline Depreciation................................do.......... \& 400,054 \& 17.790 \& 29,196 \& 06,906 \& 65,415 \& 68,823 \& 56,681 \& 70,625 \& 24,618 \& - <br>
\hline Payroll................................... do.. \& 95,249 \& \& \& 4,693 \& 7,992 \& 12,562 \& 19,633 \& \& \& - <br>
\hline Net profit...............................do............ \& 596,434
26,911 \& ${ }_{12}^{30} 161$ \& (1) ${ }^{\text {a }}$, 801 \& 124,991 \& ${ }_{\text {(1) }}^{121} 884$ \& ${ }^{93} 12.683$ \& 70,265 \& ${ }_{(1)}^{69,896}$ \& $\left.{ }_{(1)}^{31}\right)^{788}$ \& - <br>
\hline Other real estate \& \& \& \& \& \& \& \& \& \& <br>
\hline Number of partnerships, total.................... \& 24,028 \& 7,976 \& 3,337 \& 5,219 \& 3,660 \& 2,225 \& 1,010 \& -59 \& 142 \& - <br>
\hline With end-of-year inventory...................... \& 1,047 \& (1) \& ${ }^{1}$ ) \& (2) \& ${ }^{1}$ ) \& $\left.{ }^{1}\right)$ \& $\left.{ }^{1}\right)$ \& 45 \& 21 \& - <br>
\hline Total receipts.................thousand dollars.. \& 8-6,101 \& 18,733 \& 24,366 \& 84,662 \& 130,190 \& 158,059 \& 145,363 \& 120.007 \& 143,616 \& - <br>
\hline Business receipts......................do.......... \& 738,707 \& 15,907 \& 21,021 \& 73,598 \& 114,751 \& 139,739 \& 124,570 \& 127,050 \& 122,071 \& - <br>
\hline Depreciation................ .........do......... \& 30,849 \& 1,259 \& 1,318 \& 4,387 \& 5,883 \& 5.755 \& 4,121 \& 5,775 \& 2,351 \& - <br>
\hline Payrol1................................do.......... \& 62,103 \& \& \& 2,482 \& 8,695 \& 10.442 \& 11.615 \& 13.990 \& 9,2015 \& - <br>
\hline Net prorit.......... ...................do........................ \& 327,056
52,542 \& 10,775 \& $\left.{ }_{(13}^{13}\right)^{185}$ \& (1) ${ }^{4}$ ) 993 \& $\left.{ }_{(1)}^{61}\right)^{168}$ \& 68,977
(1) \&  \& 43.605
5.803 \& 40.255 \& - <br>
\hline
\end{tabular}

Footnctes at end of table.

Table 3.4-PARTNERSHIPS WITH NET PROFIT: NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECIED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued


Table 3.4 -PARTNERSHIPS WITH NET PROFIT: NIMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND NVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued


Footnotes at end of table.

Table 3.4 -partnerships with net profit: number of partnerships, receipts, depreciation, payroll, net frofit, and inventory, by selected INDUSTRIES AND SIZE OF bUSINESS RECEIPTS-Cont1nued

${ }^{1}$ Estimate is not shown separately because of high sampline variability. However, the data are included in the appropriate totals.
NOTE: Estimates for the eub-group "Contractors not allucable" are not showl separately because of high sampling variability. However, the data are included ir. the division
and overall totals.
Amounte are rounded and may not add to total.
Sef text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.5-INCOME STATEMENT ITEMS, by industrial division and size of business receipts


Footnotes at end of table.
all active part nerships


ALL ACTIVE PARTNERSHIPS

| Industrial division and size of business reseipts | $\begin{gathered} \text { Wumber of } \\ \text { Fartner- } \\ \text { ohipa } \end{gathered}$ | Receipt,: |  |  |  |  |  |  |  | Itadutione |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total <br> $\begin{array}{c}\text { (Thousand } \\ \text { dollars) }\end{array}$ |  <br> (Thousand dollars) |  | Interest $\substack{\text { (Thoussend } \\ \text { doll } 1 \text { ars) }}$ | $\underset{\substack{\text { Fient } \\ \text { (Thousend } \\ \text { doulars) }}}{ }$ | Royalties <br> (Thousmd <br> dollars) |  |  | (Thousand <br> dellars) | (Thousand dollars) | $\begin{aligned} & \text { NIGTif: } \\ & \text { and mbef } \\ & \text { (Thousand } \\ & \text { dollars) } \end{aligned}$ |  |
| whotipsale and retail trade Total | $1)$ | (2) | (3) | 14 | (5) | (0) | (7 | (8) | 19 | (10) | 11 | 1121 | (13) |
|  | 235,322 | 34. 519. | 46.773,1723 | - .1.in | $\because$ | 2. 19 |  | $9, \mathrm{n}^{-7}$ | 20, | , 42.140 | $\cdots$ | , 10 | 1.4.0. |
| $\begin{aligned} & \text { Under } \$ 5,000, \ldots . . . . . \\ & \$, 000 \text { under } \$ 10,000 . . . \\ & \$ 10,000 \text { nnder } \$ 25,000 . \\ & \$ 50,000 \text { under } \$ 50,000 . \\ & \$ 50,000 \text { under } \$ 100,000 . \end{aligned}$ | $\begin{aligned} & 18,201 \\ & 122,500 \\ & 31,716 \\ & 40,153 \\ & 50,047 \end{aligned}$ |  |  | $\begin{aligned} & 509 \\ & 298 \\ & \hline \end{aligned}$ | 157 1,087 $1,-771$ 1,772 |  | 122 | $\begin{gathered} 21^{n} \\ \cdots 6 \\ 1,4,42 \\ 1,135 \end{gathered}$ |  |  | $\begin{array}{r} 24,962 \\ 134,44 \\ 2,395,829 \end{array}$ | $\begin{array}{r} \therefore, 212 \\ 142 \\ 171,741 \\ 292,075 \\ 292 \end{array}$ | $\begin{array}{r} 820 \\ 2,10 \\ 10,310 \\ 3,0 \\ 31,89 \end{array}$ |
|  | $\begin{aligned} & 42,205 \\ & 27,972 \\ & 6,768 \\ & 3,471 \end{aligned}$ | $\begin{aligned} & 5,99 \cdots, 23 \\ & 8,57,822 \\ & 4,710,10 \\ & 4,32,20 \\ & 3,270,009 \end{aligned}$ | $\begin{aligned} & \therefore, 932,557 \\ & \therefore, 495,017 \\ & \therefore, 051,880 \\ & \therefore, 328,100 \\ & \because 177,818 \end{aligned}$ | $\begin{array}{r} 50 \\ 205 \\ 255 \\ 435 \\ 239 \end{array}$ |  |  | 200 107 110 110 192 174 |  |  |  |  |  |  |
| Feceipts not reported. ................ Wholesale Trade <br> Total | 1,841 | 11,001,921 | 20,878,558 | ${ }^{0.3}$ | E | 20.0.5 | - | 170 | 1 | $\cdots 1$ |  | 1,5in | 282 |
| ```Under $5,00n $5,000 under $30,000 $10,000 under $25,00n $25.000 under $50,000 $50,000 under $100,000``` | $\begin{aligned} & 3,030 \\ & 1,570 \\ & 3,255 \\ & 4,1957 \\ & 4,557 \end{aligned}$ | $\begin{array}{r} 2.517 \\ 124,015 \\ 153,509 \\ 13,509 \end{array}$ | $\begin{array}{r} 5,254 \\ 11,538 \\ 55,233 \\ 147,058 \\ 12^{n}, 224 \end{array}$ | 82 | 107 587 01 151 |  | - | $\begin{array}{r}2 \\ 211 \\ 315 \\ 08 \\ 190 \\ \hline 18\end{array}$ |  |  |  |  | 4n9 2,304 $\cdots, 43$ $\cdots, 304$ |
|  | $\begin{aligned} & 4,505 \\ & 5,523 \\ & 2,414 \\ & 1,080 \end{aligned}$ |  | $\begin{aligned} & 046,042 \\ & 1,74,433 \\ & 1,09,031 \\ & 1,58,082 \\ & \therefore 585,588 \end{aligned}$ | $\begin{array}{r} - \\ 97 \\ 42 \\ 42 \\ 15 \end{array}$ |  |  | 56 18 212 38 38 | 155 24.4 314 4.5 | 11,64 14,104 10,467 0.19 10,458 |  |  |  |  |
| Feceipts not reporter..... <br> Retail Trade | 63 ¢ | -. 991 |  | 133 | 293 |  | - | 170 | $\cdots .435$ | (1) |  | 1,381 | 34 |
| Total. | 202,154 | 23,505,215 | 23,242,101 | 87 | 25,245 |  | 1,132 | , ${ }^{4 \prime 1}$ | 1, 1,44 | 21,851.00m | 10, 302, 420 | 2, 108,275 | 33n, 200 |
|  | $\begin{aligned} & 15.010 \\ & 19.072 \\ & 28.314 \\ & 15,900 \\ & 45,28 \end{aligned}$ | $\begin{array}{r} 0,398 \\ 02,04 \\ 500,430 \\ 1,35,537 \\ 2,307,919 \end{array}$ |  | -090 | 231 154 4.45 1,360 |  | 12 122 | $\begin{array}{r}180 \\ 21.4 \\ 1,384 \\ \hline 945 \\ \hline 185\end{array}$ |  |  |  |  |  |
|  | $\begin{array}{r} 22,112 \\ 4,302 \\ \end{array}$ $01$ | $\begin{aligned} & 5,312,954 \\ & 0,70 n, 710 \\ & 2,0 n 7,572 \\ & 2,5 n, 314 \\ & 58 n, 404 \end{aligned}$ |  | $\begin{array}{r} 50 \\ 188 \\ 217 \\ 69 \\ 52 \end{array}$ |  | 11,089 12,55 $=, 01$ $=, 200$ | 280 84 102 210 142 | 1.050 1,279 482 487 102 |  |  |  |  |  |
| Receipts not reported. | 1,105 | 809 |  |  | 21: | 38 | - | - | 5 5 5 | 4ir | - | $12^{*}$ | 248 |
| finance, insuraile, and real estate Total | 24e, 488 | 7,583,962 | 6,845,420 | 27, 921 | 305,441 | 56, 1.57 | 47, 109 | 48,245 | 208,171 | 908,85? | 224, 550 | 3-9.47) | 151, 22.4 |
| $\begin{aligned} & \text { Under } \$ 5,000, \ldots . . . . . . \\ & \$ 5,000 \text { under } \$ 10,000 . . \\ & \$ 10,000 \text { under } \$ 25,000 . . \\ & \$ \$ 5,000 \text { under } \$ 50,000, . \\ & \$ 50,000 \text { under } \$ 100,000 . \end{aligned}$ | $\begin{array}{r} 105,201 \\ 38,200 \\ 42,505 \\ 23,589 \\ 14,059 \end{array}$ | $\begin{aligned} & 19 m, 563 \\ & 274,879 \\ & 080,51 \\ & 929 \\ & 972,048 \\ & 97,489 \end{aligned}$ | $\begin{aligned} & 164,084 \\ & 24,520 \\ & 008,799 \\ & 768,789 \\ & 88,0,16 \end{aligned}$ | $\begin{array}{r} 548 \\ 0.8 \\ 5.728 \\ \therefore .004 \end{array}$ | 20,204 18.73 35,754 24,45 34,104 |  | 1,374 1,937 , 350 0,305 |  |  |  |  |  | 2,54 3,181 11,431 19,513 18,211 |
|  | $\begin{array}{r} 6,477 \\ 3,793 \\ 608 \\ 428 \\ 10 \end{array}$ | $\begin{array}{r} 202,800 \\ 1,155,800 \\ -0+125 \\ 1,240,407 \end{array}$ | $\begin{array}{r} 839,850 \\ 1,06,2,25 \\ 359,847 \\ 1,13,, 848 \\ 1,13 n, 848 \end{array}$ | $\begin{array}{r} 510 \\ 3,188 \\ 1,011 \\ 2,191 \\ 518 \end{array}$ | 21,491 31,224 18,384 3,3648 117,298 | $\begin{aligned} & 9,096 \\ & 0,105 \\ & -, 014 \\ & 1,37 \\ & 1,1075 \end{aligned}$ |  | $\begin{aligned} & 5,570 \\ & 1,080 \\ & 1,704 \\ & , 902 \\ & 54 \end{aligned}$ | 20,594 35,54 17.0 .5 10.253 33,850 |  | $\begin{array}{r} 104,100 \\ 11,305 \\ 13,087 \\ 10,179 \\ 49,832 \end{array}$ | $\begin{gathered} 74,381 \\ 110,627 \\ 47,574 \\ 165,921 \\ 43,751 \end{gathered}$ | $11,1,42$ 13,503 1,508 34,215 32,484 |
| Feneipts not reparted................. services | 13, 4 n6 |  | - | - |  | - | - | - |  | T10,21p | 307 | 1,0 | 42 |
| Total | 108,850 | 12,632,1.99 | 12,24,300 | 10,002 | 15. ${ }^{4} 1$ | 10,487 | 3.414 | 9.914 | 89, 765 | 8,230,331 | 3,55in,500 | 123,206 | 195, 014 |
|  | $\begin{aligned} & 24, n 95 \\ & 19,103 \\ & 93,18 \\ & 29,189 \\ & 20,859 \end{aligned}$ | $\begin{array}{r} 10,380 \\ 153,106 \\ 585,520 \\ 1,071,425 \\ 1,950,779 \end{array}$ | $\begin{array}{r} 54,124 \\ 114,274 \\ 500,330 \\ 1,05,41 \\ 1,928,808 \end{array}$ | $\begin{array}{r} 42 \\ 145 \\ 333 \\ 1,551 \\ 1,475 \end{array}$ | $\begin{array}{r} 251 \\ 330 \\ 3,433 \\ 1,206 \\ 3,474 \end{array}$ | $\begin{aligned} & 1,008 \\ & 7,11 \\ & 5,101 \\ & 5,781 \\ & 7,957 \end{aligned}$ | $\begin{array}{r} 15 \\ 1,025 \\ \quad 45 \\ 009 \end{array}$ | $\begin{array}{r} 592 \\ 360 \\ 1,237 \\ 1,334 \\ 1,345 \end{array}$ | 1.578 0.099 10.937 $=034$ 0.121 | $\begin{array}{r} 5,14, \\ 1,51,5,5 \\ 421,6,92 \\ 53,170 \\ 1,244,750 \end{array}$ | $\begin{array}{r} 9,903 \\ 9,912 \\ 91,618 \\ 173,947 \\ 34,299 \end{array}$ |  | 2,340 ,- 973 32,347 54,049 81,990 |
| $\begin{aligned} & \$ 100,000 \text { under } \$ 200,000 \ldots . . . . \\ & \$ 200,000 \text { under } \$ 500,000 \ldots . . . \\ & \$ 500,000 \text { under } \$ 1,000,000 . . . \\ & \$ 3,000,000 \text { under } \$ 5,000,000 \ldots \\ & \$ 5,000,000 \text { or mare }, \ldots \ldots . . . . \end{aligned}$ | $\begin{array}{r} 20,751 \\ 0,1012 \\ 1,503 \\ 173 \\ 70 \\ 80 \end{array}$ | $\begin{aligned} & 2,874,059 \\ & 2,123,654 \\ & 1,027,907 \\ & 1,339,311 \\ & 850,524 \end{aligned}$ | $\begin{aligned} & 2,852,519 \\ & 2,63,523 \\ & 1,012,455 \\ & 1,32,458 \\ & 149,190 \end{aligned}$ | $\begin{array}{r} 1 n 9 \\ 573 \\ 1,186 \\ 1,974 \\ 1,230 \end{array}$ | $\begin{aligned} & 1,999 \\ & 1,494 \\ & 1,322 \\ & 1,806 \end{aligned}$ |  | $\begin{array}{r}1,099 \\ 154 \\ 76 \\ 234 \\ 94 \\ \hline 14\end{array}$ | 1,983 .913 .30 511 23 | $\begin{array}{r} 8,430 \\ 13,25 \\ 10,770 \\ 10,621 \\ 4,428 \end{array}$ | $\begin{array}{r} 1,637,222 \\ 3,69,887,885 \\ 960,052 \\ 042,131 \end{array}$ | $\begin{aligned} & 208,308 \\ & 289,472 \\ & 124,158 \\ & 207,240 \\ & 111,979 \end{aligned}$ | $\begin{aligned} & 512,713 \\ & 77,124 \\ & 25,1488 \\ & 348,144 \\ & 334,522 \end{aligned}$ | $\begin{aligned} & 00,851 \\ & 12,34 \\ & 22,55 \\ & 21,73 \\ & 21,893 \end{aligned}$ |
| Feceipts not reported............... | . 328 | 19,724 | - | 1,326 | 1.591 | 2,007 | 120 | 980 | 12,803 | \%, 010 | - | ,033 | 24 |
| nature of pusiness not alifrable Total. | 5,540 | 128,714 | 122,982 | 2,583 | 309 | 18. | - | 531 | 29.3 | 107.257 | - 3 , 5 | 10, +3 | 1, 352 |
|  | $\begin{array}{r} 1.889 \\ 540 \\ 785 \\ 348 \\ 308 \end{array}$ | $\begin{array}{r} 7,621 \\ 3,914 \\ 14,016 \\ 12,841 \\ 25,191 \end{array}$ | $\begin{array}{r} .590 \\ 13,741 \\ 12,7804 \\ 125,189 \end{array}$ |  | $19$ | 15 | - <br> - <br> - | - - - | 3, 3 $3 / 4$ 32 |  |  |  | 159 428 48 106 4 4 |
| $\begin{aligned} & \$ 100,000 \text { under } \$ 200,000 \ldots . . \\ & \$ 200,000 \text { under } \$ 500,000 \ldots . . \\ & \$ 500,000 \text { under } \$ 2,000,000 . . \\ & \$ 1,00,000 \text { under } \$ 5,000,000 . \\ & \$ 5,000,000 \text { or more........... } \end{aligned}$ Receipts not reported. | $\begin{array}{r} 270 \\ { }^{270} \\ 14 \end{array}$ | $\begin{aligned} & 4,570 \\ & \{2,570 \\ & 8,534 \\ & 4,875 \\ & \hline 5,454 \\ & 5, \end{aligned}$ | $\begin{array}{r} 34,527 \\ 0,458 \\ 4,852 \end{array}$ | 577 | 13 <br> 258 | - - - - - | - | 1 | $\begin{array}{r} 4 \\ \\ 20 \\ - \\ 112 \end{array}$ |  | 17,151 |  | 118 |

Footnotes at end of table
all active partnerships


[^19] turels.

Table 3.6-INCOME STATEMENT ITEMS, BY INDUSTRIAL division and SIZE of business receipts

| Industrial division and size of business receipts | Number or partnerships | Receipts |  |  |  |  |  |  |  | Deductions |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total <br> (Thousend dollars) | Business <br> (Thousand dolhars) | Income from other partnerships <br> (Thausand dollars) | Interest <br> (Thoussand dollars) | Fents <br> (Thousand doHara) | Royalties <br> (Thousand dollars) | Net geiri, sales other then capital assets <br> (Thousand dotlars) | Other receipts <br> (Thousand doltars) | Total <br> (Theusand dotliars) | Cost of goods sold <br> (Thous and dollars) | Salaries and wages <br> (Thousand dollats) | Payments <br> t. partners <br> (Thousand dollars) |
|  | (1) | 2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | 10) | (11) | (12) | (13) |
| ALL INDUSTRIAL DEVISIONS | 0.84, 822 | 67, 303,182 | 05,884,881 | 50,249 | 401,113 | 218,689 | 56,478 | 88.088 | 603.684 | 50,035,209 | 37.375,988 | 5,774,332 | 372,808 |
| Total.................... |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 117,929 72,112 126,360 15,077 109,135 | $\begin{array}{r} 268,976 \\ 549,159 \\ 2,172,213 \\ 4,210,602 \\ 7,898,288 \end{array}$ | $\begin{array}{r} 230,419 \\ 501,696 \\ 2,060,662 \\ 2,109,640 \\ 7,743,430 \end{array}$ | $\begin{array}{r} 985 \\ 720 \\ 5,455 \\ 8,564 \\ 4,688 \end{array}$ | $\begin{aligned} & 17,369 \\ & 17,710 \\ & 36,334 \\ & 26,006 \\ & 34,058 \end{aligned}$ | $\begin{array}{r} 4,258 \\ 13,140 \\ 17,859 \\ 25,320 \\ 37,842 \end{array}$ | $\begin{aligned} & 1,326 \\ & 2,075 \\ & 5,648 \\ & 4,287 \\ & 6,087 \end{aligned}$ | $\begin{array}{r} 6,295 \\ 5,114 \\ 12,649 \\ 13,691 \\ 13,916 \end{array}$ | $\begin{array}{r} 8,324 \\ 8,698 \\ 33,606 \\ 29,094 \\ 58,267 \end{array}$ | 349,104 334,450 $1,435,154$ $3,479.54$ $0,056,007$ | 33,302 96,148 584,033 $1,527,589$ $3,477,210$ | 3,341 12,280 88,642 28,48 641,650 | 2,025 <br> 8,176 <br> 4.691 <br> 6.432 <br> 169.185 |
| \$100,000 under \$200,000. | 81,120 | 11,426,719 | 11,260,007 | 1.625 | 32.451 | 37,398 | 7,937 |  | 76.542 | 9,001,404 | 5,600,060 |  |  |
| \$200,000 under \$500,000. | 48,190 | 14.716,595 | 14,500,675 | 5.014 | 38,022 | 33.541 | 12,732 | 10,7599,7525,057 | 116,85974,351 | $12,433,529$$6,813,494$ | $8,460,465$$5,055,708$ | $\begin{aligned} & 1,063.965 \\ & 1,349,800 \end{aligned}$ | $\begin{array}{r} 196,131 \\ 199,686 \\ 84,712 \end{array}$ |
| \$500,000 under \$ $1,000,000$. | 11,067 | 7.687,988 | 7,552,898 | 3,975 | 26,403 | 20,870 | 4,434 |  |  |  |  | 641.807 |  |
| \$1,000,000 under \$5,000,000. | 0,007 | 11,260,418 | 11,005,816 | 0,193 | 49,261 | 19,831 | 1,317 | 5,970 | 111,530 | $10,240,493$$6,493,278$ | 7,881, 585$4,659,888$ | 896.630 | 84,712 105,058 |
| \$5,000,000 or more.. | 639 | 7,054,093 | 5,859,638 | $\begin{gathered} 2,634 \\ 10,376 \end{gathered}$ | 120,492, | 7.858 | 478 | 844, | 62,729 |  |  | 74,442 | 66,178 |
| Receipts not reported... | 3,184 | 51,531 |  |  | 3.007 , | 766 | 9,657 | 4,041 | 23.684 | 20,776 | - | 4.288 | 534 |
| ACRICUTTURE, FORESTRY, AND FISHERIES Totel | 92,417 |  | 4,189,628 | 5,565 | 13,539 | 22,248 | 2,232 | 14,506 | 35,541 |  | 2.423,572 |  |  |
| Under \$ 5,000 | 16,844 | $4,283,259$ -6.217 | 41.997 | $\begin{array}{r} 236 \\ 38 \end{array}$ | $\begin{array}{r} 779 \\ 1.240 \end{array}$ | $\begin{aligned} & 1,413 \\ & 2,226 \end{aligned}$ | $\begin{array}{r} 23 \\ 340 \end{array}$ | $\begin{array}{r} 972 \\ 1.200 \end{array}$ | $\begin{array}{r} 797 \\ 1,068 \end{array}$ | $\begin{aligned} & 23,699 \\ & 62,210 \end{aligned}$ | $\begin{aligned} & 11,173 \\ & 33,438 \end{aligned}$ | $\begin{aligned} & 177 \\ & 541 \end{aligned}$ | $\begin{aligned} & 165 \\ & 840 \end{aligned}$ |
| \$5,000 under \$ 10.000. | 13,632 | 105,387 | 99,275 |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$ $\$ 25,000$. | 23,162 | 396,761 | 382,925 | 517 | 1.240 1.472 2.20 | $\begin{aligned} & 3,467 \\ & 5,280 \end{aligned}$ | $\begin{gathered} 1,074 \\ \left(^{2}\right) \end{gathered}$ | $\begin{aligned} & 3,534 \\ & 3,074 \end{aligned}$ | 3,7723,961 | $\begin{aligned} & 263.205 \\ & 445,626 \end{aligned}$ | 158,253283,670 | 2,9826,111 | 2,2555,113 |
| \$25,000 under \$50,000. | 17,184 | 628,577 | 610,971 | 21 | 2,281 |  |  |  |  |  |  |  |  |
| \$50,000 under $\$ 100,000$ | 11,709 | 829,918 | 818.671 |  |  | 3,792 |  | 1,327 | 3,764 | 618,288 | 423,099 | 9,686 | 8,535 |
| \$100,000 under \$200,000. | 5,625 | 782.476 | 770,306 | $\begin{aligned} & 882 \\ & 362 \end{aligned}$ | $\begin{aligned} & 2,910 \\ & 1,345 \end{aligned}$ | $\begin{aligned} & 2,486 \\ & 2,044 \end{aligned}$ | $\begin{aligned} & 135 \\ & 181 \end{aligned}$ | $\begin{array}{r} 551 \\ 2,484 \end{array}$ | $\begin{aligned} & 5,206 \\ & 6,165 \end{aligned}$ | 615,906 | 435,038 | $\begin{aligned} & 18,216 \\ & 22,092 \end{aligned}$ | $\begin{aligned} & 5,269 \\ & 0,539 \\ & 1,961 \\ & 1,409 \end{aligned}$ |
| \$200,000 under \$500, 000. | 2,750 | 831.737 | 819,156 |  |  |  |  |  |  | 723,308 | 550,228 |  |  |
| \$500,000 under \$1,000,000 | 348 | 236,690 | 233,545 | 68614614 | 434729 | 548506 |  | $\left.\begin{array}{r} 132 \\ 59 \end{array}\right\}$ | $\begin{aligned} & 1,923 \\ & 2,772 \end{aligned}$ | 215,155 | 174,764 | 5,7677,186 |  |
| \$1,000,000 under \$5,000,000 | 169 | 306,662 | 301.915 |  |  |  |  |  |  | 258,980 | $\begin{array}{lll}248,898 & 7,186 & 1,409 \\ 104,011 & 1,047 & 254\end{array}$ |  |  |
| \$5,000,000 or more... | 13. | 113,221 | 110,867 | 13 | 194 | 320 |  | 30 | 1,797 | 109.423 | 104.011 | 1.047 | 254 |
| Receipts not reported | 981 | 5.613 | - |  | 31 | 106 | 17 | 1,143 | 4,315 | 610 | - | - | - |
| Total |  | 703,981 | 668,410 | 139 | $\begin{aligned} & 1,774 \\ & \left(\begin{array}{l} 2 \end{array}\right) \\ & 2) \end{aligned}$ | 2.950 | 11.871 | 4,820 | 14,017 | 575,785 | 247,113 | 28,230 | 5,956 |
| Under \$5,000. | $\begin{array}{r} 3,287 \\ 957 \\ 1,128 \\ 791 \\ 761 \end{array}$ | $\begin{array}{r} 7,057 \\ 7.068 \\ 18,134 \\ 28,423 \\ 60,655 \end{array}$ | $\begin{array}{r} 5.973 \\ 6,510 \\ 17.465 \\ 27.021 \\ 55.420 \end{array}$ | 831 |  | 93 | 137 | 104 | 665 | 4.971 | 648 | 125 | 109 |
| \$5,000 under \$10,000. |  |  |  | - |  |  | 40 | 490 | 24 | 4,424 | 695 | 177 |  |
| \$10,000 under \$25,000. |  |  |  | - | 17 | 100 | 22 | 20 | 510 | 11,743 | 3,309 | 103 |  |
| \$25,000 under \$50,000. |  |  |  |  | 60 | 427 | ${ }^{2}{ }^{2}$ | 51 | 261 | 20,917 | 4,248 | 1,1705 | 582 |
| \$50,000 under \$100,000. |  |  |  | ${ }^{(2)}$ | 318 | 105 | 1,269 | 1,617 | 1,921 | 46,260 | 12,699 | 3,489 | 513 |
| \$100,000 under \$200,000. | 534 | 74,549 | 72,186 | - | 40 | 405 | 357 | 47 | 1,120 | 58,595 | 20,66? | 6,993 | 1,163 |
| \$200,000 under \$500,000. | 440 | 138,827 | 131.532 | - | 390 | 200 | 3,937 | 268 | 2,494 | 117,173 | 48,892 | 8,730 | 1,475 |
| \$500,000 under \$1,000,000 | 135 | 94,023 | 90,683 | 4 | 684 | 191 | 922 | 172 | 1,327 | 81,022 | 39,796 | 2,827 | 992 |
| \$1,000,000 under \$ $5,000,000$ | 79 | 152,150 | 150,398 |  | 191 | 545 | 185 | 192 | 632 | 130,812 | 75,746 | 3,312 | 388 |
| \$5,000,000 or more....... | 11 | 113,351 | 110,622 | - | 41. | 878 | 81 | 32 | 1,697 | 94,263 | 40,413 | 221 | 450 |
| Receipts not reported | 34.5 | 9,74. | - | - | 27 | - | 4,924 | 1,427 | 3,366 | 5,665 | - | 548 | 147 |
| contract construction |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total | 49,271 | 6,183,113 | 6,108,872 | 4,255 | 7,744 | 31,331 | 435 | 6,082 | 24,394 | 5,413,715 | 4.474.279 | 78.365 | 74,876 |
| Under \$5,000, ....... | 3,339 3,832 | 9,823 30,42 | 8,941 28.724 | - | 129 | 1,464 | - |  |  | 5,171 17,226 | 2,496 9,821 | 19 164 |  |
| \$5,000 under \$10,000. | 3,832 10,398 | 30,474 184,739 | 28,724 180,752 | 25 | 4264 | 1,464 | 18 | 183 610 | $\begin{array}{r}77 \\ 553 \\ \hline\end{array}$ | 17,226 144,729 | 9,821 09,701 | 164 1,950 | 1,293 |
| \$25,000 under \$ 50,000 | 10,415 | 378,469 | 375,009 | - | 236 | 2,352 |  | 427 | 44.5 | 273,534 | 190,351 | 4.045 | 12,318 |
| \$50,000 under \$100,000 | 9,949 | 777,299 | 708,905 | 67 | 54.3 | 5,720 | 19 | 522 | 1,523 | 580,079 | 431,817 | 9,006 | 19,385 |
| \$100,000 under \$200,000. | 5,993 | 852,296 | 839,872 | 219 | 2,253 | 5,267 | 53 | 1,356 | 3,276 | 732,105 | 568,476 | 19,940 | 13,813 |
| \$200,000 under \$500,000... | 3,566 | 1,079.254 | 1,066,194 | 639 | 1,758 | 4.746 | 173 | 333 | 5,411 | 965,377 | 810,370 | 13,343 | 10,367 |
| \$500,000 under \$1,000,000 | 953 | 679,354 | 668,207 | 1,272 | 823 | 4,217 |  | 903 | 3,909 | 619,603 | 519,769 | 8,643 | 3,845 |
| \$1,000,000 under \$5,000,000 | 646 | 1,253,532 | 1,240,734 | 676 | 999 | 4,776 | $\left(^{2}\right)$ | 839 | 5,502 | 1,162,42 | 1,018,637 | 13,938 | 4,952 |
| \$5,000,000 or more.......... | 80 | -996,651 | -991,534 | 323 | 452 | 319 | 143 | 243 | 3,637 | 943,321 | 852,841 | 7,286 | 1,381 |
| Receipts not reported. | 100 | 1,222 | - | 1,034 | 121 | - | - | 63 | ${ }^{2}$ ) | 188 |  | 31 | 51 |
| Manufacturing |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total.. | 29,332 | 5.204,422 | 5,143,316 | 4,578 | 4,504 | 12,458 | 6,517 | 4,34, | 28,706 | 4,580,718 | 3,597,616 | 128,119 | 76,910 |
| Under \$5,000. | 2,916 | 9,501 | 7.680 | ${ }^{2}$ ) | 2) 41 |  | $\left(^{2}\right)$ | 750 | 1.019 | 6,255 | 2.976 | 70 | 103 |
| \$5,000 under \$ $10,000$. | 1,918 | 14,815 | 14,060 |  | $\left({ }^{2}\right)$ | 66 |  | 332 | 351 | 9,498 | 5,117 | 174 | 535 |
| \$10,000 under \$25,000. | 4, 332 | 77,068 | 74,932 | $(2)^{2}$ | 71 | 465 | 1,353 | 96 | 150 | 53,890 | 30,4,4,4 | 207 | 2,383 |
| \$25,000 under \$50,000. | 5,126 | 188.587 | 185,487 |  | 214 | 213 |  | 214 | 2,459 | 139,225 | 90,026 | 1,874 | 5,933 |
| \$50,000 under \$100,000............... | 5,532 | 403,359 | 397,836 | - | 431 | 2,821 | - | 182 | 2,089 | 325,424 | 223,035 | 5,974 | 11,859 |
| \$100,000 under \$200,000.. | 4,116 | 587,894 | 583.470 | 58 | 216. | 1,995 | 108 | 156 | 1,891 | 488,581 | 347,402 | 12,8t2 | 12,165 |
| \$200,000 under \$500,000. | 3,331 | 1, 044, 733 | 1,036,285 | 98 | 839 | 1,678 | - | 779 | 5,054 | 918,058 | 713,162 | 25,008 | 16,686 |
| \$500,000 under \$1,000,000. | 1,154 | 801,913 | 794,051 | 128 | 765 | 1,403 | 231 | 861 | 4,474 | 719,819 | 570,120 | 25,502 | 10,775 |
| \$1,000,000 under \$5,000,000. | 72 | 1,388,921 | 1,374,834 | 411 | 1.277 | 3,391 | 200 | 763 | 8,045 | 1,277,061 | 1,049,625 | 41,590 | 13.549 |
| \$5,000,000 or more................... | 68 | 579,013 | 674,681 | 261 | 250 | 422 | 0 | 210 | 3.173 | 641,523 | 565,769 | 14,856 | 2,858 |
| Receipts not reported. | 128 | 8,618 | - | 3,618 | 394 | - | 4,605 | - | ${ }^{2}$ ) | 778 |  |  | 04 |
| TRANSPORTATION, COMMNICATION, ELEGTRIC, CAS, AND SANITARY SERVICES |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total. | 13,481 | 1,166,929 | 1,146,668 | 483 | 695 | 2,940 | 272 | 2,633 | 14,238 | 995,972 | 602.964 | 28,161 | 20,141 |
| Under \$5,000.. | 1,689 | 6,038 | 4.579 | - |  | - | - | 658 | 731 | 3,450 | 856 | 41 | 140 |
| \$5,000 under \$10,000. | 1,257 | 9,493 | 9,073 | - | ${ }^{2}{ }^{2}$ | 22 | - | 352 | 40 | 5,804 | 1,114 | 69 | 17 |
| \$10,000 under \$25,000. | 3,126 | 56,867 | 55,708 | 227 | (2) | 205 | - | 223 | 495 | 39,373 | 13,177 | 697 | 2,065 |
| \$25,000 under \$50,000. | 3,047 | 110,715 | 109,998 | 155 | 1.21 | 230 | 14 | 19 | 178 | 83,978 | 25,572 | 2,129 | 4,231 |
| \$50,000 under $\$ 100,000 . \ldots . . . . . . . . . .$. . | 2,135 | 146,941 | 144,434 | 48 | 100 | - | - | 802 | 1,557 | 127,268 | 40,475 | 3,369 | 3,672 |
| \$100,000 under \$200,000. | 1,065 | 148,619 | 146,214 | - | 36 | 81 | 225 | 147 | 2,016 | 122,722 | 62,398 | 5.856 | 3,193 |
| \$200,000 under \$500,000. | 789 | 249,819 | 246,915 | - | 134 | 513 | 31 | 1.25 | 2,101 | 221,718 | 141.323 | 3,491 | 3,608 |
| \$500,000 under \$ $1,000,000 .$. | 257 | 186,061 | 179,974 | 18 | 111 | 701 | $\left.{ }^{2}\right)$ | 228 | 5,027 | 170,041 | 123,036 | 5,547 5,879 | 2,094 |
| \$1,000,000 under \$5,000,000 | 111 | 208,815 | 206,373 | 35 | 84 | 180 | - | 57 | 2, 2,086 | 191,400 | 157.145 31.868 | 5,879 1,103 |  |
| \$5,000,000 or mare.. | 5 | 43,561 | 43,500 | - | 24 | $\left({ }^{2}\right)$ | - | 22 |  | 40,218 | 31,868 | 1,103 |  |
| Receipts not reported. | - |  |  |  | -1 | - | - - | - | - |  | - | - | - |

Footnotes at end of table.

PARTNERSHIPS WITH NET PROFIT
Table 3.6-INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS-CONLINUEd



[^20]PARTNERSHIPS WITH NET PROFIT
Table 3.6 -INCOME STATEMENT ITEMS, $8 Y$ INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS-Continued


[^21]Table 3.7-ACtIVE partnerships in 30 States: number of partnerships, receipts, and selected oeduction items, by selected industries


Footnotes at end of table.


Table 3.7-ACTIVE partnerships in 30 States: number of partnerships, receipts, and selected deduction items, by selected industries-Continued

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnershipa | Receipts |  | Deductions |  |  |  | Net profit (2ess loss) (Mousanddollars) | Number of partnerships | Net profit <br> (Thousand <br> dol/ara) $\qquad$ |
|  |  | $\begin{gathered} \text { Total } \\ \text { (Thous mand } \\ \text { dolliar }) \end{gathered}$ | Business <br> (Thousmand dollars) | $\begin{gathered} \text { Cost of } \\ \text { goods sold } \\ \text { (Thousand } \\ \text { dollars) } \end{gathered}$ | $\begin{gathered} \text { Payroli } \\ \text { ( Mhousand } \\ \text { dollaras } \end{gathered}$ | $\begin{gathered} \text { Taxes } \\ \text { (Thousend } \\ \text { (ToHars) } \end{gathered}$ | Depreciation (Thousand dolfara) |  |  |  |
| Los Angeles District (Carifornia) | (1) | (2) | (3) | (4) | (5) | (0) | (7) | (8) | (9) | (10) |
| All industrie | 66, 172 | 5.456,641. | 5,282,688 | 2,685,487 | 888,403 | 169,409 | 269,633 | 471,127 | 39,665 | 769,379 |
| Agriculture, forestry, and fisheries. Farms. <br> Other ag riculture, forestry, and fisheries. | $\begin{array}{r} 3,764 \\ 2,882 \\ 882 \end{array}$ | $\begin{aligned} & 3,5,552 \\ & 238,780 \\ & 106,772 \end{aligned}$ | $\begin{aligned} & 336,781 \\ & 232,843 \\ & 103,938 \end{aligned}$ | $\begin{array}{r} 207,653 \\ 163,703 \\ 43.950 \end{array}$ | $\begin{aligned} & 69,027 \\ & 33,742 \\ & 25,288 \end{aligned}$ | $\begin{gathered} 14,304 \\ 11,623 \\ 2,681 \end{gathered}$ | $\begin{aligned} & 23,215 \\ & 17,982 \end{aligned}$ | $\begin{aligned} & 23,232 \\ & 1,429 \\ & 31,803 \end{aligned}$ | $\begin{aligned} & 1,977 \\ & 1,452 \\ & 525 \end{aligned}$ | $\begin{aligned} & 42,305 \\ & 27,866 \\ & 14,439 \end{aligned}$ |
| Mining | 1,245 | 46,622 | 42,140 | 10,359 | 3,589 | 2,382 | 5,848 | ${ }^{19,983}$ | 410 | 10,814 |
| Contract construction. <br> General contractors. <br> Special trade contractors | $\begin{aligned} & 3,504 \\ & 1,144 \\ & 2,360 \end{aligned}$ | $\begin{aligned} & 610,117 \\ & 369,514 \\ & 240,603 \end{aligned}$ | $\begin{aligned} & 604,012 \\ & 364,521 \\ & 239,491 \end{aligned}$ | $\begin{aligned} & 468,046 \\ & 319,756 \\ & 148,290 \end{aligned}$ | $\begin{array}{r} 129,880 \\ 66,140 \\ 63,740 \end{array}$ | $\begin{aligned} & 9,123 \\ & 3,499 \\ & 5,624 \end{aligned}$ | $\begin{aligned} & 8,190 \\ & 2,835 \\ & 5,355 \end{aligned}$ | $\begin{aligned} & 11,322 \\ & 9,320 \\ & 32,214 \end{aligned}$ | $\begin{array}{r} 2,638 \\ 831 \\ 1,807 \end{array}$ | $\begin{aligned} & 54,667 \\ & 19,264 \\ & 35,353 \end{aligned}$ |
| Manufacturin | 73 | 491,864 | 480,962 | 347,013, | 111,731 | 8,403 | 9,642 | 48,642 | 2.449 | 55,105 |
| Transportation, communication, electric, gas, and sanitary services............................................................ | 1,237 | 80,441 | 79,733 | 35,559 | 19,211 | 3,535 | 5,696 | 6,356 |  |  |
| Wholesale and retail trade Wholesale trade......... | 23,534 | $\begin{array}{r} 2,036,244 \\ 601,669 \end{array}$ |  |  | $\begin{array}{r} 213,363 \\ 44,732 \end{array}$ | $\begin{array}{r} 29,036 \\ 5,392 \end{array}$ | $\begin{array}{r} 22,787 \\ 4,523 \end{array}$ | $\begin{array}{r} 115,886 \\ 27,578 \end{array}$ | $\begin{aligned} & 9,784 \\ & 1,498 \end{aligned}$ | $\begin{array}{r} 131,600 \\ 31,398 \end{array}$ |
| Retail trade. | 11,381 | $\begin{array}{r}2,408,579 \\ 35,251 \\ \hline 20\end{array}$ | 2,389,640. | 930,872 | 166,4474,140 | 23,490 | $\begin{array}{r} 4,523 \\ 18,112 \end{array}$ | -86,942 | 1,498 | 98,685 |
| General merchandise | 322 |  | 34,624 | 21,379 |  | +600 | 97712,239 | 3,270 | ,219 | 3,45311,315 |
| Food stores. | 1,205 | 201,13021,307 | 199,499209,217 | 149,073167,290 | 17,20916,470 |  |  |  |  |  |
| Automobile and truck deale | 747 |  |  |  |  | 2,698 2,102 | 2,239 1,334 | 10,797 5,079 | +489 | 7,30610,43 |
| Gasoline service stations.............................. | 1,266 | 157,354 | 155,955212,854 | 119,709 87,725 | 16,470 10,826 | 1,760 7,242 | $\begin{array}{r}\text { r } \\ \hline \\ 5,199 \\ \hline\end{array}$ | 20,131 16,624 | 1,105 |  |
|  | $\begin{array}{r}\text { 5,328 } \\ \hline 146\end{array}$ | $\begin{array}{r} 583,915 \\ 25,996 \end{array}$ |  | $\begin{array}{r} 386.296 \\ 19,267 \end{array}$ | 60,971 | 9,028 | 5,199 7,430 | 26,624 | $\begin{aligned} & 1,844 \\ & 3,454 \end{aligned}$ | 10,43 19,702 |
| Wholesale and retail trade not |  |  | $\begin{array}{r} 577,492 \\ 25,822 \end{array}$ |  |  |  | 7,452 | 41,041 | $\begin{aligned} & 3,154 \\ & (2) \end{aligned}$ | ${ }_{(26}^{46} 4$ |
| Finance, insurance, and real es | 25,1794.802536 | $\begin{array}{r} 673,860 \\ 85,802 \\ 45,895 \\ 542,563 \end{array}$ | $\begin{array}{r} 585,824 \\ 4,664 \\ 45,48 \\ 497,712 \end{array}$ | $\begin{array}{r} 50,129 \\ 1,803 \\ 7,272 \\ 41,044 \end{array}$ | $\begin{aligned} & 51,3121 \\ & 13,484 \\ & 12,107 \\ & 26,720 \end{aligned}$ | $\begin{array}{r} 73,197 \\ 3,320 \\ 417 \\ 69,460 \end{array}$ | $\begin{array}{r} 136,781 \\ 2,064 \\ 554 \\ 134,163 \end{array}$ | $\begin{array}{r} 160,897 \\ 170 \\ 15,096 \\ 176,163 \end{array}$ | $\begin{array}{r} 12,092 \\ 2,497 \\ 8,35 \\ 8,110 \end{array}$ | $\begin{aligned} & 126,545 \\ & 27,788 \\ & 15,111 \\ & 83,799 \end{aligned}$ |
| Finance. |  |  |  |  |  |  |  |  |  |  |
| Insurance.. |  |  |  |  |  |  |  |  |  |  |
| Real estate | 19,843 |  |  |  |  |  |  |  |  |  |
| Services.. | $\begin{array}{r} 23,903 \\ 1,560 \\ 2,338 \\ 902 \\ 1,113 \\ 323 \\ 2,325 \\ 1,545 \\ 069 \end{array}$ | $1,160,685$ <br> 102,302 <br> 109,090 <br> 66,807 <br> 27,349 <br> 18,940 <br> 103,091 <br> 69,070 <br> 19,839 | $\begin{array}{r} 1,137,854 \\ 98,344 \\ 107,697 \\ 62,024 \\ 27,144 \\ 18,523 \\ 100,836 \\ 6,830 \\ 19,708 \end{array}$ | $\begin{array}{r} 142,038 \\ 6,746 \\ 28,805 \\ 19,172 \\ 3,473 \\ 6,160 \\ 14,960 \\ 26,563 \\ 7,215 \end{array}$ | $\begin{array}{r} 288,739 \\ 16,214 \\ 38,194 \\ 21,637 \\ 11,937 \\ 4,620 \\ 21,625 \\ 15,241 \\ 5,513 \end{array}$ | $\begin{array}{r} 29,221 . \\ 7,335 \\ 3,285 \\ 1,902 \\ 805 \\ 578 \\ 2,212 \\ 1,614 \\ 505 \end{array}$ | 54,91115,913 | [r\|r $\begin{array}{r}315,789 \\ 9,340\end{array}$ |  | 337,03916,46016 |
| Hotels, rooming houses, camps, and otber lodging places.. |  |  |  |  |  |  |  |  |  |  |
| Personal services............................. Laundries, laundry services, cleaning and dyeing |  |  |  |  |  |  | 6,956 5,454 | $\begin{array}{r}13,138 \\ 5,953 \\ \hline, 93\end{array}$ | $\begin{array}{r} 937 \\ 1,884 \end{array}$ | 14,460 |
| Beauty and barber shops...................................... |  |  |  |  |  |  | 751 | 5,062 | 750 865 | 6,451 5,296 |
| Other personal services |  |  |  |  |  |  | 751 | 2,123 | 268 | 2,378 |
| Business services. |  |  |  |  |  |  | 7,595 | 20,858 | 1,701 | 24,971 |
| Automobile parking, repair, and service Repair services, except automobile..... |  |  |  |  |  |  | 2,420 | 10,335 4,737 | $\begin{aligned} & 1,075 \\ & 520 \end{aligned}$ | $\begin{array}{r} 1,226 \\ 4,915 \end{array}$ |
| Amusement and recreation services, incl. motion pictures. | 1,378 | 126,620 | 120,201 | 25,632 | 20,591 | 3,108 | 10,951 | 8,431 | 599 | 13,537 |
| Medical services.......... | 1,438 | 277,934 | 273,092 | 10,779 | 76,563 | 5,880 | 5,673 | 107,891 | 1,271 | 109,892 |
| Offices of physicians an | 1,014 | 204,787 | 200,712 | 1,067 | 50,209 | 3,245 | 2,385 | 95,512 | 913 | 96,212 |
| Other medical services. | 424 | 73,147 | 72,380 | 9,712 | 26,354 | 2,635 | 3,288 | 12,380 | 361 | 13,680 |
| Legal services.. | 1,207. | 205,927 | 204,690 | 2,126 | 46,707 | 2,755 | 2,935 | 102,127 | 2,158 | 102,838 |
| Accounting, auditing, and bookkeeping | ${ }_{6}^{667}$ | 73,251 73,562 | 73,190 73 | 1,236 17 | 24,595 | 1,352 | -857 | 26,031 | 667 | 26,031 |
| Other services.. | 776 | 73,561 | 73,199 | 17,986 | 23,496 | 2,176 | 1,132 | 12,901 | 670 | 13,044 |
| Nature of business not allocable. | 253 | 12,256 | 6,787 | 4,619 | 1,652 | 208 | 2,563 | 780 | (2) | $\left(^{2}\right)$ |
| San Francisco District (Cainfornia) |  |  |  |  |  |  |  |  |  |  |
| All industries. | 51,076 | 4,875,805 | 4,748,159 | 2,736,252 | 754,239 | 129,222 | 274,339 | 523,687 | 35,059 | 654,502 |
| Agriculture, forestry, and fisheries | 7.724 | 562,564 | 547,451 | 340,967 | 113,973 | 22,109 | 32,773 | 64,256 | 4,944 | 87,304 |
| Farns................................. | $\begin{array}{r}7.029 \\ \hline 696\end{array}$ | $\begin{array}{r}499,722 \\ 62,842 \\ \hline 22\end{array}$ | 486,491 60,960 | $\begin{array}{r}311,743 \\ 29,224 \\ \hline\end{array}$ | 200,766 23,207 | 20,955 1,254 | 30,439 2,334 | 54,542 9,714 14 | 4,422 | 76,174 12,130 |
| Mining. | 280 | 21,913 | 21,298 | 15,021 | 2,612 | 850 | 1,098 | ${ }^{14,334}$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ |
| Contract construction | 2,938 | 542,955 | 530,053 | 426,882 | 122,018 | 7,171 | 12,636 | 16,460 | 2,253 | 45,798 |
| General contractors | 1,443 | 388,921 | 378,896 | 318,851 | 79,482 | 4,264 | 10,422 | 1,191 | 1,007 | 26,623 |
| Special trade contra | 1,495 | 154,034 | 251,157 | 108,031 | 42,536 | 3,007 | 2,194 | 25,269 | 1,246 | 19,175 |
| Manufacturing. | 2,173 | 335,301 | 329,505 | 229,777 | 58,224 | 5,522 | 7,330 | 27,761 | 1,582 | 31,076 |
| Transportation, communication, electric, gas, and sanitary services. | 1,173 | 115,198 | 113,926 | 46,238 | 26,775 | 5,797 | 8,392 | 14,216 | 940 | 15,611 |
| Wholesale and retail trade. | 21,525 | 2,121,992 | 2,097,129 | 1,541,037 | 192,419 | 31,260 | 20,959 | 126,323 | 9,256. | 137,550 |
| Wholesale trade | 1,595 | 642,230 | 634,249 | 514,635 | 45,530 | 5,524 | 4,568 | 31,307 | 1,297 | 32,850 |
| Retail trade......... | 9,802 | 1,469,649 | 1,452,889 | 1,019,304 | 146,009 | 25,629. | 16,253 | 94,043. | $\begin{array}{r}7,856 \\ \hline 358 \\ \hline 1\end{array}$ | 103,725 |
| General merchandise store | 434. | 64,458 | 63,586 | 41,725 | 6,744 | 1,161 | 985 | 3,999 | 358 | 4,338 |
| Food stores.. | 1,569 |  | 398,932 | 313,746 | 27,863 | 5,554, | 3,730 | 19,311 | 1,363 | 20,758 |
| Automobile and truck deale | 708 | 233,157 | 229,047 | 181,249 | 18,871 | 2,960 | 1,643 | 8,569 | 518 | 9,459 |
|  | 894 2,297 | 107,579 179,454 | 107,307 177,718 | 80,928 74,879 | 8,498 39,778 | 1,461 6,928 | 4, 586 4,361 | 6,189 17,901 | $\begin{array}{r}\text { r } \\ \times 187 \\ 1.825 \\ \hline\end{array}$ | 6,423 20,064 |
| Other retail trade..................................... | 3,899 | 483,231 | 476, 299 | 323,777 | 4, 255 | 8,565 | 4,968 | 38,074 | 3,006 | 42,693 |
| wholesale and retail trade not allocabie | $(2)^{3}$ | ${ }^{(2)}$ | ${ }^{\text {(2) }}$ (29) | (2) | ${ }^{(2)}$ | (2) | (2) ${ }^{4}$ | (2) | ${ }^{(2)}$ | (2) ${ }^{\text {2 }}$ |
| Finance, insurance, and real estate | 16,478 | 450,386 | 394,962 | 32,663 | 59,559 | 38,446 | 61,121 | 51,566 | 8,986 | 108,149 |
| Finance. | 2,494 | 114.753 | 86,323 | 1,346 | 36,874 | 3,375 | 1,563 |  | 1,516 | 27,756 |
| Insurance.. | 537 | 36,038 | 35,727 | 948 | 6,741 | 462 | 620 | 15,809 | 488 | 15,826 |
| Real estate | 13,448 | 299,595 | 272,912 | 30,369 | 15,944 | 34,609 | 58,938 | 27,038 | 6,982 | 64,567 |
| Services............................................ | 8,654 | 717.240 | 705,791 | 97,782 | 177,761 | 17,685 | 29,895 | 227,017 | 6,906. | 225,374 |
| Hotels, rooming houses, camps, and other lodeting places.. | . 854 | 76,714 | 72,993 | 10,442 | 17,624 | 5,401 | 10,780 | 3,169 | 388 | 7,019 |
| Personal services................................... | 1.603 | 65,511 |  | 10,304 | 20,096 | 2,024 | 3,940 | 10,589 | 1,263 | 12,415 |
| Laundries, laundry services, cleaning and dyeing plants | 523 | 28,904 | 28,770 | 5,164 | 10,805 | 1,014 | 2,088 | 2,187 | 353 | 3,585 |
| Beauty and barber shops. | 851 | 22,205 | 22,114 | 1,717 | 7,390 | 534. | 500 | 5,353 | 753 | 5,456 |
| Other personal services. | 229 | 14,402 | 13,935 | 3,423 | 1,901 | 476 | 2,352 | 3,049 | 257 | 3,374 |
| Business services. | 1,330 | 55,093 | 52,785 | 14,502 | 10,908 | 1,234 | 4,489 | 23,921 | 1,038 |  |
| Automobile parking, repair, and service Repair services, except automobile..... | 1,077 | 56,652 13,391 | 56,361 13,265 | 22,44 5,436 | 9,425 2,435 | 1,221 | 4,266 502 | 9,758 <br> $\mathbf{2 , 9 1 9}$ | 901 394 | 20,047 2,919 |
| Amusement and recreation services, incl. motion pictures. | 468 | 24,242 | 21,766 | 4,4,42 | 6,289 | 565 | 2,045 | 2,284 | 316 | 3,231 |
| Medical services......................................... | 1,080 | 199,769 | 199,253 | 4,154 | 51,861 | 3,785 | 2,309 | 83,149 | 1,029 | 83,235 |
| Offices of physicians and surgeons | '705 | 166,456 | 165,981 | 228 | 40,073 | 2,573 | 2,490 | 75,567 | 705 | 75,567 |
| Other medical services...... | 375 | 33,313 | 33,272 | 3,926 | 11,788 | 1,212 | 819 | 7,582 | 324 | 7,668 |
| Legal services.. | 774 | 120,226 | 119,488 | 1,499 | 26,074 | 1,520 | 1,466 | 64,822 | 774 | 64,822 |
| Accounting, auditing, and bookkeping servic | 414 | 42,169 | 42, 127 |  | 14,359 | 784 | 492 | 14,861 | 390 | 14,867 |
| Other services......................... | 662 | 63,573 | 62,934 | 24,562 | 18,790 | 745 | 606 | 11,54, | 415 | 12,320 |
| ature of business not alloc | ${ }^{2}$ ) | (2) | (2) | (2) | ${ }^{2}$ ) | ${ }^{(2)}$ | (2) | ${ }^{2}$ ) | (2) | (2) |

Footnotes at end of table.

Table 3.7-ACTIVE PARTNERSHIPS in 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES-Continued

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net prifit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnerships | 'Receipts |  | Deductions |  |  |  | Net profit <br> (lesa Loas) <br> (Thow sand dollars) | Number of partnerchips | Net prorit <br> Thoweend doltera) |
|  |  | Total <br> (Thousend dollara) | Busineas <br> (Thourend doilere) |  | $\begin{gathered} \text { Payroll } \\ \text { (Thousend } \\ \text { dollocr) } \end{gathered}$ |  | Deprecis- <br> Thow a and <br> dollers) |  |  |  |
| A.l industries............ | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|  | 12,409 | 871,179 | 249,640 | 476,668 | 105,972 | 20,591 | 35,778 | 128,527 | 8,982 | 139,649 |
|  | 2,285 2,153 | 113,286 90,037 | 111,869 88,913 | 79,511 <br> 58,932 <br> 0,590 | 8,860 <br> 7,368 <br> 1892 | 3,26 3,063 | 6,625 6,360 | 8,996 8,119 | $\underset{1}{1,434}$ |  |
| Other agriculture, forestry, and fisheries. | 133 | 23,249 | 22,956 | 20,579 | 1,492 | 157 | 265 | 877 |  |  |
| Mining. | 255 | 26,420 | 15,931 | 6,618 | 1,572 | 223 | 1,453 | ${ }^{1} 1,411$ | (2) | ${ }^{(2)}$ |
| Contract construction. Ceneral contractors. Special trade contra | 803 237 566 | 86,412 42,761 43,651 | 85,616 42,143 43,473 | 63,393 35,574 27,819 | 16,069 4,023 12,466 | 1,256 246 1,010 | 2,028 1,147 881 | $\begin{aligned} & 9,332 \\ & 2,822 \\ & 6,510 \end{aligned}$ | 681 164 517 | 9,941 3,372 6,569 |
| Manuracturing.......................................... | 272 | 25,944 | 25,707 | 15,032 | 6,472 | 465 | 928 | 3,256 | 247 | 3,457 |
| Transportation, comunication, electric, gas, and sanitary services. | 231 | 22,880 | 22,706 | 16,725 | 4,999 | 752 | 700 | 1,546 | 206 | 1,680 |
| Wholesale and retail trade. Wholesale trade......... | 2,921 | 366,382 100,200 | 362,698 99,461 | 264,227 79,710 | $\begin{array}{r}33,436 \\ 6,356 \\ \hline\end{array}$ | 4,698 | 4,812 | 21,993 5,587 | 2,351 356 | 23,817 5,926 |
| Retail trade..... General merchan | $\left.{ }^{\frac{2}{2}}\right)^{4} 488$ | 265, ${ }^{(2)} 329$ | 262, ${ }_{(2)}{ }^{397}$ | 183, ${ }_{\text {2 }}(278$ | 27, ${ }^{2}$ ) 5 , ${ }^{\text {a }}$ | $\left(\begin{array}{c}3,961 \\ (2)\end{array}\right.$ |  | ${ }_{(2)}^{16,378}$ | $\left.{ }^{\frac{1}{2}}\right)^{994}$ | ${ }_{(2)}^{17} 868$ |
| Food stores..... | 275 | 63,638 | 63,105 | 49,531 | 5,310 | 576 290 | 513 237 | 2,986 | (2) 2274 | (2) ${ }^{2}$,996 |
| Automobile and truck deal | 255 | 33,109 26,047 | $\begin{array}{r}32,558 \\ 33,978 \\ \hline\end{array}$ | 27,319 27,505 | 1,928 2,059 | 280 | 237 250 | 1,046 | ${ }^{(2)}{ }_{266}$ | (2) ${ }_{1}$ |
| Gasoline service stations. | 267 392 | 24,047 20,063 | 23,978 19,804 | 27,505 8,672 | 2,059 4,238 | 708 | 250 | 1,686 1,943 | 266 | 1,691 2,126 |
| Other retail trade ................. | (12, 301 | ${ }_{17}^{17} 212$ | 1155 12937 | [ 27 7 718 | 12, 2 , 705 | ( ${ }^{\left.\frac{1}{2}\right\}^{659}}$ | (2, 2 , 041 | ${ }_{(23)}^{7,890}$ | (2) 931 | (2) ${ }^{\text {2 }}$ ( 992 |
| Wholesale and retail trade not allocabi Finance, insurance, and real estate...... |  |  | (2) |  |  |  |  |  |  |  |
| Finance, insurance, and real estate. <br> Finance. <br> Insurance | $\begin{aligned} & 3,121 \\ & 523 \\ & (2) \end{aligned}$ | 78,630 27,481 (2) | 65,763 7,955 (2) | $\begin{aligned} & 6,607 \\ & \text { (2) }^{248} \end{aligned}$ | 3,835 2,232 $(2,232$ ( $)$ | $\begin{aligned} & 6,553 \\ & (2) \end{aligned}$ | $\begin{aligned} & 13,170 \\ & \left.{ }_{26}\right)^{267} \end{aligned}$ | 14,857 7 $(20007$ 125 | $\begin{aligned} & 2,058 \\ & \left.\mathbf{n}^{2}\right)^{379} \end{aligned}$ |  |
| Real estate | 2,550 | 53,994 | 50,654 | 3,372 | 1,562 | 6,332 | 12,871 | 5,565 | 1,631 | 12,209 |
| Services............................................ | 2,521 | 161,225 | 159,350 | 26,565 | 30,729 | 3,424 | 6,062 | 59,958 | 2,919 | 61,982 |
| Hotels, rooming houses, camps, and other lodeing places.. | 42 | 15,456 | 14,967 | 3,895 | 2,583 | 1,489 | 2,003 | 1,031 | 225 | 2,605 2330 |
| Personal services................................... Laundries, laundry services, cleaning and dyeing plants | (2) 289 | (2) 2896 | 10, 878 | (2) ${ }^{758}$ | $\left.{ }^{2}, 2\right)^{245}$ | (2) 221 | (2) 415 | ${ }^{2} 2,069$ | (2) 265 | (2, ${ }^{2}$ ) 330 |
| Beauty and barber shops..................... | (2) | (2) | (2) |  | (2) | 2) | (2) | (2) | (2) | (2) |
| Other personal services | (2) | (2) | (2) | $\left.{ }^{2}\right)$ | (2) | (2) | (2) | (2) |  | (2) |
| Business services.. | 328 | 15,096 | 14,772 | 4,868 | 2,933 | 558 | 1,428 | 2,619 | (2) 232 | 3, 110 |
| Automotile parking, repair, and servic Repair services, except automotile.... | $(2)^{265}$ | ${ }_{(2,}{ }^{5}, 026$ | ${ }_{(2,028}$ | $\left.{ }_{(2)}^{3}\right)^{3,068}$ | (2) $^{\text {2 }}$ | (2) 79 | $(2){ }^{140}$ | (2) 399 |  |  |
| Anusement and recreation services, incl. motion pictures. | (2) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | (2) | (2) | (2) | (2) | (2) | (2) | $\left.{ }^{2}\right)$ |
| Medical services.. | 277 | 43,858 | 43,766 | 909 | 7,768 | 373 | 496 | 26,234 | 253 | 26,298 |
| Orfices of physicians and $\varepsilon$ Other medical services...... | (2) ${ }^{229}$ | $4 \frac{1}{4}, 772$ | (2) ${ }_{(2)} 681$ |  | (7, ${ }^{7}$ ) 11 | $\left(^{2}\right)^{366}$ | $(2)^{429}$ |  | (2) ${ }^{229}$ | (2) ${ }^{2} 740$ |
| Legal services. <br> Accounting, auditine, and bookkeeping services. <br> Other services. | $\begin{aligned} & \mathbf{2}^{2}{ }^{2} 375 \\ & \left(2^{2}\right) \end{aligned}$ | 36,622 (2) (2) | 36,460 (2) (2) | $\text { (2) }^{305}$ | $\begin{aligned} & 6,460 \\ & \left(\begin{array}{l} 6 \\ (2) \\ \text { (2) } \end{array}\right. \end{aligned}$ | $\begin{aligned} & \text { (2) }^{2773} \\ & (2) \end{aligned}$ | (2) (2) (2) | 20, (2) (2) 2 | $\begin{aligned} & \left(\begin{array}{l} (275 \\ (2) \end{array}{ }^{375} .\right. \end{aligned}$ | 20,719 (2) (2) |
| Nature of business not allocable. | - | - | - | - | - | - | - | - | - | - |
| A.l industries | 12,413 | 751,4,4 | 727,783 | 358,512 | 90,735 | 19,643 | 29,508 | 136,654 | 9,667 | 152,365 |
| Agriculture, forestry', and fisherips..... <br> Farms................................................. <br> Other agriculture, forestry, and fisheri | $\begin{array}{r}708 \\ \text { (2) } \\ \hline\end{array}$ | 23,929 $\frac{17}{12}, 406$ | 23,545 $\left.\frac{11}{(2)}\right)^{158}$ | 10,826 7 7 $(2)$ | $\begin{aligned} & 3,542 \\ & (2) \end{aligned}$ | $(2)^{569}$ | $\begin{aligned} & 1,364 \\ & \text { (2) }^{995} \end{aligned}$ | $\begin{aligned} & 4,986 \\ & \left\langle{ }^{2}\right\rangle_{64} \end{aligned}$ | $\begin{array}{r} 489 \\ \left.{ }^{4} 2\right)^{319} \end{array}$ | $\begin{gathered} 6,462 \\ \begin{array}{c} 2,240 \\ \left.{ }_{2}^{2}\right\}^{2} \end{array} \end{gathered}$ |
| Minits... | - | - | - | - | - | - | - | - | - | - |
| Contract construction | 1,063 | 70,663 | 70,264 | 43,288 | 10,595 | 1,298 | 2,356 | 12,381 | 912 | 12,913 |
| General contractor | 352 | 3, 5128 | 34, 212 | 23,200 | 4,721 | 433 | 463 | 6,919 | 328 | 6,972 |
| Special trade cont | 711 | 36,145 | 36,052 | 19,888 | 5,874 | 865 | 1,893 | 5,462 | 554 | 5,961 |
| Manuracturing. | 618 | 59,651 | 54, 672 | 31,126 | 13,648 | 1,048 | 1,525 | 12,795 | 471 | 13,254 |
| Transportation, commaication, electric, gas, and sanitary services.............. ............................................. | 250 | 9,284 | 0,177 | 2,982 | 1,618 | 40. | 859 | 2,707 | 201 | 2,821 |
| Wholesale and retail trade. | 2,857 | 275,334 | 271,587 | 198,049 | 18,105 | 3,767 | 3,391 | 23,479 | 2,615 | 24,572 |
| wholesale trade. | 243 | 61,004 | 60,523 | 51,092 | 2,725 | 396 | 402 | 3,246 | 182 | 3,474 |
| Retail trade..... General merchal | (2, ${ }^{2}$ ) 590 | 211,787 | 208,541 | 145, 23.23 | $\left.{ }^{15}{ }^{2}\right)^{291}$ | (2) ${ }^{3}$ ) 338 | (2, 2 ) ${ }^{3} 9$ | 19, 8 85 | (2, 2 ) 208 | (2) ${ }^{20}$ |
| Food stores. | 406 | 39,368 | 39,128 | 28,879 | 1,567 | 376 | 402 | 3,753 | 200 | 3,815 |
| Automobile and truck deal | 182 | 20,314 | 19,870 | 15,708 | 1,057 | 468 | 157 | 891 | ${ }^{(2)}$ | (2) |
| Gasoline service stations. | 323 | 35,336 | 34,883 | 27,073 | 2,057 | 278 | 275 | 2,776 | 294 | 2,868 |
| Eatiry and drinkitu' places. | 566 | 28,127 | 28,050 | 13,340 | 4,070 | ${ }^{813}$ | 815 | 3,593 | 469 | 3,794 |
| Other retail tradw..................... | (1, $\left.{ }^{1}\right)^{3} 3$ | (2) ${ }^{2}$ 784 | 75, 2 , 775 | [22, 203 | (2, ${ }^{\text {2 }}$, 992 | (2, ${ }^{\frac{1}{2}}{ }^{257}$ |  | $\left.{ }^{7}{ }^{7}\right)^{990}$ | $(2) 838$ | (2) 288 |
| Eiturne. ansurarce, and real estate. | 4,333 | 145,208 | 134,862 | 59,238 |  |  | 11,909 | 17,645 | 3,019 | 26,226 |
| Finam ${ }^{\text {a }}$ |  |  |  |  |  |  |  |  |  |  |
| Insurance. | $(2)^{2}$ | (2) | (2) | (2) ${ }^{\text {a }}$ | (2) | $\left(^{2}\right)^{24+7}$ | $\text { (2) }^{2}$ | (2) ${ }^{\text {2 }}$ | (2) | (2) |
| heal estate. | 3,494 | 65,814 | 62,648 | 1,279 | 2,320 | 9,409 | 11,658 | 11,905 | 2,374 | 18,132 |
| Servturs, .......................................... | (2, 2 ) 530 | $\begin{gathered} 166,849 \\ \left(2^{2}\right) \end{gathered}$ | ${ }_{(2)}^{163,170}$ | (13,003 | 35,756 $(2)$ | $\left.{ }_{\text {(2, }}{ }^{2}\right\}^{333}$ | (2) ${ }^{\frac{9}{2} \text {, } 079}$ |  | (2, 2 [11 | (2) ${ }_{\text {2 }}$ ) 863 |
| Perschal services....................................... |  |  |  |  |  |  |  | 5 |  |  |
| La mulries, la mdry cervices, "learily Jud dyeite plarit: | (2) | (2) | (2) | ${ }^{12}{ }^{1}$ | (2) | (2) | (2) | (2) | (2) | (2) |
| Heauty ard barber shops... Oth...r personal | (2) 268 | (2) ${ }^{380}$ | (2) 328 | (2) 223 | (2) ${ }^{478}$ | (2) 55 |  | (2, 508 | (2) 268 | (2, 208 |
| ouriness servicps....... |  | 13,734 | 13,718 | (2) 714 |  |  |  | (2,632 | ${ }^{270}$ |  |
|  | $\text { (2) }^{292}$ | $\left.\frac{11}{12}\right\} 851$ | $\frac{11}{\{2\}}, 801$ | $\begin{gathered} 1, \\ x^{2}, \\ x^{2} \end{gathered}$ | 云, 24, | $2^{205}$ | $\text { (2) } 110$ | 2, ${ }^{2}$, 634 | $\text { (2) }^{219}$ | - 2,6754 |
|  | 245 | 6,717 | 6, 636 | 531 | 1,575 | 497 | 908 |  |  |  |
| Medi ${ }^{\text {al }}$ arervigus........................................ | 305 | 36,274 | 33,270 |  | 6,346 | $3{ }^{3}$ | 838 | 13,085 |  | 19,916 |
|  |  | 31, 122 | 28,118 | 619 |  |  |  | 18,189 | 203 | 18,189 |
| Other medical - Mruser........ | ${ }^{2}{ }^{2}$ | (2) | (2) | $\left.{ }^{2}\right)$ | (2) | $(2)^{2}$ | (i) | (2) | $\left({ }^{2}\right)$ | (2) |
| Lrval efrvices................... |  |  | $\begin{aligned} & 45 \\ & (25) \\ & (257 \end{aligned}$ |  |  |  |  |  |  |  |
|  | ${ }^{(2)}{ }_{161}$ | $\begin{aligned} & (2), 160 \\ & 24,16 \end{aligned}$ | $\begin{aligned} & (2) \\ & 14,101 \end{aligned}$ | 1,702 | $\begin{aligned} & \{=3,10 \\ & 6,10 \end{aligned}$ | ${ }^{(2)}{ }_{250}$ | $\text { (2) }_{156}$ | $\text { (2) } 1,736$ | ${ }^{(2)}{ }_{1 \in 1}$ | ${ }_{\text {(2) }}{ }^{2}, 736$ |
|  | (2) | (2) | ${ }^{(2)}$ | - | (2) | (2) | (2) | (2) | ${ }^{(2)}$ | (2) |

Table 3.7-ACTIVE PARTNERSHIPS IN 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES-COALINUEd

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net prorit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnerahips | Receipts |  | Deductions |  |  |  | Net prorit <br> (less loss) <br> (Mou zand <br> dotiars) | Number of partnerships | Net proflt <br> (Thousand dollars) |
|  |  | $\begin{gathered} \text { Total } \\ \begin{array}{c} \text { (hous ond } \\ \text { doHara) } \end{array} \end{gathered}$ | Business <br> (Thous and dollars) | $\begin{gathered} \text { Cost of } \\ \text { goods sold } \\ \text { ( } \begin{array}{c} \text { oousind } \\ \text { dolt ars }) \end{array} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { Payroll } \\ & \text { (Thousend } \\ & \text { oblfars) } \end{aligned}$ | $\begin{gathered} \text { Taxes } \\ \text { (Mousen } \\ \text { doullars) } \end{gathered}$ | Depreciation (Thousand dothar:) |  |  |  |
| FLORIDA | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industrie | 23,504 | 1,537,672 | 1,508,079 | 811,621 | 211,381 | 34,802 | 49,793 | 228,535 | 16,554 | 266,043 |
| Agriculture, forestry, and risheries <br> Farms. <br> Other agriculture, forestry, and fisheries. | $\begin{aligned} & 2,8,4 i \\ & 2,386 \\ & 458 \end{aligned}$ | $\begin{aligned} & 117,949 \\ & 89,549 \\ & 28,400 \end{aligned}$ | $\begin{array}{r} 115,974 \\ 87,813 \\ 28,161 \end{array}$ | $\begin{aligned} & 73,101 \\ & 55,928 \\ & 17,179 \end{aligned}$ | $\begin{aligned} & 20,419 \\ & 16,046 \\ & 4,373 \end{aligned}$ | $\begin{array}{r} 3,676 \\ 3,426 \\ 250 \end{array}$ | $\begin{aligned} & 6,863 \\ & 6,134 \\ & 729 \end{aligned}$ | $\begin{gathered} 12,791 \\ 10,464 \\ 2,327 \end{gathered}$ | $\begin{array}{r} 1,295 \\ 964 \\ 331 \end{array}$ | $\begin{gathered} 24,198 \\ 19,998 \\ 4,200 \end{gathered}$ |
| Mining . | (2) | ${ }^{2}$ ) | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{2}{ }^{2}$ | $\left({ }^{2}\right)$ | (2) | $\left({ }^{2}\right)$ | $\left({ }^{2}\right)$ | ${ }^{2}$ ) |
| Contract construction..... General contractors..... Special trade contractor | $\begin{aligned} & 1,974 \\ & 665 \\ & 1,310 \end{aligned}$ | $\begin{array}{r} 154,497 \\ 81,061 \\ 73,436 \end{array}$ | $\begin{array}{r} 152,273 \\ 79,157 \\ 73,116 \end{array}$ | $\begin{array}{r} 216,938 \\ 65,636 \\ 51,302 \end{array}$ | $\begin{aligned} & 33,534 \\ & 12,646 \\ & 20,888 \end{aligned}$ | $\begin{array}{r} 2,077 \\ =791 \end{array}$ | $\begin{aligned} & 3,095 \\ & 1,938 \end{aligned}$ | $\begin{aligned} & 15,968 \\ & 6,313 \end{aligned}$ | $\begin{aligned} & 1,688 \\ & 578 \end{aligned}$ | $\begin{gathered} 17,960 \\ 7,284 \\ 10,676 \end{gathered}$ |
| Manuracturing. | 522 | 52,700 | 51,772 | 36,066 | 8,988 | 831 | 1,620 | 5,796 | 413 | 5,994 |
| Transportation, communication, electric, gas, and sanitary services. | 386 | 24,124 | 24,049 | 12,205 | 3,843 | 488 | 1,406 | 2,404 | 287 | 2,523 |
| Wholesale and retail trade. Wholesale trade........ | $\begin{aligned} & 5,746 \\ & 725 \\ & 5,021 \end{aligned}$ | $\begin{aligned} & 705,601 \\ & 216,495 \end{aligned}$ | $\begin{aligned} & 698,545 \\ & 214,990 \end{aligned}$ | 532,885 180,378 | $\begin{aligned} & 55,117 \\ & 10,87 \end{aligned}$ | $\begin{aligned} & 8,450 \\ & 2,857 \end{aligned}$ | $\begin{aligned} & 8,109 \\ & 2,069 \end{aligned}$ | $\begin{array}{r} 35,801 \\ 8,371 \end{array}$ | 4,500 | 40,140 9,005 |
| Retail trade... |  | 489,106 | 483,555 | 352,507 | 4, 288 | 5,593 | 6,040 | 27,490 | (2) $\left.^{3}\right)^{944}$ | (2) ${ }^{31}$, ${ }^{135}$ |
| General merchandise st | 5,021 | 11,847 | 11,639 | 7,904 | 1,067 | 193 | 329 | $\begin{array}{r}539 \\ 3,563 \\ \hline\end{array}$ |  |  |
| Food stores. | 680 | 90,34267,513 | 90,071 | 73,754 | 4,6235,411 | 581557 | 1,076 |  | ${ }_{590}$ | ${ }^{(2)} 3.776$ |
| Automobile and truck deale | 471 |  | 66,844 | 53,484 |  |  |  | 2,5542,355 | 590 | 2,7892,848 |
| Gasoline service stations. | 791 <br> 837 | 58,363 | 58,245 | 46,935 | $\begin{aligned} & 3,322 \\ & 6,464 \end{aligned}$ | $\begin{aligned} & 350 \\ & 969 \end{aligned}$ | 382932 |  | 572 |  |
| Eating and drinking Places.... |  | 1211,612 | 207,508 | 30,195 140,235 |  |  |  | $\begin{array}{r}\text { 3,323 } \\ 14,725 \\ \hline\end{array}$ | $\begin{array}{r}667 \\ \hline, 719\end{array}$ | 4,028 |
| Other retail trade.................... | 2,163 |  |  | 140,235 | 23,393 | 2,943 | 2,846 | 14,756 | 1,18 | 16,899 |
| Finance, insurance, and real esta | $\begin{array}{r} 6,204 \\ 865 \\ 201 \\ 5,138 \end{array}$ | $\begin{gathered} 96,234 \\ 7,038 \\ 10,510 \\ 78,686 \end{gathered}$ | $\begin{aligned} & 85,461 \\ & 3,721 \\ & 30,677 \\ & 71,243 \end{aligned}$ | 4,584 | $\begin{aligned} & 6,483 \\ & 340 \\ & 1,673 \\ & 4,470 \end{aligned}$ | $\begin{array}{r} 11,192 \\ 1,094 \\ 83 \\ 10,015 \end{array}$ | $\begin{array}{r} 14,444 \\ 283 \\ 106 \end{array}$ | $\begin{array}{r} 11,355 \\ 753 \\ 2,053 \\ 0,53 \end{array}$ | $\begin{gathered} 3,904 \\ 548 \\ \left.\mathbf{1}^{2}\right) \end{gathered}$ | $\begin{aligned} & 23,7744 \\ & (2,653 \\ & (2) \\ & 18,920 \end{aligned}$ |
| Insurance |  |  |  | 2,467 |  |  |  |  |  |  |
| Real esta |  |  |  | 1,643 |  |  | 14,055 | 8,549 | 3,205 |  |
| Services..... | 5,729 |  | 375,703 | 33,482 | 82,230 | $8,033$ | $14,146$ | 143,921 | 4,367 | 150,955 |
| Hotels, roming houses, camps, and other lodging places.. | 962 | $\begin{aligned} & 54,278 \\ & 27,525 \end{aligned}$ | 49,1122 27,454 | 5,683 | 9,857 |  |  | 3,3763,800 | 509700 | 7,006 |
| Personal services.................................... | ${ }_{178}^{94}$ |  | $\begin{gathered} 8,42 \\ 10,366 \end{gathered}$ | 6,261 2,624 | 8,698 3,498 | $\begin{array}{r} 3,653 \\ 625 \end{array}$ | $\begin{array}{r}1,524 \\ 458 \\ \hline 58\end{array}$ |  |  | (2) ${ }^{2}$ |
| Laundries, ${ }^{\text {laundry }}$ services, cleaning and dyeing plants | 542 | $8,3,45$ 10,412 |  | 849 | 3,854 | 247 | 458 458 4 | 840 1,494 | (2) 371 |  |
| Other personal services. | 225 | 8,663 | 8,646 | 2,788 | 1,346 | 157 | 608 | 1,456 | (2) | (2) |
| Business services........ | 45 | 11,493 | 11,451 | 3,010 | 1,474 | 114 | 298 | 3,580 | 348 | 3,642 |
| Automobile parking, repair, and servi Repair services, except automobile.. | $(2)^{469}$ | $\left.{ }^{13}\right)^{17}{ }^{69}$ | ${ }_{(2)}^{13,570}$ | $\left({ }^{7}\right)^{0.3}{ }^{-}$ | (2, ${ }^{2}$ ) ${ }^{\text {a }}$ | $\left({ }^{2}\right){ }^{294}$ | $\left({ }^{2}\right){ }^{246}$ | (2, ${ }^{2}$, 170 | (2) ${ }^{3 / 7}$ | (2, ${ }^{2}$ ) 588 |
| Amusement and recreation services, incl. motion pictures. | 378 | 17,097 | 17,015 | 3,768 | 3,341 | 526 | 1,533 | 908 | 202 | 2,909 |
| Medical services..................... | 457 | 55,938 | 55,825 | 2,952 | 9,483 | 523 | 624 | 30,598 | 457 | 30,598 |
| orrices of physicians and surg | 203 | 38,371 | 38,269 | 197 | 5,271 | 271 | 320 | 23,396 | 203 | 23,396 |
| Other medical services........ | 254 | 17,567 | 17,556 | 2,755 | 4,212 | 252 | 304 | 7,202 | 254 | 7,202 |
| Legal services. | 1,206 | 143,355 | 142, 552 | 55 | 29,026 | 1,432 | 2,425 | 81,743 | 1,157 | 81,812 |
| Accounting, suditing, and bookkeeping | 270 | 26,057 | 26,020 | , 6 | 9,353 | 387 | 655 | 9,404 | 246 | 9,411 |
| other services.. | 399 | 29,334 | 29,245 | 2,670 | 7,763 | 394 | 301 | 8,194 | 373 | 8,240 |
| Nature of business not allocable | $\left({ }^{2}\right)$ | (2) | $\left({ }^{2}\right)$ | $\left(^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | $(2)^{2}$ | ${ }^{2}{ }^{2}$ | $\left(^{2}\right)$ | $\left({ }^{2}\right)$ |
| gengeia |  |  |  |  |  |  |  |  |  |  |
| All industries. | 14,958 | 1,442,201 | 1,417,453 | 910,044 | 168,252 | 22,119 | 39,407 | 174,786 | 11,922 | 194,934 |
| Agriculture, forestry, and fisheries | 1,786 | 109,617 | 107,488 | 82,209 | 16.785 | 1,659 | 7,152 | 146 | 1,112 | 9,107 |
| Farms. | 1,551 | 80,729 28,888 | 78,762 28,686 | 58,412 23,797 | 14,416 2,369 | 1,457 | 5,973 1,179 | 669 1523 | $\left(\frac{1}{2}, 002\right.$ | $\left.{ }_{(7,}{ }^{2}\right)^{972}$ |
| Other agriculture, forestry, and fisher | 235 | 28,888 | 28,686 | 23,797 | 2,369 |  | 1,179 |  |  |  |
| Mining.. | $\left({ }^{2}\right)$ | $\left(^{2}\right)$ | $\left(^{2}\right)$ | $\left(2^{2}\right)$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | (2) | (2) | (2) | $\left.{ }^{2}\right)$ |
| Contract construction | 1,492 | 139,596 | 137,829 | 101,291 | 24,857 | 1,797 | 2,537 | 13,274 | 1,195 | 15,634 |
| General contractors. | 461 | 77,752 | 76,666 | 59,470 | 11,014 | 680 | 869 | 5,789 | 331 | 6,402 |
| Special trade contract | 1,007 | 61,503 | 60,828 | 41,597 | 13,797 | 1,108 | 1,668 | 7,444 | 840 | 9,191 |
| Manufacturing. | 803 | 131,818 | 128,931 | 93,916 | 24,082. | 1,915 | 4,155 | 10,785 | 676 | 11,309 |
| Transportation, communication, electric, gas, and sanitary services. | 427 | 23,764 | 23,571 | 11,279 | 4,019 | 531 | 1,949 | 2,310 | 356 | 2,475 |
| Wholesale and retail trade | 4,604 | 74,489 | 736,785 | 579,280 | 50,255 | 7,207 | 6,795 | 4,276 | 4,031 | 45,285 |
| Wholesale trade |  | 243,801 | 240,956 | 197,131 | 13,117- | 1,612 | 1,808 | 13,763 | 653 | 13,980 |
| Retail trade.. | 3,886 | 499,161 | 494,007 | 380,834 | 36,974 | 5,580 | 4,936 | 30,326 | 3,353 | 32,092 |
| General merchandise sto | 431 | 61,435 | 60,695 | 45,676 | 4,661 | 769 | 959 | 3,481 | 425 | 3,685 |
| Food stores........ | 667 | 92,092 | 91,670 | 76,652 | 4,886 | 794 | 769 | 3,965 | 546 | 4, 140 |
| Automobile and truck deale | 493 | 1218,152 | 117,022 | 99,021 | 5,323 | 581 | 478 | 5,137 | 433 | 5,437 |
| Gasoline service stations. | 641 | 53,854 | 53,454 | 39,628 | 4,694 | 792 839 | 556 | 3,894 | 569 | 3,991 |
| Eating and drinking places.. Other retail trade......... |  | 26,057 147,571 | 24,963 146,203 | 13,601 106,256 | 4,692 12,718 | 839 1,805 | 612 1,562 | 2,637 11,212 | 283 1,097 | 2,997 11,842 |
| Wholesale and retail trade not allo... | $\left(\frac{1}{2}\right)^{347}$ | ${ }^{147}{ }^{(2)} 5$ | 146, 203 | $\left.{ }_{\text {1 }}{ }^{106}\right)^{256}$ | ${ }_{(2)}^{12}{ }^{718}$ | $\left(^{\frac{1}{2}}\right)^{805}$ | $\left(\frac{1}{2}\right)^{562}$ | $\left.{ }_{(2)}^{11}\right)^{212}$ | ( $\left.{ }^{\frac{1}{2}}\right)^{2097}$ | $\left.{ }^{11}\right)^{842}$ |
| Fina ${ }^{\text {a }}$, insurance, and real estate Finauce........................ | (2,980 | (27) 799 | $\left\{\begin{array}{l} 71 \\ \left.\mathbf{2}^{1}\right)^{178} \end{array}\right.$ | (2) $\left.{ }^{7}\right)^{099}$ | (2) ${ }^{7} 925$ | (6, ${ }^{\text {(2) }}{ }^{\text {a }}$ | $\left.\frac{11}{(2)}\right)^{798}$ | $\left.{ }_{(2)}^{14}\right)^{597}$ | $\left.{ }^{\frac{1}{2}}\right)^{973}$ | 20,44 |
| Insurance. | 239 | 7,074 | 7,044 | 308 | 924 |  |  | 4,523 | . 239 | 4,523 |
| Real estate. | 2,571 | 55,325 | 50,102 | 5,966 | 3,662 | 5,806 | 11,602 | 5,230 | 1,563 | 11,077 |
| Services. Hotels, rooming houses, camps, and other lodging places.. | ${ }_{(2)}^{2}$, 682 | ${ }_{(2\},}^{200,570}$ | ${ }_{\left({ }^{2}\right)}^{197}{ }^{633}$ | $\begin{aligned} & 29,704 \\ & \left.\mathbf{2}^{2}\right)^{204} \end{aligned}$ | $\begin{aligned} & 37,505 \\ & (2)^{505} \end{aligned}$ | $\left.{ }_{(2,}^{2}\right)^{202}$ | ( $\left.{ }^{3}\right)^{644}$ | ${ }^{87}{ }^{(2)}{ }^{549}$ | $\left.{ }^{2}{ }^{2}\right)^{419}$ | $\left.{ }^{87}{ }^{87}\right)^{816}$ |
| Personal services................................... |  |  |  |  |  |  |  |  |  |  |
| Laundries, laundry services, clearing and dveing plants | (2) | (2) | (2) | (2) | (2) | (2) ${ }^{2}$ | (2) ${ }^{(2)}$ | (2) | (2) | (2) |
| Beauty and barber shops. <br> Dther personal services. | $\left(^{2}\right)^{239}$ | $\left.{ }_{(2,}^{2}\right)^{321}$ | ${ }^{2} 2^{304}$ | ${\left({ }^{2}\right)}^{188}$ | $\text { (2) }^{432}$ | (2) 18 | $\left({ }^{2}\right)^{49}$ | $\left.{ }^{\frac{1}{2}}\right)^{037}$ | (2) ${ }^{239}$ | (2, ${ }^{1}{ }^{037}$ |
| Business services........ | 170 | 8,4.4 | 18,431 | 3,550 | ${ }_{836}$ |  | 116 | [1,99] | 170 | 1,991 |
| Automobile parking, repair, and services. | 286 | 10,589 | 10,359 | 4,953 | 1,717 | 123 | 230 | 2,651 | ${ }^{262}$ | ${ }^{2}, 2673$ |
| Repair services, except automobile....... | 197 | 9,763 | 9,680 | 4,746 | 1,841 | 154 | 170 | 1,949 | (2) | ${ }^{(2)}$ |
| Amusement and recreation services, incl. motion pictures. | 194 | 12,538. | 12,303 | 6,428 | 12,188 | 398 | 600 | 1,631 | ${ }^{(2)}{ }_{536}$ |  |
| Medical services.................. | 536 | 68,760 | 67,679 | 1,361 | 10,106 | 620 | 484 | 41,993 37 | 536 339 | 41,993 |
| ofrices of physicians and surgeons | 339 | 55,316 | 54,250 | 487 | 7,421 | 422 | 325 | 37,467 | 339 | 37,467 |
| Other medical services........ | 197 | 13,444 | 13,429 | 874 | 2,685 | 198 | 159 | 4,526 | 197 | 4,520 |
| Legal services......................................... |  |  | 37,901. |  |  |  |  | 23, 2 (2) 63 |  | 23,638 |
|  | ${ }^{(2)} 222$ | $(2)$ 15,114 | (2) 14,978 | $(2)$ 3,426 | $(2)$ 2,949 | ${ }^{(2)} 178$ | (2) $^{2} 33$ | ${ }_{4,406}$ | ${ }^{(2)} 198$ | ${ }_{4,425}$ |
| ture of business not alloc | (2) | $\left(^{2}\right)$ | $\left(^{2}\right)$ | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | (2) | (2) | $\left({ }^{2}\right)$ | $\left.{ }^{2}\right)$ | (2) |

[^22]Table 3.7-active partnerships in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-Continued

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnershipa | Receipts |  | Deductiona |  |  |  | Net profit <br> (lesa lobs) <br> (Thow sand <br> dollara) | Number of <br> partnerships | Net profit <br> (Thoweand doliera) |
|  |  | $\begin{gathered} \text { Total } \\ \text { (Thourend } \\ \text { doliarara) } \end{gathered}$ | Business <br> (Thousend dolfar:) |  | $\begin{gathered} \text { Payroll } \\ \text { ( Thoutand } \\ \text { dollora) } \\ \hline \end{gathered}$ | $\begin{aligned} & \text { Taxes } \\ & \text { (Thourend } \\ & \text { dollore) } \end{aligned}$ | $\begin{aligned} & \text { Deprecial } \\ & \text { tion } \\ & \text { (Thousand } \\ & \text { dohtora) } \\ & \hline \end{aligned}$ |  |  |  |
| ILlivois, TOTAL | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industriee | 00,078 | 5,311,005 | 5,234,251 | 2,922,607 | 663,135 | 154,255 | 178,230 | 745,988 | 45,830 | 801,288 |
|  | 7,810 | $\begin{array}{r} 251,068 \\ 228,222 \\ 22,846 \end{array}$ | $\begin{array}{r} 248,316 \\ 225,616 \\ 22,700 \end{array}$ | $\begin{array}{r} 136,867 \\ 121,358 \\ 15,509 \end{array}$ | $\begin{array}{r} 10,261 \\ 8,231 \end{array}$ | 9,299 9,037 | 19,196 18,553 | $\begin{aligned} & 62,306 \\ & 59,74 \end{aligned}$ | $\begin{aligned} & 6,634 \\ & 6,177 \end{aligned}$ | $\begin{aligned} & 67,256 \\ & 64,281 \end{aligned}$ |
| Other riculture, forestry, and fisheri | -335 |  |  |  | 2,030 | 262 | ${ }_{643}$ | 2,562 | , 261 | 2,975 |
| Mining. | 332 | 36,102 | 35,735 | 4,728 | 5,024 | 522 | 1,880 | 2,322 | 261 | 3,053 |
| Contract construction............................................ General contractors.................... | 3,183 1,146 1,036 | 460,110 <br> 248,210 | 436,318 246,049 | 327,141 <br> 196,632 | 85,746 39,694 | $\begin{aligned} & 5,4,93 \\ & 2,323 \\ & 3,170 \end{aligned}$ | $\begin{aligned} & 7,183 \\ & 3,162 \\ & 4,022 \end{aligned}$ | $\begin{aligned} & 42,371 \\ & 18,073 \\ & 24,298 \end{aligned}$ | $\begin{array}{r} 2,582 \\ 989 \end{array}$ | 4,77219,15525,617 |
| Special trade contractors | 2,037 | 191,900 | 190,269 | 130,509 | 46,052 |  |  |  | 1,693 |  |
| Manuracturing. | 1,944 | 370,823 | 368,658 | 240,785 | 79,846 | 5,350 | 7,946 | 52,172 | 1,658 | 54,124 |
| Transportation, communication, electric, gas, and sanitary services. | 924 | 162,228 | 261,108 | 121,593 | 17,778 | 3,093 | 4,245 | 10,727 | 746 |  |
| Wholesale and retail trade Wholesale trade.......... | 14,440 2,04 | 2,4.45,257 | 2,421,629 | 1,848,365 | $\begin{array}{r} 165,387 \\ 42,899 \end{array}$ | $\begin{array}{r} 52,504 \\ 9,488 \end{array}$ | 23,876 | 155,370 41,797 | 12,740 | $\begin{gathered} 163,287 \\ 4,093 \end{gathered}$ |
| Retail trade. | 12,322 | 1,537,758 | 2,522,426 | $1,23,381$ $1,097,623$ | 121,257 | 42,620 | 17,085 | 112,531 | 1,732 | 118,136 |
| General merchandi | 578 | 1,73,205 | 1,522,426 | $\begin{array}{r}1,097,623 \\ 52,981 \\ \hline\end{array}$ | 6,216 | 1,732 | 17,120 | $\begin{array}{r}4,756 \\ 15,737 \\ \hline\end{array}$ | +488 | 4,99415,920 |
| Food stores.. | 1,623 | 209,403 | 271,730207,353 | 175,944 | 11,362 | 1,663 | 1,120 2,364 |  | 1,326 |  |
| Automobile and truck de | 655 |  |  |  |  |  | 826 |  | 1611,035 | 8,4379,119 |
| Gasoline service stations. | 1,424 | 209,403 137,873 | 207,353 $13 n, 916$ | 91,370 | 2,540 | 1,663 5,369 | 826 1,065 |  |  |  |
| Eating and drinkiry places.. | 2,720 5,322 | 170,920 | $13 n, 916$ 169,012 664,285 |  | $\begin{aligned} & 24,866 \\ & 52,317 \end{aligned}$ | $\begin{gathered} 8,131 \\ 18,384 \\ 12\} \end{gathered}$ | $\begin{array}{r} 3,751 \\ , 7,959 \end{array}$ | $\begin{aligned} & 19,074 \\ & 57,060 \\ & 57, \end{aligned}$ | $\begin{aligned} & 2,217 \\ & \substack{\left.4 \\ x^{2}\right\} \\ \hline} \end{aligned}$ | $\begin{aligned} & 20,011 \\ & 59,615 \\ & \left.\mathbf{1}^{2}\right)^{2} \end{aligned}$ |
| Wholesale and retail trade not all | (2, ${ }^{5}$ 322 | ${ }^{671}(2){ }^{594}$ | ${ }_{(264}^{68}{ }^{285}$ | ${ }^{4} 46,598$ |  |  | $\left.\hat{7}^{7}\right)^{959}$ |  |  |  |
| Finance, insurance, and real est | 20,983 | $\begin{array}{r} 658,423 \\ 207,206 \\ 37,341 \\ 413,876 \end{array}$ | $\begin{array}{r} 627,665 \\ 186,623 \\ 36,924 \\ 404,118 \end{array}$ | $\begin{array}{r} 125,502 \\ 108,098 \\ 4,710 \\ 12,694 \end{array}$ | $\begin{array}{r} 48,058 \\ 10,955 \\ 4,510 \\ 26,593 \end{array}$ | $\begin{array}{r} 59,045 \\ 1,380 \\ 3750 \\ 57,280 \end{array}$ | 84,451 | 98,939 | 13,673 | $\begin{array}{r} 127,896 \\ 42,258 \\ 12,077 \\ 73,561 \end{array}$ |
| Finance.. | 3,643 |  |  |  |  |  | $\begin{aligned} & 610 \\ & 325 \end{aligned}$ | $\begin{aligned} & 39,291 \\ & 12,027 \end{aligned}$ | 2,614 |  |
| Insuranc | 635 |  |  |  |  |  |  |  | 537 |  |
| Real estat | 16,705 |  |  |  |  |  | 83,51ヵ | 47,621 | 10,522 |  |
| Services. | 10,189 | 944,540 | 932,504 | 117,533 | 250,778 | $\begin{gathered} 13,736 \\ 5,271 \end{gathered}$ | 29,273 | 321,000 | 8.512 | $\begin{array}{r} 328,743 \\ 5,262 \\ 20,652 \end{array}$ |
| Hotels, rooming houses, camps, and other lodgir Personal | , 665 2,057 | 60,018 87,880 | $\begin{aligned} & 56,295 \\ & 86,452 \end{aligned}$ | $\begin{array}{r} 8,169 \\ 20,551 \end{array}$ | 14,755 10,892 |  | 7,446 5,949 | 2,819 20,271 | 1,851 |  |
| Laundries, laundry services, cleaning and dyeire plants | , 826 | 35,19814,467 | 34,807 <br> 14,221 <br> 1 | 6,5951,6931,08 | 9,8172,898 | 797561 | 3,1634.0 | 4,97? | 694 <br> 582 | $\begin{array}{r} 20,652 \\ 5,62 \end{array}$ |
| Beauty and barber shops. | 632 |  |  |  |  |  |  | 5,756 |  | 5,350 5,764 |
| Other personal services. | 599 | 38,015 | 37,424 | 12,26328,274 | 4,177 | 1,288 | 2,3+6 | 9,538 | 575 | 9,538 |
| Business services. | 1,294 | 79,742 | 79,296 |  | 24,710 | 1,171 | 2,245 | 13,606 | 1,046 | 14,074 |
| Automobile parking, repair, and | 859 | 49.414 | 48,830 | 25,111 | 7,142 | 1,544 | 2,252 | 8,324 | 736 | 8,539 |
| Repair services, except automobil | 374 | 14,693 | 14,374 | 6,030 | 1,947 | 320 | 207 | 3,681 | 326 | 3,694 |
| Amusement and recreation services, incl. motion pictures. | 1,001 | 42,490 | 39.369 | 4,471 | 5,297 | 1,397 | 4,41 | 6,274 | 555 | 8,356 |
| Medical services....... | 1,397 | 184,421 | 183.493 | 9,047 | 35,155 | 1.065 | 2,542 | 97.744 | 1,272 | 98,098 |
| Orfices of physicians | 944 | 140,278 | 139,450 | 2,964 | 22.514 | 928 | 1,347 | 83,193 | 892 | 83,217 |
| Other medical services. | 453 | 4,4,143 | 4.4,043 | 6,083 | 12,641 | + 737 | 1,195 | 14,551 | 378 | 12,881 |
| Legal services...................... | 1,199 | 197,482 | 196,841 | 3,472 | 43,636 63,835 | 1,392 2,110 | 1,742 1,516 | 108,340 37 3759 | 1,149 | 108,405 38,698 |
| Other services.............. | 760 | 94,049 | 93,195 | 21,868 | 37,409 | 1,120 | , 933 | 22,582 | 035 | 38,698 22,965 |
| Nature of Uusiness not allocabl | 274 | 2.454 | 2,318 | 93 | 257 | 213 | 180 | 781 | 224 | 818 |
| Chicago District (Inlinois) |  |  |  |  |  |  |  |  |  |  |
| All industrie | 43,031 | 3,877.436 | 3,815.538 | 1,969,667 | 539,945 | 121.159 | 139,864 | 567,919 | 32,076 | 614,451 |
| Agriculture, forestry, and fisherie | 2,308 | 74,410 | 73,588 | 42,850 | 4,470 | 2.528 | ¢,273 | 14,929 | 1,779 | 17,661 |
| Farms.......................... | 2,072 | 29,940 | 59,256 14,332 | 34,059 8,791 | 2,862 | $\begin{array}{r}2.326 \\ \hline 202\end{array}$ | 4,897 | $\begin{array}{r}12,705 \\ 2,224 \\ \hline\end{array}$ | $\begin{array}{r}1,592 \\ \hline 186\end{array}$ | $\begin{array}{r}15,225 \\ 2,436 \\ \hline\end{array}$ |
| Minín | (2) | $\left({ }^{2}\right)$ | $\left({ }^{2}\right)$ | (2) | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | $\left(^{2}\right)$ | ${ }^{(2)}$ | $\left(^{2}\right)$ | $\left(^{2}\right)$ |
| Contract constructio | 2,247 | 344, 195 | 340,882 | 259,088 | 62,339 | 4,069 | 4,825 | 34,112 | 1,965 | 35,407 |
| General contractor | 829 | 193,741 | 191,930 | 156,641 | 24,882 | 1,584 | 1,852 | 14,065 | 739 | 14,533 |
| Special trade | 2,418 | 150,454 | 148.952 | 102,4,7 | 37,457 | 2,485 | 2,973 | 20,047 | 1,226 | 20,874 |
| Marnicacturing | 1,583 | 326,505 | 324.526 | 213,025 | 70,253 | 4.633 | 6,886 | 47,337 | 1,396 | 48,706 |
| Transportation, communication, electric, gas, and sanitary services... | 40 | 69,423 | 69.240 | 48,098 | 10,798 | 1,236 | 1,720 | 5,765 | 438 | 6,268 |
| Wholesale and retail trade | 10,053 | 1,006,409 | 1,590,759 | 1,282,169 | 117,772 | 35.32 6 | 16,516 | 109,433 | 8,142 | 115,402 |
| molesale trade | 1,590 | 603,060 | 590,931 | 478,050 | 30,344 | 0.765 | 4,894 | 34,476 | 1.387 | 36,204 |
| Retail trade... | 8,422 | 994,227 | 984,717 | 697,587 | 80,762 | 28,255 | 12,561 | 74,191 | 6,720 | 78,432 |
| Ceneral merchar | 363 | 4.746 | 43,955 | 30,532 | 4,269 | 1,069 | 806 | 2,996 | 262 | 3,147 |
| Food stores. | 1,107 | 180,395 | 178,906 | 139,539 | 11,393 | 4,777 | 1,557 | 10,982 | 915 | 11,356 |
| Automobile and truck deal | 313 | 109,427 | 108.492 | 91,253 | 0.832 | 778 | 391 | 4,302 | 256 | 4,476 |
| Gasoline service stations | 1,054 | 113,453 | 110,636 | 30,502 | 7,597 | 3,768 | 756 | 6,426 | 762 | 7,134 |
| Eating and drinking places | 2,216 | 146,265 | 144,777 | 78,640 | 21,637 | 6,873 | 3,247 |  |  |  |
| Other retail trade..................................... | $\left.{ }^{\frac{3}{2}}\right)^{368}$ | $\left.{ }^{4} 012\right)^{931}$ | 397 $(2)$ |  | 29, 2 , 35 | $\left.{ }^{12}\right)^{2010}$ | $\left.{ }^{2}{ }^{2}\right)^{804}$ | ${ }^{3 \times 2}$ (2) $)^{075}$ | (2, $\left.{ }^{2}\right\}^{738}$ | ${ }_{(26)}^{36101}$ |
| Finarce, insurance, and real estate. | 12,3300 | 628,715 | 599.029 | 124,092 | 46,3,6 | 56,677 | 79,589 | 91,277 | 11,768 | 118,64,6 |
| Finatre......................... | 3,325 | 204,999 | 184.871 | 108.098 | 25,759 | 1.323 | 510 | 38,848 | 2,420 | 41,751 |
| Insurance. | 408 | 30.791 | 30, 3 3\% | 4,118 | 3,563 | 288 | 214 | 9,062 | 358 | 9,062 |
| Real astate | 14,612 | 392,925 | 383.724 | 11.875 | 26,026 | 55,076 | 78,865 | -3,367 | 8.990 | 67,833 |
| Services.... | 7,670 | 806,471 | 796,185 | 48,841 | 226,276 | 16,484 | 24,671 | 263,452 | 0.404 | 270,625 |
| Hotels, roomire houses, camps, and wher lode in places.. | 57 | 54,585 | 50,984 | 6,483 | 13,30. | 5,005 | 6,84\% | 2,332 | 337 | 4,775 |
| Personal services................................... | 1,507 | 07,086 | 07.033 | 16,556 | 14,330 | 2,010 | 3,890 | 15,062 | 1,373 | 15,948 |
| Laundries, laundry servicen, Elparitu' and dyeike plaris | 531 | 28,140 | 27.887 | 6,432 | 7,959 | 624 | 2,246 | 4,376 | 448 | 4.654 |
| Beauty and barber shops......................... | 584 | 14, 126 | 13.923 | 1,643 | 2,886 | 539 | 4.4 | 5,620 | 534 | 5,628 |
| Other personal services.. | 392 | 25,420 | 25.223 | 8,281 | 3,495 | 84 | 1,241 | 5,060 | 392 | 5,606 |
| Qusiness services... | 1,095 | 71,487 | 71.079 | 27.538 | 21,820 | 1,002 | 2.140 | 11,48: | 895 | 11,946 |
| Automobile parkine, repair, aud | 472 | 37,8\% | 37,331 | 17,937 | 6,517 | 1.332 | 2,067 | 0,381 | 421 | 6,457 |
| fupair services, except antomutile...... | 231 | 9.0M | 9.513 | 4.700 | 1,689 | 217 | \% | 1,580 | $18 i$ | 1,580 |
| Amusement and recreation services, incl, motion pletures. | 712 | 38,457 | 36.129 | 3,559 | -4,800 | 1,297 | -4,0.3 | 5, $2 \times-8$ | 411 | 7,620 |
| Medical services........................................ | 1,127 | 147,910 | 147,076 | ${ }^{7.061}$ | 29,351 | 1,300 | 1,960 | 70,475 | 1,002 | 76,829 |
| orrices of physiciane and sure | 750 | 112,51, | 111.704 | 2,654 | 18,542 | 77.0 | 1,081 | 05.871 | 70 m | 65,895 |
| Other medical services... | 371 | 35,398 | 35,372 | ¢,00\% | 10,810 | 020 | 879 | 10,60i | 296 | 10,934 |
| Legal services.. | 907 | 171,932 | 171.317 | 3.124 | 35.208 | 1,211 | 1,265 | 02,835 | 857 | 91,900 |
| Accumithe, ardirint, aril wotnkeerite | 49 | 120, 010 | 126.220 |  | 00.876 | 1.997 | 1,408 | 34, 711 | 424 | 36,0.3 |
| Other services. .................................... | 627 | 20,215 | $79.39-$ | 11,256 | 33,815 | 997 | $7 \rightarrow$ i | 17, 2\%en | 508 | 17. 27 |
| Nature of busimess fut allut | 225 | 1,647 | 1.590 | 33 | 238 | 112 | 174 | $\underline{-}$ | 275 | 4.81 |

Table 3.7-ACTIVE PARTNERSHIPS in 30 States: NUMBER of PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, by SELECTED INDUSTRIES-CONtinued

| State and selected industry | Witb and without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partner- | Receipts |  | Deductions |  |  |  | Net profit(1ess loss) mousand ( | Number of ships | Net profit <br> (Thousand <br> doflara) |
|  |  | $\begin{gathered} \text { Total } \\ \begin{array}{c} \text { (Thouasod } \\ \text { dollicara }) \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Business } \\ \text { (Thousend } \\ \text { (olloras) } \end{gathered}$ |  |  | $\begin{gathered} \text { Taxes } \\ \text { (Thowend } \\ \text { (Tounts. } \\ \text { dollars } \end{gathered}$ |  |  |  |  |
| Springfield District (nliniois) All industries.... | (1) | 1,433,569 | (3) | (4) | (5) | (6) | (7) |  | (9) | $\frac{186,837}{}$ |
|  | $\begin{gathered} 17,047 \\ 5,502 \\ 5,502 \\ \left.t^{2}\right)^{403} \end{gathered}$ |  | 1,418,723 | 952,940 | 123,190 | 32,996 | 38,366 | 178,069 | 13,754 |  |
| Agriculture, forestry, and risheries Farmis. <br> Other agriculture, forestry, and fisheries |  | $\begin{aligned} & \text { 176,658} \\ & \begin{array}{c} 168,282 \\ \left(i^{2}\right) \end{array} \end{aligned}$ |  | $\begin{aligned} & 94,017 \\ & 887 \\ & y_{2}^{299} \\ & z_{2} 29 \end{aligned}$ |  | $\begin{aligned} & 6,771 \\ & \left.{ }^{6}{ }^{6}\right)^{2712} \\ & \mathbf{2}^{2} \end{aligned}$ | $\begin{aligned} & 13,923 \\ & 13,956 \\ & { }^{2} 2556 \end{aligned}$ | $\begin{aligned} & 47,377 \\ & 4{ }^{2} 7039 \\ & 4^{2} 23 \end{aligned}$ |  | $\begin{aligned} & 186,837 \\ & 49,595 \\ & 49056 \\ & 4{ }^{2} 5056 \end{aligned}$ |
| Mining. | 271 | 16,441 | 16,096 | 3,316 | 3,597 | 4.27 | 1,67 | 1,152 | 151 | 1,798 |
| Contract constructi Special trade con | $\begin{aligned} & 936 \\ & 317 \\ & 619 \end{aligned}$ | $\begin{aligned} & 95,915 \\ & 54,69 \\ & 44,446 \end{aligned}$ | $\begin{aligned} & 95,436 \\ & 5,4196 \\ & 4,1297 \end{aligned}$ | 68,053 <br> 39,991 <br> 28,062 | $\begin{aligned} & 23,407 \\ & 11,812 \\ & 8,595 \end{aligned}$ | $\begin{gathered} 1,424 \\ 739 \\ 685 \end{gathered}$ | $\begin{aligned} & 2,358 \\ & 1,309 \end{aligned}$ | $\begin{aligned} & 8,259 \\ & 4,008 \\ & 4,00 \end{aligned}$ | $\begin{aligned} & 716 \\ & 250 \end{aligned}$ | $\begin{aligned} & 9,365 \\ & 4,622 \\ & 4,743 \end{aligned}$ |
| Manufacturine. | 362 | 4,318 | 4,032 | 27, 760 | 9,593 | 717 | 1,060 | 4,835 | 263 | 5,418 |
| Transportation, communication, electric, gas, and sanitary services. | 385 | 92,805 | 91,868 | 73,495 |  |  | 2,525 | 4,962 | 308 | , 71 |
| Wholesale and retail trade. Wholesale | 4,387 | 838,848 | 83,868 | 666,195 | 6,980 47,615 | 1,857 | 7,360 | 45,937 | 3,599 | 47,885 7,889 |
| Retail trade. | 3,900 |  | 280,337 537,720 | (255,231 | 6,555 40,95 | - $\begin{array}{r}2,763 \\ 14,365 \\ \hline 1653\end{array}$ | 5,524 | 38,320 | 3,219 |  |
| General merch |  |  | 29,17692,824 | 400,036 22,49 74,676 |  |  |  | 1,760 <br> , 155 <br> 1,155 |  |  |
| Food stores.......... | 514 316 326 | 29,49 <br> 93,368 <br> 18 |  | - 81.692 |  | $\begin{aligned} & 2,564 \\ & 885 \\ & 1,621 \end{aligned}$ | $\begin{array}{r}435 \\ 309 \\ \hline\end{array}$ |  |  | l, $\substack{1,587 \\ 3,964 \\ 3,961}$ |
| Gasoline service statio |  | 99,976 26,420 |  |  |  |  |  | $\begin{aligned} & 3,951 \\ & 1,861 \end{aligned}$ | $\begin{aligned} & 305 \\ & 273 \end{aligned}$ |  |
| Fating and drinking plac Other retail trade. |  |  |  | 1875 ${ }^{537}$ |  |  |  |  |  |  |
| Whclesale and retail trade | ${ }^{\left.\frac{1}{2}\right)^{2}, 954}$ | $\begin{gathered} 269,063 \\ (2) \\ \hline 15 \end{gathered}$ | ${ }_{266}^{262}\left(33^{33}\right.$ |  | $\begin{aligned} & 23,282 \\ & \left.a_{2}^{2}\right)^{282} \end{aligned}$ | $\left.{ }_{(23}{ }^{7}\right)^{374}$ | $\left.{ }^{3}{ }^{3}\right)^{195}$ | $\left.{ }^{22}{ }^{22}\right)^{985}$ | $\left.{ }^{(23}\right)^{\frac{1}{614}}$ | $\left.{ }_{(23}^{23}\right)^{514}$ |
| Finance, insurance, and | 2,6373182272,092 | $\begin{gathered} 29,708 \\ 2,207 \\ 6,507 \\ 20,951 \end{gathered}$ | $\begin{gathered} 28,636 \\ 1,7525 \\ 60,49 \\ 20,394 \end{gathered}$ | $\begin{array}{r} 1,417 \\ 592 \\ 819 \end{array}$ | $\begin{gathered} 1,712 \\ 946 \\ 947 \\ 569 \end{gathered}$ |  | $\begin{array}{r} 4,862 \\ 100 \\ 111 \\ \hline \end{array}$ | $\begin{aligned} & 7,662 \\ & 4,63 \\ & 2,965 \end{aligned}$ | 1,905194199 | $\begin{aligned} & 9,250 \\ & 507 \\ & 3,015 \\ & 5,728 \end{aligned}$ |
| Finance |  |  |  |  |  |  |  |  |  |  |
| Insurance. |  |  |  |  |  |  |  |  |  |  |
| Services... | (2, $\left.{ }^{2}\right)^{219}$ |  | $\underset{\substack{136 \\(2) \\ \text { 2 }}}{319}$ |  | (2, $\left.{ }^{24}\right)^{502}$ | (23) ${ }^{2} 25$ | ( $\left.{ }^{3}\right)^{602}$ | 57548(2) | (2) ${ }^{2}$ 209 ${ }^{109}$ |  |
| Hotels, roming bouses, camps, and other Personal services.as. |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & 550 \\ & 295 \end{aligned}$ | 19,994 |  | (2) ${ }^{163}$ |  | (2) ${ }^{636}$ | 2,050 | $\begin{array}{r} 4,609 \\ 0,609 \end{array}$ | 478 246 246 |  |
| Laundries, laundry services, cleaning and dyeing plants. Beauty and barber shops........................... |  |  |  |  | (2, $\left.{ }^{\frac{2}{2}}\right)^{858}$ |  | $(2)^{2919}$ |  |  | (2) ${ }^{696}$ |
| Other personal s | 207 <br> 199 <br> 197 | 12,595 <br> 8,255 | 12,201 | $\begin{aligned} & 3,782 \\ & 736 \end{aligned}$ | 2,882 | ${ }_{\substack{469 \\ 169 \\ 312}}$ | $\xrightarrow{1,205}$ |  |  | (2) $\left.{ }^{3}\right)^{872}$ |
| Business services... |  |  | $\xrightarrow{1}$ |  |  |  |  | ${ }^{\frac{1}{2}}$ | ${ }^{(2)}{ }^{215}$ |  |
| Aut omobile parking, repair, and Repair services, except automocil |  | $\left.{ }_{(21)}^{71}\right)^{538}$ |  | $\begin{aligned} & \mathbf{1}^{7} 2^{7176} \end{aligned}$ | (2) ${ }^{625}$ | $(2)^{312}$ | (2) ${ }^{185}$ |  | (2) ${ }^{315}$ | (2) ${ }^{2}$ 2082 |
| Arusement and recreation services, incl. motion pictures. <br> Medical services. <br> offices of physicians and surgeons. <br> Other medical services. <br> Legal services. <br> Accounting, auditing, and bookkeeping services. <br> Other services. | $\begin{aligned} & 290 \\ & 270 \\ & { }^{2} 188 \\ & \left.\mathbf{}^{2}\right)^{291} \\ & \left(^{2}\right)^{291} \\ & \left(^{2}\right) \end{aligned}$ |  |  |  |  |  | $\begin{array}{r} 398 \\ 582 \\ { }^{2} 866 \\ \left({ }^{266}\right. \\ \left.\mathbf{(}^{2}\right)^{279} \\ \left(^{2}\right) \end{array}$ |  |  |  |
|  |  |  |  |  |  |  |  |  | 270 |  |
|  |  |  |  |  |  |  |  |  | $\text { (2) }{ }^{188}$ | 17 (2) |
|  |  |  |  |  |  |  |  |  | 291 |  |
|  |  |  |  |  |  |  |  |  | $\left(^{(2)}{ }_{133}\right.$ |  |
| Nature of business not allocabl |  |  |  |  |  |  |  |  |  | $\left.{ }^{2}\right)$ |
| indiana |  |  |  |  |  |  |  |  |  |  |
| All in | 18,002 | 1,476,077 | 1,456,677 | 923,739 | 166,512 | 22,327 | 34,946 | 202,544 | 14,713 | 212,783 |
| Agriculture, forestry, and fisheries. | 2,688 | 81,781 | 80,986 | 48,076 | 3,351 | 2,036 | 6,097 | 28,049 | 2,048 | 18,961 |
| Fams. ..................................... Other | 2,494 | 69,564 12,217 | 68,886 12,100 | $\begin{array}{r}40,673 \\ 7,604 \\ \hline\end{array}$ | 2,382 | $\stackrel{1,882}{154}$ | $\begin{array}{r}\text { 5,380 } \\ \hline 717\end{array}$ | $\begin{array}{r}16,125 \\ 1,924 \\ \hline\end{array}$ | 1,902 | 17,017 1,94 |
| Mining. | 131 | 16,815 | 16,632 | 6,591 | 6,744 | 311 | 1,192 | 132 | $\left(^{2}\right)$ | ${ }^{(2)}$ |
| Contract construct | 1,513 | 139,378 | 138,117 | 96,073 | 28,078 | 1,378 | 2,208 | 20,731 | 1,439 | 21,002 |
| General contract | 453 | ${ }_{57}^{81,523}$ | ${ }^{80,586}$ | ${ }^{63,037}$ | 15,208 | 660 | 1,650 | 7,380 | 427 | 7,552 |
| Special trade con | 1,061 | 855 | 57,531 | 33,036 | 12,970 | 778 | 1,158 | 13,351 | 1,012 | 13,500 |
| Manufacturing. | 874 | 81,405 | 80,781 | 54,731 | 18,019 | 1,320 | 1,79 | 10,327 | 706 | 10,781 |
| Transportation, communication, electric, gas, and sanitary services. | 332 | 26,624 | 26,505 | 17,978 | 3,748 | 726 | 1,361 | 2,193 | 141 | 2,022 |
| Wholesale and reta | 5,584 | 878,247 | 868,297 |  | 68,668 | 8,772 | 7,497 | 54,922 | 4,827 | 57,142 |
| wholesale tra | 752 | 302,270 | 296,377 | 250,002 | 16,578 | 1,942 | 2,139 | 15,024 |  | 15,643 |
| Retail trade General mer | (2is) ${ }^{822}$ | 571. ${ }^{512}$ |  |  | 512, ${ }^{127}$ | (2) ${ }^{(2)} 802$ | (5, ${ }^{5}$ ( 314 | 39, 323 | $\left.{ }^{4}\right)^{158}$ | 4, 4124 |
| Food stores... | ${ }_{812}$ | 109,852 | 109,493 | 85,746 | 8,985 | 1,018 | 1,192 | 5,688 |  |  |
| Autanobile and truck deal | 381 | 91,102 | 90,197 | 75,856 | 4,715 |  |  | 2,758 | 281 | 3,123 |
| Gasol ine service stations | 662 | 60,555 | 60, 421 | 47,718 | 3,279 | 948 | 416 | 3,760 | 515 | 4,207 |
| Eating and drinking plac | 989 | 71,849 | 71,552 | 41,158 |  |  |  | 7,565 | 894 | 7,620 |
| Wholher reale and rrade.......... | $\left({ }^{\frac{1}{2}}\right)^{860}$ | ${ }_{218}^{218} \begin{gathered}384 \\ (2)\end{gathered}$ | 215 $\left.{ }_{2}\right)^{2} 998$ | $\underset{\substack{150 \\ \text { (2) }}}{ } 789$ | $\begin{aligned} & 20753 \\ & \left.x^{2}\right)^{553} \end{aligned}$ | $\left.{ }^{2}{ }^{2}\right)^{2773}$ | ( $\frac{1}{} 3^{1}$, 880 | $\left.{ }_{(18}^{18}{ }^{18}\right)^{331}$ | ${ }^{\left(\frac{1}{2}\right)^{\text {2 }} \text {, }}$ 598 | $\left.{ }_{(29}^{19}\right)^{352}$ |
| Finance, insu |  | 49,437 | 47,057 | 5,355 | 3,219 | 3,541 |  |  |  | 14,257 |
| Finance.. |  | 2,513 | 2,277 |  |  |  |  |  |  |  |
| Insurance. | 323 | 11,744 | 11,691 | 2,701 |  |  |  | 3,469 | 323 | 3,469 |
| Real estate.. | 2,478 | 35,180 | 33,089 | 1,024 | 1,630 | 3,419 | 7,404 | 6,996 | 1,714 | 10, 152 |
| Services.... | 3,455 |  |  |  |  |  | 7,128 |  |  |  |
| Hotels, rooming houses, camps, and other lodeing places.. | 332 | 8,581 | 8,375 | 1,715 | 1,350 | 294 | 550 | 1,861 | ${ }^{237}$ | 1,963 |
| Personal services...................... | 699 <br> 398 | 27,567 <br> 100752 <br> 1 | 27,349 10,662 | ¢ | ¢6,175 <br> 2,821 | 659 280 | 1,774 | $\underset{\substack{6,74 \\ 2,387}}{\text {, }}$ | ${ }_{3}^{651}$ | 6,780 <br> 2,393 <br> 10 |
| Beauty and barber | 213 | 4,175 | 4,083 | ${ }^{2,496}$ | 1,571 | 46 | 86 | 2,175 | 190 | 1,200 |
| Other personal service | 148 | 12,640 | 12,604 | 3,752 | 1,783 | 333 | 884 | 3,182 | 147 | 3,187 |
| Business services.. | 403 | 9,532 | 9,496 | 976 | 1,968 | 85 | ${ }^{781}$ |  | 308 |  |
| Automobile parking, repair, and service Repair services, except automobile.... | 406 237 | 22,585 <br> 3,040 | 22,452 3,039 | ¢9,183 <br> 1,056 | - | $\begin{array}{r}337 \\ 28 \\ \hline 8\end{array}$ | 572 102 | 5,403 ${ }_{983}$ | 406 190 | 5,403 1,060 |
| Repair services, except automobile....... |  | 3,040 | 3,039 | 1,056 | 327 |  |  |  |  |  |
| Amusement and recreation services, incl. motion | 350 | 52,883 | $6,4,35$ 52,93 | $\xrightarrow{1,945}$ | $\xrightarrow{1,2382}$ | ${ }_{483}^{564}$ | 1,923 |  | ${ }_{229}^{218}$ |  |
| Orfices of physticians and surge Other medical services....... |  | -2, 72 | - 20.691 | ${ }^{\frac{1}{2} 3}{ }^{118}$ | ${ }^{7}{ }^{2} 3^{302}$ |  | (2) $^{261}$ | 22, 3 3, | (2) 214 |  |
| Legal services........... |  |  |  |  |  | ${ }^{(2) 88}$ |  |  |  |  |
| Acounting, auditing, and bookkeping Other services............... | ${ }_{(2)}^{(2)}$ | $\begin{aligned} & \left(\begin{array}{c} 23 \\ (2) \\ 2 \end{array}\right) \end{aligned}$ | ${ }_{\text {(2) }}^{\text {(2) }}$ | ${ }_{(2)}^{(2)}$ | $\begin{aligned} & \left(\begin{array}{l} 0 \\ (2) \\ (2) \end{array}{ }^{2}\right. \end{aligned}$ | ${ }_{(2)}^{(2)}$ | ${ }_{(2)}^{(2)}$ | ${ }^{(2)}$ | $(2)$ $(2)$ | (2) ${ }_{(2)}$ |
| Wature of business | ${ }^{(2)}$ | (2) | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | $(2)^{2}$ | ${ }^{(2)}$ |

Footnotes at end of table.

Table 3.7-active partnerships in 30 states: nomber of partnerships, receipts, and selected deduction items, by selected industries-continued

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net prorit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnerahipa | Receipts |  | Deductions |  |  |  | Net profit <br> (legs 10gs) <br> (Thou and dollara) | Number of partnerships | Net prorit <br> ( Thousend (ohara) |
|  |  | Total <br> (Thous and dollere) | Business <br> (Thousend doliers) | Cost of goode sold (Thou nend dollat:) | Payroll <br> (Thou and dollars) | Taxes <br> (Thousend dollane) | Depreciation (Thousand dollera) |  |  |  |
| ICWA | (2) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industries. | 22,001 | 1,584,911 | 1,564,534 | 1,038,517 | 120,408 | 27,232 | 36,851 | 238,177 | 19,158 | 247,003 |
| Agriculture, forestry, and fisherles................................ Farms. | 10,007 9,545 | 329,745 285,952 | 322,975 279,822 | 194,712 106,400 | $\begin{aligned} & 0,327 \\ & 4,858 \\ & 1,469 \end{aligned}$ | $\begin{array}{r} 8,201 \\ 8,045 \\ 156 \end{array}$ | $\begin{aligned} & 13,656 \\ & 13,121 \end{aligned}$ | $\begin{aligned} & 87,681 \\ & 79,222 \end{aligned}$ | $\begin{array}{r} 8,990 \\ 8,634 \\ 356 \end{array}$ | $\begin{array}{r} 90,969 \\ 82,218 \\ 8,751 \end{array}$ |
| Other agriculture, forestry, and fishories | 462 | 43,793 | 43,153 | 28,252 |  |  | 535 | 8,459 |  |  |
| Mining | (2) | $\left(^{2}\right)$ | ${ }^{(2)}$ | $(2)^{2}$ | $\left(^{2}\right)$ | ${ }^{(2)}$ | $(2)^{2}$ | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ |
| Contract conatruction General contractors. | 1,158 230 927 | 86,394 40,779 40,015 | 85,281 40,024 45,267 | 55,416 | 18,708 7,368 11,070 | 1,399 r78 821 | 3,303 1,671 1,632 | 12,933 4,566 8,367 | 1,054 200 854 | 13,717 5,000 8,717 |
| Special trade contractors | 927 | 40,015 | 45,267 | 26,572 | 11,070 | 821 | 2,632 | 8,367 | 854 | 8,717 |
| Manuracturing. | 512 | 128,847 | 128,330 | 97,535 | 14,341 | 1,230 | 2,198 | 10,176 | 384 | 11,156 |
| Transportation, communication, electric, gas, and sanitary services. | 428 | 37,110 | 36,909 | 25,471 | 2,730 | 0.36 | 1,350 | 2,600 | 393 | 3,060 |
| Wholesale and retail trsde. Wholessle trade......... | 4,054 414 | 801,058 250,906 | 794,114 249,628 | 636,620 221,608 | 45,548 7,012 | 10,107 2,087 | 7,010 1,074 | 4,839 4,524 | $\begin{array}{r} 3,458 \\ 364 \end{array}$ | 48,236 9,763 |
| Retail trade................ | ${ }^{(3,578}$ | 535,945 | 530,450 | 403, 2125 | 37, ${ }_{\text {(2) }}$ (283 | (2,923 | ${ }_{(2)}{ }^{\text {2 }}$, 741 | 30,935 | (2) ${ }^{3,032}$ | (38),093 |
| General merchandise store Food stores.............. | ${ }^{(2)}{ }_{260}$ | (2) 67,245 | $\left({ }^{2}\right)$ 06,915 | ${ }_{52,792}^{(2)}$ | (2) 4,985 | ${ }^{(2)} 778$ | ${ }^{(2)} 675$ | (2) 2,478 | ${ }^{(2)} 255$ | (2) ${ }_{\text {2,520 }}$ |
| Automoblie and truck dealer | 297 | 82,728 | 81,967 | 70,019 | 3,913 | 560 | 356 | 2,970 | 191 | 3,137 |
| Gasoline service stations. | 506 | 62,098 | 61,656 | 47,489 | 3,722 | 1,716 | 569 | 5,061 | 408 | 5,226 |
| Fating and drinking places | 315 | 23,670 | 23,390 | 12,473 | 4,903 | 977 | 602 | 1,591 | 237 | 1,730 |
| Other retail trade................... wholesale and retail trade not allocsil | ${ }_{(2,026}^{2,06}$ | 291,001 | 287, 394 | 215,098 $(2)$ | (2) ${ }^{\text {12,080 }}$ | ${ }^{\left(\frac{3}{2}\right)}{ }^{\text {, 608 }}$ | ${ }_{(2)}^{3,017}$ | 23; ${ }^{2}$ 2,30 | ${ }_{\left(\frac{1}{2}\right)^{793}}$ | (24, 225 |
| Finance, insurance, and real esta | 3,410 | 41,120 | 37,232 | 7,278 | 3,121 | 2,974 | 4,773 | 11,430 | 2,743 | 12,473 |
| Finarice.... | -38 | 2,519 | 1,244 | 220 | 201 | 114 | 188 | 1,253 | 565 | 1,362 |
| Insurarce. | 230 | 13,167 | 13,146 | 4,947 | 1,926 | 64 | 63 | 2,549 | 206 | 2,597 |
| Real estat | 2,541 | 25,434 | 22,841 | 2,111 | 984 | 2,790 | 4,522 | 7,034 | 1,972 | 8,514 |
| Services..... | 2,334 | 157,178 | 150,230 | 19,342 | 29,040 | 2,509 | 4,421 | 25,551 | 2,038 | 66,431 |
| Hotels, rooming houses, canps, and other lodging places.. | 202 | 9,550 | 9,487 | 1,815 | 1,660 | 402 | 1,019 | 1,803 | 202 | 1,803 |
| Personal services.................................... | (2) 394 | 9,055 | (2, ${ }^{\frac{9}{2} \text { ) }}$ ( | (2,979 | (2,063 | (2) 197 | (2) 649 | (2) 810 | $(2)^{290}$ | (1, ${ }^{321}$ |
| Laundries, laundry services, cleaning and dyeing plants Beauty and barber shops............................. | $(2)$ $(2)$ | $\left(\begin{array}{l}(2) \\ (2)\end{array}\right.$ | $\left(\begin{array}{l}\text { (2) }\end{array}\right.$ | ${ }^{(2)}$ | $\left(\begin{array}{l}(2) \\ (2)\end{array}\right.$ | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left({ }^{(2)}\right.$ | $\left.{ }^{(2}{ }^{2}\right)$ | (2) |
| Beauty and barber shops.................................................... | (2) | $\left({ }^{2}\right)$ | (2) | (2) | (2) |  |  | (2) |  | (2) |
| Business services..... | 209 | 14,466 | 14,141 | 4,243 | 3,516 | 172 | 047 | 3,399 | 183 | 3,495 |
| Automobile parking, repair, and services.. | (2) ${ }^{290}$ | 14,210 | 14,207 | 7,136 | 1,710 | ${ }^{2} 2^{223}$ | (2) 195 | (2,543 | 247 | 3,575 |
| Repair services, except automobile........ | ${ }^{2}$ ) | ${ }^{2}$ ) | ${ }^{2}$ ) | ${ }^{(2)}$ | (2) | $\left.{ }^{2}\right)$ | (2) |  | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Amusement and recreation services, incl, motion pictures. | (2) | (2) | ${ }^{(2)}$ | $(2)^{2}$ | (2) | ${ }^{2}$ ) | ${ }^{2}$ ) | ${ }^{(2)}$ | $(2)^{2}{ }^{292}$ | ${ }^{(2)}$ |
| Medical services...................... | 310 | 48,749 | 48,615 | 505 |  | ${ }^{204} 4$ | 472 301 | 20, 24,51 |  | 26,868 24 24, |
| Orfices of physicians and surgeons. Other medical bervices............. | $\left({ }^{2}\right)^{188}$ | ${ }_{(21,}^{41}{ }^{261}$ | $4{ }^{4}, 127$ | $(2) 457$ | (2, ${ }^{182}$ | (2) ${ }^{421}$ | $(2)^{301}$ | 24,549 | (2) ${ }^{188}$ |  |
| Legal services........... | (2) 257 | 38,120 | 37,789 | (2) 789 | 5,516 | (2) 257 | (2) 436 | 24, 257 | (2) 432 | 24,257 |
| Accounting, auditing, and bookkepire Other services.................................... | ${ }^{(2)} 92$ | $(2)$ 9,810 | (2) 9,777 | ${ }^{(2)} 40$ |  |  |  | (2) 532 | (2) $^{(2)}$ | (2) ${ }_{2,532}$ |
| Nature of business not allocable | (2) | (2) | (2) | ${ }^{(2)}$ | ${ }^{2}$ ) | (2) | (2) | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ |
| KANSAS |  |  |  |  |  |  |  |  |  |  |
| All industries. | 12,861 | 938,146 | 914,804 | 580,051 | 96, 553 | 16,996 | 29,215 | 103,512 | 10,351 | 117,072 |
| Aericulture, forestry, and fisherie | 3,504 | 101,359 | 157,478 | 108,764 | -,730 | 3,254 | 8,932 | 21,790 | 3,031 | 24,687 |
| Farms.. | 3,254 | 124,941 | 121,236 | 80,936 | 5,333 | 3,119 | 8,401 | 19,127 | 2,734 | 21,955 |
| Other africulture, forestry, and fisheries | 309 | 36,418 | 34, 342 | 27,828 | 1,397 | 145 | 531 | 2,06, 3 | 237 | 2,732 |
| Mining. | 404 | 43,932 | 39,432 | 21,070 | 6,170 | 583 | 3,220 | 4,402 | 257 | 5,628 |
| Contract construction. | 727 | 57,315 | 56,950 | 39,103 | 10,716 | 883 | 2,123 | 0,192 | 054 | 6,576 |
| General contractora | 289 | 37,929 | 37,644 | 29,124 | 0,023 | 515 | 727 | 2,734 | 245 | 3,104 |
| Special trade contract | 458 | 19,386 | 19,306 | 4,979 | 4,693 | 308 | 1,390 | 3,458 | 409 | 3,472 |
| Maurafacturing .... | 299 | 27,745 | 27,655 | 14,582 | 5,908 | 003 | 759 | 3,923 | 275 | 3,997 |
| Trasportation, comanication, electric, gas, and sanitary <br>  | 210 | 35,034 | 35,495 | 25,559 | 4,034 | 549 | 823 | 1,005 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Wholebale and retail trad | 3,008 | 4,7,84, | 455,725 | 354,067 | 30,015 | -,538 | 4,339 | 27,249 | 2,539 | 28,554 |
| Wholesale trade | 318 | 122,713 | 219,390 | 102,779 | 5,033 | 1,238 | 853 | 3,017 | 307 | 3,722 |
| Retail trade............. | (2, 2 ) 680 | 34, ${ }^{2}$, 517 | 332,728 | 243,712 | 31,227 | (2) ${ }^{\text {\% }}$ | (2, ${ }^{3}$, 4,4 ${ }^{\text {a }}$ | ${ }_{(23)}^{23,352}$ | (2, 222 | 24,552 (2) |
| General merchandıse store Food stores........... | $\left(^{2}\right)_{338}$ | (2) 70,338 | $\left({ }^{(2)}\right.$ 09,887 | (2) 57,215 | ${ }_{\text {(2) }}^{4,507}$ | (「) ${ }_{515}$ | ${ }^{(2)}{ }_{553}$ | $(2)$ 2,930 | ${ }^{(2)} 310$ | (2) 3 ,128 |
| Food stores.................. | 338 271 | 70,338 07,532 | 69,887 <br> 00,709 | 57,215 55,530 | 4,507 4,404 | 515 306 | 553 307 | 2,930 | 3162 | 3,118 2,453 |
| Gaboline service stations... | 293 | 19,163 | 19,090 | 14,471 | 2,14, | 088 | 188 | 1,405 | 197 | 1,546 |
| Eatiry and drinkity places. | 552 | 33,396 | 28,395 | 15,907 | 0,941 | 1,751 | 742 | 4,299 | 478 | 4,368 |
| Other retail trade.................. | (2,2771 | 14,700 | 24, 371 | 102,931 | 13, 6,42 | 1, 1,774 | 1, ${ }^{2}$, ${ }^{\text {a }}$ |  | (2) 939 | 12, 2 , |
| Wholesale and retail trade not allocabie | $\left.{ }^{2}{ }^{2}\right)$ | ${ }^{(2)}$ | (2) | $\left(^{2}\right)$ | ${ }^{(2)}$ | (2) | (2) | $\left(^{2}\right)$ | $\left(^{2}\right)$ | ${ }^{(2)}$ |
| Finanue, insurance, and real estate | 2,701 | 32.533 | 31,184 |  | 1,080 | 3,029 | 5,449 | 2,042 |  |  |
| Finance............... | (2) 391 | (2, ${ }^{\frac{1}{2}} 765$ | (1, ${ }^{2}$, ${ }^{\text {a }}$ | (2) - | $(2)^{323}$ | (2) 70 | (2) 13 | (2) 31 | ( $\begin{aligned} & \text { (2) } \\ & \text { (2) }\end{aligned}$ | $\begin{aligned} & (2) \\ & (2) \end{aligned}$ |
| Insurance | ${ }^{(2)}{ }_{2}, 220$ | (2) 23,781 | (2) | $\stackrel{(2)}{4,240}$ | $(2)^{2}{ }_{564}$ | (2) 2,912 | $(2)$ 5,384 | $\left({ }^{2}\right)_{197}$ | ${ }^{(2)} \mathbf{2 , 0 4 0}$ | $\begin{aligned} & (2) \\ & 5,380 \end{aligned}$ |
| Real | 2,220 | 23,781 | 22,723 | 4,240 |  | 2.912 | 5,384 | 19 | 1,040 | 5,380 |
| Services...................................................................... | $\left(^{\frac{1}{2}}\right)^{761}$ | 109,557 | $\underset{(2)}{108} \times 779$ | ${ }_{\text {(2) }}^{15}$, 713 | 24, ${ }_{(2)}$ | (2, ${ }^{2}$ ) 31 | (3, ${ }^{3,219}$ | ${ }_{(20}^{3}$ 301 | (2, ${ }^{1}$ ) 398 | (2) ${ }^{3} 942$ |
| Personal services.......................................... |  | 15,259 | 25,145 | 2,340 | 4,350 | (24.9 | 1,120 | 1,997 | (247 | 2,379 |
| Laudries, laundry services, cleaniry and dyetre thants | (2) | (2) | (2) | (2) | (2) | $\left.{ }^{2}{ }^{2}\right)$ | (2) | (2) | $(2)$ $(2)$ $(2)$ | (2) |
| Beauty and barber shops................ | (2) | (2) | (2) | (2) | (2) | (2) |  | ${ }^{(2)}$ | ${ }^{(2)}$ |  |
| Other personal services................. | (2) | (2) | (2) | (2) | 2) | (\%) | (2) | '2) | (2) ${ }^{(2)}$ | $(2)$ $(2)$ $(2)$ |
| Bubluess services...... | (2) | (2) | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | ${ }^{(2)}{ }_{708}$ | (2) | (2) 227 | (2) | $(2)$ $(2)$ | ${ }^{(2)}$ |
| Autamobile parking, repair, and scrvic | (2) 24.3 | (3, 201 | $\left.{ }^{4}\right)^{4,241}$ | ${ }_{(2,523}$ |  |  |  | ${ }^{\left(\frac{1}{2}\right)^{4}, 00}$ | $(2)$ $(2)$ $(2)$ | $(2)$ $(2)$ |
| Repais services, except automobile.... |  | $\left({ }^{(2)}\right.$ | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | (2) | (2) | ${ }^{(2)}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & \left({ }^{2}\right) \end{aligned}$ | $(2)$ ${ }^{(2)}$ |
| Anusement and recreation services, incl. motam fictures. | (2) ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | (2) ${ }^{\text {2 }}$ 207 | (2) | (2) $^{245}$ |  |  | ${ }^{(2)}{ }_{195}$ |  |
| Medical services........................................ Orflees of physicians and surpeont,........ | $()^{195}$ | ${ }_{(25)}^{25}$ | 25,04, ${ }^{(2)}$ | 1,207 | (2) ${ }^{\text {2 }}$ (15 |  | (a) ${ }^{353}$ | 12,804 $(2)$ | (2) 195 | (2, ${ }^{12}$, 804 |
| Other medical services............ | (2) | (2) |  | $\left(^{2}\right)$ |  |  |  |  |  |  |
| Legal servicea.............................. |  | 22,985 | 22,908 |  | 2,757 | $\left.{ }^{18}\right)^{86}$ | (2) 217 | 14, 298 | (2) 359 | 14,298 |
| Accourtiue, anditity, and bowrkeepitw scrus | (2) | (2) |  |  | (2) | (2) |  | ${ }^{(2)}$ | $(2)$ $(2)$ | (2) ${ }^{(2)}$ |
| Other c.rrvicps.......................... | ') | (2) | (2) | (2) | (2) | ${ }^{(2)}$ |  | ${ }^{(2)}$ | ${ }^{(2)}$ |  |
| Naturn ut busimess met aldeatie | (2) | ${ }^{(2)}$ | (2) | (2) | (2) | $\left({ }^{2}\right)$ | (r) | (*) | (2) | ${ }^{(2)}$ |

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{3}{*}{State and selected industry} \& \multicolumn{8}{|c|}{with and without net profit} \& \multicolumn{2}{|l|}{With net profit} \\
\hline \& \multirow[b]{2}{*}{Number of partnershipa} \& \multicolumn{2}{|c|}{Receipts} \& \multicolumn{4}{|c|}{Deductions} \& \multirow[t]{2}{*}{\begin{tabular}{l}
Net profit \\
(less loas) \\
(Thousand \\
dollars)
\end{tabular}} \& \multirow[b]{2}{*}{Number of partnerships} \& \multirow[b]{2}{*}{\begin{tabular}{l}
Net profit \\
(Thousand dollars)
\end{tabular}} \\
\hline \& \& \[
\begin{gathered}
\text { Total } \\
\text { (Thousond } \\
\text { dollara) }
\end{gathered}
\] \& \[
\begin{aligned}
\& \text { Business } \\
\& \text { (Thousand } \\
\& \text { dollars) }
\end{aligned}
\] \& \[
\begin{gathered}
\text { Cost of } \\
\text { goods sold } \\
\text { (Thousand } \\
\text { dollars) }
\end{gathered}
\] \& \[
\begin{aligned}
\& \text { Payroll } \\
\& \text { (Thousend } \\
\& \text { dollors }
\end{aligned}
\] \& \[
\begin{gathered}
\text { Taxer } \\
\text { (Thousand } \\
\text { dollars) }
\end{gathered}
\] \& Deprecia tion (Thous and dollars) \& \& \& \\
\hline fentucky \& (1) \& (2) \& (3) \& (4) \& (5) \& (6) \& (7) \& (8) \& (9) \& (10) \\
\hline All industr \& 16,202 \& 1,108,535 \& 1,096,435 \& 705,826 \& 115,764 \& 19,133 \& 28,971 \& 138,893 \& 12,986 \& 151,317 \\
\hline \begin{tabular}{l}
Agriculture , forestry, and fisheries. \\
Farms. \\
Other acriculture, forestry, and fisheries...................
\end{tabular} \& \[
\begin{array}{r}
3,49 \\
3,222 \\
257
\end{array}
\] \& \[
\begin{aligned}
\& 03,141 \\
\& 48,652 \\
\& 14,489
\end{aligned}
\] \& \[
\begin{aligned}
\& 62,254 \\
\& 47,793 \\
\& 14,461
\end{aligned}
\] \& \[
\begin{array}{r}
38,652 \\
28,027 \\
9,725
\end{array}
\] \& \[
\begin{aligned}
\& 5,554 \\
\& 4,222 \\
\& 1,332
\end{aligned}
\] \& 1,259
1,128 \& \[
\begin{aligned}
\& 5,947 \\
\& 5,359
\end{aligned}
\] \& \[
\begin{aligned}
\& 7,902 \\
\& 7,060
\end{aligned}
\] \& \[
\begin{aligned}
\& 2,465 \\
\& 2,282 \\
\& \left.{ }_{2}^{2},\right\}
\end{aligned}
\] \&  \\
\hline Mining \& 492 \& 35,203 \& 34,929 \& 15,977 \& 8,985 \& 905 \& 1,802 \& 2,499 \& 310 \& 3,127 \\
\hline Contract construction General contractors Special trade contr \& \[
\begin{aligned}
\& 978 \\
\& 312 \\
\& 667
\end{aligned}
\] \& \[
\begin{array}{r}
104,571 \\
67,580 \\
36,991
\end{array}
\] \& \[
\begin{array}{r}
102,896 \\
06,229 \\
36,667
\end{array}
\] \& \[
\begin{aligned}
\& 71,297 \\
\& 51,305 \\
\& 19,932
\end{aligned}
\] \& \[
\begin{array}{r}
18,454 \\
9,148 \\
9,306
\end{array}
\] \& \[
\begin{array}{r}
1,445 \\
642 \\
803
\end{array}
\] \& \[
\begin{array}{r}
3,114 \\
2,310 \\
798
\end{array}
\] \& \[
\begin{array}{r}
13,318 \\
6,143 \\
7,175
\end{array}
\] \& \[
\begin{aligned}
\& 902 \\
\& 285 \\
\& 617
\end{aligned}
\] \& \[
\begin{array}{r}
13,650 \\
6,320 \\
7,330
\end{array}
\] \\
\hline Manufacturing \& 571 \& 66,986 \& 65,886 \& 47,203 \& 12,104 \& 1,204 \& 2,359 \& 4,472 \& 423 \& 5,448 \\
\hline Transportation, comunication, electric, gas, and sanitary services. \& 304 \& 14,701 \& 14,359 \& 0,055 \& 3,463 \& 276 \& 711 \& 2,435 \& 334 \& 2,580 \\
\hline Wholesale and
Wholesale
raca \& \multirow[t]{2}{*}{5,045
588
4,428} \& 642,330 \& 637,553 \& 489,025 \& \[
\begin{gathered}
40,782 \\
6,779
\end{gathered}
\] \& \[
\begin{aligned}
\& 9,925 \\
\& 1,339
\end{aligned}
\] \& \[
\begin{array}{r}
5,4,55 \\
904
\end{array}
\] \& \[
\begin{array}{r}
46,349 \\
9,026
\end{array}
\] \& \[
\begin{aligned}
\& 4,226 \\
\& 534
\end{aligned}
\] \& \multirow[t]{2}{*}{\[
\begin{array}{r}
48,212 \\
9,052
\end{array}
\]} \\
\hline Retail trede. \& \& 486,485 \& 482,581 \& 360,481 \& \multirow[t]{2}{*}{33,571} \& \multirow[t]{2}{*}{\[
\begin{array}{r}
8,550 \\
612
\end{array}
\]} \& \multirow[t]{2}{*}{4,531} \& \multirow[t]{2}{*}{37,213
1,261} \& \multirow[t]{2}{*}{(2, \(\left.{ }^{3}\right)^{662}\)} \& \\
\hline General merchandise \& \(\begin{array}{r}4,428 \\ \hline 139\end{array}\) \& \multirow[t]{2}{*}{20,299
82,288} \& 20,284 \& 15,020 \& \& \& \& \& \& 39,050
\((2)\) \\
\hline Food stores... \& 699 \& \& 81,944 \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 07,157 \\
\& 79,494
\end{aligned}
\]} \& \multirow[t]{2}{*}{3,543
3,743
3,74} \& 612
1,196 \& 295
663 \& 4,686 \& ( 589 \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 4,816 \\
\& 4,248 \\
\& 3,574
\end{aligned}
\]} \\
\hline Automobile and \& 426 \& \multirow[t]{2}{*}{95,165
47,069} \& 94,017 \& \& \& 1,042 \& 287 \& 4,010 \& 393 \& \\
\hline Gasoline service stations \& 635 \& \& 40,918 \& 36,784 \& 2,694 \& 46 \& 233 \& 3,365 \& \multicolumn{2}{|r|}{\multirow[t]{2}{*}{\begin{tabular}{l|l}
536 \\
575
\end{tabular}}} \\
\hline Eating and drinking place \& 649 \& 34,425 \& 33,804 \& 19,840 \& 4,949 \& 1,344 \& 572 \& 3,859 \& \& \\
\hline Other retail trade............. \& (2, \({ }^{1}\), 280 \& \[
\begin{gathered}
207,239 \\
(2,)
\end{gathered}
\] \& \[
\begin{gathered}
205,654 \\
\left({ }^{2}\right)
\end{gathered}
\] \& \[
\begin{gathered}
142,180 \\
\left\langle{ }^{2}\right\}
\end{gathered}
\] \& \[
\begin{aligned}
\& 16,739 \\
\& \text { (2) }^{(2)}
\end{aligned}
\] \& \(\left.{ }^{3,}{ }^{3}\right)^{1,90}\) \& \(\left.{ }^{2} 2\right)^{2} 481\) \& (2) \& \(\left.{ }^{\frac{1}{2}}\right)^{4}\) \& \(\left.{ }_{(21}^{21}\right)^{154}\) \\
\hline \multirow[t]{4}{*}{Finance, insurance, and real estate. Finance. Insurance. Real estate} \& \multirow[t]{4}{*}{\[
\begin{array}{r}
2,589 \\
252 \\
322 \\
2,015
\end{array}
\]} \& \multirow[t]{4}{*}{\[
\begin{aligned}
\& 34,709 \\
\& 2,380 \\
\& 13,593 \\
\& 18,736
\end{aligned}
\]} \& \multirow[t]{4}{*}{\[
\begin{aligned}
\& 32,748 \\
\& 1,524 \\
\& 13,429 \\
\& 17,795
\end{aligned}
\]} \& \multirow[t]{4}{*}{\[
\begin{aligned}
\& 3,752 \\
\& 2,640 \\
\& 1,112
\end{aligned}
\]} \& \multirow[t]{4}{*}{\[
\begin{array}{r}
3,060 \\
788 \\
1,570 \\
702
\end{array}
\]} \& \multirow[t]{4}{*}{\[
\begin{array}{r}
1,060 \\
75 \\
186 \\
799
\end{array}
\]} \& \multirow[t]{4}{*}{\[
\begin{array}{r}
2,010 \\
18 \\
194 \\
2,398
\end{array}
\]} \& \multirow[t]{4}{*}{\[
\begin{gathered}
11,986 \\
1,144 \\
5,283 \\
6,847
\end{gathered}
\]} \& \multirow[t]{4}{*}{\[
\begin{gathered}
\left\langle^{\frac{1}{2}, 990}\right. \\
1,292 \\
1,495
\end{gathered}
\]} \& \multirow[t]{4}{*}{\[
\begin{aligned}
\& 13,017 \\
\& \left(\begin{array}{l}
2
\end{array}\right) \\
\& 5,283 \\
\& 7,341
\end{aligned}
\]} \\
\hline \& \& \& \& \& \& \& \& \& \& \\
\hline \& \& \& \& \& \& \& \& \& \& \\
\hline \& \& \& \& \& \& \& \& \& \& \\
\hline Services... \& \multirow[t]{5}{*}{\[
\begin{array}{r}
2,084 \\
272 \\
858 \\
357 \\
\left.\mathbf{1}^{2}\right)^{396}
\end{array}
\]} \& 146,894 \& 145,810 \& 33,265 \& 23,362 \& 3,039 \& 0,973 \& \multirow[t]{2}{*}{49,932
4,952} \& \multirow[t]{2}{*}{\({ }_{(2,}^{2,337}\)} \& \multirow[t]{2}{*}{(21) \({ }^{51}\) ) 672} \\
\hline Hotels, rooming houses, camps, and other lodging places.. \& \& 17,329 \& 17,271 \& 1,356 \& 2,188 \& 903 \& 1,444 \& \& \& \\
\hline Personal services................................... \& \& 20,951 \& 20,784 \& 3,594 \& 3,800 \& 357 \& 1,007 \& 0,853 \& 783 \& 6,923 \\
\hline Laundries, laundry services, cleaning and dyeing plants, \& \& 10,658 \& 10,593
5 \& 1,707 \& 2,343 \& 215
43 \& 1,338 \& 2,289
2
2
2 \& 307
371 \& 2,351
2,395 \\
\hline  \& \& (2) \& (2) \& \(\left.{ }^{2}{ }^{2}\right)\) \& (2) \& \({ }^{(2)}\) \& \(\left(^{2}\right)\) \& (2) \({ }^{2}\), \({ }^{387}\) \& \((2)^{371}\) \& (2, \({ }^{295}\) \\
\hline Business servicea..... \& \({ }^{(2)}{ }_{210}\) \& 22,386 \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 22,280 \\
\& 13,544 \\
\& (2)
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 13,475 \\
\& 7,915 \\
\& (2)
\end{aligned}
\]} \& \multirow[t]{2}{*}{\begin{tabular}{|c}
2,728 \\
1,247 \\
\((2)\)
\end{tabular}} \& 259 \& 240 \& 2,977 \& 186 \& 3,053 \\
\hline Automobile parking, repair, and services.
Repair services, except automobile...... \& \((2)^{381}\) \& \[
\begin{aligned}
\& 13,620 \\
\& (2) \\
\& \hline
\end{aligned}
\] \& \& \& \& \[
\left(^{2}\right)^{181}
\] \& \(\left(^{\frac{1}{2}}\right)^{122}\) \& \(\left({ }^{\frac{1}{2}}\right)^{794}\) \& \((2)^{331}\) \& \({ }^{\frac{1}{2}, 953}\) \\
\hline Amusement and recreation services, incl. motion pictures. \& (2) \& (2) \& (2) \& (2) \& (2) \& (2) \& (2) \& \& \& \\
\hline Medical services................................. \& \& 22,231 \& 22,154 \& \& 3,383 \& \& 431 \& 12,579 \& 201 \& 13,063 \\
\hline Ofrices or physicians and surgeons \& (2) 141 \& 17, 2721 \& 17,647 \& \& (2, 2 ) 93 \& \[
()^{247}
\] \& \[
\left(^{2}\right)^{353}
\] \& 10,672 \& (2) 116 \& 11, \({ }^{2}\) 2 \({ }^{\text {2 }}\) \\
\hline \begin{tabular}{l}
Other medical services. \\
Legal services.
\end{tabular} \& \({ }^{(2)} 247\) \& \({ }_{24,}^{(2)} 204\) \& (2)
22,073 \& \& \({ }_{(2)}^{(2)} 3\) \& \[
\left(^{(2)}{ }_{283}\right.
\] \& \[
\text { (2) }^{2}{ }_{189}
\] \& \({ }^{(2)} 15,320\) \& \((2)\)
\((2)\)
\((2)\) \& (2) \({ }^{(2)}\) \\
\hline \begin{tabular}{l}
Legal services. \\
Accounting, auditing, and bookkeeping servic Other services.
\end{tabular} \& \[
\left.2^{2}\right)^{247}
\] \& \[
\begin{aligned}
\& 24,204 \\
\& \binom{2}{2^{2}}
\end{aligned}
\] \& \[
\begin{aligned}
\& 24,073 \\
\& (2, \\
\& \text { (2) }
\end{aligned}
\] \& \& \[
\begin{aligned}
\& \begin{array}{l}
2,340 \\
(2, \\
(2) \\
(2)
\end{array}
\end{aligned}
\] \& \[
\begin{aligned}
\& \left(\begin{array}{l}
283 \\
(2) \\
(2)
\end{array}{ }^{283} .\right.
\end{aligned}
\] \& \(\left.{ }^{(2)}{ }^{2}{ }^{2}\right)^{189}\) \& 15,320
\((2)\)
\((2)\) \& (2)
\((2)\)
\((2)\) \& (2)
\((2)\)
\((2)\) \\
\hline Nature of business not allocable. \& - \& \& \& \& - \& - \& - \& - \& - \& \\
\hline All induatrie \& 10,779 \& 912,895 \& 877,370 \& 420,228 \& 123,041 \& 15,229 \& 36,049 \& 133,209 \& 8,461 \& 167,192 \\
\hline Agriculture, forestry, and fisheries.
Farms..................... \& \& \& \& \& \& \& \& \& \& \\
\hline Farns................................. \& 1,597 274 \& 81,996
17,356 \& 76,558
17,165 \& 40,060
6,861 \& 13,539
3,321 \& 1,294
125 \& 8,363
1,223 \& 10,303 \({ }_{183}\) \& \({ }^{1,095}\) \& \[
\begin{aligned}
\& 15,631 \\
\& (2)
\end{aligned}
\] \\
\hline Mining. \& 237 \& 34,827 \& 30,495 \& 10,688 \& 4,403 \& 1,614 \& 2,339 \& \({ }^{1} 13,567\) \& 142 \& 2,545 \\
\hline Contract construction. \& 588 \& 70,828 \& 70,518 \& 35,422 \& 11,032 \& \& 2,459
1,810 \& 8,595
2,791 \& \& 10,285
4,465 \\
\hline \(G\) General contractor \& 319
269 \& 40,153
30,675 \& 39,919
30,599 \& 16,749
18,693 \& 5,179
5,853 \& \& \& \& 239
263 \& 4,465
5,820 \\
\hline Special trade contract \& \& \& \& \& \& \& \& \& \& \\
\hline Manufacturing... \& 392 \& 46,400 \& 45,757 \& 27,505 \& 9,557 \& 838 \& 1,554 \& 5,567 \& 290 \& 6,115 \\
\hline Transportation, comunication, electric, gas, and sanitary services............................................................ \& 290 \& 25,224 \& 24,470 \& 8,505 \& 5,722 \& 630 \& 1,880 \& 578 \& 186 \& 3,342 \\
\hline Wholesale and retail \& 2,406 \& 375,422 \& 369,698 \& 278,025 \& 32,379 \& 4,517 \& 4,155 \& 24,452 \& 2,026 \& 27,032 \\
\hline Wholesale trade. \& 215 \& 86,540 \& 85,690 \& 69,227 \& 6,428 \& 1,021 \& 1,129 \& 5,227 \& 190 \& 5,294 \\
\hline Retail trade.. \& 2,165 \& 285,949 \& 281,092 \& 206,759 \& 25,714 \& 3,480 \& 3,016 \& 18,841 \& 1,810 \& 21,354 \\
\hline General merchandise \& 185 \& 18,324 \& 18,250 \& 13,883 \& 1,177 \& 307 \& 159 \& 1,083 \& 181 \& 1,296 \\
\hline Food stores............. \& (2) 431 \& 66, 233 \& 65,554 \& 54,230 \& (2, \({ }^{\text {2 }}\), 58 \& \& (2) \({ }^{972}\) \& \({ }^{\frac{1}{2}, 607}\) \& (2) \({ }^{330}\) \& (2, \({ }^{3}\), \({ }^{\text {a }}\) \\
\hline Automobile and truck dealer \& \({ }^{(2)}{ }_{253}\) \& \({ }^{(2)} 16,094\) \& \& \({ }_{12,774}\) \& \& \& \& \& \& \\
\hline Casoline service stations..
Eating and drinking places. \& 253
358 \& 16,094
32,679 \& 16,087 \& 12,784
17,829 \& 5,9834 \& 6944 \& \(\begin{array}{r}83 \\ 625 \\ \hline 1059\end{array}\) \& 1,239
\(\mathbf{2}, 595\) \& \begin{tabular}{l}
253 \\
284 \\
\hline 726
\end{tabular} \& 1,239
2,749 \\
\hline Other retail trade........ \& (2) 875 \& 118,778 \& 216,135 \& 79,464 \& 11, 4667 \& (1,340 \& (12,059 \& (21,162 \& (2) 726 \& \({ }_{(2)}^{12}\), 826 \\
\hline Wholesale and retail trade not allocable \& \({ }^{(2)}\) \& (2) \& (2) \& (2) \& \(\left(^{(2)}\right.\) \& \({ }^{(2)}\) \& \({ }^{(2)}\) \& \({ }^{(2)}\) \& \({ }^{(2)}\) \& \({ }^{2}\) ) \\
\hline Finance, insurance, and real estate \& 2,728 \& 59,128 \& 42,908 \& 469 \& 4,995 \& 2,894 \& B, 31.3 \& 21,491 \& 2,150 \& 23,698 \\
\hline Finance.... \& (2) \({ }^{438}\) \& \({ }^{15}, 086\) \& \& \& (2, 2 ) 380 \& \& \[
\left(^{2}\right)^{541}
\] \& (2,987 \& \& (2, \({ }^{5}\), 99 \\
\hline Insurance. \& \(\stackrel{(2)}{2,139}\) \& (2)
36,900 \& (2)
29,717 \& 469 \& \({ }_{(2)}^{1,138}\) \& \((2)\)
2,325 \& \({ }^{(2)} 7,684\) \& \(\stackrel{(2)}{12,083}\) \& \[
\begin{gathered}
(2) \\
1,591
\end{gathered}
\] \& 14,278 \\
\hline Servicea........................................... \& (2, 2 , 218 \& \& \& 12,673 \& \[
\begin{aligned}
\& 37,995 \\
\& (2,9
\end{aligned}
\] \& (2, \({ }^{2}\) ) 557 \& ( \({ }^{5}, 697\) \& \[
\begin{aligned}
\& 75,757 \\
\& (2) \\
\& (2)
\end{aligned}
\] \& (2) \(^{1,915}\) \& \({ }_{\text {(2) }}{ }^{76,900}\) \\
\hline Hotels, rooming houses, camps, and other lodging places..
Peroonal services............................... \& \(\left(^{2}\right){ }_{538}\) \& \(\stackrel{(2)}{21,626}\) \& \begin{tabular}{l}
\((2)\) \\
21,533 \\
\hline 12
\end{tabular} \& 5,673 \& (2)
6,099 \& \({ }^{(2)}{ }_{544}\) \& \({ }^{(2)}{ }_{896}\) \& \({ }^{(2)}\)
\[
4,650
\] \& \({ }^{(2)}{ }_{438}\) \& (2,886 \\
\hline Personal services.........................................
Laundries, laundry services, cleaning and dyeing plants \& 538
206 \& 21,626
11,927 \& 21,533
11,867 \& 5,673
3,590 \& 6,099
4,326 \& 544
406 \& 896
576 \& 4,650
1,671 \& (2) \({ }^{438}\) \& (2) \({ }^{38}\) \\
\hline Laundries, laundry services, cleaning and dyeing plants Beauty and barber shops............................................ \& 273 \& 11,927 \& 11,8,214 \& 3,745 \& 1,031 \& \& \& \(\cdots 31\) \& \& \\
\hline  \& \(\left({ }^{2}\right)\) \& \(\left.(2)^{2}\right)^{2}\) \& \(\left.{ }_{(2)}{ }^{2}\right)^{2}\) \& \((2)^{2}\) \& (2) \& \(\left(^{2}\right)\) \& \((2)^{2}\) \& \({ }^{2}\) ) \& \({ }^{2}{ }^{2}\) \& \({ }^{2}\) ) \\
\hline Business services........................................ \& 229 \& ,6,165 \& 6,160 \& 1,966 \& 1,321 \& \& (2) 335 \& \({ }^{2} 2498\) \& (2) \& \\
\hline Automobile parking, repair, and services. \& (2) \({ }^{(2)}\) \& (2) \& (2) \({ }^{2}\) \& \& \((2)\)
\((2)\)
\((2)\) \& \((2)\)
\((2)\) \& \& \({ }^{(2)}\) \& \((2)\)
\((2)\)

(2) \& $(2)$
$(2)$
$(2)$ <br>
\hline Repair services, except automobile...................... \& \& ${ }^{(2)}$ \& ${ }^{2}$ ) \& ${ }^{(2)}$ \& ${ }^{(2)}$ \& \& \& \& \& <br>
\hline Amusement and recreation services, incl. $m_{\text {motion }}$ pictures. Medical services \& $(2)^{(2)} 332$ \& (2)
54,032
48 \& (2)
53,826 \& \& (2)
11,287 \& ${ }^{(2)}{ }_{600}$ \& ${ }^{(2)}{ }_{899}$ \& ${ }^{(26)} \mathbf{2} \times 135$ \& ${ }^{(2)}{ }_{307}$ \& $\left({ }^{2}\right)$
26,199 <br>
\hline Medical services, $\begin{aligned} & \text { orfices of physicians and surgeons....... }\end{aligned}$ \& \& 49,011 \& 48,808 \& \& 9835 \& \& \& 26,976 \& (2) 257 \& 24,976 <br>
\hline Other medical services... \& (2) ${ }^{25}$ \& (2) \& (2) \& \& (2) ${ }^{2}$ \& (2) \& (2) \& ${ }^{(2)}$ \& ${ }^{(2)}$ \& (2) <br>

\hline Legal services..................... \& (2) 459 \& 77, 573 \& 77, 123 \& 224 \& \& $$
\left(^{2}\right)^{331}
$$ \& \[

(2)^{642}
\] \& $\underset{\substack{35,003 \\(2)}}{ }$ \& (2) ${ }^{459}$ \& 35,003

(2) <br>
\hline Accounting, quditing, and bookkeeping servic

Other services.......................... \& $\left(\begin{array}{l}(2) \\ (2)\end{array}\right.$ \& ${ }^{(2)}$ \& ${ }^{(2)}$ \& (2) \& ${ }^{(2)}$ \& $$
\begin{aligned}
& \left({ }^{2}\right) \\
& \left(2^{2}\right)
\end{aligned}
$$ \& $\left(^{2}\right)$ \& (2) \& (2) \& <br>

\hline Nature of business not allocabl \& (2) \& (2) \& (2) \& ( \& (2) \& (2) \& $\left({ }^{2}\right)$ \& (2) \& (2) \& ${ }^{(2)}$ <br>
\hline
\end{tabular}

Footnotes at end of table.

Table 3.7-ACtive partnershlps in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-Continued

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net prorit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\underset{\substack{\text { Number of } \\ \text { partriner- } \\ \text { shlpa }}}{\substack{\text { and }}}$ | Receipts |  | Deduct ions |  |  |  | Net profit(lega loas $)$ (Thou anand dollart | Number of ships | Net prorit <br> (Thousiand <br> dollera) |
|  |  | $\begin{gathered} \text { Total } \\ \text { (Thousen } \\ \text { (Thiser. } \end{gathered}$ |  |  | $\begin{gathered} \text { Payronl } \\ \text { (mousen } \\ \text { obluere) } \end{gathered}$ |  |  |  |  |  |
| All industries........... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | $\frac{(10)}{160,124}$ |
|  | $\begin{gathered} 11,890 \\ \begin{array}{c} 99 \\ 980 \\ \left.\mathbf{n}^{2}\right)^{80} \\ (2) \end{array} \end{gathered}$ | 991,352 | 959,259 | 491,062 | 139,722 | 30,418 | 57,106 | 110,769 | 8,858 |  |
| Agriculture, forestry, and fisher |  | 34,001 | 33,568 | 21,215 | 5,235 | (262$(2)^{723}$(2) | $\begin{gathered} 2,271 \\ \substack{2,279 \\ \hline \\ \hline \\ \hline} \end{gathered}$ | 5,642 <br> $5,3 \%$ | 679 | 160,124 |
| Farms.... |  |  | ${ }_{\text {2 }}^{29} 29.915$ | ${ }_{(27}^{27}{ }^{876}$ | ${ }_{(2,899}$ |  |  | ${ }_{(2,}^{5} 3^{39}$ | (2) ${ }^{651}$ |  |
| Miniru |  | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  | ${ }^{(2)}$ | ${ }^{2}$ ) | ${ }^{(2)}$ |  |
| Contract constructi |  |  |  | 66,100 | 22,323 | 1,829 | 1,971 | 8,528 | 850 |  |
| General contractor Special trade con |  |  |  | 73,552 <br> 32,548 | 6,832 15,49 | 988 841 | 1,212 | 8,176 <br> 12 | 218 632 | $\stackrel{4,015}{8,429}$ |
| Manuracturing. | 374 | 61,893 | 61,482 | 42,356 | 13,978 | 1,022 | 2,430 | 6,779 | 335 | 6,897 |
|  | 193 | 21,400 | 20,837 | 9,383 | 3,038 | 593 | 2,110 | 3,88633,010 |  |  |
| Wholesale and retail | 2,979 | 44, 314 | 437,904 | 9,383 325,967 | 37,809 |  | 4,100 |  | 164 2,423 | 3,964 34,878 |
| motesale trade | 2,5693, | - | 108,600323,832 | $\begin{array}{r} 83,438 \\ 238,690 \\ 28 \end{array}$ | $\begin{aligned} & 8,58 \\ & 28,888 \\ & 28,88 \end{aligned}$ | $\begin{aligned} & 5,5,32 \\ & 1,158 \\ & 4,4,20 \end{aligned}$ | 3783,282 | $\xrightarrow{10,122} \mathbf{2 2 , 7 1 5}$ | 2,4392,018 |  |
| Retail trade. |  |  |  |  |  |  |  |  |  |  |
| $\xrightarrow{\text { General derchand }}$ Food stores.... | 2,36 |  | 323,832 31,725 | $\begin{gathered} 238,690 \\ 21,274 \\ \hline \end{gathered}$ | $\begin{gathered} 28,288 \\ 2,697 \\ 2,627 \end{gathered}$ | $\cdots$ | 594 | 22,75 3,830 3 | 2,199 | $\begin{array}{r}24,547 \\ 3,957 \\ 3 \\ \hline 23 \\ \hline 297\end{array}$ |
| Automobile and ind truex d | 123 <br> 217 <br> 17 | 56,211 <br> 38,462 <br> 1 | 54, 98 55,771 |  | - | $\begin{aligned} & 4,5 \\ & 201 \end{aligned}$ | 494 <br> 144 <br> 24 | 3,232,0512,017 | (2) ${ }^{396}$ |  |
| Gasoline service station |  |  | $\begin{array}{r} 38,194 \\ 35,177 \\ 108,582 \end{array}$ |  |  |  |  |  |  | - $\begin{array}{r}3,397 \\ \\ 2\end{array}$ |
| Eatiry and drinking plac | $\begin{aligned} & 593 \\ & 892 \\ & 892 \end{aligned}$ | 36,365109380103 |  | $\begin{aligned} & 29,600 \\ & 97,769 \\ & 77,698 \end{aligned}$ | 2,360 6,260 | $\underset{1,250}{201}$ | ${ }_{808}^{234}$ | 2,179 2,835 | 217 4.45 679 |  |
| Other retail trade........... |  |  |  |  | $\left.{ }_{\text {12 }}^{12}\right\}^{305}$ | ${ }_{1}^{1} 3^{1} 200$ | ${ }^{\left.\frac{1}{2}\right\}^{2} 008}$ | (2, $\left.{ }^{8}\right\}^{597}$ | (2) ${ }^{679}$ | ${ }^{9} 2{ }^{179}$ |
| Finance, insurance, and real estate. Insurance. Real estate. | $\begin{aligned} & 4,148 \\ & \left(\begin{array}{l} 273 \\ 3,272 \end{array}\right. \end{aligned}$ | $\begin{aligned} & 136,585 \\ & 16,521 \\ & 12 \\ & 125 \end{aligned}$ | $\begin{array}{r} 120,681 \\ 7 \\ \left.7^{2}\right)^{212} \\ 108,693 \end{array}$ | $\begin{gathered} 2,880 \\ \left(\begin{array}{c} 2,205 \\ 2,267 \end{array}\right. \end{gathered}$ |  | $\begin{aligned} & 20,615 \\ & \left({ }^{2}\right)^{36} \end{aligned}$ | $\begin{aligned} & 39,2464 \\ & (2) \end{aligned}$ | $\begin{aligned} & { }^{2} 55,008 \\ & \binom{6}{\hline}^{873} \end{aligned}$ | $\begin{gathered} 2,4,4 \\ \left.\mathbf{r}^{2}\right)^{399} \end{gathered}$ | $\begin{aligned} & 26,48 \\ & 8,58 \\ & 8307 \\ & 15,289 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Hotesis, romine houses, campe, and | $\left.{ }_{(2)}{ }^{2}\right)^{2} 2.25$ | ${ }_{181}^{182} 868{ }^{862}$ |  | $\begin{aligned} & 17,082 \\ & i \quad 21 \\ & 5,706 \end{aligned}$ | $\left.{ }^{46}{ }^{4}\right)^{031}$ | (2, $\left.{ }^{3}\right)^{790}$ |  |  | $\left.{ }^{\frac{1}{2}}\right)^{826}$ | 66,502 <br> $\begin{array}{c}2,5 \\ 5 \\ 5,362\end{array}$ |
| Hotels, roomine houses, campa, and Persoral |  | 30,43 <br> 11,573 <br> 1 | 11,566 |  |  |  | 1,963 |  |  |  |
| Laundries, laundry services, cleaning and dyeing plants | 237 237 246 |  |  | $\begin{aligned} & 5,706 \\ & 866 \end{aligned}$ | 10 | - |  | 5,250 |  | ( $\begin{array}{r}1,362 \\ 12,270\end{array}$ |
|  | (2) $^{246}$ | ${ }_{\text {(2) }}{ }^{(2)}$ | ${ }^{7}{ }^{7} 3^{703}$ | ${ }^{\text {a }}$ | (2) ${ }^{\text {a }}$ (2, ${ }^{3,988}$ | (2) ${ }^{135}$ | ${ }^{(2)}{ }^{239}$ | ${ }^{\frac{1}{2}} 3^{376}$ |  | (2) |
| Business services | $(2)$$(2)$$(2)$ |  | $(2)$$\left({ }^{2}\right)$$(2)$$(2)$ |  |  |  |  |  | (2) | (2)$(2)$$(2)$ |
| Automotile parking, repair, and se |  | (2) |  | $(2)$ $(2)$ | (2) $(2)$ | (2) | $(2)$ $(2)$ $(2)$ 1 | (2) |  |  |
| Amusement and recreation services, incl. motion pictures. Medical services. <br> Offices of physicians and surgeons <br> Other medical services. <br> Legal services <br> Accounting, auditine, and bookkeeping services. <br> Other services. | $\begin{array}{r} 232 \\ 246 \\ \left({ }^{2}\right)^{92} \\ { }^{2326} \\ 136 \\ 235 \\ 2362 \end{array}$ |  |  | $\begin{array}{r} 1,629 \\ 352 \\ 352 \\ 352 \end{array}$ |  | $\begin{aligned} & 962 \\ & 239 \end{aligned}$ | 1,075 | ${ }^{34,0035}$ |  |  |
|  |  |  |  |  | 3,376 |  |  |  | 217 | 14,270 |
|  |  |  |  |  | ${ }_{(2,678}^{2}$ | (2) ${ }^{1774}$ | (2) ${ }^{276}$ |  | (2) ${ }^{287}$ | 13, 1208 |
|  |  |  |  | 85 | 8,522 | 312 |  | 21,970 | 236 | 21,970 |
|  |  |  |  | 2,433 | -3,646 | 173 645 | 149 | 7,001 | ${ }^{136}$ | 7,001 |
| ature of business not allocable............ |  | 8.738 | 8,541 | 2,395 | 578 | 57 | 178 | 2,628 | 138 | 2,633 |
| massacirusems |  |  |  |  |  |  |  |  |  |  |
| All industr | 13,808 | 1,117,370 | 1,088,346 | 505,642 | 202,741 | 32,277 | 26,039 | 195,662 | 20,487 | 207,595 |
| Agriculture, forestry; and fisheri | 767 | cele | 24,693 18,199 |  |  | 1,128 | 1,733 1,224 1 |  |  | 3,365 |
| ${ }^{\text {Famms.....ter agriculture, torestry, and fishe }}$ | (2) ${ }^{71}$ |  | ${ }^{18} 2{ }^{2}$ | (2, ${ }^{1,1999}$ | $\left.{ }^{3}{ }^{3}\right)^{2}$ | $\left(^{(2)}{ }^{362}\right.$ | $\left(\frac{1}{2}\right)^{124}$ | $\left.{ }^{2}{ }^{2}\right\}, 0.02$ | (2) $^{519}$ | $\left.{ }^{(2)}\right)^{3}{ }^{\text {a }}$ |
| ning | ${ }^{2}$ ) | ${ }^{2}$ ) | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| Coritract construction | 1,142 | 93,250 | ${ }^{91,630}$ | 59,626 | 23,533 | 1.568 | 1,298 | 15,517 | 1,042 | 16,011 |
| General contractors...... Special trade contractors | 302 <br> 842 | 46,839 46,11 | 4,058 $4.5,974$ | 37,409 28,217 | 14,728 8,805 12,5 | ${ }_{6}^{617} 9$ | $\begin{aligned} & 481 \\ & 817 \end{aligned}$ | $6,3,8$ 9,169 | ${ }_{792}^{251}$ | 6,792 9,219 |
| Manufacturine. | 065 | 73,280 | 72,785 | 52,839 | 14,236 | 1,499 | 2,098 | 8,108 | 591 | 8,351 |
| Transportation, commurication, electric, cas, and services. | ${ }^{2}$ ) | ${ }^{(2)}$ | (2) | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ |
| wholesale and reta | 4,019 | 436,780 | 4,33,256 | 316,474 | 33,510 | 5,273 | 3,876 | 33,170 | 3,201 | 35,098 |
| Wholesale trad |  | 115,570 | 113,071 | 189,658 | 7,390 |  | 613 |  |  | 9,719 |
| Retail trade. | 3,469 | 321,210 | 320,185 | 226,816 | 26,120 | 3.768 | 3,261 | 23,920 | 2,751 | 25,359 |
| ${ }_{\text {Gen }}^{\text {General mer }}$ | 272 | ${ }^{18,300}$ | 18,091 | 14,166 |  | 247 | ${ }^{111}$ | 1,779 | 223 | 1,784 |
| Fuod stores........... | (2) ${ }^{\text {b50 }}$ | $\left.{ }^{86}{ }^{8}\right)^{867}$ |  |  | ${ }_{(2,85}{ }^{6,5}$ | $(2)^{866}$ | $(2)^{888}$ | $\left.{ }_{(25}^{5}\right)^{690}$ | (2) ${ }^{602}$ | $\left.{ }_{(25}^{5}\right)^{5763}$ |
| Casoli ine service statiol | 500 |  |  | 49,916 |  |  |  |  |  |  |
| Eatioy and drinkine places, |  | 40,087 | 39,993 | 19,676 | 6,567 | 877 | 981 | 4,554 | 618 | 5,000 |
| Ohnolesare and retail trade | 1,180 | 100,392 | 99,899 | 67,358 | 8,609 | 1,272 | ${ }^{328}$ | 8,281 | 808 | 8,911 |
| Finance, insurance, ard rea |  |  |  |  |  |  |  |  |  | 49,500 |
|  | i,101 | 132,853 | 116 | 12 | 48 | 2,798 |  | 27. |  | 27 |
| Insurance |  | 45,251 | 4i4,325 | 17,930 | 9,833 | 532 |  | 8,351 | 192 | 8,351 |
| Real estat | 2,860 | 64,967 | 02,322 | 1,227 | 3,598 | 13,769 | 11,075 | 7.996 | 2,067 | 13,722 |
| Services......................... Hotelis, romire houses, cemps, murd | $\left.{ }^{\frac{2}{2}}{ }^{2}\right\}^{757}$ | $\left.{ }^{236}{ }^{23}\right\}^{628}$ | ${ }^{233} \times 1572$ | 25,764 | $\left.{ }_{(21}{ }_{1}\right)^{2124}$ | $\left.{ }^{5} 52\right)^{274}$ |  | $\left.{ }^{91} 5^{12}\right\}^{580}$ | ${ }_{2}^{2} 3^{2} 3^{212}$ | $\left.{ }_{43}^{93}\right)^{451}$ |
|  |  |  |  |  |  |  |  |  |  |  |
|  feauty and barber shops | (2) ${ }^{017}$ | $\left.{ }^{22}{ }^{2}\right\}^{21}$ | $\left.\left.{ }^{20}\right\}^{2}\right)^{21}$ |  | $\left.<^{12}\right\}^{3 / 3}$ | ${ }^{(2)}{ }^{685}$ | ${ }^{(2)}{ }^{21}$ | (2) ${ }^{3}{ }^{80}$ | (2) ${ }^{525}$ | ${ }^{5} 2{ }^{5}$ |
| beaty and barber shops....................... | (32 | (2) $5^{566}$ | (2) $5^{8,50}$ | $(2)^{2}$ | $\left.{ }^{\frac{1}{2}}\right)^{\frac{1}{4}}{ }^{\text {c13 }}$ | $(2)^{1243}$ | $(2)^{12 \sim}$ | $\left.{ }^{\frac{2}{2}}{ }^{2}\right)^{302}$ | (2) ${ }^{297}$ | $\left.{ }_{(2)}^{2}\right)^{30}$ |
| Ehusiness services ................... |  |  |  |  |  |  |  |  |  |  |
| Aut omobile parkine, repair, and service | $\begin{aligned} & \left(\begin{array}{l} 2 \\ (2) \\ 2 \end{array}\right) \end{aligned}$ | ${ }^{(2)}$ | ${ }_{(2)}(2)$ | $\begin{aligned} & \left(\begin{array}{c} 2 \end{array}\right) \\ & (2) \end{aligned}$ | (2) | $\begin{aligned} & \left(\begin{array}{l} 2 \\ (2) \\ (2) \end{array}\right. \end{aligned}$ | (2) | $\binom{2}{2}$ | $\left\{_{2}^{2}\right)^{2}$ | (8) |
|  | (2) | (2) | ${ }^{\text {2 })}$ |  | (2) |  | (2) |  |  |  |
| Medical servicer............................... |  |  |  |  | 5,782 | 768 |  | 18,677 | 379 | 18,70 |
|  |  | 28, ${ }^{2} 786$ | 28, ${ }^{240}$ |  | [127 ${ }^{130}$ | 2) | (2) | 15, ${ }_{12}$ |  | ${ }_{15}^{15} 9{ }^{98}$ |
| Letell services. |  |  | 77, 193 |  | 18,567 |  |  |  |  |  |
|  | 20 | 32,586 | 32,577 |  | 12,450 |  | 338 | 12,563 | 280 | 12,663 |
| Dther services. | 203 | 20,0<2 | 19,939 | 3,871 | 8,50B | 4, $0_{4}$ | 4,5 | 5,057 | 182 | 5,005 |
| Nature if busines | ${ }^{(2)}$ | (2) | $(2)^{2}$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |

BUSINESS RETURNS/1965 • PARTNERSHIPS
Table 3.7-active partnerships in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-Continued

| State and selected industry | Witb and without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnerships | Receipts |  | Deductions |  |  |  | Net prorit <br> (less loss) <br> (Thousand dollars) | Nunber of partnerships | Net proflt <br> (Thausand dohlars) |
|  |  | $\begin{gathered} \text { Total } \\ \text { (Thousond } \\ \text { dollars) } \end{gathered}$ | 8usiness <br> (Thousand dollars) | $\begin{aligned} & \text { Cost of } \\ & \text { goods sold } \\ & \text { (Thousand } \\ & \text { doliars) } \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Payroll } \\ \text { ( housand } \\ \text { dothars) } \end{gathered}$ | $\begin{gathered} \text { Taxes } \\ \text { ( Mrounsed } \\ \text { do/hars) } \\ \hline \end{gathered}$ | Depreciation (Thousand do 11 as s) |  |  |  |
| MCHICAN | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All | 33,845 | $\begin{array}{r} 3,116,883 \\ 85,035 \\ 04,600 \\ 20,309 \end{array}$ | 3,070,701 | 1,847,341 | 391,353 | 89,589 | 81,660 | 435,355 | 20,789 | 465,320 |
| Agriculture, forestry, and fisheries. Farms............................. | 3,082 2,053 |  | $\begin{aligned} & 81,478 \\ & 61,356 \\ & 10,122 \end{aligned}$ | $\begin{aligned} & 30,814 \\ & 26,680 \\ & 10,134 \end{aligned}$ | $\begin{aligned} & 6,996 \\ & 4,751 \end{aligned}$ | $\begin{aligned} & 1,845 \\ & 1,323 \end{aligned}$ | $\begin{aligned} & 6,997 \\ & 5,562 \end{aligned}$ | $\begin{array}{r} 28,510 \\ 25,059 \end{array}$ | $\begin{aligned} & 2,308 \\ & 2,024 \end{aligned}$ | 30,79026,8173,973 |
| Other agriculture, forestry, and fisheri | 429 |  |  |  | 2,245 | , 522 | -935 | 3,451 | 284 |  |
| Mining. | 260 | 13,109 | 12,980 | 5,223 | 2,517 | 300 | 922 | 808 | $\left({ }^{2}\right)$ | $(2)^{2}$ |
| Contract construction General contractors Special trade contr | $\begin{array}{r}2,350 \\ \text { 625 } \\ \hline, 725\end{array}$ | $\begin{aligned} & 336,400 \\ & 151,862 \\ & 184,544 \end{aligned}$ | $\begin{aligned} & 332,394 \\ & 148,851 \\ & 183,543 \end{aligned}$ | $\begin{aligned} & 239,640 \\ & 117,930 \\ & 121,715 \end{aligned}$ | $\begin{aligned} & 69,788 \\ & 25,096 \\ & 4,692 \end{aligned}$ | $\begin{aligned} & 5,508 \\ & 1,548 \\ & 4,020 \end{aligned}$ | $\begin{aligned} & 6,356 \\ & 3,056 \\ & 3,300 \end{aligned}$ | $\begin{aligned} & 38,0,46 \\ & 10,530 \\ & 27,516 \end{aligned}$ | $2,051$ | $\begin{aligned} & 38,931 \\ & 11,129 \\ & 27,802 \end{aligned}$ |
| Manufacturing . | 1,540 | 290,202 | 288,565 | 198,861 | 63,168 | 5,453 | 5,690 | 37,373 | 1,305 | 38,544 |
| Transportation, communication, electric, gas, and sanitary services. | 600 | 53,035 | 52,415 | 26,205 | 10,553 | 1,557 | 3,549 | 7,957 | 505 |  |
| Wholesale and retail trade. Wholesale trade......... | $\begin{array}{r}10,696 \\ \hline 1,425\end{array}$ | 1,705,352 | 1,089,439 | 1,253,434 | 123,640 29,438 | 46,173 12,107 | 17,676 <br> 4,119 | 119,721 28,453 |  | $\begin{array}{r} 124,710 \\ 28,891 \end{array}$ |
| Retail trade. | 9,210 | 1,167,010 | 1,155,870 | - 825,454 | 93,281 | $\begin{aligned} & 12,107 \\ & 33,830 \end{aligned}$ |  | 28,453 89,981 | 1,252 | 28,89194,5327,056 |
| General merchandis | 529 | -1,77,957 | -70,948 | 50,723 | 6,614 | 2,4716,915 | 1,4,460 | 6,78811,538 | $\begin{array}{r}457 \\ 882 \\ \hline 8\end{array}$ |  |
| Food stores.......... | 1,058 | 247,111 | 245,510 | 197,729 | 14,253 |  |  |  |  | 11,808 |
| Automobile and truck deal | 722 | 140,544 | 139,260 | 115,248 | 7,504 | 1,2343,398 | 2,300 | $\begin{array}{r}11,538 \\ 5,712 \\ \hline\end{array}$ | 882 <br> 516 | 7,0868,277 |
| Gasoline service stations. | 967 | 99,598 | 99,101 | 74,127 | 6,025 |  | 2,85 | -8,122 | 869 |  |
| Eating and drinking places | 2,121 | 119,487 | 118,392 | 56,477 | 20,687 | 6,228 |  |  | 1,8283 |  |
| Other retail trade............... | ${ }^{3}{ }^{3,815}$ | $\left(2^{482}\right)^{319}$ | $\begin{gathered} 470,653 \\ (2) \\ \hline \end{gathered}$ | $\begin{gathered} 331,150 \\ (2) \end{gathered}$ | $\begin{aligned} & 38,198 \\ & \left(2^{2}\right)^{2} \end{aligned}$ | $\begin{aligned} & 13,579 \\ & \left.\mathbf{2}^{2}\right)^{579} \end{aligned}$ | ( 2,249 | (2, ${ }^{4}$ ) 863 | (2) |  |
| Finance, insurance, and real e | 8,162 | $\begin{array}{r} 159,729 \\ 37,633 \\ 15,568 \\ 106,528 \end{array}$ | $\begin{array}{r} 148,536 \\ 30,859 \\ 15,552 \\ 102,115 \end{array}$ | $\begin{gathered} 22,217 \\ 12,820 \\ 5,063 \\ 4,328 \end{gathered}$ | $\begin{gathered} 12,279 \\ 5,021 \\ 2,097 \\ 5,101 \end{gathered}$ | $\begin{array}{r} 17,991 \\ 685 \\ 97,28 \\ \hline 7,208 \end{array}$ | $\begin{array}{r} 25,714 \\ 196 \\ 196 \\ 25,322 \end{array}$ | $\begin{array}{r} 22,108 \\ 9,019 \\ 5,292 \\ 7,197 \end{array}$ | $\begin{array}{r}5,558 \\ 1,329 \\ \hline 323\end{array}$ | $\begin{aligned} & 39,618 \\ & 10,367 \\ & 5,406 \\ & 23,445 \end{aligned}$ |
| Finance. | 2,123 |  |  |  |  |  |  |  |  |  |
| Insuranc | 347 |  |  |  |  |  |  |  |  |  |
| Real estat | 5,692 |  |  |  |  |  |  |  | 3,906 |  |
| Services. | 6,970 | 464,280 | 455,159 | 58,929 | 100,212 | 10,416 | 15,095 | $\begin{array}{r} 178,729 \\ 2,708 \end{array}$ | 5,909 | 181,0773,27113,749 |
| Hotels, rooming houses, carps, and other lodeiny plac | , 497 | 21,93465,743 | 21,30164,876 | $\begin{aligned} & 3,181 \\ & 9,552 \end{aligned}$ | $\begin{array}{r} 3,149 \\ 20,382 \end{array}$ | $\begin{aligned} & 1,715 \\ & 1,845 \end{aligned}$ | 3,6583,0141,4 |  | 1,303 |  |
| Personal services... | 1,711 |  |  |  |  |  |  | 13,150 |  |  |
| Laundries, laundry services, cleaning and dyeing plants Beauty and barber shops........................ | 737 | $\begin{aligned} & 65,743 \\ & 32,529 \\ & 18,310 \end{aligned}$ | 64,816 31,824 | 9,552 <br> 5,269 <br> 773 | -11,279 | 1,021 | 1,861 | 4,164 | 545510 | 13,749 4,518 |
| Beauty and barber shops | 079 295 |  | 18,219 14,833 | 733 3,550 | 6,599 2,504 | 360 464 | 408 745 | 4,927 |  | 4,518 5,171 |
| Business services..... | 749 | 14,904 26,775 | $\begin{aligned} & 26,533 \\ & 34,799 \end{aligned}$ | $\begin{array}{r} 8,258 \\ 16,495 \end{array}$ | $\begin{aligned} & 8,671 \\ & 6,434 \end{aligned}$ | 600 | 680 | 5,856 | 247 <br> 629$\quad \begin{aligned} & \text { 4,060 } \\ & 5,990\end{aligned}$ |  |
| Automobile parking, repair, and servic | 695 | $\begin{aligned} & 35,190 \\ & 12,915 \\ & \hline \end{aligned}$ |  |  |  | 940 | 1,315 | 6,743 | 666 | 6,7702,240 |
| Repair services, except automobile.... | 409 |  | 12,777 | 4,300 | 2,433 | 345 | 451 | 2,144 | 337 |  |
| Amusement and recreation services, incl. motion pictures. | 582 | $\begin{array}{r} 30,918 \\ 128,854 \\ 106,204 \\ 22,050 \\ 83,956 \\ 31,709 \\ 26,380 \end{array}$ | $\begin{array}{r} 26,931 \\ 128,611 \\ 105,968 \\ 22,643 \\ 83,778 \\ 31,, 24 \\ 23,429 \\ 9,679 \end{array}$ | 6,374 | 3,749 | 1,288 | 2,464 | 4,418 | 408 | 4,989 |
| Medical services.. | 997 |  |  | 2,310 | 22,868 | 1,827 | 1,909 | 76,193 | 973 | 76,208 |
| Offices of physicians a | 708 |  |  | 1,104 | 16,487 | 1,267 | 1,407 | 67,760 | 708 | 67,760 |
| Other medical services. | 289 |  |  | 1,206 | 6,381 | 560 | 502 | 8,433 | 265 | 8,448 |
| Legal services... | 698 |  |  | 1,744 | 14,562 | 984 | 901 | 47,071 | 650 | 47,253 |
| Accountine, auditing, and bookkeeping | 359 |  |  | 1,117 | 10,395 | 520 | 422 | 11,952 | 359 | 11,952 |
| 0ther services............ | 272 |  |  | 5,598 | 7,569 | 352 | 281 | 8,494 | 222 | 8,655 |
| Nature of business not allocable | 179 | 9,735 |  | 5,952 | 2,200 | 220 | 16 | 2,103 | ${ }^{(2)}$ | $\left(^{2}\right)$ |
| MINNESOTA |  |  |  |  |  |  |  |  |  |  |
| All industri | 19,026 | 1,216,323 | 1,191,265 | 674,700 | 144,673 | 29,115 | 38,655 | 198,757 | 15,379 | 215,113 |
| Agriculture, forestry, and fisheries.. | 5,869 | 118,376 | 116,382 | 61,312 | 5,223 | 5,545 | 11,973 | 25,276 | 5,174 | 20,937 |
| Farns.................................... | (2) ${ }^{5,713}$ | 711,340 | ${ }_{(2)}^{109,247}$ | ${ }_{\text {(2) }}^{58,040}$ | (2,064 | ${ }_{(2)}^{5,417}$ | ${ }_{(21,746}^{11}$ | ${ }_{(2)}^{23,585}$ | (2,020 | (2) (2) |
| Mining | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | (2) | $\left({ }^{2}\right)$ | $\left(2^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | $(2)^{2}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| Contract construction. | 945 | 216,267 | 111,423 | 83,020 | 23,000 | 2,129 | 2,662 | 12,236 | 839 | 15,786 |
| General contractors | 352 | 79,451 | 75,894 | 60,944 | 15,199 | 1,244 | 1,701 | 5,489 | 321 | 8,994 |
| Special trade cont | 593 | 36,815 | 35,529 | 22,076 | 7,801 | 885 | 961 | 6,747 | 519 | 6,792 |
| Manufacturine | 576 | 81,950 | 80,954 | 58,224 | 19,280 | 1,489 | 1,579 | 9,667 | 495 | 9,823 |
| Transportation, cormunication, electric, gas, and sanitary services. | 260 | 16,385 | 16,137 | 7,755 | 2,469 | 347 | 770 | 2,396 | 229 | 2,602 |
| Wholesale and retail trade. | 4,128 | 586,299 | 580,251 | 437,426 | 4, 825 | 7,019 | 5,910 | 35,888 | 3,388 | 39,304 |
| Wholesale trade | 402 | 141,938 | 140,450 | 116,602 | 6,571 | 1,765 | 1,002 | 7,909 | 307 | 8,351 |
| Retail trade... | 3,650 | 44,627 | 437,081 | 319,317 | 37,819 | 5,771 | 4,890 | 27,640 | 3,006 | 30,614 |
| General merchandis | 252 | 61,864 | 61,320 | 49,364 | 3,794 | 547 | 364 | 1,662 | ${ }^{(2)}$ | (2) |
| Food stores.. | 380 | 62,988 | 62,722 | 51,282 | 3,774 | 518 | 538 | 2,326 | $\left.{ }^{3}\right)^{26}$ | 2,569 |
| Automobile and truck deal | 201 | 46,079 | 45,629 | 37,389 | 2,818 | 287 | 392 | 1,808 | ${ }^{(2)}$ | ${ }^{2}$ ) |
| Gasoline service stations. | 431 | 40,048 | 39,926 | 30,212 | 2,283 | 54.4 | 312 | 3,130 | 382 | 3,189 |
| Eating and drinking places. | 752 | 38,195 | 37,310 | 18,622 | 7,838 | 1,230 | 1,365 | 3,073 | 524 | 3,669 |
| Otber retail trade.................... |  | $\underset{\substack{192,453 \\(2)}}{ }$ | $\underset{\substack{190,174 \\(2)}}{ }$ | 132,448 | 17, ${ }_{(2)} 122$ | ${ }_{(2,6)}^{2,645}$ | (2, ${ }^{1}$ ) 919 | ${ }_{(2)}^{15,641}$ | (2, ${ }^{\frac{1}{2} \text { ) } 46}$ | (2) 17.485 |
| Wholesale and retail trade not allocable |  | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left(^{2}\right)$ |  |  | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Finance, insurence, and real estate... | 3,964 | 71,411 | 64,781 | 7,899 | 6,485 | 8,167 | 9,759 | 12,984 | 2,619 | 17,202 |
| Finance...........................................$~$ |  |  |  |  | 2, 2 205 |  |  |  |  |  |
| Insurance. Real estate | $\left(^{2}\right)$ | ${ }^{(2)}$ | (2) | $\left(^{2}\right)$ | $\left(^{2}\right.$ ) | $\left(^{2}\right.$ ) | ${ }^{2}$ ) | ${ }^{(2)}$ | $\left.(2)^{2}\right)$ | ${ }^{(2)}$ 11,802 |
| Real estat | 3,090 | 50,208 | 45,995 | 1,528 | 3,042 | 7,806 | 9,524 | 8,216 | 2,098 | 11,802 |
| Services.................................................... | $\begin{gathered} 3,082 \\ \left.\mathbf{n}^{2}\right) \end{gathered}$ | $\underset{(2)}{218,668}$ | 215,003 | $\underset{(2)}{18,227}$ | $\begin{aligned} & 42,994 \\ & (2) \end{aligned}$ | (2, ${ }^{3}$ ) 756 | (2,877 | $\begin{gathered} 100,764 \\ \left({ }^{2}\right) \end{gathered}$ | (2, 257 | $\begin{aligned} & 102, \\ & \left({ }^{2}\right) \end{aligned}$ |
| Personal services....................................... | 547 | 18,453 | 18,331 | 5,566 | 5,202 | 446 | 1,155 | 4,031 | 423 |  |
| Laundries, laundry services, cleaning and dyeing plants Beauty and barber shops............................ | (2) 250 | (2) ${ }^{9} 877$ | (9,844 | (4,060 | $\left.{ }^{\frac{3}{2}}\right)^{539}$ | $(2){ }^{277}$ | $\left.{ }^{2}\right)^{620}$ | (2, ${ }^{1,598}$ | ${ }^{(2)}{ }^{2}$ ) | $(2)$ $(2)$ |
| Beauty and barber shops....................................... |  |  | (2) |  |  |  |  |  | (2) | (2) |
| Business services.............. | 257 | 6,461 | 6,339 | 2,931 | 864 | 4 | 203 | 1,109 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Automobile parking, repair, and services Repait services, except automobile..... | (2) 380 | (2) ${ }^{11}$ ) 683 | 11,550 | (4,489 | (2, ${ }^{\frac{1}{2}}$, 777 | (2) ${ }^{321}$ | $(2)^{174}$ | (2) $^{\frac{1}{2}}{ }^{\text {a }}$ (236 | $(2)^{281}$ | $(2)^{\frac{1}{2}}$, 825 |
| Repair services, except automobile......... | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{2}$ ) | $\left(^{2}\right)$ | (2) | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Amusement and recreation services, incl. motion pictures. | 237 | 8,897 | 7,980 | 2,377 | 1,841 | 273 | \% 624 | 54, 3142 | ${ }^{(2)}{ }_{658}$ |  |
| Medical services......................................... | 658 | 95,572 | 93,850 | 2,001 | 15,276 | 1,551 | 2,045 | 54,954 | 658 | 54,954 |
| Ofrices of physicians and surgeons...................... Other medical services........................... |  | (2) ${ }^{84} 308$ | 83,850 | ${ }_{(12} 5^{542}$ | 12,982 | (2) 866 |  | 51,963 | (2) 529 | ${ }^{51}, 963$ |
| Other medical services............... | ${ }^{(2)} 498$ | 52,129 | 51,731 | (2) 3 | 10,808 | ${ }^{(2)} 62$ |  |  |  |  |
| Accounting, auditing, and bookkeeping s | (2) | (2) ${ }^{\text {2 }}$ | (2) |  | (2) | (2) ${ }^{20}$ | ${ }^{(2)}$ | (2) | (2) | ${ }^{(2)}$ |
| Other services........................ | (2) | (2) | (2) | (2) | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ |
| Nature of business not allocable | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | (2) | (2) | $\left(^{2}\right)$ | (2) | (2) | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ |

Footnotea at end of table.


| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net prorit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of ohipe | Receipts |  | Deductions |  |  |  |  | Number of shlps |  |
|  |  |  |  |  | $\begin{aligned} & \text { Payront } \\ & \text { ( moound } \\ & \text { cothero } \end{aligned}$ |  | $\begin{aligned} & \text { Deprecisa- } \\ & \text { tion } \\ & \text { (Tionand } \\ & \text { obitera) } \end{aligned}$ |  |  |  |
| All industries........... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | 257,475 |
|  | 2,195 | 1,743,251 | 1,714,117 | 1,061,021 | 201,662 | 26,357 | 46,430 | 237,131 | 17,279 |  |
|  |  | $\begin{aligned} & 179,030 \\ & 1 \neq 1,780 \\ & 37,250 \end{aligned}$ | $\begin{gathered} 775,601 \\ 139,301 \\ 36,300 \end{gathered}$ | $\begin{aligned} & 129,160 \\ & 88,31 \\ & 30,467 \end{aligned}$ | $\begin{aligned} & 6,969 \\ & 5,938 \\ & 1,031 \end{aligned}$ | $\begin{aligned} & 3,647 \\ & 3,490 \\ & \text { 390 } \\ & 157 \end{aligned}$ |  | $\begin{aligned} & 29,1,6 \times 1 \\ & \substack{27,620 \\ 1,45} \end{aligned}$ | ${ }^{\text {che }}$ | 33,(2)(2) |
| Other agriculture, forestry, and |  |  |  |  |  |  |  |  |  |  |
| Minime. | 90 | 18,066 | 17,958 | 11,108 | 3,155 | 336 | 989 | 1,026 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Contract construction....... Cperal contractors........ |  | $\begin{gathered} 139,353 \\ 78,368 \\ 61,785 \end{gathered}$ | $\begin{aligned} & 137,774 \\ & 76,176 \\ & 61,098 \end{aligned}$ | $\begin{aligned} & 94,826 \\ & 5,5,266 \\ & 39,538 \end{aligned}$ | $\begin{aligned} & 32,232 \\ & 15,46 \\ & 16,786 \end{aligned}$ | $\begin{aligned} & 1,887 \\ & 1,1 \% 7 \\ & 1,1 \% 7 \end{aligned}$ | $\begin{aligned} & 3,739 \\ & 1,752 \\ & 1,987 \end{aligned}$ | $\begin{gathered} 16,386 \\ 8,104 \\ 8,282 \end{gathered}$ |  | $\begin{gathered} 16,848 \\ 8,42 \\ 8,386 \\ 8,36 \end{gathered}$ |
| Manuracturire. | 766 | 92,127 | 91,566 | 66,768 | 17,787 | 1,016 | 1,810 | 10,532 | 617 | 10,625 |
| Transportation, commuication, electric, gas, and sanitary services. | 561 | 37,459 | 36,862 | 24,928 | 3,342 | 582 | 1,551 | 3,728 | 438 | 3,4,2 |
| Wholesale and retail | 51216 | 856,926 | 847,622 | 666,271 | 57,466 | 7,165 | 7,238 | 53,063 | 4,249 | 54, 5187 |
| Wholesale trade | ,526 | 576,720 | 571,563 | 238,008 <br> 472,526 <br> 20 | L2,1429 | 6,075 | 5,673 | 41, 1121 |  |  |
| Retail trade. |  |  |  |  |  |  |  |  | 3,766 | 42,885 2,281 |
| Ceneral merch | 年 | -14,495 | 173,610 | 92,53470,242 |  | ${ }_{806}$ | ${ }_{837}$ | 2,005 | ( 308 |  |
| Automotile and truck dea | 337 | 142,193 <br> 82,16 <br> 7 | - |  |  | $\begin{array}{r}306 \\ \hline 35 \\ \hline\end{array}$ | 289 <br> 9 | 3,035 <br> 5,929 | ${ }_{726}^{267}$ |  |
| Casoline service stations, | 848 650 | 行, 972 | 78,980 50,949 | 58,935 | $\begin{array}{r}5,906 \\ 10,107 \\ \hline\end{array}$ | 1,432 | ${ }^{696}$ |  | 726 <br> 55 | ¢,170 |
| Other retail trade... | 1,8161 | $\begin{gathered} 241,71 \\ 1,254 \\ \hline \end{gathered}$ | $\begin{array}{r} 209,124 \\ 1,241 \end{array}$ | 151,707737 | $\begin{aligned} & 16,7766 \\ & 393 \end{aligned}$ | 2,193 | 1,945 | 18, 101 | 1,485 | 19,525 |
| wholesale and retail trade not |  |  |  |  |  |  |  |  |  |  |
| Finance, insurance, and real estate. Finance. Ingurance <br> Real estate. | 5,195\%252252 | $\begin{array}{r}124,168 \\ 43,43 \\ 10,852 \\ \\ \hline 0,\end{array}$ | $\begin{aligned} & 124,542 \\ & 36,325 \\ & 10,736 \\ & 10 \end{aligned}$ | $\begin{aligned} & 6,106 \\ & 1,19 \\ & 1,192 \end{aligned}$ | $\begin{gathered} 22,830 \\ 11,69 \\ 1,969 \\ 4,370 \end{gathered}$ | $\begin{array}{r} 7,233 \\ 910 \\ 93 \end{array}$ | 12,1841,300109109 | $\begin{gathered} 26,605 \\ 8,207 \\ 5,307 \\ 5,302 \end{gathered}$ |  | $\begin{array}{r} 32,237 \\ 9,438 \\ 5,302 \\ 17,497 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Services.... | 3,477 | 291,789 | 288,361 | 70,182 | 57,051 | -,387 | 8,759 | 96,043 | (2, 2778 | 102 ${ }_{\text {(2) }}{ }^{205}$ |
| Hotels, rooming houses, canps, | 257 |  | 9,747 |  |  |  |  |  |  |  |
| Personal services..............................' | 769 |  | 31,977 | 6,9261,185 | 88,387 | +634 | 1,317 | 6,459 | (2) $^{671}$ | (2)903 |
|  | 197 |  |  |  | 3,619 |  |  |  |  |  |
| Other personal | 229 | 17,25630,49 |  | $\begin{array}{r}\text { 5367 } \\ 5,374 \\ \hline\end{array}$ | 2,079 2,689 | 230379 | $\begin{array}{r}173 \\ \hline 780 \\ \hline 20\end{array}$ | ¢ | ${ }_{329}^{204}$ | ¢, |
| Business ser | 402 |  |  |  |  |  | 2,290 | 5,014 |  |  |
| Automotile parking, repair, and ser Repair services, except automotil | (2) ${ }^{501}$ | $\left.\left.{ }^{212}\right)^{21}\right)^{359}$ | $\left.{ }_{(21}^{21}\right)^{285}$ | $\left.{ }^{11}{ }^{12}\right)^{533}$ |  | (2) ${ }^{246}$ | (2) ${ }^{566}$ |  | 379 |  |
| Amusement and recreation services, incl. motion pictures. | 363 | 11,693 | 10,809 | 2,672 | 3,272 | 524 | 1,239 | 12,618 |  |  |
|  | 43 | 80,776 | 80,411 |  | 11,916 | 666 | 579 | 49,419 |  | 49,43 |
| Offices of physicians and surgeora Other medical services. | (2) 394 | ${ }_{\text {che }}^{76,124}$ | \% ${ }^{75}$ (2) 759 | (2) ${ }^{628}$ | $\left.{ }_{(11}^{11}\right)^{023}$ | ${ }^{627}$ | (2) ${ }^{456}$ |  | 2) ${ }^{370}$ |  |
| Legal services. |  |  |  |  |  |  |  |  |  |  |
| Accourting, auditink, and bookkeeping services. <br> Other services. | $\begin{aligned} & \binom{(2)}{(2)} \end{aligned}$ | $\stackrel{(2)}{(2)}$ | ${ }_{\text {(2) }}^{(2)}$ | (2) $(2)$ $(2)$ | ${ }^{(2)}$ | $\begin{aligned} & \binom{(2)}{(2)} \end{aligned}$ | $\begin{aligned} & \binom{(2)}{(2)} \end{aligned}$ | $\begin{aligned} & (2) \\ & { }_{2}^{2} 2 \end{aligned}$ |  | (2) $(2)$ $(2)$ $(2)$ |
| Nature of business not allocabl | 270 | 4,333 | 4,331 | 1,674 | 330 | 206 | 275 | 643 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| NERPASKA |  |  |  |  |  |  |  |  |  |  |
| All industrie | 10,977 | 850,875 | 840,029 | 575,670 | 65,792 | 13,456 | 22,182 | 107,995 | 9,096 | 188,421 |
| riculture, fo | 3,965 | 196,742 | 193,978 | 14,3,347 | 6,501 | 3,894 | 8,769 | 23,985 | 3,187 | 27,861 |
| Farms. ............................ | ${ }^{3}, 6142$ | 163,479 33,263 | 160,752 <br> 33,166 | $\underset{27,191}{216,156}$ | 5,24 1,258 | 3,700 194 | ${ }_{8}^{8,105}$ | 21,4,40 |  | $\xrightarrow{25,772} \mathbf{2 , 5 9}$ |
| minitg | ${ }^{(2)}$ | $\left(^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Contract construc | (2) 521 | 67 42 1239 | ${ }_{\text {ck }}^{67} \times 64$ |  | 2128 833 | (2) ${ }^{600}$ | [1,214 | (2, 814 | 423 | 6,592 |
| General contractors, | ${ }_{386}$ | 22,971 | 22,833 | 15,273 | 5,006 | (2) 49 | (2) | 2,101 | 307 | 2,849 |
| manusacturing. | 259 | 29,240 | 29,201 | 20,146 | 3,443 | 398 | 764 | 3,670 | 208 | 3,77 |
|  | 232 | 20,850 | 29,816 | 9,166 | 1,442 | 1,264 | 2,078 | 1,791 | 2 | 2,097 |
| Wholesale and retsil t | 2,195 | 423,057 | 419,725 | 334,769 | 26,820 | 3,656 | 3,864 | 22,210 | 1,962 | 23,109 |
| Retail trade.. |  |  | 311,531 |  | -6,164 |  |  | 3,527 18396 |  |  |
| General mercha | ${ }^{\text {[2 }}$, ${ }^{\frac{1}{968}}$ | (2) | (2) ${ }^{31}$ | (2) | ${ }_{\text {(2) }}{ }^{20} 5$ | ${ }^{(2)}$ | (23) ${ }^{2}$ | $\left.{ }^{12}\right)^{1296}$ | ${ }^{\left(\frac{1}{2}\right)}$ | (2) |
| Food stores............. | 1121 | 42,209 63,863 | 42,053 63,122 | 33,962 <br> 54,251 | 3,021 | ${ }_{366}^{292}$ |  | li, 1,427 | (2) ${ }^{110}$ | ${ }^{(21)}{ }^{\frac{1}{737}}$ |
| Gasoline service stations | 223 | 25,101 | 25,070 | 18,783 | 1,720 | 565 | 193 | 2,049 |  | 2,106 |
| Eatine and drinkine places... |  | 12,907 |  | 7,121 | 2,565 | ${ }_{301}^{205}$ |  | ${ }^{803}$ | 3300 |  |
| Wholesale ard retail trade not allocab | (2) 96 | $\left.{ }^{142}{ }^{2}\right)^{369}$ |  | ${ }_{\text {c }}^{10}$ (2) $)^{8}$ | $\left.{ }^{8}{ }^{8}\right)^{754}$ | ${ }^{\left.\frac{1}{2}\right)^{381}}$ | ${ }^{\left.\left.\frac{1}{2}\right)^{1}\right)^{103}}$ | ${ }_{\text {(2) }} 12,455$ | (2) ${ }^{94}$ | (2) ${ }^{10} 5$ |
| Finarce, insu | 2,539 | 32,918 | 31,547 | 5,979 | 2,128 | 2,762 | 3,415 | 20,646 | 2,102 | 13,850 |
| Finarce.e | 3262 | 10,888 | 10,826 | 3,690 |  | ${ }_{47}^{18}$ | 19 | 274 | 362 342 | 423 |
| Real estate. | 1,861 | 20,525 | 19,608 | 2,330 | ${ }^{1,422}$ | 2,697 | 3,356 | 5,983 | 1,498 | 9,038 |
| crvices........................... | ${ }^{\left.\frac{1}{2}\right)^{2} \text { c70 }}$ | 76, ${ }_{2} 105$ | 74, ${ }^{269}$ | ${ }_{(2,2)^{243}}$ | ${ }_{10} 12$ |  | $\frac{1}{1}, 84$ | 39,877 |  |  |
| Heromal services...................... |  |  |  |  |  |  |  |  |  |  |
| Laiudries, laundry services, cleanite and dyeind | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) ${ }^{\text {2 }}$ 2 | 1,20 | ${ }^{(2)}$ | (2) | (2) | ${ }^{(12)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Peaty and barber shop | ${ }^{(2)}$ | (2) | (2) |  | (2) | 2) | (2) | (2) | (2) | (2) |
| itiess a |  | ${ }^{\text {2 }}$ ) |  | (2) |  |  |  |  |  | ${ }^{(2)}$ |
| Autamobile parking, repair, and |  | ${ }^{(2)}$ |  | $(2)$ $(2)$ $(2)$ | (2) |  | 2) |  |  | ${ }^{(2)}$ |
| Repair services, except automobil | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | - |  |
| Amusenent ard recreation services, | ${ }^{(2)}$ |  |  |  |  |  |  |  |  |  |
| Offlces of phasiciant and sur | ${ }^{2255}$ | - | $\begin{aligned} & 30,518 \\ & 20,5148 \\ & z_{1}^{2}, \end{aligned}$ | $\begin{aligned} & 486 \\ & 138 \end{aligned}$ | -4, 4 | ${ }^{244}$ | 4222 | ${ }^{2}$ 2, 2 , 537 | ${ }^{201}$ | - ${ }^{20,050}$ |
|  | (2) | (2) | (2) |  | (2) |  |  | (2) |  | (2) |
| court in |  | ${ }^{(2)}$ | (2) |  |  |  |  | (2) |  |  |
| 0 ther | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | (2) | (2) | (2) | (2) | ${ }^{(2)}$ |
| cure | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |

Table 3.7-aCtive partnerships in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-continued

| State and selected industry | Witb and without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnerships | Receipts |  | Deductions |  |  |  | Net prorit <br> (less loss) <br> (Thousand dollars) | Number of partnerships | Net profit <br> (Thoutand dollars) |
|  |  | Totar <br> (Thousond dollars) | Business <br> (Thou*ma dollara) | $\begin{gathered} \text { Cost of } \\ \text { goods sold } \\ \text { (Thu send } \\ \text { dothere) } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Payroll } \\ \text { (Thouand } \\ \text { dol/are) } \end{gathered}$ | $\begin{gathered} \text { Taxes } \\ \text { (Thous,nd } \\ \text { dollara) } \\ \hline \end{gathered}$ | Depreciation <br> (Thous and doliars) |  |  |  |
| NEW Jersex | ( 1 | $2,300,811$ | (3) | (4) | (5) | (6) | (7) | (B) | (9) | (10) |
| All industri | 30,991 |  | 2,208,118 | 1,345,080 | cisk, 580 | 53,081 | 72,631 | 312, 531 | 23,934 | 330,748 |
| Agriculture, forestry, and fisheries. Farms. ..................................... Other agriculture, forestry, and $f$ | $\begin{aligned} & 1,385 \\ & 1,170 \\ & 209 \end{aligned}$ | $\begin{aligned} & 50,325 \\ & 39,224 \\ & 11,101 \end{aligned}$$\left(^{2}\right)$ | $\begin{aligned} & 49,415 \\ & 30,300 \\ & 11,085 \\ & \left({ }^{2}\right) \end{aligned}$ | $\begin{array}{r} 27,290 \\ 22,200 \\ 5,096 \end{array}$ | $\begin{array}{r} 10,207 \\ 8,437 \\ 1,770 \end{array}$ | $\begin{aligned} & 1,847 \\ & 1,609 \\ & 238 \end{aligned}$ | $\begin{array}{r} 3,174 \\ 2,966 \\ 208 \end{array}$ | $\begin{aligned} & 7,877 \\ & 5,537 \\ & 2,340 \end{aligned}$ | $\begin{array}{r} 1,(488 \\ 887 \\ 161 \end{array}$ | $\begin{aligned} & 8,028 \\ & 0,199 \\ & 2,429 \end{aligned}$ |
| Minite. | (2) |  |  | (2) | ${ }^{(2)}$ | (2) | $(2)^{2}$ | (2) | $\left({ }^{2}\right)$ | $(2)^{2}$ |
| Contract construction. <br> General contractors. <br> Special trade contractors. | 2,704 7,40 1,936 1,46 | $\begin{aligned} & 235,240 \\ & 107,810 \\ & 125,316 \end{aligned}$ | $\begin{aligned} & 233,380 \\ & 106,800 \\ & 124,400 \end{aligned}$ | $\begin{array}{r} 105,829 \\ 85,108 \\ 80,357 \end{array}$ | $\begin{aligned} & 40,758 \\ & 20,070 \\ & 20,45 \end{aligned}$ | $\begin{aligned} & 3,250 \\ & 1,259 \\ & 1,958 \end{aligned}$ | $\begin{aligned} & 5,334 \\ & 1,875 \\ & 3,169 \end{aligned}$ | $\begin{aligned} & 3 \mathrm{~b}, 157 \\ & 11,111 \\ & 24,703 \end{aligned}$ | $\begin{array}{r} 2,332 \\ 122 \\ 1,730 \end{array}$ | $\begin{aligned} & 37,719 \\ & 11,772 \\ & 25,504 \end{aligned}$ |
| Manuracturing | 1,401 | -23,274 | 222,108 | 100,740 | 50,989 | 3,095 | 3,294 | 20,457 | 1,200 | 27,382 |
| Transportation, communication, electric, gas, and sanitary services.............................................................. | 034 | 31,517 | 31,299 | 14,060 | 9,920 | 1,114 | 2,000 | 4,594 | 514 | 4,971 |
| Wholesale and retail trad Wholesale trade....... | 8,903 1,196 | 1,10t,215 |  |  |  |  |  | $\begin{aligned} & 88,394 \\ & 24,547 \end{aligned}$ | $\begin{aligned} & 7,830 \\ & 1,067 \end{aligned}$ | $\begin{aligned} & 90,912 \\ & 25,007 \end{aligned}$ |
| Retail trade. | 7,701 | $\begin{array}{r} 737,213 \\ 41,107 \end{array}$ | 730,93539,059 | $\begin{array}{r} 517,782 \\ 25,593 \end{array}$ | $\begin{aligned} & 82,282 \\ & 23,740 \\ & 57,897 \end{aligned}$ | $\begin{array}{r} 7,418 \\ 455 \end{array}$ | 10,1811,091 | $\begin{array}{r}63,631 \\ 3,371 \\ \hline\end{array}$ | 0,7630.35 |  |
| General merchandise | 329 |  |  |  | 57,897 2,884 |  |  |  |  | 65,089 3,435 |
| Food stores....... | 1,601 | 107,92105,028 | 167, 585 | 25,593 129,092 | 9,398 | 1,043 | 1,091 | 3,371 13,758 |  | 13,9372,900 |
| Automobile and truck deale | 280 |  | <4, 311 | 54,757 | 3,150 | 368 | -327 | 2,771 | 1,514 |  |
| Gasoline service stations | 861 | 98,655 | 98,414 | 77,4,40 | 4,90t | 416 | 632 | 6,362 | 2868 | 6,97313,482 |
| Eating and drinking places | 2,201 | 122,136 | 121,343 | 04,399 | 17,061 | 3,001 | 3,531 | 13,287 | 1,997 |  |
| Other retail trade.................. | (2, ${ }^{2}$, 28 | $\begin{gathered} 242,360 \\ \left(2^{2}\right) \end{gathered}$ | 240,223 | 106,501 $(2)$ | $\begin{aligned} & 20,498 \\ & \left(2^{2}\right) \end{aligned}$ | (2) | (2) ${ }^{\text {2, }}$ | $\begin{aligned} & 24,202 \\ & \left.z^{2}\right)^{2} \end{aligned}$ | (2) ${ }^{2}, 032$ | $\begin{aligned} & 24,962 \\ & \left({ }^{2}\right) \end{aligned}$ |
| Finance, insurance, and real esta | $\begin{array}{r} 10,107 \\ 1,778 \\ 3,020 \\ 8,080 \end{array}$ | $\begin{array}{r} 217,981 \\ 30,749 \\ 19,051 \\ 161,581 \end{array}$ | $\begin{array}{r} 200,553 \\ 27,091 \\ 19,120 \\ 153,742 \end{array}$ | $\begin{array}{r} 35,190 \\ 17,009 \\ 9,000 \\ 8,581 \end{array}$ | $\begin{aligned} & 9,819 \\ & 2,843 \\ & 2,52 \\ & 5,524 \end{aligned}$ | $\begin{array}{r} 27,206 \\ 368 \\ 178 \\ 26,720 \end{array}$ | $\begin{array}{r} 29,009 \\ 246 \\ 28,583 \\ 280 \end{array}$ | $\begin{array}{r} 34,901 \\ 5,785 \\ 4,060 \\ 25,116 \end{array}$ | $\begin{aligned} & 0,470 \\ & 1,223 \\ & 278 \\ & 4,970 \end{aligned}$ | $\begin{array}{r} 49,181 \\ 7,869 \\ 4,109 \\ 37,203 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Insuranc |  |  |  |  |  |  |  |  |  |  |
| Heal esta |  |  |  |  |  |  |  |  |  |  |
| Services.......................... |  | 373,460 | 370,09821,03844,104 | 72,540 | 80,447 | 6,188 | 16,570 | 113,552 | 4,553 | $\begin{array}{r} 117,205 \\ 1,965 \end{array}$ |
| Hotels, rooming houses, camps, and other lodginy pl |  | 21.143 |  | $\begin{array}{r} 2,335 \\ 12,594 \end{array}$ | 2,8329,295 | 1,068 | 4,8591,9521,5 | -1,004 | 1,155 |  |
| Personal services................................... |  | 42,41623,801 |  |  |  |  |  |  |  | 11,96510,1954,486 |
| Laundries, laundry services, cleaning and dyeine plants | 498 <br> 050 <br> 20 |  | 44,104 23,505 | $8,591$ | $\begin{array}{r}\text { 5,207 } \\ 3,081 \\ \hline 1007\end{array}$ | $\begin{aligned} & 070 \\ & 197 \end{aligned}$ | 1,297 | 4,364 | 402 |  |
| Beauty and barber shops. |  | 11,020 | 11,0259,489 |  |  |  |  | 2,281 |  |  |
| Other personal services | 224 | 9,515 |  | 3,092 | 1,007 | 205 | 329 |  | 578 <br> 175 <br> 538 |  |
| Business services....... | $\begin{aligned} & 03 \\ & 326 \end{aligned}$ | -5,454 | 4, 777 | 17,018 | 11,572 | 014 | 3,080 | 2,281 8,251 |  |  |  |
| Automobile parking, repair, and se Repair services, except automobile |  | 21,224 | 20,949 | 9,400 | 3,262 | 384 | 1,647 | 2,980 |  |  |
| Repair services, except automobile | 300 | 11,727 | 11,056 | 5,458 | 1,060 | 132 | 162 | 3,020 | 300 | 3,020 |
| Amusement and recreation services, incl. motion pictures. | 510 030 | 9, 9.159 | 8, 8 ,900 | 2,752 $\mathbf{2}, 876$ | 1,493 | 361 | 2,008 | ${ }^{1764}$ | 313 | 792 |
| Medical services........... | 230 275 | 56,152 | 50,043 31,560 | 2,876 $\mathbf{7 0}$ | 9,941 | 606 194 | 740 | 30,264 20,750 | 605 | 30,347 20,750 |
| Other medical services. | 354 | 24,589 | 24,483 | 2,800 | 5,492 | 412 | 439 | 9,514 | 329 | 9,597 |
| Legal services. | 826 | 80,001 | 85,402 | 4,704 | 15.013 | 1,005 | 1,193 | 30,715 | 681 | 36,853 |
| Accounting, auditing, and bookkee Other services. | 300 337 | 39,785 38,329 | 39,626 38,053 | , 5371 | 11,678 12,702 | 482 458 | 582 347 | 15,724 5 | 300 | 15,724 |
| Nature of business not allocab | $\left(^{2}\right)$ | (2) | ${ }^{(2)}$ | ${ }^{\text {(2) }}$ ) | (2) <br> 12,701 | (2) ${ }^{458}$ | 347 | 5,787 (2) | - |  |
| NEW YORK, TOTAL |  |  |  |  |  |  |  |  |  |  |
| All industr | 89,875 | 8,720,717 | 8,451,737 | 3,656,954 | 1,488,932 | 310,086 | 280,830 | 1,327,906 | 69,731 | 1,508,079 |
| Agriculture, forestry, and risheries | 3,546 | 123,984 | 121,076 | 72,619 | 12,001 | 3,479 | 13,270 | 15,333 | 2,765 | 22,799 |
|  | 3,108 | 111,158 | 108,760 | 68,001 | 10,927 | 3,259 | 12,945 | 11,292 | 2,397 | 18,688 |
| Other agriculture, forestry, and | 438 | 12,826 | 12,316 | 4,618 | 1,134 | 220 | 325 | 4,041 | 369 | 4,111 |
| Mining. | 189 | 8, 241 | 7,809 | 5,923 | 1,190 | 264 | 1,573 | 29,102 | ${ }^{(2)}$ | ${ }^{2}$ ) |
| Contract construction | 4,110 | 380,227 | 378,201 | 289,542 | 69,323 | 5,703 | 4,216 | 41,685 |  | 44,155 |
| Manufacturing. | 4,323 | 785,613 | 777,922 | 571,915 | 174,192 | 13,844 | 8,065 | 80,629 | 3,589 | 84,773 |
| Transportation, communication, electric, gas, and sanitary services. $\qquad$ | 1,551 | 70,454 | 70,001 | 24,383 | 16,531 | 2,569 | 3,370 | 12,577 | 1,239 | 14,392 |
| Wholesale and retail tr | 23,284 | 3, $4.3,352$ | 3,021,425 | 2,284,414 | 197,121 | 37,700 | 24,818 | 237,524 | 20,000 | 246,773 |
| Wholesale trade | 3,745 | 1,292,392 | 1,280,697 | 1,074,134 | 57,527 | 9,438 | 4,824 | 69,769 | 3,138 | 73,603 |
| Retail trade.... | 19,450 | 1,741,282 | 1,731,172 | 1,203,658 | 139,194 | 28,165 | 19,846 | 167,110 | 16,797 | 172,459 |
| General merchandise | 1,055 | 100,353 | 99,74, | 62,493 | 11,789 | 2,203 | 1,153 | 8,495 | 785 | 8,722 |
| Food stores.. | 4,330 | 457,799 | 465,833 | 358,705 | 27.059 | 4,638 | 4,512 | 38,420 | 4,013 | 39,304 |
| Automobile and truck deal | 607 | 107.631 | 106,471 | 87,320 | 6,784 | 877 | 486 | 5,373 | 435 | 5,734 |
| Gasoline service stations. | 1,642 | 148,827 | 148,624 | 114,578 | 8,596 | 2,011 | 989 | 11,858 | 1,466 | 12,213 |
| Eating and drinking places. | 4,319 | 235,720 | 234,539 | 118,827 | 33,247 | 8,168 | 5,564 | 29,988 | 3,882 | 31, 175 |
| Other retail trade.................. | ${ }_{\text {(2) }}{ }^{7,497}$ | ${ }_{\text {c }} 680,952$ | 675,961 | 461,735 | (2),719 | (2),268 | (7, ${ }^{5}$ ) 42 | (22,956 | (b,216 | (25) ${ }^{\text {(2) }}$ |
| Finatice, insurarce, and real esta | 34,016 | 2,362,004 | 2,133,233 | 198,083 | 406,140 | 209,655 | 180,396 | 361,105 | 22,913 |  |
| Finucro.. | 6,563 | 1,240,818 | 1,073,891 | 171,980 | 336,289 | 38,734 | 7,078 | 226,213 | 4,294 | 253,957 |
| Insurance. | 1,247 | 120,581 | 116,544 | 10,989 | 10,204 | 2,014 | 825 | 23,091 | 1,177 | 23,161 |
| Real estate | 26,206 | 974,605 | 942,798 | 15,114 | 59,047 | 168,907 | 172,493 | 91,801 | 17,462 | 181,099 |
| Services.. | 18,075 | 1,941,687 | 1,917,025 | 200,602 | 609,814 | 42,997 | 4, 4,845 | -02,690 | 15,025 | 027,223 |
| Hotels, roomitg houses, canps, and other lodging | 899 | 79,223 | 75,265 | 7,180 | 19,848 | 5,151 | 0,730 | 2,920 | 543 | 5,579 |
| Personal services. | 3,760 | 99,342 | 98,351 | 28,724 | 26,637 | 3,093 | 3,507 | 20,305 | 3,264 | 21,132 |
| Laundries, laundry services, clearing and dyeing plants | 1,505 | 57,303 | 56,659 | 18,480 | 10,41 | 2,023 | 2,677 | 9,208 | 1,307 | 9,452 |
| Beauty and barber shops. | 1,701 | 26,961 | 26,713 | 4,909 | 7,296 | '703 | 553 | 7,892 | 1,525 | 8,289 |
| Other personal services. | 555 | 15,078 | 14,979 | 5,329 | 2,890 | 367 | 277 | 3,205 | 432 | 3,391 |
| Business services. | 2,060 | 117,526 | 116,281 | 35,423 | 25,484 | 2,552 | 14,373 | 23,752 | 1,599 | 27,722 |
| Repair services, except automobile..... | 590 | 16,047 | 16,032 | 9,249 | 3,214 | 400 | 269 | 3,316 | 507 | 3,352 |
| Anusement and recreation services, incl. motion pictures. | 1,330 | 112,043 | 108,776 | 15,913 | 25,545 | 3,173 | 5,048 | +2,515 | 507 | 12,167 |
| Medical services.................. | 1,752 | 276,276 | 275,803 | 28,330 | 80,521 | 6,978 | 4,123 | 102,830 | 1,659 | 103,579 |
| Offices of physicians and surgeon | 1,003 | 149,407 | 149,208 | 2,998 | 24,235 | 1,837 | 2,079 | 87,332 | 979 | 87,332 |
| Other medical services.. | 749 | 126,869 | 120,595 | 25,332 | 56,286 | 5,141 | 2,044 | 15,498 | 080 | 16,247 |
| Legal services.... | 3,477 | 523,519 | 519,333 | 1,940 | 129,329 | 8,43 | 4,859 | 255,928 | 3,231 | 250,470 |
| Accounting, auditing, and bookkeeping service | 1,813 | 470,238 | 464,361 | 1,589 | 211,914 | 8,341 | 3,535 | 247,360 | 1,737 | 147,530 |
| Other services............................... | 1,256 | 200,203 | 196,957 | 48,032 | 79,976 | 3,418 | 1,158 | 41,169 | 965 | 41,587 |
| Nature of business not allocable. | 781 | 25,155 | 24,985 | 9,473 | 2,560 | 475 | 277 | 5,525 | 581 | 7,839 |

Footnotes at end of table.

Table 3.7-ACTIVE partnerships in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-Continued

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{3}{*}{State and selected inductry} \& \multicolumn{8}{|c|}{With and without net profit} \& \multicolumn{2}{|l|}{With net profit} \\
\hline \& \multirow[b]{2}{*}{\[
\begin{aligned}
\& \text { Number of } \\
\& \text { partner- } \\
\& \text { ships }
\end{aligned}
\]} \& \multicolumn{2}{|l|}{Receipts} \& \multicolumn{4}{|c|}{Deductions} \& \multirow[t]{2}{*}{\begin{tabular}{l}
Net profit \\
(Less loss) \\
(Thau zend dollera)
\end{tabular}} \& \multirow[b]{2}{*}{Number of partnerships} \& \multirow[b]{2}{*}{\begin{tabular}{l}
Het profit \\
(Thoustand \\
dollare)
\end{tabular}} \\
\hline \& \&  \& \begin{tabular}{l}
Business \\
(Thousand do (Iata)
\end{tabular} \& \[
\begin{gathered}
\text { Cose of } \\
\text { poods sold } \\
\text { (Thousend } \\
\text { doifere }
\end{gathered}
\] \& \[
\begin{aligned}
\& \text { Payroll } \\
\& \text { (hourand } \\
\& \text { obllere) }
\end{aligned}
\] \& \[
\begin{gathered}
\text { Taxes } \\
\text { (Mounded } \\
\text { dotlara) } \\
\hline
\end{gathered}
\] \&  \& \& \& \\
\hline \multirow[b]{2}{*}{All industries.....................} \& (1) \& (2) \& (3) \& (4) \& (5) \& (6) \& (7) \& (8) \& (9) \& (10) \\
\hline \& \multirow[t]{2}{*}{\[
\begin{array}{r}
8,488 \\
8.8 .2 \\
(=)^{79.5}
\end{array}
\]} \& 436.925 \& 4.81,407 \& 277.321 \& 01,875 \& 10,250 \& 14,273 \& 02,177 \& 6,231 \& 18,977 \\
\hline \begin{tabular}{l}
Agricisture, forestry, and fisheries \\
Farzis . \\
Other ariculture, forestry, and fisheries......
\end{tabular} \& \& \[
\begin{aligned}
\& 25,546 \\
\& 2,5,51 \\
\& i^{2} ;
\end{aligned}
\] \& \[
\begin{aligned}
\& 24, \text {,or } \\
\& 23,871 \\
\& 12 ;
\end{aligned}
\] \& \[
\begin{aligned}
\& 17,023 \\
\& 10,753 \\
\& (2)
\end{aligned}
\] \& \[
\begin{array}{r}
2,388 \\
2,388
\end{array}
\] \& \[
(2)^{+13+2+2}
\] \& \[
\begin{gathered}
1,050 \\
c_{1}^{1}, 2,40
\end{gathered}
\] \& \[
\begin{gathered}
3,172 \\
3,477 \\
c^{2}, 477
\end{gathered}
\] \& \((2)^{322}\) \& \[
\begin{array}{r}
3,608 \\
3,4,69 \\
y^{3}, 6
\end{array}
\] \\
\hline Mining. .... \& - \& \& - \& - \& - \& - \& + \& - \& \& - \\
\hline \begin{tabular}{l}
Contract construction. \\
General contractors. \\
Special trade contractors
\end{tabular} \& \[
\left.{ }^{2}\right)^{548}
\] \& \[
\begin{aligned}
\& 28,084 \\
\& (2) \\
\& 13,839
\end{aligned}
\] \& \[
\begin{aligned}
\& \begin{array}{l}
2,854 \\
(2 ; 85 \\
13,738
\end{array}
\end{aligned}
\] \& \[
\begin{gathered}
10,122 \\
(2) \\
7,208
\end{gathered}
\] \& \[
\begin{gathered}
5,101 \\
\left.i_{2}\right)^{2,4} 1
\end{gathered}
\] \& \[
\left.(2)^{2}\right)_{205}^{3+1}
\] \& \[
{ }_{(2)}{ }_{4}^{808}
\] \& \[
\begin{gathered}
\frac{3}{3}, 750 \\
{ }^{2}, \\
2,770
\end{gathered}
\] \& (2) \(\begin{array}{r}427 \\ 34.3\end{array}\) \& \[
\begin{gathered}
4,328 \\
(2,328 \\
2,94,4
\end{gathered}
\] \\
\hline Manuracturime \& 371 \& -,799 \& 46,432 \& 28,811 \& 9.603 \& 438 \& 02 \& 5,803 \& 293 \& 5,831 \\
\hline Transportation, communication, electric, gas, and sanitary services.. \& 225 \& 0,764 \& 0,700 \& 3.744 \& \& 438 \& 500 \& 430 \& (2) \& \({ }^{2}\) ) \\
\hline Wholesale and retail trade
wholesale trade........ \& \& 257,093
30,875 \& 250,200
30,13 \& 184,877
22,509 \& 18,374
2,406 \& 3,258 \& 3,506 \& 21,467
2,205 \& 2,355
202 \& 22,586
2,259 \\
\hline Retail trade.. \& \[
\begin{array}{r}
231 \\
2,552
\end{array}
\] \& 220,818 \& \& \[
14,308
\] \& \& \[
2,940
\] \& \& 19,202 \& \& 2,259
20,327 \\
\hline General merchandise \& \multirow[t]{2}{*}{\({ }^{2}{ }^{2}{ }_{4} 84\)} \& \({ }^{(2)}\) \& (2) \& \multirow[t]{2}{*}{(2)} \& \({ }^{(2)} 000\) \& \multirow[t]{2}{*}{\[
\text { (2) }^{2}{ }_{352}
\]} \& \multirow[t]{2}{*}{\[
\left\langle^{(2)}{ }_{590}\right.
\]} \& \multirow[t]{2}{*}{(2) 3,337} \& (i) \& (2) \\
\hline Food stores... \& \& \multirow[t]{2}{*}{(c)} \& \multirow[t]{2}{*}{Si, \({ }_{\text {(2) }}\)} \& \& \multirow[t]{2}{*}{(2)} \& \& \& \& \multirow[t]{2}{*}{(2) \({ }^{465}\)} \& \multirow[t]{2}{*}{(2) \(^{3}{ }^{338}\)} \\
\hline Automobile and truck dealert \& (2) \& \& \&  \& \& (2) \({ }^{352}\) \& (2) \& (2) \({ }^{3,337}\) \& \& \\
\hline Casoline service stations. \& 347 \& 25, 333 \& 25.589 \& 21,348 \& 247 \& 171 \& \begin{tabular}{l}
245 \\
\hline 850
\end{tabular} \& 2,04i \& 293 \& \multirow[t]{2}{*}{2,155
3,604} \\
\hline Eating and drinking places. \& 004 \& 2r,724 \& \(2 \mathrm{co,619}\) \& 23,487 \& 3,402 \& -285 \& 850
1.023 \& 3,036 \& 469
725 \& \\
\hline Other retail trade.................. \& \({ }^{2}\) \& 87.041 \& 87,174.4. \& 00,790 \& 7,455 \& 1,250 \& 1,073 \& 9,206 \& 725 \& 9,533 \\
\hline Finarce, insurance, and real peta \& \multirow[t]{2}{*}{\[
1,205
\]} \& \multirow[t]{2}{*}{22, 2,325} \& \multirow[t]{2}{*}{20,721} \& \multirow[t]{2}{*}{3,8tic.} \& \multirow[t]{2}{*}{1,537
302} \& 3.109 \& \& \multirow[t]{2}{*}{\[
\text { (2) }^{305}
\]} \& \({ }^{\text {2 }}{ }^{999}\) \& \multirow[t]{3}{*}{\[
\begin{aligned}
\& 3,802 \\
\& \left.\mathbf{3}^{3}\right)^{(2)} \\
\& \left({ }^{2}\right)
\end{aligned}
\]} \\
\hline Finance.... \& \& \& \& \& \& \[
\left(^{2}\right)^{74}
\] \& (2) \({ }^{3+}\) \& \& \({ }^{(2)}{ }^{2}\) ) \& \\
\hline Insurance.. \& \[
\begin{gathered}
\left({ }^{(2)}\right. \\
1,370
\end{gathered}
\] \& 24. 207 \& 13,117 \& \& \({ }^{(2)}{ }_{7}\) \& (2) \(2,-53\) \& 2,153 \& \& 827 \& \\
\hline Services.. \& \multirow[t]{2}{*}{\[
\begin{array}{r}
1,084 \\
174 \\
415
\end{array}
\]} \& 99.114 \& 29,063 \& 20.120 \& \multirow[t]{2}{*}{23.903
0.0 .75} \& \multirow[t]{2}{*}{\[
\begin{array}{r}
2,015 \\
515
\end{array}
\]} \& \multirow[t]{2}{*}{3,401
1,039} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{( \({ }^{\frac{1}{2} ; 3} 3\)} \& \multirow[t]{2}{*}{(2)} \\
\hline Hotels, rooming houses, camps, and other lode ine places.. \& \& 15.33- \& \multirow[t]{2}{*}{15,330} \& \multirow[t]{2}{*}{\({ }^{3} \cdot \cdots\)} \& \& \& \& \& \& \\
\hline Personal services...............................................
Laundries, laundry services, cleaninf and dyeity plants \& \((2)^{415}\) \&  \& \& \& 0,530 \& 604 \& (2) 2 20 \& (2) \({ }^{\frac{1}{2} \text {, }{ }^{\text {a }} \text {, }}\) \& \((2)^{3 \times 2}\) \& (2, \({ }^{\text {2 }}\) (28 \\
\hline Laundries, iaundry services, clegning and dyeitu plants Beauty and barber shops............................................ \& (2) \& (2) \& (2) \& (2) \& \(\left.{ }^{2}{ }^{2}\right)\) \& (2) \& \begin{tabular}{l}
\((2)\) \\
\((2)\) \\
\hline
\end{tabular} \& \({ }^{(2)}\) \& \multicolumn{2}{|l|}{(2) (2)} \\
\hline Other personal services......... \& \multirow[t]{2}{*}{\((2)\)
\((2)\)
2
2} \& \multirow[t]{2}{*}{\((2)\)
\((2)\)
\((2)\)} \& \multirow[t]{2}{*}{\({ }^{(2)}\)} \& \multirow[t]{2}{*}{\((2)\)
\((2)\)
\((2)\)} \& \multirow[t]{2}{*}{\(\left({ }^{2}\right)\)
\((2)\)
\((2)\)

2} \& \multirow[t]{2}{*}{$(2)$
$(2)$} \& \multirow[b]{2}{*}{(2)} \& \multirow[b]{2}{*}{(2)} \& \multirow[t]{2}{*}{${ }^{(2)}$} \& (2) <br>
\hline Business services..... \& \& \& \& \& \& \& \& \& \& \multirow[t]{2}{*}{$(2)$
${ }^{2}$ (2)
$(2)$} <br>

\hline Automobile parking, repair, and ser Rcpair services, except autonobile. \& $$
\begin{aligned}
& (2) \\
& (2) \\
& (2)
\end{aligned}
$$ \& $(2)$

$(2)$ \& (2) \& (2) \& (2)
$(2)$ \& $(2)$
$(2)$ \& $(2)$
$(i)$ \& (2)
(2) \& $(2)$
$(2)$ \& <br>
\hline Amusement and recreation services, incl. motion pic \& ${ }^{2}$ ) \& ${ }^{2}$ ) \& (2) \& \& ${ }^{2}$ ) \& (2) \& (2) \& \& \& $\left.{ }^{2}\right)$ <br>
\hline Amusement and recreation services, inci. motion P . \& (2) \& (2) \& (2) \& (2) \& (2) \& (2) \& (2) \& (2) \& \& ${ }^{2}$ ) <br>
\hline arfices of physicians and surgeons \& ${ }^{(2)}$ \& (2) \& (2) \& (2) \& ${ }^{(2)}$ \& (2) \& (2) \& (2) \& (2) \& (2) <br>
\hline Other medical services.......... \& (2) \& (2) \& (2) \& \& (2) \& (2) \& \& (2) \& 2) \& (2) <br>
\hline Legal services.... \& \& \& \& \& \& 157 \& \& \& \& 10,057 <br>
\hline Accounting, auditing, and bookkeeping servi
Other services........................... \& \& (2) \& $\left(\begin{array}{l}(2) \\ (2)\end{array}\right.$ \& (2) \& $(2)$
$(2)$ \& \& \& $\left({ }^{(2)}\right.$ \& (2) \& ${ }^{(2}{ }^{2}$ (2) <br>
\hline Nature of business not allocable. \& - \& \& - \& - \& - \& - \& - \& - \& \& <br>
\hline Eroortun District (New York) \& \& \& \& \& \& \& \& \& \& <br>
\hline All industries \& 29,721 \& 1,761,520 \& 1,734,903 \& C15,308 \& 214, 71 \& 77, 4.48 \& 05,142 \& 214.374 \& 22.807 \& 254,306 <br>
\hline Agriculture, forestry, and fisheries. \& 504 \& 28,801 \& 28,757 \& 14,079 \& 2.41e \& 484 \& 928 \& 7.156 \& 40 t \& 8,103 <br>
\hline \& 278 \& 14.545 \& 14,511 \& 10,893 \& 1,.100 \& 836 \& 750 \& 4,076 \& 205 \& 5,003 <br>
\hline Other agriculture, forestry, and fisher \& 227 \& .250 \& 9,240 \& $3.18 t$ \& 1,002 \& 20.8 \& 172 \& 3,080 \& 202 \& 3,100 <br>
\hline Mining.. \& - \& \& - \& - \& - \& - \& - \& - \& \& - <br>
\hline Contract construction \& 1,015 \& 122,289 \& 121,541 \& 85,388 \& 23,288 \& 2, 10, \& 1.020 \& 15,072 \& 1,488 \& 19,552 <br>
\hline General contractors. \& 16 \& 57.0 \& 57.421 \& -0.210 \& 8,12 \& 230 \& 587 \& 7.185 \& $2 \times 2$ \& 7.321 <br>
\hline Special trade contra \& ,294 \& 24,301 \& 54, 171 \& 39,078 \& 1-.04t \& 1,319 \& 1,334 \& 11.287 \& 1,224 \& 12,231 <br>
\hline Mantacturine. \& 1,135 \& 142, 100 \& 1-1,353 \& 101.438 \& 12, $2 \times 1$ \& 2.0 ¢ \& 1.012 \& 14.442 \& 00.4 \& 15,006 <br>
\hline Transportation, communication, electric, gas, and sanitary services. \& 45 \& 22.352 \& 22.280 \& 7.513 \& 5,302 \& 738 \& 1,254 \& 5,m7 \& $\because 56$ \& 5,530 <br>
\hline Wholesale and retail trade \& $8, c<$ \& 858.151 \& 251.02 \& 0.30 .633 \& 5, UPir \& 11,233 \& 9,14. \& $71.3 n 4$ \& . 073 \& 73,500 <br>
\hline Wholesale trade. \& \& 2\%1,505 \& 252,086 \& 219.505 \& 12,301 \& 1,912 \& 1.105 \& 11.934 \& \% \& 12,120 <br>
\hline Retail trade.... \& 7 7, \& $5 \mathrm{~m}, 395$ \& 591,001 \& -00, 553 \& -5, $2 \times 2$ \& 4,, 21 \& -,015 \& 50, 490 \& 6.370 \& 01,4.6 <br>
\hline Gerierat merchandise \& 275 \& 17,117 \& 17.061 \& 11. $\sin 2$ \& 1,401 \& 221 \& 140 \& 1,-54 \& 202 \& 1,84.3 <br>
\hline Food stores. \& $\therefore$, un \& 241.243 \& 200,508 \& 150,510 \& 11.774 \& c, 162 \& 1.780 \& 19,054 \& 1,403 \& 19,736 <br>
\hline Automobile and truck dealet \& 207 \& 28.259 \& 27.885 \& 20.730 \& 3,0.4 \& 307 \& 175 \& 1,725 \& 159 \& 1,768 <br>
\hline Gasoline service stations.. \& $5{ }^{2}$ \& 31,53, \& 51,502 \& 38, 11 c \& 5,115 \& Su, \& 23.4 \& 3.937 \& 470 \& 4,027 <br>
\hline Eating and drinkite places. \& 1,5ra \& 81,805 \& 1,314 \& $\cdots 1.005$ \& 1, ,4, 13 \& 2, \& 1.451 \& $4,79$. \& 1,354, \& 10,392 <br>
\hline Other retail trade......... \& 2,2011 \& 21, 12.37 \& 212,725 \&  \& 12, ${ }^{2}$ \& 3, 325 \&  \& 22,37 \& 2,282 \& 23,082 <br>
\hline Wholusale and retail trade not \& 2) \& $(2)^{2}$ \& ${ }^{(2)}$ \& (2) \& \& \& ${ }^{(2)}$ \& ${ }^{(2)}$ \& \& <br>
\hline Finance, insurance, and real estate \& 12, 424 \& <41,5330 \& 275,217 \& 8.025 \& 14,841 \& 50,478 \&  \& 28,385 \& 8.504 \& 53,490 <br>
\hline Finance \& 1,431 \& 8,990 \& 2,280 \& 724 \& \& \& \& $\left.{ }^{1} 1.04\right)^{\text {a }}$ \& \& 3,230 <br>
\hline Insurance. \& \%1 \& 14, 3+4 \& 14,103 \& 2,708 \&  \& 278 \& 300 \& C.304 \& 530 \& - , 306 <br>
\hline Real estat \& 10,533 \& $2+8.175$ \& 254.43.0 \& - 4,508 \& 12,343 \& 4.7 ¢8 \& -2.153 \& 2. 5.20 \& 7.055 \& -5,800 <br>
\hline Services ........................................ \& \& \& \& \& \& \& \& \& 3, ${ }^{\text {a }}$, 73 \& <br>

\hline Hotels, roomity houses, camps, and other loderity placts. \& (2) \& (2) ${ }^{(2)}$ \& (2) \& (2) ${ }^{2}$ \& ${ }^{(2)}$ \& $$
\left(^{2}\right)
$$ \& (2) \& ${ }^{(2)}{ }_{2}, 5$ \& (2) 270 \& ${ }^{(2)} 8$ <br>

\hline Personal services.......................................... \& 1, 3, er \& 31, 31.30 \& $31,0.1$
20.36 \& 8.838
1.97 \& $\cdots$ \& 5 \& 1.07 \& 8,540 \& 1,270 \& 8,592
$\mathbf{5 , 1 1 3}$ <br>
\hline Beauty and barber chope. \& \& ,907 \& 7,901 \& 1,190 \& 1,201 \& \& \& 3,1\% \& 2) 5 \& 3,174 <br>
\hline Other personal services........................... \& 2) \& 19 \& (a) \& (3) \& (2) \& $2{ }^{2}$ \& 1-) \& $2{ }^{2}$ \& (2) \& (2) <br>
\hline Business services.... \& \& 0.44 \& 34, 25 \& 18,2\%4 \& 9,47 \& \& 1,24 \& 2.521 \& \& 8,540 <br>
\hline Automotile parking, repair, and service

Repalr \& \& 20, 20 20 \&  \& $$
\begin{aligned}
& 2,59 \\
& \left(2^{2}\right)
\end{aligned}
$$ \& ${ }^{2}$ \& \& \& $\left.{ }^{3}{ }^{3}\right)^{700}$ \& \& <br>

\hline Kepair services, except automobile........ \& (-) \& (2) \& (4) \& (2) \& ${ }^{(2)}$ \& \& (2) \& $\left(^{2}\right)$ \& ${ }^{2}$ ) \& ${ }^{(2)}$ <br>
\hline Andsement and rucreation services, incl, mathor plictures. \& $3 \cdot 1$ \& 1).040 \& 15.407 \& 1,503 \& $\cdots{ }^{1}$ \& - 38 \& 1. Sic \& 41.594 \& (2) \& <br>
\hline Medical services....................................... \& $\cdots{ }^{\circ 2}$ \& 10., 183 \& 145, "20 \& 1, 1,43 \& $3 \mathrm{n}, 2 \times 4$ \& 4.231 \& 1,3978 \& 25,325 \& 1200 \& 28,514. <br>
\hline Offices of phys iviaris ard surgeon. \& (2) \& -6.03 \& 4, 3.50 \& 1,ins \& (1) \& 148 \& $\sim 12$ \& 22.022 \& 253 \& 22,022 <br>
\hline Other medical nervices..... \& 1\% \& $\because 心$ \& 54, 130 \& 15,050 \& 2", \& 2,23 \& 4, \& 1.303 \& 16. \& 6,445 <br>
\hline Lexal services............................ \& S \& 3, 3r-m \& 3n,0<k \& \& - \& \& 351 \& 14.015 \& 720 \& 14,255 <br>
\hline Acmoritiry, auditime, and bookkeepity serv \& $3{ }^{2}$ \& 14, \%, \& 18,237 \& \& S... \& S14 \& jer \& . 69 \& 2.8 \& <br>
\hline 0hther zervices........................................... \& $1{ }^{4}$ \& 13, "35 \& 13,4818 \& 4.63 \& $\ldots$ \& < $\quad 3$ \& 10 m \& 2.925 \& $1 \rightarrow 2$ \& 2,072 <br>
\hline Nature ar cuoitues: : + alloc \& (-) \& (2) \& (2) \& ${ }^{(2)}$ \& (i) \& (2) \& 12) \& (2) \& (2) \& (2) <br>
\hline
\end{tabular}

finotromes at and ol tatle.

Table 3.7-active partnerships in 30 States: number of partnerships, receipts, and selected deduction items, by selected industries-Continued

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of <br> partnerships | Receipts |  | Deductions |  |  |  | Net profit (less loss) <br> (Thousand dollars) | Number of partnerships | Net prorit <br> (Thou sand doflars) |
|  |  | $\begin{gathered} \text { Total } \\ \text { (Thoussid } \\ \text { follar! } \end{gathered}$ | Business <br> Mousend dollars) | Cost of goods sold (Thousmd dollars) | Payroll <br> (Thousond dollars) | $\begin{gathered} \text { Taxes } \\ \text { (Thourmd } \\ \text { doflars) } \\ \hline \end{gathered}$ | Depreciation (Thous and coldar5) |  |  |  |
| Buffalo District (New York) | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industrie | 14,752 | 984,623 | 974,680 | 534,446. | 125,278 | 23,561 | 27,577 | 168,505 | 11,777 | 178,46? |
| Agriculture, forestry, and fisheries. Farms... Other agriculture, forestry, and fisheries. | $\begin{aligned} & 2,048 \\ & \left.\hat{l}^{\frac{1}{2}}\right)^{411} \end{aligned}$ | $\begin{aligned} & 55,277 \\ & 53,634 \\ & { }^{2} ; \end{aligned}$ | $\begin{aligned} & 53,569 \\ & 52,426 \\ & (2), 48 \end{aligned}$ | $\begin{aligned} & 31,094 \\ & 30,793 \\ & \left\langle^{2}\right\} \end{aligned}$ | $\begin{gathered} 5,054 \\ 4,94 \\ x^{2}, 974 \end{gathered}$ | $\begin{array}{r} 1,608 \\ x^{1}, 6,68 \end{array}$ | 5,982 5,857 | $\begin{aligned} & 9,205 \\ & 8,531 \end{aligned}$ | 1,637 ${ }^{1}, 520$ 2, | 10,239 9,559 |
| Mining. | ${ }^{(2)}$ | $\left(^{2}\right)$ |  | ${ }^{(2)}$ |  | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | ${ }^{2}$ ) | (2) | $\left({ }^{2}\right)$ |
| Contract construction. <br> General contractors. <br> Special trade contractors | $\begin{array}{r} 1,046 \\ 213 \\ 813 \end{array}$ | $\begin{aligned} & 72,723 \\ & 31,913 \\ & 40,299 \end{aligned}$ | $\begin{aligned} & 72,414 \\ & 31,736 \\ & 41,167 \end{aligned}$ | $\begin{aligned} & 50,458 \\ & 26,188 \\ & 24,111 \end{aligned}$ | $\begin{array}{r} 13,659 \\ 4,023 \\ 9,636 \end{array}$ | $\begin{array}{r} 1,257 \\ 345 \\ 910 \end{array}$ | $\begin{array}{r} 1,254 \\ 416 \\ 823 \end{array}$ | $\begin{array}{r} 10,942 \\ 2,500 \\ 8,159 \end{array}$ | $\begin{aligned} & 923 \\ & 171 \\ & 732 \end{aligned}$ | $\begin{array}{r} 31,521 \\ 2,944 \\ 8,244 \end{array}$ |
| Manuracturing. | 505 | 71,266 | 70,706 | 49,426 | 9,961 | 1,124 | 1,207 | 10,137 | 368 | 10,619 |
| Transportation, communication, electric, gas, and sanitary services. | 305 | 8,562 | 8,544 | 3,608 | 1,471 | 253 | 503 | 1,859 | 246 | 1,921 |
| Wholesale and retail trade Wholesale trade.......... | 4,286 | 505,004 132,534 | 501,094 131,469 | 372,914 206,074 | 38,085 8,755 | ${ }^{7} \mathbf{7} .671$ | ,.009 | 41,722 | 3,694 | 42,591 |
| Retail trade...... | (2, ${ }^{3}$ ) 821 |  | 363,738 | 262,501 | 8,755 29,067 | 1.974 5.626 | 1,082 | 7,870 33,169 | 345 3,309 | 37,919 |
| General merchandise st |  | 366,506 (2) |  |  | 29,067 | (2, ${ }^{5}$, 626 | (2) | ${ }^{33,169}$ | 23,309 | ( ${ }^{33}$ ),989 |
| Food stores... | 613 | 88,680 | 87.853 | 70,453 | 5,124 | 721 | ${ }^{\text {c }} 995$ | ${ }_{6,232}$ |  | 6,385 |
| Automobile and truck dealers | 269 | $4,49,036$ 42,458 | 49,153 42,421 | 41,879 32,493 | 2,473 | 297 | 204 | 2,081 | 545 195 | 2,2783,602 |
| Eating and drinking places.............................. | 1,004 | 42,408 | 52,7211 | 32,493 25,897 | 1,787 | 256 2,007 | 1,493 | 3,596 8,086 | 465 |  |
| Other retail trade... |  | 122,556 | 121,532 | $\begin{aligned} & 83,929 \\ & \left({ }^{2}\right) \end{aligned}$ | $\begin{aligned} & 11,0,042 \\ & \langle 2) \end{aligned}$ | $\left\langle^{\frac{1}{2}, 587}\right.$ | $\left.{ }^{\frac{1}{2}, 3}\right)^{3 / 5}$ | $\begin{aligned} & 12,405 \\ & (2) \end{aligned}$ | 976 | 8,086 |
| Wholesale and retail trade not allocabl | (2) ${ }^{1}$ | (2) |  |  |  |  |  |  | (2) 9 | $\left(_{(2)}^{12}, 854\right.$ |
| Finance, insurance, and real es | $\begin{array}{r} 3,088 \\ 433 \\ 241 \\ 2,414 \end{array}$ | $\begin{array}{r} 52,425 \\ 11,275 \\ 9,817 \\ 31,333 \end{array}$ | $\begin{aligned} & 51,015 \\ & 20,432 \\ & 9,806 \\ & 30,777 \end{aligned}$ | $\begin{array}{r} 3,208 \\ 1 \\ 2,271 \\ 890 \end{array}$ | $\begin{aligned} & 4,902 \\ & 850 \\ & 1,760 \\ & 2,292 \end{aligned}$ | $\begin{array}{r} 6,773 \\ 57 \\ 162 \\ 6,554 \end{array}$ | $\begin{array}{r} 6,129 \\ 28 \\ 102 \\ 5,999 \end{array}$ | $\begin{aligned} & 6,478 \\ & 1,458 \\ & 3,295 \\ & 1,725 \end{aligned}$ | $\begin{array}{r} 2,026 \\ 336 \\ 221 \end{array}$ | $\begin{array}{r} 11,2355 \\ 1,473 \\ 3,296 \\ 6,366 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Insurance. |  |  |  |  |  |  |  |  |  |  |
| Feal esta |  |  |  |  |  |  |  |  | 1,469 |  |
| Services......... | $\begin{array}{r} 3,224 \\ 221 \\ 778 \\ 265 \\ (2)^{435} \end{array}$ | 213,088 | 211,397 | 21,891 | 50,253 | 4,507 | 5,948 | 87,237 | ${ }^{2}$ 2, ${ }^{2} 278$ | $\left.\left({ }^{2}\right)^{88}\right)^{677}$ |
| Hotels, rooming houses, camps, and other lodging places |  | 6,132 | 6,02617,318 | 1,6043,461 | 8933,680 | 698457 | 1,167 | 3723,906 |  |  |
| Personal services.................................... |  | 17,505 |  |  |  |  |  |  | 662 | $\begin{aligned} & 4,100 \\ & 1,040 \end{aligned}$ |
| Leundries, laundry services, cleaning and dyeing plants |  | 7,521 | 7,472 | 1,011 | 2,860 | 244 | 750 | 860 | 167 |  |
| Beauty and barber shops........................................ Other personal services. |  | (2, ${ }^{\text {2, }}$ | (2),065 | (2, ${ }^{2}$ ) 152 | (2, ${ }^{\frac{1}{2}}{ }^{461}$ | (2) 115 | (2) ${ }^{157}$ | (2, ${ }^{2} 330$ | (2) ${ }^{416}$ |  |
| Business services.. | $\begin{aligned} & 420 \\ & 249 \end{aligned}$ | $\begin{aligned} & 14,351 \\ & 9,157 \\ & \left.e^{2}\right)^{2} \end{aligned}$ | 14,247 |  | 3,800 | $\begin{aligned} & 486 \\ & 223 \end{aligned}$ | 1,223 | -4,650 |  | [4,655 |
| Automobile parking, repair, and ser |  |  | (2) | (2) ${ }^{\text {2 }}$ | ${ }^{\frac{1}{2}}{ }^{211}$ |  | 2229 | ( ${ }^{1}$, ${ }^{2}$ ) 807 | (2) 249 | (2) ${ }^{1,807}$ |
| Repair services, except autonobile..... | (2) |  |  |  |  | $\left(^{2}\right)$ | (2) |  |  |  |
| Amusement and recreation services, incl. motion pictures. |  | (2) | (2) | $\left({ }^{2}\right)$ | $(23)$23,789 | $\left.{ }^{2}{ }^{2}\right)$ | ${ }^{\left({ }^{2}\right)} 1773$ | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| Medical services.............. | 319 | 61,20445,929 | 61,168 | 2,010 |  | 1,056 |  | 31,056 | 476 | 31,407 |
| Offices of physicians and surgeo |  |  | 45,920 | 247 | 8,033 | 576 | 787 | 28,522 | 319 | 28,522 |
| Other medical services.......... Legal services................ | 106 549 | 15,275 61,320 | 15,248 60,525 | 2,763 | 5,756 12,458 | 480 727 | 386 654 | 2,534 34,936 | 158 530 | 2,885 34,986 |
| Accounting, auditing, and bookkeeping se | (2) ${ }^{349}$ | (2); | ${ }_{\text {(2) }}$ 62, |  | (2, ${ }^{2,458}$ | $\left({ }^{2}\right)^{727}$ | (2) ${ }^{654}$ | (2),936 | (2) 530 | (2) 3 , 986 |
| Other services........................ | 137 | 28,569 | 28,178 | 2,681 | 21,028 | 537 | 214 | 7,002 | (2) | (2) |
| Nature of business not alloca | (2) | (2) | ${ }^{(2)}$ | (2) | $(2)^{2}$ | $\left({ }^{2}\right)$ | ${ }^{2}$ ) | (2) | (2) | (2) |
| Marhattan District (New York) |  |  |  |  |  |  |  |  |  |  |
| All industri | 37,113 | 5,487,643 | 5,260,657 | 1,928,789 | 1,082,108 | 204, 341 | 173,788 | 877,920 | 28,855 | 1,006,329 |
| Agriculture, forestry, and fisheri Farms...................... |  |  |  |  |  |  |  | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Farms................................. |  | ${ }^{(2)}$ | $(2)$ $\left(^{2}\right)$ | ${ }^{(2)}{ }^{2}$ | $(2)$ $\left.\mathbf{( 2 )}^{2}\right)$ |  |  |  | $\left({ }^{2}\right)$ $(2)$ | ${ }^{(2)}$ |
| Mining. | 106 | 5,963 | 5,867 | 4,912 | 193 | 109 | 886 | 18,676 | (2) | (2) |
| Contract constructi | 852 | 157,231 | 156,397 | 136,274 | 27,275 | 1,906 | 528 | 7,921 |  |  |
| General contractors | 284 | 96,219 | -95,577 | 87,217 | 15,4,21 | 1,144 | 175 | 2,011 | $\left({ }^{2}\right)$ | (2) ${ }^{2}$ |
| Special trade contractor | 567 | 59,937 | 59,845 | 48,358 | 11,142 | 740 | 8 | 5,852 | 65 | 5,918 |
| manuracturing. | 2,294 | 525,384 | 519,431 | 391,740 | 122,207 | 8,824 | 3,142 | 49,697 | 2,024 | 52,717 |
| Transportation, communication, electric, gas, and sanitary services............................................................ | 467 | 32,776 | 32,471 | 9,558 | 8,789 | 1,140 | 1,113 | 4,841 | 366 | 6,401 |
| Wholesale and retail | 7,885 | 1,422,504 | 1,412,089 | 1,093,990 | 82,576 | 15,528 | 7,595 | 102,966 | 6,878 | 108,030 |
| Wholesale trade. | 2,256 | 867,498 | 859,926 | 726,046 | 33,506 | 5,324 | 2,111 | 47,755 | 1,394 | 51,305 |
| Retail trade. |  | 553,563 | 550,726 | 367,236 | 48,933 | 10,178 | 5,482 | 55,183 | 4,959 | 56,697 |
| General merchandise | 407 | 59,182 | 58,880 | 33,341 | 7,852 | 1,789 | 796 | 5,343 | 315 | 5,461 |
| Food stores.. |  | 123,060 | 122,747 | 93,872 | 8.151 |  | 1,152 |  |  | 9,847 |
| Automobile and truck dealers | (2) | (2) | (2) | ${ }^{(2)}$ | (2) | (2) ${ }^{\text {2 }}$, | (2) | (2) | (2) | $\left.{ }^{2}\right)^{2}$ |
| Gasoline service stations. |  | 29,202 | 29,106 | 21,772 | 1,467 | 338 | 117 | 2,281 | 232 | 2,429 |
| Eating and drinking places... | 1,100 | 74,126 | 73,895 | 38,838 | 10,461 | 2,477 | 1,356 | 9,074 | 1,074 | 9,093 |
| Other retail trade................ | (2, 2,88 | 256,268 | 254,510 | 169,666 | 20,294 | 4,100 | 2,043 | 28,698 | 2, 23, 23 | 29,242 |
| Wholesale and retail trade not allocabl | $\left(^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{2}{ }^{2}$ |  | (2) |
| Finance, insurance, and real estat | 16,339 | 1,975,120 | 1,785,680 | 183,036 | 384,860 | 149,315 | 127,314 | 305,843 | 11,322 | 389,790 |
| Finance...... | 4,054 | 1,224,232 | 1,059,972 | 171,250 | 335,127 | 38,165 | 6,924 | 225,499 | 2,837 | 248,208 |
| Insurance. | 397 | 89,998 | 86,238 | 2,085 | 5,457 | 1,517 | 202 | 14,428 | 395 | 14,477 |
| Real est | 11,888 | 600,890 | 639,470 | 9,701 | 46,276 | 109,632 | 120,188 | 05,916 | 8,090 | 127,105 |
| Services........................................ | 8,483 | 1,338,339 | 1,318,478 | 92,968 | 453,094 | 27,596 | 28,422 | 414,915 | 7,084 | 433,255 |
| Hotels, rooming houses, camps, and other lodging pl | 420 | 56,085 | 52,479 | 2,525 | 15,420 | 3,659 | 4,295 | 1,668 | 298 | 3,612 |
| Personal services.............................. | 1,199 | 34,908 | 34,057 | 7,546 | 9,538 | 1,232 | 1,047 | 6,383 | 991 | 0,912 |
| Laundries, laundry services, cleaning and dyeing | 433 | 16,374 | 16,311 | 3,469 | 3,627 | 643 | 715 | 3,054 | 383 | 3,088 |
| Beauty and barber shops. | 461 | 10,995 | 10,887 | 2,265 | 4,042 | 372 | 236 | 1,405 | 329 | 1,841 |
| Other personal services | 305 | 7,539 | 7,4,59 | 1,910 | 1,869 | 217 | 96 | 1,804 | 279 | 1,983 |
| Business services..................... | 975 | 61,085 |  |  |  |  |  |  | 769 | 14,022 |
| Automobile parking, repair, and service | (2) | (2) | (2) ${ }^{\text {2 }}$ | (2) | (2) ${ }^{\text {2 }}$ | (2) ${ }^{1}$ | 12, | (2) | $\left({ }^{2}\right)$ | ${ }^{2}$ ) ${ }^{\text {, }}$ |
| Repair services, except automobile....... | 233 | 5,457 | 5,464 | 2,335 | 388 | 70 | 105 | 1,722 | 233 | 1,722 |
| Amusement and recreation services, incl. notion pictures. | 621 | 89,247 | 85,516 | 12,173 | 19,897 | 1,549 | 2,688 | ${ }^{1} 755$ | 286 | 10,454 |
| Medical services... | 640 | 93,094 | 92,943 | 7,867 | 28,010 | 2,512 | 1,391 | 32,098 | 607 | 32,905 |
| Offices or physicians and | 299 | 49,448 | 49,372 | 833 | 7,917 | 587 | 781 | 26,482 | 299 | 26,484 |
| Other medical services. | 341 | 43,646 | 43,571 | 7,034 | 20,093 | 1,925 | 610 | 6,214 | 308 | 6,421 |
| Iegal services... | 1.896 | 4,04,540 | 401,521 | 1,128 | 104,865 | -1,947 | 3,664 | 196,735 | 1.744 | 197,172 |
| Accounting, auditing, and bookkeepirg servi | 1,355 | 435,656 | 429,789 | 1,589 | 201,806 | 7,815 | 3,000 | 134,151 | 1,279 | 134,321 |
| Other services........... | 916 | 149,074 | 146,429 | 40,031 | 59,742 | 2,495 | .32 | 30, 219 | 700 | 30,418 |
| Nature of business not allocab | 534 | 16,060 | 15,960 | 5,888 | 912 | 262 | 58 | 4,003 | 382 | 5,042 |

Table 3.7-ACTIVE partnerships in 30 States: number of partnerships, receipts, and selected deduction items, by selected industries-Continued


Table 3.7-active partnerships in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-continued

| State and selected industry | witb end without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partnerships | Receipts |  | Deductions |  |  |  | Net profit <br> (Lesa loss) <br> (Thou sand coliers) | Number of partnerships | Net profit <br> (Thousand dollers) |
|  |  | Total <br> (Thousand) dolfars) | Business <br> (Thous and क/Hars) |  | Payroll (Thouand dot/ 1 ars) $)$ |  | $\begin{gathered} \text { Deprecia- } \\ \text { tion } \\ \text { (Thousand } \\ \text { dol } \text { arn }) \\ \hline \end{gathered}$ |  |  |  |
| Cincinnati District (ohio) | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industries | 24,519 | $945,469$ | 926,912 | 495,315 | 222,317 | 16,076 | 24,063 | 172.591 | 11,129 | 182, $16{ }^{2}$ |
|  | $\begin{gathered} 1,471 \\ x_{1}^{1}, 320 \end{gathered}$ | $\begin{aligned} & 27,371 \\ & 26,000 \\ & (2) \end{aligned}$ | $\begin{aligned} & 27,161 \\ & 25,792 \\ & (2 ;) \end{aligned}$ | $\begin{aligned} & 16,005 \\ & 10,002 \\ & (i ;) \end{aligned}$ | $\begin{array}{r} 3,240 \\ 3,2160 \\ \left.u^{3},{ }^{2}\right) \end{array}$ | $\left(^{2}\right)^{769}$ | $\begin{gathered} 2,132 \\ 2,092 \\ i_{2}^{2} ; \end{gathered}$ | $\begin{array}{r} 3,382 \\ 3,095 \\ (2 ; 5 \end{array}$ | $\begin{gathered} 1,109 \\ \left({ }^{2}\right) \end{gathered}$ | $\begin{array}{r} 5,314 \\ \left(2^{2,872}\right. \end{array}$ |
| Mining. | 536 | 17,121 | 25,022 | 5,652 | 3,204 | 488 | 1,060 | 2.411 | 387 | 2,858 |
| Contract construction <br> General contractors. <br> Special trade contractors. | $\begin{aligned} & 959 \\ & 230 \\ & 729 \end{aligned}$ | $\begin{array}{r} 103,494 \\ 51,428 \\ 52,066 \end{array}$ | $\begin{array}{r} 102,148 \\ 51,026 \\ 51,122 \end{array}$ | $\begin{aligned} & 74,662 \\ & 41,099 \\ & 33,563 \end{aligned}$ | $\begin{array}{r} 19,552 \\ 7,630 \\ 11,922 \end{array}$ | $\begin{aligned} & 1,692 \\ & 1.075 \\ & 1.017 \end{aligned}$ | $1,508$ | $\begin{array}{r} 13,856 \\ 4,089 \\ 9,767 \end{array}$ | $\begin{aligned} & 790 \\ & 206 \\ & 584 \end{aligned}$ | $\begin{array}{r} 14,043 \\ 4,098 \\ 9,945 \end{array}$ |
| Manuracturing..... | 402 | 40,691 | 40,181 | 24,679 | 8,482 | 024 | 1,026 | 5,200 | 372 | 5,450 |
| Trensportation, communication, electric, gas, and sanitary services. | 197 | 6,777 | 6,691 | 3,020 | 1,115 | 267 | 445 | 1,118 | 173 | 1,149 |
| Wholesale and retail trade. Wholesale trade........ | 3,896 | $\begin{aligned} & 463,404 \\ & 95,791 \end{aligned}$ | $\begin{array}{r} 458,042 \\ 95,185 \end{array}$ | $\begin{array}{r} 342,587 \\ 76,060 \end{array}$ | $\begin{array}{r} 35,610 \\ 5,653 \end{array}$ | $\begin{aligned} & 5,629 \\ & 1,001 \end{aligned}$ | $\begin{array}{r} 4,600 \\ 584 \end{array}$ | $\begin{array}{r} 35,285 \\ 6.946 \end{array}$ | $\begin{aligned} & 3,128 \\ & 272 \end{aligned}$ | $\begin{array}{r} 36,865 \\ 7,298 \\ 29,206 \end{array}$ |
| Retail trade... | 3.481 |  | $\begin{array}{r}354,759 \\ 23,41 \\ \hline 18\end{array}$ | 259,999 | 29,175 | 4,539 | 3,910 | 28,050 | 2,835 |  |
| General merchandise | 188 | $\begin{gathered} 359,341 \\ 23,600 \end{gathered}$ |  | 16,495 | 2,593 | 373 | 299 | 28,151 | 188668 | 29,206 1,151 |
| Food stores.. | 760 | 85,126 | 84,930 | 36,020 | 2,344 | 714 <br> 358 | 848107 | 1,570 |  | 6,8261,723 |
| Automobile and truck deale | 197 | 43,01655,16 | 42,482 |  |  |  |  |  |  |  |
| Gasoline service stations. | 422 |  | 54,96729,068 | 43.761 | 3,737 4,728 | 355 882 | 359 | 3,014 | 313 | 1,723 |
| Eating and drinking places Other | $\begin{array}{r}570 \\ \hline 398 \\ \hline\end{array}$ | 29,486 |  | 16,036 | 4,728 | ${ }^{882}$ | 812 | 3,184 | 4.73 1,073 | 3,360 12,981 |
| Other retail trade.............. | ( ${ }^{2}$; ${ }^{\text {a }}$, | ${ }^{122}$ (2) 737 | ${ }^{119}$ (2) 878 | $\begin{aligned} & 80 ; 363 \\ & (2) \end{aligned}$ | ${ }_{(12,056}^{11}$ | (2) $^{1}, 857$ | ( ${ }^{12}$; ${ }^{\text {a }}$, | ${ }_{(2)}^{12,357}$ | ${ }^{2}$ ) | $\left.{ }^{\frac{1}{2}}\right)^{2}$, |
| Finance, insurance, and real estat | $\begin{array}{r} 3,908 \\ 4935 \\ 2,189 \end{array}$ | $\begin{aligned} & 84,107 \\ & 9,661 \\ & 12,434 \\ & 62,012 \end{aligned}$ | $\begin{aligned} & 76,051 \\ & 7,028 \\ & 12,288 \\ & 56,835 \end{aligned}$ | 9,019 | 6,182 | 3,703 | 8,327 | 25,091 |  | $\begin{array}{r} 27,901 \\ 3,135 \\ 5,112 \\ 19,654 \end{array}$ |
| Finance. |  |  |  |  | 2,056 | 195 | 92 | 2,343 | $\begin{array}{r}2,746 \\ \hline 29\end{array}$ |  |
| Insurance. |  |  |  | 922 | 2,447 | 212 | 239 | 5,212 | 225 |  |
| Real estate. |  |  |  | 8,091 | 1,679 | 3,296 | 7,996 | 17,636 | 2,222 |  |
| Services... | 3.005 | 199,453 | 198,638 | 18,865 | 4, 197 | 3,270 | 4,9\%4 | 84,956 | 2,303 | 87,279641 |
| Hotels, rooming houses, camps, and other lodging places. | 29.4 | 3,93526,462 | 3,895 | 277 | 8324 | 362568 | -615 | 4.54,610 | 145436 |  |
| Personal services................................... | 610 |  | $\begin{array}{r}26,292 \\ 8,936 \\ \hline\end{array}$ | 4,487 <br> 872 <br> 107 | 2,584 |  | 1,678679 |  |  | 436  <br> 246 $\begin{array}{l}\text { 5,428 } \\ 1,693\end{array}$ |  |
| Laundries, laundry services, cleaning and dyeing plants Beauty and barber shops. | 262 242 | (2, ${ }^{\text {\% }}$, 81 |  |  |  |  |  | 1,466 |  |  |  |
| Beauty and barber shops... | (2) ${ }^{242}$ |  | (2, ${ }^{\text {2 }}$ ) 49 | $(2){ }^{107}$ | (2) ${ }^{3,568}$ | $\left({ }^{2}\right)^{180}$ | (2) ${ }^{157}$ | (2, ${ }^{1,511}$ | $\left({ }^{2}\right)^{194}$ | (2) 1 ) 548 |
| Business services..... | 350 | 20,611 | 10,542 | 2,607 | 2,493 | 201 | 473 | 2,211 | 223 | 2,275 |
| Automobile parking, repair, and servi | 290 | 13,515 |  | 5,485 |  |  |  |  |  |  |
| Repair services, except automobile.. | (2) | ( ${ }^{2}$ ) | ( ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | (2) | (2) | (2) | (2) | (2) | (2) |
| Arusement and recreation services, incl motion pictures. | 179 | 5,580 | 5,570 | 1,560 | 1,077 | 105 | 427 | 393 | 126 | 604 33,467 |
| Medical services.................... | 367 | 50,502 | 50,422 |  | 7,019 | 559 | 546 |  |  | 33,461 30,194 |
| orfices of physicians and surgeons Other medical services.............. | (2) 314 | 45,577 | 45,496 | 434 | (6,360 | $(2)^{499}$ | (2) ${ }^{4.42}$ | 30,194 | (2) 314 | (3) ${ }_{(2)}{ }^{3}$ ),194 |
| Legal services............................ |  | 47,277 | 47,067 | (2) 363 | ? 2989 | (2) 547 | $4^{466}$ | 29,727 | 208 | 29,945 |
| Accounting, auditing, and bookkeeping se Other services........................ | (2) | $\left(\begin{array}{l}\text { (2) } \\ \text { (2) }\end{array}\right.$ | (2) (2) | $(2)$ $(2)$ $(2)$ | (2) (2) | $\begin{aligned} & \binom{2}{(2)} \end{aligned}$ | $(2)$ $(2)$ $(2)$ | $(2)$ $(2)$ $(2)$ | ${ }^{(2)}{ }^{(2)}$ | $\begin{aligned} & (2) \\ & (2) \end{aligned}$ |
| Nature of business not allocabl | ( ${ }^{2}$ ) | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | $(2)^{2}$ | (2) | (2) | (2) | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Cleveland District (Ohio) |  |  |  |  |  |  |  |  |  |  |
| All industries.. | 21,460 | 1,375,753 | 1,352,939 | 694,455 | 185,083 | 29,027 | 4,257 | 245,399 | 16,719 | 272,292 |
| Agriculture, forestry', and fisheries... | 1,089 1,367 | 40,353 32,247 | 39,843 31,840 | 19,958 17.332 | 2,368 1,622 |  | 2,568 2,331 | 11,253 8,833 | 1,293 1,045 | 12,296 9,829 |
| Farms..................................... | $\begin{array}{r}1,367 \\ \hline 322\end{array}$ | 32,247 8,206 | 31,800 8,03 | 17,332 2,626 | 1,622 | 104 | 2,331 237 | 1,283 2,420 | 1,248 | 2,467 |
| Mining. | 361 | 9,086 | 8,479 | 2,153 | 1,833 | 305 | 999 | 584 | 84 | 2,579 |
| Contract construction.. | 1,650 | 106,791 | 105,206 | 67,332 | 21,031 | 2,036 | 1,823 | 18,671 7680 | 1,476 | 18,900 7,761 |
| General contractors.... Special trade contractor |  | 47,583 59,208 | 46,844 | 34,104 33,228 | 8,351 12,680 | 821 1,215 | 1,139 | 7,680 10,991 | 1,258 1,018 | 7,761 11,139 |
| Manuracturing. | 819 | 62,506 | 61,916 | 37.988 | 10,736 | 1,138 | 1,409 | 12,154 | 691 | 12,732 |
| Transportation, communication, electric, gas, and sanitary services. | 567 | 22,863 | 21.839 | 8,800 | 3,693 | 720 | 1,407 | 4,383 | 377 | 4,849 |
| Wholesale and retail trade | 6,037 | 710,810 | 703,796 | 529,532 | 53,320 | 7,615 | 6,585 | 61,927 | 5,240 | 63,208 |
| Wholesale trade.. | 639 | 190,976 | 187,199 | 152.345 | 9,922 | 1,384 | 1,598 | 12,064 | 490 | 12,824 |
| Retail trade.. | 5,374 | 516,724 | 513,490 | 375,390 | 43,146 | 6,208 | 4,951 | 48,491 | 4,725 | 49,612 |
| General merchandise store | 226 | 23,016 | 22,673 | 27,676 | 1,354 | 255 | 180 | 1,798 | 201 | 1,862 |
| Food stores... | 1,056 | 148,881 | 148.693 | 121.403 | 11,282 | 1,047 | 943 | 7,988 | 953 | 8,210 |
| Automobile and truck dealers | 286 | 50,195 | 49,028 | 41,788 | 1,781 | 380 | 68 | 3,023 | 212 | 3,064 |
| Gasoline service stations. | 743 | 73,567 | 73,510 | 57,107 | 5,029 | $\stackrel{18}{ } 18$ | 3.5 | -5,405 | 644 | 5,514 |
| Fating and drinking places................................. | 1,421 | 71,848 | 71,359 | 34,998 | 11,396 | 2,375 | 2,683 | 10,606 | 1,247 | 10.851 |
| Other retail trade...................................... | ${ }^{\frac{1}{2}, 641}$ | ${ }_{\text {1 }} 149297$ | 147,631 $(2)$ | 102,418 $(2)$ | (2, 2 , 304 | ( ${ }^{\frac{1}{2} \text {, }}$ ) 833 | $\left.{ }^{\left(\frac{1}{2}\right.}\right)^{, 733}$ | 19, ${ }^{2}$ ) 671 | ( ${ }^{1}$, ${ }^{4}$, 68 | ${ }^{\text {(2) }}$ 20,111 |
| Finance, insurance, and real estate........................ |  | 93,977 |  | 346 | 21,325 | 10,331 | 19,786 | 5,814 | 3.685 | 18.157 |
| Finance........................... | 1,070 | 13,378 | 11,145 | 14 | 3,431 | 375 |  | 2,487 | 746 | 2,785 |
| Insurance. . | 203 | 7,189 | 6,990 | 288 | 2,406 | 82 | 71 | 3,024 | 203 | 3,024 |
| Real estate | 4,386 | 73,410 | 68,930 | 4 | 6,478 | 9,874 | 29,478 | , 303 | 2,735 | 12,348 |
| Services.................................................. | 4,552 | 327.566 | 322,998 | 28,346 | 80,548 | 5,824 | 9,652 | 129,806 | 3,798 | 138,765 |
| Hotels, rooming houses, camps, and other lodging places.. | 342 | 9,853 | 9,572 | 318 | 1,918 | 701 | 1,713 | 593 | 307 | 1,043 |
| Personal services.................................... | 871 | 29,354 | 28,539 | 5,645 | 6,484 | 703 | 1,816 | 7,066 2,053 | 648 202 | 7,229 |
| Laundries, laundry services, cleaning and dyeing plants Beauty and barber shops. | 302 446 | 13.997 7 | 13,348 | 3,033 | 3,672 |  | 1,114 | 2,053 2,559 | 202 322 | 2,097 |
| Beauty and barber shops....................................... <br> Other personal services. | (2) ${ }^{46}$ | $\left.{ }^{7}{ }^{7}\right)^{453}$ | $\left.{ }^{7}{ }^{7}\right)^{422}$ | $\left({ }^{2}\right) 82$ | $\left.{ }_{(2,}^{2}\right)^{315}$ |  | ${ }^{2}{ }^{144}$ | - ${ }^{2,595}$ | (2) 322 |  |
| Business services..................... | 508 | 16,554 | 16,504 | 3,248 | 5,932 | 454 | 684 | 21,798 |  | 4,152 |
| Automobile parking, repair, and services. |  | 20,496 | 20,054 | 7,350 | 4,199 | (2) 723 |  | 2,775 | (2) 520 | (2) ${ }^{3,322}$ |
| Repair services, except automobile............. | $\left({ }^{2}\right)$ | (2) | (2). | (2) | ${ }^{(2)}$ | (2) | (2) | [2) $^{2}$ | $\left(^{2}\right)$ | ${ }^{(2)}$ |
| Amusement and recreation services, incl. motion pictures. | 328 | 19,543 | 29,237 | 2.556 | 6,983 | 649 | 1,362 | 1,934 | 20.4 | $2,501$ |
| Medical services.................... | 735 | 69,335 | 69,145 | 2,986 | 8,191 | ${ }^{654}$ | 938 789 | 42,988 | 685 507 | 43,269 37.808 |
| Offices of physicians and surgeons Other medical services............... | (2) ${ }^{532}$ |  | ${ }_{\text {(2) }}{ }^{\text {2 }}$,918 | (2, 288 | (8,223 | (2) ${ }^{534}$ | $\left({ }^{2}\right)^{789}$ | 37,003 | (2) ${ }^{507}$ | ${ }^{3}{ }^{37}$ ),808 |
| Legal services.......... | 628 | 72,658 | 70,534 |  | 13,057 |  |  | -2,006 | 578 | 40,919 |
| Accounting, auditing, and bookkeeping servic Other services........................... | (2) 169 | ${ }_{\text {54, }}^{51}$ (2) 045 | 54,024 |  | 20,118 | (z) 687 | (2) 376 | 20,267 | (2) ${ }^{146}$ | ${ }_{\left(2^{2}\right)}^{\text {26,295 }}$ |
| Nature of business not allocable | $\left(2^{2}\right)$ | ${ }^{2}$ ) | (2) | - | ${ }^{(2)}$ | (2) | (2) | (2) | $(2)^{2}$ | ${ }^{(2)}$ |

Footnotes at end of table.

Table 3.7-aCtive partnerships in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-Continued


Table 3.7-ACtive partnerships in 30 states: number of partnerships, receipts, and selected deduction items, by selected industries-Continued


[^23]Table 3.7-ACTIVE Partnerships in 30 States: Number of partnerships, receipts, and selected deduction items, by selected industries-Continued


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Table 3.7-ACTIVE PARTNERSHIPS in 30 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES-CONTIRUE


Table 3．7－ACTIVE PARTNERSHIPS IN 30 STATES：NUMBER OF PARTNERSHIPS，RECEIPTS，AND SELECTED DEDUCTION ITEMS，BY SELECTED INDUSTRIES－Continued

| State and selected industry | With and without net profit |  |  |  |  |  |  |  | With net prorit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of partner－ shipa | fleceipts |  | Deductions |  |  |  | $\begin{gathered} \text { Net profit } \\ \text { (less losa) } \\ \text { (Thoumand } \\ \text { dollers) } \\ \hline \end{gathered}$ | Number of partner－ ships | Met prorit <br> （Thousand doltars） |
|  |  | Total <br> （Thourand dollare） | Busineas <br> （Thourand dol／are） | cost or poods sold （Thou，end （boHars） | Payroll <br> （Thousmed dollars） | Taxes <br> （Thowend dolfara） | Deprecia－ tion <br> （Thour and dollorn） |  |  |  |
| Dallas District（Texus） | （1） | （2） | （3） | （4） | （5） | （6） | （7） | （8） | （9） | （20） |
|  | （1） |  | －715，587 |  | （3）3，244 |  |  | （8） | 22，188 | 350，328 |
| Agriculture，forestry，and fisheries．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Farms． <br> Other aericulture，forestry，and fisheries． | $\begin{aligned} & 5,530 \\ & 5,130 \\ & 3466 \end{aligned}$ | $\begin{array}{r} 217,405 \\ 265,924 \\ 56,481 \end{array}$ | $\begin{gathered} 210,597 \\ 155, \\ 55,512 \end{gathered}$ | $\begin{array}{r} 134,087 \\ 94,473 \\ 39,214 \end{array}$ | $\left.\begin{array}{r} 17,257 \\ 12,0.02 \\ 4,25 \end{array} \right\rvert\,$ | $\begin{aligned} & 3,2,47 \\ & 2,684 \end{aligned}$ | $\begin{array}{r} 17,179 \\ 15,317 \\ 1,862 \end{array}$ |  | $\begin{array}{r} 3,384 \\ 3,103 \\ 281 \end{array}$ | $\begin{array}{r} 35,786 \\ 30,223 \\ 5,563 \end{array}$ |
| Mining． | 2，936 | 157，767 | 14，234 | 08．98． | 12，743 | 3，56， | 17，290 | ${ }^{2} 8,254$ | $\therefore, 44$ | 17，234 |
| Contract construction． <br> General contractors． $\qquad$ <br> Special trade contractors． |  | $\begin{aligned} & 321,711 \\ & 193,568 \\ & 126,921 \end{aligned}$ | $\begin{aligned} & 328,033 \\ & 292,294 \\ & 125,660 \end{aligned}$ | $\begin{array}{r} 237,277 \\ 254,035 \\ 82,228 \end{array}$ | $\begin{aligned} & 02,502 \\ & \therefore 7,484 \\ & 35,028 \end{aligned}$ | 3,618 1,708 1,908 | 7,131 2,906 4,086 | $\begin{array}{r}22,739 \\ 8.334 \\ 14.326 \\ \hline 14.072\end{array}$ | $2,680$ | $\begin{aligned} & 26,797 \\ & 11,582 \end{aligned}$ |
| Manuracturine ．．．．．． | 1，1032 | 174，407 | 272，626 | 121，161 | 31，69： | 2，141 | 4，290 | 16．072 | 258 | 16，830 |
| Transportation，commuication，electric，gas，and samitary services． $\qquad$ | 573 | 40， 363 | 4，6，022 | 25，667 | 7，346 | 1，350 | 2，942 | 2.655 | 369 | 3.430 |
| Wholesale and retail trade． Wholesale trade Retail trade． <br> General merchandise stores <br> Food stores． <br> Automobile and truck dealers． <br> Gasoline service stations． <br> Eatine and drinkine places． <br> Other retail trade．． <br> Wholesale and retail trade not allocablo | $\begin{aligned} & 0,794 \\ & 1,434 \end{aligned}$ | $1,312,370$ <br> 480,490 | 1，299，714 | $2,033,265$ 405,318 | $\begin{aligned} & 87,047 \\ & 23,033 \end{aligned}$ | $\begin{aligned} & 3,346 \\ & 2,385 \end{aligned}$ | $\begin{array}{r} 11,902 \\ 3,586 \end{array}$ | 01.545 | $\begin{aligned} & 5,172 \\ & 1,599 \end{aligned}$ | 67，588 21，832 |
|  | 5,328292 | 812，903 | 803，305 | 618，632 | 63，251 | 2,88 0,859 | 8，139 | 4,705 | 2，$, 0,4$ | 4，4，9192，584 |
|  |  | 33,579200,742 | 32,439159,431 | 22，120 | 3，294 | 372891 | $\begin{array}{r} 792 \\ 1,341 \end{array}$ |  | 217709 |  |
|  | 792 |  |  | 130，716 | 10，690 |  |  | 2，526 |  | 2,584 0,502 |
|  | 805 | 226，290 | 223，261 |  |  | 918 | 1，274 | 5，040 | 576 | 6，194 |
|  | 5,7 4,10 | 43，916 | 43，291 | 35，263 | 2，129 | 223 | $\begin{aligned} & 257 \\ & 750 \end{aligned}$ | 2,214 <br> 3,350 | 438 | 2，350 3,782 |
|  | 416 | 38,495 306892 | 38,208 305,595 | 17，780 | 9,125 27.580 | $\begin{array}{r}737 \\ 3.729 \\ \hline\end{array}$ |  | 3，3250 | 331 .791 | 3,782 23,507 |
|  | $\left.{ }^{2} \frac{2}{2}\right)^{48}$ | $\begin{aligned} & 309,882 \\ & (2) \end{aligned}$ | $\begin{gathered} 305,595 \\ (2,5 \end{gathered}$ |  | ${ }_{\text {27，}}$（280 | 3，729 | ${ }^{\frac{2}{2}}{ }^{\text {2 }}$ | $\begin{aligned} & 22,2464 \\ & (2) \end{aligned}$ | ${ }^{\frac{1}{2}} ;^{391}$ | ${ }^{(2)}{ }^{23}$ ，507 |
| Finance，insurance，and real estate． <br> Finatice． <br> Insurance <br> Feal estate． |  | $\begin{array}{r} 200,291 \\ 35,42 \\ 4,232 \\ 124,657 \end{array}$ | $\begin{array}{r} 170,420 \\ 26,936 \\ 38,086 \\ 114,804 \end{array}$ | $\begin{array}{r} 26,032 \\ 2,056 \\ 5,886 \\ 8,690 \end{array}$ | $\begin{array}{r} 17,027 \\ 2,517 \\ 0,48 \\ 5,868 \end{array}$ | $\begin{gathered} 11,109 \\ 1,99 \\ 9,649 \end{gathered}$ |  | $\begin{array}{r} 31,780 \\ 5,282 \\ 12,584 \\ 13,214 \end{array}$ | $\begin{aligned} & 5,250 \\ & 1,124 \\ & 755 \\ & 3,371 \end{aligned}$ | $\begin{aligned} & 57,259 \\ & 14,021 \\ & 12,882 \\ & 30,356 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Services．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． Hutels，romeng houses，camps，and other lodeiry places．． Personal services．． <br> Laundries，landry services，cleanine and dyeiry plants <br> Beauty and barber shops． $\qquad$ <br> Other personal services． $\qquad$ <br> Business services．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Automobile parking，repair，and services． <br> Repair services，except automobile．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | $\begin{aligned} & 5,514 \\ & 1,029 \\ & 2,2048 \\ & 6^{2} \end{aligned}$ | 354,92412,285 | 350， 043 | 43.434 | $\begin{array}{r} \because 5,538 \\ 2,717 \end{array}$ | 4.849 | 12,393$2,37 ?$ | $119{ }^{275}$ | 2,370 | ${ }^{124}$（2） 613 |
|  |  |  | 12，159 | 1,0715,887 |  |  |  | ${ }^{1} .469$ |  |  |
|  |  | 31,625 <br> 13,774 | 31，390 |  | 9，240 | 575 | 1，698 | 1，021 | 8 | 6，841 |
|  |  |  | 13,453 3,990 | 2，748 | 5，076 | $\begin{array}{r}323 \\ \hline 95 \\ \hline\end{array}$ | 320 251 | 2,092 2,708 |  | 2.228 2,781 |
|  |  | ${ }^{2} 2,97$ | 2；${ }^{190}$ | （2；026 | ${ }^{1}, 2 ;$ | （2）${ }^{\text {\％}}$ ， | $\left.{ }^{2}\right)^{151}$ | $i^{2} ; 108$ | $\left.{ }^{2}\right)$ | （2）${ }^{2}$ ， 281 |
|  | 573 | 28，970 | 27．84 | 6，421 | 3，822 | 222 | 2，209 | 0，457 | 397 | 6，757 |
|  | ${ }_{7}^{74.45}$ | 21,252 17,744 | 21，203 | 8，8，46 | 2，537 | 272 |  | 3,407 ,- 48 | 592 | 2，215 $\mathbf{2 , 3 7 9}$ |
|  | 595 | 17，734 | 17， 174 | ¢， 246 |  |  | 468 | $\cdots$ | －0， | 2,379 1,164 |
| Amusement and recreation services，incl．motion pictures． Medical services． | 721 | 10,157 90,025 | 9,232 95,135 | 2,028 2,490 | 22，088 | 394 2,022 | 2，001 | $\begin{array}{r}1243 \\ 49,595 \\ \hline 4 .\end{array}$ | $\begin{array}{r}182 \\ 607 \\ \hline\end{array}$ | 1,164 50,204 |
| Offices of physicians and surgeons．．．．．．．．．．．．．．．．．．．．． | 468 | 74，092 | 74，342 | 131 | 12，540 | －621 | －823 | 42，251 | 425 | 42，54， |
| Other medical services． | 58 | 21，043 | 26，793 | 1， 205 | $\bigcirc 73$ | 401 | 462 | ？ 344 | 283 | 7，662 |
| Legal services．．．．．．．．．．．． | 520 | 71，345 | 70，497 | 7，183 | 11，292 | 531 | 924 | 34，992 | 477 | 35.001 |
| Accounting，auditing，and bookkeepine ${ }_{\text {Other }}$（her services．．．．．．．．．．．．．．．．．． | 312 | 28,064 37,460 | 28,027 37,072 | 1，408 | 11，257 | 301 | 480 | 8,535 8.327 | 262 | 9，018 |
| Nature of business not allocab | $\left(^{2}\right)$ | $\left({ }^{\text {a }}\right.$ ） | $\left(^{2}\right)$ | $1^{2}$ ） | ${ }^{2}$ ） | $\left(^{2}\right)$ | $\left.1^{2}\right)$ | $\left.i^{2}\right)$ | 2, | $2 \cdot$ |
| virginla |  |  |  |  |  |  |  |  |  |  |
| All industr | 14，6142 | 1，131，445 | 1，208，888 | 620，733 | 20i， 206 | 24， 576 | 56， 650 | 134．340 | 12，-5 | 177，425 |
| Agriculture，torestry＂，and fisher | 2，022 | 55，722 | 55，217 | 41，549 | 0，143 | 1，2\％ | 3，542 | $\therefore, 313$ | 1，30： | 6，78im |
| Farws．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 1,720 270 | 50，943 | 57，433 | 39，6i， | ， 1 | 1，26E | ． 651 | 2，752 | ，$\frac{1}{2}, 102$ | （2）${ }^{4}, 970$ |
| Minim＇．． | 317 | 32，品 | 32，005 | 23，扰3 | $12,-10$ | 54 | 1．4，－ | ，2e］ | 20． | 3，245 |
| Contra ct constructior | 1，3200 | 135，48 | ：33，240 | 102，370 | 33， 600 | 2.728 | 2，394 | 15，709 | 2，2m． | －26，922 |
| General contractors | 610 | 70，320 | 92， 5014 | 70， 758 | －1， | －4．5 | 1，532 | 9,288 | 520 6.4 | 9，62C |
| Sprecial trade contra |  | ¢5，75－1 | 4，739 | 32，421 | 23，35： | 753 | 367 | ©，081 | 6.4 | 7，302 |
| Marwiacturing． | $2+2$ | 55， 31 | 3， 321 | 35，028 | 21，255 | 2，2：1 | 3， 35 | 7，335 | $\cdots 1$. | 7，459 |
| Transportation，commication，electric，gas，ard sanitary sитуісег．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | －23 | － $22 \pm$ | 20，911 | 20，938 | －，bil | $5^{4}$ | 5 | ，+ | 3 ma | 4，602 |
| Whutesale and retacl tr | 3,749 | 516，224 | 820，511 | 387，023 | － | w， 727 | ， 230 | $\therefore 0,00$ | 3，200 | 39，333 |
| Wholesale trade． | 384 | 119， | 120， 03 | 90，940 | U， 0 | 1，$\rightarrow-1$ | ，－ 09 | 5，902 |  | 5，942 |
| Retail trade． | ，bl | 305， 5 －4 | 320，908 | 22,465 | ＋1， 57. | 3，474 | $\cdots$ | 32，02 | Q ${ }^{385}$ | 32， 31.9 |
| Renartl merchandise stur | ${ }^{2}$ | 23，343 | 23,195 96,54 | 28,358 77,554 | 1,524 ,- 795 | 179 <br> 95 | 285 |  |  |  |
| Autombtile mad track dealer | 13 | 55，402 | 54， 270 | －4，011 | 2 | 307 | 29 | 2，279 |  | ${ }^{2}$ ） |
| Gasolin service stations．． | $4{ }^{4}$ | 54，4，22 | 52，29， | 4.129 | 3，1＜2 | 34. | 381 | 3， 3 | 478 | 3， 20 $^{2}$ |
| Eatiry and drinkine places |  | 32，104 | 31， 234 | 20，029 | 0，131 | 54.4 | 760 | $32+$ | $4-1$ | 3，555 |
| Other retall trade．．．．．．． | 1，．15 | 135， 09 | 133，590 | 87，779 | 24， 4.5 | 2，337 | 1，270 | 13，${ }^{2}-43$ | 7 | 15， 53 73 |
| Whulusale and retail trade unt allorabio |  | ，450 | 2，454 | 162 |  |  |  |  | 3 |  |
| Finates，insurame，and real estate．． | ，$x^{122}$ | 2 H | ， | ， | ， | $\cdots$ |  | ， 3 | ， | 23.20 |
| Finsme．．．．．．．．．．．． |  | 14， 2002 | 2，3，0 | 74.8 | 2,191 |  |  | 2 |  |  |
| Real matal | ＜，55． | 70，49 | $7 \times$. | 1，0．3 | ，，．．．． | ，，730 | 20.351 | 2， 3 | 2，302 | 12．－i2 |
| $\therefore$ ¢rvicus．．．．．．．．．．．．．．．．．．．． | $\therefore 12.2$ | 271，939 | 142， 31 | 25，327 | －${ }^{-15}$ | ， | ， 3 | －， | $\therefore .53$ | 75.77 |
|  | 209 | 13，774 | 23，250 | －0 | ，－171 | 2－5 | ， | ，129 | 135 | 2，903 |
| Eersusial services．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | H10 | 23，205 | 二， | 7．547 | ， | N | ， | 2 |  | 5，293 |
|  <br>  | － | 14，215 | 12， 17 | ， 211 | ，， | 34 |  | 2， 0 | －2\％ | ， |
|  Jther Fersunal ：aruice．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | ， 2$)^{-1.4}$ | ${ }_{12,150}$ | $\overrightarrow{2}$ ， 4 | 2508 | $\because$ |  |  |  |  | 5 |
|  |  | 6，32－ | － |  | $\because$ |  |  |  | \％ | 1．35 ${ }^{\text {－}}$ |
| Aut mutile parkife，rekais，ataz |  | 2,4 | 12， | ，， |  | 24. | $1{ }^{-}$ | － | $\because$ | 2）＇ |
|  |  |  |  |  |  |  |  |  |  | $\left.{ }^{2}\right)$ |
|  |  |  | 2. | 2 |  | ＊ | － |  | $=$ |  |
| m dial aurvare．．．．．．．．． |  | ， | ＋14 | 1,1 | $\cdots$ | ¢ | $\cdots$ | $\therefore$ ， | $\cdots$ | 22.204 |
| Off | ת | 23： | 3： 25 | －1： | 4， | （ $\rightarrow$ ， | $2{ }^{2 E^{-}}$ | $7_{2}$, ， 9 |  | \％， 21 |
| Leral arvicern ando．．．．．．． |  |  | －1． |  |  | （＂） 45 | $\cdots$ | 24，${ }^{1}$ | 3 | ＇．0． |
|  |  | ＂，¢ | $\because \cdot 19$ |  |  | $4 i^{-}$ | 19 | 0， | －．． | 0 |
|  | $\cdots$ | 3．,+4 | ， | 2， 0 | ， | 01.4 | $3{ }^{5}$ | － | 172 | ， 144 |
|  | － |  |  |  | $\stackrel{+}{ }$ | $=$ | $\left.{ }^{2}\right)$ | c） |  | ： |

Table 3.7-ACTIVE PARTNERSHIPS in 30 STATES: NUMBER of PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES-COItInued

| State and selected industry | witb and without ret profit |  |  |  |  |  |  |  | Vith net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number a ships | Receipts |  | Deductions |  |  |  | Net profit (1ess 10 loss $)$ <br> mou sand | Number of partnership | Net profit <br> (Thoussand <br> dollaf |
|  |  |  | $\begin{gathered} \text { business } \\ \text { (now } \\ \text { chours } \\ \text { cours } \end{gathered}$ |  |  | $\begin{gathered} \text { Taxes } \\ \substack{\text { (Thousend } \\ \text { (othors }} \\ \hline \end{gathered}$ |  |  |  |  |
| All industries.,........... |  | (2) | (3) | (4) | (5) | (b) | (7) | (8) | (9) | (10) |
|  | 15,888 | 1,153,768 | 1,120,877 | 632,831 | 161,902 | 28,505 | 40,180 | $\begin{gathered} 162,500 \\ 11,28 \\ 9,25 \\ 2,215 \\ 2,213 \\ (2) \end{gathered}$ |  | 89,654 |
| Agriculture, forestry, and risheries. Farms. Other agriculture, forestry, and fisheries | $\begin{aligned} & 2,290 \\ & 1,390 \\ & (2,300 \\ & \left.\mathbf{2}^{2}\right) \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 10,411 \\ 89,899 \\ 20,592 \\ \left({ }^{2}\right) \end{array} \end{aligned}$ |  | $\begin{aligned} & 63,258 \\ & 54,989 \\ & 8,279 \\ & \left(^{2}\right) \end{aligned}$ | $\begin{aligned} & 15,258 \\ & 1,2,28 \\ & 3,223 \\ & (2) \\ & (2) \end{aligned}$ | $\begin{aligned} & 3,020 \\ & 3,082 \\ & 544 \\ & \text { l } \left.^{2}\right) \end{aligned}$ | $\begin{aligned} & 8,54 \\ & 7,798 \\ & 7,752 \end{aligned}$ |  |  | $\begin{aligned} & 17,284 \\ & 13,50 \\ & 3,534 \end{aligned}$ |
| Minim |  |  |  |  |  |  | $\left.{ }^{2}\right)$ |  |  | ${ }^{(2)}$ |
| Contract construction. . General contractors. Special trade contrac |  | $\begin{aligned} & 159,391 \\ & 1399,766 \\ & 19,0088 \end{aligned}$ | $\begin{aligned} & 156,203 \\ & 13\}, 253 \\ & 10,413 \end{aligned}$ | $\begin{aligned} & 117,593 \\ & 10,798 \\ & 12,755 \\ & 67,005 \end{aligned}$ | $\begin{gathered} 33,224 \\ \text { a, } 2,84 \\ 3,420 \end{gathered}$ | $\begin{array}{r} 2,813 \\ 2,393 \\ 2,17 \end{array}$ | $\begin{gathered} 2,408 \\ 2,019 \end{gathered}$ | $\begin{aligned} & 17,205 \\ & 13,231 \\ & \hline \end{aligned}$ | $\begin{aligned} & 690 \\ & 239 \\ & 451 \end{aligned}$ | $\begin{aligned} & 18,884 \\ & 1,54 \\ & 4,54 \\ & 4,90 \end{aligned}$ |
| Manufacturin | $8^{90}$ | 207,999 | 100,735 |  | 15,992 | 2,30, | 3,310 | 24,144 | 713 | 14,854 |
| Transportation, communication, electric, gas, and sanitary services. |  | 15,439 | $\begin{aligned} & 14,, 120 \\ & 482,831 \end{aligned}$ | 7,122348,024 | 4,269 | 1,049 | 897 | 2,447 | 132 |  |
| Wholesale and retail tra | 3,540 | 491,450 |  |  |  | 7,031 | 5,057 |  | 2,813 | 2,787 |
| Wholesale trade. Retail trade. |  | $\begin{aligned} & 149+869 \\ & 341,581 \\ & x_{1}^{2}, 51 \end{aligned}$ |  | $\underset{\substack{121,458 \\ 236 \\ \text { co } \\ 12}}{1,506}$ | $\begin{aligned} & 10,377 \\ & 3,649 \end{aligned}$ |  |  |  |  | 10,858 |
| Retail trade..... | ${ }_{\text {(2, }}{ }^{2}, 765$ |  |  |  |  |  |  |  |  | 20,979 |
| Food stores........ | - 240 | 50,408 |  | (2) |  | ${\left({ }^{2}\right)}_{y_{802}}$ |  |  | ${ }^{(2)} 199$ | ${ }^{(2)}{ }_{1}$, 969 |
| Automobile and truck deale | 588 | 33,657 |  | 40, 40.438 | 3,483 <br> 2,200 | ${ }_{\substack{574 \\ 380}}$ | 200 316 102 | $\begin{aligned} & \frac{1}{2}, 748 \\ & 5,738 \\ & 5 \end{aligned}$ | 207 | 2,9105,661 |
| Eating and drinking places | ¢55 902 |  | 33,625 |  |  |  |  |  | 452 |  |
| Other retail trade. ............ wholesale and retail trade not all | 902 | 117, 100 | 117, 118 - | 25,685 | 16,863 | 2,001 | 1,214 | 10,983 | 730 | 31,902 |
| Finance, insurance, | 5,039 | $\begin{aligned} & 7,955, \\ & { }^{2},{ }^{(2)}, 530 \\ & 00,580 \end{aligned}$ |  |  | $\begin{array}{r} 3,002 \\ \text { (2) }^{304} \end{array}$ | 5,82710100 | $\begin{array}{r} 13,851 \\ \hline 119 \end{array}$ | $\begin{aligned} & 17,532 \\ & z^{2}, 531 \end{aligned}$ | $\begin{aligned} & 3,068 \\ & 719 \end{aligned}$ | $\begin{aligned} & 24,500 \\ & , \quad, 221 \\ & (2,2)^{2} \end{aligned}$ |
| Finance... | $(2)$ <br> $(2,41$ <br> 4,023 <br> 1 |  |  |  |  |  |  |  |  |  |
| Real estate |  |  |  | 1,687 | 1,348 |  | 13,686 | 9,874 | 2,273 | 10,458 |
| Services..................... Hotels, |  | 1918 | 55,240 | ${ }_{\substack{2 \\ 26,604 \\(2)}}^{1}$ | 45,086 | (2, ${ }^{5} 195$ | $\left.{ }_{(2,}^{5}\right)^{871}$ | ${ }_{\text {cos }}^{08,507}$ | 2, 2,35 | (2, 119 |
| Hersonal services.............. |  | 19,196 | 18,693 |  |  |  |  |  |  |  |
| Leundries, Laundry services, cleaning and dyeing plants Beauty and barber shops......................... |  | 12,281 | 12, 1775 | (12,580 | 3,830 | 4 |  | 2,580 | ${ }^{(2)}$ | (2, ${ }^{(2,65}$ |
| Beauty and barber shops................... |  | (2) | (2) | (2) | ${ }_{(2)}$ | ${ }^{(2)}$ | ${ }_{(2)}^{(2)}$ | ${ }^{(2)}$ (2) |  |  |
| Business services. |  | 10,871 | 6,555 | 2,351 | 1,290 | 145 |  | 3,580 | 183 | 3,018 |
| Automobile parking, repair, and sex Repair services, except automobile. |  |  | (2, ${ }^{8,192}$ | (2, $\left.{ }^{4}\right)^{212}$ | ${ }_{\left(\frac{1}{2}, 753\right.}$ | (2) ${ }^{188}$ | (2) ${ }^{195}$ | ${ }_{\text {(2) }}^{2,082}$ | ${ }^{(2)}{ }^{272}$ | (2, $\left.{ }^{2}\right)^{315}$ |
| Amusement and recreation services, incl. motion p | $\begin{aligned} & 251 \\ & 594 \\ & 341 \\ & 343 \\ & 253 \\ & \left({ }^{(2)} 268\right. \\ & \left({ }^{208}\right. \\ & \left(^{2}\right) \end{aligned}$ |  |  | $\begin{aligned} & 181 \\ & 4,559 \\ & 4,599 \\ & 4, \\ & { }^{(2)}{ }^{282} \\ & 6,938 \\ & \left({ }^{2}\right) \end{aligned}$ |  |  | $\begin{aligned} & 358 \\ & 2,066 \\ & 1,821 \\ & 1,245 \\ & \left(^{2}\right)_{21} 249 \\ & \left(^{2}\right) \end{aligned}$ |  |  | ${ }^{(2)}$ <br> 23,515 <br> 4,412 16,622 <br> (2) $^{2}{ }^{2}$ <br> $\left(^{2}\right)$ |
| Medical services................ |  |  |  |  |  |  |  |  |  |  |
| Offices of physicians and surge |  |  |  |  |  |  |  |  |  |  |
| Legal services. |  |  |  |  |  |  |  |  |  |  |
| Aceounting, auditing, and bookkee Other services................ |  |  |  |  |  |  |  |  |  |  |
| Nature of businesa |  |  |  |  |  |  |  |  |  |  |
| wISConsin |  |  |  |  |  |  |  |  |  |  |
| All industries.. | 18,208 | 1,213,130 | 1,188,150 | 659 | 141,019 | 24:403 | 34.362 | 190,812 | 14,324 | 201,992 |
| Agriculture, forestry, and | $\begin{gathered} 3,236 \\ 2,887 \\ 350 \\ 350 \end{gathered}$ | 51,552 |  | $\begin{gathered} 29,350 \\ 29,581 \\ 3,409 \end{gathered}$ | $\begin{aligned} & 3,036 \\ & 2,204 \\ & 772 \end{aligned}$ | $\begin{gathered} 2,192 \\ 2,107 \\ 85 \end{gathered}$ | $\begin{aligned} & 4,454 \\ & 4,240 \\ & 4,214 \\ & 214 \end{aligned}$ | $\begin{aligned} & 8,488 \\ & 7,183 \\ & 1,275 \end{aligned}$ | $\begin{gathered} 2,388 \\ 2,179 \\ 208 \\ 208 \end{gathered}$ | $\begin{gathered} 11,775 \\ 10,36 \\ 1,3611 \\ 1,411 \end{gathered}$ |
| Farms........................ Other aqricuiture, forestry, and |  |  | 43,829 7,004 8 |  |  |  |  |  |  |  |
| Mining. | ${ }^{(2)}$ | 7,010 | $\left(2^{2}\right)$ | ${ }^{(2)}$ | $\left(^{2}\right)$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | $\left(^{2}\right)$ | ${ }^{(2)}$ | ${ }^{2}$ ) |
| Contract construction | 1,030161869 | $\begin{aligned} & 98,719 \\ & 32,998 \\ & 65,221 \end{aligned}$ | $\begin{aligned} & 97,406 \\ & 3,4,45 \\ & 64,971 \end{aligned}$ | $\begin{aligned} & 66,143 \\ & 269,89 \\ & 39,244 \end{aligned}$ | $\begin{aligned} & 15,200 \\ & 4,955 \\ & 10,305 \end{aligned}$ | $\begin{array}{r} 1,267 \\ 368 \\ 899 \end{array}$ | $\begin{aligned} & 2,475 \\ & 1,875 \\ & 1,875 \end{aligned}$ | $\begin{aligned} & 14,025 \\ & 12,209 \\ & 12,816 \end{aligned}$ | (2) ${ }_{839} 913$ | $\begin{aligned} & 1,184 \\ & 1,181^{184} \\ & 12,829 \end{aligned}$ |
| Ceneral contractors...... Special trade contractors |  |  |  |  |  |  |  |  |  |  |
| Manufacturing... | 704 | 93,913 | 93,020 | 65,922 | 13,350 | 1,035 | 2,070 | 9,127 | 590 | 9,498 |
| Transportation, cormunication, electric, gas, and sanitary services. | 409 | 40,924 | 40,670 | 25,573 | 5,017 | 785 | 2,233 | 1,672 | 347 | 2,262 |
| Wholesale and retail | 5,696 | 616,149 | 611,142 | 441,807 | 51,648 | 8,573 | 7,24, | 48,741 | 4,733 | 50,083 |
| Wholesale Retail trade | 5,100 | - 100,277 | - 99,109 | ¢ 78.788 | 6,160 |  | 1,053 | 0,407 | 431 | 6,811 |
|  | 5,115 | 514,564 | 510, 725 |  | 45,205 | ,997 | 6,192 | 42,195 | -,254 | 4,3,193 |
| Food stores... | ${ }_{739}$ | 119, 131 | 228,841 | 92,887 | 9,013 | ${ }_{811}^{143}$ | 1,089 | 5,780 | 597 | 5,925 |
| Autamorile and truck deal | 335 | 01, 654 | 00,215 | 48,872 | 2,557 | 426 | ${ }^{1} 554$ | 4, 4,75 | 249 | 4,549 |
| Casoline service station | \% 3142 | ${ }_{4}^{46,558}$ | ${ }_{70}^{46,295}$ | 33,813, | 2,149 | 1,908 | 480 | 3,171 | 401 | ${ }_{3}^{3,1415}$ |
| Other retail trade.... |  |  |  |  |  |  | 1,976 |  | 1,127 1,693 |  |
| Wholesale and retail trade no | ${ }^{\text {c }}$ (2) ${ }^{\text {a }}$ | $\begin{gathered} 199,606 \\ (2), \end{gathered}$ | $\begin{gathered} 197,808 \\ (2,2) \end{gathered}$ | (2) | ( ${ }^{1}$ ) ${ }^{\text {, }}$ | (2, ${ }^{2,40}$ | 1,970 |  | ${ }^{12,}{ }^{1,693}$ | $\left.{ }^{12}{ }^{19}\right)^{372}$ |
| Finance, insurance, and real es Finance.aum. | 3,509 | 66,800 5 5 | 53,851 | ${ }_{\text {4 } 23} 397$ | 7,102 | 7,222 | 9,279 | 10,704 | 2,475 |  |
| Finance. | (2) 79 | [2, ${ }^{5}, 375$ | ${ }^{(2)}{ }^{282}$ | (2) | (2, ${ }^{1}$ 2, 128 | (2) $^{84}$ |  | (2,965 | (2) 483 | (2, $\left.{ }^{2}\right)^{171}$ |
| Real estate........... | 2,516 | 57,487 | 50,649 | 4,221 | 5,567 | 7,126 | 9,154 | 7,413 | 1,822 | 9,909 |
| Services....................... | 3,422 | 237,326 | 233,967 | 24,571 | 43,248 |  | 5,959 | ${ }^{97} \mathrm{l}^{161}$ |  | 99,829 |
| Hotels, rooming houses, camps, and other lodiging p Personal | 183 | 6,792 | ci, 4,53 | 1,198 | 1,476 | ${ }_{548}$ | 1,103 | $\mathrm{i}_{285}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| Personal services......................... | (2) ${ }^{6,69}$ | $\left.{ }_{(21,}^{2}\right)^{223}$ | ${ }_{\text {(2, }}{ }^{21}$, 514 | ${ }^{\left(2^{3}\right)}{ }^{3,080}$ |  | $(2)^{351}$ | (2) ${ }^{932}$ |  | $(2)^{6}$ | ${ }_{\text {(2) }}{ }^{5}$ ) 061 |
| Beauty and barber shops. |  | (2, ${ }^{\text {2 }}$, 602 | (2, ${ }^{7}$ ) 36 | (2) ${ }^{239}$ | (2, ${ }^{2}$ ) 718 | (2) ${ }^{12}$ | (2) ${ }^{114}$ | -2,452 | (2) | (2, ${ }^{2}$ ) 452 |
| Business services. | 34, | 14,309 | 14,276 | 6,928 | 1,495 |  |  | 1,335 | 233 | 1,824 |
| Automobile parking, repair, and services Repair services, except automobile.... | (2) ${ }^{425}$ |  |  | ${ }^{9}$ (2) 363 | (2, 2331 | (2) 356 | 259 |  | (2) 312 | (2, ${ }^{2}$, 485 |
| Amusement and recreation services, incl. motion pictures. |  |  |  |  |  |  |  |  |  |  |
| Medical services........................ | 683 | 94,876 | 94,394 | 1 1,828 | 13,852 |  | 1,173 | 58,927 | 626 | 9,094 |
| Offices of physicians and surgeons... Other medical services........... |  | 93, ${ }^{\text {2 }}$, 502 | 93, 2049 |  | ${ }_{13,361}^{123}$ |  | (2,119 | 58,810 | $2^{625}$ | 58,895 |
| Legal services......... |  |  |  |  |  |  |  |  |  |  |
| Accounting, auditing, and bookkeeping servi Other services.................. | $\begin{aligned} & \left({ }^{2}\right) \\ & \left({ }^{2}\right) \end{aligned}$ | ${ }^{\text {fa }}$ (2) | (2) <br> $(2)$ <br> 2$)$ |  | $\begin{aligned} & \binom{2}{2^{2}} \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & \left(2^{2}\right) \end{aligned}$ | $\begin{aligned} & \binom{2}{2^{2}} \end{aligned}$ | $\begin{aligned} & \binom{2,}{2^{2}} \end{aligned}$ | ${ }^{(2)}(2)$ |  |
| Nature of business not allocable... | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | - | - |  | - | 47 | ${ }^{(2)}$ | (2) |

${ }^{1}$ Net loss exceeds net prorit.
${ }^{2}$ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for the Industry group "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate division totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data.

Table 3.8 -active partnerships in 20 states: number of partnerships, receipts, and selected deduction items, by selected industrial divisions

| State and selected 1ndistrisi isvision | With and without net profit |  |  |  |  |  |  |  | With net profit |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of shipes | Recelpts |  | Seduction |  |  |  |  | $\underset{\substack{\text { Mutrer of } \\ \text { partner- } \\ \text { ahipe }}}{ }$ |  |
|  |  |  |  |  | $\begin{gathered} \text { Peyrol13' } \\ \text { ( Mowend } \\ \text { (bllereo) } \\ \hline \end{gathered}$ |  |  |  |  |  |
| united etates. totar <br> All 1ndistrial <br> ivisione. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|  | 913,967 | 75,287, 983 | 73,612,006 | 41,897,377 | 9,946,627 | 2,777,970 | 2,537.275 | 9,700,214 | 682,485 | 12,272,399 |
| Agriculture, torestry, and riskeries Farme | $\begin{aligned} & 127,469 \\ & 125,917 \end{aligned}$ | $\begin{aligned} & 5,132,095 \\ & 4,187,263 \end{aligned}$ | $\begin{aligned} & 5,016,207 \\ & 4,088,759 \end{aligned}$ | $\begin{aligned} & 3,2,20,2123 \\ & 3,53,5470 \end{aligned}$ | $\begin{aligned} & 561,213 \\ & 455,078 \end{aligned}$ | $\begin{aligned} & 234,753 \\ & 128.727 \end{aligned}$ | $\begin{aligned} & 3 \times, 209 \\ & 3.9,586 \end{aligned}$ | $\begin{aligned} & 672,233 \\ & 576,120 \end{aligned}$ | $\begin{aligned} & 92,552 \\ & 83,884 \end{aligned}$ | 791,465 |
| Contract conatruction. Geveral contractors. Special trade contractor | $\begin{aligned} & 58,346 \\ & 19,067 \\ & 39,178 \end{aligned}$ |  | $\begin{aligned} & 6,496,558 \\ & 4,142,860 \\ & 4,791 ; 763 \end{aligned}$ |  |  |  | $\begin{aligned} & 143,045 \\ & 72,284 \\ & 72,24, \end{aligned}$ | $\begin{aligned} & 077,047 \\ & \begin{array}{l} 260,612 \\ 411,779 \end{array} \end{aligned}$ | $\begin{aligned} & 4,123 \\ & \begin{array}{l} 15,2,20 \\ 33,851 \end{array} \end{aligned}$ | $\begin{aligned} & 766,301 \\ & 329,998 \\ & 4,95,385 \end{aligned}$ |
| menufacturing | $\begin{aligned} & 36,571 \\ & 235,477 \\ & 31,943 \\ & 202,223 \\ & 32,125 \end{aligned}$ | 5,672,069 | 5,603,231 | 3,957.882 | 1,154,552 | 45,087 | 122,948 | 592,020 | 29,374 | 525,106 |
|  |  |  |  |  |  |  |  |  |  |  |
| Finence, insurance, aid resi Finance and insurance Real estate | $\begin{aligned} & 269,1,25 \\ & 56,260 \\ & 192,875 \end{aligned}$ | $\begin{aligned} & 7,003,607 \\ & \begin{array}{l} 3,110607 \\ 4,487,575 \end{array} \\ & 4,47,575 \end{aligned}$ | $\begin{aligned} & 6,862,581 \\ & 2,864,0,000 \\ & 4,222,381 \end{aligned}$ | $\begin{aligned} & 888,327 \\ & 588,215 \\ & 260,112 \\ & \hline \end{aligned}$ |  |  |  |  | $\begin{aligned} & 158,630 \\ & 40,620 \\ & 418,620 \end{aligned}$ | $\begin{array}{r} 1,721,142 \\ 794,500 \\ 926,552 \end{array}$ |
| Services | 168,861 38,21, | $\begin{array}{\|c} 12,6,36,104 \\ 2,389,450 \end{array}$ | $12,445,423$ <br> $2,305,603$ | $\begin{array}{l\|l\|} \hline 1,552,769 \\ 1,123,407 \end{array}$ | $2,959,900$$383,633$ | $\begin{gathered} 250,539 \\ 09,023 \end{gathered}$ | $\begin{aligned} & 430,702 \\ & 157,243 \end{aligned}$ | $\begin{array}{r} 4,405,542 \\ 156,173 \end{array}$ | $\begin{gathered} 137,023 \\ 25,565 \end{gathered}$ | $\begin{array}{r} 4,563,725 \\ 328,618 \end{array}$ |
| Other divisions |  |  |  |  |  |  |  |  |  |  |
| 20 stater and district of columbia, toral All industrial invisions. | $\begin{aligned} & 96,700 \\ & 28,013 \\ & 17,4,46 \end{aligned}$ | 0,20,65i | 0,762,053 | $\begin{array}{r} 4,028,933 \\ 507,058 \end{array}$ | $\begin{aligned} & 84,3,329 \\ & 201,24 \\ & 88,248 \end{aligned}$ | $\begin{array}{r} 153,457 \\ 22,177 \\ 1,088 \end{array}$ | $\begin{gathered} 296,523 \\ \frac{86,866}{75,864} \end{gathered}$ | $\begin{gathered} 34,609 \\ 07,093 \\ 3,0,640 \end{gathered}$ | $\begin{aligned} & 7,0,070 \\ & 1,7,761 \\ & 2,663 \end{aligned}$ | $\begin{array}{r} 2,012,087 \\ 247,219 \\ 233,032 \end{array}$ |
| Aericuturs, forestry, ond Farms ................ |  |  | $\begin{aligned} & 827,7,850,804 \\ & 752 \end{aligned}$ |  |  |  |  |  |  |  |
| Contract construction General contractors Special lrade contractor | $\begin{aligned} & 5,857 \\ & 5,752 \\ & 4,109 \end{aligned}$ | $\begin{aligned} & 832,057 \\ & \text { 822,690 } \\ & 209,360 \end{aligned}$ | $\begin{aligned} & 822,091 \\ & 015,722 \\ & 000,909 \\ & 200 \end{aligned}$ | $\begin{aligned} & 556,536 \\ & 532,588 \\ & 124,484 \end{aligned}$ |  |  | $\begin{aligned} & 18,272 \\ & 8,072 \\ & 11,2000 \end{aligned}$ | $\begin{aligned} & 53,202 \\ & \begin{array}{c} 5,20 \\ 29,409 \\ i 9,76, \end{array} \end{aligned}$ | $\begin{aligned} & 4,666 \\ & 1,2,29 \\ & 3,377 \end{aligned}$ | $\begin{aligned} & 64,782 \\ & 30,72 \\ & 34,340 \end{aligned}$ |
| Manufacturitre. | 3,280 | 432,445 | 6,28,240 | 368,653 | 82,850 | 7,872 | 11, +109 | -1,25s | 2,001 | 43,241 |
| $\begin{aligned} & \text { Wholesaly and retail } \\ & \text { wholestie trage.... } \\ & \text { Hetril trade...... } \\ & \text { Food stores...... } \end{aligned}$ |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 191,236 \\ & 35,242 \\ & 354,486 \\ & 24,064 \end{aligned}$ |
|  <br> Real estate | $\begin{aligned} & 20,935 \\ & 5,006 \\ & 15,870 \end{aligned}$ | $\begin{aligned} & 496,410 \\ & \begin{array}{l} 102,20 \\ 391,4720 \end{array} \\ & \hline 0 \end{aligned}$ | $\begin{aligned} & 437,405 \\ & 74,254 \\ & 363,651 \end{aligned}$ | $\begin{aligned} & 53,281 \\ & 177,84 \\ & 15,637 \end{aligned}$ | $\begin{aligned} & 32,509 \\ & 18,593 \\ & 28,716 \end{aligned}$ | $\begin{aligned} & 39,039 \\ & 38,880 \\ & 38,599 \end{aligned}$ |  |  | $\begin{gathered} 13,612 \\ 3,785 \\ 3,625 \end{gathered}$ | $\begin{aligned} & 124,056 \\ & 40,515 \\ & 83,539 \end{aligned}$ |
| Services | $\begin{aligned} & \text { 16, } 192 \\ & 0,2,21 \end{aligned}$ | $\begin{array}{r} 1,649,611 \\ 222,222 \end{array}$ | 2,028,530 | $\begin{aligned} & 214,387 \\ & 200,268 \end{aligned}$ | 203,124 277.702 | $\begin{array}{r} 20,506 \\ 2,363 \end{array}$ | $\begin{aligned} & 4:, 342 \\ & 10,048 \end{aligned}$ | $\begin{aligned} & 393,537 \\ & 13,575 \end{aligned}$ | $\begin{array}{r} 13,083 \\ -, 235 \end{array}$ | $\begin{gathered} 409,208 \\ 32,4,9 \end{gathered}$ |
| Other divisious |  |  |  |  |  |  |  |  |  |  |
| ALASKA <br> All Industrial divisions... |  | $\begin{aligned} & 85,400 \\ & (20 \\ & (2) \\ & (2) \end{aligned}$ | $\begin{aligned} & 82,020 \\ & \left(\begin{array}{l} 2 \\ 21 \\ 2 \end{array}\right) \end{aligned}$ | $\begin{aligned} & 4,4, a_{17} \\ & (2, \\ & (2) \\ & \text { (2) } \end{aligned}$ | $\begin{aligned} & 14,0,51 \\ & (1) \end{aligned}$ | $\begin{aligned} & 2,32, \\ & (1) \end{aligned}$ | $\begin{aligned} & \therefore .457 \\ & \left({ }^{2}\right) \end{aligned}$ | $\begin{aligned} & 0,492 \\ & \begin{array}{l} \text { (2) } \\ \text { (2) } \end{array} \end{aligned}$ | $\begin{aligned} & 831 \\ & { }^{2(1)} \\ & \text { 12 } \left.^{8}\right)^{2} \end{aligned}$ | $\begin{aligned} & \left.\begin{array}{l} 11, c 82 \\ (8) \\ (2) \end{array}\right) \end{aligned}$ |
|  | 1,398 <br> $\left(\begin{array}{l}\text { (1) } \\ \text { (1) }\end{array}\right.$ |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & \text { Contract construction........ } \\ & \text { General contractors........ } \\ & \text { Special trade contrations. } \end{aligned}$ | ${ }^{(2)^{201}} \underset{201}{201}$ | $\begin{gathered} 20,901 \\ 12, \\ 0,+4 . \end{gathered}$ | $\begin{gathered} 20,248 \\ 12, \\ 0,312 \\ 0,312 \\ (2) \end{gathered}$ |  | $\begin{aligned} & \left\}_{468}^{0,34}\right. \\ & 2)_{4}^{2} \end{aligned}$ | $\begin{aligned} & \left({ }^{(2)^{-07}}\right. \\ & 109 \\ & (2)^{-07} \end{aligned}$ | ${ }_{(1)}^{(1)}{ }_{18}^{\mathrm{DO} 6}$ |  | $\begin{aligned} & (1)^{18 c} \\ & (1)^{18} \end{aligned}$ |  |
| Manuracturing |  |  |  |  |  |  |  |  |  | ${ }^{1)}$ |
| Wholesale end retail trad <br> Motasale trad. <br> Food stores. | $\begin{aligned} & \text { (2) }{ }^{1800} \\ & \text { (2) }{ }^{2607} \end{aligned}$ |  |  |  |  | $\begin{aligned} & \text { (1) }{ }^{673} \\ & \text { (1) }{ }^{627} \end{aligned}$ | $\begin{aligned} & \left({ }^{11^{607}}\right. \\ & \left({ }^{1}\right)^{619} \end{aligned}$ |  | $\begin{aligned} & \left(\begin{array}{l} 137 \\ 12 \\ 12 \\ 12 \end{array}\right)^{17} \end{aligned}$ |  |
| $\begin{aligned} & \text { Finance. insurance, and real estate } \\ & \begin{array}{l} \text { Financ- and incura } \\ \text { Finsal estate } \end{array} \end{aligned}$ | $\begin{aligned} & \left.{ }^{(2)}\right)_{202}^{209} \\ & 301 \\ & \left.{ }^{2}\right)^{2} \end{aligned}$ | $\begin{aligned} & 7,5610 \\ & 4, \\ & 7,117 \\ & 14,803 \\ & 14 \end{aligned}$ | $\begin{aligned} & 0,407 \\ & \begin{array}{c} 0,4, \\ 12,38 t \\ 14,315 \\ 14,35 \\ (1) \end{array} . \end{aligned}$ | $\begin{array}{r} \overline{-} \\ \text { 2,126 } \\ \text { (2) } \end{array}$ |  | $\begin{aligned} & \left({ }^{(1)}{ }_{612}^{638}\right. \\ & 336 \\ & 3{ }^{1)^{1}} \end{aligned}$ |  |  | $\left.\begin{array}{l} 1 \\ (1) \\ 1 \\ 1 \end{array}\right)$ | $\begin{aligned} & (3) \\ & (2) \\ & (1) \\ & (2) \\ & 3,242 \\ & (2) \end{aligned}$ |
| rv |  |  |  |  |  |  |  |  | zio |  |
| other divisions |  |  |  |  |  |  |  |  | ${ }_{1}$ |  |
| ARIEกNA <br> All industrial divisione... |  | 44, 2,95 | - $20.80,8$ | 248,081 | (0),0u- | 12,597 |  |  | -, 592 | 84,806 |
|  |  |  | $\begin{aligned} & 43,61, \\ & 81,0,0 \end{aligned}$ | $\begin{aligned} & 03,681 \\ & 95,607 \end{aligned}$ | $10,0$ | $2,262$ | , | $\begin{aligned} & 2_{1}^{2}, 4,43 \\ & 2,10, \end{aligned}$ | $\begin{aligned} & 736 \\ & 05: \end{aligned}$ | 9,213 8,320 |
| $\begin{aligned} & \text { Contract construction.... } \\ & \text { Gesereral contractori..... } \\ & \text { ipecial trade contructo } \end{aligned}$ |  |  | en | $\begin{aligned} & 3,56,56 \\ & 18,763 \\ & 6,993 \end{aligned}$ |  | (1, 5150 |  | $3,09$ | $21_{22}^{2 \pi}$ | 2, 2,071 2,115 |
| Manufacturing. | ${ }^{181}$ | 22,070 | , | 15,794 | 1,7. | me | net | ,8\%1 | 132 | ,0,4 |
| Wholeale and retail trat, Wholesale trade. Retail trade.. Food stores. | 2, | (2, |  |  | 25, | - | . 0.4 | 边 | \%, | 10,900 110 9,2000 1,409 |
|  nalict erd insuma: for Hl FEtate |  | '... |  |  | 1, $0_{0}$ |  | $7+32$ $\cdots$ $\cdots$ |  |  |  |
| ưrvices.............. | 1,'..1 | 2190, | 115.0.t | -,7w | -3,34 | ..78 ${ }^{\text {P }}$ | " | 4, 377 | 1.190 | -4,495 |
| $1 s$ ior | ${ }^{1}$ | (1) | (1) |  |  | (1) | ( 1 | (2) | (2) | 1 |

Footnotes at end of tatin.

Table 3.8-aCtive partnerships in 20 states: nimber of partnerships, receipts, and selected deduction items, by selected industrial divisions-Con.


Footnotes at end of table.

Table 3.8-active partnerships in 20 states: number of partnerships, receipts, and selected deduction items, by selected industrial divisions-Con.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{3}{*}{State and selected industrial division} \& \multicolumn{8}{|c|}{With and without ret profit} \& \multicolumn{2}{|l|}{With net profit} \\
\hline \& \multirow[b]{2}{*}{\[
\begin{array}{|c|c|}
\substack{\text { Nunter of of } \\
\text { partmier } \\
\text { ships }}
\end{array}
\]} \& \multicolumn{2}{|c|}{Receipta} \& \multicolumn{4}{|c|}{Defuctions} \& \multirow[t]{2}{*}{} \& \multirow[b]{2}{*}{Number of partner
shipa} \& \multirow[b]{2}{*}{\begin{tabular}{l}
Net. profit \\
Thou send \\
bler
\end{tabular}} \\
\hline \& \& \[
\begin{gathered}
\text { Total } \\
\text { (Thound } \\
\text { coule.e.) }
\end{gathered}
\] \& \[
\begin{aligned}
\& \text { Bugituegs } \\
\& \text { (Thoutend } \\
\& \text { dollare) }
\end{aligned}
\] \&  \&  \&  \&  \& \& \& \\
\hline \multirow[t]{2}{*}{All industrial divisioris..} \& (1) \& (2) \& (3) \& (4) \& (5) \& (b) \& (7) \& (8) \& 9) \& 10) \\
\hline \& 4,504 \& 53: 552 \& 524,589 \& 422,729 \& 60,318 \& 5,770 \& 11,801 \& 39,250 \& 3,256 \& 43,293 \\
\hline Agriculture, forestry, and fiaheries
Farns.................... \&  \& \[
\begin{array}{r}
0,5,273 \\
\hline 00,500
\end{array}
\] \& \[
\begin{aligned}
\& 65,003 \\
\& 00,242
\end{aligned}
\] \& \[
\begin{aligned}
\& 37,228 \\
\& 33 ; 530
\end{aligned}
\] \& \[
\begin{aligned}
\& 9,307 \\
\& 9,260
\end{aligned}
\] \& 2,599 \& 5, 5.86 \& 112,841
11,365 \& 2,151 \& 14,236
13,718 \\
\hline Contract construction General contractor special trade contractors \& \[
{ }_{(1)}^{245}
\] \& \[
\begin{aligned}
\& 271,000 \\
\& \begin{array}{c}
272,000 \\
2020
\end{array} \\
\& (1)
\end{aligned}
\] \& \[
\begin{gathered}
271,028 \\
271,38 \\
(1 ;) \\
(1)
\end{gathered}
\] \&  \& \[
\begin{aligned}
\& 34,0,04 \\
\& 30, \\
\& 30,935 \\
\& (1)
\end{aligned}
\] \&  \& \[
\begin{aligned}
\& \text { 2,062 } \\
\& \text { (2) }{ }^{002}
\end{aligned}
\] \&  \& \[
\begin{aligned}
\& 194 \\
\& \text { (2) }{ }^{190} 90
\end{aligned}
\] \& \[
\begin{gathered}
6,47 \\
\left(5^{5}, 331\right.
\end{gathered}
\] \\
\hline Manufacturing. \& 02 \& 18,333 \& 18,151 \& 11,500 \& - 4,125 \& 540 \& 9, \& 1.684 \& 178 \& 1,327 \\
\hline Wholesale and retall trade Wholesale trade. Retail trade. Food stores \& \[
\begin{array}{r}
1,085 \\
174 \\
1912 \\
(1)
\end{array}
\] \& \[
\begin{gathered}
141,961 \\
31,\langle 36 \\
110,525 \\
(0,5)
\end{gathered}
\] \& \[
\begin{gathered}
140,761 \\
31,143 \\
109,1618 \\
1,218
\end{gathered}
\] \& \[
\begin{aligned}
\& 104,422 \\
\& 26.113 \\
\& 83 \\
\& 83,309 \\
\& 11^{3}
\end{aligned}
\] \& \[
\begin{aligned}
\& 7, R 82 \\
\& 1,4,45 \\
\& 6.47 \\
\& 0,477
\end{aligned}
\] \& \[
\begin{gathered}
2,1,13 \\
156 \\
1.97 \\
\text { (1) }
\end{gathered}
\] \&  \&  \& \[
\begin{aligned}
\& \text { (2) }{ }^{815} \\
\& \text { (2) }{ }^{691}
\end{aligned}
\] \& \[
\begin{aligned}
\& \left(\begin{array}{l}
9,721 \\
(1)^{9}, 036 \\
(2)^{8}, 036
\end{array}\right.
\end{aligned}
\] \\
\hline Finance, insurance, and real estate Finance and itusurance Real estate \& \[
\begin{gathered}
(1)^{830} \\
610
\end{gathered}
\] \& \[
\begin{gathered}
3,483 \\
\left({ }^{3}, 48,41\right. \\
2,2,410
\end{gathered}
\] \& \[
\begin{gathered}
2,477 \\
(12) \\
\text { 2, } 2,221
\end{gathered}
\] \& \& \[
9
\] \& \[
(2)_{307}^{399}
\] \&  \& \[
\begin{aligned}
\& ()^{3350} \\
\& 60
\end{aligned}
\] \& \[
\text { (1) }{ }_{317}^{488}
\] \& \[
\text { (1) } \begin{aligned}
\& 792 \\
\& 496
\end{aligned}
\] \\
\hline Services \& \multirow[t]{2}{*}{393
154} \& 21,266 \& 21,141 \& 4,750 \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 4,210 \\
\& 2,321
\end{aligned}
\]} \& \multirow[t]{2}{*}{367 492} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& \text { odi } \\
\& 992
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 7,628 \\
\& 2,446
\end{aligned}
\]} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{\({ }_{\text {(2) }}{ }^{7,775}\)} \\
\hline other division \& \& \multirow[t]{2}{*}{10,570} \& \multirow[t]{2}{*}{10,678} \& \multirow[t]{2}{*}{3,709} \& \& \& \& \& \& \\
\hline mane \& \multirow[b]{2}{*}{2,771} \& \& \& \& \& \multirow[b]{2}{*}{3,364} \& \multirow[b]{2}{*}{4,445} \& \multirow[b]{2}{*}{24,781} \& \multirow[b]{2}{*}{2,199} \& \multirow[b]{2}{*}{31,220} \\
\hline All industrial divisions \& \& 189,381 \& 186,337 \& 119,708 \& 21,018 \& \& \& \& \& \\
\hline Agricuiture, forestry, and fisheries
Farms \& 701
583 \& \({ }_{18,596}^{24,286}\) \& 24,133
\(18,6,77\) \& 13,372 \& \begin{tabular}{l} 
2,507 \\
2,212 \\
\hline 202
\end{tabular} \& \[
\begin{aligned}
\& 777 \\
\& 725
\end{aligned}
\] \& \[
\begin{aligned}
\& 1,424 \\
\& 1
\end{aligned}
\] \& \[
\begin{aligned}
\& 3,373 \\
\& 2,071
\end{aligned}
\] \& \[
\begin{aligned}
\& 463 \\
\& 334
\end{aligned}
\] \& \[
\begin{aligned}
\& 4,062 \\
\& 3,057
\end{aligned}
\] \\
\hline \begin{tabular}{l}
Contrac \\
construetion eneral contractors Special trade contractors
\end{tabular} \& \(\underbrace{\left.(1)^{1}\right)^{190}}\) \& \[
\begin{aligned}
\& 12,262 \\
\& (1) \\
\& (1)
\end{aligned}
\] \& \[
\begin{aligned}
\& 12,231 \\
\& (2,231 \\
\& (1) \\
\& (1)
\end{aligned}
\] \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 10,157 \\
\& \left(\begin{array}{l}
1, \\
(1) \\
(1) \\
(1)
\end{array}\right.
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 2_{2}^{2}, 767 \\
\& (1,7)^{2} \\
\& \text { (2) } \\
\& \text { (2) }
\end{aligned}
\]} \& \[
\begin{aligned}
\& \left(2^{107}\right. \\
\& (2)
\end{aligned}
\] \& \(\left(\right.\) (2) \(^{\text {(2) }}\) 220 \& \[
\begin{aligned}
\& 1,0.55 \\
\& \binom{1,}{(1)}
\end{aligned}
\] \&  \& \[
\begin{aligned}
\& \left.\begin{array}{l}
1,282 \\
\binom{1}{1} \\
(1)^{2}
\end{array}\right)
\end{aligned}
\] \\
\hline Manufacturing \& (1) \& (1) \& (1) \& \& \& (2) \& \(\left.{ }^{2}\right)\) \& \({ }^{1}\) \& (1) \& (1) \\
\hline Wholesale and retail trad wholesale trade Food stores \&  \& \[
\begin{aligned}
\& 91,024 \\
\& 11_{1}, 26 \\
\& 55,28 \\
\& 28,921
\end{aligned}
\] \&  \& \[
\begin{aligned}
\& 70,615 \\
\& (1), 15 \\
\& 48,512 \\
\& 42,579
\end{aligned}
\] \& \[
\begin{aligned}
\& 5,7,25 \\
\& (1,25 \\
\& 5,246 \\
\& 5,277 \\
\& 1,277
\end{aligned}
\] \& \[
\left({ }^{\left.()^{993}\right)}\right.
\] \& \[
\begin{gathered}
\left({ }^{279}{ }^{789}\right. \\
180 \\
186
\end{gathered}
\] \& \[
\begin{aligned}
\& 6,570 \\
\& (2,58 \\
\& 4,555 \\
\& 1,623
\end{aligned}
\] \&  \& \[
\begin{gathered}
(6,683 \\
\left(\begin{array}{c}
6,683 \\
4 \\
4,962 \\
1,623
\end{array}\right.
\end{gathered}
\] \\
\hline Finamce, insurasue, any real Finance and insuranue Aeal estat \& \[
\begin{aligned}
\& 477 \\
\& 778 \\
\& 298
\end{aligned}
\] \& \[
\begin{aligned}
\& 5,738 \\
\& 3,738 \\
\& 3,656 \\
\& 2,656
\end{aligned}
\] \& \[
\begin{aligned}
\& 4,557 \\
\& \begin{array}{l}
4,537 \\
2,626
\end{array} \\
\& \hline
\end{aligned}
\] \& \& \[
\begin{aligned}
\& 598 \\
\& 388 \\
\& 360
\end{aligned}
\] \& \[
\begin{aligned}
\& 393 \\
\& \begin{array}{l}
39 \\
364
\end{array}
\end{aligned}
\] \& \[
\begin{aligned}
\& 306 \\
\& 396 \\
\& 390
\end{aligned}
\] \&  \& \[
\begin{aligned}
\& (2) \\
\& \text { (2) }^{253}
\end{aligned}
\] \& \multirow[t]{4}{*}{\[
\begin{aligned}
\& (12,657 \\
\& (2) \\
\& (2) \\
\& \left.{ }^{2}\right)^{23,529} \\
\& \left.{ }^{2}\right)
\end{aligned}
\]} \\
\hline rvi \& \multirow[b]{2}{*}{(2)} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 29,591 \\
\& (1)
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 29,327 \\
\& (1)
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 5,282 \\
\& \text { (2) }^{2}
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 3,687 \\
\& \left.{ }^{1}\right)
\end{aligned}
\]} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& \text { 13,350 } \\
\& \left.{ }^{1}{ }^{1}\right)
\end{aligned}
\]} \& \multirow[t]{2}{*}{} \& \\
\hline Other invisi \& \& \& \& \& \& \& \& \& \& \\
\hline mizelsiplit \& \& \& \& \& \& \& \& \& \multicolumn{2}{|l|}{\multirow[b]{2}{*}{6,958 96,567}} \\
\hline All industrial divisions. \& 8,768 \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 828,799 \\
\& 130,410 \\
\& 132,803
\end{aligned}
\]} \& 814,359 \& 536,242 \& 97,112 \& 17.496 \& 30,047 \& 86,667 \& \& \\
\hline \(\xrightarrow[\substack{\text { Agricult } \\ \text { Farms } \\ \text { chen }}]{ }\) \& 2,277 \& \& \[
\begin{aligned}
\& 13,265 \\
\& 112,608
\end{aligned}
\] \& \[
\begin{aligned}
\& 75,54 \mathrm{e} \\
\& 61,547
\end{aligned}
\] \& <2,250 \& 2,074 \& 13,815
12,695 \& 18,025
16,136 \& \[
\underset{\substack{1,06 i \\ 1,33}}{ }
\] \& 21,077 \\
\hline Contract construction General contractors fecial trade contractor \& \[
\begin{array}{r}
420 \\
(1)^{4246}
\end{array}
\] \& \[
\begin{aligned}
\& 67,976 \\
\& 5,97 \\
\& \text { si, } 37
\end{aligned}
\] \& \[
\begin{aligned}
\& 07,431 \\
\& 5,4,05 \\
\& (2)
\end{aligned}
\] \& \[
\begin{aligned}
\& 51,882 \\
\& \text { anc } \\
\& \text { 4i, } 2,649
\end{aligned}
\] \&  \&  \& \[
\begin{aligned}
\& 1,572 \\
\& \text { (1) } 548 \\
\& \hline
\end{aligned}
\] \& \[
\begin{aligned}
\& \begin{array}{c}
916 \\
(1,930
\end{array} \\
\& (1)
\end{aligned}
\] \& \[
\begin{array}{r}
i: 68 \\
\left(\text { 土 }^{263}\right.
\end{array}
\] \&  \\
\hline Menufact \& \(3{ }^{3} 1\) \& R2, 800 \& 22,269 \& 52,729 \& 9, 787 \& 1,080 \& 1,703 \& 5,3920 \& \(33^{5}\) \& 5,390 \\
\hline Wholesale and
Wholestail \& 2,025 \& \begin{tabular}{l} 
399,530 \\
115,256 \\
\hline 1050
\end{tabular} \& \begin{tabular}{l}
39,702 \\
113,728 \\
\hline
\end{tabular} \& 310,368
\(10 ; 492\) \& \(\begin{array}{r}23,305 \\ 3,773 \\ \hline\end{array}\) \& 7,300 \& 4,397 \& \(\xrightarrow{12,022}\) \& \({ }_{2}^{2,278}\) \&  \\
\hline Retail trace
Food
stores \& 2,429
\(\substack{604}\) \&  \& \% \begin{tabular}{c} 
272, 218 \\
7,812 \\
\hline
\end{tabular} \& 20,
59,558
59,572 \& 3,31
\(0,3,166\)
3,168 \& 0 0, 0.52 \&  \&  \& \(\xrightarrow{2,323}\) \& re,
\(\substack{2,664 \\ 3,697}\) \\
\hline  \& 1,301
251
1,051
1,291 \&  \& \[
\begin{aligned}
\& 25,395 \\
\& 8,585 \\
\& 16,810
\end{aligned}
\] \& 5,623
4,718
4,785 \& (1,887 \&  \& 3,574
3
3,48
3,02 \& \& 959

7258
7788 \& 7,200
2,497
4,763 <br>
\hline Services.. \& 1,396 \& 94,6,3,4 \& 04,525 \& 10,552 \& 14,928 \& 2,379 \& .,.04 \& 35.887 \& 3,287 \& 36,89 <br>
\hline Other divisious \& $3 \%$ \& 48,571 \& 27,872 \& 17,986 \& 2,00 \& 88 \& ,oum \& 2,3 \& is \& 2,2 <br>

\hline | M MTANA |
| :--- |
| All industrial fivicions. | \& $\ldots, 48$ \& 238,50 \& 23:, 2.6 \& 13:, 064 \& 22,164 \& ,203 \& 11, ${ }^{\text {P }}$ \& 3.0 \& 3. \& 4,837 <br>

\hline Agriculture, forestry and fis

Farms $\ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots$ \& 1 \begin{tabular}{l}
1,650 <br>
1,650 <br>
\hline

\end{tabular} \& \[

$$
\begin{aligned}
& 54, i 28 \\
& 54,-28
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 51,556 \\
& 51,556
\end{aligned}
$$
\] \&  \& -3,514 \& 3, ${ }^{\text {a }}$ \& $\bigcirc$ \& 0.58

0.258
0.258 \& 2, 2,18 \& ${ }_{121,016}^{12,016}$ <br>

\hline Contract construction General contractors. special trade contracto \& $$
\begin{aligned}
& \text { (2) } \\
& \text { 12 }^{283} \\
& \text { (2) }
\end{aligned}
$$ \&  \&  \& \[

$$
\begin{aligned}
& 0,381 \\
& (1)^{3} \\
& (1)
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& (, 2,452 \\
& (2) \\
& (2)
\end{aligned}
$$

\] \&  \& \[

$$
\begin{aligned}
& \left(2^{4}\right)^{41} \\
& (1)
\end{aligned}
$$

\] \&  \& \[

$$
\begin{aligned}
& \left({ }^{2},{ }^{2.50}\right. \\
& \text { (2) }
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& \boldsymbol{c}^{(1,30,079} \\
& (2)^{3}
\end{aligned}
$$
\] <br>

\hline Maruracturite \& 2.1 \& 20,774 \& 20,751 \& 15.70. \& 2,022 \& 2) \& 6 \% 0 \& ," \& (1) \& <br>
\hline Wholesale and retail trat Wholesale trade Food stores. \&  \&  \&  \&  \&  \&  \&  \&  \& (2) ${ }^{\text {a }}$ ( $)^{800}$ \& (2) ${ }^{(2), 182}$ <br>

\hline Finance, insurance, sati r Finance and insuramo Heal estat \&  \& $$
\begin{aligned}
& 1,500 \\
& 2,543
\end{aligned}
$$ \&  \& \& \& \[

$$
\begin{aligned}
& 500 \\
& \text { s.5 } \\
& 379
\end{aligned}
$$

\] \& [123 \& \[

$$
\begin{gathered}
2,14 \\
i, 15 \% \\
807
\end{gathered}
$$
\] \&  \& 2, 2,176 <br>

\hline Service \& 35 \& 38, $\times 3.30$ \& 38,4.2 \& 5.510 \& , mat \& \% \& 1,181 \& 1., ${ }^{\text {ace }}$ \& 570 \& 1-, <br>
\hline ther \& (2) \& (1) \& ${ }^{1)}$ \& (1) \& 2) \& 1) \& (1) \& (1) \& (1) \& ${ }^{1)}$ <br>
\hline
\end{tabular}

Footrictes at end or tarice.

Table 3.8-ACTIVE PARTNERSHIPS in 20 STATES: NUMBER OF PARTNERSHIPS, RECEIFTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS-CON.

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{3}{*}{State and selected industrial division} \& \multicolumn{8}{|c|}{With and without net profit} \& \multicolumn{2}{|l|}{With net prorit} \\
\hline \& \multirow[b]{2}{*}{Number of partnerships} \& \multicolumn{2}{|l|}{Receipts} \& \multicolumn{4}{|c|}{Deductións} \& \multirow[t]{2}{*}{\begin{tabular}{l}
Net profit less loss) \\
(Thous and dollars)
\end{tabular}} \& \multirow[b]{2}{*}{Number of partnerships} \& \multirow[b]{2}{*}{\begin{tabular}{l}
Net profit \\
(Thousand dollars)
\end{tabular}} \\
\hline \& \& \begin{tabular}{l}
Total \\
(Thousand do (liars)
\end{tabular} \& \begin{tabular}{l}
Business \\
(Thousand do (liars)
\end{tabular} \& \begin{tabular}{l}
Cost of goods sold \\
(Thousand dollars)
\end{tabular} \& \begin{tabular}{l}
Payrolı \({ }^{3}\) \\
(Thouzand dolhars)
\end{tabular} \& \[
\begin{aligned}
\& \text { Texes } \\
\& \text { (7housand } \\
\& \text { dollors) }
\end{aligned}
\] \& \begin{tabular}{l}
Depreciation \\
(Thousend dollars)
\end{tabular} \& \& \& \\
\hline \multirow[b]{2}{*}{All industrial divisions....} \& (1) \& \multirow[t]{2}{*}{(2) 1788.190} \& (3) \& (4) \& (5) \& (6) \& (7) \& (8) \& (a) \& (20) \\
\hline \& 2,679 \& \& 205,753 \& 72,338 \& 28,705 \& 0,250 \& 10,804 \& 25.232 \& 1.957 \& 27,332 \\
\hline Agriculture, forestry, and fisheries. Farms. \& \[
()^{360}
\] \& \[
\begin{aligned}
\& 25,498 \\
\& (1)
\end{aligned}
\] \& \[
\begin{aligned}
\& 25,408 \\
\& (2)
\end{aligned}
\] \& \[
13,172
\] \& \(\left.{ }^{(1)}\right)^{378}\) \& \(\left.{ }^{1} 12\right)^{15}\) \& (2) \({ }_{\text {2 }}\) (155 \& (11)990 \& \(\left({ }^{1}{ }^{1}\right)\) \& \[
\begin{aligned}
\& \left.{ }^{1}\right) \\
\& \left.{ }^{2}\right\rangle
\end{aligned}
\] \\
\hline Contract construction General contractors................... Special trade contractors. \& (1)
(1)
(1) \& \((2)\)
\((1)\)
\((2)\) \& \(\binom{1}{1}\)
\(1^{1}\)
\((1)\) \& (1)
(1)
(1) \& \((1)\)
(1)
(1)
\((1)\) \& \((1)\)
\((1)\)
\((1)\)
\((1)\) \& \((1)\)
\((1)\)
\((1)\)
\((1)\) \& \(\binom{1}{1}\)
\((1)\)
\((1)\) \& \(\left(\begin{array}{l}1 \\ 2\end{array}\right.\)
\((1)\)
\((1)\) \& \[
\left(\begin{array}{l}
1 \\
\left(\begin{array}{l}
1 \\
1 \\
1
\end{array}\right)
\end{array}\right.
\] \\
\hline Manufacturing - \& (1) \& (1) \& \({ }^{(2)}\) \& (1) \& ( \({ }^{1}\) \& (1) \& (1) \& (1) \& ( \({ }^{1}\) \& (1) \\
\hline Wholesale and retail trade. Wholesale trade........... \& 509 \& 55,123 \& 47,215 \& 33.085 \& 8,280 \& 2,655 \& 1,067 \& 2,170 \& 437 \& 2,234 \\
\hline \begin{tabular}{l}
Fetail trade. \\
Food stores
\end{tabular} \& 508 \& 54,043 \& 46,151 \& 32,372 \& 8,084 \& 1,639 \& 1,058 \& 2,143 \& 436 \& 2,207 \\
\hline Finance, insurance, and real estate. Finance and insurance............... Real estate. \& (1) \({ }^{799}\) \& 21,730
(1)
13,837 \& 18,512
(1),
11,040 \&  \& (1) \({ }^{261} 107\) \& \({ }_{(1,228}^{1,212}\) \& \begin{tabular}{|l}
3,870 \\
\((1)\) \\
3,820
\end{tabular} \& 3,868
(1)
2,547 \& (2) \(\begin{array}{r}511 \\ 367\end{array}\) \& (1),242
2,895 \\
\hline Services. \& 579 \& 52,866 \& 52,486 \& 4,281 \& 22,272 \& 1,285 \& 3,209 \& 15,996 \& 606 \& 15,298 \\
\hline Other divisions. \& ( \({ }^{2}\) \& (2) \& ( \({ }^{1}\) \& \(\left({ }^{1}\right)\) \& (1) \& (1) \& ( \({ }^{1}\) \& ( \({ }^{1}\) \& (1) \& \(\left.{ }^{1}\right)\) \\
\hline \begin{tabular}{l}
NEW HAMPSHIRE \\
All industrial divisions........
\end{tabular} \& 2,172 \& 125,369 \& 124,230 \& 71,333 \& 16,223 \& 2,938 \& 2,504 \& 29,512 \& 1,395 \& 20,352 \\
\hline Agriculture, forestry, and fisheries. Farms \& \(\binom{1}{1}\) \& (2) \({ }^{2}\) \& \({ }^{(1)}\) \& (1) \({ }^{1}\) ( \({ }^{\text {a }}\) \& (1) \& (1) \& \({ }^{(1)}{ }^{1}{ }^{2}\) \& \({ }^{(1)}\) \& (2)
\((2)\) \& (1)
\((1)\) \\
\hline Contract construction...... General contractors...... Special trade contractors \& (1)
(1)
(1) \& ( \({ }^{2}\) (
(2)
(1) \& (2)
(1)
(2) \& (2)
(1)
(1)
( \& (1)
(1)
(1) \& (1)
(2)
(1)

1 \&  \& $\left.\begin{array}{l}(2) \\ (1) \\ \text { (1) } \\ \\ 1\end{array}\right)$ \& (1)

${ }^{(2)}$ \& $$
\begin{aligned}
& (1) \\
& \left({ }^{1}\right)
\end{aligned}
$$ <br>

\hline Manufacturing . \& (2) \& ( ${ }^{1}$ \& ${ }^{(1)}$ \& ( ${ }^{2}$ \& ( ${ }^{1}$ \& (1) \& $\left.{ }^{1}\right)$ \& $\left.{ }^{1}\right)$ \& $\left.{ }^{1}\right)$ \& ${ }^{(2)}$ <br>
\hline Wholesale and retail trade
Wholesale trade......... \& \& 03,855
8,577 \& 63,304
8,535 \& $\begin{array}{r}46,724 \\ 0,854 \\ \hline 18\end{array}$ \& 5,329
674 \& 730
83

83 \& | 992 |
| :--- |
| 115 |
| 15 | \& 4,051 \& 390

5 \& 4.221
305 <br>

\hline Retail trade. Food stores. \& $\left(1^{601}\right.$ \& ${ }_{\text {12 }} 53,342$ \& \[
\frac{53,394}{(2)}

\] \& \[

$$
\begin{aligned}
& 38,535 \\
& (1)
\end{aligned}
$$

\] \& ( 1 , 050 \& (1) 647 \& (2) ${ }^{875}$ \& $\left({ }^{3,674}\right.$ \& (1) ${ }^{385}$ \& \[

\left(1^{3,846}\right.
\] <br>

\hline Finance, insurance, and real estate Finance and insurance Real estate \& (1) ${ }^{426}$ \& 3,255
(1)
2,647 \& 3,058
(1)
2,550 \&  \& (2) ${ }^{3}$ \& (1) ${ }^{272}$ \& (2) ${ }^{192}$ \& (1) ${ }^{837}$ \& (1)
(1)
(1) \& (1)
(1)
(1) <br>
\hline Services. \& 546 \& 33,292 \& 32,827 \& 5,731 \& 7,054 \& 572 \& 723 \& 12,415 \& 394 \& 12,536 <br>
\hline Other divisions. \& ( ${ }^{1}$ \& \& $\left.{ }^{1}\right)$ \& $\left.{ }^{1}\right)$ \& ${ }^{1}$ ) \& (2) \& ${ }^{1}$ ) \& ${ }^{1}{ }^{1}$ \& ( ${ }^{1}$ \& (2) <br>
\hline NEW MEXICO \& \& \& \& \& \& \& \& \& \& <br>
\hline All industrial divisions. \& 4,712 \& 326,778 \& 316,922 \& 204,656 \& 34,208 \& 0,392 \& 10,432 \& 16,458 \& 2,907 \& 35,046 <br>

\hline  \& $$
\begin{aligned}
& 882 \\
& 826
\end{aligned}
$$ \& 42,338

41,058 \& $$
\begin{aligned}
& 40,716 \\
& 39,448
\end{aligned}
$$ \& \[

$$
\begin{aligned}
& 38,142 \\
& 37,392
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 5.756 \\
& 5.091
\end{aligned}
$$
\] \& 784

771 \& $$
\begin{aligned}
& 0,094 \\
& 6,042
\end{aligned}
$$ \& 212,675

${ }^{2} 12,828$ \& 357
326 \& 1,927 <br>
\hline Contract construction \& 371 \& 39,833 \& 39,322 \& 26,828 \& 0,599 \& 752 \& 1,056 \& 3,793 \& 24.4 \& 4,045 <br>
\hline General contractors. \& 168 \& 25,795 \& 25,460 \& 18,276 \& 4,288 \& 257 \& -70 \& 1,588 \& 1) \& <br>
\hline Special trade contractors \& 203 \& 14,038 \& 13,862 \& 8,552 \& 2,311 \& 495 \& 386 \& 2,205 \& \& <br>
\hline Manufacturing \& (2) \& $\left({ }^{1}\right)$ \& ${ }^{(1)}$ \& (1) \& (1) \& ${ }^{1}$ ) \& (1) \& $\left({ }^{1}\right)$ \& $\left.{ }^{1}\right)$ \& ${ }^{(2)}$ <br>
\hline Wholesale and retail trade \& 1,204 \& 203,002 \& 261,175 \& 217,375 \& 13,597 \& 2,649 \& 2.296 \& 20,516 \& 930 \& 11.541 <br>
\hline Wholesale trade.... \& 382 \& 37,363 \& 37.028 \& 26,194 \& 2,921 \& 331 \& 674 \& 3,197 \& 250 \& 3,538 <br>
\hline Retail trade......
Food stores.... \& $(1)^{809}$ \& 116;041 \& (114) ${ }^{\text {(1) }}$ \& ${ }^{84,003}$ \& (2; ${ }^{9}{ }^{\text {a }}$ \& (1) ${ }^{2,045}$ \& (1,486 \& ( ${ }_{\text {7 }}$, 230 \& ( $\left.{ }^{6}\right)^{674}$ \& (1) ${ }^{7} 7887$ <br>
\hline Finance, insurance, and resl estate \& 2,033 \& 11,491 \& 7,080 \& 347 \& 523 \& 484 \& 1,788 \& 2,958 \& 632 \& 3,886 <br>
\hline Finance and insurance........... \& 250 \& 4,402 \& 275 \& 90 \& 483 \& 62 \& 153 \& 1,530 \& ${ }^{1}{ }^{1}$ \& (1) ${ }^{3}$ <br>
\hline Real estate.. \& 783 \& 7,089 \& 6,805 \& 257 \& 40 \& 422 \& 1,735 \& 1,428 \& 457 \& 1,877 <br>
\hline Services. \& 747 \& 28,577 \& 28,360 \& 2,487 \& 5,156 \& 026 \& 2,908 \& 5,662 \& 471 \& 6,537 <br>
\hline Other divisions. \& 368 \& 34,835 \& 33,702 \& 15,254 \& 1,043 \& 972 \& 2,131 \& 5,480 \& 212 \& 6.937 <br>
\hline north dakota \& \& \& \& \& \& \& \& \& \& <br>
\hline All industrial divisions. \& 4.265 \& 283.773 \& 280,354 \& 146,990 \& 35,984 \& 6,548 \& 16,598 \& 44,061 \& 3,662 \& 47.565 <br>
\hline Agriculture, forestry, and fisheries
Farms........................ \& 1,955

1,907 \& | 57,871 |
| :--- |
| 56,229 | \& 56,584

54,943 \& 21,730
21,393 \& 5,213
4,973 \& 2,590
2,602 \& 7,578
7,292 \& 23,708 \& 1,805 \& 16,390
16,191 <br>
\hline Contract construction....... General contractors........ Special trade contractors. \& $\mathrm{l}^{(2)}{ }^{134}{ }^{13}{ }^{\text {(1) }}$ \& 14,361
(1)

(1) \& $$
\begin{aligned}
& 14,249 \\
& (1)^{249} \\
& (1)
\end{aligned}
$$ \& \[

$$
\begin{aligned}
& 10,431 \\
& (1)^{2} \\
& (1)
\end{aligned}
$$
\] \& 3,193

$(1)$

$(2)$ \& $\mathrm{l}^{(2)}{ }^{200}$ \& ${ }^{(2)}{ }^{4}{ }^{4} 56$ \& $$
\begin{aligned}
& 1,538 \\
& (1,538 \\
& (1)
\end{aligned}
$$ \& ${ }^{(1)}{ }^{(1)}{ }^{129}$ \&  <br>

\hline Manuracturine. \& (2) \& (1) \& (2) \& (1) \& (1) \& $\left.{ }^{1}\right)$ \& $\left.{ }^{1}\right)$ \& ${ }^{(2)}$ \& $\left.{ }^{1}\right)$ \& $\left.{ }^{1}\right)$ <br>

\hline Wholeaale and retail trade. Wholesale trade........... Retall trade. $\qquad$ Food stores. $\qquad$ \& \[
\left({ }^{2}\right)^{654}

\] \& \[

$$
\begin{gathered}
122,215 \\
\left(^{1}\right)^{89}, 392 \\
(1)
\end{gathered}
$$

\] \& \[

$$
\begin{aligned}
& 121,136 \\
& (1) \\
& 88,634 \\
& (1)
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 91,730 \\
& (1 ; \\
& 66,386 \\
& (1)
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 0,526 \\
& (1)^{7} \\
& (1,340 \\
& (1)^{3}
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& \left.\frac{1}{1}\right)^{092} \\
& \left.{ }^{2}\right)^{847} \\
& { }^{2}
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& \frac{1}{1}, 400 \\
& \left({ }^{1}\right)
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 8,072 \\
& (1) \\
& 6,076 \\
& \left({ }^{2}\right)
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& \left({ }^{2}\right)^{529} \\
& \left({ }^{2}\right)^{431}
\end{aligned}
$$

\] \& \[

$$
\begin{aligned}
& 8,255 \\
& \text { (1) }^{8,25} \\
& \left(1^{1}\right)^{259}
\end{aligned}
$$
\] <br>

\hline | Finance, insurance, and real estate |
| :--- |
| Finance and insurance............ . |
| Real estate. | \& \[

\left({ }^{1}\right)_{409}^{625}

\] \&  \& \[

$$
\begin{aligned}
& 15,439 \\
& 12,627
\end{aligned}
$$

\] \& \[

()^{\frac{1}{1,292}}

\] \& \[

$$
\begin{aligned}
& 2,413 \\
& (1) \\
& 1,378
\end{aligned}
$$

\] \& \[

\left({ }^{1}\right)^{988}

\] \& \[

$$
\begin{aligned}
& 2,261 \\
& (1) \\
& 2,247
\end{aligned}
$$

\] \& \[

$$
\begin{gathered}
5,504 \\
(1) \\
4,595
\end{gathered}
$$

\] \& (1) $\begin{array}{r}529 \\ 301\end{array}$ \& \[

$$
\begin{aligned}
& \left({ }^{1}, 638\right. \\
& 4,720
\end{aligned}
$$
\] <br>

\hline Services. \& 611 \& 45,742 \& 45,472 \& 4,249 \& 10,055 \& 967 \& 3,525 \& 13,533 \& 485 \& 13,942 <br>
\hline Other divisions.. \& 130 \& 17,325 \& 16,942 \& 10,000 \& 1,404 \& 369 \& 1,244 \& 1,126 \& 129 \& 1,127 <br>
\hline
\end{tabular}

Footnotes at end of table.

Table 3.8-ACTIVE PARTNERSHIPS in 20 STATES: NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, 8Y SELECTED INDUSTRIAL DIVISIONS-CON.


Fnotnotes at end of tatle

Table 3.8 -ACTIVE PARTNERSHIPS in 20 States: Number of partnerships, receipts, and selected deduction items, by selected industrial divisions - Con.


[^24]
## partnerships with employee benefit plan contributions

Table 3.9-NUMBER of partnerships, business receipts, payroll, net profit, and employee benefit contributions, by selected industries

${ }^{2}$ Net lose excmeds net profit.
NOTE: Estimates are rounded and ray not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS WITH COST OF INVESTMENT CREDIT PROPERTY
Table 3.10 - mimber of partnerships, tentative investment credit, and cost of eligible property, by type, life years, and industrial division

| Industrial division | Number of partnerships | Cost by life years |  |  |  |  | Number of partnerships | cost by life years |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total <br> $\substack{\text { (Thousend } \\ \text { dollasi) }}$ | $\begin{aligned} & 4 \text { to } 6 \\ & \text { years } \\ & \text { (Thousand } \\ & \text { collors) } \\ & \hline \end{aligned}$ | $\begin{aligned} & 6 \text { to } 8 \\ & \text { years } \\ & \text { (Mhousand } \\ & \text { dollars) } \end{aligned}$ | $\begin{gathered} 8 \text { or more } \\ \text { years } \\ \text { (Thows.ed } \\ \text { dollars) } \\ \hline \end{gathered}$ | ifire not stated <br> (Thous and dollors) |  | $\begin{gathered} \text { Total } \\ \text { (Thous sand } \\ \text { dol/ars) } \end{gathered}$ | $\begin{aligned} & 4 \text { to } 6 \\ & \text { years } \\ & \text { (Thousand } \\ & \text { dollors) } \end{aligned}$ |  | $\begin{gathered} 8 \text { or more } \\ \text { years } \\ \text { (Thousand } \\ \text { dollars) } \end{gathered}$ | $\begin{gathered} \text { Life not } \\ \text { stated } \\ \text { (Thous and } \\ \text { doHliors) } \end{gathered}$ |
|  | All property types |  |  |  |  |  | Total new property |  |  |  |  |  |
| All industrial divisions. | 67,571 | 1,095,063 | 192,497 | 122,316 | 742,787 | 38,063 | 54,089 | 697,753 | 132,025 | 90, 103 | 461,981 | 13,64 |
| Agriculture, forestry, and fisheries............ mining.................................... | 17,763 1,235 | 248,354 50,595 | 38,104 3,956 | 29,006 5,160 | 164,838 37,920 | $16,37,6$ 3,559 | $\begin{array}{r}13,758 \\ \hline 939\end{array}$ | 179,850 34,088 | 23,852 2,693 | 21,654 3,348 3, | 127,984 26,038 | 6,360 2,009 |
| Contract construction | 3,743 | 79,617 | 28,965 | 20,620 | 28,107 | 1,925 | 3,195 | 61,394 | 21,742 | 16,276 | 22,640 | 736 |
| Marufacturing. .......................... | 4,116 | 80,244 | 15,171 | 8,114 | 53,616 | 3,343 | 3,089 | 58,164 | 11,457 | 5,529 | 39,017 | 2,161 |
| Transportation, conmunication, electric, gas, and sanitary services. | 1,765 | 48,104 | 18,060 | 10,247 | 19,541 | 256 | 1,547 | 36,255 | 12,256 | 7,658 | 16,184 | 157 |
| Wholesale and retall tr | 16,784 | 283,533 | 37,078 | 12,6\% | 229,033 | 4,728 | 13,487 | 93,015 | 24,171 | 9, 523 | 58,044 | 1,277 |
| Wholesale trade. | 2,729 | 31,375 | 11,721 | 4,611 | 14,372 | 671 | 2,230 | 24,789 | 9,572 | 3,648 | 11,344 | 225 |
| Retall trade... | 23,935 | 251,352 | 25,160 | 7,869 | 214,266 | 4,057 | 11,165 | 67,555 | 14,456 | 5,664 | 46,383 | 1,052 |
| Wholesale and retail trade not alloc | 121 | 806 | 197 | 214 | 395 |  |  | 671 | 143 | 211 | 317 |  |
| Services..................................... | 5,119 | 97,593 | 10,580 | 9,652 | 76,542 | 819 | 3,942 | 76,104 | 7,344 | 5,599 | 62.818 | 343 |
|  | 16,937 | 206,557 | 40,571 | 26,755 | 132,901 | 6,330 | 14,048 | 158,594 | 28,510 | 20,516 | 108,967 |  |
|  | Total used property |  |  |  |  |  | Property type not stated |  |  |  |  |  |
| All industrial divisions.. | 18,405 | 133,841 | 37,732 | 22,228 | 70,754 | 3,127 | 8,042 | 264,069 | 22,740 | 9,985 | 210,052 | 21,292 |
| Agriculture, forestry, and fisheries.......... | 7,105 | 35,279 | 6,534 | 4,341 | 23,615 | 789 | 2,24.4 | 33,225 | 7,718 | 3,071 | 13,239 | 9,197 |
| Mining....... | 387 | 9,059 | 973 | 1,434 | 6,577 | 75 | 193 | 7,4,48 | 290 800 | 378 1.360 | 5,305 1,065 | 1,475 |
| Contract construction........................ | 1,185 1,230 | 14,103 11,789 | 6,423 2,325 | 2,984 | 4,402 | 294 305 | 287 580 | 4,120 10,291 | 800 1,389 | $\begin{array}{r}1,360 \\ \hline 956\end{array}$ | 1,065 7,069 | 8895 |
| Manufacturing <br> Transportation, commaication, electric, ges, and sanitary services. | 1,230 | -11, 390 | 4,525 | 2,211 | 2,654 | - | (1) | (1) | ( ${ }^{1}$ | (1) | ${ }^{1}$ ) | ${ }^{(2)}$ |
| Wholesale and retall trade. | 3,922 | 20,598 | 6,529 | 2,394 | 11,290 | 385 | 1,950 | 169,920 | 6,378 | 777 | 159,699 | 3,066 |
| Wholesale trade. | 778 | 3,755 | 1,298 | 715 | 1,729 | 13 | 274 | 2,831 | 851 | 248 | 1,299 | 433 |
| Retail trade.............................. | 3,110 | 16,777 | 5,217 | 1, 1,677 | 9,511 | 372 | 1,673 | 167,020 | 5,487 | 528 | 158,372 | 2,633 |
| Wholesale and retail trade not allocable.... | (1) | ${ }^{1}{ }^{\text {d }}$, 57 | ${ }^{(1)}$ | ${ }^{1}{ }^{\text {¢ }}$ | (2) |  |  |  | 40 |  | 28 |  |
| Prance, insurance, and real estate............ Services............................................. | 1,006 2,915 | 8,657 24,954 | 1,432 | 2,861 4,374 | 4,340 10,346 |  | 602 2,097 | 12,832 23,009 | 1,804 | 1,192 1,865 | - 9 9,384 | 4,452 |
|  | 2,915 | 24,954 | 8,979 | 4,374 | 10,346 |  |  |  |  |  |  |  |
|  | Partnerships with both new and used property |  |  |  |  |  |  |  |  |  |  |  |
|  | New property |  |  |  |  |  | Used property |  |  |  |  |  |
| All industrial divisions.. | 12,966 | 220,284 | 45,400 | 39,343 | 130,015 | 5,528 | 12,966 | 87,204 | 28,268 | 13,652 | 43,911 | 1,373 |
| Agriculture, forestry, and fisheries. | 5,344 | 63,809 | 7,088 | 11,720 | 42,685 | 2,316 | 5,344 | 24,503 | 4,881 | 3,183 | 15,650 | 789 |
| Mining.................... | 284 | 17,964 | 1,344 | 2,003 | 12,771 | 1,846 | 284 | 7.316 | 488 | 1,137 | 5,316 | 75 39 |
| Contract construction.............................. <br> Manufacturing. | 924 783 | 35,890 27,019 | 13,135 4,562 | 10,827 2,247 | 11,792 19,554 | 136 656 | 928 | 10,492 $8,0,3$ | 4,841 1,686 | 2,502 1,532 | 3,010 4,521 | 39 304 |
| Transportation, comanication, electric, gas, and sanitary services................................ | 477 | 11,340 | 4,035 | 3,041 | 4,204 |  | 477 | 6,610 | 3,898 | 766 | 1,952 | - |
| Wholesale and retall trade. | 2,575 | 25,566 | 6,479 | 2,870 | 15,755 | 462 | 2,575 | 12,078 | 4,599 | 860 | 6,498 | 121 |
| Wholesale trade............................ | 554 | 8,323 | 3,272 | 1,454 | 3,593 | 4 | 554 | 2,338 | 1,047 | 335 | 943 | 13 |
| Retall trade.......................... | 2,013 | $\left.{ }_{(17)}^{17}\right)^{086}$ | $\begin{aligned} & 3,199 \\ & (1) \end{aligned}$ | (1,293 | (12, 136 | 458 | (1) 013 | (1) 1 , 724 | (1) ${ }^{\text {2, }} 53$ | $(1)^{523}$ | (1) ${ }^{\text {1, }}$, 54 | 108 |
| Wholesale and retail trade not allocable.... | ${ }^{(1)} 431$ | $\begin{aligned} & (1) \\ & 9,749 \end{aligned}$ | $\stackrel{(1)}{470}^{2}$ | ${ }_{1}^{1,182}$ | $\begin{aligned} & \left({ }^{1}\right) \\ & 8,079 \end{aligned}$ | 18 | ${ }_{4}{ }^{1} 12$ | ( ${ }_{\text {2, }}$ (13 | ${ }^{(1)} 876$ | $\left.{ }^{1}\right)_{48}$ | ${ }_{637}$ | 17 |
| Finance, insurance, and real estate............................................ | 2,123 | 28,940 | 8,287 | 5,451 | 15,108 | 94 | 2,123 | 16,131 | 6,587 | 3,189 | 6,327 | 28 |

${ }^{1}{ }_{\text {B }}$ timate is not shown separately because of high ampiing variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
Not ahown separately, but included in the appropriate totals, are data for the industry classification "Nature of business not allocable. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.11 -balance sheet and income statement items, by selected industries


Table 3.11-balance sheet and income statement items, by selected industries-Continued

| Item | Manufacturing |  |  |  |  |  |  | Transportation, communication, electric, gas and sanitary services |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Food and kindred products | Apparel and other fabricated textile products | Lumber and wood products, except fumi ture | Printing, publishing, and allied industrie | Machinery, <br> except <br> electric | $\begin{aligned} & \text { Other } \\ & \text { manurac- } \\ & \text { turiut } \end{aligned}$ | Total | Transportation |  |  | ```Commnica- tion, electric, gas, and sani tary services``` |
|  |  |  |  |  |  |  |  |  | Total | Motor freight transportation and warehousing, terminals, and related services | Other <br> trane- <br> portation |  |
| nimber of partnerships | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All active partnerships.................. Partnership with balance sheets...... As a percent of all partnerships...... | $\begin{array}{r} 36,566 \\ 27,348 \\ 58.4 \end{array}$ | $\begin{array}{r} 3,924 \\ 2,063 \\ 52.6 \end{array}$ | $\begin{array}{r} 2,799 \\ 2,047 \\ 73.2 \end{array}$ | $\begin{array}{r} 6,541 \\ 2,372 \\ 36.3 \end{array}$ | 5,569 3,349 60.1 | $\begin{array}{r} 4,393 \\ 2,863 \\ 65.2 \end{array}$ | $\begin{array}{r} 13,338 \\ 8,654 \\ 64,9 \end{array}$ | $\begin{array}{r} 17,779 \\ 7,528 \\ 42.3 \end{array}$ | $\begin{array}{r} 15,773 \\ 6,399 \\ 40,5 \end{array}$ | $\begin{array}{r} 11,971 \\ 4,487 \\ 37.5 \end{array}$ | $\begin{array}{r} 3,802 \\ 1,903 \\ 50.0 \end{array}$ | $\begin{gathered} 2,007 \\ 1,138 \\ 56.7 \end{gathered}$ |
| TOTAL RECEIPTS <br> All active partnerships...................... <br> Partnerships with balance sheets........... <br> As a percent of all partnerships....... | (Thous and doiltars) |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{array}{r} 5,604,098 \\ 4,646,910 \\ 82.0 \end{array}$ | $\begin{array}{r} 1,270,979 \\ 1,015,197 \\ 79.9 \end{array}$ | $\begin{aligned} & 626,650 \\ & 56,30 \\ & 90,4 \end{aligned}$ | $\begin{aligned} & 803,384 \\ & 557,661 \end{aligned}$ | $\begin{array}{r} 507,377 \\ 40,288 \\ 79.3 \end{array}$ | $\begin{array}{r} 435,062 \\ 362,309 \\ 83.1 \end{array}$ | $\begin{array}{r} 2,020,586 \\ 1,743,157 \\ 86.3 \end{array}$ | $\begin{array}{r} 1,338,184 \\ 877,394 \\ 65.6 \end{array}$ | $\left\|\begin{array}{r} 2,223,013 \\ 793,230 \\ 44.9 \end{array}\right\|$ | $\begin{array}{r} 962,836 \\ 590,420 \\ 62.3 \end{array}$ | $\begin{array}{r} 260,177 \\ 20,810 \\ 78.0 \end{array}$ | $\begin{array}{r} 115,171 \\ 84,158 \\ 73.1 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| PARTNERSHIPS WITH BAzANCE SHEETS | 1,956,620 |  |  |  |  |  |  |  |  |  |  |  |
| Total assets |  | 291,065 | 185,795 | 351,514 | 188,052 | 265,153 | 775,011 | 473,303 | 393,789 | 270,869 | 122,920 | 79,514 |
| Cash. | 247,724487,9935,853 | $\begin{aligned} & 28,181 \\ & 65,630 \end{aligned}$ | 24,92364,7947777 |  | 32,304 41,246 | 39,429 | $\begin{aligned} & 103,803 \\ & 218,564 \end{aligned}$ | 49,746 73,710 | 43,09564,954235 | 28,416 <br> 42,091 <br> 231 |  | 6,6518,756134 |
| Notes and accounts receivable............ Less: Allowance for bad debts...... |  |  |  | $\begin{array}{r} 58,330 \\ 252 \end{array}$ | 16,65416,404 |  |  | $\begin{array}{r} 369 \\ 24,493 \end{array}$ |  |  |  |  |
| Iess: Allowance for bad debts.......... |  | 49,561 | 60,860 |  |  | ${ }_{27,820}^{3,8}$ | 3,081 203,607 |  | $\begin{array}{r} 235 \\ 21,956 \end{array}$ |  | 6,286 | 2,537 |
| Goverrment obligations........... | 14,684 | 2,771 | 2,041 | 240 | 285 | 1,396 | 9,476 | 3,862 | 3,598 | 1,860 | 1,738 | 264 |
| Other current asset | 32,95270,502 | $\begin{aligned} & 8,385 \\ & 8,386 \end{aligned}$ |  | $\begin{array}{r} 8,242 \\ 16,026 \end{array}$ | $\begin{aligned} & 2,673 \\ & 8,310 \end{aligned}$ | $\begin{aligned} & 1,399 \\ & 2,855 \end{aligned}$ | 9,712 | 9,191 | 6,965 | $\begin{aligned} & 4,177 \\ & 6,268 \end{aligned}$ | 2,788 | $2,226$ |
| Other investments.. |  |  | 6,29253,1863,783 |  |  |  | 397,425 |  | 398,868 <br> 196,546 |  | 5,706 89,884 | $\begin{aligned} & 72,876 \\ & 32,462 \end{aligned}$ |
| Depreciable assets..................... | 1,236,177 | 206,098 |  | $\begin{aligned} & 216,052 \\ & 115,574 \end{aligned}$ | $\begin{gathered} 143,654 \\ 76,823 \end{gathered}$ | $\begin{array}{r} 119,762 \\ 66,456 \end{array}$ |  | $\begin{aligned} & 471,744 \\ & 228,008 \end{aligned}$ |  | $\begin{aligned} & 308,984 \\ & 162,402 \end{aligned}$ | 89,884 34,244 |  |
| Depletable assets............ | $\begin{array}{r} 610,946 \\ 57,441 \\ 6,538 \end{array}$ | $\begin{array}{r} 106,557 \\ 1,848 \\ 1,020 \end{array}$ | $\begin{array}{r} 31,783 \\ 38 \\ 16 \end{array}$ | $\begin{array}{r} 15,574 \\ 49,605 \\ 3,167 \end{array}$ | 772 | $\begin{array}{r}1,741 \\ \hline 603\end{array}$ | $\begin{array}{r} 213,753 \\ 3,437 \end{array}$ | $\begin{array}{r} 228,008 \\ 17,763 \end{array}$ | $\begin{array}{r} 70,346 \\ 5,986 \end{array}$ | $\begin{aligned} & 6,228 \\ & 3,473 \end{aligned}$ | 4,8582,511 | 6,6772,386 |
| Less: Accurulated depletion. |  |  |  |  | 228 |  | 1,44 | 3,370 |  |  |  |  |
| Land...... | $\begin{array}{r} 79,149 \\ 6,193 \\ 1,504 \\ 75,450 \end{array}$ | $\begin{array}{r} 27,094 \\ 724 \\ 58,263 \\ 12,263 \end{array}$ | $\begin{array}{r} 1,307 \\ 135 \\ 35 \\ 3,414 \end{array}$ | $\begin{array}{r} 25,123 \\ 385 \\ 13,231 \\ 17,23 \end{array}$ |  | $\begin{array}{r} 4,621 \\ 310 \\ 83 \\ \therefore, 142 \end{array}$ | $\begin{array}{r} 24,262 \\ 1,423 \\ 788 \\ 27,637 \end{array}$ | $\begin{array}{r} 15,77 \\ 6,580 \\ 1,267 \\ 23,466 \end{array}$ | $\begin{array}{r} 12,986 \\ 4,653 \\ 1,171 \\ 17,530 \end{array}$ | $\begin{array}{r} 10,532 \\ 1,430 \\ 1,025 \\ 12,345 \end{array}$ | $\begin{array}{r} 2,4,54 \\ 3,223 \\ 85 \\ 5,185 \end{array}$ | $\begin{aligned} & 2,731 \\ & 1,732 \\ & 156 \\ & 5,936 \end{aligned}$ |
| Intargible assets |  |  |  |  |  |  |  |  |  |  |  |  |
| Less: Accumulated amortizatio |  |  |  |  |  |  |  |  |  |  |  |  |
| Other assets................. |  |  |  |  |  |  |  |  |  |  |  |  |
| Total liabilities. | 1,956,620 | 291,065 | 285,795 | 351,514 | 288,082 | 265,253 | 775,011 | $\begin{array}{r} 473,303 \\ 72,618 \end{array}$ | 393,789 | $\begin{array}{r} 270,869 \\ 30,110 \end{array}$ | 122,92035,910 | $\begin{array}{r} 79,514 \\ 6,598 \end{array}$ |
| Accounts payable....................... | 283,936 | 42,947 | 54,053 | 27,015 | 20,678 | 28,222 | 121,021 |  | 66,020 |  |  |  |
| Mortgages, notes, and bonds payable in less than one year. | $\begin{array}{r} 184.241 \\ 62,792 \end{array}$ | $\begin{array}{r} 28,376 \\ 8,050 \end{array}$ | $\begin{array}{r} 23,555 \\ 8,943 \end{array}$ | $\begin{array}{r} 46,557 \\ 6,657 \end{array}$ | $\begin{array}{r} 13,331 \\ 5,923 \end{array}$ | $\begin{array}{r} 21,231 \\ 5,980 \end{array}$ | $\frac{62,191}{26,039}$ | $\begin{aligned} & 55,694 \\ & 11,844 \end{aligned}$ | $\begin{array}{r} 49,553 \\ 9,783 \end{array}$ | $\begin{array}{r} 35,866 \\ 6,656 \end{array}$ | 13,6873,127 | 6,141 |
| Other current liabilities |  |  |  |  |  |  |  |  |  |  |  |  |
| Mortgages, notes, and bonds payable in one year or more............................... | $\begin{array}{r} 211,081 \\ 73,730 \\ 1,140,840 \end{array}$ | $\begin{array}{r} 39,936 \\ 9,324 \\ 161,832 \end{array}$ | $\begin{array}{r} 6,761 \\ 5,402 \\ 87,088 \end{array}$ | $\begin{array}{r} 64,205 \\ 22,288 \\ 184,792 \end{array}$ | $\begin{array}{r} 27,569 \\ 110,947 \\ 17,634 \end{array}$ | $\begin{array}{r} 16,863 \\ 5,028 \\ 107,829 \end{array}$ | 55,74728,741481,672 | $\begin{array}{r} 107,806 \\ 29,075 \\ 196,265 \end{array}$ | $\begin{array}{r} 97,207 \\ 19,889 \\ 151,337 \end{array}$ |  | 31,36910,33628,492 | $\begin{aligned} & 10,599 \\ & 9,186 \\ & 44,929 \end{aligned}$ |
| Other liabilities...................... Partners' ${ }^{\text {capital accounts........... }}$, |  |  |  |  |  |  |  |  |  | $\begin{array}{r} 65,838 \\ 9,553 \\ 122,846 \end{array}$ |  |  |
| Partners' capital accounts... |  |  |  |  |  |  |  |  |  |  |  |  |
| Total receipts $\qquad$ <br> Business receipts. <br> Income from other partnerships, etc. Nonqualirying dividends. $\qquad$ <br> Interest $\qquad$ Rents. | 4,646,916 | 1,015,197 | 566,304 | 557,661 | 402,288 | 362,309 | 1,743,157 | 877,394 | 793,236 | 590,426 | 202,810 | 84,258 |
|  | $\begin{array}{r} 4,588,247 \\ 4,563 \\ 253 \\ 4,663 \\ 12,008 \end{array}$ | $\begin{array}{r} 1,003,873 \\ 77 \\ 37 \\ 825 \\ 2,269 \end{array}$ | $\begin{gathered} 563,4,39 \\ (1) \\ (2) \\ (235 \\ \begin{array}{l} 315 \\ 215 \end{array} \end{gathered}$ | $\begin{array}{r} 546,519 \\ 617 \\ 81 \\ 2,015 \\ 1,748 \end{array}$ | $\begin{array}{r} 397.227 \\ 25 \\ 23 \\ 379 \\ 1,237 \end{array}$ | $\begin{array}{r} 359,690 \\ 71 \\ 391 \\ 1,195 \end{array}$ | $\left\lvert\, \begin{array}{r} 2,717,499 \\ 3,772 \\ 1,708 \\ 5,344 \\ 5,34 \end{array}\right.$ |  | 777,442 | 577,007 | 200,435 | 83,210 |
|  |  |  |  |  |  |  |  | $\text { (1) }{ }^{55}$ |  |  | $\left(\begin{array}{l}1 \\ \text { (1) }\end{array}\right.$ | - |
|  |  |  |  |  |  |  |  | 800 | ${ }^{(1)} 662$ | ${ }^{(1)} 538$ | ${ }^{124}$ | 138 |
|  |  |  |  |  |  |  |  | $\begin{array}{r} 8,00 \\ 2,138 \end{array}$ | 1,979 | 2,389 | 590 | 159 |
| Royalties,... | 6,545 | ( ${ }^{\text {d }}$ | $\left.{ }^{1}\right)$ |  | 1,456 | - | 4,993 | 272 | 270 | 270 | - | $\left.{ }^{1}\right)$ |
| Net farm profit. | 142 | 33 |  |  |  | - | 102 | 57 | 57 | 57 |  | 3 |
| Net gain, noncapital asset Other receipts........... | 3,756 26,739 | 790 7,290 | 89 2,216 | 1,819 5,767 | 105 1,836 | 145 817 | 808 8,813 | 1,250 12,166 | 1,111 11,655 | 10,284 | 186 1,471 |  |
| Other receipts...... | 26,739 | 7,290 | 2,216 | 5,767 | 1,836 | 817 | 8,813 | 12,166 | 11,655 | 10,234 | 1,471 | 511 |
| Total deductions | 4,183,313 | 960,003 | 530,625 | 514,162 | 341,672 | 296,680 | 1,540,172 | 787, 042 | 777,284 | 543,297 | 173,987 | 69,758 |
| Cost of goods sold. | 3,303,236 | 820,535 | 438,078 | 384,730 | 229,045 | 218,949 | 1,221,909 | 480,394 | 451,199 | 335,802 | 115,397 |  |
| Salaries and wages.. | 119,852 | 21,018 | 16,038 | 8,881 | 18,290 | 11,623 | 4i,002 | 25,662 | 20,818 | 14,036 | 6,782 | 4,844 |
| Payments to partne | 75,944 | 8,672 | 7,516 | ${ }^{6,4,045}$ | 15,099 | 10,721 | 27,532 | 19,642 | 16,630 | 12,615 | 4,015 | 3,012 |
| Rent.... | 50,281 | 7,100 | 9,270 | 3,050 | 6,107 | 4,512 1,370 | 20,242 7,162 | 21,480 8,773 | 20,367 7,306 | 17,455 5,873 | 2,912 1,433 | 1,113 |
| Int | 22,742 | 3,925 | 2,183 | 6,057 | 2,045 | 1,370 | 7,162 | 8,773 | 7,306 | 5,873 | 1,433 | 1,467 |
| Taxes........ | 75,425 | 11,721 | 21,088 | 11,215 | 7,797 | 6,005 | 27,599 | 27,525 | 24,649 | 20,476 | 4,173 | 2,876 |
| Casualty losses | 478 |  | 37 |  |  | 23 | 220 | 385 | 359 | 232 | 127 | 26 |
| Bad debts.. | 8,095 | 1,080 | 696 | 769 | 1,082 | 550 | 3,918 | 2,882 | 2,670 | 687 | 1,983 | 212 |
| Repairs. | 37,783 | 8,381 | 1,243 | 11,192 | 2,759 | 1,991 | 12,217 | 28,622 | 26,165 | 21,369 | 4,796 | 2,457 |
| Depreciatio | 89,199 | 27,140 | 3,924 | 20,024 | 10,324 | 8,816 | 28,971 | 45,378 | 38,378 | 31,405 | 6,973 | 2,000 |
| Amortization. | 2,450 | 119 | 102 | 1,390 |  | 29 | 423 | 546 | 423 | 357 | 66 | 123 |
| Depletion..... | 11,721 |  |  | 10,957 | $\left.{ }^{1}\right)$ |  | 728 | 373 | 56 | 56 |  | 317 |
| Retirement plans...................... | 5,209 | 1,086 | (1) 888 |  | (1) 947 | 365 | 1,771 | 1,041 | 1,000 | (1) 657 | (1) ${ }^{3+3}$ | 41 |
| Net loss from other partnerships, etc... | 425 |  | ${ }^{(1)}$ | - | ( $)$ |  | 342 | 20 16 | 10 | ${ }^{(1)} 16$ | (1) | 16 |
| Net loss, noncapital assets. |  |  | 22 |  | 237 | 44 | 141 | 155 | 147 | 49 | 98 |  |
| Other deductions.. | 379,312 | 69,002 | 39,537 | 49,004 | 47,493 | 31,282 | 142,994 | 124,142 | 107,091 | 32,203 | 24,888 | 17,051 |
| Oross profit (less loss).. | 1,285,017 | 193,348 | 125,361 | 161,789 | 168,182 | 140,741 | 495,590 | 380,258 | 326,243 | 241,205 | 85,038 | $54,015$ |
| Net profit (less loss).. | 1463,603 | 55,194 | 35,679 | 43,499 | 60,626 | 65,629 | 202,986 | 90,352 | 75,952 | $47,129$ | 28,823 | $14,400$ |

Footnotes at end of table.

Table 3.11-balance sheet ano income statement items, by selected industries-Continued

| Item | Wholesale and retall trade |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Wholesale trade |  |  |  | Retall trade |  |  |  |  |
|  |  | Total | Groceries and related producte | $\begin{gathered} \text { Farm } \\ \text { producte- } \\ \text { raw } \\ \text { materials } \end{gathered}$ | Other <br> Wholesale trade | Total | Butiding materials, hardware, and farm equipment |  |  |  |
|  |  |  |  |  |  |  | Total | $\begin{gathered} \text { Building } \\ \text { materiais } \\ \text { dealers } \end{gathered}$ | Hardware stores | $\begin{gathered} \text { Farm } \\ \text { equipment } \\ \text { dealers } \end{gathered}$ |
| NIMBER OF PARTNERCHIPS <br> All active partnershipe................................ <br> Partnerships with bailance sheets...................... <br> As a percent of ail partnerships.................. | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
|  | $\begin{array}{r} 235,322 \\ 119,773 \\ 50.9 \end{array}$ | $\begin{array}{r} 31,683 \\ 20,694 \\ 65.3 \end{array}$ | $\begin{array}{r} 5,769 \\ 3,602 \\ 62.4 \end{array}$ | $\begin{array}{r} 3,071 \\ 1,829 \\ 59.6 \end{array}$ | $\begin{array}{r} 22,844 \\ 15,264 \\ 66.8 \end{array}$ | $\begin{array}{r} 202,164 \\ 98,337 \\ 48.6 \end{array}$ | $\begin{array}{r} 24,748 \\ 8,603 \\ 58.3 \end{array}$ | $\begin{aligned} & 6,454 \\ & 3,734 \\ & 57.3 \end{aligned}$ | 5,456 3,119 57.2 | 2,838 1,750 61.7 |
|  | (Thouvend dollars) |  |  |  |  |  |  |  |  |  |
| TOTAL RECEIPTS <br> All active partnerships................................. | $\begin{array}{r} 34,758,290 \\ 25,194,810 \\ 72.5 \end{array}$ | $\begin{array}{r} 11,000,021 \\ 9,219,654 \\ 83.8 \end{array}$ | $\begin{array}{r} 2,799,667 \\ 2,314,6208 \\ 82.7 \end{array}$ | $\begin{array}{r} 2,311,343 \\ 1,811,788 \\ 78.4 \end{array}$ | $\begin{array}{r} 5,889,011 \\ 5,094,018 \\ 86.5 \end{array}$ | $\begin{array}{r} 23,505,215 \\ 15,775,24 \\ 67.1 \end{array}$ | $\begin{array}{r} 2,320,373 \\ 1,77,840 \\ 1.74 .0 \end{array}$ | $\begin{array}{r} 1,002,765 \\ 770,344 \end{array}$ | $\begin{array}{r} 593,241 \\ 413,167 \\ 69.6 \end{array}$ | $\begin{array}{r} 724,367 \\ 53,365 \\ 73.8 \end{array}$ |
| Partnershipe with balance sheets............... As a percent of all partnerships........... |  |  |  |  |  |  |  |  |  |  |
| partnerships with baiance sheets |  |  |  |  |  |  |  |  |  |  |
| Total assets | 8,174,592 | 2,388,126 | 411,848 | 309,925 | 1,066,353 | 5,721,730 | 877,260 | 413,474 | 229,794 | 253,992 |
| Cash... | $\begin{array}{r} 965,595 \\ 1,815,385 \\ 28,134 \\ 2,683,875 \\ 38,497 \end{array}$ | $\begin{array}{r} 287,424 \\ 715,666 \\ 9,136 \\ +86,388 \\ 17,086 \end{array}$ | $\begin{array}{r} 57,181 \\ 123,013 \\ 1,7900 \\ 92,966 \\ 2,092 \end{array}$ | $\begin{array}{r} 27,833 \\ 63,439 \\ 11619 \\ 1,287 \\ 1,293 \end{array}$ | $\begin{array}{r} 02,410 \\ 523,214 \\ 6,717 \\ 477135 \\ 13,701 \end{array}$ | $\begin{array}{r} 671,803 \\ 1,08,522 \\ 18,874 \\ 1,979,380 \\ 21,366 \end{array}$ | $\begin{array}{r} 89,248 \\ 213,633 \\ 3,443 \\ 37,, 686 \\ 2,966 \end{array}$ | $\begin{array}{r} 40,975 \\ 128,237 \\ 2,097 \\ 126,016 \\ 2,178 \end{array}$ |  | $\begin{array}{r} 22,138 \\ 46,449 \\ 135,757 \\ 93 \end{array}$ |
| Notes and accounts receivable.................... Less: Allowance for bad debts.......... |  |  |  |  |  |  |  |  |  |  |
| Inventories..................................... |  |  |  |  |  |  |  |  |  |  |
| Govermment obligations.. |  |  |  |  |  |  |  |  |  |  |
| Other current assets | 102,830278,670 | 33,521 | $\begin{array}{r} 6,278 \\ 21,635 \end{array}$ | $3,068$ | $24,175$$82,662$ | $\begin{array}{r} 68,764 \\ 160,419 \end{array}$ | $\begin{array}{r} 7,051 \\ 20,391 \end{array}$ | $\begin{array}{r} 3,262 \\ 12,600 \end{array}$ | $\begin{aligned} & 1,877 \\ & 3,336 \end{aligned}$ | 1,912 |
| Other investments.. |  | 1156,685736,427 |  |  |  |  |  |  |  |  |
| Depreciable assets. | 3,148,618 |  | 165,15782,781 | 120,33651,901 | 450,034284,097 | $2,381,892$$1,332,777$ |  | 134,62465,780 | 63,40928,111 | 57,25826,782 |
| Less: Accumulated depreciatio | $\begin{array}{r} 1,505,115 \\ 44,745 \end{array}$ | 358,779 |  |  |  |  | 120,673 |  |  |  |
| Depletable assets. |  | 10,879 | 32,781 860 | 748 | 9,271 | 33,360 | 8,102 | 4,871 | 2,784 1,229 | 26, 467 |
| Less: Accurnlated depletic | 25,663 | 2,907 | 534 | 259 | 2,109 | 16,549 | 3,151 | 1,846 | 1,229 | 76 |
| Land...... | $\begin{array}{r} 349,842 \\ 27,750 \\ 7,525 \\ 275,222 \end{array}$ | $\begin{gathered} 90,408 \\ 7,644 \\ 1,290 \\ 59,110 \end{gathered}$ | $\begin{array}{r} 15,067 \\ 288 \\ 65 \\ 12,596 \end{array}$ | $\begin{array}{r} 14,197 \\ 51 \\ 33 \\ 3,997 \end{array}$ | $\begin{gathered} 01,144 \\ 7,305 \\ 1,142 \\ 42,517 \end{gathered}$ | $\begin{array}{r} 257,901 \\ 20,035 \\ 6,191 \\ 213,679 \end{array}$ | $\begin{array}{r} 39,130 \\ 883 \\ 255 \\ 15,601 \end{array}$ | $\begin{gathered} 21,819 \\ (2) \\ 8,406 \\ 8,465 \end{gathered}$ | $\begin{array}{r} 8,759 \\ 100 \\ 30 \\ 2,696 \end{array}$ | $\begin{array}{r} 8,552 \\ 617 \\ 223 \\ 4,460 \end{array}$ |
| Intangible assets.................... |  |  |  |  |  |  |  |  |  |  |
| Other assets............... |  |  |  |  |  |  |  |  |  |  |
| Total liabilities | 8,174,592 | 2,388,126 | 411,848 | 34a,925 | 1,666,353 | 5,721,730 | 897,260 | 413,474 | 229,794 | 253,992 |
| Accourts payable..............................................Mortgaces, notes, and bonds payable in less than Morteafes, Other current liabilities | 1,330,248 | 514,164 | 86,547 | 55,922 | 371,695 | 805,724 | 132,056 | 51,050 | 29,064 | 51,942 |
|  | $\begin{aligned} & 904,515 \\ & 191,719 \end{aligned}$ | $\begin{array}{r} 289,367 \\ 56,989 \end{array}$ | $\begin{aligned} & 40,727 \\ & 10,340 \end{aligned}$ | $\begin{aligned} & 76,707 \\ & 10,367 \end{aligned}$ | $\begin{array}{r} 17,933 \\ 36,282 \end{array}$ | $\begin{aligned} & 610,613 \\ & 133,744 \end{aligned}$ | $\begin{gathered} 109,703 \\ 17,582 \end{gathered}$ | $\begin{aligned} & 41,731 \\ & 10,201 \end{aligned}$ | $\begin{array}{r} 14,259 \\ 3,633 \end{array}$ | 53,7133,748 |
|  |  |  |  |  |  |  |  |  |  |  |
| Morteases, notes, and bonds payable in one year or more. <br> Other liabilities <br> Partners' capital | $\begin{array}{r} 920,710 \\ 203,364 \\ 4,024,030 \end{array}$ | $\begin{array}{r} 232,151 \\ 55,356 \\ 1,240,099 \end{array}$ | $\begin{array}{r} 29,206 \\ 10,056 \\ 234,974 \end{array}$ | $\begin{array}{r} 41,710 \\ 6,078 \\ 119,141 \end{array}$ | $\begin{aligned} & 162,235 \\ & 39,224 \\ & 885,984 \end{aligned}$ | 631,291146,550$3,343,808$ | 83,05714,200540,662 | 33,9535,553270,986 | $\begin{array}{r}28,217 \\ 5,373 \\ \hline 1594\end{array}$ | 20,8873,274120,428 |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | 149,248 |  |
| Total receipts............................. | 25,174,810 | 7,2219,654 | 2,314,048 | 1,811,588 | 5,044,018 | 15,775,242 | 1,727,870 | 770, 3 3. | 413,161 | 534,365 |
| Business receipts. | $\begin{array}{r} 24,887,062 \\ 1,673 \\ 939 \\ 28,444 \\ 57,568 \end{array}$ | $\begin{array}{r} 9,113,646 \\ 845 \\ 137 \\ 7,040 \\ 18,014 \end{array}$ | $\begin{array}{r} 2,297,407 \\ 62 \\ 99 \\ 929 \\ 3,000 \end{array}$ | $\begin{array}{r} 1,796,296 \\ \text { (1) }^{215} \begin{array}{r} 556 \\ 2,047 \end{array} ~ \end{array}$ | $\begin{array}{r} 5,019,943 \\ 568 \\ 74 \\ 5,555 \\ 12,761 \end{array}$ | $\begin{array}{r} 15,575,845 \\ 828 \\ 802 \\ 21,484 \\ 38,450 \end{array}$ | $\begin{array}{r} 1,688,062 \\ 86 \\ 28 \\ 2,868 \\ 5,042 \end{array}$ | $\begin{array}{r} 755,734 \\ 75 \\ 17 \\ 2,204 \\ 3,541 \end{array}$ | $\begin{gathered} 407,754 \\ (1) \\ (1) \\ 472 \\ 97 \end{gathered}$ | $\begin{gathered} 524,574 \\ (1) \\ (1) \\ 1,187 \\ 530 \end{gathered}$ |
| Income from other partnerships, etc............ Nonqual ifying dividends.................... |  |  |  |  |  |  |  |  |  |  |
| Interest............ |  |  |  |  |  |  |  |  |  |  |
| Rents. |  |  |  |  |  |  |  |  |  |  |
| Royalties.... | $\begin{array}{r} 987 \\ 1,284 \\ 5,076 \\ 210,597 \end{array}$ | $\begin{array}{r} 328 \\ 454 \\ 1,629 \\ 77,561 \end{array}$ | $\begin{array}{r} 25 \\ 88 \\ 189 \\ 12,283 \end{array}$ | $\begin{array}{r} 36 \\ 365 \\ 124 \\ 11,945 \end{array}$ | $\begin{aligned} & (1) \\ & 1)^{267} \\ & 1,316 \\ & 53,333 \end{aligned}$ | $\begin{array}{r} 659 \\ 308 \\ 3,403 \\ 132,954 \end{array}$ | $\begin{array}{r} 365 \\ 103 \\ 1,043 \\ 20,213 \end{array}$ | $\begin{array}{r} 153 \\ 44 \\ 428 \\ , 088 \end{array}$ | (1) | 209 |
| Het farm profit.............................. |  |  |  |  |  |  |  |  | -8  <br> 28 $\begin{array}{r}64 \\ 3,910\end{array}$ <br> 7,209  |  |
| Net gain, noncapital assets.................... |  |  |  |  |  |  |  |  |  |  |  |
| Other receipts................................... |  |  |  |  |  |  |  |  |  |  |  |
| Total deductions. | 23,687,392 | 8,771,700 | 2,229,190 | 1,783,569 | 4,759,001 | 14,726,706 | 1,510,552 | 717,4,25 | 380,700 | 512,427 |
| Cost of goods sold. | 19,014,792 | 7,577,030 | 1,967,752 | 1,675,770 | 3,927,508 | 11,290,023 | 1,265,833 | 54, 337 | 284,821 | 438,075 |
| Salaries and wages. | 1,857,614 | 469,945 | 115,177 | 31,285 | 323,483 | 1,370,132 | 139,450 | Tis, | 36,585 | 28,825 |
| Payments to partners | 321,379 | 69,732 | 23,833 | 4,575 | 51,324 | 248,841 | 35,081 | 16,713 | 12,392 | 6,576 |
| Fent...... | 337,257 | 54, 690 | 20,304 | 4,777 | 39, 60.1 | 279,793 | 14,256 | $\because 753$ | 7,34 | 2,159 |
| Intere | 98,719 | 30,173 | 3,720 | 7,203 | 19,24 | 67,748 | 7,150 | 4, ${ }^{\text {c, }}$, 98 | <,47 | 2,375 |
| Taxes.......... | 303,517 | 82,424 | 13,827 | 4,241 | 64,350 | 218,673 | 23,347 | 12,032 | 0,653 |  |
| Casualty losses | 很, 081 | 587 15,039 | +207 | 2,023 | 10,375 | 3,434 33,222 | 143 0,269 | 78 3,651 |  | (1) 1,546 |
| Ead dobts.................................................... Repairs. | 48,783 | 15,039 | 2,639 | 2,023 | 10,377 14,417 | 33,222 | 0,269 6,287 | 3,651 3,588 | 1,072 | 1,546 1,751 |
| Repairs............................................... | 88,084 241,579 | 24,216 63,252 | 6,176 14,098 | 3,623 8,319 | 14,417 40,835 | D2, 175,98 | 6,287 18,208 | 3,588 10,054 | 4, 928 4,081 | 1,7013 |
| Amortization.. | 3,348 | 1, 204 | 4 | 69 | 1,092 | 2,034 | 155 | 43 | 54 | (1) |
| Depletion. | 918 |  | 15 | - | 214 | 628 | 489 | 410 | - |  |
| Retirement plans............... | 5,309 | 2,4,45 | 878 | 100 | 1,45\% | 2,786 | 200 | 155 | 15 | 39 |
| Net luss from cther partnerships, etc........... | 1,314 | 355 | 91 | 47 |  |  | 100 | $\left.{ }^{1}\right)$ | 98 | - |
| Net farm luss. | 68 |  | - |  | - | $\omega$ | - | - | - | - |
| Net luss, noncapital as | 1,256 | 154 | D2 | 13 | 79 | 1,044 | 54 | $\mathrm{n}_{4}$ |  |  |
| Other deductions. | 1,358,874 | 38b, 235 | 80,301 | 41,359 | <44.15 | 961,018 | 40,885 | 4,0,540 | 24,088 | 22,257 |
| Gross praft (less luss).......................... | 5,872,270 | 1,542,616 | 329,655 | 120,526 | 1,092,435 | 4,279,222 | 42, 229 | -2,2,797 | 222,933 | 86,499 |
| Net profit (less loss). | 1,507,418 | 44,7,894 | 84,858 | 28,019 | 335,017 | 1,048,536 | 10r,318 | 52,919 | 32,461 | 21,938 |

Footnotes at end of table.

Table 3.11-balance sheet and income statement items, by selecteo inoustries-continued

| Item | Wholeeal, ard rotail tradu-rontinurd |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | frotail trad - Continued |  |  |  |  |  |  |  |  |  |
|  | General merchandise | Fowd stores |  |  | Adtumbtive dealers and gasuline zurfie frationt |  |  |  | $\begin{aligned} & \text { Apparol } \\ & \text { expd } \\ & \text { acpessury } \\ & \text { stores } \end{aligned}$ | $\begin{aligned} & \text { Finnitame, } \\ & \text { hume } \\ & \text { firniah- } \\ & \text { inut ard } \\ & \text { equipment } \\ & \text { ethes } \end{aligned}$ |
|  |  | Total | Grwery <br> stores, meat <br> and finh <br> markets, and <br> fruit and <br> vegetaule <br> markets | nther food stures | T- + + | Adtumabile <br> and imak <br> Aealers | Gas-7ing Etu. |  |  |  |
| NIMBER OF PARTNLRLHIPS <br> All active partnerships. <br> Partnerships with balance sheets. <br> As a percent of all partnerships. | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (4.2) | (43) | (4) |
|  | $\begin{array}{r} 21,075 \\ , 0,08 \\ 47.0 \end{array}$ | $\begin{array}{r} 32,152 \\ 23,813 \\ 42.0 \end{array}$ | $\begin{aligned} & 27,464 \\ & 11,0,28 \end{aligned}$ | $\begin{array}{r} 4,683 \\ 2,185 \\ 46.7 \end{array}$ |  |  |  | $\begin{array}{r} 1,359 \\ 0,959 \\ 61.0 \\ \hline \end{array}$ | $\begin{array}{ll} 1,0, \\ 070 \\ 070 \end{array}$ | $\begin{aligned} & 14,26 \\ & 8,300 \end{aligned}$ |
|  | (Thousand dol lars, |  |  |  |  |  |  |  |  |  |
| All active partnerships. <br> Partnerships with balauce sheets <br> As a percent of all partnerships. | $\begin{array}{r} 1,302,994 \\ 01, .532 \\ 69.9 \end{array}$ | $\begin{array}{r} 4,979,127 \\ \hdashline 99,710 \\ \hdashline \quad 60 . \end{array}$ |  |  |  |  |  | $\begin{array}{r} 2,096 \\ 4+1,341 \\ 04.4 \end{array}$ |  | $\begin{aligned} & 1,425,417 \\ & 1,10,514 \end{aligned}$ |
| Total assets | 463,973 | 587,380 | 527,751 | 59, ¢2, | 1, 217,103 | 516, 270 | 185, | 215,202 | ${ }^{510 \%}$, 54.4 | 99, , 900 |
| Cash.. <br> Notes and accourts receivable. <br> Less: Allowance for bad delts. <br> Inventories <br> Governuent obligations | 58,117 49,433 263,853 7,782 | 78,487 <br> 55,469 <br> 252,241 <br> 299 <br> 8,93 | 70,740 48,500 880 145,50 691 |  | $\begin{array}{r} 97,238 \\ 180,491 \\ 49,083 \\ 4,9,230 \end{array}$ | $\begin{array}{r} 52,881 \\ 11,700 \\ 32,757 \\ 364,349 \\ 1,769 \end{array}$ | $\begin{aligned} & 20,010 \\ & 30,41 \\ & 391 \\ & 35 \cdot 281 \end{aligned}$ | $\begin{aligned} & 10,987 \\ & 4 ., 360 \\ & 48,355 \\ & 38,105 \\ & 1107 \end{aligned}$ | $\begin{array}{r} 80,1<8 \\ 105,100 \\ 2,308 \\ 250,080 \\ 2,317 \end{array}$ | $\begin{array}{r} 59,259 \\ 0,572 \\ 1,157 \\ 18,510 \\ , 0.55 \end{array}$ |
| Other current assets. | 8,913 | s,4 | ,96\% | $\begin{array}{r} 490 \\ 00,498 \\ 0,498 \\ 30,328 \\ 1,6797 \\ \hline 40 \end{array}$ | $\begin{aligned} & 14,065 \\ & 30, \\ & 310,204 \\ & 14,0 \\ & 1,0 \\ & 1,0,08 \end{aligned}$ |  | $\begin{array}{r} 1,1 \\ 2 u_{3}, 91 \\ 4,90 \\ 3010 \\ 302 \end{array}$ | $\begin{array}{r} 7,681 \\ 1,514 \\ 09,280 \\ 28,395 \\ , 191 \\ , 197 \end{array}$ | $\begin{array}{r} 5,3<7 \\ 2,388 \\ 1,1,351 \\ 1,3,761 \\ 1,011 \\ 1,845 \end{array}$ | $\begin{array}{r} 5,397 \\ 15,349 \\ 15.338 \\ 1,103 \\ 7791 \\ 343 \end{array}$ |
| Other investments.. | 21,370 | 18,493 | 13, |  |  |  |  |  |  |  |
| Depreciable assets.. | 17, 220 | 407,062 | 340,50\% |  |  |  |  |  |  |  |
| Less: Accumulated depreciation............. | 1, 8857 | 191, 747 | 100,419 |  |  |  |  |  |  |  |
| Depletable assets. <br> Less: Accumulated depletion. | $\begin{array}{r}1,599 \\ \hline 55\end{array}$ | 0,674 | 5,637 $\therefore, 836$ |  |  |  |  |  |  |  |
| tand.............. | 17,767 | 30,707 | 25.608 | $\begin{array}{r} 5,041 \\ 798 \\ 501 \\ 3,768 \end{array}$ |  | $\begin{array}{r} 23,185 \\ \quad \begin{array}{r} 704 \\ 720,925 \end{array} \\ 20 \end{array}$ | 29,044 | 10,381 |  | $\begin{array}{r} 21,521,522 \\ 556 \\ 11,429 \end{array}$ |
| Intarg ible assets............................ | 1,097 | -915 | -,117 |  |  |  | $15^{\prime \prime}$$4,304$ | $\begin{array}{r} 198 \\ 10,75 \\ 10,720 \end{array}$ | $\begin{array}{r} 11,517 \\ 974 \\ 87 \\ 10,225 \end{array}$ |  |
| Less: Accumlated amortization............. | 8, 8 ¢ 60 | 12,481 | 22, 280 |  |  |  |  |  |  |  |
| Total liabilities. | 463,973 | 587,380 | 59, 351 | 59,424 | 1, 197, 063 | OLtereno | 185, 71 | 215,722 | 565,549 | 592,900 |
| Accounts payable......................................... Morteates, notes, and bonds pavatie in less | 81,190 | 74,940 | (4), 34, 3 | 6,597 | 115,220 | 515,510 | 25,275 | 34, ${ }^{4}$ 29 | 95,138 | 29,127 |
| then one year Other current liabilities. | 25,144 8,867 | 36,408 15,020 | 30, 506 | 5,842 1,491 | $\begin{aligned} & 16,004 \\ & 29,0 \end{aligned}$ | $\begin{aligned} & 1-, 45 \\ & 16,8425 \end{aligned}$ | $\frac{21,}{4,205}$ | $\begin{array}{r} a, 939 \\ -, 493 \end{array}$ | $\begin{aligned} & \text { 4i, } 876 \\ & 11,5: 0 \end{aligned}$ | 49, 634 $12,71.2$ |
| Mortgages, notes, and bonds payable in one <br> year or more. <br> Other liabilities. <br> Partners' capital accounts | 59,285 17,710 271,773 | 103,374 10,894 340,744 | 40,619 10,378 314,061 |  | $\begin{aligned} & 108,02 \\ & 2,0,307 \\ & 5.4, \end{aligned}$ | $\begin{aligned} & 43,374 \\ & 17,540 \\ & 312 ; 072 \end{aligned}$ | $\begin{array}{r} 35,753 \\ 3,054 \\ 105,742 \end{array}$ | $\begin{aligned} & 48,374 \\ & 3,721 \end{aligned}$ | $\begin{array}{r} 30,790 \\ 11,831 \\ 363,394 \end{array}$ | $\begin{array}{r} 57,098 \\ 30,64 \\ 353,465 \end{array}$ |
| Total receipts..... | 915,532 | 2,09b,720 | -,793, 013 | 203,17 | 3,874, 1188 | $\therefore, 476,887$ | 950,700 | 4 41,341 | 1,130,360 | 1,105,814 |
| Business receipts. <br> Income from other partnerships, etc. <br> Nonqualifying dividends. <br> Interest. <br> Rents... | $\begin{array}{r} 899,845 \\ 47 \\ 32 \\ 1,631 \\ 4,348 \end{array}$ | $2,978,865$ 455 020 885 8,310 |  | 207,213 <br> 380 <br> 67 <br> 5.0 | $\begin{array}{r} 3,+2,690 \\ 30 \\ 18 \\ \cdots, 021 \end{array}$ | $\begin{array}{r} 2,44,837 \\ 17 \\ 1,205 \\ n, 380 \end{array}$ |  |  | $\begin{aligned} & 1,128,3400 \\ & \quad(2) \\ & 3,835 \\ & 2,725 \\ & 2,75 \end{aligned}$ | $\begin{array}{r} 1,1081,955 \\ 69 \\ 3,36 \\ 3,38 \\ 2,548 \end{array}$ |
| Royalties........ | $\begin{array}{r}73 \\ 306 \\ 306 \\ \hline 120\end{array}$ | $\begin{aligned} & (1)^{36} \\ & 8,955 \\ & 8,957 \end{aligned}$ |  | $193$ |  |  |  | $\begin{array}{r}71 \\ \hline \\ \hline\end{array}$ |  |  |
| Net farm profit.............................. |  |  |  |  |  |  |  |  |  | ${ }_{136}$ |
| Net gain, noncapital assets.................... . Other receipts...................... |  |  |  |  |  |  |  |  |  | 27,968 |
| Total deductions............................... . | 85:,938 | 2,351,028 | 2,665,133 | 185,895 | 3,708,641 | 2,403,648 | 895, ${ }^{\text {chim }}$ | 409,94, | 1,033, ${ }^{0.3}$ | 1,005,281 |
| Cost of goods sold. | 631,099 | 2,357,821 | -,249,817 | $\begin{array}{r} 108,004 \\ 39,321 \\ 4,052 \\ 6,102 \\ 911 \end{array}$ | $\begin{array}{r} 3,229,297 \\ 2 x, 40 \\ 46,291 \\ 4,201 \\ 10,166 \end{array}$ | $\begin{array}{r} 2,104,120 \\ 118,018 \\ 21,899 \\ 14,454 \\ 10,44 \end{array}$ | $\begin{array}{r} 719,940 \\ 05,374 \\ 1,, 45 \\ 21,293 \\ 2,507 \end{array}$ | $\begin{array}{r} 305,237 \\ 34,848 \\ 8,940 \\ 7,154 \\ 3,213 \end{array}$ | $\begin{array}{r} 74,188 \\ 213,320 \\ 21,473 \\ 37,304 \\ 4,365 \end{array}$ | $\begin{array}{r} 700,857 \\ 107,088 \\ 24,007 \\ 25,035 \\ 5,303 \end{array}$ |
| Prent.............. | 14,050 | 27,982 | 28,200 |  |  |  |  |  |  |  |
| Interest. | 5,4 | ,285 | 0,3,4 |  |  |  |  |  |  |  |
| Taxes........................................ | 14,543 | 32,784 | 29,809 | (1) ${ }^{3}$ ) 18 |  | $\begin{array}{r} 12,815 \\ 195 \\ 5,290 \\ 5,112 \\ 8,710 \end{array}$ | $\begin{array}{r} 14,811 \\ 1,46 \end{array}$ |  | $\begin{array}{r} 10,53 \\ , 590 \\ \because, 570 \\ \because, 40 \end{array}$ | $\begin{array}{r} 17,030 \\ 382 \\ 0,308 \\ 0,709 \\ 11,975 \end{array}$ |
| Casualte losses............................ |  | - 7105 | -898 |  |  |  |  |  |  |  |
|  | 1,599 | 1,350 | 1,257 | 1, ${ }^{\text {哭 }}$ |  |  |  |  |  |  |
| Depreciation................................. | 14,891 | 2, | -4,380 | 4,236 |  |  |  |  |  |  |
| Amortization.......................... |  |  | 223 | $130^{\circ}$ |  | 1375411 | 272717 |  | $\ldots$ | 56 |
| Depletion. | (1) | ${ }^{(1)}$ | (2) ${ }^{\text {2 }}$ |  |  |  |  | 11 | (2) ${ }^{1-4}$ |  |
| Retirenent plans..................................... | $\text { (1) }^{1,21}$ |  |  |  |  |  |  |  |  | $(1)^{105}$ |
| Net loss from other partnerships, etc......... Net farm loss........................................ | (1) | $\begin{aligned} & \binom{1}{2} \end{aligned}$ | $\left.\begin{array}{l} \mathbf{1}_{1}^{2} \end{array}\right)$ | - |  |  |  | - |  | $\left(^{1}\right)$ |
| Net lose, noncapital assets. Other deductions. | $\begin{array}{r} 32 \\ 06,262 \end{array}$ | $\begin{array}{r} 1344 \\ 141,345 \end{array}$ | $\begin{array}{r} 148 \\ 124,358 \end{array}$ | $\begin{array}{r} 36 \\ 26,987 \end{array}$ | $\begin{array}{r} 136 \\ 170,160 \end{array}$ | $\begin{aligned} & \text { (1) } \\ & 102,888 \end{aligned}$ | $44,146$ | $30,120$ | $\begin{array}{r} 18 \\ 81,598 \end{array}$ | $\begin{array}{r} 32 \\ 202,457 \end{array}$ |
| Gross proritt (less loss)............................ Het profit (less loes). | $\begin{array}{r} 208,246 \\ 65,5,54 \end{array}$ | $\begin{aligned} & 621,044 \\ & 145,68= \end{aligned}$ | $\begin{aligned} & 5,27,535 \\ & 12,8,402 \end{aligned}$ | $\begin{aligned} & 93,509 \\ & 17,230 \end{aligned}$ | $\begin{aligned} & 695,394 \\ & 100,347 \end{aligned}$ | $\begin{gathered} 338,717 \\ 73,239 \end{gathered}$ | $01,110$ | $\begin{array}{r} 129,0,03 \\ 31,39 \end{array}$ |  |  |



Table 3.11 -balance sheet and income statement items, by selected industries-Contínued


Footnotes at end of table.


[^25]Table 3.12 -balance sheet and income statement ttems, by size of total assets and industrial division



Table 3．12－BALANCE SHEET AND INCOME STATEMENT TTEMS，BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION－CONLINUED

| Industrial division and item | All active parunc？－ shipe | Fartacrships $\because$ thont ひ上130」 shoote |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Total | $\begin{aligned} & \text { Uyder } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \$: 5,1000 \end{aligned}$ |  | $\begin{aligned} & \$, 0,000 \\ & \$ 200,1000 \end{aligned}$ | $\begin{gathered} \$ 100,00 u \\ \text { undur } \\ \$ .30,000 \end{gathered}$ |  | $\begin{gathered} \$ 500,000 \\ 12, d e r \\ 12,200,000 \end{gathered}$ |  |  |
|  | （1） | （．） | （3） | （4） | （5） | （0） | （ ${ }^{\text {c }}$ | （s） | （ ${ }^{1}$ ） | （10） | （11） | （1） |
| MINING |  | $\begin{array}{r} 7,080 \\ 70.015 \end{array}$ | $\begin{array}{r} 7,221 \\ 45,574 \end{array}$ | $\begin{array}{r} 2,408 \\ 17,447 \end{array}$ | $\begin{aligned} & 1,488 \\ & 8,57 y \end{aligned}$ | $\begin{aligned} & 1,000 \\ & 7,292 \end{aligned}$ | $\begin{array}{r} 898 \\ 4,087 \end{array}$ | $\begin{array}{r} 595 \\ 3,205 \end{array}$ | $\begin{array}{r} 292 \\ 1,760 \end{array}$ | $\begin{array}{r} 224 \\ 1,526 \end{array}$ | $\begin{aligned} & 173 \\ & 730 \end{aligned}$ | $\begin{array}{r} 22 \\ 288 \end{array}$ |
| Number of partnerships．．．．．．．．．．．．．．．．．．．．．．．． <br> Number of partners． | $\begin{array}{r} 14,902 \\ 115,589 \end{array}$ |  |  |  |  |  |  |  |  |  |  |  |
|  | （Thou sand doltar s） |  |  |  |  |  |  |  |  |  |  |  |
| Total assets．． | － | － | 1，117，020 | 9，100 | 24，772 | 38，935 | 05，290 | 92，494 | 109，085 | 156，957 | 275，976 | 344，945 |
| Cash． <br> Notes and accounte roceivaude． | － | － | 103,728 147,313 | 1.403 832 | 3,006 2,585 | 4,475 5,018 | 7,059 13,723 | 4,712 15,090 | 11,090 13,000 | 11,583 27,081 | 22,289 44,332 | 32,505 24,480 |
| Less：Allowance for uad deuta．．．．．．．． | － | － | 147，313 217 | 232 | 2，585 | 5，618 | $\begin{array}{r}13,723 \\ \hline 18\end{array}$ | 15,090 23 | （13）${ }^{13,000}$ | 27，081 | $4,4,832$ 78 | 24，480 |
| Inventories．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 31，412 | 178 | 1，032 | （1）20．4 | 1，420 | 908 | 2，413 | 11，445 | 5，535 | 8，217 |
| Covemment obligations．．．．．．．．．．．．．．．．．．． | － | － | 4，113 | － | － | （＊） | － | 13 | 25 | 87 | 3，982 | － |
| Other current assets．．．．．．．．．．．．．．．．．．．．． | － | － | 21，584 | 21 359 | 4.41 | 1，070 | 238 | 5223 | 4,280 | 1，863 | 3，130 | 270 |
| Other investments．．．．．．．．．．．．．．．．．．．．．．．． | － | $-$ | 115，924 | 25.259 | 1，003 | 2，360 | 1，323 | 5，440 | ${ }^{870}$ | 22，491 | 54，320 | 27，446 |
| Depreciable assets．．．．．．．．．．．．．．．．．．．．．． | － | － | 845.003 | 25，986 | 32，103 | 42，882 | 09，117 | 97，079 | 87.321 | 111，986 | 171，825 | 187，304 |
| Less：Accurulated depreciation．．．．．．． | － | － | 456，704 | 20，252 | 20，087 | 25，070 | 40，251 | 58，555 | 45，883 | －2，463 | 104， 189 | 79，408 |
| Depletable assets．．．．．．．．．．．．．．．．．．．．．．． | － | － | 298，600 | 1.294 | 3，342 | 8，230 | 14，347 | 24，888 | 21，915 | 27，914 | 69，356 | 122，404 |
| Less：Accumulated dopletion．．．．．．．．．．． | － | － | 130，309 | 947 | 4，223 | 4，388 | b，908 | 12，188 | 7，503 | 19，295 | 35，254 | 4，4，903 |
| Land．．．．．．．． | － | － | 40．752 | $<39$ | 689 | 474 | 1，059 | 3，594 | 12，820 | 16，540 | 8，951 | 2，380 |
| Intangible assets．．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 14，692 | － | 35 | 2，207 | 20 | 46 | 49 | 62 | 7，221 | 4，992 |
| Less：Accumulated amortication．．．．．． | － | － | 8，550 | 9 | ． | 2，004 | ，－ | 1 | 32 | 52 | 3，783 | 2，679 |
| Other assets．．．．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 49.073 | 297 | 516 | 2，745 | 4,161 | 6，061 | 8，641 | 7，504 | 7，817 | 61，871 |
| Total liabilities and capital．．．．．．．．．．．．． | － | － | 1，117，020 | 9，100 | 24，772 | 38，435 | 65，290 | 92，494 | 109，085 | 156，957 | 275，976 | 344，945 |
| Accounts payable．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 101，375 | 2.148 | 4,301 | 4，408 | 9，700 | 6，988 | 9，040 | 11，170 | 40，284 | 12，824 |
| Mortgages，notes，and kinds parable in less than one yesr．．．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 148，827 | 3，830 | 4，24， | 9，401 | 30，331 | 12，605 | 21，910 | 22，212 | 38，598 | 15，636 |
| Other current liabilities．．．．．．．．．．．．．．．． | － | － | 20，137 | 5，029 | 403 | 4，940 | 2，616 | 821 | 588 | 1，700 | 7，416 | 2.018 |
| Mortgages，notes，and bonds payable in one year or more． | － | － | 193，274 | 975 | 4，156 | 928 | 1，734 | －，890 | 23，448 | 15，745 | 29，733 | 109，665 |
| Other liabilities．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 53，249 | 3，094 | 4，610 | 1，142 | 2，747 | 1，038 | 14，120 | 9，169 | 2，724 | 14，005 |
| Partners＇capital accounts．．．．．．．．．．．．．． | － | － | 594，758 | 20，510 | 7，058 | 18，050 | 18，150 | 04，152 | 49，373 | 96，961 | 157，321 | 190，197 |
| Total receipts． | 920，931 | 146，102 | 774，769 | 18，209 | 29，479 | 51，135 | 79，297 | 99，328 | 84，054 | 117，560 | 163，398 | 132，309 |
| Business receipts． | 865，822 | 138，480 | 727，342 | 17，425 | 28，421 | 49,271 | 74，399 | 95，890 | 79，820 |  | 150，052 | 124，439 |
| Income fram other partnerships，ete | 163 | 102 |  | － | ， | （ ${ }^{1}$ ） | ， | （1） | 20 | （ ${ }^{1}$ ） | 28 | 124，43 |
| Nonqualiryine dividends．．．．．．．．．．．．． | 24 | 11 | 13 |  | － | － | － | （ ${ }^{1}$ ） | － | － | 11 | － |
| Interest． | 2，539 | 529 | 2，010 | （1） | 124 | 47 | 48 | 50 | 101 | 542 | 875 | 282 |
| Fent | 3，917 | 210 | 3，701 | 314 | （1） | 83 | 100 | 81 | 304 | 1，029 | 710 | 951 |
| Royalties．．．．．．．．．．．．．．．．．．．．．．．．．．． | 20，129 | 1，738 | 18，391 | 98 | 570 | 1，521 | 2，617 | 1，216 | 13，051 | 844 | 5，425 | 3，043 |
| Net farmprofit．．．．．．．．．．．．．．．．．．．．．．．．．． | 5，28 |  | ， 28 | － | － | $\ldots$ | － | 10 | （1） | 980 | （ ${ }^{1}$ ） | ${ }^{1}$ ） |
| Net gain，noncapital assets． | 5，527 | 2，3731 | 3，154 | 295 | 09 | 04 | 95 | 153 | 102 | 1，880 | 204 | 292 |
| Other receipts．．．．．．． | 22，782 | 2，713 | 20，009 | 70 | 340 | 144 | 1，978 | 1，919 | 589 | 6，239 | 5，490 | 3，294 |
| Total deductions．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 933，999 | 102，670 | 772，329 | 25，274 | 31，484 | 58，412 | 72，045 | 94，769 | 88，545 | 107，756 | 101，909 | 130，035 |
| Cost of goods sola． | 366，200 | 52，107 | 314，093 | 3，545 | 7，489 | 10，888 | 27，079 | 40，824 | 43，532 | 52，505 | 74．993 | 46，038 |
| Salaries and wages． | 40，649 | 11，107 | 29，542 | 519 | 1，829 | 5，214 | 3，379 | 6，220 | 3，145 | 4，154 | 4，431 | 651 |
| Payments to partners | 11，694 | 1，721 | 9，973 | 158 | 1，135 | 1，907 | 2，014 | 1，308 | 1，193 | 1，123 | 635 | 500 |
| Rent．．．．．．．．．． | 8，048 | 1，153 | 6，895 | 740 | 337 | 343 | 515 | 655 | 072 | 1，952 | 1，195 | 480 |
| Intere | 21，136 | 4，143 | 16，993 | 200 | 350 | 773 | 1，824 | 1，168 | 1，542 | 2，090 | 2，832 | 6，208 |
| Taxes．．． | 24，311 | 4，073 | 20，238 | 407 | 802 | 1，531 | 2，308 | 2，700 | 2，325 | 3，000 | 4，186 | 2，853 |
| Casualty losses | ， 271 |  | 245 | － | － | － | － | （1） | 2， 325 | 113 | 02 | 67 |
| Bad debts．． | 1，710 | （1） | 1，704 | 130 | － | 58 | 580 | 224 | 75 | 245 | 370 | 22 |
| Repairs．．． | 23，780 | 4，453 | 19，327 | 397 | 1，010 | 1，683 | 2，906 | 2，770 | 2，748 | 3，247 | 3，700 | 194 |
| Depreciavion．．．．．．．．．．．．．．．．．．．．．．．． | 74，580 | 13，157 | 61，423 | 1，574 | 2，293 | 3，514 | 5，430 | 7，403 | 6，075 | 8，147 | 13，416 | 13，405 |
| Amortication， | 1，827 | 1，038 | 789 | － | 190 | 30 | － | － | 123 | 113 | 326 | （ ${ }^{1}$ ） |
| Depletion．．．．． | 101，653， | 9，027 | 92，020 | 1，984 | 3，131 | 3，218 | 6，478 | 7，840 | 0.770 | 8，149 | 20，603 | 33，853 |
| Retirement plans． | 1，020 | 02 | 958 | － | － | － | － | 270 | 162 | 259 | 214 | 53 |
| Net loss from other partnershipe，etci．． | 2，281 |  | 2，181 | 827 | 78 | 282 | 50 | 15 | 504 | 272 | 112 | 41 |
| Net farm loss．．．．．．．．．．．．．．．．．．．．．．．．．．．． |  | － | ， | － | － | － | － | － | － | － | － | － |
| Net luss，noncapital assets．．．．．．．．．．．．． | 2，893 | 132 | 2，761 | －${ }^{-}$ | 10 | － | 65 | （1） | 29 | 27 | 2，621 | （ ${ }^{2}$ ） |
| Other deductions．．．．． | 252，040 | 59，865 | 192，181 | 14，787 | 12，224 | 23，3n5 | 29，351 | 23，233 | 19，050 | 22，360 | 32，147 | 25，004 |
| Gross profit（less loss）． | 499，022 |  | 413，249 | 13，880 | 20，932 |  | 46,720 | 55，000 | 36，288 | 54，520 | 75，659 | 77，801 |
| Net profit（less loss）．． | 233，008 | ${ }^{2} 20,508$ | 3，440 | 27.005 | 22，005 | 22，777 | 6，052 | 4，559 | 24，491 | 9，804 | 1，489 | 2，274 |




|  |  |  | $\therefore$ |  |  |  |  | ＋＋，t． |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | I． Ca ． 1 |  |  |  |  |  |  |  |  | ＊，， |
|  CAE＂．ANE＂ANITARY CERVICE | （1） | （） | （3） | （ $\because$ ） | （ ${ }^{\text {）}}$ | （c） | （ ） | （3） | （ ） | （1） | （11） | 1 ： |
|  | $+3=96$ | 110，251 | $\begin{array}{r} 7,528 \\ 20,135 \end{array}$ | 2.470 0.104 | 1，489 | 1，2， 315 | $\begin{array}{r} 242 \\ 2,202 \end{array}$ | $\begin{array}{r} 703 \\ 2,170 \end{array}$ | 182 54 | 21 295 | 35 14 | 2 5 |
|  | （Thousand dollars） |  |  |  |  |  |  |  |  |  |  |  |
| T．tar aata | － | － | 473，303 | 11， | 25，127 | 54,847 | 58， 555 | 216， 17 | 1，8，392 | 59，122 | ，1， 308 | 13，514 |
|  | － | － | 44，741， | －，45， | 3，122 |  |  | $10,479$ | 5， 575 | $5,178$ | $4,91 t$ | $201$ |
|  | － | － | 73,710 305 | 1，409 | 4，325 | 6， | $10,173$ | 18， 112 | 8，534 | $\begin{array}{r} 10,000 \\ 72 \end{array}$ | $21,232$ | $2,830$ |
| I wh ． | － | － | ＜4，443 | 14.4 | 135 | ＇w＇ | 201 | P， 386 | 3，4．4 | 3，738 | 5，410 | － |
|  | － | － | 3，802 | － | － | － | － | 158 | 93 |  | 3，005 | 306 |
|  | － | － | 9，101 | 175 | 252 | 1，2：${ }^{\text {a }}$ | 1，010 | ＜，407 | 1，578 | 420 | 1，210 | － |
| Other Luvestment．． | － | － | 15，04 | 18 | ＜ 5 | 1，670 | 1，376 | 1，402 | 3，047 | 1，750 | 2，338 | 2，811 |
| D－precialle acsut： | － | － | 471，746 | 15，841 | 27，544 | 74，100 | －4，04， | 119，48 | 58，540 | 50，708 | 53，303 | 8，096 |
| Less：AcCundated jepran：aticr．．．．．．． | － | － | 228，008 | 10.180 | 13，204 | 40，774 | 32，751 | 58，04t， | 22，233 | 24，331 | 25，052 | 1，437 |
| Deplitatie asser．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 17，703 | 775 | 2，586 | 208 | 100 | 3，700 | 19 | $\because, 57$ | 1，238 | － |
| Lese：Accuratel fopleti•s．．．．．．．．．． | － | － | 8，370 | 301 | 1，243 | 125 | 95 | 2.087 | 1－） | －，3ES | 51 | － |
| Land．．．．．． | － | － | 15，717 | 103 | 521 | 2，476 | 642 | 5，115 | 1，5040 | 2，422 | ＜，195 | 629 |
|  | － | － | 0.580 | 224 | 19 | 0.85 | 1， 428 | 2.103 | 3，143 | 258 | 70 | － |
| L－35：Accumater amortisauict．．．．．．． | － | － | 1，207 | 50 | 1 ， | 4 31 | ＋135 | ， 987 |  | 03 | －70 | 8 |
| Other asset： | － | － | 23，40．6 | 087 | 1，Јe9 | $4, u_{4}+$ | 4，135 | 3，887 | 4，581 | 2，342 | 2，110 | 78 |
| Iutal liauilities and capital． | － | － | 473，303 | 11，201 | 25，127 | 59，897 | 58，555 | 114，127 | 1 $\therefore 302$ | 59，122 | ＋3，308 | 13，514 |
| Aceo 山LV paval2e．．．．．．．．．．．．．．．．．．．．．．．．．． | － | － | 72，518 | 2，402 | 2，417 | 5，303 | 4，707 | 12，008 | 23，07E | 8，653 | 10，800 | 2，992 |
|  | － | － | 12，094 | 1，577 | 3，714 | 1，090 | 8， 835 | 10,512 2,363 | 7，200 | 7,180 2,009 | 2，578 | $(2) 67$ |
| Liortazes，Htes，and b－nds payal l＂ $2 t$. <br>  | － | － | 107，8ut | 1，310 | 4，06 | 13，tue | 11，742 | 22，75t | 22，472 | 4，50x | 11，428 | 6，972 |
| Other ${ }^{\text {－}}$ calilitres．．．．．．．． | － | － | 29，075 | 3，3 | 543 | Tse | 328 | 7，080 | 2，112 | 4，559 | ¢，499 | 76 |
| Partucr：＇capital acculits | － | － | 190，206 | 5，576 | 12.90 r | 31，400 | 32，798 | 43，404 | 4.195 | 20， 515 | 30，755 | 2，712 |
| Total remipt | 2，339， 1.84 | 400，790 | 877，344 | 57，14： | 75， 721 | 213，332 | 124，100 | 220，203 | 103，394 | ＋9， 097 | E $\pm .509$ | 6，023 |
| Business restats．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 1，515，030 | 454，324 | 200，52， | 56.320 | 70，404 | 112， 3 H． | 122．e71 | 222，343 | 102，079 | 43，23？ | 07，595 | 0，007 |
| Itwur inom ther partrershipe，etc．．．． Hurqual s．＇رu dividends．．．．．．．．．．．．．．．．．．．．．．． | （i）${ }^{485}$ | （2）${ }^{403}$ | （1）${ }^{52}$ | （1，－ | （1）－ | － | － | （2）${ }^{\text { }}$ | $(\cdot)$－ | 53 | － | － |
| Interest． | － 971 | 171 | （2） | （1） | （1） 81 | 43 | 143 | （273 | ${ }_{59}^{5}$ | 10 | 62. | （1）${ }^{-}$ |
| Fert＝．．．．．．．．．． | 2，549 | 411 | 2，138 | 17 | 48 | 357 | 311 | 285 | 27. | 459 | 379 | $\left.{ }^{1}\right)$ |
| Reyalites． | 272 | （1） | 2？1 | － | － | 1. | － | 258 | （ $\cdot$ ） | － | － | － |
| Net ：位T protit．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 111 | $5_{6}^{56}$ | 57 | － | － | 57 |  | － | － | － | － | － |
| Het rairi，noncapital assets．．．．．．．．．．．．．．． | 3，112 | 1，802 | 1，250 | 188 | － | 28 | 202 | $104$ | 181 | 51 |  | － |
| Other raceipts．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 15，642 | 3，470 | 12，106． | 404 | 880 | 137 | 279 | 2，861 | 803 | 5，173 | 1，297 | （ ${ }^{1}$ |
| Total deauctions． | 1，191，385 | 404，347 | \％27，戌边 | 42,48 | c7，714 | 200，725 | 111，114 | 411，009 | 42，22e | 85,74 | r－，5ta | 5，029 |
|  |  | 215,243 | 280，344 | 21，788 | 34，433 | 58.198 | －3，105 | 133，538 | 02,237 | 21，378 | $45,000$ | － |
| Satarles and wartes．．．．．．．．．．．．．．．．．．．．． | $33.180$ | $7,518$ | 25，54，2 | 213 | 2，931 | $4,381$ | 2,088 | $0,235$ | $0, .506$ | 2，518 | $2,148$ | 1，044 |
| Pazme：ts to partners．．．．．．．．．．．．．．．．．．．．．．．．．．． | 27．920 | 2， 2 7e | 19，chas？ | $3,267$ | 4.231 | 3，06，2 | 2， 177 | 3，488 | 1，479 | 5 S ¢ | 438 | 198 |
| Rent．．．．．．．．．．．．．．．．．．． | 27．438 | 5，458 | 21，480 | $1, \div 14$ | 1.382 | 2，744 | 3，08？ | 7，991 | 1，920 | 920 | 910 | 62 |
| İtrrest． | 13，250 | 4，397 | z， 213 | 3\％ |  | $+33$ |  | 2，20： | 837 | 1，222 | 1，017 | 405 |
|  | 42，880 | 15.305 | 27，52 | 1， 240 | 2，2 2,4 | 3，599 | 3,71 | 7，859 | 4，172 | 2，347 | 2，842 | 178 |
| asualty loss | 793 | 408 | 385 | （t） | $\left.{ }^{1}\right)$ | － | $70$ | 222 | $\left.{ }^{2}{ }^{2}\right)$ | 51 | － | － |
| tad tetts．．．． | 3，134 | 252 | 2，822 | 133 | 104 | 16．3 | 1，7ue | ［ 405 | 154 | 102 | $0_{2}^{4}$ | 11 |
| hepaim．．．． | 51.738 | 23.110 | 22，022 | 1.804 | 3，781 | 3，935 | 3，435 | 7，257 | 3，717 | 2，030 | 2，050 | 107 |
| Enpreciation． | 77，091 | 31，713 | 45，3：8 | ＜，114 | 4，二小 | 7，037 | $\because, 123$ | 11，330 | 4，311 | －， 2,6 | 3，208 | 759 |
| Anortisation．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． ． |  | $a_{1}$ |  | ＜ 8 |  | 15 C | 70 | 230 | （ ${ }^{1}$ ） | 17 | $\left.1^{2}\right)$ | － |
| ikpl－tiut．．．．． | 373 |  | 373 | ，－ | － | － | － | 55 | （1） | 295 | 22 | － |
| Fitiremer．t plaz．．．．．．．．．．．．．．．．．．．． | 1，135 | （1） 96 | 1，4＊1 | （1） | 54 | 60 | 38 | 525 | 130 | － 85 | 240 | － |
| Not luse fium ther partherchiza，．． | 30 110 | ${ }^{1}{ }^{1}$ | 20 10 | （1） 11 | － | － | － | （1）－ | ${ }^{1}{ }^{1}$－ | （－）． | 13 | － |
| Su． T LJss，noncapital assets．． | 1，013 |  |  | － | 138 | － | － | （ ${ }^{1}$ ） |  |  | ${ }^{1}$ ） | － |
| Other deductions．．．．．．．．．．．．．．．．．．．．．．．．．．． | 214，010 | 84,508 | 124，142 | 10，582 | 14，105 | 10，404 | 21，032 | 29，768 | 13，169 | 7，839 | 7，078 | 2，205 |
| Grose prorit（less luss）． | 418，399 | 238.141 | 380，258 | 34， 532 | －2，421 | 54.498 | 5，70： | ¢＇己，eus | 34，542 | 32， 054 | 21，929 | 0，007 |
| Het prefit（less loze）．．．．．．．．．．．．．．．．．．．．．． | 140，795 | $50, \ldots 3$ | 70，352 | 14，1\％ | 20，207 | 12，007 | 12， 042 | 15，134 | $\therefore$ ，27 | 13， 350 | 5，001 | 994 |

Table 3.12-balance sheet and income statement items, by size of total assets ano industrial oivision - Continued

footnoter at end ui taple.


Table 3,12-BALANCE SHEET AND INCOME STATEMENT TTEMS, BY SIZE OF TOTAL ASSETS AND INDISTRIAL DIVISION-CONLINUE


Table 3.12 -balance sheet and INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION-Continued


Table 3.12 - BALANCE SHEET ANO INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INOUSTRIAL OIVISION-CONLINUED


[^26]PARTNERSHIPS AS JOINT VENTURES


[^27]
Estimates are rounded and may not ady to totals.
See text fur explanstury statements and "Luseririju or the Samplut and Liritatians of the Irats."

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Small Business Corporations were legally incorporated businesses with 10 or fewer shareholders who elected to be taxed through the shareholders rather than as corporations. The corporation filed a Form $1120-S$ return reporting its operations and its net income or loss, and the shareholders included their share of the net income or loss as income or loss on their individual returns.

The tax treatment of Small Business Corporations was similar to that of partnerships, combining for them the legal advantages of corporations and the tax advantages of partnerships. Perhaps for this reason, the number of Small Business Corporations has increased each year since the concept was added to the law in 1958, while during the same period the number of partnerships has declined each year.

## Chart 4A-Small Business Corporations

## 1965 industry distribution of net incomes and net deficits

## 3 industries accounted

for $52 \%$ of Small Business
469
Corporations, with 59\%
of the net income and $41 \%$ of the net deficit

## Million of dollars

Net income $\mathbf{\$ 1 , 9 6 9}$


## INCOME STATEMENT

Total receipts were over $\$ 46$ billion and business receipts were over $\$ 45$ billion for active Small Business Corporations for 1965. A large portion of the volume of business, 56 percent, was derived from wholesale and retail trade activities.

Of the 173,000 active Small Business Corporations for 1965 , there were 116,000 , or 65 percent, with net income. For these corporations, the statutory net income was \$1,969 million.

Industry's share of the net income of $\$ 1,969$ million and the deficit of $\$ 522$ million is shown in chart 4 A 。 The three industries of manufacturing, retail trade, and wholesale trade, activities in which 52 percent of all Small Business Corporations were engaged, accounted for $\$ 1,152$ million, or 59 percent, of the net income, and $\$ 216$ million, or 41 percent, of the deficit.

Nearly one-half of all Small Business Corporations had business receipts of less than $\$ 100,000$, but only 11 percent had business receipts of under $\$ 10,000$ and 12 percent had over $\$ 500,000$ in business receipts. This largest business-receipts class accounted for 61 percent of the business receipts, 58 percent of the net income (less
deficit), and 43 percent of the total assets of all Small Business Corporations.

These and other significant income statement and balance sheet data are presented for selected industries in table 4.I. Data on total receipts, business receipts, depreciation, net income, and inventories, for all Small Business Corporations and for those with net income, are shown by industrial division and size of business receipts in table 4.2 .

## RECEIPTS AND PROFITS BY STATES

Table 4.3 presents data for Small Business Corporations by State and Internal Revenue District in which the returns were filed. Number of returns, total receipts, business receipts, cost of sales and operations, the deductions for taxes and depreciation, and net income (less deficit) are shown for all returns in all Districts and States. Number of returns and net income are shown for those returns with net income. Because of the size of the sample of Small Business Corporation returns, it was not possible to show State data from them classified by industry.

## Chart 4B

## Small business corporations volume of business of states, 1965

## Billion dollars

5 and over


Since the State statistics are based on the Internal Revenue Districts in which the returns were filed, they do not necessarily reflect business activity within a state. If a company operated in more than one State, or if for some reason the return was filed in one State and the company operated in another, the estimates for the States involved would be distorted.

The United States totals in table 4.3 differ slightly from those in other tables, because they were derived using sample weights for individual Districts, while the statistics in other tables were derived using National weights.

Chart 4 B shows the State-by-State distribution of total volume of business of Small Business Corporations. In 11 States, business receipts exceeded $\$ 1$ billion. However, Small Business Corporations were rather concentrated. Four States, New York, Texas, Illinois, and Florida, accounted for 33 percent of the total receipts and 30 percent of the net income (less deficit). New York alone accounted for 20 percent of all Forms $1120-\mathrm{S}$ filed.

## COST OF INVESTMENT CREDIT PROPERTY

Like partnerships, Small Business Corporations were nontaxable in 1965 and thus could claim no investment tax credit themselves. However, nearly 43 thousand of them made investments of over $\$ 507$ million on which their shareholders could compute credit. The information about Small Business Corporations' investments in depreciable property is shown by industrial division in table 4.4.

Small Business Corporations were supposed to report with Form 1120-S the cost of their investment credit property allocated to their shareholders. The shareholders then included the cost, along with eligible cost they might have had from other sources, in the computation of investment credit filed with their individual returns. Because of this reporting situation, the reporting of type of property and life years was not as complete with the Form 1120-S as with other types of returns. Nearly

10 percent of the total investment was not identified as to whether the property was new or used, and another 10 percent was not identified as to the life of the property.

## BALANCE SHEET DATA

Balance sheet data for Small Business Corporations are included in this report for the first time since 1959. In 1959, there were 71,000 of these corporations reporting total assets of $\$ 7.6$ billion; in 1965 , there were over 173,000 with total assets of over $\$ 19$ billion.

Total assets and total liabilities and capital are shown in tables 4.1 and 4.5 for all active Smail Business Corporations with assets greater than zero. Unlike partnerships, the vast majority of Small Business Corporations reported balance sheet data, and data were estimated for the small percentage that did not.

Table 4.1 shows the various types of assets and liabilities and capital for selected industries. The largest components of total assets were inventories ( $\$ 4$ billion), net notes and accounts receivable ( $\$ 4.6$ billion), and net depreciable assets ( $\$ 4.8$ billion). Together they accounted for 69 percent of Small Business Corporation total assets. Though largest liability accounts were mortgages, notes, and loans totalling $\$ 5.4$ billion, nearly half of these companies' capital was supplied by their shareholders. Shareholders' equity accounts equaled 41 percent of the total liabilities and capital, and loans from shareholders made up another 6 percent.

Table 4.5 presents balance sheet and income statement data by industrial division and size of total assets. The average total assets of all Small Business Corporations was about $\$ 111,000$; however, 32 percent had less than $\$ 25,000$ total assets and 50 percent had less than $\$ 50,000$. At the other end of the scale, 10 percent had assets of over $\$ 250,000$, and only 1667 Small Business Corporations had assets of over $\$ 1$ million. This latter group, less than 1 percent of the total, had 14 percent of Small Business Corporation assets, 10 percent of the business receipts, and 15 percent of the net income (less deficit).
Table 4.1-balance sheet and income statement items, by selected industries


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| :---: | :---: | :---: | :---: |
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|  <br>  |  <br>  | … |
| :---: | :---: | :---: |
|  |  |  <br>  |
|  |  | $\stackrel{訁 0}{0}$ |


Number of returns...




Table 4.2 -NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, OEPRECIATION, NET INCOME, TOTAL ASSETS, ANO INVENTORY, BY INOUSTRIAL OIVISION AND SIZE OF BUSINESS RECEIPTS

table 4 ． $2-$－ntmber of returns，total receipts．business receipts，depreciation，net income，total assets，and tiventory，by industrial division ANL SIZE OF BUSINESS RECEIPTS－Contínued

| Industrial division and ltem | Qlze cf tusiness receizus |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 5,000 \end{aligned}$ |  | $\begin{aligned} & \begin{array}{l} 17,00 n \\ 1 \text { under } \\ \$ 25.0 n c \end{array} \end{aligned}$ | $\begin{aligned} & \text { \$25, } 00 \\ & \text { under } \\ & \text { ats, } \end{aligned}$ $15 \cdot$ | $\begin{aligned} & \$ 5 C, 500 \\ & \text { under } \\ & \$ 1 c u, 00 c \end{aligned}$ | $\begin{aligned} & i 200, ~ \\ & \text { ar } \\ & \text { under } \end{aligned}$ | $\begin{aligned} & 3+0,0,0) \\ & \text { riter } \\ & 350,00 \end{aligned}$ |  | $\begin{aligned} & \text { Reselp: } \\ & \text { not } \\ & \text { requrtet } \end{aligned}$ |
| ＊hillijale and retail traile－cintimued | （1） | 23.9 | 13.8 |  | 15. | （E） | －） | （2） | ＇， | it， |
|  | 4 |  |  |  |  |  |  |  |  |  |
| Number of retirns，total． <br> W：th end－r－year inventry． |  |  |  |  | －＂，21， | 9， 9,08 | 21， 212 | 11， 11.502 |  | 12．49 |
| Total receipts．．．．．．．．．．．．．．．．．．．．．．．．tmsisard dollars．． | 1．，594，．7 7 | 3，113 | －． 953 | 3r，om | 123，230 | 60， 205 | 2，702，731 | 3，650，387 | 2，312，031 | $\cdots 6$ |
| Business reverpts．．．．．．．．．．．．．．．．．．．．．．．．．．．．．\＆s ．．．．．．． | $26,374,29$ | 1，4\％ | 4，476 | 3n， 27 | 179，337 |  | $\bigcirc 27,4$ | 3，54，210 | Q， $2+\ldots, 123$ | － |
| Deprecistict．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． a，$^{\text {a }}$ ．．． | 145，548 | － 5 | 20 | $\therefore$ ，51 | ，u03 | 上，＂石 |  | $\cdots+161$ | 2， 2 | 10 |
| Net incame trese deficitı．．．．．．．．．．．．．．．．．．．．．．d：．．．．．．． | $2 \cdot \underline{0}$ ， | ，－ |  |  |  |  | 4， 5,59 | 10， $0 \cdot 3$ | 2－3．079 | －4E0 |
|  | $\cdots 1,107,0 \times 2$ | 12,020 <br> 1.120 | 0,523 1,015 | 31， 3 |  |  | 25¢， |  |  | $8^{7263}$ |
| mulesale and Retail trade：n：Alicgat 20 |  |  |  |  |  |  |  |  |  |  |
| Nmmer of retimms，vital． <br> With end－a！－yesr inverocry | 1,212 1,230 |  |  | $3:$ |  | ${ }_{2} 181$ | $1^{205}$ | 31－18 | 354 354 | 12. |
| Tutal receifts．．．．．．．．．．．．．．．．．．．．．．．．thousand du129rs．． | 54， 5331 |  |  |  |  | 15，130 | 边， 713 | 94，053 | －27．021 | － |
| Business reveipts．．．．．．．．．．．．．．．．．．．．．．．．．．．．．do ．．．．．．． | S00， 941 |  |  |  |  | 14， 230 | 29， 3 ， 37 | 180， | 425.276 |  |
| Depreciation．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．do ．．．．．．． | 5.550 |  |  | 8 |  | $\cdots$ | － 27 | 2， 22.2 | 3，4－5 |  |
| Net incume l less terticit $\ldots$ ．．．．．．．．．．．．．．．．．．．．．du ．． | 15，182 |  |  |  |  | 107 | 1，124 | 3,51 | 15，20t |  |
| Totul qasets．．．．．．．．．．．．．．．．．．．．．．．．．．．．du ．．．．．．． | 171,682 33,190 |  |  |  |  | ${ }_{12,912}$ |  | 3， | 135,933 61.933 | 2 |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Nuter qi retarns，tこtaュ。 <br> With end－もi－year | 29，330 | －， 309 | 2.25 | 3，120 | 3,262 | 2.928 | 1，3没 | － | $={ }^{20}$ | 1，503 |
| Tetal reverita．．．．．．．．．．．．．．．．．．．．．．． | 1，36， 0 ？ | 7，330 | 23．255 | S5， | 122， 23 | こっく012 | 22，204 | icee， 755 | 227，345 | － |
| Bueiness smutuc．．．．．．．．．．．．．．．．．．．．．．．．．．．．ds ．．．．．．． | 72. | 2，303 | ：，i17 | 25.50 | $\cdots$, | 122，054 | Lit，mi | 10．0．t．3 | 194，385 | － |
|  | 2，289 |  | 851 |  | 3，12 | $\cdots \cdot \sim 2$ | －． 5 5es |  | 2.515 | －323 |
| Net tnespe less defizit ．．．．．．．．．．．．．．．．．．．．．．．环．．．．．．． | 106．3E1 | $27.0 \%$ | 1.332 | 10，223 | － $4, \cdots$ | －-232 | 3以， 125 | 35.2 ？ | 2.530 | －1，082 |
|  | 2， 39.80 | 1－3 | 132，313 | 22， 22 | $\mathrm{UL}_{2}, 591$ | $-23.355$ | $291, \cdots 1$ | 25， | 86.587 | 22，332． |
| SERUICES |  |  |  |  |  |  |  |  |  |  |
| Nubter of returne，total．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 28，962 | 2，835 | 1，375 |  | 5.151 | 5，4．07 | $\therefore 8$ | 2，23 | $0 n^{2}$ | 1， 20 |
|  | 12．9， | 37. | 335 | 1，10 | 2，197 | 3，0－2 | 2， 5 － | ＋，390 | －i－ | 2,0 |
| Total reveifts．．．．．．．．．．．．．．．．．．．．．．．．thousand dollars， | 3， 317,500 | 5.74 | 12，687 | $\cdots$ | 197， 201 | －75，755 | 759．684 | 953．74． |  | 21，383 |
| Businers recuipts．．．．．．．．．．．．．．．．．．．．．．．．．．．do ．．．．．．． | 3，130， 373 | 3， 280 | 10，076 | 7，4 | 195，，774 | －59．924 | 755.733 | 24.39 | 80,506 |  |
| Depreciaticn．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．do ．．．．．．． | 157，290 | 1，3＋9 | 1，716 | ， $\mathrm{c}^{2} \mathrm{C}$ | 19， $0^{0} 1$ | 2t， 239 | 39，307 | 3 ， 119 | －3．227 | 698 |
| Net insome（less deficit．．．．．．．．．．．．．．．．．．．．to t．．．．．． | 85，386 | 12， 5 |  |  |  | 23．591 | 38，昭 | － | 22，230 | $\therefore .138$ |
|  | $\therefore 189,3{ }^{\prime \prime 9}$ | 55，250 | 35， 17.95 | 129.611 | 22，970 | 331， 17. | $535,-3$ | －8， 72 | 37.022 | 27，932 |
| Inventory，end－cr－year．．．．．．．．．．．．．．．．．．．．．．．．do ．． | 60，093 | 575 | 528 | 2， 36.3 | 5.330 | 2i．，3t－m | 14.051 | 12．317 | 15．0．43 |  |



Footnotes at end of table.

Table 4. 2-NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIRE OF BUSINESS RECEIPTS-Continued

PART [I.—RETVENS WITH HET INCOME—Continupd


## ${ }^{1}$ Derfeit exceeds net income.

${ }^{2}$ Estimate is not chown separately because of high sampling varability. However, the data are included in the approprtate totals,
NOTE: Estimates are rounded and may not add to tatals.
Not shown separately, but included in the appropisiate totis, are data for the industry classification "Nature of business not allocable." See text for explanatory statements and "Deseription of the Samples and Limitations of the Data."

Table 4.3-number of returns and selected incomeand deduction items, by internal revenue district in which filed

| State and internal revenue district | Returns with and without net income |  |  |  |  |  |  | Returns with net income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Total receipts <br> (Thousend dollars) | Business receipts <br> (Thou sand dollars) | Cost of sales and operations (Thqusand dollars) | $\begin{gathered} \text { Taxes } \\ \text { (Thousond } \\ \text { dollars) } \end{gathered}$ | Depreci- <br> ation <br> (Thous and dollars) | $\begin{aligned} & \text { Net Income } \\ & \text { (less } \\ & \text { deficit) } \\ & \text { (Thousand } \\ & \text { dollars) } \\ & \hline \end{aligned}$ | Number of returns | Net income <br> (Thousand dollars) |
|  | (1) | (2) | (3) | (4) | (5) | (0) | (7) | (8) | (9) |
| United States, total. | 173,523 | 46,386,153 | 45,386,733 | 33,458,128 | 365,635 | 786,871 | 1,440,131 | 115,686 | 1,957,181 |
| Alabama. | 1,823 | 633,468 | 621,732 | 488,75 | 8,3\% | 10,588 | 17,050 | 1,369 | 23.655 |
| Alaska. | 203 | 105,292 | 104,535 | 68,982 | 2,569 | 2,832 | 2,037 |  | ${ }^{1} 1$ |
| Arizona. | 1,465 | 252,408 | 237,174 | 176,202 | 5.726 | 7,815 | 2,680 | 673 | 14,808 |
| Arkansas. | 1,794 | 555,271 | 546,052 | 421,262 | 8,335 | 11,947 | 17,798 | 1,411 | 20,594 |
| Califormia, total | 8,158 | 2,550,976 | 2,439,672 | 1,722,314 | 50,029 | 43,604 | 68,331 | 4,945 | 135,215 |
| Los Angeles District.. | 5,017 3,141 | $1,295,725$ $1,255,251$ | $1,224,871$ $1,214,801$ | 841,356 880,958 | 25,453 24,576 | 22,913 20,691 | $\begin{aligned} & 28,903 \\ & 39,428 \end{aligned}$ | 2,868 2,077 | $\begin{aligned} & 80,812 \\ & 54,403 \end{aligned}$ |
| Colorado. | 2,698 | 572,294 | 560,012 | 460.418 | 7,415 | 9,272 | 5,909 | 1,543 | 17,009 |
| Connecticut. | 3,375 | 994,030 | 976,401 | $739,84.4$ | 14,514 | 17,283 | 31,320 | 2,471 | 37.609 |
| Delaware. | 470 | 132,096 | 131,873 | 110,625 | 1,088 | 1,074 | 4,193 | 401 | 4,685 |
| Florida. | 9,263 | 1,887,752 | 1,824,685 | 1,303,666 | 32,294 | 40,103 | 79,105 | 5,704 | 110,613 |
| Georgia. | 2,846 | 829,636 | 813,002 | 631,881 | 10,512 | 12,642 | 21,725 | 1,999 | 26,414 |
| Hawaif. | 381 | 39,805 | 38,197 | 25,266 | 1,727 | 2.149 | ${ }^{2} 1,897$ |  | $\left({ }^{1}\right)^{14} 520$ |
| Idaho. | 1,135 | 347,805 | 341,890 | 265,416 | 4,922 | 10,238 | 12,163 | 698 | 14,529 |
| Illinois, total | 21,162 | 3,117,763 | 3,047,752 | 2,256,490 | 56,363 | 54,060 | 89,855 | 7,121 | 127,805 |
| Chicago District..... Springfield District. | 9,149 2,013 | $2,256,540$ 861,223 | $2,199,490$ 848,262 | $\begin{array}{r} 1,581,121 \\ 675,369 \end{array}$ | $\begin{aligned} & 42,592 \\ & 13,771 \end{aligned}$ | $\begin{aligned} & 39,106 \\ & 24,954 \end{aligned}$ | $\begin{aligned} & 66,725 \\ & 23,130 \end{aligned}$ | $\begin{aligned} & 5.674 \\ & 1.447 \end{aligned}$ | $\begin{aligned} & 99,342 \\ & 28,463 \end{aligned}$ |
| Indiana. | 5,377 | 2,158,398 | 2,129,685 | 1,682,388 | 22,546 | 27,288 | 74,304 | 3,929 | 82,361 |
| Iowa... | 3,103 | 999,791 | 989,179 | 769,717 | 14,648 | 19,4,4, | 36,899 | 2,434 | 43,308 |
| Kansas. | 1,898 | 497,855 | 484,827 | 343,122 | 8,766 | 13,811 | 31,473 | 1,413 | 37,381 |
| Kentucky. | 2,091 | 4,6,410 | 430,460 | 315,760 | 10,397 | 11,774 | 12,885 | 1,328 | 20,905 |
| Loulsiana | 2,539 | 613,743 | 586,865 | 413,636 | 10,738 | 12,892 | 31,012 | 1,939 | 38,356 |
| Maine. | 702 | 253,009 | 248,820 | 210,902 | 2,207 | 2,475 | 3,168 | 435 | 4,828 |
| Maryland.. | 3,252 | 868,781 | 847,220 | 624,953 | 12,189 | 11,385 | 22,956 14,787 | 2,117 2,196 | 29,409 19,723 |
| Massachuset | 3,399 5,418 | 784,122 $1,649,915$ | 776,103 $1,623,063$ | 549,318 $1,173,207$ | 20,876 35,296 | 8,862 28,900 | 14,787 68,815 | 2,196 4,005 | 19,723 78,372 |
| Michigan... | 5,418 2,917 | $1,649,915$ 757,698 | $1,623,063$ 743,568 | $1,173,207$ 546,587 | 35,294 | 28,900 14,716 | 68,815 22,340 | 4,005 | 78,372 32,057 |
| Massiscippi | 1,522 | 421,125 | 409,636 | 304,927 | 7,205 | 8,587 | 10,478 | 960 | 17,225 |
| Masourd... | 3,789 | 990,402 | 965,819 | 685,017 | 19,297 | 14,083 | 57,070 | 2,857 | 63,484 |
| Montana. | 1,185 | 223,692 | 216,408 | 160,967 | 3,622 | 8,740. | 3,168 | 775 | 7,140 |
| Nebraska. | 2,096 | 652,185 | 643,146 | 442,608 | 10,378 | 14,901 | 22,662 | 1,526 | 28,342 |
| Nevada. | 456 | 180,142 | 174,496 | 134,256 | 2,553 | 4,235 | 5,869 | 334 | 7,085 |
| New Hagpshire | 588 | 125,649 | 120,784 | 89.771 | 1,739 | 1,901 | 5,263 | + 485 | 6,151 |
| New Jersey... | 8,513 | 1,860,607 | 1,827,283 | 1,304,610 | 29,494 | 30,203 | 61,666 | 5,559 | 80,715 |
| New Mexico.. | 724 | 136,972 | 133,363 | 89,409 | 1,862 | 2,653 | 5,450 | 521 | 6,530 |
| New York, total | 34,915 | 7,841,226 | 7,719,124 | 5,500,689 | 158,971 | 85,702 | 188,243 | 23,220 | 271,779 |
| Albany District.. | 1,513 |  | 314,182 | $220,461$ | 6,008 | 5,421 | 9,340 | $1,082$ |  |
| Brookiyn District. | 13,183 | 2,476,693 | 2,433,845 | 1,721,905 | 54,001 | 32,368 | 62,468 | $8,931$ | $80,881$ |
| Buffalo Diatrict.. | 2,793 | 627,512 | 620,467 | 454,981 | 9,483 | 8,763 | 20,704 | 1,890 | 25,745 154,669 |
| Manhattan District.. | 17,426 | $4,414,919$ | 4,350,630 | 3,103,342 | 89,474 | 39,150 | 95,731 | 11,317 | 154,669 |
| North Carolina. | 2,967 | 781,146 | 767,865 | 572,832 | 15,261 | 16,621 | 33,377 | 2,303 | 37.638 |
| North Dakota. | 681 | 164,722 | 160,562 | 119,791 | 3,579 | 3,006 | 5,222 | 441 | 6,160 |
| Ohio, total | 6,828 | 1,584,133 | 1,548,094 | 2,090,500 | 30,032 | 26,582 | 58,847 | 4,563 | 74,767 |
| Cincinnati District. Cleveland District. | 2,121 4,707 | $\begin{array}{r} 538,103 \\ 1,046,030 \end{array}$ | $\begin{array}{r} 530,547 \\ 1,017,547 \end{array}$ | $\begin{aligned} & 368,736 \\ & 721,764 \end{aligned}$ | 11,076 18,956 | $\begin{array}{r} 8,288 \\ 18,294 \end{array}$ | 24,322 34,525 | $\begin{aligned} & 1,502 \\ & 3,061 \end{aligned}$ | $\begin{aligned} & 28,989 \\ & 45,778 \end{aligned}$ |
| Okiahoma. | 2,336 | 672,119 | 660,551 | 514,700 | 11,583 | 15,822 | 12,270 | 1,332 | 20,614 |
| Oregon..... | 1,515 | 489,047 | 474,788 | 275,090 | 72,217 | 11,300 | 13,820 | 1,014 | 19,284 |
| Rennsylvania, total. | 4,962 | 1,404,306 | 1,374,694 | 1,001,842 | 26,733 | 25,924 | 25,711 | 2,917 | 47,477 |
| Philadelphia Diatrict. | 3,276 |  |  |  | 15,194 | 15,79\% | 14,433 | 1,913 | 29,845 |
| Plttsburgh District............ | 1,686 | 584,939 | 573,022 | 46,426 | 11,539 | 10,128 | 11,278 | 1,004 | 17,632 |
| Rhode Island. | 580 | 111,661 | 110,867 | 83,218 | 2,402 | 1,691 | 3,574 | 385 | 4,053 |
| South Carolina. | 1,310 | 387,275 | 381,170 | 302,735 | 5,914 | 7,781 | 8,968 | 925 | 13,334 |
| South Dakota. | 835 | 276,088 | 271,757 | 216,639 | 5,638 | 6,148 | 4,047 | 494 | 5,874 |
| Tennessee. | 2,054 | 934,819 | 922,909 | 741,032 | 10,004 | 12,106 | 22,838 | 1,523 | 25,377 |
| Texas, total. | 6,266 | 2,536,846 | 2,496,210 | 1,973,557 | 27,051 | 40,307 | 91,247 | 4,232 | 114,333 |
| Austin Diatrict. | 3,136 | 1,309,204 | 1,286,220 | 1,005,415 | 15,736 | 21,783 | 45,629 | 2,178 | 57,857 |
| Dallas District. | 3,130 | 1,227,642 | 1,209,990 | 968,142 | 11,315 | 18,524 | 45,618 | 2,054 | 56,476 |
| Utah... | 1,073 | 275,390 | 261,326 | 199,590 | 3,898 | 4,283 | 4,936 | 694 | 8,031 |
| Vermont. . | 482 | 50,454 | 49,967 | 36,712 | 1,136 | 1,340 | 2,071 | 359 | 2,414 |
| Virginia.. | 3,141 | 855,542 | 338,714 | 628,573 | 12,549 | 17,070 | 28,510 | 2,210 | 37,013 |
| Washington. | 3,802 | 1,155,923 | 1,110,035 | 804,451 | 26,396 | 25,266 | 58, 315 | 2,386 | 70,408 |
| West Virginia | 1,134 | 381,460 | 376,736 | 283,449 | 7,434 | 10,348 | 14,632 | 817 | 17,583 |
| Wisconsin. | 3,634 | 693,851 | 678,913 | 482,827 | 13,212 | 11,951 | 24,691 | 2,381 | 32,811 |
| Wyoming. . . . . . . . . . . | 666 | 151,053 | 148,749 | 127,625 | 3,780 | 4,166 | . ${ }^{2} 1,734$ | 321 | 6,069 |

[^28]${ }^{2}$ Deficit exceeds net income.
NOTE: See text for explanatory statements and "Description of the Samples and Limftations of the Data

SMALL BUSINESS CORPORATIONS WITH COST OF INVESTMENT CREDIT PROPERTY
Table $4 . \rightarrow$-NLMBER OF RETURNS AND COST OF ELIGIBLE PROPERTY, BY TYPE, LIFE YEARS, AND INDUSTRIAL DIVISION

${ }^{1}$ mistimate is not shown separately because of hagh sampllig uriabili*y. However, the data are included ir pe sppropriate totals.



Footnotes at end of table.

Table 4.5-bALANCE SHEET AND inCOME STATEMENT ITEMS, by industrial division and SIze of total assets-Continued


Table 4.5-balance sheet and income statement items, by industrial diviston and size of total assets-Continued


Footnoter at end of table.


| Inaustrial aivision, itera | Total | Size of tutal assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Sero assets | $\begin{aligned} & \text { 犁 } 125 \text { under } \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 5 C, 000 \end{aligned}$ |  | $\begin{aligned} & \text { \$lCe, } 00 \mathrm{l} \\ & \text { under } \\ & \text { \$2S0, } \end{aligned}$ | $\begin{aligned} & \$ 250,000 \\ & \text { inder } \\ & \text { indeco,000 } \end{aligned}$ | \$1,000,000 under $35,000,000$ | $\underset{\text { ur more }}{\text { is, }}$ |
| Nuncer ci returns........................................ .. | (1) | 12) | (1) | (4) | (5) | (0) | 7) | 8) | a) |
|  | 22,537- | 330 | 5, E01 | 4,128 | 4,300 | < 818 | द̌,92E | 430 | 9 |
|  | (Thous smd dollars) |  |  |  |  |  |  |  |  |
| Total assets. | 3,342.429 | - | 65,599 | 152,951 | 30:, 975 | 747, 210. | 1,302,233 | 679,681 | 95,721 |
| Cash. | 391,939 | - | 10,327 | 24,201 | 43,023 | 105,889 | 136.170 | 60,314 | 11,709 |
| Notes and zcounts receivable... Less: | 885,664 | - | 17,069 | 39,74.4 | 82, 312 | 200,393 2,087 | 34 5,5312 | 268,499 | 23,238 |
| Inventories................... | 6-5, 2,22 | - | 11,270 | 24,202 | 48,090 | 230,632 | 295,918 | 263,399 | 13,911 |
| Investments in covernment obligations | 34, 323 |  | 16 | 14 | 71 | 4,895 | 13,033 | 11,729 | 4,565 |
| Other current assets.. | 47.000 | - | 1,022 | 2,222 | 5,081 | 8,498 | 16,588 | 12,838 | 751 |
| Loans to stockholuers. | 25,948 | - | 705 573 | 2,283 | 3,548 | 11,9,11 | 7,076 | 1,063 | 102 |
| Other investmerits.... | 154,465 | - | 4613 | 1,538 | - 0,283 | 29,434 | 52,200 | 62,771 350,367 | 1,720 |
| Depreciable assets............. Less: Accumulated deprecistion | $1,947,08 i$ $1,059,338$ | - | 46,955 25,961 | 107,509 57,090 | 205,496 129,643 | 457,439 247,709 | 742,890 395,965 | 350,361 295,786 | 36,436 17,172 |
| Depletable assets | 45,526 | - | 54 | 629 | 27 | 897 | 24,633 | 10,378 | 8,905 |
| Less: Accunulated depletion | 12,568 | - | (1) | - |  | 59 | 9,812 | 2,695 |  |
| Land.. | 98,363 | - | 106 | 2,019 | 7,519 | 18,065 | -4,113 | 22,520 | 3,963 |
| Intengible assets. Less: Accumulated amortization. | 5,402 2,610 | - | 1,077 | ( 593 | 1,296 | 506 <br> 26.4 | 1,648 69 | 342 <br> 255 | - |
| Other sssets...................... | 2.05,320 | - | 3,365 | 6,546 | 16,405 | 28,717 | 31,347 | 15,368 | 3,569 |
| Total liabilities. | 3,342,429 | - | -5,599 | 152,951 | 304, 973 | 747,216 | 1,302,288 | 578,581 | 93,721 |
| Accounts pastable. | 473,274 | - | L2.0.0't | 26,090 | 48,512 | 208,983 | 181,177 | 86, 272 | 9,830 |
| Mortgages, notes, and bonds payable in less than one year | 32, 162 | - | 6, 122 | 19,457 | 21, 948 | 60,639 33,85 | 123,331 | 83,947 | 2,719 |
| Other current lizbilities. Loans from stockholders... | ${ }^{1212}$, 325 | - | -6,262 | 11, 54, | 18,897 | 33,085 52,589 | 70,158 52,378 | 30,563 20,200 |  |
| Mortgages, notes, and bonds payable in one year or more | 312, 51 e | - | E,955 | 10,157 | 30,500 | 63,759 | 123,198 | 61,553 | 16.101 |
| Other 1iabilities. | ar, 81? | - | 1,996 | - 4,214 | 4,693 | 15,290 | 27,470 | 11,255 | 5.695 |
| Capital stock.... | 780.297 | - | 35,724 | 54,724, | 97,302 | 205,636 | 266,322 | 126,263 | 11,321 |
| Paicioin or capital surflus | 122, 3 er | - | 3,208 | 9,900 | 15,457 | 29,307 | +2, 772 | 15,232 | 5,235 |
| Surplus reserves <br> Earned surplus end undivided protits | 18,542 629,682 | - |  |  | 1,258 29 | 5,006 | 77,331 290,152 | 194, 3 , 30\% | 1,265 32,223 |
| Earned surplus end undivided profits Sharehclders' undistributed taxaicle income......................... | 629,082 2412000 | - |  | 4,390 28,598 | 19,429 | 98,931 <br> 67,346 | 290,122 124,899 | 124,646 49,135 | 32,223 2,24 |
| Totel receipts. | 3,239,152 | 12,836 | 302,690 | 511,026 | 824, 318 | 1,738,213 | 3,203,002 | 2,452,850 | 143,597 |
| Business receipts. | 8,123,715 | 12, 6. $2 \times$ | 301,260 | 509,272 | 816,162 | 1,774,648 | 3,256,240 | 1,415,351 | 137,656 |
| Interest on Covernment otigations | 1,230 | - |  | ${ }^{1+1}$ | ${ }^{(1)}$ | 286 | 4.42 | ${ }^{332}$ | ${ }_{59}^{168}$ |
| ather interest............ | 8, 128 | + | ${ }^{(1)} 208$ |  |  | 1,680 2,523 | 3,135 2,617 | 2,276 5,669 |  |
| Rents <br> Royalties | 12,727 |  | 125 | 554 | 1,206 | 2,523 | 2,617 |  | 32 |
| Net short-term capital gain reduced by net long-term capital loss | 567 | 19 | (1) | - | 203 | 179 | 226 | 32 | (1) |
| Net long-term capital gain reduced by net short-term capital loss. | 50,038 | $26 i$ | 133 | 600 | 872 | 2,852 | 20,634 | 20,110 | 4,673 |
| Net gain, noncapital assets | 3,195 |  | 245 | 05 | 771 | ,815 | , 850 | 505 | 28 |
| Other receipts........ | 37,2:5 |  | 90 | 1. 621 | 4,767 | 5,024 | 17,418 | 7,776 | 363 |
| Total deductions | 7,343, 99 | 23,047 | 301,708 | 509,655 | 792,479 | 1,692,943 | 3,028,987 | 1,377,041 | 128,030 |
| Cost oi'sales and operations | 5.787, 809 | 9,979 | 196,512 | 3472076 | 540,112 | 1,245,899 | 2,254,860 | 1,104,390 | 88,982 |
| Compensation or ofricers. | 4,41,631 | 826 | $\begin{array}{r}40.245 \\ 3,755 \\ \hline\end{array}$ | 54, 880 12,314 | 75,323 28,396 | 115,658 54,090 | 120,781 126,592 | 32,494 51,767 | 1,424 |
| Salaries and wages. | 295,207 | 4 | 3,755 | 12,314 |  | 54,090 12,192 | 126,592 23,699 | 31,767 8,895 |  |
| Repairs............ | 56, 4.797 | 85 | 1,375 | $\begin{array}{r}\text { 3,930 } \\ \hline 701\end{array}$ | 6,173 2,068 | 12,192 3,195 | 23,699 4,512 | 8,895 2,504 | 1,037 |
| Rent paia. | 93,611 |  | 8,257 | 11,780 | 15,234, | 23,236 | 29,451 | 5,091 | 310 |
| taxes paid. | 243,903 | 503 | 7,242 | 13,243 | 19,314 | 37,789 | 127,818 | 35,251 | 2,383 |
| Interest Eaid......... | 39,317 |  | 976 280 | 2,205 | 3,428 | 8,518 507 | 14,535 1,097 | 8,750 1,109 |  |
| Contributions or gitts. | 3,472 |  | 1280 |  |  | 127 |  | ${ }^{1,109} 3$ |  |
| Amortization........... | 1,043 |  |  | 222 |  | 127 |  |  |  |
| Depreciation.................................................. | 26E,221 | 99 | 5,693 | 17,483 | (12, ${ }^{12}, 23$ | (11,390 | $62,16{ }^{6}$ 22,736 | 24, 297 | 2,289 5,266 |
| Depletion. <br> Advertising | 12,956 | 65 | 2,081 |  |  |  | 17,730 | 11,49 | 5,206 |
| Advertising <br> Pension, profit sharing, stock bonus, annuity plans | 23,93.4 | 5 | 2,366 | 2,528 | 2,420 | 3,752 | 8,991 | 6,399 | 1,523 |
| Other employee benefit plans | 23,731 | 11 | 639 | 1,402 | 3,278 | 4,232 | 20,345 | 3,689 | 235 |
| Net loss, noncapital assets. |  | 85 | 310 |  | 639 | 760 |  | 232 |  |
| Other deductions..... | 585,367 | 1,931 | 33,014 | 45,940 | 70,170 | 230,857 | 213,44 | 79,874 | 10,128 |
| Net incorie (less deticit) ${ }^{3} \ldots \ldots \ldots \ldots$...... | 395,148 | 461 | 982 | 2,973 | 31,839 | 95,270 | 173,936 | 75,762 | 25,547 |

Footnotes $s t$ end of $t \in b l e$.

| Industrial division, item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Zero essets | $\begin{aligned} & \$ 1 \text { urder } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,600 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 250,000 \end{aligned}$ | $\begin{aligned} & \$ 250,000 \\ & \text { under } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{array}{l\|} \hline 21,000,000 \\ \text { under } \\ \text { in } 5,000,000 \end{array}$ | $\begin{aligned} & \$ 5,000,000 \\ & \text { or more } \end{aligned}$ |
| Number of returns............................................. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | ${ }^{(8)}$ | (9) |
|  | 7,090 | 226 | 2,460 | 1,366 | 1,215 | 1,398 | 389 |  |  |
|  | (Thou und dollere) |  |  |  |  |  |  |  |  |
| Tutal assets | 613,618 | - | 25,123 | 51,874 | 86,298 | 227,531 | 161,716 | 60,986 | - |
| Cash.................................................... | 54,402 110,329 | - | 3,407 4,44 | 9,952 | 7,586 14,186 | 18,632 39,931 | 8,471 31,804 | $\begin{array}{r} 6,355 \\ 10,339 \end{array}$ |  |
| Notes and accounts receiveble.. Less: Allowance for bad debt | 110,329 1,249 | - | 4,424 | ( ${ }^{9,}{ }^{9,625}$ | $\begin{array}{r}14,186 \\ \hline 66\end{array}$ | 39,931 | 31,804, 748. | $\begin{array}{r} 10,339 \\ 53 \end{array}$ |  |
| Inventordes.................. | 14, 4 ,3 3 | - | 1\% | 658 | 2,112 | 8,540 | 3,155 | 224 |  |
| Investments in Government obligetions | 1,898 |  | (1) | 364 | 636 |  |  | 897 |  |
| Other current assets. Loans to stockholders | 24,892 6,190 | - | 504 617 | $\begin{array}{r}571 \\ 1,902 \\ \hline\end{array}$ | 2,813 | 5,855 1,869 | 10,085 | 5,064 | - |
| Loans ${ }^{\text {a }}$ (theckholders Other investmenta... | 30,772 | - | \%11 | 1,687 | 5,351 | 13,837 | 2,827 | 6,069 |  |
| Deprecisble assets. <br> Less: Accumulsted depreciation | 605,084 292,868 | - | 28,774 <br> 16,43 | 47,490 24,285 | 207,845 61,263 | 228,836 109,809 | 140,402 56,232 | 51,737 24,206 |  |
| Depletable asaets. Lesa: Accumulated depletion | 5,370 5,308 | - | 5,342 5,298 | - | - | - | - | 28 10 |  |
| Land.......................... | 25,397 | - | ${ }^{165}$ | 519 | 1,465 | 9,065 | 10,953 | 3,230 |  |
| Intergible assets. | 8,096 | - | 97 | 357 | 965 | 1,418 | 4,956 | 303 |  |
| Less: Accumulated amortization. | 4,269 29,999 | - | 45 2,480 | 3,263 | 330 4,893 | 1,121 10,921 | 2,360 7,410 | 290 1,135 | - |
| Totel liabilities. | 613,618 | - | 25,113 | 51,874 | 86,298 | 227,631 | 161,716 | 60,986 | - |
| Accounte payable. . | 53,571 | - | 5,085 | 4,286 | 7,133 | 23,163 | 8,320 | 5,584 |  |
| Mortgages, notes, and bonda payable in less than one year Other current liabilities. | 69,758 30,550 | - | 3,355 2,222 | 4,705 2,201 | 9,426 | 29,646 8,281 | 12,076 10,494 | 10,549 2,630 |  |
| Loans fram atockholders..................................... | 51,749 | - | 8,960 | 3,783 | 10,954 | 24,536 | 2,653 | 863 |  |
| Mortgages, notes, and bonds payable in one year or more...... | 106,778 |  | 2,812 | 5,708 | 15,409 | 46,172 | 24,401 | 12,276 |  |
| Other liebilities. | 15,650 | - | 42.45 | 1,400 | 1,778 | 1,708 42275 | 7,991 | 2,408 |  |
| Copital stock............ Paid-in or capital ourplus | 129,893 58,750 | - | 11,84 2,128 | 14,790 1,732 | 21,617 3,278 | 42,275 9,261 | 32,613 34,152 | 6,754 8,209 |  |
| Surplus reserves.......... | 3,274 | - | , 213 | +32 | ,277 | 2,274 | -228 | +350 |  |
| Earned surplus and undivided prorits...... Shareholders' undistrituted texable income | 69,214 24,531 | - | 22,398 29,423 | 5,807 7,429 | 2,336 9,428 | 22,681 17,634 | 28,817 | ${ }^{112} 8278$ |  |
| Total recelpts. | 1,170,673 | 9,643 | 128,779 | 108,154 | 166,009 | 499,526 | 286,894 | 71,668 |  |
| Business receipts............................................ | 1,147,357 | 9,574 |  | 105,138 | 154,189 3 | 490,901 | 181,117 | 68,586 |  |
| Interest on covernment obligations ........................... Other interest........................................ ${ }^{\text {a }}$. | 1,101 |  | (1) ${ }^{1}$ | (1) 162 | 33 <br> 66 | 38 342 | 373 | $\begin{array}{r}29 \\ 423 \\ \hline 1\end{array}$ |  |
| Rents......... | 3,702 | 25 | 576 | 96 | 239 | 372 | 1,388 | 1,006 |  |
| Royslties................................. . . . . . . . . . . . | 476 |  |  |  |  | 369 |  | 107 |  |
| Net ahort-term capital gain reduced by net long-tera capital 108a. | 199 | - | - | - | 290 | - | - | (2) | - |
| Net long-tern capital gain reduced by net short-tem capital 1083. | 6,144 | 39 | 47 | 1,289 | 167 | 1,553 | 2,119 | 930 |  |
| Net gain, noncapitel assets. | 3,705 |  | 112 | 720 | (2) 19 | 1,417 | 1,391 | 59 |  |
| Other receipts.............. | 7,622 |  | 191 | 748 | 1,219 | 4,534 | 506 | 519 |  |
| Total deductions. | 1,123,938 | 11,499 | 127,693 | 97,648 | 158,931 | 473,905 | 177,150 | 67,112 |  |
| Coat of alea and operations. Compensation of officers.. | 746,129 70,173 | 5,265 1,104 | 79,448 12,584 | 56,193 12,770 | 89,517 13,652 | 351,852 20,060 | 217,498 7,935 | $\begin{array}{r}46,356 \\ 2,068 \\ \hline\end{array}$ | - |
| Salaries and wages....... | 15,404 | 1,- | -697 | 12,922 | 2,734 | 6,021 | 3,974 | 1,056 |  |
| Repsirs... | 1,821 | 5 | 242 | 269 | $\begin{array}{r}53 \\ 489 \\ \hline\end{array}$ | 1,242 |  | 70 |  |
| Bad debts.. | 3,864 | 259 | 174 | 651 | 489 | 1,198 | 1,023 | 70 |  |
| Rent paid.. | 23,713 | 277 | 7,333 | 2,839 | 4,448 | 3,952 | 3,492 | 1,370 | - |
| Taxes paid...... | 43,236 10,329 | 730 93 | 4,562 | $\begin{array}{r}4,687 \\ \hline 730\end{array}$ | 7,934 1,329 | 14,342 4,582 | 6,807 1,999 | 4,025 1,112 |  |
| Contributions or girts. | $\begin{array}{r}10,329 \\ \hline 81\end{array}$ | (1) ${ }^{93}$ | 421 | ${ }_{81}$ | 1,329 | 4,257 | 1,100 | 1.65 |  |
| Amortization........... | 727 | - | 18 | 52 | 42 | 57 | 553 | ${ }^{1}$ ) | - |
| Deprecierion. | 60,850 | 766 | 4,077 | 5,846 | 11,715 | 22,821 | 11,192 | 4,433 | - |
| Depletion.... | 149 |  |  |  |  | 100 |  | 49 |  |
|  | 7,557 | 77 | 1,043 | 869 92 | 1,145 | 1,976 190 | 2,127 | 319 546 | - |
| Pension, profit sharing, stock bonus, annuity plans. other employee benefit plens............................ | 2,082 4,986 |  | 669 | 405 | 1,087 | 927 | 1,257 | 641 |  |
| Net loss, noncapital asets. Other deductions. | 121,2, 1 , | $\stackrel{1}{2}_{2,375}$ | $\begin{array}{r} 163 \\ 16,178 \end{array}$ | 16 11,226 | 283 23,43 | 4, ${ }^{96}$ | 703 18,269 | 4,972 | - |
| Net income (leas deffeit) ${ }^{3}$. | 56,678 | ${ }^{4} 1,856$ | 1,086 | 10,506 | 7,078 | 25,583 | 9,74 | 4,537 | - |

[^29]Table 4.5_bALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS -CONLInUed

| Industrial division, item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Zero assets | \$1 under $\$ 25,000$ | \$25,000 under \$50,000 | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 250,000 \end{aligned}$ | $\begin{aligned} & \$ 250,000 \\ & \text { under } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { under } \\ & \$ 5,000,000 \end{aligned}$ | $\begin{aligned} & \text { \$5,000,000 } \\ & \text { or more } \end{aligned}$ |
| WhoLesaie And Retail Trade | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|  | 68,219 | 921 | 17,058 | 13,065 | 24,723 | 15,498 | 6,477 | 471 | 6 |
| Number of returns.... | (Thousand dollars) |  |  |  |  |  |  |  |  |
|  | 7,583,079 | - | 217,215 | 484,884 | $3,053,560$ | 2,416,925 | 2,644,244 | 695,985 | 70.266 |
| Cash. | 747,056 | - | 36,011 | 70,073 | 231,724213,173 | $\begin{aligned} & 235,419 \\ & 664,076 \end{aligned}$ | 229,504 | 37,287 | 7,038 |
| Notes and accounts receivable....................................................... Less: | $2,008,616$ 36,515 | - | 36,213 | 75,929 2,508 |  |  | 763,042 | 235,803 | $\begin{array}{r} 20,380 \\ 220 \end{array}$ |
| Inventories..................... | 2,801,350 | - | $\begin{array}{r} 531 \\ 62,106 \end{array}$ | 180,060 | 3,329 393,443 | 851,826 | 2,021,438 | 266,646 | 25,831 |
| Investments in Government obligations | 39,105 | - | 72 | 1,509 | 2,843 | 14,654 | 11,387 | 8,640 | - |
| Other current assets. | 215,719 | - | 4,857 | 8,615 | 14,171 | 37,576 | 40,009 | $\begin{aligned} & 9,534 \\ & 1,345 \end{aligned}$ | ( ${ }^{1}$ ) 957 |
| Loens to stockholders | 69,864 | - | 5,717 | 20,104 | 12,129 | 23,533 | 17,033 |  |  |
| Otber investments. | 204,835 | - | 3,009 | 5,375 | 19,379 | 65,059 | 77,121 | 32,450 | 2,442 |
| Depreciable sssets.. | 2,391,267 | - | 116,521 | 223,991 | 402,319 | 770,813 | 702,375 | $155,532$ | 19,716 |
| Less: Accumulated depreciation | 1,180,005 | - | 62,883 | 123,728 | 199,768 | 367,964 | 341,417 | $75,505$ | $8,740$ |
| Depletable assets. <br> Leas: Accumulated depletion | 2,502 | - | (1) 65 | 526 95 | 740 76 | $\begin{aligned} & 779 \\ & 235 \end{aligned}$ | 182 | 210 57 | - |
| Land.... . . . . . . . . . . . . . . . . . | 195,329 | - | 1,294 | 4,706 | 24,880 | 67,376 | $74,213$ | 20,651 | 2,209 |
| Intangible ssaets. | 16,822 | - | 1,543 | 1,454 | $\begin{aligned} & 6,573 \\ & 3,494 \end{aligned}$ | $\begin{aligned} & 4,008 \\ & 1,232 \end{aligned}$ | 2,857 | 387 | - |
| Leas: Accumulated anortization | 7,792 | - | 691 | 579 |  |  | 1,445 351 |  |  |
| Other assets...... | 215,488 | - | 13,920 | 28,452 | $38,853$ | $\begin{array}{r} 1,232 \\ 63,965 \end{array}$ | 62,453 | 7,195 | 650 |
| Total liabilitiea.................................... . . . . . . . . . . . . . . . | 7,583,079 | $\stackrel{\rightharpoonup}{*}$ | 217,215 | 484,884 | 1,053,560 | 2,416,925 | 2,644,244 | 695,985 | 70,266 |
| Accounts payable. | $\begin{array}{r} 1,515,104 \\ 1,033,787 \\ 302,313 \\ 439,974 \\ 685,638 \end{array}$ | - | $\begin{aligned} & 45,084 \\ & 21,633 \\ & 15,174 \\ & 40,532 \\ & 19,916 \end{aligned}$ | 4, 4, 456 | $\begin{array}{r} 205,464 \\ 94,179 \\ 43,389 \\ 84,907 \\ 98,584 \end{array}$ | $\begin{array}{r} 455,375 \\ 313,780 \\ 93,701 \\ 147,996 \\ 245,781 \end{array}$ | $\begin{aligned} & 543,999 \\ & 399,201 \\ & 101,687 \\ & 94,733 \\ & 219,454 \end{aligned}$ | $\begin{aligned} & 159,988 \\ & 134,859 \end{aligned}$ | $\begin{aligned} & 10,871 \\ & 26,679 \end{aligned}$ |
| Mortgages, notes, and bonds paysble in leas than one year.... |  |  |  |  |  |  |  |  |  |
| Other current liabilities.................................................. |  | - |  | 20,787 |  |  |  | 26,193 2,282 |  |
| Loans from stockholders |  | - |  | 48,348 |  |  |  | $22,958$ |  |
| Mortgages, notea, and bonda payable in one year or more...... |  | - |  | 39,245 |  |  |  | 61,942 | 716 |
| Other lisbilities. | 144,021 | - | $\begin{array}{r} 11,364 \\ 106,698 \end{array}$ | 11,639 | 20,017 | $\begin{array}{r} 45,515 \\ 599,301 \end{array}$ | 42,737 | 20,318 | 2,431 |
| Capital stock... | 1,886,156 | - |  | 182,589 | 331,99229,992 |  | $\begin{gathered} 540,412 \\ 59,794 \end{gathered}$ | $114,753$ | $\begin{array}{r} 10,412 \\ 872 \end{array}$ |
| Paid-in or capital surplus....................................... | $\begin{array}{r} 180,943 \\ 15,572 \end{array}$ | - | $\begin{array}{r} 106,698 \\ 10,824 \end{array}$ | 14,274 |  | $\begin{array}{r} 599,301 \\ 49,337 \end{array}$ |  |  |  |
| Surplus reaerves |  | - | $\begin{aligned} & 445 \\ & 214,633 \end{aligned}$ | 2,550 | $\begin{array}{r} 29,992 \\ 3,538 \end{array}$ | $\begin{array}{r} 2,610 \\ 285,239 \end{array}$ | $\begin{array}{r} 59,794 \\ 3,287 \end{array}$ | 3,142 | $872$ |
| Earned surplus and undivided profits............................ . . | 929,125450,646 | - |  | 13,748 | $\begin{aligned} & 86,220 \\ & 55,279 \end{aligned}$ |  | 432,262 | 111,122 | $\begin{array}{r} 15,267 \\ 2,836 \end{array}$ |
| Shareboldera' undistributed taxable income |  | - | 239,822 | 13,425 |  | 278,290 | 206,778 | 34,860 |  |
| Total receipts | 25,904,288 | 39,294 | 1,452,514 | 1,755,147 | 3,483,318 | 8,252,883 | 8,655,837 | 1,983,046 | 282,249 |
| Business receipts................... | $\begin{array}{r} 25,545,434 \\ 1,534 \\ 26,535 \\ 42,917 \\ 1,168 \end{array}$ | 38,173 | 1,438,854 | 2,739,139 | 3,438,379 | 8,130,961 | 8,533,584 | 1,946,909 | $279,4,35$ |
| Interest on Government obligations................... . . . . . . . . . |  | 29 | ${ }^{-}$ | 49 | + 42 | \% 229 | \% 652 | 1, 529 | (1) |
| Other interest.... . . . . . . . . . . . . . . |  | (3) 26 | 285 | 404 537 | 2,333 | 7,941 | 11,969 | 3,469 | 108 |
| Rents......... |  | (3) | 1,501 | 2,537 | (1),292 | 17,092 | 12,389 | 3,668 | 438 |
| Royalties............ . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . |  | - | 27 | 113 | $\left({ }^{1}\right)$ | 64 | 777 | 149 | 32 |
| ```Net ahort-term capital gain reduced by net long-term capital loss.``` | 994 | - | - | 20 | 41 | 270. | 573 | 90 | - |
| Net long-term capital gain reduced by net ahort-term capital loss. | 27,093 | 186 | 1,568 | 2,799 | 2,009 | 6,127 | 7,811 | 7,382 | 211 |
|  | 8,816 | 113 | 1,474 | 372 | 1,616 | 2,736 | 3,023 | , 454 | 28 |
| Other receipts.................... . . . . . . . . . . . . . . . . . . . . . . . . . . . | 240,797 | 766 | 9,805 | 10,714 | 33,601 | 87,463 | 85,059 | 2C,396 | 1,903 |
| Total deductions. | 25,363,910 | 43,268 | 2,455,144 | 1,721,066 | 3,407,844 | 8,076,523 | 8,449,049 | 1,941,894 | 269,122 |
| Cost of ssles and operations | 19,928,975 | 29,317 | 1,020,579 | 1,272,372 | 2,451,735 | 6,374,041 | 6,994,251 | 1,637,928 | 249,752 |
| Compensation of officers.... | 1915,264 | 1,692 | 105,162 | 121,913 | 199,551 | 269,4,3 | 187,080 | 28,869 | 1,054 |
| Salaries and wages... | 1,934,508 | 3,265 | 120,621 | 167,370 | 320,290 | 614,869 | 580,950 | 120,783 | 6,360 |
| Repaira... | 74,999 | 279 | 5,219 | 7,500 | 14,304 | 23,891 | 19,781 | 3,632 | 393 |
| Bad debts..... . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 69,839 | 283 | 2,032 | 3,790 | 12,593 | 23,687 | 17,829 | 9,218 | 407 |
| Rent paid.....-...........-. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 358,113 | 1,222 | 43,033 | 52,693 | 72,373 | 98,942 | 74,845 | 15,390 | 615 |
| Taxes paid. | 305,644 | 544 | 23,401 | 30,703 | 53,198 | 97,163 | 80,254 | 19,255 | 1,126 |
| Intereat paid.......... | 101,027 | (1) 198 | 3,814 | 6,025 | 12,423 | 33,284 | 32,625 | 11,678 | 980 |
| Contributions or gifts........................................... . . | 6,316 | ${ }^{1}{ }^{1}{ }_{54}$ | 160 | 397 | 784 | 1,855 | 2,142 | 785 41 | 190 12 |
| Anortization.......... | 2,705 |  | 29 | 281 | 458 | 769 | 796 | 41 | 12 |
| Depreciation.--.............. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 220,009 | 354 | 24,011 | 22,578 | 39,123 | 70,479 | 59,502 | 12,515 | (1),447 |
| Depletion... | 2,747 | - | 496 | 92 | 29 | 6, 718 | ${ }_{55} 233$ | 170 | ${ }^{(1)} 915$ |
| Advertising . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 190,132 | 551 | 9,230 | 15,468 | 32,009 | 65,548 | 55,756 | 10,655 | 915 |
| Pension, prorit sharing, stock bonus, annuity plans.......... | 27,635 | (1) 12 | 1,537 | 2,210 | 2,107 | 6,462 | 21,997 5,667 | 4,123 1,149 | 287 59 |
| Other employee benefit plans........................... | 18,543 | $\left.{ }^{1}\right)$ | 984 | 840 | 3,408 | 6,434 | 5,667 | 1,149 | 59 |
| Net loss, noncspital sasets. | $3,506$ | 1,156 | 1,002 103,569 |  |  |  |  | 53 65,650 | $\left.{ }^{1}\right)$ <br> 5,516 |
| Other deductions. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $1,204,948$ | $4,336$ | 103,569 | 2128,693 | 193,974 | 388,087 | 325,123 | 65,650 | 5,516 |
| Net income (leas defieit) ${ }^{3}$. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 540,257 | 43,974 | 42,630 | 34,081 | 75,474 | 176,281 | 206,769 | 41,129 | 13,127 |

Footnotes at end of table.


| Industrial division, item | Tutal | "ize of tetal assete |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Eere assets | $\begin{aligned} & \text { si under } \\ & \text { q25, } x \end{aligned}$ |  |  |  | $\begin{aligned} & \text { t250,000 } \\ & \text { under } \\ & \text { 41, } 10,00 c \end{aligned}$ | $\begin{aligned} & 31,04,0 c o \\ & \$ 5, \end{aligned}$ | $\begin{gathered} \text { or } \\ \text { or mor } \end{gathered}$ |
| Number fir returns............. ...... | (1) | () | 131 | $\stackrel{-}{ }$ | (8) | (a) | (7) | (8) | (7) |
|  | 47,972 | 652 | 22, 700 | 17, ${ }^{\text {Nef }}$ | , 741 | 1-, 701 | 2,7 |  | 1 |
|  | (Thous simd do liars) |  |  |  |  |  |  |  |  |
| Totel assets. | , $47.06=$ | - | 162,978 | 380,540 | 782, 203 | 1,546,705 | 1,471,156 | 202, 734 | 20, 1.32 |
| Cash. <br> Notes and accounts receivable <br> Lesz: Allotharive for dial let <br> Inventories. <br> Investments in Goverment obligations | 462, 227 | - | 22,572 | 54, 0,6 | 12, 743 | 144, 180 | 120, 754 | 10,529 | 84 |
|  | ,702,195 | - | 21,795 | 48,067 | 128,636 | 335,502 | 36,017 | 100, 336 | 7,242 |
|  | 1, 20.02088 |  | 52,566 | 1,128 | 315, 1,308 | \% 7, 14, 406 | 6,7,759 | $\begin{array}{r}1,353 \\ \hline 1,587\end{array}$ | 1,120 |
|  | 1. 20,146 |  | (1) ${ }^{\text {a }}$ | -88 | 1,289 | 6,363 | 8,150 | 4,161 | - |
| Other current assets.. <br> Loans to stockholiers. <br> ither investments <br> Deprectaole Essets. <br> Less: Accwnulated defreeiation.... | 74, 6, 16 | - | 3,322 | , 433 | 10,007 | 24,507 | 22,377 | -, 0, 37 | 893 |
|  | - 7.975 | - | ,645 | ,031 | 8, 22 | 14,009 | 10,187 | 781 |  |
|  | 128.271 | - | 1,631 | ,932 | , 35 | 40,496 | 49,1721 | 26,251 | 300 |
|  |  | - | 27,331 | 183, 952 | 390, 393 | 531,194 245,254 | 411,729 189,629 | 78,248 37,030 | 1,034 |
| Depletatie pssets <br> Less: Accumulated aepletion <br> Land. <br> Intergivle assets... <br> Less: Accumulated amortization. <br> Other assets. | 1,541 | - | 17 | 513 | 747 | 48 | 185 | 41 | - |
|  |  | - |  |  |  | 43 |  |  | - |
|  | 130,643 | - | [ $\begin{array}{r}787 \\ 1,252 \\ \hline 519\end{array}$ | 3, 3,15 | 9,341 | 40,7083,358 | 47,6771,774,35 | 11,108 | 67 |
|  | $\begin{array}{r}\text { 23, } \\ \text { 6, } \\ \hline\end{array}$ |  |  |  |  |  |  |  |  |
|  | 201, 765 | - | 11,876 | 21,269 | 30,995 | 46,365 | 45,302 | 4, 549 | (1) |
| Total liabilities <br> Accounts pa;able. <br> Mortgages, notes, and bonds payable in less than one year other current liabilities. <br> Loans from stociholders. <br> Mortgages, notes, and bonds payable in one year or more. | $4,647,76.2$ | - | 162,979 | 38r, 540 | 782,923 | 1,546,705 | 1,471,150 | 292,734 | 10,132 |
|  | $\begin{aligned} & 78,781 \\ & 71,714 \\ & 180,711 \\ & 28,881 \\ & 485,530 \end{aligned}$ | - | 31,065 | 72, 969 | 139,537 | 219,931 | 218,760 | 37,828 | 200 |
|  |  | - | 15,265 10,084 | 33,153 17,308 | $\begin{array}{r}62,973 \\ 29,274 \\ \hline 8 .\end{array}$ | 237,837 57,633 | 275,993 54,974 | 73,835 11,258 | ${ }^{6,658} 180$ |
|  |  | - | 30,324 | 36,351. | 64,662 | 101,000 | 49,969 | -6,575 |  |
|  |  | - | 16,675 | 33,730 | 80,291 | 174,452, | 142,548 | 37,376 | 458 |
| ```Other liabilities Capital stock. Paid-in or capital surplus Surplus reserves. Earned surplus and undivided profits Shareholders' undistributed taxable incone.``` | $\begin{array}{r} 103,083 \\ 1,275,640 \\ 17,133 \\ 1,1793 \\ 57,895 \\ 233,668 \end{array}$ | - | < 2 , 919 | 9,736 | 17,366 | 34,023 | 20,750 | 6,154 | 1,780 |
|  |  | - | 30, 221 | 143, 29 | 266,194 | 418, 813 | 318,495 | 48,017 |  |
|  |  | - | 7,799 | 11,483 | 19,289 | 37,581 | 35,453 | -,517 | ${ }^{11}$ |
|  |  | - | - ${ }^{271,109}$ | 2,116 10,630 | $\begin{array}{r}\text { 2,974 } \\ \hline 0.854\end{array}$ | 3986 <br> 159,096 | -2,429 | 2,140 47,55 | $720^{-}$ |
|  |  | - | 223,143 | 1.,355 | 28,379 | 205,455 | -95,019 | 17,078 | 25 |
| ```Total receipts.. Business receipts Interest on Government obligations. Other interest Rents Royalties.``` | 14,599,476 | $\cdots, 150$ | 768,171 | 1,341, 384 | - , 32\%, 808 | $4,648,665$ | 4,576,705 | 841,331 | 14,253 |
|  | $\begin{array}{r} 14,374,286 \\ 1,760 \\ 18,381 \\ 33,579 \\ 360 \end{array}$ | 19,513 | 762,723 | 1,329,7n4 | 2,362,238 | 4,574,945 | 4,404,002 | 817,175 | 12,986 |
|  |  | (1) ${ }^{18}$ | $\begin{array}{r} 206 \\ 1,307 \\ 13 \end{array}$ | - 4.5 |  |  |  | 2,432 |  |
|  |  |  |  |  | $\begin{array}{r} 1,09.4 \\ 4,545 \end{array}$ | $\begin{gathered} 0,169 \\ \frac{13}{13,294} \\ \left({ }^{1}\right), 24 \end{gathered}$ | $\begin{aligned} & 7,211 \\ & 9,021 \\ & 777 \end{aligned}$ | $\begin{array}{r} 2,400 \\ 2,830 \\ \quad 73 \end{array}$ |  |
|  |  | (1) - |  |  |  |  |  |  |  |
| Net short-term capital gain reducud by net long-term capital loss. | 155 |  | - |  | 29 | ( ${ }^{\text {) }}$ | 118 | (1) | - |
| Net long-term capital pain reduced by net short-term capital loss. | 17,063 | 154 | 611 | 1,70 | 1,688 | 3,891 | 4,726 | 5,183 | (2) - |
| Net gain, noncapital assets..................... .......... | 7,755 | (1) | 450 | 111 | 1,548 | 2,035 | 2,651 | 253 |  |
| Other receipts.......... | 146,255 | 466 | 2,861 | 7,562 | 16,760 | 48,149 | 56,043 | 13,275 | 1,239 |
| Total deductions. | 14,303,319 | 24,354 | 769,850 | 1,317,824 | 2,339,730 | 4,541,682 | 4,474,028 | 821,845 | 14,006 |
| Cost of sales and operatio | $\begin{array}{r} 10,704,861 \\ 564,162 \\ 1,308,501 \\ 51,52 \\ 41,777 \end{array}$ | $\begin{array}{r} 14,255 \\ 1,201 \\ 2,414 \\ 228 \\ 251 \end{array}$ | $\begin{array}{r} 477,340 \\ 618,687 \\ 88,530 \\ 4,567 \\ 1,173 \end{array}$ | $\begin{array}{r} 875,861 \\ 93,905 \\ 138,273 \\ 0,315 \\ 3,060 \end{array}$ | $\begin{array}{r} 1.618,013 \\ 13,37 \\ 247,780 \\ 10,572 \\ 10,407 \end{array}$ | $\begin{array}{r} 3,405,748 \\ 161,066 \\ 427,906 \\ 27,237 \\ 16,353 \end{array}$ | $\begin{array}{r} 3,629,741 \\ 95,723 \\ 360,710 \\ 11,103 \\ 8,393 \end{array}$ | $\begin{array}{r} 672,914 \\ 11,019 \\ 62,758 \\ 1,771 \\ 1,944 \end{array}$ | $\begin{array}{r} 10,299 \\ , \quad 193 \\ 730 \\ \text { (1) } \end{array}$ |
| Compensation of offic |  |  |  |  |  |  |  |  |  |
| Salaries and wages. |  |  |  |  |  |  |  |  |  |
| Repairs... |  |  |  |  |  |  |  |  |  |
| Bad debts |  |  |  |  |  |  |  |  | 196 |
| Rent paid.. | $\begin{array}{r} 273,780 \\ 203,234 \\ 60,546 \\ 3,732 \\ 1,805 \end{array}$ | $\begin{array}{r} 1,091 \\ 348 \\ \text { (1) } 179 \\ \text { ( } 39 \end{array}$ | $\begin{array}{r} 34,023 \\ 18,026 \\ \hdashline, 369 \\ 75 \\ 214 \end{array}$ | $\begin{array}{r} 45,973 \\ 25,771 \\ 4,947 \\ 250 \\ 256 \end{array}$ | $\begin{array}{r} 60,692 \\ 4,832 \\ 9,368 \\ 568 \\ 385 \end{array}$ | $\begin{array}{r} 73,173 \\ 62,190 \\ 23,425 \\ 1,226 \\ 645 \end{array}$ | $\begin{aligned} & 50,238 \\ & 4,825 \\ & 20,073 \\ & 1,332 \\ & 231 \end{aligned}$ | $\begin{array}{r} 8,502 \\ 8,744 \\ 5,805 \\ 278 \\ 35 \end{array}$ | 89961380 |
| Taxes prid.. |  |  |  |  |  |  |  |  |  |
| Interest paid... |  |  |  |  |  |  |  |  |  |
| Contributions or gift |  |  |  |  |  |  |  |  |  |
| Depreciation. | $\begin{array}{r} 145,508 \\ 1,157 \\ 158,724 \\ 11,886 \\ 10,487 \end{array}$ | $\begin{array}{r} 282 \\ 308 \\ - \end{array}$ | $\begin{array}{r} 10,538 \\ 228 \\ 6,814 \\ 647 \\ 815 \end{array}$ | $\begin{array}{r} 18,085 \\ (1,75 \\ 17,460 \\ 564 \\ 754 \end{array}$ | $\begin{array}{r} 29,269 \\ 27,639 \\ 8776 \\ 2,719 \end{array}$ | $\begin{array}{r} 47,162 \\ 545 \\ 55,329 \\ 3,410 \\ 2,652 \end{array}$ | $\begin{array}{r} 33,651 \\ 146,245 \\ 5,117 \\ 2,954 \end{array}$ | $\begin{array}{r} 6,265 \\ 35 \\ 8,771 \\ 1,242 \\ 579 \end{array}$ | 2562183014 |
|  |  |  |  |  |  |  |  |  |  |
| Advertising |  |  |  |  |  |  |  |  |  |
| Pension, profit sharing, stock bonus, annuity plans |  |  |  |  |  |  |  |  |  |
| other employee benerit plans.................... |  |  |  |  |  |  |  |  |  |
| Net loss, noncapital assets | $\begin{array}{r} 2,007 \\ 752,000 \end{array}$ | $\begin{aligned} & 1,132 \\ & 2,625 \end{aligned}$ | $\begin{array}{r} 736 \\ 61,266 \end{array}$ | $\begin{array}{r} 189 \\ 90,159 \end{array}$ | $\begin{array}{r} 370 \\ 138.822 \end{array}$ | $\begin{array}{r} 125 \\ 243,490 \end{array}$ | $\begin{array}{r} 73 \\ 283,022 \end{array}$ | $\begin{array}{r} 42 \\ 31,202 \end{array}$ | ${ }^{(1)}{ }_{1,414}$ |
| Other deductions......... |  |  |  |  |  |  |  |  |  |
| Net income (less deficit) ${ }^{3}$. | 296,048 | 44,295 | ${ }^{4} 1,0^{34}$ | 23,560 | 49,078 | 106,904 | 102,661 | 19,472 247 |  |

Table 4.5—balance sheet and income statement items, by industrial division and size of total assets -Continued

| Industrial division, item | Totel | Size of total assete |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Zero asseta | $\begin{aligned} & \$ 1 \text { under } \\ & \$ 25.000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50.000 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 250,000 \end{aligned}$ | $\begin{aligned} & \$ 250,000 \\ & \text { under } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { under } \\ & \$ 5,000,000 \end{aligned}$ | $\begin{aligned} & \$ 5,000,000 \\ & \text { or more } \end{aligned}$ |
| FINANCE, INSURAMCE, ARD REAL ESTATE | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|  | 19,336 | 812 | 6,499 | 3,259 | 3,649 | 3,278 | 1,629 | 216 | 4 |
|  | (Thourand millare) |  |  |  |  |  |  |  |  |
| Total assets. | 2,099,718 | - | 60,603 | 120,0<7 | 261,554 | 534,117 | 736,025 | 350,329 | 37,063 |
| Cash. | 194,110 | - | 14,767 | 23,960 | 31,392 | 64,879 | 36,718 | 23,287 | $1,108$ |
|  | $\begin{array}{r}614,948 \\ 3,388 \\ \hline\end{array}$ | - | 13,330 169 | 32,928 58 | 59,791 | 126,625 803 | 260,134 | 112,086 667 | $\left({ }^{11}\right)^{11,054}$ |
| Inventories. | 5,212 |  | 77 | - | 2,088 | 2,896 | ${ }^{33}$ | 117 |  |
| Investments in Government obligations | 6,425 |  |  | 629 | 584 | 977 | 2,097 | 3,138 | - |
| Other current assets. | 394,215 | - | 4,774 | 9,629 | 38,477 | 102,120 | 143,208 | 91,097 | 4,890 |
| Loana to stockholders. | 28,822 |  | 3,160 | 6,012 | 5,368 | 7,514 | 5,603 | 1,129 | (1) 46 |
| Other investments.... Deprecisble assets... | 148,244, |  | - 2,694 | 24,730 | 21,218 | 36,106 <br> 86,062 | 46,327 67,831 | 3,123 32,143 | 18,178 |
| Less: Accumulated depreciation | 79,657 |  | 8,267 | 7,391 | 13,326 | 21,396 | 22,341 | 5,311 | 1,625 |
| Depletatle assets.......... | 2,187 | - | 997 | 41 | 240 | - | - | 909 | - |
| Less: Accumulated depletion. | 764 427,598 |  | 559 8,154 | 40 15,414 |  |  |  | 143 52,769 |  |
| Land <br> Intangible assets. | 427,598 8,703 | - | 8,154 | 15,414 202 | 56,818 2,706 | 106,450 903 | 184,860 3,690 | 52,769 453 | 3,133 |
| Less: Accurulated anortization | 1,837 |  | 283 | 94 | 2,948 | 426 | ${ }^{4} 48$ | 38 | - |
| Other assets..................... | 67,257 |  | 2,825 | 7,952 | 16,986 | 22,190 | 11,836 | 5,207 | 261 |
| Total liabilities. | 2,099,718 | - | 60,603 | 120,047 | 261,554 | 534,217 | 736,025 | 350,329 | 37,043 |
| Accounts payable. | 351,223 | - | 10,216 | 22,833 | 40,120 | 84,440 | 143,37 | 50,170 | 73 |
| Mortgages, notes, and bonda payable in leas than one year.. | 395,323 | - | 5,693 | 9,389 | 39,305 | 80,392 | 281,617 | 73,878 | 5,049 |
| Other current liabilities.............................. | 76,578 |  | 4,008 | 5,593 | 23,457 | 24,640 | 19,999 | 8,427 | 454 |
| Loans from stockholders........................... | 125,549 |  | 16,395 8,350 | 7,700 20,739 | 21,277 45,534 | 28,745 138,543 | 29,399 133,739 | 101,164 | 1,987 20,388 |
| Other liabilities. | 160,123 |  | 3,775 | 6,190 | 8,277 | 37,863 | 50,528 | 43,655 | 9,835 |
| Capital atock.......... | 268,192 |  | 27,229 | 31,533 | 58,682 | 65,858 | 65,438 23,378 | 19,025 | 2,427 |
| Paid-in or capital surplus. | 69,274 |  | 4,386 | 6,055 | 5,606 | 15,093 | 23,378 | 17,682 | 23,425 |
| Surplus reserves.......... | 12,994 |  |  | 6 132 | 1,290 | -582 | 7,822 | 3,128 | ${ }_{676}$ |
| Earned surplus and undivided profits ......................... Sharehclders' undistributed taxable income.............. | 90,266 101,822 |  | 211 28,078 88 | 6,562 13,322 |  | 27,880 30,081 | 4,337 36,297 | 10,002 13,216 | 676 1,629 |
| Sharehclders' undstributed taxsble income.................... |  |  | 2,921 |  | 16,198 | 30,081 | 36,297 | 13,216 | 1,629 |
| Total receipts... | 1,036,488 | 9,160 | 159,798 | 122,113 | 187,814 | 262,732 | 189,185 | 201,502 | 4,185 |
| Business receipts. | 724,983 | 2,281 | 135,666 | 98,605 | 253,082 | 179,497 | 97,014 | 58,838 | - |
| Interest on Government obligations Other interest................... | 894 16,520 | $\begin{array}{r}20 \\ 260 \\ \hline\end{array}$ | 565 | $\begin{array}{r}81 \\ 686 \\ \hline\end{array}$ | 1,048 | 3,475 | 586 7,127 | 3,308 | 46 |
| Rents................... | 13,801 | 160 | 550 | 990 | 1,466 | 4,165 | 2,438 | 2,238 | 1,79\% |
| Roysities...... | 1,981 |  | 22 |  | 1,915 |  |  | 4 | - |
| Net short-term capital gain reduced by net long-term capital logs.. | 422 | - | 63 | 62 | 52 | (1) | 203 | 46 | (1) |
| Net long-term capital gain reduced by net short-term capital loas. | 73,896 | 3,470 | 7,682 | 7,376 | 3,869 | 15,898 |  | 5,531 | 630 |
| Net gain, noncapital assets. | 179,226 | 2,868 | 13,267 | 12,891 | 20,107 | 54,575 | 46,192 | 27,894 | 1,432 |
| other receipts.............. | 24,775 | 101 | 2,003 | 1,422 | 6,262 | 5,071 | 6,185 | 3,457 | 274 |
| Total deductions. | 876,057 | 6,005 | 145,506 | 103,889 | 166,962 | 219,053 | 146,134 | 85,952 | 2,556 |
| Coat of asles and operetions Compensation of officers. | $\begin{aligned} & 254,401 \\ & 157,744 \end{aligned}$ | $\begin{array}{r} 337 \\ 2,738 \end{array}$ | 37,134 <br> 32,188 | 23,972 22,033 | 62,391 29,118 | 79,386 39,167 | 15,307 27,992 | 35,874 5,405 | 103 |
| Salarles and wages...... | 122,596 | 334 | 26,189 | 18,828 | 19,535 | 24,512 | 30, 055 | 23,031 | 115 |
| Repsirs......... | 3,971 | 276 | 538 | 47 | ${ }_{596}^{597}$ | 1,176 | 855 659 | 290 345 | 18 |
| Bad debts........ | 4,662 | 836 | 490 | 477 | 987 | 864 | 659 | 345 |  |
| Rent paid.. | 29,272 | 61 | 5,677 | 2,517 | 3,498 | 2,894 | 2,862 | 1,738 2,999 | 25 203 |
| Interest paid......... | 4,4,063 | $\begin{array}{r}529 \\ 14 \\ \hline\end{array}$ | $\begin{array}{r}2,429 \\ \hline 72\end{array}$ | $\begin{array}{r}2,422 \\ \hline 122\end{array}$ | 4.055 | 11,542 | 14,585 553 | 7,422 | (1) ${ }^{1,40}$ |
| Amortization...... | 662 | 42 | 152 | 65 | 144 | 194 | 38 | 27 | - |
| Depreciation. | 20,289 | 214 | 2,226 | 2,258 | 3,385 | (5,538 | 4,097 | 1,911 | 750 |
| Depletion... |  |  | (1) |  | 527 | ${ }^{2}{ }^{2}$ |  | (1) ${ }^{1}$ | - |
| Advertising . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 21,724 | 107 | 3,604 | 3,727 | 3,120 | 4,948 | 4,480 | 2,727 | 11 |
| Pension, profit sharing, stock bonus, annuity plans. Other employee benefit plans. | 3,734 |  | 873 305 | 1,250 173 | 216 <br> 246 | 913 349 | 936 | $\begin{array}{r}454 \\ 64 \\ \hline\end{array}$ | (1) 17 |
| Net loss, noncapital asseta. | 2,998 | 26 |  | 24 | 592 | 353 | 1,228 | 175 |  |
| Other deductions......... | 183,160 | 1,446 | 39,889 | 21,850 | 32,74.4 | 39,511 | 33,075 | 14, 380 | 265 |
| Net income (2ess deficit) ${ }^{3} \ldots . . . . . . . . . . .$. | 160,361 | 3,242 | 14,292 | 18,224 | 20,852 | 43,679 | 43,052 | 15,492 | 1,629 |

Footnotes at end of table.

Tsble 4.5-balance sheet and income statement items, by industrial division and size of total assets-continued

| Industrial division, item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Zero assets | $\begin{aligned} & \$ 1 \text { under } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{gathered} \$ 100,000 \\ \text { under } \\ \$ 250,000 \end{gathered}$ | $\begin{aligned} & \$ 250,000 \\ & \text { under } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { wnder } \\ & \$ 5,000,000 \end{aligned}$ | $\begin{aligned} & \$ 5,000,000 \\ & \text { or more } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| SERVICES | 28,902 | 682 | 13,360 | 4,902 | 4,834 | 3,487 | 1,479 | 154 | 4 |
|  | (Mrousand dollars) |  |  |  |  |  |  |  |  |
| Totsl assets | 2,189,379 | - | 132,731 | 173,688 | 347,182 | 551,163 | 715,067 | 244,920 | 24,728 |
| Cash | 172,810 | - | 29,985 | 25,262 | 39,572 | 41,901 | 27,906 | 7,771 | 413 |
| Notes and sccounts receivable......... . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 304,763 3,458 | - | 16,955 | 32,508 | 55,735 | 74,699 799 | 110,965 | 12,944 | (1) 957 |
| Inventories................... . . . . . . . . . . . . . . . . . . . . . . . | 60,093 | - | 8,115 | 11,166 | 15,145 | 14,105 | 9,005 | 2,295 | (1) 262 |
| Investments in Government obligstions........................... | 3,375 | - | (2) | - | 516 | 2,746 | 508 | 598 |  |
| Other current sssets. | 56,981 | - | 3,711 | 5,177 | 11,830 | 7,996 | 23,259 | 4,861 | 147 |
| Losns to stockholders | 19,966 | - | 5,727 | 4,431 | 4,010 | 4,187 | 1,065 | 4.466 | ? |
| 0ther investments................................................ | 101,049 | - | 2,567 | 3,544 | 14,343 | 19,500 | 47,284 | 12,019 | 1,792 |
| Deprecfable assets. | 1,967,669 | - | 125,022 | 150,822 | 327,498 | 551,278 | 571,676 | 223,459 | 17,914 |
| Less: Accumulated depreciation...................................... | 804,139 | - | 72,199 | 78,878 | 165,899 | 235,498 | 193,101 | 55,058 | 3,506 |
| Depletable assets <br> Less: Accumulsted depletion | 11,228 934 | - | ${ }^{(2)}$ - | 1,289 896 | 382 38 | 651 | 8,906 | - | - |
| Land. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 205,185 | - | 1,721 | 6,781 | 24,632 | 53,941 | 90,241 | 25,422 | 2,447 |
| Intangible assets | 20,834 | - | 1,777 | 1,345 | 1,720 | 4,146 | 1,494 | 10,352 | - |
| Less: Accumulated amortization | 7,239 | - | . 612 | 252 | 979 | 403 | ${ }^{604}$ | 4,389 | 4308 |
| Other assets..................................................................... | 81,296 | - | 10,400 | 21,726 | 19,207 | 13,713 | 26,925 | 5,017 | 4,308 |
| Total liabilities. | 2,189, 379 | - | 132,732 | 173,688 | 347,182 | 551,163 | 715,067 | 244,820 | 24,728 |
| Accounts payable. | 197,224 | - | 20,949 | 17,992 | 36,005 | 48,746 | 62,566 | 10,033 | 933 |
| Mortgages, notes, and bonds payable in leas than one year.... | 251,336 | - | 16,797 | 15,809 | 40,740 | 53,408 | 63,395 | 57,129 | 4,058 |
| Other current lisbilities................................................... | 100,010 | - | 10,418 | 12,219 | 22,606 | 17,987 | 26,603 | 23,672 | 1, 505 |
| Loans from stockholders. | 224,340 | - | 37,139 | 32,838 | 34,652 | 41,861 | 53,531 | 23,094 | 1,225 |
| Mortgages, notes, and bonds paysble in one year or more...... | 736,018 | - | 16,799 | 30,845 | 72,227 | 179,050 | 296,420 | 129,519 |  |
| Other liabilities. | 7,066 | - | 9,088 | 4,714 | 9,400 | 7,320 | 27,139 | 9,039 | 4,366 |
| Capitsl atock... | 480,767 | - | 64,136 | 54,018 | 99,631 | 127,917 | 110,020 | 24,005 | 1,040 |
| Paid-in or cepitsi surplus....................................... | 113,363 | - | 9,982 | 9,641 | 12,676 | 18,064 | 4,320 | 18,234 | 446 |
| Surplus reserves.................................................................. | 7,025 | - | 20,742 | ${ }_{25} 605$ | . 905 | 216 | 3,745 | 205,812 | - |
| Earned surplus and undivided prorfts. | 4,4,636 | - | ${ }^{2} 20,458$ | 25,243 | 11,265 | 4,4078 | 38,398 | 225,808 | 2,404 |
| Shareholders' undistributed taxable income. | ${ }^{2} 36,406$ | - | ${ }^{2} 32,861$ | 250 | 7,075 | 12,516 | ${ }^{2} 11,070$ | ${ }^{2} 10,909$ | ${ }^{2} 1,407$ |
| Total receipts. | 3,217,500 | 9,412 | 630,549 | 480,655 | 675,319 | 722,290 | 562,655 | 123,267 | 13,353 |
| Business receipts.................................................. | 3,130,373 | 8,456 | 609,045 | 476,623 | 666,624 | 701,158 | 544,711 |  |  |
| Interest on Government obligations............................. | - 222 | - | 27 | , | -18 | +35 | 121 | 19 | (1) ${ }^{1}$ |
| Other interest................. | 3,053 | 23 | 151 | 205 | 1,167 | 619 | 704 | 148 | 36 |
| Rents ...... | 21,856 | $\left.{ }^{( }\right)$- | 1,197 | 1,007 149 | 1,370 | (11,533 | 1,340 | 4,951 16 | 450 |
| Royslties.... . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 407 | - |  | 149 | 241 | (1) |  | 16 | - |
| Net short-term capital gain reduced by net long-term capital loss. | 259 | - | 147 | (1) | - | 39 | - | 69 | - |
| Net long-term capital gsin reduced by net short-term capital | 17,463 | 806 | 7,599 | 1,571 | 167 | 1,452 | 4,504 | 1,360 | (2) |
| Net gain, noncapital assets................................................. | 12,423 | 68 | 10,451 | +122 | 546 | - 378 | . 565 | -288 | (1) |
| Dther receipts.................................. . . . . . . . . . . . . . . | 31,444 | 51 | 1,932 | 974 | 5,186 | 7,075 | 10,710 | 5,352 | 164 |
| Total deductions. | 3,132,114 | 9,858 | 616,557 | 463,037 | 645,098 | 682,968 | 572,178 | 129,832 | 12,586 |
| Cost of asles and operstions. | 1,535,712 | 3,377 | 278,846 | 245,091 | 345,706 | 350,917 | 258,752 | 49,734 | 3,289 |
| Compensstion of officers................................................ | 320,119 | 2944 | 102,908 | 66,178 | 71,823 | 48,190 | 28,432 | 1,834 | 460 |
|  | 276,099 | 1,269 | 4,4,090 | 31,716 | 45,062 | 53,383 | 80,680 | 17,098 | 2,801 |
| Repaira.......... | 43,024 | 197 | 4,515 | 3,874 | 7,129 | 10,823 | 13,627 | 2,384 | 475 |
| Bad debts. | 8,055 | 22 | 535 | 996 | 1,447 | 1,687 | 2,798 | 536 | 34 |
| Rent paid.............................................................. |  | 232 | 46,578 | 25,004 | 30,545 | 39,966 | 24,700 | 3,387 | 876 |
| Taxes pala.... | 111,912 | 478 | 16,457 | 14,025 | 18,810 | 27,781 | 27,176 | 6,559 | 626 |
| Interest paid . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 60,959 | (1) 370 | 7,879 | 2,849 | 6,228 | 13,566 | 18,944 | 10,355 | 768 |
| Contributions or gifts.......................................... | 1,755 | (1) ${ }^{1}$ | 173 | 193 | 262 | 624 | 384 | . 76 | 43 |
| Amortization........ | 2,963 | - 28 | 358 | 225 | 190 | 311 | 318 | 1,516 | 17 |
| Depreciation............................................................ | 157,290 | 457 | 16,694 | 14,399 | 30,047 | 39,923 | 39,214 | 15,220 | 1,336 |
| Depletion. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | +73 | - | 16 | 5,18 | , 38 | (2) 98 | $70^{-}$ | 2,888 | 201 |
| Advertising . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 46,612 | 160 | 10,664 | 5,145 | 10,153 | 9,982 4,128 | 7,419 5,152 | 2,888 613 | 201 |
| Pension, profit sharing, stock bonus, annuity plans........... Other employee benefit plans.............................. ${ }^{\text {a }}$. | 17,863 0,830 | - | 2,804 | 3,700 793 | 1,466 | 1,128 1,408 | 5,152 2,818 | 613 187 | 37 |
| Net loss, noncapital assets. $\qquad$ Other deductions | $\begin{array}{r} 835 \\ 370,725 \end{array}$ | 2,461 | 63,002 | 48,818 | 127 75,401 | 80,202 | 61,726 | 17,433 | 1,623 |
| Net income (less deficit) ${ }^{3}$. $\ldots$............. ................... | 85,386 | 44.6 | 13,992 | 17,618 | 30,221 | 39,322 | 4, 523 | ${ }^{4} 6,565$ | 767 |

${ }^{1}$ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
${ }^{2}$ Negative amount.
${ }^{3}$ Excludes interest from State and local obligations which is included in interest on coverment obligations and in total receipts elsewhere in the table.
4 Deficit exceeds net income.
 not aliocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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This report is the major Statistics of Income report on unincorporated businesses, and corporation data are included only to complete the picture of total U.S. business activity. More comprehensive data on corporate business activity are given in the Statistics of Income, Corporation Income Tax Returns.

## INCOME STATEMENT

Total receipts were $\$ 1,195$ billion and business receipts were $\$ 1,120$ billion for all active corporations for 1965. This was the third consecutive year that total receipts had reached the trillion dollar mark, and the second year that corporate business receipts attained that level (see tables 5.1-5.3).

Of the $1,424,000$ active corporations for 1965 , there were 915,000 or 64 percent, with net income. For these returns, the statutory net income was $\$ 80.8$ billion.

Net income was gross taxable receipts less the sum of cost of sales and operations and other business deductions. Unlike partnerships, corporate receipts included capital gains and deductions included contributions or gifts, and the corporate deduction for depreciation included additional first-year depreciation. Unlike proprietorships, corporate gross taxable receipts included investment income, and corporate deductions included compensation to officers and contributions or gifts.

Industry's share of the net income of $\$ 80.8$ billion and the deficit of $\$ 6.9$ billion is shown in chart 5A. Manufacturing alone, in which 13 percent of the corporations were engaged, accounted for $\$ 41.9$ billion, or over one-half of the net income, and $\$ 1.6$ billion, or about one-fourth of the deficit. The two industry divisions "finance, insurance, and real estate" and "transportation and public utilities' also had relatively large incomes. Combined, they accounted for $\$ 23.5$ billion, or 29 percent of corporate net income, and $\$ 2$ billion, or 29 percent of the corporate deficit.

Over one-half $(784,000)$ of all corporation returns had business receipts of less than $\$ 100,000$; but, as can be seen from tables 5.4 and 5.5 , they accounted for less than 4 percent of corporate assets and had less
than one-half of 1 percent of the total corporate net income (less deficit). At the other extreme, less than 9 percent of all corporations had business receipts of over $\$ 1,000,000$, but they owned over 84 percent of all corporate assets and received nearly 92 percent of corporate net income (less deficit). These and other selected data are presented in table 5.4 for all active corporation returns and in table 5.5 for those with net income.

## BALANCE SHEET DATA

For corporations, unlike partnerships, assets and liabilities could be presented for all active corporations. For the small number which did not submit a balance sheet, the data were estimated. Items of assets and liabilities are given in table 5.2 for all active corporations and in table 5.3 for those with net income.

Total assets and total liabilities (including capital stock and surplus) were $\$ 1,724$ billion. Over one-half of the assets and liabilities, $\$ 956$ billion, pertained to corporations engaged in finance, insurance, and real estate, and $\$ 444$ billion of this amount related to banks and trust companies. For this latter group, the major assets were notes and accounts receivable and investments, and the largest liability was deposits and withdrawable shares (included in "Other current liabilities").

Of the $\$ 768$ billion total assets and total liabilities for the nonfinancial activities, 73 percent was accounted for by manufacturing and by transportation and public utilities.

The average total assets shown on corporation returns was about $\$ 1.2$ million; however, as can be seen in table $5.6,28$ percent of all corporation returns had total assets of less than $\$ 25,000$ and 42 percent had assets of less than $\$ 50,000$. Over 59 percent of all corporations had total assets of under $\$ 100,000$, but this group reported only 7 percent of corporate business receipts, less than 4 percent of net income, and over one-quarter of corporate net deficit. At the other extreme, the 2 percent of the returns with assets of over $\$ 5$ million reported 57 percent of the business receipts, three-quarters of the net income, and 28 percent of the net deficit shown on corporation returns.

## Chart 5A-All Corporation Returns

| 1965 industry distribution of net | 3 industrial divisisions <br> accounted for $1 \%$ of <br> corporate net income; <br> mantacturing alone, |
| :--- | :--- |
| with 13\% oft the |  |
| number, had $51 \%$ |  |
| of the net income |  |
| of corporations |  |

Net income $\$ 80.797$


|  |  |  |  |  |  |  |  |  | Return |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { ofurns } \end{gathered}$ | Total receipts <br> (Thousand <br> dollar |  | $\underset{\substack{\text { Deprecia- } \\ \text { tion } \\ \text { (Thous mand } \\ \text { doitares }}}{\substack{\text {. }}}$ | $\begin{aligned} & \text { Het income } \begin{array}{l} \text { (less } \\ \text { deficit) } \\ \text { ( mousend } \end{array} \end{aligned}$ |  | Inventory,end-of-year |  | $\begin{gathered} \text { Number } \\ \text { returns } \\ \text { ref } \end{gathered}$ |  |  | Deprecia-tion(Thous sanddolliars $)$ |  | $\begin{gathered} \text { Total } \\ \text { asbet ts } \\ \text { (Thou send } \end{gathered}$ | $\begin{aligned} & \text { Inventory, } \\ & \text { end-1'-year } \end{aligned}$ |  |
|  |  |  |  |  |  |  | $\underset{\substack{\text { Munber } \\ \text { of } \\ \text { of } \\ \text { orne }}}{ }$ | $\left[\begin{array}{c} \text { Amount } \\ \text { (Thounemd } \\ \text { doultars } \end{array}\right)$ |  |  |  |  |  |  |  |  |
| All induatrial groupa................. <br> Agriculture, forestry, and fisheriea..... <br> Farme. <br> Agricultural services and hunting and trapping <br> frapping .............................. <br> Fisheries. | (1) | (2) | (3) | 4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | 12) | 13 | (14) | 15) | (16) |
|  | 23,980 | ,194,600,662 | ,120,381,727 | 34,115,127 | 73,88 | ,723,524,382 | 81,161 | 26,340,612 | 915,311 | ,079,661,387 | 11,806,929 | 30,487,972 | 80,796,801 | 75,514,182 | 480,354 | 14,779,5 |
|  | 27,530 | 7 523, 278 | 7,186,345 | 280,670 | 237, 229 | 6,844, 879 | 11,274 | 794,115 | 15,609 | 0,122,740 | 5,852,133 | 200,108 | 425,32\% | 4,996,315 | 7,035 | 315 |
|  | 18,52 | 5,155, 870 | 876,830 |  | 187,676 | 737, | 7,502 | 678,291 | 10,38 | 4.282 | 4,058,739 | 1<2,2 | $3 \mathrm{O}, 5$ | 4,000, 5,7 | 4,520 | 520,12 |
|  |  | 2,016 |  | , |  | 853. | 3,072 | $99,8 \in 1$ | 3,989 | 1.532 | 2,295,953 | 40,431 | 40 | t-40, 1n0 | 121 |  |
|  |  | $\begin{aligned} & \text { B2, } \\ & \text { 200, } \end{aligned}$ | $20<$ | 5 | 5, 5 | $\begin{aligned} & 141,430 \\ & 112,370 \end{aligned}$ | 22 | ¢.4.466 <br> 9,497 <br> , | 400 <br> 83 <br> 38 |  | 122,1825 275,616 |  | 12,093 |  |  | , 437 |
| Mining. <br> Metal mining <br> Iron orea................................................. Copper, lead and zine, gold ynd silver copper. <br> Miscellaneous metal mining | 13,285 | 12,602,087 | 11,903. | 830,015 | 1,391,939 | 16,546,350 | 4,180 | 849,750 | 6, 627 | 10.472 |  | 39, 2,76 $^{\text {a }}$ | 1,502.45 | 12,606,200 | 2,40 | . 570 |
|  | 873 <br> 89 | $\underset{\sim}{2,470,048} 7$ | ${ }_{2}^{2,3 \times 5,3 \times 4}$ | 137,587 <br> 49,736 <br> 0.08 | $\begin{aligned} & 33,428 \\ & 105.689 \\ & 108 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 3,954,139 \\ 1,306,059 \end{array} \end{aligned}$ | 163 51 | $\begin{aligned} & 341, .952 \\ & 74,163 \end{aligned}$ | $\begin{array}{r}205 \\ 54 \\ \hline\end{array}$ | $\begin{aligned} & 2,339,396 \\ & 720,602 \end{aligned}$ | $\begin{array}{r} 2,226,122 \\ \in B 0,4 \in \in \end{array}$ | $\begin{aligned} & 124,391 \\ & 41,737 \end{aligned}$ | $\begin{aligned} & 40,133^{\circ} \\ & 153.760 \end{aligned}$ | $\begin{aligned} & 2.05 .629 \\ & 1.095,529 \end{aligned}$ | 49 19 19 | $\begin{aligned} & 21 \pm, 036 \\ & 8,193 \end{aligned}$ |
|  | $\begin{aligned} & 429 \\ & 355 \end{aligned}$ | $\begin{aligned} & 1,549,583 \\ & 139,867 \end{aligned}$ | $\begin{aligned} & 1,472,815 \\ & 132,884 \end{aligned}$ | $\begin{gathered} 81,332 \\ 6,519 \end{gathered}$ | $\left.\begin{array}{r} 220,109 \\ B, 626 \end{array}\right]$ | $\begin{aligned} & 2,408,647 \\ & 239,43 \end{aligned}$ | ${ }^{13}$ | $\begin{gathered} 221,901 \\ 45,888 \end{gathered}$ | $\begin{gathered} 22 \\ 129 \end{gathered}$ | $\begin{gathered} 1,52 \mathrm{t}, 4,5 \\ 92,329 \end{gathered}$ | $\begin{gathered} 1.455,88^{\prime \prime} \\ 89,76, ~ \end{gathered}$ | $\begin{gathered} 74,243 \\ 3,401 \end{gathered}$ | $\begin{gathered} 242,733 \\ 10,54 \end{gathered}$ | $\begin{array}{r} 2,200,510 \\ 101,590 \end{array}$ | 1) ${ }^{17}$ | $\begin{aligned} & 216,390 \\ & \text { 12), } 390 \end{aligned}$ |
| Coal mining$\qquad$ Crude petroleum, natural gas, and natural gas liquids and services.. natural gas liquids. 011 and gas field services. | 2.159 | 2,693,211 | 2,577,786 | 168,582 | 103 | 2,871,005, | 515 | 34,84 | 1,052 | . 313 | , 32,+09 | 123,0 | 139,248 |  |  | 0. 193 |
|  |  |  | 4,558,322 |  |  | 6, 802,756 | 1, | 210,594 | 3,061 | 3,933,782 | 3,559,536 | 238,220 | 980, 328 | 2,875,312 |  | 175 |
|  | $\begin{aligned} & 3,381 \\ & 3,334 \\ & \hline, 34 \end{aligned}$ | $\begin{aligned} & 3,050,817 \\ & 1,885,880 \end{aligned}$ | $\begin{aligned} & 2,757,884 \\ & 1,800,438 \end{aligned}$ | $\begin{aligned} & 163,822 \\ & 167,0661 \end{aligned}$ | 723,865 <br> 205 <br> 820 105,879 | $\begin{aligned} & 5.227,191 \\ & 1,575,507 \end{aligned}$ | ${ }^{23}$ | $\begin{gathered} 124,163 \\ 76,33 \\ \hline 163 \end{gathered}$ | $\begin{aligned} & 1,33 \\ & 1,727 \end{aligned}$ | $\begin{gathered} 2,526 \\ 1 ; 40797 \end{gathered}$ | $\begin{aligned} & 2,324,546 \\ & 1,344,9941 \end{aligned}$ | $\begin{aligned} & 117,222 \\ & 120,298 \end{aligned}$ |  | $\begin{aligned} & 3,697, \text { eos } \\ & 1,17 ; 505 \end{aligned}$ |  | $\begin{gathered} 100,531 \\ +2,644 \end{gathered}$ |
| Nonnetallic minerals (except fuels) mining. <br> Crushed, broken, and dimension stone; sand and gravel. <br> Miacellaneous nonmetallic minerals, <br> except fuels.. |  |  |  |  | 124,15 | 2,928,466 |  |  | 2,310 |  |  |  | 172.38 |  |  | 129,166 |
|  | 2,946 | 1,871,917 | 1,814,844 | 145,686 | 127,30 | 1,860,575 | 1,584 | 118,0\%0 | 2,012 | 1,t23,13. | 1.592,22 | ,5 | 133,869 | 1,500,778 | 1,173 | \%,511 |
|  | 592 | 630,2 | 7,0 | 47,287 | 6,84 | 057, | $2 \epsilon^{2}$ | 84,289 | 298 | 427,935 | 424,352 | ${ }^{25,(4,}$ | 38,869 |  | 161 | ,655 |
| Contract construction. <br> eneral contractors $\qquad$ Heavy construction, except building construction. <br>  | 123,28 | 56,694,897 | 55,69t,213 | 2,906 | 1,257,632 | 26, $2 \cdot 25,141$ | 56,927 | 3,531,901 | 71, | 4, ,-7, 87 | 45,798. | -75, 7 7\% | 1,780,57 | 20,830,4 | 39, | 2,596,512 |
|  | $\begin{aligned} & 52,245 \\ & 40,32 \end{aligned}$ | $\begin{array}{r} 35.533,913 \\ 21.516,902 \end{array}$ | $\begin{aligned} & 34,750,0,4,8 \\ & 21,100,915 \end{aligned}$ | $\begin{aligned} & 689,934 \\ & 187.411 \end{aligned}$ | $\begin{aligned} & 732,+16 \\ & 273,599 \end{aligned}$ | $\begin{aligned} & 18,595,031 \\ & 11,655,029 \end{aligned}$ | $\begin{aligned} & 2,238 \\ & 15,735 \end{aligned}$ | $\begin{aligned} & 2,308,916 \\ & 1,94 k, 074 \end{aligned}$ | $\begin{aligned} & 331,776 \\ & 23,2 \pi \end{aligned}$ | $\begin{aligned} & 29,134,808 \\ & 17,333,519 \end{aligned}$ | $\begin{aligned} & 28,52, \ldots 91 \\ & 17,02,, 299 \\ & \hline \end{aligned}$ | $\begin{gathered} 552,076 \\ 140,974 \end{gathered}$ | $\begin{aligned} & 1,072,092 \\ & 488,962 \end{aligned}$ | $\begin{aligned} & 14,233,6257 \\ & 8,33,575 \end{aligned}$ | $\begin{aligned} & 13,3 ; 1 \\ & 10,320 \end{aligned}$ | $\begin{aligned} & 1,6,64,121 \\ & 1,300,280 \end{aligned}$ |
|  | $\begin{array}{r} 11,235 \\ 1,198 \end{array}$ | $\begin{aligned} & 13,276,226 \\ & 740,585 \end{aligned}$ | $\begin{aligned} & 12,016,545 \\ & 732,588 \\ & \hline \end{aligned}$ | $\begin{gathered} 495,774 \\ 6,749 \end{gathered}$ | $\begin{array}{r} 451,875 \\ \substack{4,142} \end{array}$ | $\begin{aligned} & \text { 6,948, } \\ & 191, \end{aligned}$ | $4, \frac{127}{369}$ | $\begin{array}{r} 327,786 \\ 7,116 \end{array}$ | $=, 754$ | $\begin{array}{r}11,2,26,4,54 \\ 536,837 \\ \hline\end{array}$ | $10,956,0,2^{2}$ 529,33 . | $\begin{aligned} & 5,788 \\ & 5,369 \end{aligned}$ | $\begin{gathered} 554,5 \times 3 \\ 18,55 \\ \hline \end{gathered}$ | $\begin{array}{r} 5,342,519 \\ 153,529 \end{array}$ | 2,793 | 23,143 6,698 |
| Special trade contractors. <br> Plumbing, heating, and air conditioning. <br> Electrical work. <br> spacial trade contractors, not else- <br> re clessified. <br> Special trade contractors not <br> allocable... <br> Contractors not allogable... | 59 | ,798 | 20,872,710 | 281,760 | 522,911 | 8,092,260 | 36,510 | 1,217,512 | 39,57 | 17,577,492 | 407 | 221,53 | 505,24 | t,563,708 | ${ }^{24}, 043$ | 968,960 |
|  | $\begin{gathered} 15,106 \\ 8,666 \end{gathered}$ | $\begin{aligned} & 169,006 \\ & 094,182 \end{aligned}$ | $\begin{aligned} & 6,11^{\circ}, 591 \\ & 4,055,310 \end{aligned}$ | $\begin{aligned} & 53,185 \\ & 35,766 \end{aligned}$ | $\begin{aligned} & 117,068 \\ & 128,887 \end{aligned}$ | $\begin{aligned} & 2,337,092 \\ & 1,594,19 \end{aligned}$ | $\underset{\substack{12,7,7,3 \\ 6,721}}{\substack{2}}$ | $\begin{aligned} & 408,627 \\ & 242,627 \end{aligned}$ | $\substack{10,15 r \\ \in \in 43}$ | $\begin{aligned} & 5,058,6] \\ & 3,12,42 \end{aligned}$ | $\begin{aligned} & 5,016,384 \\ & 3,580,070 \end{aligned}$ | $\begin{aligned} & 41,568 \\ & 28,430 \end{aligned}$ | $\begin{aligned} & 167,734 \\ & 153,335 \end{aligned}$ | $\begin{aligned} & 1,985,400 \\ & 1,353,205 \end{aligned}$ | $\begin{aligned} & 8,352 \\ & , 106 \end{aligned}$ | $\begin{aligned} & 315,1007 \\ & 202,454 \end{aligned}$ |
|  |  | 10,771,920 | 10,647,699 |  | 274,06 | 4,240,375 | 17,936 | 565,533 | 22.84 | 8,959,216 | 8, $2 \times 8,433$ | 14ヶ, 765 | 379,983 | 3,309 | 12.5 | -50,916 |
|  |  |  | 50,110 | 3,231 | 2,895 |  | 120 | 1,025 | (1) | (1) | $1)$ | $1)$ | (1) | 1) | ${ }^{1)}$ |  |
|  | 809 | 75,186 | 73,45 | 1,212 | 2,10 | 37,850 | 179 | 5,4 | 352 | 71,57 | 69,89 | 1,172 | 2,64 | 33,0 | 140 | 3,431 |
| turing. | 185,924 | 514,718,84 | 502,981,871 | 15,079,790 | 40,247,559 | 371, 52 | 155,420 | 75,992,006 | 131,337 | 483,208,292 | 472,222,299 | 14,257,052 | 41,870,269 | 50,82 | 115, | 12,528,477 |
| Food and kindred products. <br> ood anc kindred products, except beverages <br> Meat products. <br> Dairy products. <br>  <br> Grain mill producte | 19,125 | 158,014 | 5,287, 8 | 1,37 | 3,035,682 | 32,931,174 | 16,924 | , 359,169 | 12,77 | .566,05 | 66,786,011 | 1,228,987 | ,252, | 29,45 | 1, | 6.723, 585 |
|  |  | 64, 365, | ${ }^{63,706}$ | 1,020 | 2,278 | 25,030 | 13, | 5,6 | 10, | 56,961 | $56,367,926$ |  | L5920 | 22.38 |  | 5,20<, 52 |
|  |  | 20, 220,5 |  |  |  | 3,6012 |  |  |  | 9,212, |  |  |  |  |  |  |
|  | 1,9 | 10,500 | 6,292, | 13, | 337, | 3,771,28 | 1,655 | 1,350, | 1,30 | ,870 | 5,802 | 123 , |  | 3,48' |  | 4,0en |
|  | 2,21 | 8,585,273 | $8,456,568$ | 151,665 | 402,86 | 4,047,259 | 2,017 | 768,53? | 1,67 | $7.904,1$ | 7,792 | 138, | 422,3 | 3,268,0 |  | ;00,011 |
| Bakery producta.. Sugar. <br> Confectionery and related products. Vegetable and animal olls. Food and kindred products, not elsewhere classified Food and kindred products not allocable. |  | 5,265,784 |  |  |  | 2,142,077 |  |  |  |  |  |  |  | 1,29, 202 | 1,453 |  |
|  |  |  | 2,056,021 |  | 216, 1 , | 1,700, 312 |  | 352, ${ }_{\text {3 }}$ |  | 1,821,54 | 1,764 |  | 124,78. | 1,4+5 |  |  |
|  | 836 <br> 535 | $1,749,314$ $3,198,712$ | 1,722,397 |  | 157,981 | ${ }_{1}^{1,492,487}$ | ${ }_{496}$ | 280,518, | 529 | ${ }^{1,621,592,52}$ | 1, 2,895 | 48, |  | 2, 34, |  | ${ }^{2659}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2,791 | 4,154,596 | 18,32 | 84,0 | 205, | 1,862, | 1,42 |  | 1,02 | 193, | ,7610, | 1,30 |  |  |  | 452,514 |
|  |  | 1,895,70 | 1,854,20 | 36,590 | Let, | 1,002, | 52 | 269,9 | 51 | 1,895,2 | 1,853, | 6,5 | 186,304 | ,002,8 | 51 | 289,9 |
| Beverages................. <br> Wines, brandy, and brandy spirita... Distilled, reetified, and blended liquora, except brandy. bottled soft drinks and flavoringe.. | 3,339 | 11,792,503 | 11,581,360 |  |  |  | 3,124 | 1, $\mathrm{e}^{79}$, | 2,458 | 10,604,082 | 10,418, | 290 , | $792,58 \mathrm{~F}$ |  | c, 3 3, | 1,527, 233 |
|  |  | , 363,537 | $3,815,278$ <br> 376,728 | $\begin{array}{r} 120,930 \\ 9,174 \end{array}$ |  | 2,1 | 203 180 | 238,39 101,25 |  | 3,274, |  | 102, | $\xrightarrow{225,996} 18.882$ |  | 124 | 0,2 |
|  | 113 | 3 3, | $3,682,123$ <br> 3,700 | 4,4,37 | $\begin{gathered} 175,052 \\ 359,694 \end{gathered}$ | $\begin{aligned} & 3,052,523 \\ & 0,02,526 \end{aligned}$ | ${ }_{2,64}^{112}$ | $1,008,990 \mid$ | 2,136 | 3,42,364 <br> 3, $\times 119,712$ | $\begin{aligned} & 3,401,0 \\ & 3,520,0 \\ & \hline \end{aligned}$ | $\begin{gathered} 42,302 \\ 14, ~ \\ 880 \end{gathered}$ | $\begin{aligned} & 1-8,999 \\ & 368,779 \end{aligned}$ | $\begin{aligned} & 2,800,523 \\ & 2,292,372 \end{aligned}$ | 2,055 | $\begin{aligned} & 939,999 \\ & 313,708 \end{aligned}$ |
|  |  | 5,586,357 | 5,559,558 | 55,657 | 631,846 | 4,030,739 | 219 | $2,674,671$ | 138 | 5,489,17 | 5,463,281 | ¢z, | [42, | 3,938, | 13\% | 2, 3 37 |




Table 5．1－nlmber of returns，total receipts，business receipts，depreciation，net income，total assets，and inventory，by industrial group－continued

|  |  |  |  |  | 気 |  |  |  |  | $\begin{aligned} & 8 \\ & \substack{0 \\ \hline} \end{aligned}$ | $\begin{aligned} & \check{\%} \\ & \stackrel{y}{\tilde{m}} \end{aligned}$ |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | ＂ | ${ }_{0}$ |  |  |  | $8$ |  | 룰 |  |  | $\begin{aligned} & \text { a్వ. } \\ & \text { in } \end{aligned}$ |  |  |  |
|  |  |  |  |  | $\begin{aligned} & \text { 筒 } \\ & \text { त } \\ & \text { w } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  <br>  |  |  | $\begin{aligned} & \text { 总 } \\ & \stackrel{\sim}{n} \end{aligned}$ |  |  |  | dide |  |  |  |  |  | $\begin{aligned} & \text { toy } \\ & \text { ond } \\ & \text { and } \end{aligned}$ | 器品怠先品 <br>  |  |  |
|  |  |  |  |  |  | $\begin{aligned} & \text { eq } \\ & \text { 筑 } \end{aligned}$ |  |  |  | $\begin{aligned} & \stackrel{\pi}{n} \\ & \stackrel{\rightharpoonup}{7} \\ & \underset{\sim}{7} \end{aligned}$ |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | 管名呂 | － |  |  |  |  |  |  |  |  |
|  |  |  |  |  | ç |  |  |  |  | － | （1） |  |  |  |  |  |  |  |
|  |  |  |  |  | $\underset{\sim}{\underset{\sim}{\sim}}$ | $\underset{i}{s}$ |  |  |  | $\stackrel{\text { 寺 }}{ }$ |  |  |  |  | $\begin{gathered} 978 \\ 90 \\ 90 \end{gathered}$ | 莫钻㗊㗊 ベかべぁ |  |  |
|  |  |  |  |  | 筞 | 号 |  |  | Rigig | \％ | $\begin{aligned} & \text { H } \\ & \substack{n \\ \hline} \end{aligned}$ |  |  |  |  |  |  |  |
|  |  |  |  | $\stackrel{\tilde{O}_{-}^{\circ}}{\stackrel{\circ}{9}}$ | $\begin{aligned} & 0.0 \\ & 0 \\ & \hline \end{aligned}$ |  |  |  |  | $\stackrel{\text { a }}{\sim}$ | \％80 | 简 | $m$ |  | $\begin{aligned} & \text { H⿹丁口欠心 } \\ & \text { cis } \end{aligned}$ | ＋ |  | Tgmig in Bio |
|  |  |  |  |  | ¢ |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ¢ |  |  |  |  | － | － | Edin | No | cion eiz |  | $\begin{aligned} & \text { W } \\ & \text { ¿ } \end{aligned}$ |  |  | $\text { 答 } 0$ |  |  |  |  |
|  |  |  |  | $\begin{aligned} & 0 \\ & 0 \\ & 0 \\ & 0 \\ & 0 \end{aligned}$ | 畣 | $\stackrel{\text { ču}}{\text { ¢ }}$ |  |  | $\begin{aligned} & \text { ond } \\ & \text { and } \\ & \text { ming } \end{aligned}$ |  |  |  |  |  |  |  |  |  |
|  |  |  <br>  |  |  | 号 | $\begin{aligned} & \text { 畣 } \\ & \text { 筑 } \end{aligned}$ |  |  |  | － | 蓇 |  |  |  | gis |  |  |  |
|  |  |  <br>  |  |  | ＋ | $\xrightarrow{\text { a }}$ |  |  त业 |  | － | 等 |  |  |  |  |  |  |  |
|  |  |  | 哭哭 |  | 早 | $\underset{\infty}{\substack{e \\ \infty \\ \hline}}$ |  | gix o | 彩恣感 | $\stackrel{\text { a }}{\sim}$ | $\begin{aligned} & \text { "̛o } \\ & \stackrel{y}{*} \end{aligned}$ | 余第 |  |  |  |  |  |  |



## Table 5．1－Number of returns，total receipts，business receipts，depreciation，net income，total assets，and inventory，by industrial group－continued

| ¢8＞¢ ¢ | 68 T | 54tis 8 | 9Lz＇0t | 9rs＇t | 476 ＇$¢ 5$ | ${ }_{\text {RLJ }}$＇$\varepsilon 9$ | $4\left\langle\tau^{\circ} \mathrm{T}\right.$ | $988 \times 9$ | TT8 | $\angle T^{\prime} 09 \tau$ | ST6 | 096＇2 | ET0 $¢ 8$ | عE0＇56 | $2 L \varepsilon^{2}$ ¢ | otte 2 our ssautssma zo |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ＇6\％ | 254＇t |  |  |  | $\begin{aligned} & \angle E \varepsilon^{\prime} \angle 9 L^{\circ} Z \\ & \text { CH'ts } \end{aligned}$ |  | ${ }_{96}{ }_{96}{ }^{\circ} 6$ |  | ${ }^{687} 8^{\prime} \varepsilon$ | $\begin{aligned} & 829 ' z 0 \tau^{\prime} \mathrm{z} \\ & 580 \mathrm{Lt} \end{aligned}$ |  | $\left\lvert\, \begin{aligned} & 50 \sigma^{\prime} \varsigma \zeta \\ & 8 \pi \pi^{\prime} ' T \end{aligned}\right.$ |  | $\begin{aligned} & 88 e^{\prime 6} 695^{\prime} 6 \\ & 58065 \end{aligned}$ | $\begin{aligned} & \text { T09'BT } \\ & 6 \neq \end{aligned}$ |  |
| tex＇s | S¢9 |  | 80902 |  | ${ }_{\text {¢Et }}$ |  | 8 | 476 | ¢tz＇t | $\begin{aligned} & 5866_{9}^{42} \\ & 48 \end{aligned}$ |  |  |  | $866^{\circ} \%$ |  |  |
|  | $\left.\right\|_{9 r \tau} ^{98 \pi r}$ | $\begin{aligned} & 186 \cdot+762 \\ & 009 \div T \pi \end{aligned}$ | $\begin{aligned} & 059^{\prime} L L / 2 \\ & 082^{\prime} \end{aligned}$ |  |  | $\begin{aligned} & T+\pi \times 96 \tau^{\prime} T \\ & \langle\tau \varepsilon \text { To } \end{aligned}$ | $\begin{aligned} & 066^{4} 4 \\ & 688 \end{aligned}$ | $\begin{aligned} & 968{ }^{\circ} 6 \mathrm{~T} \\ & \hline 08^{6} \end{aligned}$ |  | $56 \omega^{\prime} \times 62^{‘} \tau$ | $\begin{aligned} & 65\left[{ }^{2} 57\right. \\ & 670 \cdot 8 \end{aligned}$ |  | $\begin{aligned} & 88 \varepsilon^{\circ} 007 \\ & 8200^{\circ}+20 \end{aligned}$ |  |  |  |
| 828＇2T | HL2‘2 | 785 ${ }^{\circ}$ | 06 | 498 | Eน儿＇888＇T | 859＊9Tヶ＇T | 608＇5 | 00 | ＋8692 | $596^{\text {cLEE }}$＇T | $80 c^{\text {ces }}$ | 992． 75 |  | ＇T | TOE＇8 |  |
|  | 0.64 ＇ 6 | LOH＇Lz6＇T | 879 | 928 | Loc＇t | SL6＇zET＇z | ¢00 | 22 | 659.8 | Ort＇zos＇ 8 | 027＇94 | ez | Lze ${ }^{\text {a }}$ | LST＇Est | L26＇tz |  |
|  | $\begin{aligned} & 76 L \\ & 6 L 2 \end{aligned}$ |  | $\begin{aligned} & 060 ' 85 \\ & \varepsilon \ngtr 6^{9} 967 \end{aligned}$ |  |  |  | $\begin{aligned} & \angle E \varepsilon \varepsilon^{\prime} \text { ? } \\ & \underset{8 \varepsilon 9^{\circ}}{ } \end{aligned}$ | $\begin{aligned} & 280 ‘ 9 \\ & 099 \cdot 9 / 99 \\ & 099 \end{aligned}$ | $\begin{aligned} & \angle \pi C^{\top} T \\ & 2 \varphi \end{aligned}$ |  |  |  | $\begin{aligned} & z \varepsilon 0^{2} 99 \\ & \varepsilon \tau 9 \\ & \hline 9 \end{aligned}$ | 899: | $\left\lvert\, \begin{aligned} & \angle 80 \\ & E \pi \end{aligned}\right.$ | s， |
| tri 809 | ELO＇t | $0 \times 0$ | ¢ | 964 | ＋9\％ | O2T‘899＇己 | SLL6＇E | 269 | $6^{68} 8^{\text {¢ }}$ T | 86T＇994＇$\varepsilon$ | Ost＇\％02 | LIt ${ }^{\text {cter }}$ | 599＇906＇r | T50＇tET ¢ $\varepsilon$ |  | mid uo |
|  |  |  |  | ge9'gr $0 \tau 6 \mathrm{O} 7 \mathrm{~s}$ | 866＇896 682＇ 20 ＇ 2 | 6รT＇6L．6 <br>  |  |  |  | $750^{\circ} 667$ 8T6＇t95＂ E | $\begin{aligned} & 6799^{697} 97 \\ & 966{ }^{9} \mathrm{I} \end{aligned}$ | $\begin{aligned} & 965^{\circ}+7 \\ & 589^{\circ} 659 \end{aligned}$ |  |  | $\begin{aligned} & 2+L '^{\prime} \\ & 899 \prime 02 \end{aligned}$ |  |
| SL | 8to＇ | L88＇5 | 9¢＇¢＇¢тz | $8 \varepsilon 5^{\prime} 6$ | L82＇tLz＇${ }^{\text {c }}$ | Ety $054 \times 8$ | $800 \%$ | カブ〉82\％ | $\pi 8$＇5t | ZL6＇E90＇\％ | 55¢＇¢9\％ | T88＇t89 | ع68 ${ }^{\text {c } 590}$ | 588＂682＇＞ | 0 0tp 68 |  |
|  |  |  |  |  |  <br>  |  |  |  |  |  |  |  |  |  |  |  <br>  <br>  |
|  |  |  | $\begin{aligned} & L 65^{\circ} 2 L \\ & 0+4,5 \tau \end{aligned}$ |  |  | $\begin{aligned} & 978 ، 966 \\ & 98 \varepsilon^{\prime} \mathrm{f62} \end{aligned}$ |  |  |  | $\begin{aligned} & 880 ‘ 998 \\ & \varepsilon \check{\prime 2} \dagger 751 \end{aligned}$ | $\begin{aligned} & 60^{\circ} 65^{2} \\ & 207^{\prime} \mathrm{TL} \end{aligned}$ | $\begin{aligned} & 02 \cdot 98 \\ & 08 L^{\circ} .8 \\ & 6 \end{aligned}$ | $\left\lvert\, \begin{aligned} & 86 L^{\circ} \angle 8 \tau^{*} T \\ & 6 \varepsilon \Psi^{\circ} T \pi K \end{aligned}\right.$ |  | $\begin{aligned} & 955 \cdot z \tau \\ & 9 T s^{\prime} z \end{aligned}$ | teuosxad xəy70 |
| zze＇sl | ＋05＇\％ | TSL＇09\％${ }^{\text {T }}$ | くtz＇9 | \＄98＇0it | 0น8＇9¢ヶ＇ट | S54＊69\％${ }^{\text {c }}$ | от8＊6 | 84 ¢ $^{\text {c }}$ \％ | 756 ＇s | 895＊T95＊T | T8099\％ | тL＇ 2 | $76 \varepsilon^{\text {¢ }}$ ELL 2 |  | L6t＇s |  |
|  | $\begin{aligned} & 8 \in 7^{*} \text { ot } \\ & 8 \tau s^{\prime} \tau \end{aligned}$ |  ヶ8t＇ひんち「て |  |  | 069 ＇r0L＇ E日LT＇ひくL＇t | L8E． $85 \iota^{4} \varepsilon$ ع85＇486 ${ }^{\text {T}}$ | LEع＇ $6 \tau$ ＋8s＇ヶ | ＋ 04 ＂ $6 E T$ 6eて＇0s |  | 6L5＇T85＇ट んなぐотの＂ヵ | $\begin{aligned} & \angle 95^{\circ 9} \\ & \angle T T^{\circ} 0 \end{aligned}$ | $\begin{aligned} & 092 ‘ 267 \\ & 800 \times 902 \\ & 802 \end{aligned}$ |  | $\text { E9S'8 } 8 \pi^{\prime} \gg$ | $\begin{aligned} & \angle 96^{\prime} 62 \\ & 200^{\prime} \mathrm{ot} \end{aligned}$ | －santadas Teuos． |
| $\begin{aligned} & \varepsilon S T \times 5 T \\ & 5 L+0 S \end{aligned}$ | $\begin{aligned} & 92 z^{\prime} \cdot T \\ & 7 x L^{\prime} \end{aligned}$ |  |  | $\begin{aligned} & 059 \\ & 74089 \\ & \hline 80 \end{aligned}$ |  |  |  | $\begin{array}{\|l\|l} 8 L Q^{\circ} \tau Z \\ L T T^{\prime} Z \end{array}$ |  | $\begin{aligned} & 8 E 8^{8955^{\prime}} \\ & 58 S^{\circ} L 55^{\prime} \end{aligned}$ |  |  | IET: oce $\angle E \varepsilon ‘ \subseteq \delta$ |  | 200 |  <br>  |
| TEE＇$\varepsilon$ ¢ ${ }^{\text {c }}$ T | 884＇6E | $92 \varepsilon^{\circ} \mathrm{L} 65^{\prime}$ | £¢6＇20¢＇ 2 | 6 EL＇OT6 ${ }^{\circ}$ |  | 6E0＇9LT ${ }^{\text {¢ } \tau \varepsilon}$ | Oth＇LOT | 990＊s85＇t | 956＊9 | ${ }^{668} 8^{\circ} 087^{\prime} \mathrm{E}$ ¢ | $2600^{065}$ | 994． $\mathrm{LL} \mathrm{s}^{\prime}$ | 655 | \％ 0 ＇LLE 8 \％ | LLT＇s |  |
| $(\tau)$ | （1） | $006{ }^{6}$ On5 | uでLく | 62がs | zL8＇957 | ع8t 96 | ＋09＇ | （4） | （5） | STz＇950 | ＊ $\mathrm{ra}^{\text {ct }}$ | $6 E 1$＇8 | T9T ${ }^{\circ} \mathrm{T}$ | t9t＇0 | $462^{\prime} 2$ | 178 |
| $\begin{aligned} & 5 \in \varepsilon^{(L \tau)} \\ & Z \tau \varepsilon e^{2} \pi \end{aligned}$ |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 9788^{\circ} \cdot 0 \\ & 68^{\circ} \cdot 19 \\ & 969 \cdot 89 \tau \end{aligned}$ |  |  |  |  |  |
| $788^{\circ} \varepsilon$ | €9 | $\angle 6$ | E¢8＇TE | 028＊9 | 68 | E6 | ¢88＇6 | Sse＇s | 607 | ＇tто | $666^{8}$ | 8196 | ＋19＇ | 振てz | \＆ |  |
|  | － 2 | $\begin{aligned} & \text { OSL'SLE } \\ & \text { ZOL'OLTXT T } \end{aligned}$ |  | $\begin{array}{ccc} 259^{\circ} \\ 9 \end{array}$ |  |  |  |  |  |  | $\left\lvert\, \begin{aligned} & 967^{9} \tau \\ & 7050^{\circ} \varepsilon 8 \end{aligned}\right.$ |  |  |  |  | －ᄉquadoud pBo，It ？ma |
| 009＇69 | 766＇t | 865＇876＂ | LE | 89 | $L 2$ | 265＇680＇9 |  | 078.40 | £6\％${ }^{\text {c }}$ | ＇$\llcorner\varepsilon$ | ＇s | ＇$\varepsilon$ ¢ | ＇LE | ＇86 | ото＇s |  |
| ＜＇яst | 550＇2 | LEE＇r85 ¢ ¢ ${ }^{\text {¢ }}$ | 268＇856＇t | 676＇85T＇ | T55＇TL9＇4 | 764＇tž＇6 | 9 ＇Ls | T88＇052 | 8＊力 ${ }^{\circ} \mathrm{E}$ | 268،970＇Lu | 004＇LOT＇t | $\pi 66^{\text {¢ } 28 ~}{ }^{\text {c }}$ | 857 ＇t26＇9 | 428 ＇ 880 ¢ Et |  |  |
| （9T） | （sT） | （ヶT） | （ $\varepsilon$ T） | （ET） | （TT） | （0T） | （6） | （8） | （L） | （9） | （s） | （b） | （E） | （z） | （1） |  |
|  |  |  | （istitiop |  |  |  | $\begin{gathered} \text { sumpan } \\ \text { suquinn } \\ \text { s. } \end{gathered}$ |  7 Yunoury | $\left.\begin{gathered} \text { sumpax } \\ \text { zoqumn } \\ \text { zzqu } \end{gathered} \right\rvert\,$ |  | $\left.\begin{array}{l} (\text { sovitip } \\ \text { pues } n o u t) \end{array}\right)$ | （sisition |  |  |  | dnoxs tatatasmpui |
|  |  |  |  | $\begin{gathered} \text { uota } \\ - \text { BToardə } \end{gathered}$ | อ2 d7əoə． ssautsing | słdţapaú TE20む |  |  |  | $\begin{gathered} \text { sาวงse } \\ \text { tefor } \end{gathered}$ |  |  | $\begin{aligned} & \text { sidquapax } \\ & \text { ssaugugr } \end{aligned}$ |  | $\begin{aligned} & \text { Jo } \\ & \text { دoqunn } \end{aligned}$ |  |
|  |  |  | 2uout |  |  |  |  |  |  |  | ＋ |  |  |  |  |  |

[^30]Table 5.2-bAIANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

| 1 tern | $\underset{\substack{\text { industrial } \\ \text { groups }}}{\text { All }}$ | Major induatrial group |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Agriculture, forestry, and fisheries |  |  | Mining |  |  |  |  | Contract <br> corstructionTotralcontractconstruction |
|  |  | Total agriculture, forestry, and ilsheries | Farms | Other agriculture, forestry, and fisheries | Totel <br> mirung | Metal minine | Conl mining | Crude petroleum, natural gas, and natural gas IIquids and services | Nonmetallic annerals (except ruels) mining |  |
| Number of returns............................. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|  | 1,423,980 | 27,530 | 18,526 | 9,004 | 13,285 | 873 | 2,159 | 6,715 | 3,538 | 113,284 |
|  | (Thousand doliera) |  |  |  |  |  |  |  |  |  |
| Total asset | 1,723,524,382 | 5,846, 879 | 5,737,261 | 1,107,618 | 16,546,370 | 3,954,139 | 2,871,007 | 6,302,758 | 2,918,466 | 26,725,141 |
| Cash. | 117,060, 062 | 410,781 | 309,868 | 200,913 | 1,199,533 | 212,967 | 156,615 | 551,067 | 278,984 | 672,507 |
| Notes mand accounts receivable... | 405,515,032 | 823,043 | 582,660 | 240,383 | 2,513,860 | 433,758 | 472,437 | 1,261,634 | 446,031 | 9,156,708 |
| Less: Allowance for tad debts. Inventories................... | $13,263,527$ $126,340,612$ | 12,072 794,115 | 9,884 678,291 | 2,188 125,824 | 19,141 <br> 349,750 | 1,045 341,952 | 4,274 94,845 | 6,458 210,594 | 7,364 202,359 | 60,970 $3,531,901$ |
| Investmerits in Government oblig | 156,916,102 | 78,869 | 73,642 | 5,228 | 626,527 | 222,005 | 134,247 | 169,938 | 100,337 | 318,476 |
| Other current assets.......... | 32,362,577 | 122,506 | 97,306 | 25,200 | 375,406 | 204,548 | 50,373 | 85,769 | 34,716 | 2,770,681 |
| Loans to stockholders | 1,842,664 | 58,282 | 41,862 | 16,420 | 40,991 | 557 | 378 | 37,777 | 2,279 | 166,243 |
| Other investments. | 463,378,103 | 782,134 | 718,625 | 63,509 | 2,243,068 | 563,463 | 417,599 | 960,684 | 301,322 | 1,904,367 |
| Depreciable assets. | 581,072,598 | 3,834,845 | 3,037,996 | 796,850 | 12,257,056 | 2,736,660 | 2,278,258 | 4,756,997 | 2,485,735 | 9,397,517 |
| Less: Accumulated depreciation. | 229,163,722 | 1,750,344 | 1,357,830 | 392,514 | 0,193,032 | 1,292,880 | 1,132,565 | 2,447,010 | 1,320,577. | 4,833,953 |
| Depletable assets................ | 18,053,601 | 62,169 | 18,668 | 43,501 | 3,217,096 | 425,148 | 424,501 | 2,040,747 | 326,700 | 88,920 |
| Less: Accumulated depletion | 7,538,709 | 10,015 | $\begin{array}{r}3,174 \\ \hline 1,393 \\ \hline\end{array}$ | 6,841 75,699 | 1,540,851 | 161,197 | 145,608 | 1,100,461 | 133,585 | 29,303 |
| Lend.. | 31,107,238 | 1,469,444 | 1,393,745 | 75,699 | 339,403 | 54,078 | 41,561 | 118,416 | 125,348 | 886,744 |
| Intangible assets (amortizable). | 3,937,165 | 26,662 | 15,881 | 781 | 261,475 | 122,352 | 6,069 | 127,521 | 5,533 | 22,546 |
| Less: Accumulated amortization | 2,170,233 | 3,942 | 3,746 | 2596 | 118,893 | 58,110 | 5501 | 58,598 | 1,635 | 5,218 |
| Other assets.. | 38,075,839 | 168,401 | 143,352 | 25,049 | 493,522 | 149,877 | 77,121 | 194,142 | 72,383 | 739,950 |
| Total liabilities | 1,723,524,382 | 6,944,879 | 5,737,261 | 1,107,618 | 16,546,370 | 3,954,139 | 2,871,007 | 6,802,758 | 2,918,466 | 26,725,141 |
| Accounts payable. <br> Mortgages, notes, and bonds payable in less than one year <br> Other current liabilities. | 89,611,816 | 532,246 | 382,913 | 149,333 | 1,223,215 | 230,929 | 252,179 | 528,880 | 211,227 | 6,642,003 |
|  | 84, 666,562 | 1,027,869 | 870,671 | 157,198 | 955,980 | 48,133 | 114,488 | 610,728 | 182,031 | 3,484,308 |
|  | 583,399,802 | 195,881 | 150,494 | 45,387 | 1,033,928 | 187,070 | 113,326 | 603,600 | 129,932 | 2,932,036 |
| Loans from stocktolders................... Mortgages, notes, and bonds payable in one year or more. | 15,238,992 | 322,738 | 263,944 | 58,794 | 241,215 | 78,482 | 19,094 | 104,485 | 39,154 | 638,663 |
|  | 220,274,079 | 1,527,197 | 1,319,929 | 207,268 | 2,345,674 | 525,8444 | 514,779 | 910,565 | 394,486 | 3,051,004 |
| Other liabilitie | 204,335,352 | 197,451 | 156,086 | 41,365 | 630,909 | 109,440 |  | 274,857 |  | 2,120,912 |
| Capital stock. | 151,356,975 | 1,855,164 | 1,593,395 | 261,769 | 2,270,545 | 583,138 | 313,435 | 878,639 | 501,333 215,353 | $2,939,138$ 622,640 |
| Psid-in or capital surpl | 102,893,650 | 425,964 37,395 | 390,789 30,560 | 35,175 6,835 | 1,845,868 | 588,476 15,833 | 320,419 45,42 | 721,620 30 345 | 215,353 23,260 | 622,640 69,501 |
| Surplus reserves.............. | $18,618,910$ $253,128,244$ | 37,395 722,974 | 30,560 578,480 | 6,835 244,494 | 5,878,550 | 15,833 $1,586,794$ | [45,442 | 20,345 $2,239,039$ | - 23,260 | 4,224,936 |
| Total receipts | 1,194,600,662 | 7,524,274 | 5,155,870 | 2,368,404 | 12,602,087 | 2,470,048 | 2,693,211 | 4,936,697 | 2,502,131 | 56,694,897 |
| Bus iness receipts....... | 1,120,381,727 | 7,186,345 | 4,876,830 | 2,309,515 | 11,903,304 | 2,345,364 | 2,577,786 | 4,558,322 | 2,421,852 | 55,696,213 |
| Interest on Government obligations:United States.................State and local................ | 3,922,292 | 2,298 | 2,052 | 246 | 16,503 | 4,903 | 3,547 | 5,112 | 2,942 | 9,699 |
|  | 1,750,812 | 709 | 709 |  | 3,305 | 164 | 1,044 | 2,715 | 382 | 3,854 |
| ```Other interest.......................................... Rents. Royalties. Net short-term capital gain reduced by net long-term copital loss.``` | 31,541,607 | 26,938 | 22,456 | 4,482 | 58,862 | 14,124 | 8,096 | 26,542 | 10,100 | 78,008 |
|  | 7,755,007 | 55,570 | 48,054 | 7,516 | 43,366 | 2,865 | 9,534 | 16,985 | 13,982 | 271,260 |
|  | 1,749,855 | 25,502 | 25,423 | 179 | 76,678 | 4,193 | 5,469 | 62,896 | 4,120 | 6,960 |
|  | 218,222 | 2,221 | 2,039 | 182 | 3,337 | - | 381 | 2,425 | 531 | 3,083 |
| Net long-term capital gain reduced by net short-terra capital loss.......... | 5,340,562 | 97.151 | 88,001 | 8,350 | 169,274 | 29,412 | 34,426 | 92,286 | 13,150 | 121,230 |
| Net gain, roncopital assets. | 2,916,948 | 9,821 | 6,662 | 3,159 | 59,335 | 729 | 2,125 | 49,859 | 4,593 | 54,380 |
| Dividends, domestic corporations | 4,521,140 | 13,490 | 12,697 | 793 | 78,540 | 26,378 | 25,237 | 21,902 | 5,023 | 20,781 |
| Dividends, foreign corporations. | 2,222,608 | 1,021 | 1,009 | 12 | 32,714 | 23,667 | - 89 | 9,797 | 1,101 | 418,015 |
| Other receipts.. | 12,389,882 | 103,108 | 69,138 | 33,970 | 156,869 | 18,269 | 23,477 | 90.827 | 24,296 | 418,414 |
| Total deductions | 1,119,850,008 | 7,286,49 | 4,967,043 | 2,318,851 | 11,212,687 | 2,141,208 | 2,588,539 | 4,105,342 | 2,377,599 | 55,436,677 |
| Cost of sales and operations. <br> Compensation of officers. <br> Repairs. <br> Bad debta..... <br> Rent paid on business property. | $792,952,590$$21,029,932$ | $\begin{array}{r} 5,265,349 \\ 207,522 \\ 119,370 \\ 12,300 \\ 136,039 \end{array}$ | $\begin{array}{r} 3,483,704 \\ 134,756 \\ 84,884 \\ 10,405 \\ 114,634 \end{array}$ | $1,781,635$ 72,766 | 6,905,746 | 1, 880,552 |  | $\begin{array}{r} 2,117,471 \\ 35,753 \end{array}$ |  |  |
|  |  |  |  | 72,766 34,436 | 184,19\% | -9,621 | $26,358$ |  | $62, \div 62$ | 1,898,830 |
|  | $\begin{aligned} & 9,212,367 \\ & 4,229,708 \end{aligned}$ |  |  | 2,395 | 20,183 | , 865 | 3,977 | 12,26950,206 | 7,072 | 297,761 106,039 |
|  | 14,294,804 |  |  | 21,405 | 100,156 | 3.482 | 22,491 |  |  | 330,818 |
| Taxes paid. <br> Interest paid. <br> Contributions or gifts.......................... <br> Amortization. <br> Dupreciation. | $31,656,410$$26,425,014$ | - $\begin{aligned} & 136,039 \\ & 149,438\end{aligned}$ | 112,663 | $\begin{aligned} & 36,775 \\ & 18,683 \end{aligned}$ | $\begin{aligned} & 331,935 \\ & 170,94 \end{aligned}$ | 31,42127,604 | 72,06329,76 | 103,951 | 74,500 | 953,698 |
|  |  | 132,249 |  |  |  |  |  | 81,9591,511 | 31,605 | 321,67918,007 |
|  | 785,366 | 3,012 | 3,087 | 525 | 170, 7,236 | 27,604 2,135 | 29,766 1,545 |  | 2,045 |  |
|  | 281,709 | (r $\begin{array}{r}1,658 \\ 280,070\end{array}$ | 1,160 | 6498 | 113,154 | 8,164 | -,448 | 1,958 | 1,584 | 2,665972,906 |
|  | 34,115,127 |  | 212,299 | 68,371 | 830,015 | 137,587 | 168,582 | 330,873 | 192,973 |  |
| Depletion... | $\begin{array}{r} 4,792,384 \\ 13,310.169 \end{array}$ | 10,774 <br> 21,194 | $\begin{aligned} & 10,377 \\ & 15,362 \end{aligned}$ | 3975,832 | $\begin{array}{r} 915,880 \\ 20,591 \end{array}$ | 168,0551,207 | 74,5202,490 | $\begin{array}{r} 577,414 \\ 7,928 \end{array}$ | $\begin{array}{r} 95,901 \\ 8,906 \end{array}$ | 116,039 |
| Advertising. . . . . . . . . . . . . . . . . . . |  |  |  |  |  |  |  |  |  |  |
| Pension, profit shuring, stock bonus, |  |  |  |  |  |  |  |  |  |  |
| Ohier employee benefit plans........... | 4,111,333 | 12,147 <br> 9,133 | 8,976 7,394 | 3,174 | 65,149 97,737 | -20,497 | 13,035 | 23,734 | 11,818 | 194,952 |
| Net loss, noncapital assets. | 584,986 | 6,940 | 5,586 | $\begin{array}{r} 1,354 \\ 26 \mathrm{~B}, 809 \end{array}$ | $\begin{array}{r} 12,118 \\ 1,308,451 \end{array}$ | , 2121 | 3, ${ }^{3,5434}$ | 5,305653,398 | 2,459 | $\begin{array}{r} 9,654 \\ 3,429,704 \end{array}$ |
| Other deductions.. | 154, 810,729 | 917,599 | 648,790 |  |  | 173,231 | 182,420 |  | 299, 12 |  |
| Total receipts less total deductiors. Certain taxable income i'rom related foreigh corporstions | 74,740.054 | 237,780 | 188,227 | 49,553 | 1,389,400 | 328,840 | 204,672 | 831,356 | 124,532 | 1,258,220 |
|  | . 899.959 | 158 | 158 |  | 5,840 | 5.742 | - | $\begin{array}{r} 102 \\ 829,743 \\ 980,328 \\ 150,585 \end{array}$ | $\begin{array}{r} 124,150 \\ 12,738 \\ 48,588 \end{array}$ | $\begin{array}{r} 3,266 \\ 1,257,632 \\ 1,780.576 \\ 522,964 \end{array}$ |
| Net income (less dertcit)..................... | 73,889,821 | 237,229 | 187.676 | 49,553 | 1,391,939 | 334,418 | 103,625 |  |  |  |
| Hiet income..... | 80,790,801 | 425,327 | 340.552 | 8, 8.775 | 1,702,-51 | -10,137 | 139,248 |  |  |  |
| Leri | C. $406,98 \mathrm{c}$ | 188,098 | 152,976 | 35,222 | 310,512 | 75.719 | 35, 6 20 |  |  |  |
| Incum subject to tax. | $\begin{array}{r} 70,839,773 \\ 31,561,573 \\ 1,716,290 \\ 43,944,538 \\ 50,854,838 \end{array}$ | $\begin{array}{r} 304,506 \\ 120,640 \\ 8,480 \\ 135,069 \\ 323,107 \end{array}$ | $\begin{array}{r} 246,770 \\ 91,672 \\ 6,568 \\ 102,573 \\ 255,49 \end{array}$ | $\begin{array}{r} 57,796 \\ 18,909 \\ 1,912 \\ 32,496 \\ 67,718 \end{array}$ | $\begin{array}{r} 1,452,871 \\ 657,838 \\ 30,409 \\ 76 \times 510 \\ 1,075,182 \end{array}$ | $\begin{array}{r} 329,693 \\ 152,414 \\ 5.801 \\ 137,805 \\ 263,524 \end{array}$ | $\begin{array}{r} 103,074 \\ 40,998 \\ 6,539 \\ 69,169 \\ 104,796 \end{array}$ | 381,5400 | $\begin{array}{r} 138,500 \\ 59,022 \\ 8,957 \\ -4.085 \\ 122,819 \end{array}$ | $\begin{array}{r} 1,387,600 \\ 519,126 \\ 47,604 \\ 773,970 \\ 1.301,999 \end{array}$ |
| Income tax.......... |  |  |  |  |  |  |  | $\begin{array}{r} 561,34 \\ 405,40 \\ 9,212 \\ 433,451 \\ 584,143 \end{array}$ |  |  |
| Lnvestment aredit................... |  |  |  |  |  |  |  |  |  |  |
| Net incone (less dericit) arter tax.......... Net income urter tax.................... |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

[^31]

Footrotes at end of table.

AlL ACTIVE CORPORATION RETURNS

| Item | Major industrial group-Continued |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Manufactur ine-Continued |  |  |  |  |  |  |  |  |  |  |
|  | Tobace т选山fartures | $\begin{aligned} & \text { Textile } \\ & \text { mill } \\ & \text { products } \end{aligned}$ | ```Apparel and other fabricated textile products``` | Lumber and wood products, ex"ept <br> furniture | Furniture and fixtures | Paper and allied products | Printing, publiehine, and allied industries | Chemicals and allied products | $\begin{aligned} & \text { Petroleum } \\ & \text { rerining arn } \\ & \text { related } \\ & \text { industries } \end{aligned}$ | $\begin{gathered} \text { fubber and } \\ \text { miscella- } \\ \text { neous } \\ \text { Flastias } \\ \text { Frodsta } \end{gathered}$ | $\begin{gathered} \text { Leather } \\ \text { ard } \\ \text { leather } \\ \text { products } \end{gathered}$ |
| Shmber of returns........................ | (22) | (23) | (26) | (25) | (26) | (27) | (28) | (29) | (30) | (31, | (32) |
|  | 223 | 5,902 | 17,039 9,742 |  | 6,297 | 3,509 | 23,783 | 15,804 | 1,030 | 5,219 | ,629 |
|  | (Thousand dohar, |  |  |  |  |  |  |  |  |  |  |
| Total | 2.030,739 | 11,188,669 | 7,631.713 | 7.933,254 | 3,358,837 | 13,092,391 | 13,184,561 | 34,018,902 | 58,715,793 | 7,357,764 | 2,400,950 |
| Cash, | 125,505 | 682,965 | 526,439 | 452,729 | 277,022 | 555,907 | 1,313,080 | 1,628,213 | 1,598,907 | 361,319 | 227,458 |
| Notes and sccourts receivatile | 308,677 | 2,769,4,41 | 2,431,407 | 1,313,355 | 888,537 | 1,835,534 | 3,085,846, | 5,726,027 | 9,952,500 | 1,965,354 | 662,560 |
| Less: Allowance for bad det Inventories................ | 6.810 2.674 .671 | 32,545 $3,109,930$ | 2,826,986 | 23,921 $1,486,882$ | 1, 19,102 | 37,059 $1,784,570$ | 216,224 $1,457,092$ | 108,754 $5,845,482$ | 256,840 $3,932,789$ | 38,589 1,74, | 11,118 792,578 |
| Investments in Government | 17,677 | 226,725 | 2,47,065 | 119,033 | 173,714 | 280,853 | 491,304 | 1,495,167 | 1,457,26t | - 55,257 | 34,107 |
| Other current assets.... | 25,502 | 112,737 | 106,436 | 137,545 | 63,723 | 166,407 | 384,211 | 521,386 | 1,095,915 | -2,154 | 116,474 |
| Loans to stoekholde |  | 12, 271 | 22,783 | 10,061 | 4,872 | 5,052 | 26,533 | 16,870 | 2,670 | 2,6in | 3,659 |
| Other investroents. | 356,302 | 957,564 | 664,797 | 850,018 | 234,740 | 1,463,870 | 1,739,711 | 4,212,756 | 12,297,677 | 995,018 | 269,059 |
| Depreciable assets | 915,091 | 0,659,220 | 1,537,229 | 4,815,176 | 1,413,461 | 11,411,686 | 6,787,090 | 25,913,490 | 45,958,748 | 4,483,173 | 717,885 |
| Less: Accumulated depr | 438,823 | 3,591,316 | 797.157 | 2,281,615 | 704,680 | 5,303,668 | 3,278,539 | 23,097,973 | 24,222,816 | 2,400,346 | 396,377 |
| Depletable assets.......... | - | 84,123 | 480 381 | 782,547 70,101 | 16,084 | 579,488 | 53,162 11,659 | 290,581 100,582 | $7,573,577$ $3,791,274$ 1,514 | 6,451 |  |
| Less: Avcurnulated deple | 21,000 | 9,731 62,765 | 381 45,934 | 70,101 162,652 | 7,004 54,607 | 119,351 191,889 | 11,659 287,297 | 100,582 521,831 | $3,791,274$ $1,519,200$ | 1,112 85,941 | 9,692 |
| Intargibie assets (emurtizable) | 2,305 | 17,960 | 31,724 | 3,489 | 4,439 | 16,030 | 58,220 | 304, 986 | 1,457,454 | 31,599 | 809 |
| Less: Accurnulated anortization | 230 | 3,071 | 7,791 | 1,185 | 1,391 | 6,647 | 19,239 | 137,513 | 1,184,732 | 11,530 | 273 |
| Other assets. | 29,881 | 129,631 | 183,460 | 182,589 | 57,382 | 267,870 | 1,022,270 | 986,835 | 1,230,744 | 115,572 | 52,437 |
| Total liabilities | 4,030,739 | 11,188,669 | 7,631,713 | 7,933,254 | 3,358,837 | 13,092,391 | 23,184,561 | 34, 018,902 | 58,715,783 | 7.357.720 | 2,280.950 |
| Accounts payable................................ Mrteages, notes, and bonds pavatle in | 239,056 | 1,239,421 | 1,621,161 | 635,590 | 459,091 | 920,753 | 1,278,264 | 2,927,024 | 5,490,421 | 791,153 | 352,050 |
| less theri one year................... | 489,975 | 822,923 | 935,540 | 666,335 | 232,899 | 312, 044 | 017,323 | 786,453 | 658,038 | 262,171 | 221,703 |
| Other current lisbilities | 297,013 | 744,740 | 633,168 | 420,311 | 308,257 | 746,257 | 1,261,973 | 2, 658,147 | 2,218,609 | 648,428 | 170,061 |
| Luaris from stockholuwts. | 1,575 | 50,675 | 140,579 | 132,651 | 64, 611 | 45,385 | 184,409 | 215,697 | 89,252 | 62,294 | 22,530 |
| Mortgages, notes, and bonds payable in one year or more. | 337,298 | 1,473,822 | 734, 235 | 1,562,530 | 279,460 | 2,356,481 | 1,496,375 | 5,798,377 | 6,780,164 | 1,281,138 | 267,569 |
| Other liabiliti | 61,440 | 215,010 | 155,938 | 141,681 | 71,400 | 4,48,097 | 884,736 | 1,012,268 | 1,691,702 | 265,88u | 64, 774 |
| Capital stock. | 807.743 | 1,575,090 | 1,093,711 | 1,281,736 | 546,804 | 2,196,555 | 1,924, 845 | 4,956, 358 | 11,556,560 | 842,52t | 466,966 |
| Paid-in or capital surp | 168,962 | 509,432 | 393,299 | 660,704 | 148,011 | 1,372,720 | 836,689 | 3,813,182 | 3,555,821 | 080, 14.4 | 128,977 |
| Surplus reserves. | 143,761 | 54,620 | 30,074 | 23,061 | 13,259 | -25,391 | 126,167 | 297,370 | -961,259 | 59,130 | $\underset{\text { 273,018 }}{ }$ |
| Earned surplus and unaivided | 1,583.216 | 4,502.936 | 1,882,398 | 2,402,655 | 1,235,039 | 4, 667,208 | 4,573,780 | 11,543,586 | 20,707,957 | 2,464, 907 | 1773,018 |
| Total receip | 5,58t, 357 | 17,753,574 | 17,501,015 | 11,051,071 | 7,089, 6 in 7 | 15,384,079 | 19,071,428 | 41,292,010 | 51,822,197 | 10.592.183 | $\therefore .835 .935$ |
| Business receipts | 5,559,559 | 27.473,708 | 17.322,106 | 10,556,012 | 7,020,877 | 15,000,715 | 18,476,378 | 40,221,659 | $48,737,548$ | 10,401,353 | 4,791,559 |
| Interest on Government olligations: United States. State and local. | $\begin{array}{r} 507 \\ 25 \end{array}$ | $\begin{aligned} & 5,521 \\ & 1,121 \end{aligned}$ | $\begin{array}{r}1,360 \\ \hline 808 \\ \hline\end{array}$ | $\begin{aligned} & 2,976 \\ & 1,031 \end{aligned}$ | $\begin{array}{r} 1,793 \\ 741 \end{array}$ | $\begin{aligned} & 7,113 \\ & 3,088 \end{aligned}$ | $\begin{array}{r} 14,508 \\ 3,951 \end{array}$ | $\begin{aligned} & 33,797 \\ & 10,231 \end{aligned}$ | $\begin{array}{r} 50,623 \\ 2,642 \end{array}$ | $\begin{array}{r}1,940 \\ \hline 215\end{array}$ | 771 103 |
| Other interest. | 4,058 | 40,377 | 15,776 | 23,277 | 5,551 | 36,635 | 42,204 | 102,162 | 178,718 | 17,247 | 6,349 |
| Rents.. | , 711 | 21,053 | 10,495 | 27,509 | 4,623, | 20,089 | 50,252 | 57,559 | 450,705 | 11,537 | 3,383 |
| Royalties. | 5,159 | 13,239 | 25,020 | 4,238 | 2,107 | 15,689 | 42,420 | 192,274 | 71,021 | 12,362 | 1,904 |
| Net short-term capital gais reduced by net long-term capital loss.............. . . | (1) | 131 | 1,655 | 259 | 77 | 1,770 | 616 | 2,805 | 3,080 | 297 | 61 |
| Wet long-term capital gain reduced by ret short-term capital loss.......... | 1,095 | 28,383 | 17,232 | 325,489 | 5,929 | 170,750 | 49,305 | 92,316 | 102,421 | 10,267 | 3,411 |
| fet gain, noncapital assets.......... | 322 | 7,172 | 3,221 | 10,685 | 993 | 7,551 | 21,672 | 9,927 | 18,395 | 5.500 | 1,107 |
| Dividends, domestic corporations | 5,745 | 9,372 | 0,690 | 6,018 | 2, 2 +2 2 | 10,54it | 4,747 | 85,902 | 501,523 | 12,037 | 0,008 |
| Dividends, foreign corpurations | 2,066 | 6,293 | 2,529 | 2,719 | 377 | 25,870 | 14,908 | 241,701 | 569,154 | -5,49 | 676 |
| Other receipts.................. | 0,451 | 140,254 | 88, 223 | 90,259 | 43,877 | 72,265 | 314,841 | 248,277 | 1,236, 366 | 73.313 | 20,54, |
| Total dedun | 4,955,989 | 16,575,792 | 15,913,701 | 10,504,616 | 6,599,017 | 14,195,103 | 17,509,156 | 36,508,081 | 48,977,380 | 9,970,4 | 4, 223,807 |
| Cost of sales and operati | 3,116,718 | 13,353,530 | 13, 490,923 | 8,099,103 | 5,106,515 | 10,337,919 | 12,054, 922 | 24,037,084 | 32,674,401 | 7,080,177 | 3,061,489 |
| Compersation on ${ }^{\text {artice }}$ | 15,691 | 209,139 | 418,976 | 202,469 | 190, 9.3 | 10, 710 | 603,202 | 400,787 | 93,581 | 147, 560 | 96,246 |
| Repairs....... | 23,721 | 234,984 | 37,844 | 79,260 | 35,997 | 300,914 | 93,351 | 550,923 | 792,078 | 139,429 | 23,489 |
| Bad detts. | 1,075 | 15,291 | 23,089 | 22,3944 | 15,040 | 19,440 | 70,442 | 59,923 | 74,019 | 20.942 | ${ }_{55}{ }^{\text {P }} 9.900$ |
| Rent paid or. tus inesa frop | Q,319 | 109,979 | 186,189 | 70,771 | 65,871 | 120,833 | 227,148 | 280,823 | 783,304 | 113,162 | 55,9,3 |
| Taxes paid.. | 1,079,385 | 321,320 | 328,787 | 24-5,386 | 146,215 | 337,715 | 39\%, 90\% | 084,098 | 2,843,2~3 | 308,041 | 102,232 |
| Interest paid. | 27,254 | 134,719 | 110,065 | 117,702 | 35,223 | 129,735 | 128,127 | 320,782 | 306,224 | 72.311 | 38,6x |
| Contributions or | 4,191 | 20,208 | 12,793 | 6,040 | 7,401 | 10,223 | 31,587 | 71,155 | 21,779 | 7,100 | 4,258 |
| Anortization. | 380 |  | 1,759 | -3,880 | - 87.3 | 2,950 | 4,054 | 15,143 | -9,400 | 1,126 | -260 |
| Depreciat | 55,057 | -52,754 | 129,823 | 327,559 | 100,543 | 710,750 | 472,214 | 2, 960,658 | 2,115,550 | 32\%,156 | 53,961 |
| Depletion.. |  | 4,794 | 592 | 305,712 |  | 46,310 | 2,984 | 125,569 | 2,230,1.1 | 2.354 |  |
| Advertisire............... | 322,774 | 97, 841 | 167, 399 | 47,254 | 74,719 | 126,173 | 234,983 | 1,711,80\% | 263,817 | 180.081 | 61,399 |
| Pension, protit sharing, stock bons, annuity plans. | $\therefore 5,20.2$ | 72,798 | 54, 822 | 34,885 | 33,307 | 102,187 | 154,601 | 430.449 | 34.3 ,054 | 171,400 | 24, 405 |
| Other employee benerit plans.. | 14,038 | 35,072 | 72,284 | 19,671 | 29,203 | 05,573 | 77,004 | 149,929 | 119,081 | 50, 398 | 12.852 |
| Net loss, noncapital assets | 195 | 9,196 | 3,530 | 3,47 | 1,710 | 2,843 | 10.843 | 12,823 | 1,613 | 1, 1,283 | 1,058 |
| Other deductions.......... | 241,289 | 1,186,490 | 1,883,020 | 920,017 | 855.413 | 1,702.828 | $2,940,1-7$ | 5,300,230 | 6,178,405 | 1,33,131 | 473,557 |
| Total recelpts less tutal deductions........ | 630, 10488 | 1,074,882 | 587, 314 | 546,455 | 390,630 | 1,198,976 | 1,502,272 | 4,783,929 | 2,924,81\% | 621.79 | 212,128 |
| Certain taxable knome from related foreigat corporations. | 1,403 | 1,201 | 1,260 | 510 | 120 | 25,167 | 10, 94, | 138,530 | 66, 780 | 15, 1uc |  |
| Net income (less defic 5 ()..................... | 6.31,846 | 1,074,962 | 587,760 | 545, 240 | 390,015 | 1,211,055 | 1,509,205 | $4.912,228$ | 2,988,901 | 631,20 | 223,009 |
| Net income, | 642, 999 | 1,121,889 | tete. 714 | 626,015 | 431,114 | 1,259,201 | 1,677,313 | $5,442,285$ 130,557 |  | -82, 215 51,115 | 231,167 19,158 |
| Dericit. | 12,153 | 4,927 | 78.948 | 00.075 | 41,099 | 43,140 | 108, 64 | $130.05 ?$ | 36,859 | 51,105 | 19,158 |
| Income subject to tax | t, 3e, 1.89 | 1, J69,675 | 598,043 | 540,524 | 395,691 | 1,223,832 | 2, 505,531 | $\cdots, 881,327$ | 2,426,923 |  | 206.903 |
| Income tax..... | 304,809 | - re $^{2} 96$ | 256,050 | 180.809 | 177,402 | 539,84i | 70.,584 | 2,30, 535 | 1,1.3,403 | 299,001 | 92,100 |
| Investment credit. | 3,700 | 35,803 | 8,40e | 21,357 | 5,324 | 50,979 | 28,407 | 135,277 | 93,079 | 23,070 | 3.030 |
| Net income (less derist) urter | 330,757 | 612,263 | 339,524 | 386,488 | 217,937 | 722,190 | 893,148 | 2,742,970 | 1,939,237 | 355,719 | 122,929 |
| Net income after tax | $341,2(n)$ | 659,838 | 418,497 | 466,074 | 259,074 | 770,398 | 1,001,199 | 2,373,212 | 1,976,103 | -0t, 83 t | 142,1.9 |
| Distribution tu storkholders: Cash and property except own etrk. Corporation's wat stock............... | 2.ay, | $\begin{array}{r} 142,43 \\ 22,324 \end{array}$ | $\begin{aligned} & y_{1}, 725 \\ & 30,901 \end{aligned}$ | $\begin{array}{r} 154,027 \\ 4,585 \end{array}$ | $\begin{array}{r} 58,088 \\ 7,103 \end{array}$ | $\begin{array}{r} 388,42 \\ 23,040 \end{array}$ | $\begin{array}{r} 357,017 \\ 53,702 \end{array}$ | $\begin{array}{r} 1,50,405 \\ 209,337 \end{array}$ | $\begin{array}{r} 2,225,051 \\ 63,371 \end{array}$ | $\begin{array}{r} 109,213 \\ 12,25 \end{array}$ | 54.4 |


| Item | Masor industrial group-Continued |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Manuracturing-Continued |  |  |  |  |  |  | Transportation, communication, electric, gas, and sanitary services |  |  |
|  | Stone, clay, and gless products | $\begin{gathered} \text { Primary } \\ \text { metal } \\ \text { industries } \end{gathered}$ | Fabricated metal products, except machinery and transportation equipment | Macbinery, except electric | Electrical machinery, equipment. and supplies | Transportation equipment | Other manufacturing | Total transportation, communicetion, electric, gas, and sanitary services | Transportation |  |
|  |  |  |  |  |  |  |  |  | Total transportation | Railroad transportation, terminals, and related services |
| Number of returns...... | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
|  | 9,133 | 4,386 | 20,200 | 19,499 | 8,759 | ' 7,861 | 13,794 | 59,676 | 45,843 | 381 |
|  | (Thous and dollars) |  |  |  |  |  |  |  |  |  |
| Total assets | 12,580,133 | 34,699,920 | 17,243,142 | 29,391,446 | 22,594,594 | 48,158,217 | 11,932,098 | 186,853,880 | 59,686,137 | 34,203.071 |
| Cash. | 712,017 |  | 1,264,075 | 1,737,195 | $\begin{aligned} & 1,193,177 \\ & 5,942,958 \\ & 100,553 \end{aligned}$ | $\begin{array}{r} 1,619,638 \\ 14,594,318 \\ 164,664 \end{array}$ | $\begin{array}{r} 628,872 \\ 2,999,594 \\ 116,032 \end{array}$ | $\begin{aligned} & 4,257,440 \\ & 8,467,400 \end{aligned}$ | $\begin{aligned} & 2,361,490 \\ & 4,601,153 \end{aligned}$ | $\begin{aligned} & 502,928 \\ & 787,206 \end{aligned}$ |
| Notes and accounts receivable............ Less: Allowance for bad debts......... | $\begin{array}{r}2,058,772 \\ \hline 99,670\end{array}$ | $4,532,707$ 82,694 | $3,906,4,49$ 72,410 | $6,934,416$ 130,680 |  |  |  |  |  |  |
| Inventories............................... | 1,696,412 | 6,482,291 | 4,718,078 | 8,733,146 | 100,553 $6,234,290$ | 11, ${ }^{164,687,414}$ | 116,032 $3,024,934$ | 3,110,606 | 1,031,788 | $\begin{array}{r} 94 \\ 526,542 \end{array}$ |
| Investments in Covernment obligations. | 357,120 | 1,389,355 | 231,586 | 744,333 | -058,606 | 3,433,448 | 581,538 | 3,935,508$4,089,258$ | 1,954,873 | $\begin{array}{r} 1,343,882 \\ 620,068 \end{array}$ |
| Other current assets................... | 153,246 | 1,422,072 | 245,424 | 399,464 | 491,432 | $\begin{array}{r} 742,450 \\ 6,652 \end{array}$ | 306,6049,398 |  | $1,418,774$62,630 |  |
| Loans to stockholde | 12,563 | 6,130 | 40,495 | 15,161 | 4,381 |  |  | $\begin{array}{r} 4,089,258 \\ 75,182 \end{array}$ |  | $\begin{array}{r} 620,068 \\ 236 \end{array}$ |
| Other investments. | 1,007,695 | 2,882,662 | 1,515,674 | 3,117,266 | 2,921,388 | $5,074.777$$21,342,748$ | 1,185,077 |  | 62, 448,628 | 2,393,487 |
| Depreciable assets...... | 10,136,242 | 32,497, 611 | 9,147,694 | 14,937,409 | 9,006,612 |  | 5,393,696 |  |  | 37,750, 156 |
| Less: Accumulated depreciation........... | $5,139,838$ $\mathbf{2 1 7}$, 780 | 18,101,137 | $4,471,994$ 42,880 | $7,965,878$ 5,375 | $4,667,265$3,433 | 11,580,917 | 2,652,485 | 201,798,368 | 20,648,647 | 10,388,295 |
| Depletable assets......................... | 217,780 66,409 | $1,458,871$ 832,819 | 606268,609 | 5,375 1,997 |  | 11,987 | 1,612 | 222,554 | 78,740 | 22,880 |
| Land. . | 272,093 | 707,891 |  | 387,791 | 201,47794,113 | 383,351 | 141,847 | $1,510,413$239,956 | 625,697$\mathbf{9 5 , 9 6 8}$ | $\begin{array}{r} 112,700 \\ 1,639 \end{array}$ |
| Intangible assets (amortizab | 25,474 | 75,908 33,659 | 52,735 15,146 | 98,037 |  | 40,608 | 217,014 |  |  |  |
| Less: Accurnulated anortiz Other issets.................... | 12,080 | 541,185 | 15,146 339,659 | 423,389 | 048,468 | 1,594,657 | 34,219 | 3,088,642 | 1,582,093 | 519,971 |
| Total liabilities | 11,580,133 | 3ir,699,920 | 17,243,142 | 29,391,446 | 22,59\%,594 | 48,158,217 | 11,932,098 | 186,853,880 | 59,686,137 | 34,203,071 |
| Accounts payable.............................. less than one year....................... | 830,777 | 3,003,146 | 1,947,876 | 2,853,016 | 2,819,024 | 5,588,679 | 1,083,513 | 5,295,438 | 3,128,274 | 432,572 |
|  | 443,931 | $\begin{array}{r} 693,475 \\ 2,284,888 \\ 78,950 \end{array}$ | $\begin{array}{r} 1,082,677 \\ 1,570,627 \\ 195,826 \end{array}$ | $\begin{array}{r} 1,383,014 \\ 2,565,695 \\ 191,575 \end{array}$ | $\begin{array}{r} 1,393,012 \\ 2,349,261 \\ 104,849 \end{array}$ | $\begin{array}{r} 4,500,600 \\ 4,804,235 \\ 69,689 \end{array}$ | $\begin{array}{r} 818,962 \\ 1,221,190 \\ 134,257 \end{array}$ | $\begin{array}{r} 4,636,210 \\ 10,646,364 \\ 474,565 \end{array}$ | $\begin{array}{r} 1,993,855 \\ 3,437,327 \\ 302,859 \end{array}$ | $\begin{array}{r} 487,400 \\ 1.919,129 \\ 3,689 \end{array}$ |
| Other current liabilities................. | 755,248 103,211 |  |  |  |  |  |  |  |  |  |
| Mortgages, notes, and bonds payable in one year or more. $\qquad$ | 1.488,864 | 6,239,763 | 2.005,4.12 | 3,822,874 | 2,711,613 | 6,260,678 | 1,383,638 | 69,453,996 | 19,491,776 | 10,951,248 |
| Other liabilities........................... | $\begin{array}{r} 2,071,350 \\ 996,032 \\ 111,685 \\ 4,484,832 \end{array}$ | $\begin{array}{r} 1,113,968 \\ 5,570,171 \\ 2.293,871 \\ 594,853 \\ 12,826,835 \end{array}$ | $\begin{array}{r} 498,301 \\ 2,065,947 \\ 1,190,968 \\ 66,911 \\ 6,018,597 \end{array}$ | $\begin{array}{r} 1,035,873 \\ 5,092,235 \\ 1,899,286 \\ 400,266 \\ 10,147,612 \end{array}$ | $\begin{aligned} & 1,083,631 \\ & 2,865,814 \\ & 2,692,004 \\ & 130,141 \\ & 6,455,245 \end{aligned}$ | $\begin{array}{r} 2,523,350 \\ 3,340,896 \\ 3,872,722 \\ 523,170 \\ 16,548,198 \end{array}$ | $\begin{array}{r} 333,754 \\ 1,827,858 \\ 1,362,575 \\ 96,133 \\ 3,670,218 \end{array}$ | $\begin{array}{r} 6,608,757 \\ 40,746,476 \\ 14,696,753 \\ 1,466,372 \\ 32,928,949 \end{array}$ | $\begin{array}{r} 2,322,339 \\ 8,149,526 \\ 4,064,048 \\ 597,623 \\ 16,198,526 \end{array}$ | $\begin{array}{r} 876,825 \\ 5,525,458 \\ 2,510,304 \\ 1412,723 \\ 11,083,723 \end{array}$ |
| Capital stock. |  |  |  |  |  |  |  |  |  |  |
| Paid-in or capital surplus |  |  |  |  |  |  |  |  |  |  |
| Surplus reserves.... |  |  |  |  |  |  |  |  |  |  |
| Earned surplus and undivided |  |  |  |  |  |  |  |  |  |  |
| Total receipts. | 13,265,796 | 38,383, | 28,670,691 | 39,725,532 | 34, 271, 883 | 65,876,676 | 16,387,212 | 88,956,519 | 41,212,326 | 12,564,396 |
| Eusiness receipts.. | 12,936,203 | $37,766,781$36,755 | 28,251,788 | 38,578,113 | 33,776,903 | 64, 806,363 | 16,015,869 | 86, 438,612 | 39,491,446 |  |
| Interest on Government obligations: <br> United States. $\qquad$ <br> State and local. $\qquad$ | $\begin{aligned} & 7,846 \\ & 1,871 \end{aligned}$ |  | $\begin{aligned} & 7,941 \\ & 2,067 \end{aligned}$ | 25,496 4,683 | 13,716 5,913 | 115,924 19,490 | 13,228 2,740 | 95,653 22,417 | 46,211 9,621 | $\begin{array}{r} 21,658,109 \\ 26,852 \\ 7,42 \end{array}$ |
| Other interest | 28,367 | 130,726 | 40,53/4 | 115,967 | 84,907 | 170,829 | 49,123 | 315,326 | 137,516 | 77,577 |
| Rents.. | 23,368 | 34, 734 | 39,062 | 264,150 | 34,579 | 58,195 | 18,888 | 887,280 | 732,157 | 557,665 |
| Royalties........ | 22,071 | 25,695 | 29,843 | 183,070 | 80,168 | 39,146 | 34,336 | 39,941 | 14,563 | 11,865 |
| Net short-term capital gain reduced by net long-term capital loss............... | 109 | 227 | 482 | 3,735 | 5,063 | 833 | 49 | 10,814 | 3,446 | 27 |
| Net long-term capital gain reduced by net short-term capital loss........... |  | 68,238 | 39,109 | 51,631 | 39,940 | 59,133 | 28,829 | 232,161 | 153,330 | 59,903 |
| Net gain, noncapital assets......... | 11,492 | 7,893 | 10,251 | 19,048 | 7,534 | 21,640 | 6,959 | 116,834 | 94,364 | 26,988 |
| Dividends, domestic corporations | 25,104 | 108,500 | 13,359 | 30,848 | 9,689 | 32,506 | 9,092 | 175,631 | 86,081 | 60,651 |
| Dividends, foreign corpurations. |  | 86,293 | 67,420 | 165,554 | 81,323 | 322,954 | 49,087 | 24,163 | 7,732 | 1,991 |
| Other receipts.................. | 99,245 | 106,016 | 268,935 | 276,237 | 132,148 | 239,663 | 158,612 | 597,687 | 435,859 | 75,342 |
| Total deduction | 12,157,287 | 35,273,918 | 26,708,021 | 35,675,691 | 31.603,976 | 58,340,457 | 14,821,462 | 78,245,271 | 38,963,357 | 11,975,089 |
| Cost of sales and operatio | 8,518,965 | 27,007,171 | 20,306,819 | 25,013,505 | 23,348,319 | 45,943,658 | 9,839,166 | 50,591,152 | 26,749,735 | 8,040,488 |
| Compensation of officers | 224,273 | 264,723 | 673,000 | 720,337 | 342,703 | 251,095 | 358,441 | 845,575 | 588,056 | 31,490 |
| Repairs.................. |  | 1,754,367 | 336,254 |  |  |  | 102,902 | 66,194 | 27,873 | 1,888 |
| Bad debts. | 34,139 | 37,589 | 55,498 | 79,463 | 53,226 | 70,146 | 107,799 | 169,708 | 39,080 | 506 |
| Rent paid on business proper | 108,959 | 162,164 | 226,536 | 296,691 | 279,192 | 377,466 | 172,472 | 2,013,350 | 1,670,372 | 881,718 |
| Taxes paid. | 347,946 | 838,686 | 577,226 | 886,143 | 760,321 | 2,349,782 | 374,025 | 5,495,856 | 1,949,320 | 867,360 |
| Interest paid.. | 103,503 | 338,474 | 176,800 | 299,291 | 231,970 | 506,049 | 128,622 | 3,147,397 | 991,203 | 484,865 |
| Contributions | 10,562 1,911 | 25,733 | 24,369 5,628 | 44,035 | 31,930 16,309 | 43,508 | 29,173 | 65,244 38,629 | 22,401 | 21,162 |
| Amortization. | 653,273 | 9,765 $1,723,053$ | 5,628 681,011 | 6,240 $1,329,327$ | 16,309 783,231 | 7,902 $1,470,382$ | 7,161 450,443 | 38,629 $8,593,748$ | 13,669 $3,218,879$ | 6,493 $1,226,846$ |
| Depreci | 653,273 | 1,723,053 | 681,011 | 1,329,327 | 783,231 | 1,470,382 | 456,443 | 8,593,748 | 3,218,879 | 1,226,846 |
| Depletion. | 75,651 | 293,730 | 2,765 | 4,408 | 425 | 11,871 | 1,613 | 120,499 | $28,653$ | 19,292 |
| Advertising......................... Pension, profit sharing stock borus, | 90,980 | 128,608 | 257,095 | 345,070 | 480,114 | 519,706 | 405,851 | 476,055 | $234,835$ | $21,260$ |
| Pension, profit sharing, stock bonus, annuity plars............................. | 103,644 | 386,687 | 215,601 | $4.19,225$ | 312,424 | 899,454 | 175,062 | 1,165,416 | 258,383 | 47,686 |
| Other employee benerit plans...... | 69,458 | 332,195 | 136,932 | 268,918 | 199,316 | 777,662 | 75,043 | 1,470,206 | 205,541 | 53,074 |
| Net loss, noncapital assets. | 4,335 | 12,001 | 10,129 | 15,153 | 6,163 | 14,639 | 4,392 | 47,395 | 34,935 | 17,171 |
| Other deductions.......... | 1,465,688 | 1,959,032 | 3.022,368 | 5,505,128 | 4,513,419 | 4,392,511 | 2,523,298 | 4,938,64 | 2,930,422 |  |
| Total receipts less total deductions.. | 1,108,509 | 3,109,523 | 1,962,670 | 4,049,341 | 2,667,907 | 7,536,219 | 1,565,750 | 10,711,248 | 2,248,969 | 589,307 |
| Certain taxable income from related foreign corporations | 33,247 | 15,815 | 45,881 | 214,782 | 44,461 | 221,771 | 28,091 | 10,478 | 4,005 | 1,657 |
| Net income (1ess deficit)....................... | 1,139,885 | 3,123,755 | 2,006,484 | 4,159,940 | 2,706,455 | 7,738,500 | 1,591,101 | 10,699,309 | 2,243,353 | 583,522 |
| thet income. | 1,208,599 | 3,180,205 | 2,138,034 | 4,267,434 | 2,852,338 | 7,822,025 | 1,741,725 | 11,019, 778 | 2,483,579 | 64, 597 |
| Deric | 68,714 | 66,450 | 131,550 | 107,494 | 145,883 | -83,525 | 150,624 | -320,469 | 240,226 | 61,075 |
| Income subject to tax......................... | 1,131,704 | 2,937,238 | 1,997,567 | 4,106,778 | 2,750,170 | 7,721,326 | 1,666,123 | 10,538,933 | 2,163,570 | 532,264 |
| Incore tax....................................... | -518,012 | 1,383,085 | 1,902,546 | 1,916,536 | 1,297,226 | 3,091,657 | -774,177 | 4,950,832 | -956,893 | 243,350 |
| Investment credit | 36,699 | 128,636 | 43,461 | 69,032 | 43,376 | 109,705 | 25,164 | 469,236 | 163,627 | 51,260 |
| Net income (less deficit) after tax. | 658,572 | 1,859,306 | 1,147,399 | 2,312,436 | 1,452,605 | $4.150,548$ | 842,088 | 6,217,713 | 1,450,087 | 391,432 |
| Net income arter tax............... | 727,373 | 1,925,327 | 1,279,195 | 2,419,950 | 1,598,522 | 4,240,41 | 992,742 | $0,538,3+8$ | 1,690,477 | 452,507 |
| Distribution to stockholders: |  |  |  |  |  |  |  |  |  |  |
| Cash and property except own stock......... Corporetion's own stock......................... | $\begin{array}{r} 354,978 \\ 30,939 \end{array}$ | $\begin{array}{r} 884,575 \\ 30,327 \end{array}$ | $\begin{array}{r} 375,970 \\ 62,712 \end{array}$ | $\begin{aligned} & 875,949 \\ & 126,424 \end{aligned}$ | $\begin{array}{r} 652,029 \\ 51,119 \end{array}$ | $\begin{array}{r} 2.271,889 \\ 40,505 \end{array}$ | $\begin{array}{r} 353,124 \\ 37,121 \end{array}$ | $\begin{array}{r} 4,589,990 \\ 138,258 \end{array}$ | $\begin{array}{r} 874,368 \\ 42,270 \end{array}$ | $\begin{array}{r} 470,033 \\ 1,035 \\ \hline \end{array}$ |

[^32]

[^33]| Item | Major industrial group-Continued |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wholesale and retail trade-Continued |  |  |  |  |  |  |  |  |
|  | Retail trade |  |  |  |  |  |  |  |  |
|  | Total retall trade | Building materials, hariware, and farm equipment | General merchandise stores | Food stores | Autometive dealers and gasoline service stations | $\begin{gathered} \text { Apparel } \\ \text { qnd } \\ \text { acessory } \\ \text { stores } \end{gathered}$ | ```Eating and urinking places``` | Other <br> retail <br> trade | Wholesale and retail trade not allocable |
| Number of returns.................................................... | (54) | (55) | (56) | (57) | (58) | (59) | (65) | (21) | (62) |
|  | 287,591 | 29,250 | 10,902 | 21,107 | $47,3.6$ | 30,167 | -9,774 | 93,005 | 0,158 |
|  | (Thoussmd dollars) |  |  |  |  |  |  |  |  |
| Total asse | 68,094, 142 | 5,954,367 | 21,582,650 | 7,978,654 | 11,600, 120 | 4,754, 863 | 3, +27,184 | 12, 504, 304 | 1,284,838 |
| Cash. | 5,295,354 | 402,833 | 1,150,47t | 805,223 | 835,901 | 520,641 | 387,047 | 1,127,233 | 79,229 |
| Notes and accounts receivable <br> Less: Allowance for bad debts. | 18, 004,450 $6.35,488$ | $1,906,084$ 50,422 | 8, 055,401 377,002 | 574,931 4,5046 | $2,345,048$ 01,44 | $1,089,490$ 24,244 | 378,590 3,807 | 3, 4 54, 834 114,050 | $\begin{array}{r} 315,108 \\ 8,880 \end{array}$ |
| Inventories $\qquad$ | 22,442,514 | 2,180,464 | 5,830,802 | 2, 540,065 | 5,371,480 | 1,899,733 | 3,807 237,048 | 114,050 <br> $4,370,316$ | $\begin{array}{r} 8.880 \\ 417.584 \end{array}$ |
| Investments in Covernment obligatio | 390, 305 | 33,080 | 107,4,2 | 01,758 | 29,936 | -45,002 | 31.870 | 80,451 | 2,921 |
| Other current assets............. | 1,306,743 | 71,029 | 353,341 | 201.08\% | 229,321 | 110,058 | 107, 245 | 234,052 | 26.548 |
| Loans to stockholder | 268,566 | 22,695 | 14, 508 | 20, 54 | t-2, 891 | 31.510 | 33,352 | 83,004 | 9,085 |
| Other investments. | 4, 198,929 | 339,129 | 1,457,645 | - 662,575 | -61,219 | 371,235 | 202,055 | 704,475 | 177, 1.81 |
| Deprecisble assets.... | 23,855,436 | 1.557, 578 | 7,075,813, | $4,70 t, 632$ $=7208.730$ | 2, 915,110 | 1.140,384 | 3,120,757 | $3,533,102$ <br> 1.721 .202 | 374,011 |
| tess: Accumulated depreciation Depletable assets..................... | $10,979,592$ 27,887 | 780,321 8,086 | 3,094, 694 | $2,208,736$ 5,289 | $1.189,270$ 7,146 | 007.809 689 | 1,371,434 | $1.721,262$ 5.949 | 183.048 731 |
| Depletable assets............. | 27,981 0,950 | 1,018 | 261 105 | 1,372 | 1,146 2.49 | 150 | 388 | 1,408 | 187 |
| Land | 2,020,486 | 179,825 | 009,931 | 247,637 | 479.887 | 68,480 | 191.639 | 249,087 | 37,203 |
| Intangible assets (amortizable). | 136.472 | 2,016 | 39,823 | 16,721 | 8,870 | -,988 | 31,124 | 32,930 | 3,135 |
| Less: Accumulated amortization | 45,235 | 89.713 | 12,711 | 6,577 | 2,919 | 2,375 | 10.176 | 36, 964 | 1,046 |
| Other assets.................................................... | 1,807,765 | 89,482 | 365,593 | 290,185 | 309,448 | 100.619 | 285,194 | 361.244 | 33,563 |
| Total liabilities | 68,094,142 | 5,954, 367 | 21,582, 650 | 7,978,654 | 11,600,120 | 4,754,803 | 3,627,184 | 12, 596,304 | 1,284,838 |
| Accourts payable........................................................... . . . . | 11,389,996 | 1.022,482 | 3,751,741 | 1,650,986 |  |  |  |  |  |
| Mortgages, notes, and bonds payable in less than one year.... | 8,001,409 | 784, 593 | 1,429,128 | 28t, 015 | 3,712,410 | 281,087 | 315,710 | 1,252,460 | 100, 551 |
| Other current liabilities.................................................... | 4,513,613 | 263,037 | 1,597,106 | 645,494 | 674,278 | 308,473 | 268,734, | 756,491 | 64,457 |
| Loans from stockholders . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 1,539,998 | 183.801 | 107.958 | 143.054 | 294,877 | 122,599 | 240.473 | 44.236 | 30.022 |
| Mortgages, notes, and bonds payable in one year or more | 8,332,389 | 614,099 | 3,047,105 | 914, 055 | 1.158,919 | 406,200 | 865.020 | 1,326.990 | 184,272 |
| Other liabilitie | 3,204,101 | 104.081 <br> 1.315 .235 | 1,814,075 | 192,062 | 252,296 | $113,775$ |  |  | 41,080 |
| Capital stock.......... | $10,591,485$ $3,038,998$ | $1,315,235$ $1+\ldots, \ldots 05$ | 2,211,987 | $1,044,005$ $979,400^{\prime}$ | 1, 806, 371 | 892,119 237,467 | 690,207 100,245 | $2,502,501$ $-32,437$ | 263,463 39,091 |
| Paid-in or capital surp | $3,038,998$ 270,228 | $1+1,005$ 10,064 | 890,43 88,907 | $\begin{array}{r}999 \\ 29.652 \\ \hline 29\end{array}$ | 194.478 18.530 | 237,467 13,297 | 100,246 10,278 | $-32,47$ 98,900 | 39.091 2,576 |
| Earned surplus and undivided prof | 17,151,925 | 1, 512,570 | E,64n, 200 | 2,093,808 | 2,282,591 | 1,419,140 | 457,579 | 2.742,031 | 308,480 |
| Total receipts | 188,200,772 | 11,920,921 | 38,678,829 | - 2 2,343,032 | 47,769,926 | 10, 590,745 | 9.279, 555 | 27,017,704 | 2,898,709 |
| Business receipts. | 183,924,517 | 12,659,795 | 37,019,009 | 42,077,945 | 40,978,533 | 10,303, 5b5 | 9,065,374 | 26, 820,296 | 2.834 .250 |
| Interest on Covernment obligations: United States. $\qquad$ | 11,485 | 1.412 | 3,149 | 2,09b | 991 | 1,103 | 895 | 1,839 | 82 |
| State and local | 4, 028 | 430 | 718 | 1.04 | 345 | 407 | 427 | 005 |  |
| Other interest. | 272,335 | 30,322 | 89,850 | 20.203 | 53,792 | 13,093 | 7,191 | 57,278 | 4,450 |
| Rents.. | 508.152 | 30.79 .4 | 159,486 | 49,307 | 92,474 | 51,093 | 50,811 4,730 | 73, 527 | 7,690 279 |
| Royalties | 8,031 | 062 | 111 | 82 | 1,059 | 085 | 4,730 | 702 | 279 |
| Net short-term capital gain reduced by net long-term capital loss | 5,932 | $\bigcirc 50$ | 283 | 184 | 1,456 | 1.854 | 118 | 1.387 | 233 |
| Net long-term capital gain reduced by net short-term capital loss. | 140,068 | 26,474 | 29,989 | 13,188 | 28,076 | -, 247 | 9,024 | 28,005 | 4,050 |
| Net gain, noncapital assets.. | 43,803 | 0.850 | 3,170 | 3.696 | 12,116 | 726 | 5,900 | 11,345 | 1,107 |
| Dividends, domestic corporations | 01,179 | 4,005 | 20,407 | 5.099 | 0.659 | 7,058 | 2,578 | 15,373 | 1,001 |
| Dividends, foreign corporations. | $\square 2.223$ | 61 | 61,400 | 114 | ${ }^{1}{ }^{1}$ ) |  | 214 | 415 | 1,423 |
| Other receipts.................. | 3,159,421 | 159,415 | 1,291,245 | 170,014 | 594,421 | 205,706 | 131,688 | 600,531 | 4,4,110 |
| Total deductions | 184, 146.495 | 11,053,829 | 37, 380,956 | 41,671,894 | 47,251,595 | 10,251,93? | 9.090,033 | 26,845,057 | 2,842,002 |
| Cost of sales and operation. | 135,432,385 | \&. 931,336 | 23,636.528 | 33,337, 553 | 40.270 .190 | 6,651,061 | 4.285.384 | 18,320,333 | 2,152,359 |
| Compensation of officers. | 3,4i0, 113 | 373,021 | 245,474 | 265,227 | 750.819 | 308,571 | 382, 611 | 1,114,290 | 70,916 |
| Repaire................... | 014, 258 | 37,364 | 139,889 | 123,117 | 87,341 | 30,118 | 100,409 | -95,930 | 8,523 |
| Ead debts................... | 451,107 | 58, 547 | 144, 718 | 18.420 | 83, 815 | 30,289 | 5,230 | 110,082 | 9, 841 |
| Rent paid on business property | 3,841,672 | 120.628 | 935,818 | 653,586 | 400.239 | 532,548 | 490,033 | 708,220 | 4.217 |
| Taxes paid. | 2,495,487 | 108,037 | 695.055 | 40,4,48 | 355,398 | 167,694 | 291,491 | 413, 364 | 41,085 |
| Interest paid.. | 941,378 | 73,766 | 328,018 | 63,154 | 225,980 | 41,602 | 61.902 | 146,950 | 18.905 |
| Contributions or gifts | 61,887 33 | 3,511 | 23,903 | 8,484 | 8,060 | 5.8874 | 2,421 2,897 | 9,624 3,550 | 709 305 |
| Amortization........ | 33,985 | ${ }_{1213}^{213}$ | 22.600 527.169 | 1,289 $\therefore 11,8 E 5$ | 2,652 232,018 | 93.779 | 2,897 255,909 | 3,550 305,282 | 305 30,188 |
| Depreciation. | 1,947,436 | 121,717 | 527,169 | $411,8 \mathrm{BE} 5$ | 232,018 | 93,476 | 255,909 | 305,282 | 30,188 |
| Depletion... | 6,700 | 9, 995 | 971, 179 | 535,232 | $2,351$ |  |  | 1,245 477,794 |  |
| Advertising . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 2,828,808 | 95.097 18.029 | 971,232 150,015 | 535,248 94,822 | $420,87 \%$ 29,103 | 227,984 10,931 | 100,579 12,219 | 477,794 $-5,962$ | $\begin{array}{r}20.416 \\ 7.557 \\ \hline\end{array}$ |
| Pension. profit sharine, stock bonus, annuity plans........... Other employee benefit plans | 367.143 204.108 | 18.029 11.647 | 150,015 21,414 | 94,822 89,827 | 29,103 26,939 | 10,931 9,083 | 12,219 19,727 | - 27,962 | 7.557 3.612 |
| Other employee benerit plans. | 20, 20.454 | 11, 2,316 | 21,414 | 5,907 | 24,001 | 1,125 | -1,046 | - 4,168 | 565 |
| Other deductions........... | 31,453,568 | 1,637.664 | 9,536,247 | 5.658.110 | 4.353.149 | 2.134,213 | 3,072,555 | 5,001,384 | 432, 529 |
| Total receipts less total deductions................. | 4.054, 277 | 267.092 | 1,297.879 | 671.138 | 518,331 | 338,808 | 182, 922 | 772,107 | 50,707 |
| Certain taxable income from related foreign corporations | 1,838 4.052 .089 |  | 1, 1,732 | $\begin{array}{r}100 \\ 670.200 \\ \hline\end{array}$ |  |  |  |  | 584 51.291 |
| Net income (less deficit). | 4.052 .089 | 266.612 | 1,298,893 | 670,200 | 517,986 | 338,471 | 188,495 | 771,502 94.235 | 51.291 +8.026 |
| Net income | 5,036,325 | 354,983 | 1,038,008 | 737,213 | 668,500 150,514 | 391,221 52,820 | 302,165 113,610 | $\begin{aligned} & 944,235 \\ & 172,733 \end{aligned}$ | +8.026 17.09 |
| Deificit. | 984.230 | 88,371 | 339,175 | 57,013 | 150,514 | 52,820 | 113,610 | 172,733 | 17.0.09 |
| Income subject to tax.. | 4,345,557 | 281,987 | 1,561,132 | 658,209 | 552,837 | 325,305 | 233,443 | 732.584 | 49.947 |
| Income tax. | 1,738,015 | 97,042 | 715.586 | 292.487 | 191,563 | 114.353 | 81,208 | 245,016 | 12, 6 |
| Investment credit. | 84,990 | 2.875 | 31,185 | 24,313 | 5,465 | 3,914 | 8,203 115,630 | 8,840 $535,32 \mathrm{n}$ | 33. 231 |
| Net income (less deficit) after tax | 2.399,070 | 171,845 | 614,392 953,588 | 402,020 409,077 | 331,889 $482,+23$ | 227,902 280,783 | 115,630 829.242 | 535,320 708,002 | 33,282 50,911 |
| Net income after tax. | 3,383,433 | 260.218 | 953,628 | 409,077 | $482,+23$ | 280,783 | <29,242 | 708,002 | 50,911 |
| Distribution to stockholders: <br> Cash and property except own stock. $\qquad$ <br> Corporation's own stock. | $\begin{array}{r} 1,076,470 \\ 126,168 \end{array}$ | 50,224 4,455 | $\begin{array}{r} 485,009 \\ 19,410 \end{array}$ | $\begin{array}{r} 199,475 \\ 4,253 \end{array}$ | $\begin{aligned} & 72,355 \\ & 20,506 \end{aligned}$ | 04,920 6,492 | $\begin{aligned} & 59,540 \\ & 12,355 \end{aligned}$ | $\begin{array}{r} 1+18.4,47 \\ 18.0 .97 \end{array}$ | $\begin{array}{r} 10,140 \\ 2,198 \end{array}$ |

Footnotes at end of table.

| Item |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | rity |  |  |  |  | Keal－．tat． |  |
|  | $\begin{gathered} \text { T.tal } \\ \text { inan. } \\ \text { insurame. } \\ \text { anf resi } \end{gathered}$ | Eatik．arm tmしゃも <br> －omparies | ```Trudit genciez uther than tarks``` | mindalty <br> triker．． <br> ir aler． <br>  <br> sund Ersvicre |  | Trucrutit arrier |  | $\begin{gathered} T r t a l \\ r=a l \\ =[\text { tat } \end{gathered}$ |  | $\begin{gathered} 4 t t_{i}=\Gamma \\ \Gamma=1 \\ w_{1} \end{gathered}$ |
| Number it return | ＋31 | 14 | （65） | \％ | ＋7） | ， 3 | 4 | 7 | －71 | 7 |
|  | 388， | 15，4， 3 | 51.775 | $3.4 \cdots$ | 13． $3^{74}$ | 4.754 | －5，＋4 | 203， 219 |  | 78．759 |
|  | －Thousend dollars） |  |  |  |  |  |  |  |  |  |
| Ti．tyl 3．．．．t． <br> Cush | 105．5．411，88，${ }^{\text {a }}$ | unin.172. 165 | $177.964 .925$ | 2． 538.31 k | 49．723．94 | 202，＂14，＋i，${ }^{\text {a }}$ | $\therefore \therefore 354,425$ | $-1.140 \mathrm{cos} .39{ }^{2}$ | 56，37，34， | 20， 011.997 |
|  | $\cdots$－${ }^{\text {buta }}$ ，es 3 | 12， 977.123 | 20．049．459 | 491， 53 | 1．245．298 |  | 5907，977 | 2．946， 54.8 | 1．14．0．21 | 1，005，937 |
|  <br> Lese：Allowanco 1 tor taj debts | $=1, c_{1}, 1,57$ |  | $\begin{array}{r}40,409,316 \\ 5,695,545 \\ \hline 5.731\end{array}$ | 3，2u1， 19.0 |  | 1，944．779 | $\begin{array}{r}1.195,225 \\ 10,25 \\ \hline\end{array}$ | － 2784.435 | 2，55，16 | $\begin{array}{r} 3,76,335 \\ 29.791 \end{array}$ |
| Inveruturi．．．．．．．．．．．．．．．．．．．．．．．． |  | 4，4， 3 | － 51.731 | 2，143 | $4 .+20$ | 320ter | r，＜ | 25， 281 | 115.8 | 142．42 |
| Inversmente in toverrment abligatiut | $\left\|\begin{array}{r} 138,177,<53 \\ 14,+1,34,0 \\ 174,171 \end{array}\right\|$ | 101． 1 1－9，34 | 8，353，232 | 233， 8.1 | $\therefore 24.452$ | 24， 9 94，479 | 5t，915．5 | －38，912 | 382． 7 ＋ 5 | 254.847 |
|  |  | $\square, 801, \ldots+7$ 51,630 | 1．581，30t 18.208 | 2，132．068 | 2．105，080 | 2rumathet | 83,014 38,62 | $4.323,54, t_{1}$ | 721，int | 3，572，117 |
| Other invectunati．．． | $390.414,1,1,14$ | Lu，120，30t | 122，331．202 | 1，487，203 | $33.441,758$ | 155，05 ${ }^{2}$ and | 533， 5 | 5， 3 3007，4，282 | 3，2750，273 | \％，120，9410 |
| crereuiatle assets． | 15，538，2．43 | 4，19．4847 | 3，294，987 | 181，127 | 2．404，7r．1 | 二3， 316999 | 31．3，153 | 45，253，759 | 4，1，808．101 | －4，（0，5， 2.57 |
| Lesi：Accumulated bepreriatio |  | 1，130．9 | 791， 393 | 75．520 | 412.91 | 54.154 | 134，eter ${ }^{\text {a }}$ | 22．433．722 | 1． 36.114 | 885，603 |
| Lxpletatie assute．．．．．．．．．．．． | $\begin{array}{r} 6,04,429 \\ 733,004 \end{array}$ | ${ }^{2} .809$ | 75.039 | 915 | 129．755 | 147 | 1，714 | 2．5ca， $0^{4}$ | 93．081 | 1，930，959 |
| Less：Avcumulated depletic |  | 1．419 | 16.519 | 23 | $\pm 01.704$ | 12 | 258 | 513.212 | 35．429 | 478.095 |
| Lena． | 15，747，．25 |  | 795，855 | 35．rbis | 4 | 34， 937 | 43.010 | 13，885，+39 | ＋ 78.2 .3 .1 | 4，121，31？ |
| Inturefille aszuts（ancrtizable）．．．．．．．．．．．．．．． | $\begin{array}{r} 413,0 \\ 134 \\ 19.44 .041 \end{array}$ | ¢， 35.5 | 74.998 | 1，185 | 44， 983 | 1，327 | $\stackrel{\text { Lr，}}{5}$ | 208.091 | 122.377 | 85．71． |
| L＝Eス：Acnumulated amurtivati uther ause $t=$ |  | $\underline{1.462}$ | 1，209．573 | － 54.128 | $\begin{array}{r}\text { ck，} \\ 41 \pm 21 \\ \hline 102\end{array}$ | 98， 314 | 5， 2 ic |  | ，…9－4 | 26,321 890.126, |
| T．tal listilities．． | 755，44，1， 8.2 | $\begin{array}{r} 1575.165 \\ 197,914 \end{array}$ | 177．966．925 | $\begin{aligned} & 8,438,30 \\ & 1,+.33,19 \end{aligned}$ |  |  | $\therefore 330.425$ |  | 57，374， 345 | $\begin{aligned} & 21,+71,997 \\ & \therefore, 377,521 \end{aligned}$ |
|  | 7，112， 5 |  | 2，387．518 |  |  | 3－4．08e |  |  | 1， 473.48 |  |
| Mrteagez noten ard bonde payable ith lese thar int $y$ ear | $\begin{array}{r} 36,257,+16 \\ 530,7-5,4 \end{array}$ | $\begin{array}{r} 248,94 \\ 39 r, 914,067 \\ 4.83 .1 \end{array}$ | $\begin{array}{r} \text { सt }, 52=, 094 \\ 113,75 n, 24 \\ 4,395,484 \end{array}$ | $\begin{aligned} & 3,1,3,54 \\ & 1,0-5,24 \\ & 29,2 \end{aligned}$ | $\begin{aligned} & 1,279,216 \\ & 145,74 \\ & 145,73 \end{aligned}$ | $\begin{array}{r} 532,7 \\ 15,432,100 \\ 31 r, 79 \end{array}$ | $\begin{gathered} 100,313 \\ 172,-50 \\ 50,5 \cdots \end{gathered}$ | $\begin{aligned} & 2,16,-,=92 \\ & 1,79,362 \\ & 2, \ldots+1,42 r \end{aligned}$ | $\begin{gathered} \rightarrow, 223,536 \\ 1,13,51 \\ 1,7,98,95 \% \end{gathered}$ | $\begin{array}{r} -14,359 \\ 75.370 \\ 752,93 \end{array}$ |
| Dther urrent liatilities |  |  |  |  |  |  |  |  |  |  |
| Losns from stockholdurs． | 7，421．1597 |  |  |  |  |  |  |  |  |  |
| Mortgagte，notec，aral bondj payabie in in year or mart．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 54，769，875 | 3．231．754 | 18．440．858 | 207．183 | 3．241，533 | 447．4．7 | 小⿺尢丶万力灬 | 3u．－ut． 5 Et | 2T．362． 714 | 7．um． 5 \％ 4 |
| thex liabilities | 175．914．558 | $6,498,510$$8,848.077$ | $\begin{array}{r} 5.285 .050 \\ 4,280,081 \end{array}$ | $\begin{array}{r} 498,902 \\ -\quad 39.350 \end{array}$ | $\begin{gathered} \therefore, 271,23 t \\ \therefore .95 t, 105 \end{gathered}$ | $155.85,4,4$ | $\begin{aligned} & 162,1: 8 \\ & 343,1001 \end{aligned}$ | $\begin{aligned} & \therefore, 589,904 \\ & 8,487.019 \end{aligned}$ | $1,270.781$ | 2． 719.127$\therefore 26.9,392$ |
| Capital stock． | $33,673,37 \%$$4,1031,823$ |  |  |  |  |  |  |  |  |  |
| Paid－in or capital |  | $\begin{array}{r} 11,645,931 \\ x^{\prime}, 575,481 \end{array}$ | 2， $2.50,224$ | 202，961 | －4，164， 10.9 | c， | 16，4．223 | $\begin{aligned} & 8,427.014 \\ & 3,373.333 \end{aligned}$ |  | $\cdots$ |
| Eurplus reserves．． | 12，175．541 |  | $\therefore 225,087$ | 526，390 | $\begin{aligned} & 1,579,3 \mathrm{en} \\ & 4,787.367 \end{aligned}$ | $\begin{array}{r} 5.24,557 \\ 19.782 .271 \end{array}$ | $\left\|\begin{array}{r} 34,241 \\ 401,130 \end{array}\right\|$ | $\begin{array}{r} 241,120 \\ 5,798,450 \end{array}$ | $\begin{array}{r} 153.11 \\ \sim, 295 ., 10 \end{array}$ | $\begin{array}{r} 237,01 \\ 1.502,972 \end{array}$ |
| Earned surplus and urdivided pr |  |  | 4，218，274 |  |  |  |  |  |  |  |
| Tutal receipts <br> Business receipts $\qquad$ | 110，465，502 |  | 12，6．04，751 | 2，689，388 | 5．234，248 |  | $2,4<4,038$ | 13． 184.227 | 8． 5 3n，PR－y | 4． 545.358 |
|  | 6，1，370，54， | 2，582， 010 | 3．409，41 | 514，033 | 300， $00^{4}=$ | $\cdots{ }^{-1}+31.9 .8 \%$ | 2，325，366 | 6，प921．159 | 4．137，－ 5 \％ | 1．793，633 |
| Buciness receipts <br> Interest un Gevermment obligations： Haited States． Sitate and local | $\begin{aligned} & 3,345,551 \\ & 1,1,28,157 \end{aligned}$ | $\begin{aligned} & 2,522,459 \\ & 1,108.047 \end{aligned}$ | 325， 313 | 58，380 |  | 39， 314 | 1，903 | 22， | 1．7．2？ | 10，083 |
|  |  |  | 129，900 | 20，249 | 23，76．5 | 4－12，34t． | 1.058 | \％ | －－ | 3.079 |
| Other interest． | $\begin{array}{r} 99,279,2017 \\ 3,80 t,+33 \\ 149,492 \end{array}$ | 13，581，776 | 8，299，254 | 120． 137 | $\begin{aligned} & 398,322 \\ & 3+1,24 \\ & 2 \times 17,744 \end{aligned}$ | $\begin{array}{r} 5,54,839 \\ 54,35 \\ i=1 \end{array}$ | $\begin{array}{r} 14,+6+4 \\ \text { B, } 199 \end{array}$ | $\begin{array}{r} 314.223 \\ \therefore, 858.711 \\ 411.784 \end{array}$ | $\begin{array}{r} 13^{*}, \ldots 2 \\ \times \times 73^{207} \\ \cdots . \end{array}$ | $\begin{aligned} & 179,741 \\ & 335,414 \\ & 413,795 \end{aligned}$ |
| Runts．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． |  | 24．0．34 | 12r， 415 | $\therefore$－ 714 |  |  |  |  |  |  |
| Royalties．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Net short－tem fapital gain reduced by net |  | 2，07． | $\cdots .320$ | r． 5 |  |  |  |  |  |  |
| long－term vapital Lusz．．．．．．．．．．．．．．．．．．．．．．．．． | 54，ra， | 3．5\％ | 3，335 | 5， 4 | TT | 4.757 | 414 | 12，${ }^{\text {a }}$ | 9.032 | 3.072 |
| Net long－term capital gain reduced by net chort－thrm capital luss．．．．．．．．．．．．．．．．．．．．． | $\begin{array}{r} 3,1003,114 \\ 2,303,889 \\ 3,648,757 \\ 14,573 \\ 1,720,374 \end{array}$ | $\begin{array}{r} 147,423 \\ 15,2 r \\ 93.340 \\ 2+54 \\ 174,295 \end{array}$ | $\begin{array}{r} 152,357 \\ 23,779 \\ 57,350 \\ 12,542 \\ 218,55 ? \end{array}$ | $\begin{array}{r} 27.477 \\ 910,564 \\ 13.7 r .2 \\ 1.109 \\ 127.514 \end{array}$ | $\begin{array}{r} 1.21,52 \\ \therefore, 21,77 \\ 217.71 \\ r .3,23 \end{array}$ |  |  |  |  |  |
| If t gain．noncapital azsets． |  |  |  |  |  |  |  |  |  | $\begin{array}{r} 1+2, \\ 1,3+2, \\ 22,359 \\ 54 \\ 284,229 \end{array}$ |
| Cividends，dumestic corporation |  |  |  |  |  |  |  |  |  |  |
| Lividende，foreign corporation |  |  |  |  |  |  |  |  |  |  |
| Other receipte．．． |  |  |  |  |  |  |  |  |  |  |
| Tital deductions．． | W，436．406 | 17．089，3－4 | 11，500．258 | 1．4， 4 ， 268 | 1，211，273 | $55_{2}^{2}, 481,3.4$ | $\therefore .237,890$ | 11，908， 888 | 7．579．7こ5 | －190，263 |
| Cost of sales and jperationt Compensatiun of efficure．． | $\begin{array}{r} 30,086,411 \\ 3,46, .387 \\ 373.874 \\ 2,088,1 \mathrm{k}+3 \\ 1,351.622 \end{array}$ | $\begin{array}{r} 20.525 \\ 1,309,017 \\ 4.4 .7 \cdot 3 \\ 3+9 . \cap 74 \\ 326.423 \end{array}$ | $\begin{aligned} & 317, .694 \\ & 45,519 \\ & 45,437 \\ & 900,897 \\ & 147,205 \end{aligned}$ | $\begin{array}{r} 30,45 \\ 18,19 \\ 3,5,58 \\ 7 . \ldots \\ 51,86 \end{array}$ | $\begin{array}{r} 108,230 \\ 5,9.189 \\ 5,431 \\ 43,24 \\ 23,418 \end{array}$ |  | $\begin{array}{r} r .2[.89 \\ 415.355 \\ 5.323 \\ 15,60 \\ 12.72 \end{array}$ |  |  | $\begin{array}{r} 409,159 \\ -75,304 \\ -4,74 \\ 33,871 \\ 78,283 \end{array}$ |
| Rupairs．．．．．．．．．．．．．． |  |  |  |  |  |  |  |  |  |  |
| Bad detts．．． |  |  |  |  |  |  |  |  |  |  |
| Runt paid on busimess propert |  |  |  |  |  |  |  |  |  |  |
| Tares faid．． | $\begin{array}{r} 3,677,254 \\ 1+, 61,0,9 \\ 40,2,88 \\ 35,294 \\ 2,84, \end{array}$ | $\begin{array}{r} 5.9 .783 \\ 7.12 .782 \\ 44.370 \\ 1.85 \\ 46.530 \end{array}$ | $\begin{array}{r} 60,119 \\ \mathrm{t}, 332.206 \\ 10,986 \\ 5.843 \\ 174,338 \end{array}$ | －8，只t | － 0 ，12 | 1．104．100 | $\cdots$ | 1，288， 19 | 1．30t．122 | 220，297 |
| Interest paid |  |  |  | 182， 274 | 227，134 | 114.432 | 17，989 | 2．159．0．0t | 1， $1,21,240$ | 538.498 |
| Contributione ur Eilt |  |  |  | 3，318 | 3， 445 | 1－1而 | $\therefore 7 \mathrm{~m}$ | 15．sta 3 | 9，205 | ＋．038 |
| Anortization． |  |  |  | 580 | 4， 559 | $\because$ | 1．28 | 1r，ing | 23．140 | 3，091 |
| ［＊－preciation |  |  |  | 20， 308 | 53，1145 | ＜$\because 5.042$ | $3 \mathrm{n}, 394$ | 1，823．934 | 1．23．201 | 190， 4 e 3 |
| Ierletion． | 5utertbr | $\cdot 30$ | 7，216 | 1，736 | 14．5， $5 \times 4$. | 13， 523 | T | $33^{\circ} .130$ | $\because \cdot$ | 332，987 |
| Advertising．．．．．．．．．．．．．．．．．．．．． | 879.473 |  | 209，423 | 22.432 | ， 1 | 10， 150 | － | 185：23 |  | 13\％．042 |
| Puncion，profit charing，sto k bonw，armulty frans． | 9，14， 970 | 309．58， | －0， 383 | 31，915 | ¢， 219 | 309.034 | 23，42， | 23．：13 | －．，－＇， | 15．741 |
| Other empluyee benefit plan | 178．774 | 71，101 | 18，808 | 5．53n | 1，594 | ${ }^{4} 4,1414$ | 2，．，43 | 13.221 | 8.140 | 5，722 |
| Ifet loss，noncapital gseets． | ， $24.4,231$ | 141，235 | 30．40r | 34．0．0． | 11．8．8， | 3．23．4 | 1.1 | $\cdots$ |  | $\cdots 1,41$ |
| Other deducti ni．．．．．．．．．． | 3\％，803， 417 | 4，270，873 | $\therefore 550,198$ | 20， 010 | 4.44 .83 | $24 .+13,334$ | －$\cdots^{-6}$ | ．，525， 2 |  | 1． 5 ＋．．． 118 |
| Total rectipts less cotal duductions． |  |  | 1．013，803 | 243,120 | 4.0 .4 .375 | ． 3 3n， 559 | 2セ，ざい | 1．11迷滒 | － | 254．19： |
| Certain taxable incumt frum rtlated forrien corperetions | 4．7，＇${ }^{\text {c }}$ | － | 0，550 | － | 32， 4.48 |  | － | 37 |  |  |
| Whtincomb 12458 deptiti．． |  | $\therefore 344.521$ | 1．055，．473 | 235，245 | －，033，．0．7 | 1，22， 5 ，${ }_{\text {a }}$ | 105，3me | 1．15， 200 | 75．$\cdot 2$ | 比，110 |
| Net income．．．．．． | 1． 5 S $64,4,3$ | 2，36，3，5t ${ }^{\text {a }}$ | 1．．76， 5.9 | 2 c 2， 4 ？ | －139，13 |  | cle，-r | 1，4， | 230， |  |
| Uefic | 6，194．4． | 54，14\％ |  | 2，15 |  |  | 31，34 | ， | －98．．2500 | 3－5＊ |
| Inveme subject th tax | $\cdots .950 .25+$ | －$\times 1.108$ | 1，130， 410 | 2 $3+1425$ | 7， 02.1 | 1，${ }^{24}$ ， 303 | 154．ue | 1．58－． 935 | 1． $51 .+\square 1$ | －2． 250 |
| Income tax． | 3，12，46， | 40， 5.438 | 0.517 | 1．4， 33 t | $\cdots$ | 20．4． 10 | 3，3．8 | $\rightarrow 7.15$ |  | 1\％．0．350 |
| Inve trent eredit． | 55.0 | 3．．14＊ | 3．724 | $1,{ }^{\text {col }}$ | $\cdots$ | $\cdots$ | ce＂ | E． 51 | $t$ | $\therefore$－ |
| Not itume leat detioit arter | 7．75s．${ }^{\text {ct }}$ |  | c12， 210 | 13，－ 4 |  | 1．${ }^{\text {a }}, 174$ | 123．${ }^{29}$ | 001.94 | 061.440 | 180.003 |
| Nret income ufter tax．． | $9+451, u^{2}$ ？ |  | P33，8．4 | 15T．1\％ | 3，220，437 | 1， 51.300 | 1t－0．as | $1, \cdots a_{2,0143}$ | 3 man ， 2 | $x_{m+a, 4]}$ |
| Di，tribution tos 5 tonktislaers： |  |  |  |  |  |  |  |  |  |  |
| Cauh and priperty exzept awn zet．ck Crapatimit | 5．93， 388 | 1． 1.78 .95 | 301,984 33,881 | 3n＋12t |  | －34， 025 | 58.931 8.4 | －85，980 34.20 | 248． $2 \times 1$ | 190.813 26.05 |


| Item | Major industrial group-Continued |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Strivices |  |  |  |  |  |  | Nature of business not allocable |
|  | $\begin{aligned} & \text { Total } \\ & \text { services } \end{aligned}$ | $\left.\begin{array}{\|} \text { Hotels, rooning } \\ \text { houses, camps } \\ \text { and other } \\ \text { iodging plaoes } \end{array} \right\rvert\,$ | Personal services | $\begin{aligned} & \text { Eusiness } \\ & \text { survices } \end{aligned}$ | Automobile and other repair strvices | $\begin{aligned} & \text { Amuetrint and } \\ & \text { recreation } \\ & \text { services, } \\ & \text { inciuding } \\ & \text { motion } \\ & \text { pictures } \end{aligned}$ | Miscella- neous services |  |
| Number of returns | (73) | 74) | 75 | (2) | (77) | (79) | (79) | 801 |
|  | 188,177 | 17.118 | 29.9n7 | 51,991 | <9,410 | 29,357 | 30,33: | 7.302 |
|  | (Thousend dollars) |  |  |  |  |  |  |  |
| Total asse | 3,480,898 | 6,547,585 | 2,581,579 | 9, 345,349 | $\therefore$ ¢ 40.3 .972 | 7,268,338 | 3,674,075 | 1ui.147 |
| Cash <br> Notes and accourts receivable <br> Less: Allowance for bad debts <br> Inventories.. <br> Investments in Government obligations <br> Other current assets. <br> Loans to stockholders <br> Other investments. <br> Depreciable assets. <br> Less: Accumulated depreciation. <br> Depletable assets <br> Less: Accumulated depletion. <br> Land <br> Intangible assets (anortizable) <br> Less: Accumulated amortization. <br> Other assets. | $\begin{aligned} & 2,773,380 \\ & 5,960,391 \end{aligned}$ | $\begin{aligned} & 308,581 \\ & 425,889 \end{aligned}$ | $\begin{array}{r} 708,150 \\ -4.062 \end{array}$ | $\begin{array}{r} 961,548 \\ \therefore 709,013 \end{array}$ | $\begin{aligned} & 200,003 \\ & 587,087 \end{aligned}$ | $543.579$ | $395,413$ | 18,325 <br> 41.773 <br> 209 |
|  |  |  |  |  |  |  |  |  |
|  | $\begin{array}{r} 90,302 \\ 1,585,066 \end{array}$ | 72,117 <br> 20,389 | 139.764 | $3+3,8<2$ | $228,14$ | 69\%,614 | 18,833 106,395 | 109 6,886 |
|  | $1,585,066$ 55.233 |  | 19,37370,149 |  |  | $\begin{array}{r}67.614 \\ 72.658 \\ \hline 4.975\end{array}$ | 10,395114.079 $\quad \begin{aligned} \text { a,880 }\end{aligned}$ |  |
|  | 880,575 | 20.389 115.992 |  | $\begin{aligned} & 343,8<2 \\ & 319,195 \\ & 246,922 \end{aligned}$ | $\begin{array}{r} 610,14 \\ 10,539 \\ 70,798 \end{array}$ |  | 134.739 | 3,3542,403 |
|  | 150,470 | 20.495 | 17.014 | 246,922 <br> 47,081 <br> 48 | 20,324 | 240,975 23,382 |  |  |
|  | $3,777,076$$24,091,405$ | 563,902$0.271,905$ | 2, 219,176 | $1,425,110$ <br> 5,023 <br> , 030 | 204,849 | 1,021,585 | 300,45\% | 2,013 19,014 |
|  |  |  |  |  | 3,729,388 | 5,019,866 | 1,788,684 | 4i, 739 |
|  | $24,091,405$ $9.753,129$ | $0,271,905$$2,225,70$3,473 | $2,19,217$ $1,157,135$ | 2,330,418 | 1,322,45 | $\begin{array}{r}3,197,422 \\ 15,74 \\ \hline\end{array}$ | 519,739 | 13.3052,371 |
|  | 56,174 10,877 |  | 4,328 <br> 8,689 <br> 10 | $\begin{array}{r} 7,509 \\ \therefore 100 \end{array}$ | 2,888 751 |  | $\begin{array}{r} 22,232 \\ 4,140 \end{array}$ |  |
|  | 1,996,405 | 780, 859 | 130,05312,495 | 155,02. | 1.3, 14.4 | 608,727 | 177,328 | $\begin{array}{r}2.371 \\ \hline 814\end{array}$ |
|  | 273.191 | 23,994, |  | 4b, 551 | 12,311 | 163.934 | 13,900 | $\begin{array}{r}20,550 \\ -140 \\ \hline, 204\end{array}$ |
|  | 146,028 | 7,062 | 6,1021 | 19,401 | 3,503 | 103.351 | 6,028 |  |
|  | 2,390,928 | 177,732 | 198,257 | - $23,50 \mathrm{~cm}$ | 123,305 | 317,872 | 160.196 | 12,982 |
| Accounts payable <br> Mortgages, notes, and bonds payable in less than one year......... <br> Other current liabilities. <br> Loans from stocikholders. <br> Nortgages, notes, and bonds payable in one year or more | 33,480,898 | 6.547.585 | 2, 581,579 | 9. $345,34.4$ | 4, vo3,972 | 7, 208,338 | 3, 674.075 | 100.147 |
|  | $\begin{aligned} & 3,492,490 \\ & , 19,373 \\ & 2,317,007 \\ & 1,29,390 \\ & 9,530,110 \end{aligned}$ | $\begin{array}{r} 368.121 \\ 61,76 \\ 261.179 \\ 313.083 \\ 3,151.332 \end{array}$ | $\begin{aligned} & 239,272 \\ & 190,714 \\ & 150,269 \\ & 110,461 \\ & 564,101 \end{aligned}$ | $\begin{array}{r} 1,525,099 \\ 1,21,125 \\ 722, .82 \\ 350,293 \\ 1.527,807 \end{array}$ | $\begin{array}{r} 320,157 \\ 863,747 \\ 175,378 \\ 126,942 \\ 1,341,905 \end{array}$ | $\begin{array}{r} 697.66 \sim \\ 99,831 \\ 518,-35 \\ 272,030 \\ 2,152.934 \end{array}$ | $\begin{aligned} & 342,173 \\ & 315,190 \\ & 436,274 \\ & 116,621 \\ & 857,971 \end{aligned}$ | $\begin{aligned} & 15.797 \\ & 23.174 \\ & 4.220 \\ & 29,458 \\ & 29,852 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Other lisbilities. | $\begin{array}{r} 1,041,222 \\ 4,628.289 \\ \mathrm{C}, 237.229 \\ 212.839 \\ 4.022 .003 \end{array}$ | $\begin{array}{r} 150,555 \\ 950,204 \\ 405.394 \\ 26,40 \\ 220,909 \end{array}$ | $\begin{array}{r} 74,051 \\ 53,50 \\ 100,650 \\ 8,050 \\ 859,392 \end{array}$ | $\begin{array}{r} 730,489 \\ 1,123,604 \\ 577,415 \\ 11,808 \\ 1.448,131 \end{array}$ | $\begin{array}{r} 151,023 \\ 435,043 \\ 117.858 \\ 8,380 \\ 525,879 \end{array}$ | $\begin{array}{r} 315,149 \\ 1.116 .231 \\ 664,122 \\ 33.073 \\ 553.909 \end{array}$ | $\begin{array}{r} 212.355 \\ 470.550 \\ 271.783 \\ 25.435 \\ 220.723 \end{array}$ | $\begin{array}{r} 0.295 \\ 3,119 \\ 32,550 \\ 113 \\ 257,34 \end{array}$ |
| Capital stock. |  |  |  |  |  |  |  |  |
| Paid-in or capital surplus |  |  |  |  |  |  |  |  |
| Surplus reserves. |  |  |  |  |  |  |  |  |
| Earned surplus and undivided profit |  |  |  |  |  |  |  |  |
| Tota1 receipts . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 38,377.034 | - 209,821 | 4, 348,563 | 13,478,805 | - 4289,285 | -0,384, 208 | 5,506,352 | 95,02385,113 |
| Business receipts................................................... | 36, 545.559 | 3,745,337 | 4.282 .031 | 13.013,284 | 4,005.893 | 5,934.972 | 5,406,4i2 |  |
| Interest on Government obligations: United States. | $\begin{array}{r} 13,723 \\ 5,790 \end{array}$ | $\begin{array}{r} 1.095 \\ 338 \end{array}$ |  | $\begin{aligned} & 0,709 \\ & 4,080 \end{aligned}$ |  | $\begin{aligned} & 2,117 \\ & 527 \end{aligned}$ | $\begin{aligned} & 2.022 \\ & 730 \end{aligned}$ |  |
| Other interest. | $\begin{array}{r} 94,175 \\ 627.756 \\ 54,360 \\ 7,607 \end{array}$ | $\begin{gathered} 15,1 \div 5 \\ 231,2 \div 3 \end{gathered}$ | $\begin{aligned} & 4,774 \\ & 12.45 ; \end{aligned}$ | $\begin{array}{r} 32,548 \\ 135.681 \\ 13,339 \\ 3,163 \end{array}$ | $\begin{array}{r} 7,100 \\ 94,148 \\ 1,403 \\ 329 \end{array}$ | $\begin{array}{r} 23,152 \\ 109,004 \\ 30,360 \\ 558 \end{array}$ | $\begin{array}{r} 11,456 \\ 45.26 \\ 2.032 \\ 2,021 \end{array}$ | ( ${ }^{1}$ ) |
| Rents... |  |  |  |  |  |  |  |  |
| Royalties. |  | -6,417 | 249 |  |  |  |  |  |
| Net short-tern capital gain reduced by net long-term capital |  | 920 | 10 |  |  |  |  |  |
| Net long-teral capital gain reduced by net short-term capital loss. Net gain, noncapital assets. <br> Diviaends, domestic corporations <br> Dividends, foreign corporations. <br> Other receipts. | $\begin{array}{r} 199,165 \\ 100,007 \\ 5,130 \\ 5,135 \\ 015.249 \end{array}$ | $\begin{array}{r} 53,419 \\ 9,282 \\ 9,141 \\ 10,198 \\ 10,686 \end{array}$ | $\begin{array}{r} 0,543 \\ 2,564 \\ 2,077 \\ 61 \\ 35,711 \end{array}$ | $\begin{array}{r} 37,010 \\ 39,207 \\ 23,568 \\ 15,137 \\ 154,419 \end{array}$ | $\begin{aligned} & 13,086 \\ & 38,292 \\ & 1,527 \\ & 2,3,34 \\ & 20,201 \end{aligned}$ | $\left.\begin{array}{r} 38,100 \\ 13,94 \\ 12,-58 \\ 34,106 \\ 184,34 \end{array} \right\rvert\,$ | $\begin{array}{r} 49,801 \\ 2.718 \\ 7,759 \\ 1,558 \\ 75,887 \end{array}$ | $\begin{array}{r} 4.758 \\ 2,889 \\ \text { (1) } \begin{array}{r} 7 \\ 1,010 \end{array} \end{array}$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  | 4, 102, 834 |  |  |  | 6.110.853 | 5,518,080 | 94.117 |
| Total deductions. | 30, 794, 976 |  | ¢, 151,900 | 12,827,432 | 4.123,711 |  |  |  |
| Cost of sales and operations | $\begin{array}{r} 19,851,01 \\ 2,120,519 \\ 392,200 \\ 131,400 \\ 1,45,209 \end{array}$ | $\begin{array}{r} 1.553 .299 \\ 95,582 \\ 110,020 \\ 19,995 \\ 270,601 \end{array}$ | $\begin{array}{r} \therefore \quad 153,559 \\ 312,0,77 \\ 58,283 \\ 19,880 \\ 127,113 \end{array}$ |  | 2.014,884 | 2.679,400 | 3,145,498 | 42.262 |
| Compensation of orficer |  |  |  | 752,009 | - 2 2, 311 |  | 50,379 | 6,135 |
| Repairs.. |  |  |  | 72,470 | -1,956 | 80,274 | 29,263 | 59.2 |
| Bad debts. |  |  |  | 40, 393 | 17.511 | 11,727 | 22,900 | 845 |
| Rent paid on busiress |  |  |  |  | 199,708 | 309,952 | 212,52t | 3.500 |
| Taxes paid. | 1.291,461 | 240,965 | 138,126 | 281,309 | 133,501 | 3-9,419 | 148,141 | 2,297 |
| Interest paid... | 714.174 | 208,958 | 39,401 | 140,268 | 110,259 | 148.624 | -0,004 | 1.818 |
| Contributions or gi | 30,563 | 2,361 | 2,958 | 9,087 | 1,066 | 5.590 | 9,507 |  |
| Amortization. | 42.291 | 2,594 | 2,271 | 8,294 | 1,029 | 25,379 | 2.126 |  |
| Depreciation.. | 2,577.760 | 343,619 | 192, 260 | 654,628 | 684,281 | 581,209 | 121,749 | 2,960 |
| Depletion. | 4,539 | 962 | 1, C4, | 1,270 | 256 | 475 | 521 | 154 |
| Advertising. . . . . . . . . . . . . | 018.505 | 91.198. | 58,806 | 270,442 | 42,030 | 193.673 | 57.410 |  |
| Pension, profit sharing, stock bonus, arnuity | 211,400 | 7,529 | 12,491 | 105.427 | 7.310 | 18.882 | 59,761 |  |
| Other employee benefit plans. | 94,422 | 12.849 | 11.019 | 36,148 | 7,48 | 11,2tiz | 15.09t |  |
| Net loss, noncapital assets | 31,796 | 6, 168 | 2.853 | 8,530 | 3,484 | 8,802 | 1,953 |  |
| Other deductions... | 7,231,338 | 1,095,084 | 978,370 | 2,051,381 | 0.16 .077 | 1,464, 518 | 1,025,908 | 32,056 |
| Total receipts less total deductions. | 1,582,158 | 46,937 | 190,603 | 651.373 | 165,574 | 273,345 | 248,200 | 910 |
| Certain taxable income from related foreign cor | 13,729 | 168 |  | 4,427 |  | 7.802 | 1,332 |  |
| Net income (Less deficit)............ | 1,590,097 | -6, 767 | 190,567 | 6.51,720 | 105, 555 | 280, 620 | 248.808 | 915 |
| Net income. | 2, 302,933 | 205, 504 | 234, 554 | 812,074 | 213,976 | 482,681 | 354,084 | 10.276 |
| Dericit. | 712,836 | 158,797 | 37.987 | 160, 354 | 48,421 | 202,001 | 105, 21e | 9, 36. 1 |
| Income subject to tax | 1.836,733 | 134,834 | 180, 374 | 087.130 | 164.731 | 382.257 | 287,497 | 4.078 |
| Income tax.. | 699, 172 | -7,0 -1 | 01.787 | 271,805 | 54, 109 | 16\%.270 | 10.200 |  |
| Investment credit. | -0.887 | 5,43 | 5,937 | 17.725 | 7.456 | 5,768 | -, 508 |  |
| Net income (less deficit) after tax. | 937,812 | 5,169 | 140.717 | 397, 575 | 118,902 | 122.118 | 253,335 | 2\% |
| Net income after tax............... | 1.050,730 | 163,966 | 178,70in | 557,975 | 167,327 | 324,202 | 258,550 | , 3ni |
| Distribution to stockholders: |  |  |  |  |  |  |  |  |
| Cash and property except own stock | 375,527 | 42,550 | 36, 707 | 129,481 | 32, 070 | 82.79 |  | 2, 5, 7 |
| corporation's owa stock. | 50.143 | 3,977 | 1,729 | 23,353 | 6,728 | 10.702 | 3,594 |  |

[^34]Delicit exceeds net income
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Descriftion of the Samples and Limitations of the Data.

ACTIVE CORPORATION RETURNS WITH NET INCOME
Table 5.3-bALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES


## ACTIVE CORPORATION RETURNS WITH NET INCOME

| Iter | Major industrial group-Continued |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Contract construction-Continued |  |  |  |  | Manufacturing |  |  |  |  |  |
|  | General contractors |  |  | $\begin{gathered} \text { Special } \\ \text { trade } \\ \text { contractors } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Contractors } \\ \text { not } \\ \text { allocable } \end{gathered}\right.$ | Total manufecturing | Food and kindred froducts |  |  |  |  |
|  | $\left\lvert\, \begin{array}{c\|} \text { Total } \\ \text { general } \\ \text { contractors } \end{array}\right.$ | Building construction | Other <br> genersl <br> contractors |  |  |  | Total food and kindred products | Meat products | Dairy products | Beverages | Other rood products |
| Number of returns.............................. | (11) | (12) | (13) | (14) | (15) | (10) | (17) | (18) | (19) | (20) | (21) |
|  | 31,774 | 23,284 | 8,490 | 39,575 | 352 | 131,337 | 12,771 | 1,743 | 1.984 | 2.458 | 6,586 |
|  | (Thow, and collars) |  |  |  |  |  |  |  |  |  |  |
| Total asse | 14,233,617 | 8,337,577 | 5,896,040 | 6,563,708 | 33,086 | 350,825, 543 | 29,454,475 | 3,077,459 | 4,041,651 | 7,070,613 | 15,21.4,752 |
| Cash. | 1,494,821 | 778,838 | 715,983 | 826,094 | 1,818 | 17,726,552 | 1,819,865 | 187,342 | 287.731 | 431,630 | 913,162 |
| Notes and accounts receivable. Less: Allowance for bad debts | 4, 545,741 13,845 | $2,642,329$ 5,114 | $1,903,462$ 7,731 | $2,702,215$ 31,380 | (13) ${ }^{13.020}$ | $73,753,352$ $1,45,984$ | 5,501,974 104,450 | 792,762 10,163 | 869.794 29.877 | $1,384,803$ 15,371 | $\begin{array}{r} 2,544,015 \\ 49,045 \end{array}$ |
| Less: Allowance for bad debts Inventories. | $\begin{array}{r} 13,845 \\ 1,624,121 \end{array}$ | $\begin{array}{r} 1,114 \\ 1,380,280 \end{array}$ | 243.731 | 31,380 908,960 | ${ }^{(1)}{ }^{3}, 431$ | 1,445,984 | 104,456 $6,729,585$ | 10,163 704,420 | 29.877 677,862 | $\begin{array}{r} 15,371 \\ 1,526,933 \end{array}$ | $\begin{array}{r} 49,045 \\ 3,820,370 \end{array}$ |
| Investments in Covernment obligatio | 227,028 | 66,921 | 160,107 | 64,954 | - | 12,212,774 | -25,462 | 31,514 | 95,137 | 189,126 | 309,585 |
| Other current assets. Loans to stockholders | $1.642,289$ 73,943 | $1,216,541$ 59,025 | 425,648 14,918 | 444,899 42,975 | 301 203 | $0.845,036$ 181,179 | 710,668 24,647 | 51,488 2,367 | 47,898 1.045 | 123,755 3,738 | 487,527 10,897 |
| Other investments.. | 1.235,950 | 705,109 | 530,841 | 283,479 | 3.551 | 44,073,727 | 3,491,877 | 221,872 | 587,134 | 881,023 | 1,801,848 |
| Depreciable assets. | 5,389,305 | 1,538,279 | 3,851,026 | 1,934,405 | 12,219 | 221,084,18b | 17,710,675 | 1,854,470 | 2,538,132 | 3,963,873 | 9,354,200 |
| Less: Accumulated depreciati | 2,856, 580 | 654.079 | 2,202,501 | 991,600 | 0.193 | 115,299, 029 | 8,675,939 | 902,159 | 1,279,711 | 1,915,584 | 4,578,485 |
| Depletable assets......... <br> Less: Accumulated depl | $\begin{aligned} & 78,702 \\ & 27,448 \end{aligned}$ | $25,124$ | $\begin{aligned} & 53,578 \\ & 20,297 \end{aligned}$ | 2,705 577 | - | $10,218,780$ $4,620,856$ | 46.878 5.852 | 11,433 3,953 | (1) 51 | 31,589 | 3,805 1,899 |
| Land..................... | 461,959 | 334,957 | 127,002 | 131,054 | 2,848 | 5,610,272 | 644.332 | 82,209 | 96,676 | 128,787 | 336,660 |
| Intangible assets (amortizable). | 8.621 | 5,864 | 2,757 | 5,969 |  | 2,057,518 | 35.973 | 1,894 | 2,94.4 | 9,924 | 22,211 |
| Less: Accumulated amortization | 2,262 | 973 | 1,289 | 1,533 | (1) | 1,424,243 | 15,159 | 503 | 1,550 | 3.451 | 9.055 |
| Other assets...................... | 351,222 | 252,527 | 98,695 | 175,194 | 1,888 | 8,323,793 | 822,945 | 52,366 | 147,785 | 329,838 | 292.956 |
| Total liabilitie | 14,233,517 | 8,337,577 | 5,895,040 | 6,563,708 | 33.086 | 350.825 .543 | 20.454 .475 | 3,077,459 | 4.041.651 | 7,070,613 | 15,254,752 |
| Accounts payable | 3,478,143 | 2,297,203 | 1,180,960 | 1,539,624 | 5.788 | 34,095,533 | 3,069,587 | 308,251 | 524.693 | 719,711 | 1.516.932 |
| Mortgages, notes, and bonds payable in less than one year. | 1,615,925 | 1,017,296 | 598,629 | 543,6611 | 4.271 | 15,819.012 | 1,007,898 | 187,400 | 112,201 | 382.038 | 980. 199 |
| Other current liabilities. | 1,526,693 | 966,244 | 560,449 | 889,197 | 2,302 | 26,775,512 | 1.954.800 | 226.938 | 248,736 | 513.271 | 195.861 |
| Loans from stockholders. . | 218,206 | 144,902 | 73,304 | 159,988 | 2,399 | 1.484,471 | 207.391 | 27,425 | 17.079 | 34,228 | 128.659 |
| Mortgages, notes, and bonds payable in one year or more. | 1,565,087 | 1,021,446 | 543,641 | 436,763 | 3.200 | $65,173.405$ | 2. 918,796 | $44 \mathrm{E}, 841$ | 579,069 | 1,043,488 | 1.848.798 |
| Other liabiliti | 1,152.925 | 820,682 | 332,243 | 461,673 | 1,758 | 11,972,441 | 701,134 | 45,251 | 131,075 | 221,295 | 363,513 |
| Capital stock. | 1,348,720 | 645.020 | 702,700 | 875,627 | 5,227 | 52.391,583 | 4,791,347 | 597,862 | 630,582 | 858.487 | 2,698,410 |
| Paid-in or capital surp | 373,510 | 383,755 | 189, 755 | 97, 565 | 1,230 | 31.269 .040 | 1.588, 928 | 38,260 | 307,15t | 417,735 | 825,777 |
| Surplus reserves... | 51,871 | 11,270 | 40,601 | 9,584 |  | 3.969,455 | 398, 398 | 35,983 | , 24,036 | 106, 843 | 231,536 |
| Earned surplus and undivided | 2,902.537 | 1,228,759 | 1.673,778 | 1.550,026 | 6,911 | 120.875,031 | 11.056, 190 | 1,163,188 | 1,460,424 | 2,773,517 | 5.669,061 |
| Total receipts | 29,134,808 | 17,333,519 | 11,801,289 | 17,571,492 | 71,575 | 483,408.292 | 67. 500.056 | 17,214,530 | 9,412,788 | 10,004,082 | 30,334,656 |
| Business receipts | 28,521,691 | 17,036,293 | 11,485,398 | 17,407,099 | 69,895 | 472,222.290 | b6, 78b,011 | 17,106,008 | 9,294,608 | 10,418,085 | 29,907,250 |
| Interest on Governnent obligations: <br> United States. <br> State and local. | $\begin{aligned} & 7,012 \\ & 2,631 \end{aligned}$ | 2,419 | 4,593 | 1.517 708 | - | 354,377 75,290 | 10,147 5,795 | 925 | 2,210 605 | 4,359 1.652 | 8,753 3,345 |
| Other interes | 51,547 | 29,521 | 22,026 | 10,821 | 232 | 1,121,948 | 90, 17.70 | 6.051 | 14.179 | 21,198 | 49.242 |
| Rents. | 171,174 | 92,159 | 79,015. | 20,830 | 440 | 1,747,255 | 75.741 | 3,163 | 10,292 | 24,226 | 38,060 |
| Royalties. | 5,451 | 2,749 | 2,702. | 229 | 109 | 810,169 | 33,255 | 1,579 | 4,708 | 9,713 | 17,255 |
| Net short-term cepital gain reduced by net long-term capital loss................... | 1.314 | 678 | 636 | 429 | - | 21.187 | 3,361 | (1) | 150 | 470 | 2,728 |
| Net long-term capital gain reduced by net short-term capital loss. |  |  |  |  | 381 |  | 79,551 | 5,088 | 15.828 | 14,057 | 4,4,578 |
| net short-term capital loss.......... | 87,818 <br> 41,230 | 34,982 | 53,656 27,248 | 15,480 4,354 | (1) ${ }^{381}$ | 1,202,987,336 | 23,291 | 1,027 | + 5 , 975 | 14,642 | 12,647 |
| Dividends, domestic corporations | 16,822 | 9,895 | 6,927 | 2,788 |  | 970,510 | 54,432 | 2,096 | 7,024 | 23,039 | 22,273 |
| Dividends, foreign corporations. | 10,4,43 | 995 | 9,448 |  | - | 1,825,406 | 92,466 | 1,470 | 13,567 | 23,191 | 54,738 |
| Other receipts............... | 217,475 | 110,005 | 107,470 | 101,160 | 318 | 3,487,525 | 304,836 | 28.803 | 43,736 | 60,450 | 173.787 |
| Totel deductions | 28,063,151 | 16,854,159 | 11,208,992 | 16,864,883 | 68,932 | 42.277 .810 | 64,364, 327 | 14,943,097 | 9,005,231 | 9.821,234 | 28.544, 705 |
| Cost of sales end operations | 24,433.935 | 15,073.228 | 9,300, 707 | 13,552,409 | 55,859 | 326, 241, 303 | 50,281,885 | 15,431.471 | 7.301 .723 | 5,873,080 | 21.075,417 |
| Compensation of officers. | 703,430 | 442,977 | 260,453 | 836.552 | 2,921 | 5,294,868 | 484,063 | 75.676 | 61, 200 | 95,095 | 251.992 |
| Repairs........ | 167,681 | 40,702 | 126,979 | 59,857 | 793 | 6,567,370 | 545.386 | 97,383 | 87.612 | 83,108 | 277.223 |
| Brd debts.................. | 26,547 | 23,896 | 12,651 | 43,569 | 25 | 6617,192 | 61.154 | 8,612 | 15,721 | 8,723 | 28.098 |
| Rent paid on business prope | 153,079 | 43.821 | 109,258 | 110.499 | 245 | 3.677,050 | 338,527 | 44,485 | 70.832 | 48,244 |  |
| Taxes paid.. | 386,078 | 184.032 |  | 383,318 | 1,905 | 14,762.291 | 2,323,682 | 99.074 | 124,565 | 1,498,503 | 601.440 |
| Interest paid. | 159,450 | 95.078 | 64, 372 | 55,727 | $362$ | $3,147,006$ | 306,228 | 34.370 | 33.238 | 70,240 | 108,380 |
| Contributions or | 11,022 | 5,968 | $\begin{array}{r}5,054 \\ \hline 399\end{array}$ | 6,875 9.95 | $\binom{1}{(2)}$ | 454,348 89,531 | 42,599 7,992 | 2.713 108 | 7.396 1.705 | 9.760 4.467 | 22.230 1.712 |
| Amortization. | 1,289 552,074 | 950 140,917 | 339 411,157 | 221, 930 | ${ }^{(1)} 1,172$ | 89,531 $14,257,052$ | 1,228,987 | 108 131,577 | 1,705 182,918 | 4.467 296,041 | 1,712 618,451 |
| Depreciation. | 552,074 | 140,917 | 411,157 | 221,533 | 1,172 | 14,257,052 | 1,228,987 | 131,577 | 182,918 | 296,041 | 618.451 |
| Depletion. | 12,422 | 4,586 | 7,836 | 120 | - | 3,058,404 | 11,422 | 3.880 | 1.232 | 3,310 | 3,000 |
| Advertising.. | 45,488 | 34, 555 | 10,933 | 45,428 | 76 | 7,090,101 | 1,822,744 | 100,029 | 178,990 | 540.020 | 997.705 |
| Pension, profit sharing, stock bonus, annuity plans.. | 80,141 | 39,864 | 40.277 | 66,737 | (1) 76 | 4,105,825 | 263,429 | 38,483 | 43,572 | 43,402 | 137.972 |
| Other employee benerit plans.... | 51,075 | 29,296 | 21,779 | 110,912 | ( ${ }^{1}$ | 2,609,287 | 190.333 | 42.470 | 27,240 | 31,349 | 89.268 |
| Net loss, noncapital assets | 2,628 | 1,990 |  | 1,660 |  | 2074,333 | 15,697 | 4.115 |  | 1,931 | - 9,360 |
| Other deductions........... | 1,276,812 | 702,299 | 574, 513 | 1,368,737 | 5,379 | 50,186,835 | 6,439,299 | 878,650 | 865,896 | 1,207.201 | 3.487,552 |
| Total receipts less total deductions......... | 1,071,657 | 479,360 | 592,297 | 706,609 | 2,643 | 41,130,476 | 3,201,729 | 221.433 | 407.557 | 782.848 | 1.789,891 |
| Certain taxable incone from related foreign corporations. | 3,266 | 262 | 3,004 |  | , | 815.083 | 50,043 | ${ }^{824} 8$ | 7.914 | 11.390 | 1 36.495 |
| Net income..................................... | 1,072,092 | 478,961 | 593,131 | 705,841 | 2,04, | $41,870.269$ | 3,252.577 | 222.084 | 414,860 | 792,585 | 1.823,041 |
| Incorie subject to tax. | 870,213 | 360,626 | 509,587 | 515,908 | 1,479 | 39,588,021 | 3,083, 488 | 205.986 | 393.673 | 744.608 | 1.739.031 |
| Income tex.. | 339,780 | 130,153 | 209.627 | 178,918 | 343 | 18,413.331 | 1,432.878 | 92,775 | 181.635 | 347.802 | 810.060 |
| Investment crefit. | 31,266 | 5,142 | 26,124 | 9,123 | 75 | 945,945 | 82.908 | 8,161 | 12,081 | 19,457 | 43.289 |
| Net income after | 763,578 | 353,950 | 409.628 | 536,046 | 2,375 | 24,402,783 | 1,902.06.7 | 137,470 | 245.312 | $4+4.242$ | 1,055, ${ }^{\text {atim }}$ |
| Distribution to stockholders: Cash and property except own stock......... Corporation's own stock......................... | 125.870 33,490 | 51,101 13,002 | 74.709 20,488 | 92,964 13,403 | 436 | $\begin{array}{r} 12,069.373 \\ 900.800 \end{array}$ | $\begin{aligned} & 910,687 \\ & 134,054 \end{aligned}$ | 52,757 30.41 | $\begin{array}{r}120.111 \\ 5.730 \\ \hline\end{array}$ | $\begin{array}{r} 214.870 \\ 57.104 \\ \hline \end{array}$ |  |

Footnotes at end of table.
active corporation returns with net income
Table 5.3-balance sheet and income statement items. by selected industries-Continued


## ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3-BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES-Continued


## active corporation returns with net income

Table 5.3-BALANCE SHEET.AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES-Continued


## ACTIVE CORPORATION RETURNS WITH NET INCOME

Table 5.3-balance sheet and income statement items, by selected industries-Continued

| Iter | Major industrial group-Continued |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wholesale and retail trade-Continued |  |  |  |  |  |  |  |  |
|  | Retail trade |  |  |  |  |  |  |  | Wholesale and retail trade not allucable |
|  | $\begin{aligned} & \text { Total } \\ & \text { retail } \\ & \text { trade } \end{aligned}$ | Building materials, nerdware, and farm equiprent | $\begin{gathered} \text { General } \\ \text { nerchan- } \\ \text { fise stores } \end{gathered}$ | $\begin{aligned} & \text { Food } \\ & \text { stores } \end{aligned}$ | Automotive <br> dealers end gasoline service stations | $\begin{gathered} \text { Apparel } \\ \text { ans } \\ \text { accessory } \\ \text { stores } \end{gathered}$ | $\begin{gathered} \text { Eating } \\ \text { gnd } \\ \text { drinking } \\ \text { places } \end{gathered}$ | Other retail trade |  |
|  | (54) | (55) | (56) | (57) | (58) | (59) | (50) | (61) | (02) |
| Number of returns............................................. | 189,142 | 19,262 | 22,089 | 13,192 | 31,887 | 21,973 | 27,153 | 63,586 | 3,379 |
|  | (Thousand dolitara) |  |  |  |  |  |  |  |  |
| Tots | 58,008,705 | 4,832,472 | 19,072,050 | 7,135,932 | 9,732,021 | 4,190,292 | 2,513,528 | 10,532,410 | 1,096,273 |
| Cash. | 4,753,534 | 348,132 | 2,071,796 | 784,741 | 747.076 | 483,408 | 323,224 | 994,557 | 71,170 |
| Notes and accounts receivable | 15,330,660 | 1,555,784 | 6,976,729 | 498,213 | 1,962,240 | 973,883 | 302,028 | 3,061,783 | 270, 182 |
| Less: Allownce for bad debts Inventories.................... | -19,265,304 | 1, 40,764 | $3,257,368$ <br> $5,239,465$ | 4,178 2,309,073 | 50,726 $4,515,864$ | 21,678 1,635,400 | 2,961 167,818 | 3,674,135 | 6,853 361,027 |
| Investments in Government obligations | -371,996 | - 33,136 | -103,335 | -61,273 | -23,857 | - 43,489 | 30,841 | 76,065 | 2,921 |
| Other current assets. | 1,085,664 | 51.597 | 299,083 | 167,472 | 191,884 | 97,454 | 74,763 | 203,411 | 16,590 |
| Loans to stockholders | - 202,226 | 13,822 282,283 | 12,502 $-1,400,037$ | 14,172 615,097 | 45,859 395,070 | 27,705 349,392 | 22,349 169,928 | 64,808 599,378 |  |
| Other investments.. | $3,811,785$ $19,883,594$ | 282,283 $1,210,615$ | $1,400,037$ $\mathbf{0}, 381,679$ | 615,097 $4,178,375$ | 395,070 2,244,061 | 349,392 977,023 | 169,928 $2,025,459$ | 599,378 2,859,782 | 166,957 299,978 |
| Depreciable assets....................... Less: Accumulated depreciation | $19,883,594$ $9,292,514$ | $\begin{array}{r}1,210,615 \\ 018,076 \\ \hline\end{array}$ |  | $4,178,375$ $1,975,973$ | 2,249,661 | 977,023 529,998 | $\begin{array}{r}2,025,499 \\ \hline 929,038 \\ \hline\end{array}$ | $2,859,782$ $1,409,046$ | $\begin{aligned} & 299,978 \\ & 150,385 \end{aligned}$ |
| Depletable assets. | 24,527 | 7,310 | 267 | 3.877 | 6,028 | 689 | 401 | 5,355 | $\begin{aligned} & 731 \\ & 187 \end{aligned}$ |
| Less: Accumulated depletion. | $\begin{array}{r}5,908 \\ \hline 1077870\end{array}$ | 7965 <br> 746 |  | $\begin{array}{r}779 \\ 279 \\ \hline 88\end{array}$ | 2,249 | 160 62.270 | 123,054 | 199,314 | 187 28,773 |
| Land. | 1,077,870 | 134,744 | 552,535 33,382 | 219,687 14.425 | 386,333 6,473 | $\begin{array}{r}62,270 \\ 3,726 \\ \hline\end{array}$ | 123,054 23,906 | 199,247 27,080 | 28,773 703 |
| Intangible assets (amortizable).. Less: Accumulated amortication | $\begin{array}{r}111,337 \\ 37,880 \\ \hline\end{array}$ | $\begin{array}{r}1,740 \\ \hline 95\end{array}$ | 33,382 11,454 | 14.425 6,118 | 6,473 2,228 | 3,726 1,897 | 23,906 7,431 | 27,080 8,160 | 703 290 |
| 0ther assets.................. | 1,432,331 | 4-4,608 | 308,090 | 256,575 | 251,031 | 89,540 | 189,523 | 272,958 | 28,561 |
| Total liabilities. | 58,008,705 | 4,832,472 | 19,072,050 | 7,135,932 | 9,732,021 | 4,190,292 | 2,513,528 | 10,532,410 | 1,096,273 |
| Accounts payable. | 9,479,926 | 771,314 | 3,440,601 | 2,400,140 | 875,446 | 793,559 | 304,829 | 1,888,247 | 208,983 |
| Mortgages, notes, and bonds payabl | 0,031,447 | 591,947 | 852,745 | 211,852 | 3,057,323 | 216,043 | 180,034 | 922,503 | 73,782 |
| Other current liabilities. | 4,072,381 | 228,311 | 1,505,079 | 595,698 | 594,990 | 282,010 | 203,515 | 062,778 | 57,392 |
| Logns from stockholders. | 977,500 | 117,154 | 1,79,359 | 96,920 | 183,817 | 81,059 | 311,065 | 308,180 | 22,971 |
| Mortgages, notes, and bonds payable is one year | 0,373,057 | 422,325 | 2,540,463 | 760,280 | 864,026 | 331,941 | 409,885 | 1,034,137 | 233,755 |
| Other Liabiliti | 2,849,630 | 89,40 | 1,745,217 | 163.129 | 196,569 | 98,414 | 84,477 | 472,384 | 33,710 |
| Capital stock.. | 8,364,214 | 1,009,311 | 1,832,567 | 809,441 | 2,474,053 | 732,067 | 429,949 | 2,016,826 | 208,724 |
| Paid-in or capital surp | 2,036,492 | 107,885 | 846,978 | 928,326 | 118,635 | 185,033 | 109,538 | 340,097 | 33,070 |
| Surplus reserves. | 202,720 | 8,582 | 69,250 | 26,225 | 11,396 | 9,507 | 9,769 | 67,991 | 2,539 |
| Earned surplus and undivided prof | 17,021,278 | 1,485,203 | 6,153,991 | 2,103,921 | 2,355,766 | 1,460,059 | 610,477 | 2,850,262 | 321,347 |
| Totas receipts. | 164,770,323 | 9,994,668 | 34,980,847 | 38,122,170 | 41,776,978 | 9,394,934 | 6,860,038 | 23,640,688 | 2,458,301 |
| Business receipts.. | 160,947,832 | 9,773,268 | 33,400,239 | 37,890,500 | 41,090,076 | 9,141,338 | 6,692,563 | 22,947,847 | 2,402,907 |
| Interest on Governnent obligations: <br> United States. <br> State and local. | $\begin{array}{r} 10,618 \\ 2,842 \end{array}$ | $\begin{array}{r}1,188 \\ 54 \\ \hline\end{array}$ | $\begin{array}{r}2,957 \\ \hline 95\end{array}$ | 2,091 1,034 | 770 228 | 1,061 407 | 863 | 1,688 600 | 71 |
| Other interest. | 242,423 | 24,431 | 83,184 | 18,017 | 46,302 | 12,942 | 5,525 | 52,433 | 3,848 |
| Rents.. | 420,550 | 23,458 | 132,481 | 42,165 | 77,326 | 47,802 | 40,068 | 57,250 | 6,120 |
| Royalties.................................................... | 7,802 | 649 |  | 82 | 1,057 | 085 | 4,552 | 681 | 222 |
| Net short-term capital gain reduced by net long-term capital loss.. | 4,889 | 622 | 283 | 109 | 677 | 1,854 | 90 | 1,254 | 229 |
| Net long-term capital gain reduced by net short-tern capital |  |  |  |  |  |  |  |  |  |
| loss. <br> Net gain, noncapital assets. | 127.456 36,885 | 23,648 5,736 | 28,630 2,705 | 21,072 2,354 | 24,999 9,928 | 3,907 | 8,302 5,078 | 26,838 10,558 | 3,736 1,089 |
| Dividends, donestic corporations | 59,336 | 3,926 | 20,120 | 4,593 | 6,228 | 7,052 | 2,389 | 15,028 | 901 |
| Dividends, foreign corporations. | 02,220 |  | 61,404 | 114 | ${ }^{1}{ }^{1}$ | (2) | 214 | 415 | 1,461 |
| Other receipts.................. | 2,847,472 | 137,627 | 1,248,353 | 143,439 | 513,384 | 177,352 | 100,220 | 527,090 | 37,731 |
| Total deduction | 159,732,994 | 9,639,631 | 33,344,110 | 37,384,029 | 41,108,250 | 9,003,300 | 6,557,809 | 22,695,853 | 2,389,905 |
| Cost of sales and operations. | 278,701,018 | 7,401,718 | 21,390,740 | 29,997,372 | 35,233,728 | 5,860,375 | 3,214,456 | 15,643,229 | 1,803,990 |
| Conpensation of officers. | 2,821,742 | 303,200 | 215,339 | 208.232 | 638,689 | 204,050 | 272,147 | 920, 279 | 58,391 |
| Repairs. | 509,453 | 28,739 | 125,187 | 106,593 | 72,815 | 26,637 | 70,119 | 79,363 | 7,284 |
| Bad debts... | 350,310 | 45,349 | 117,399 | 12,376 | 60,321 | 25,592 | 3,301 | 85,982 | 8,009 |
| Rent paid on business prop | 3,213,698 | 91,207 | 831,287 | 567,292 | 323,277 | 458,547 | 364,530 | 577,558 | 36,196 |
| Taxes paid.... | 2,075,614 | 135,065 | 585,000 | 358,927 | 300,561 | 148,001 | 202,745 | 344,315 | 34,771 |
| Interest paid. | 739,691 | 53,928 | 278,133 | 51,778 | 176,524 | 32,273 | 37,40 | 109,415 | 15,036 |
| Contributions or g | 61,012 | 3,392 | 23,862 | 8,436 | 7,963 | 5,629 | 2,337 | 9,393 | 706 |
| Anortization.. | 31,137 | 145 | 22,343 | 1,170 | 2,317 |  | 1,793 | 2,707 | 151 |
| Depreciation | 1,624,888 | 98,245 | 468,932 | 367,289 | 192,722 | 79,833 | 171,477 | 246,390 | 25.191 |
| Depletion... | 5,103 | 856 |  | 313 | 2,200 | 429 | 363 | 874 | 162 |
| Advertising. | 2,394,056 | 76,418 | 812,449 | 474,954 | 355,221 | 202,150 | 71,784 | 402,080 | 22,955 |
| Pension, profit sharing, stock bonus, anfuity plans | 353,695 | 16,598 | 147,490 | 91,620 | 28,106 | 16,099 | 10,369 | 43,413 | 7,381 |
| Other employee benerit plans......... | 176,033 | 9,233 | 17,953 | 80,662 | 21,926 | 8,182 | 13,700 | 24,371 | 3.114 |
| Net loss, noncapital assets. | -9,168 | $\begin{array}{r}550 \\ \hline\end{array}$ | 2,234 | 2,041 | 1,274 |  | 2, 8223 | - 1,226 | 208 |
| 0 ther deductions........... | 20,665,776 | 1,313,988 | 8,306,700 | 5,054,474 | 3,590,616 | 1,874,421 | 2,220,219 | 4,205,358 | 306,400 |
| Totel receipts less total deductions. | 5,037,329 | 355,037 | 1,636,731 | 738,241 | 668,728 | 391,628 | 302,229 | 944,335 | 69,330 |
| Certain taxable income from related foreign corpo | 5, 1,338 |  | 1, 1,732 | 737.106 |  |  |  |  |  |
| Net incore | 5,036,325 | 354,983 | 1,638,068 | 737,213 | 568,500 | 391,221 | 302,105 | 944,235 | 68,920 |
| Incore subject to tax. | 4,345,557 | 281,987 | 3,561,132 | 658,269 | 552,837 | 325.305 | 233,433 | 732,584 | 49,947 |
| Incore tax. | 1,737,888 | 97,640 | 715,525 | 292,449 | 29, 54.43 | 114,352 | 81,266 | 245,013 | 18,640 |
| Investnent credit. | -84,990 | 2,875 | 31,185 | 24,313 | 5,400 | 3,914 | 8,403 | 8,840 | 031 |
| Net income after tax. | 3,383,433 | 260,218 | 953,628 | 469,077 | 432,423 | 280,783 | 229,242 | 708,002 | 50,911 |
| Distribution to stockholders: |  |  |  |  |  |  |  |  |  |
| Cosh and property except own stock | 1,040,773 | 46,734 | 408,817 | 196.074 | 09,262 | 62,694 | 55,867 | 141,325 | 15.871 |
| Corporation's own stouk........... | 124,067 | 4,455 | 28,058 | 44,250 | 20,204 | 6,013 | 12,355 | 18,072 |  |

[^35]ACTIVE CORPORATION RETURNS WITH NET INCOME


ACTIVE CORPORATION RETURNS WITH NET INCOME
Table 5.3-bAZANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES-Continued

${ }^{1}$ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory ststements and "Description of the Samples and Limitations of the Data."

Table 5.4 -NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, by selected industries and size of business receipts


## ALL ACTIVE CORPORATION RETURNS

Table 5.4 -nImber of returns, total receipts, business receipts, depreciation, net income, total assets, and inventory,

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 10,000 \end{aligned}$ | $\begin{gathered} \$ 10,000 \\ \text { under } \\ \$ 25,000 \end{gathered}$ | $\begin{gathered} \$ 25,000 \\ \text { under } \\ \$ 50,000 \end{gathered}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 2,000,000 \end{gathered}$ | $\begin{gathered} \$ 1,000,000 \\ \text { or more } \end{gathered}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| MINING-Contirued |  |  |  |  |  |  |  |  |  |  |
| Nammetallic Minerals (Except Fuels) Mining |  |  |  |  |  |  |  |  |  |  |
| Number or returns, total.. | 3,538 | 313 | 238 | 263 | 381 | 548 | 529 | 447 | 435 | 384 |
| With end-of-year inventory | 1,851 | $\left(^{2}\right)$ | 150 | ${ }^{(2)}$ | 154 | 258 | 378 | 373 | 363 |  |
| Total receipts...................tbousand dollars.. | 2,502,131 | 3,002 | 3,564 | 11,019 | 30,943 | 82,870 | 175,885 | 342,048 | 1,851,835 | 965 |
| Businese receipts.......................do......... | 2,421,852 | 1,216 | 3,510 | 9,424 | 29,574 | 80,061 | 167,697 | 332,238 | 1,798,132 |  |
| Depreciation.............................do......... | 192,973 | 722 | 868 | 1,250 | 3,267 | 7,401 | 14,674 | 23,513 | 141,237 | 41 |
| Net income (less dericit)................do. | 124,150 | 12,910 | ${ }^{1} 2,513$ | 11,385 | 2,337 | 3,797 | 11,421 | 30,300 | 83,614 | ${ }_{511}$ |
| Iotal assets .......................d. do........ | 2,918,466 202,359 | (2) ${ }^{28,500}$ | 19,591 | $\left.{ }^{(27}\right)^{\frac{1}{2}, 737}$ | 40,342 2,027 | 80,875 4,350 | 166,385 9,242 | 298,624 20,148 | 2,239,240 | 27,172 |
| Inventory, end-of-year..................do......... | 202,359 | ${ }^{2}$ ) | 442 | ${ }^{(2)}$ | 2,027 | 4,350 | 9,242 | 20,148 | 165,237 |  |
| contract construction |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 113,284 | 5,577 | 7,176 | 11,124 | 16,249 | 20,517 | 23,342 | 11,661 | 11,020 | 6,628 |
| With end-of-year inventory. | 56,927 | 1,311 | 2,329 | 4,605 | 7,755 | 11,874 | 14,223 | 7,569 | 6,543 | 718 |
| Total receipts................thousand dollars.. | 56,694,897 | 26,359 | 134,769 | 421,411 | 1,228,874 | 2,998,402 | 7,598,890 | 8,373,168 | 35,899,595 | 13,429 |
| Business receipts.......................do......... | 55,696,213 | 21,489 | 122,845 | 408,573 | 1,196,878 | 2,945,880 | 7,494,728 | 8,275,715 | 35,230,105 |  |
| Depreciation.............................do.......... | 972,906 | 2,311 | 6,087 | 15,9444 | 32,983 | 65,366 | 148,398 | 136,775 | 562,521 | 2,521 |
| Net income (less dericit)................do. | 1,257,632 | ${ }^{1} 10,525$ | ${ }^{17,213}$ | ${ }^{19,37}$ | 3,632 | 43,720 | 142,014 | 198,186 | 907,716 | ${ }^{2} 10,527$ |
| Total assets.................................. | 26,725,141 | 156,781 | 217,054 | 396,135 | 77,971 | 1,507,825 | 3,556,541 | 3,465,303 | 16,305,178 | 348,353 |
| Inventory, end-of-year...................do......... | 3,531,901 | 16,386 | 29,756 | 59,129 | 104,4,5 | 236,978 | 516,931 | 508,929 | 2,042,998 | 16,349 |
| General Contrectors |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 52,745 | 2,704 | 3,273 | 4,975 | 6,391 | 7,826 | 10,343 | 5,650 | 7,095 | 4,588 |
| With end-of-year inventory. | 20,238 | 572 | 658 | 1,753 | 2,474 | 3,288 | 4,635 | 2,988 | 3,412 | 458 |
| Total receipts..................thousand dollars.. | 35,533,913 | 11,725 | 62,709 | 190,097 | 492,248 | 1,149,346 | 3,400,642 | 4,131,651 | 26,084,621 | 10,874 |
| Busineas receipts.......................do......... | 34,750,048 | 9,503 | 55,232 | 181,976 | 469,498 | 1,116,615 | 3,335,245 | 4,066,153 | 25,515,826 |  |
| Depreciation. . . . . . . . . . . . . . . . . . . . . . . io.......... | 689,934 | 1,233 | 2,863 | 7,003 | 12,177 | 26,621 | -79,138 | 80,706 | 478,112 | 2,081 |
| Net income (leas deficit)................do. | 732,616 | 16,848 | 12,284 | ${ }^{1} 6,739$ | 2,326 | 9,123 | 40,314 | 88,626 | 616,529 | ${ }^{18,431}$ |
| Total assets...........................do.. | 18,595,031 | 121,189 | 145,979 | 279,818 | 449,541 | 801,131 | 1,967,242 | 2,023,659 | 12,501,119 | 305,353 |
| Inventory, end-of-year...................do......... | 2,308,916 | 13,553 | 23,389 | 46,297 | 77,028 | 136,945 | 294,610 | 295,932 | 1,407,945 | 13,217 |
| Building construction |  |  |  |  |  |  |  |  |  |  |
| Nunber of returns, total..... | 40,312 | 2,383 | 2,592 | 4,024 | 5,122 | 6,553 | 7,513 | 3,866 | 4,237 | 4,022 |
| With end-of-year inventory. | 15,735 | 432 | 488 | 1,583 | 2,089 | 2,928 | 3,608 | 2,206 | 1,996 | 405 |
| Total receipts.................thousand dollers.. | 21,516,902 | 10,568 | 51,580 | 154,583 | 398,967 | 963,355 | 2,450,136 | 2,796,604 | 14,686,576 | 4,533 |
| Business receipta.......................do.. | 21,100,915 | 8,407 | 45,172 | 148,069 | 378,273 | 938,085 | 2,408,454 | 2,756,568 | 14,417,887 |  |
| Depreciation............................. do. | 187,411 | 1,060 | 1,845 | 3,145 | 6,261 | 12,126 | 27,020 | 23,229 | 111,888 | 837 |
| Net income (less dericit)................do. | 273,599 | 16,204 | ${ }^{1} 318$ | 17,947 | 1,421 | 80 | 29,658 | 47,409 | 217,723 | $1_{8,223}$ |
| Total assets............................do. | 11,455,029 | 117,349 | 124,576 | 225,826 | 364,353 | 648,517 | 1,475,266 | 1,367,482 | 6,895,335 | 236,325 |
| Inventory, end-of-year...................do.......... | 1,974,014 | 12,851 | 19,345 | 4,919 | 74,564 | 131,051 | 279,76 | 266,359 | 1,132,159 | 13,050 |
| Other general santractors |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total................ | 12,433 | 321 | 581 | 951 | 1,269 | 1,273 | 2,830 | 1,784 | 2,858 | 566 |
| With end-of-year inventory. | 4,503 | 140 | 170 | 170 | 385 | 360 | 1,027 | 782 | 1,416 | $\left.{ }^{2}\right)$ |
| Total receipts.................thousand dollars.. | 14,017,011 | 1,157 | 11,129 | 35,514 | 93,281 | 185,991 | 950,506 | 1,335,047 | 11,398,045 | 6,341 |
| Business receipts.......................do.. | 13,649,133 | 1,096 | 10,060 | 33,907 | 97,225 | 178,530 | 926,791 | 1,309,585 | 11,097,939 |  |
| Depreciation..............................do.......... | 502,523 | 173 | 1,018 | 3,858 | 5,916 | 14,495 | 52,118 | 57,477 | 366,224 | 1,244 |
| Net income (less deficit)................do. | 459,017 | ${ }^{1} 644$ | ${ }^{1} 1,966$ | 1,208 | 905 | 9,043 | 10,656 | 41,217 | 398,806 | $1_{208}$ |
| Total assets.........................do | 7,140,002 | 3,840 | 21,403 | 53,992 | 85,188 | 152,614 | 491,976 | 656,177 | $5,605,784$ | 69,028 |
| Inventory, end-of-year..................do. | 344,902 | 702 | 4,044 | 1,378 | 2,464 | 5,894 | 14,894 | 29,573 | $275,786$ | $\left({ }^{2}\right)$ |
| Special Trade Cantractors |  |  |  |  |  |  |  |  |  |  |
| Numher of returns, total.......................... | 59,730 | 2,797 | 3,927 | 6,113 | 9,718 | 12,555 | 12,948 | 6,011 | 3,912 | 1,749 |
| With end-of-year inventory. | 36,510 | 739 | 1,658 | 2,851 | 5,243 | 8,535 | 9,537 | 4,581 | 3,131 | 235 |
| Total receipts.................thousand dollars.. | 21,085,798 | 14,596 | 71,011 | 230,632 | 726,986 | 1,829,800 | 4,185,602 | 4,241,517 | 9,783,297 | 2,357 |
|  | $20,872,710$ 281,760 | 11,948 1,078 | 66,691 3,224 | 225,915 8,941 | 777,818 20,411 | 1,811,226 | 4,146,947 68,971 | $4,209,562$ 56,069 | $9,682,603$ 84,359 | 302 |
| Net income (less deficit)...............do......... | 522,911 | 13,525 | ${ }^{15,030}$ | 12,627 | 1,002 | 33,339 | 100,922 | 109,560 | 291,174 |  |
| Tətal assets...........................do......... | 8,092,260 | 35,389 | 68,057 | 116,295 | 312,015 | 695,479 | 1,584,320 | 1,441, 644 | 3,801,158 | 37,903 |
| Inventory, end-oit-year...................do.......... | 1,217,512 | 2,833 | 5,099 | 12,828 | 26,586 | 97,51.3 | 1222,241 | 212,997 | 635,053 | 2,362 |
| manufacturing |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 185,924 | 9,225 | 8,887 | 12,772 | 19,301 | 27,308 | 39,021 | 25,933 | 38,154 | 5,323 |
| With end-of-year inventory ........................ | 155,420 | 4,863 | 5,843 | 9,019 | 15,287 | 23,162 | 35,061 | 24,398 | 36,738 | 1,050 |
| Total receipts..................thousand dollars.. | 514,718,841 | 42,732 | 162,782 | 432.422 | 1,468,628 | 4,007,022 | 12,751,440 | 18,687,416 | 477,102,065 | 14,334 |
| Business receipts......................do......... | 502,981,871 | 32,319 | 151,379 | 465,545 | 1,422,941 | 3,935,705 | 12,576,997 | 18,446,117 | 465,950,868 |  |
| Depreciation............................do......... | 15,079,790 | 4,621 | 10,072 | 17,989 | 4,4,816 | 144,241 | 305,173 | 402,340 | 14,178,671 | 1,867 |
| Net income (less deficit)...............do......... | 40,247,559 | ${ }^{1} 32,548$ | ${ }^{1} 26,563$ | 129,431 | ${ }^{1} 13,536$ | 73,536 | 464,832 | 689,729 | 39,153,555 | ${ }^{1} 32,015$ |
| Total assets...........................do......... | 372,524,267 | 164,532 | 226,956 | 424,810 | 965,210 | 2,200,578 | 6,335,842 | 8,898,056 | 351,973,943 | 34, 340 |
| Inventory, end-of-year.................. . . . . . . . . . | 75,994,006 | 16,583 | 35,596 | 58,317 | 146,305 | 343,769 | 1,205,363 | 2,011,037 | 72,152,279 | 24,757 |

[^36]ALL ACTIVE CORPORATION RETURNS
Table 5.4 -number of returns, total recetpts, business recetpts, deprectation, net income, total assets, and inventory,
by SElected industries and size of business receipts-Continued


## ALL ACTIVE CORPORATION RETURNS

Table 5.4 -NUMBER of returns, total recelpts, business receipts, deprec lation, net income, total assets, and inventory,


[^37]

[^38]ALL ACTIVE CORPORATION RETURNS
Table 5.4 -NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY,
by SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS - Continued


Footnotes at end of table.

Table 5.4 -NUMBER OF RETURNS, TOTAL RECEIPTS, bUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, by SElected industries and size of business receipts-Continued

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 10,000 \end{aligned}$ | \$10,000 under $\$ 25,000$ | \$25,000 under <br> $\$ 50,000$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \text { wiog,000 } \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{aligned} & \$ 500,000 \\ & \text { under } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { or mere } \end{aligned}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| TRANSPORTATION, COMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES-Continued$\qquad$ |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 6,064 | 1,842 | 971 | 603 | 698 | 548 | 552 | 248 | 402 | 200 |
| With end-of-yesr inventory........................... | 1,721 | ${ }^{(2)}$ | 234 | 144 | 14 | 304 | 246 | 152 | 351 | (2) |
| Total receipts..................thousand dollars.. | 26,260,826 | 7,169 | 17,570 | 22,542 | 52,064 | 75,988 | 194,332 | 182,305 | 25,707,936 | 920 |
| Business receipts.........................do.......... | 25,881,521 | 6,104 | 16,280 | 21,209 | 48,770 | 74,809 | 184,976 | 178,874 | 25,350,499 | 5 |
| Depreciation................................do.......... | 3,198,100 | 1,592 | 2,380 | 3,061 | 4,866 | 7,061 | 15,710 | 14,683 | 3,148,632 | 115 |
| Net income (less dericit). | 4,373,078 | ${ }^{2} 313$ | 141 | ${ }^{828}$ | 5,671 | 2,938 | 17,123 | 14,222 | 4,334,385 | ${ }^{1} 261$ |
| Total assets...........................do. | 80,317,612 | 58,188 | 59,837 | 93,539 | 121,730 | 197,721 | 303,433 | 318,286 | 79,151,510 | 13,368 |
| Inventary, end-of-year...................do. | 1,573,030 |  | 867 | 310 | 1,627 | 3,450 | 4,637 | 7,963 | 1,554,082 | ${ }^{2}{ }^{2}$ ) |
| Wholesaice and retail trade |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 440,304 | 19,727 | 23,009 | 38,174 | 62,852 | 79,498 | 96,149 | 51,688 | 57,873 | 11,334 |
| With end-of-year inventory. | 370,473 | 8,870 | 14,661 | 28,715 | 52,971 | 71,518 | 89,531 | 48,485 | 54,619 | 1,103 |
| Total receipts..................thousand dollars.. | 365,166,475 | 122,256 | 429,639 | 1,479,761 | 4,755,232 | 11,747,845 | 31,272,361 | 36,898,531 | 278,422,073 | 38,779 |
| Business receipts........................do.......... | 358,173,249 | 79,218 | 393,677 | 1,405,463 | 4,616,269 | 11,510,135 | 30,663,828 | 36,229,903 | 273,274,756 |  |
| Depreciation..............................do.......... | 2,931,866 | 5,131 | 11,856 | 35,212 | 89,439 | 176,375 | 376,947 | 332,708 | 1,901,713 | 2,485 |
| Net income (less dericit).................do | 7,620,764 | ${ }^{2} 22,746$ | ${ }^{2} 38,781$ | 237,976 | 2,450 | 200,055 | 748,596 | 825,656 | 5,951,053 | 27,543 |
| Totsl sssets..............................do | 125,486,938 | 328,309 | 479,449 | 1,064,413 | 2,548,129 | 5,496,885 | 12,712,810 | 13,149,058 | 89,395,129 | 342,756 |
| Inventory, end-of-year.....................do.. | 39,410,351 | 41,974 | 91,404 | 241,289 | 721,166 | 1,751,375 | 4,163,103 | 4,467,871 | 27,915,216 | 16,953 |
| Wholesale Trade |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 146,555 | 8,564 | 7,491 | 9,501 | 13,638 | 19,382 | 30,046 | 22,022 | 30,862 | 5,049 |
| W1th end-or-yesr inventory. | 110,433 | 3,296 | 3,790 | 5,189 | 8,577 | 15,063 | 25,863 | 19,864 | 28,192 | 599 |
| Total receipts..................thousand dollars.. | 174,066,994 | 58,954 | 144,597 | 383,255 | 1,050,613 | 2,890,640 | 10,012,650 | 25,860,631 | 143,641,029 | 24,625 |
| Business recelpts........................do......... | 171,414,482 | 31,410 | 127,086 | 346,258 | 1,000,722 | 2,809,341 | 9,817,149 | 15,610,362 | 141,672,154 |  |
| Depreciation...............................do.......... | 954,242 | 2,899 | 3,870 | 7,827 | 18,540 | 36,645 | 102,143 | 128,853 | 653,367 | 1,098 |
| Net income (less deficit)................do. | 3,517,384 | 27,846 | ${ }^{2} 11,444$ | 12,716 | 15,381 | 69,128 | 240,130 | 356,345 | 2,859,646 | ${ }^{1} 1,240$ |
| Total assets.............................d. ${ }^{\text {do. }}$ | 56,107,958 | 163,149 | 205,564 | 371,989 | 686,770 | 1,507,443 | 4,098,319 | 5,632,554 | 43,272,513 | 169,657 |
| Inventory, end-or-year...................do. | 16,550,253 | 19,516 | 23,770 | 56,744 | 137,246 | 378,715 | 1,163,550 | 1,695,049 | 13,064,923 | 10,740 |
| Groceries and relsted products |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 16,534 | 598 | 497 | 811 | 1,317 | 1,700 | 3,095 | 2,874 | 5,130 | 512 |
| With end-of-year inventory. | 12,118 | ${ }^{(2)}$ | ${ }^{(2)}$ | 365 | 657 | 1,180 | 2,363 | 2,567 | 4,712 | $\left({ }^{2}\right)$ |
| Total receipts...................thousand dollars.. | 32,452,639 | 12,095 | 8,666 | 29,492 | 103,140 | 252,041 | 1,012,576 | 2,071,034 |  | 2,546 |
| Buainess receipts........................do.......... | 32,050,522 | 2,286 | 8,250 | 28,091 | 98,308 | 248,063 | 1,004,429 | 2,055,298 | 28,605,797 | - |
| Deprecistion.............................. . . . . . | 146,004 | 278 | 470 | 691 | 2,300 | 4,670 | 11,775 | 14,216 | 111,546 | 58 |
| Net income (less deficit)................do. | 316,269 | ${ }^{1417}$ | 21,224 | 595 | 372 | 5,866 | 12,567 | 20,754 | 276,615 | 1,141 |
| Total assets.............................do | 5,647,911 | 11,858 | 12,883 | 17,362 | 39,732 | 102,432 | 261,052 | 452,780 | 4,715,457 |  |
| Inventory, end-or-yesr......................do | 1,531,737 | $(3)^{2}$ ) | $(2)^{(2)}$ | 1,950 | 3,991 | 8,579 | 33,247 | 113,755 | 1,369,451 | ${ }^{(2)}{ }^{\text {2 }}$ |
| Farm producta-rsw materials |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total.. | 6,310 | (2) | 221 | 291 | 389 | 457 | 1,222 | 1,350 | 2,161 | (2) |
| With end-of-yesr inventory. | 4,548 | - | $\left({ }^{2}\right)$ | 121 | 129 | 218 | 993 | 1,248 | 1,813 | - |
| Total receipts...................thousand dollars... | 14,693,800 |  | 6,087 | 11,480 | 30,456 | 66,087 | 43, 331 | 974,524 | 13,170,218 | (2) |
| Business receipts........................do......... | 14,458,014 | (2) | 3,900 | 10,699 | 28,013 | 64,353 |  |  |  |  |
| Depreciation.............................do.......... | 88,663 | $\left.{ }^{2}\right)$ | 360 | 689 | 872 | 1,826 | 8,298 | 13,898 | 62,588 | ${ }^{(2)}$ |
| Net income (less deficit)................do | 109,472 | (2) | 101 | 101 | 1,031 | 2,799 | 2,081 | 11,903 | 91,869 |  |
| Total sssets............................do. | $3,882,232$ $1,107,680$ | ${ }^{(2)}$ | (2), ${ }^{30}$, 358 | 18,379 803 | 29,319 1,680 | 58,831 4,333 | 227,083 52,709 | 351,869 | 3,162,644 | (2) |
| Inventory, end-ot-year..................do... | 1,107,680 |  | $\left(^{2}\right)$ | 803 | 1,680 | 4,333 | 52,709 | $114,506$ | 932,367 | , |
| Electrical gooda |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 7,880 | 339 | 436 | 657 | 529 | 1,463 | 1,622 | 1,065 | 1,487 | 282 |
| With end-or-yesr inventory............... | 6,134 | (2) | 225 | 438 | 366 | 1,108 | 1,447 | 1,015 | 1,382 | ${ }^{(2)}$ |
| Total receipte..................thousand dollars.. | 8,493,259 | 5,239 | 8,418 | 28,270 | 39,847 | 213,364 | 517,350 | 767,218 | 6,908,664 | 4,889 |
| Bualness receipts.......................do......... | 8,376,365 | 1,262 | 7,278 | 24,204 | 38,163 | 207,703 | 505,390 | 755,482 | 6,836,883 | $=$ |
| Deprecistion..............................do.......... | 31,127 | 121 | 241 | 659 | 1,188 | 2,356 | 3,318 | 5,463 | 17,751 | 50 |
| Net income (less deficit)................do. | 253,540 | ${ }^{1} 603$ | ${ }^{191}$ |  |  |  |  |  |  |  |
| Total sssets...........................do... | 2,997,872 | (11,843 | 5,739 | 16,707 | 24,057 | 130,864 | 231,282 | 352,172 | 2,218,438 | $6,71$ |
| Inventory, end-or-year....................do.... | 1,059,614 | ${ }^{(2)}$ | 746 | 6,357 | 4,388 | 40,670 | 80,008 | 132,103 | 793,142 | ${ }^{(2)}$ |
| Mechinery, equipment, and supplies |  |  |  |  |  |  |  |  |  |  |
| Nusber of returns, total. | 20,517 | 1,087 | 1,14 | 1,300 | 1,997 | 3,040 | 4,812 | 3,072 | 3,398 | 677 |
| With end-or-year inventory........................ | 16,310 | 529 | 680 | 667 | 1,366 | 2,636 | 4,325 | 2,873 | 3,141 | 93 |
| Total receipta..................thousand dollers.. | 16,854,000 | 7,747 | 23,580 | 52,503 | 157,211 | 472,887 | 1,611,857 | 2,183,316 | 12,339,761 | 5,138 |
| Business receipts........................do......... | 16,465,002 | 4,413 | 19,792 | 47,543 | 147,316 | 455,679 | 1,563,756 | 2,128,693 | 12,097,810 | - |
| Depreciation............................ do......... | 130,654 | 244 | 632 | 772 | 3,635 | 6,354 | 16,780 | 18,277 | 83,791 | 169 |
| Net income (less deficit)................do......... | 574,122 | ${ }^{1496}$ | 195 | 1,895 | 5,317 | 3,561 | 51,279 | 66,849 | 446,094 | ${ }^{1} 572$ |
| Total assera............................do.......... | 7,189,181 | 15,518 | 30,357 | 47,801 | 113,965 | 246,275 | 667,667 | 854,179 | 5,195,665 | 17,754 |
| Inventory, end-of-year....................d. . . . . . . . . . | 2,274,743 | 1,391 | 3,098 | 10,077 | 22,598 | 73,132 | 198,594 | 277,528 | 1,688,078 | 253 |

Footnotes at end or table.

Table 5.4-NIMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, OEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY,

> BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \hline \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \begin{array}{l} \$ 200,0 r \\ \text { winder } \end{array} \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \text { inc,000,000 } \end{gathered}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { or more } \end{aligned}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
| $(1)$ $(2)$ $(3)$ $(4)$ $(5)$ $(6)$ $(7)$ $(8)$ $(9)$ |  |  |  |  |  |  |  |  |  |  |
| WHOLESALE AND RETALI TRADE-Comtinued |  |  |  |  |  |  |  |  |  |  |
| Other wholesale trade |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total.............................. | 95,314 | 6,450 | 5,202 | 6,422 | 9,407 | 12,721 | 19,295 | 13,661 | 18,687 | 3,449 |
| With end-of-year inventory.............. | 71,323 | 2,521 | 2,741 | 3,598 | 6,058 | 9,921 | 16,735 | 12,162 | 17,144 | 443 |
| Total receipts.................thousand dollars.. | 101,573,296 | 33,446 | 97,846 | 261,510 | 719,959 | 1,886,261 | 6,436,536 | 9,864,539 | 82,261,337 | 11,862 |
| Business receipts.......................do......... | 100,064,579 | 23,023 | 87,866 | 235,721 | 688,922 | 1,833,543 | 6,326,849 | 9,719,092 | 81,149,563 |  |
| Depreciation............................do.......... | 557,794 | 1,255 | 2,167 | 5,016 | 10,545 | 21,439 | 61,972 | 77,019 | 377,691 | 690 |
| Net income (less deficit)................do. | 2,263,981 | 26,021 | ${ }^{2} 10,425$ | ${ }^{13,684}$ | 7,310 | 50,463 | 160,665 | 238,629 | 1,829,992 | 12,948 |
| Total assets.............................d. ${ }^{\text {do }}$ | 36,390,762 | 122,719 | 126,227 | 271,740 | 479,697 | 969,041 | 2,711,235 | 3,621,555 | 27,980,309 | 108,239 |
| Inventory, end-or-year...................do.......... | 10,576,479 | 15,632 | 18,465 | 37,563 | 104,589 | 252,001 | 798,992 | 1,057,157 | 8,281,885 | 10,195 |
| Retail Trade |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total..... | 287,591 | 10,233 | 15,202 | 28,181 | 48,378 | 59,429 | 64,993 | 29,052 | 26,494 | 5,629 |
| With end-of-year inventory | 255,512 | 5,157 | 10,647 | 23,137 | 43,718 | 55,796 | 62,611 | 28,045 | 25,961 | 440 |
| Total receipts...................thousand dollars.. | 188,200,772 | 59,282 | 278,189 | 1,077,863 | 3,641,394 | 8,754,535 | 20,902,949 | 20,590,850 | 132,881,658 | 14,052 |
| Business receipts.......................do.. | 183,924,517 | 4, 678 | 261,159 | 1,041,154. | 3,553,507 | 8,600,699 | 20,499,731 | 20,180,975 | 129,742,614 |  |
| Depreciation.............................do.......... | 1,947,436 | 3,128 | 7.849 | 26,986 | 69,712 | 138,504 | 270,589 | 199,921 | 1,229,385 | 1,362 |
| Net income (less deficit)................do. | 4,052,089 | ${ }^{2} 13,568$ | 127,183 | ${ }^{133,945}$ | ${ }^{1} 13,257$ | 129,715 | 500,918 | 458,474 | 3,056,872 | 15,937 |
| Total assets..............................do | 68,094,142 | 140,266 | 269,024 | 673,825 | 1,825,401 | 3,940,535 | 8,457,641 | 7,324,617 | 45,308,777 | 154,056 |
| Inventory, end-of-year....................do. | 22,442,514 | 21,120 | 66,516 | 179,868 | 573,205 | 1,355,447 | 2,948,314 | 2,712,279 | 14,580,808 | 4,957 |
| Building materials, hardware, and farm equipment |  |  |  |  |  |  |  |  |  |  |
| With end-of-year inventory. | 26,223 | 499 | 820 | 1,682 | 3,970 | 5,904 | 7,223 | 3,852 | 2,196 | (2) |
| Total receipts..................thousand dollars.. | 11,920,921 | 3,739 | 19,311 | 76,026 | 323,898 | 931,513 | 2,450,907 | 2,800,475 | 5,314,241 | 811 |
| Business receipts......................do.......... | 11,659,795 | 3,173 | 17,611 | 74,086 | 317,503 | 912,979 | 2,406,190 | 2,740,737 | 5,187,516 |  |
| Depreciation.............................do.......... | 121,717 | 419 | 700 | 1,607 | 4,982 | 12,603 | 25,870 | 26,574 | -48,876 | 86 |
| Net income (less deficit)................do | 266,612 | ${ }^{12,312}$ | 13,277 | 24,097 | 18,296 | 11,961 | 40,454 | 64,100 | 168,029 | 1950 |
| Total assets............................do | 5,954,367 | 18,476 | 26,067 | 66,385 | 205,200 | 534,684 | 1,245,088 | 1,350,565 | 2,491,655 | 16,247 |
| Inventory, end-of-year....................do. | 2,180,404 | 2,940 | 9,270 | 27,487 | 83,706 | 218,855 | 503,058 | 501,042 | 833,107 | ${ }^{(2)}$ |
| General merchandise stores |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total.........................With end-of-year inventory.................... | 16,902 | 1,179 | 1,076 | 1,031 | 2,195 | 3,138 | 3,838 | 1,768 | 2,326 | 351 |
|  | 14,725 | 646 | 761 | 801 | 1,796 | 2,964 | 3,739 | 1,726 | 2,266 | $\left.{ }^{2}\right)$ |
| Total receipts................thousand dollars.. | 38,678,829 | 5,139 | 20,355 | 39,482 | 168,824 | 452,487 | 1,228,082 | 1,282,414 | 35,478,293 | 3,753 |
| Business receipts.......................do......... | 37,019,009 | 4,485 | 19,372 | 38,320 | 163,722 | 445,531 | 1,205,911 | 1,259,048 | 33,882,620 |  |
| Depreciation............................do......... | 527,169 | 538 | 727 | 1,633 | 3,393 | 10,662 | 20,748 | 21,978 | 467,277 | 213 |
| Net income (less deficit). <br>  Inventory, end-or-year | 1,298,893 | ${ }^{12,533}$ | 11,443 | ${ }^{1692}$ | 13,347 | 7,884 | 39,930 | 41,958 | 1,218,425 | ${ }^{1} 1,289$ |
|  | 21,582,650 | 10,022 | 20,632 | 33,100 | 104,607 | 252,390 | 529,093 | 554,385 | 20,057,837 |  |
|  | 5,830,862 | 2,732 | 6,199 | 10,011 | 40,240 | 100,479 | 227,664 | 205,055 | 5,238,457 | $\left({ }^{2}\right)$ |
| Food stores |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total... | 21,167 | 423 | 712 | 1,238 | 2,770 | 3,690 | 4,794 | 3,166 | 4,171 | 203 |
| With end-of-year inventory. | 18,605 | 107 | 330 | 938 | 2,215 | 3,433 | 4,505 | 3,040 | 4,024 |  |
| Total receipts..................thousand dollars.. | 42,343,032 | 2,387 | 13,104 | 46,512 | 207,539 | 523,963 | 1,548,001 | 2,251,505 | 37,749,791 | 230 |
| Business receipts.......................do......... | 42,077,945 | 2,024 | 12,558 | 45,054 | 202,683 | 520,181 | 1,534,075 | 2,232,327 | 37,529,043 |  |
| Depreciation.............................do.. | 411,865 |  | 613 | 932 | 4,249 | 7,277 | 16,379 | 19,822 | 362,370 | 152 |
| Net income (less deficit)...............do | 670,200 | ${ }^{1} 478$ | ${ }^{12,760}$ | ${ }^{1771}$ | ${ }^{1} 692$ | 2,281 | 6,489 | 26,669 | 640,335 | ${ }^{1} 873$ |
| Total assets..........................do......... | 7,978,654 | 1,152 | 12,733 | 20,406 | 80,472 | 122,577 | 296,402 | 426,255 | 7,013,965 | (2) ${ }^{4,692}$ |
| Inventory, end-of-year..................do......... | 2,546,665 | 132 |  | 2,983 | 11,453 | 30,852 | 72,814 | 115,395 | 2,312,160 | ${ }^{2}$ ) |
| Automotive dealers and gasoline service stations |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 47,346 | 1,382 | 1,600 | 2,437 | 3,842 | 6,277 | 9,732 | 8,545 | 12,473 | 1,058 |
| With end-of-year inventory... | 42,843 | 630 | 1,174 | 1,654 | 3,380 | 5,821 | 9,425 | 8,345 | 12,336 | 78 |
| Total receipts................thousand dollars.. | 47,769,926 | 6,752 | 29,847 | 97,647 | 295,652 | 945,213 | 3,247,042 | 6,240,138 | 36,905,826 | 1,809 |
| Business receipts......................do......... | 46,978,533 | 5,250 | 27,102 | 91,697 | 287,756 | 926,984 | 3,180,737 | 6,130,183 | 36,328,824 |  |
| Depreciation.............................do.. | 232,018 | 422 | 650 | 2,464 | 4,692 | 10,996 | 27,265 | 33,936 | 151,530 | 63 |
| Net income (less deficit)................do. | 517,986 | 12,796 | 23,238 | 13,998 | $1_{14,583}$ | 1641 | 28,994 | 57,532 | 457,106 | ${ }^{2} 390$ |
| Total assets...........................do......... | 11,600,120 | 27,038 | 38,531 | 83,863 | 149,902 | 413,039 | 1,123,362 | 1,726,159 | 8,008,564 | 29,662 |
| Inventory, end-of-year...................do......... | 5,371,486 | 3,842 | 7,382 | 22,714 | 49,732 | 133,417 | -439,805 | -847,109 | 3,866,665 | 821 |
| Apparel and accessory stores |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 30,147 | 770 | 1,543 | 3,132 | 5,942 | 7,066 | 7,630 | 2,210 | 1,370 | 484 |
| With end-of-year inventory. | 27,575 | 432 | 1,084 | 2,735 | 5,813 | 6,579 | 7,439 | 2,119 | 1,349 | $\left.{ }^{2}\right)$ |
| Total receipts..................thousand dollars.. | 10,590,745 | 4,426 | 26,756 | 123,430 | 455,383 | 1,036,879 | 2,501,652 | 1,459,716 | 4,991,713 | 790 |
| Business receipts......................do......... | 10,303,565 | 4,175 | 25,781 | 117,413 | 437,770 | 1,020,039 | 2,457,852 | 1,426,079 | 4,814,456 |  |
| Depreciatior...........................do.......... | 93,476 | 163 | 443 | 1,490 | 4,653 | 9,375 | 21,467 | 12,191 | 43,694 |  |
| Net income (less deficit)...............do. | 338,401 | ${ }^{1} 2,840$ | ${ }^{13,666}$ | ${ }^{1} 4,420$ | 3,125 | 29,210 | 100,309 | 55,484 | 159,869 |  |
| Total essets. | 4,754,863 | 4,413 | 24,051 | 86,895 | 241,600 | 476,331 | 1,039,313 | 612,891 | 2,259,981 | (2, 9,388 |
| Inventory, end-of-yesr..................do......... | 1,899,733 | 1,485 | 10,969 | 38,620 | 124,499 | 235,298 | 475,960 | 259,880 | 752,997 |  |

[^39]ALL ACTIVE CORPORATION RETURNS
Table 5.4 -NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, OEPRECIATION, NET inCOME, TOTAL ASSETS, ANO INVENTORY,

| Selected industry and Item | Size of businees receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \text { inder } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 00,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \mathbf{u n ( 1 0 0 )} \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \$ 00,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { Luder } \\ \$ 1,000,000 \end{gathered}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { or more } \end{aligned}$ | $\begin{gathered} \text { Receipts } \\ \text { not } \\ \text { reported } \\ \hline \end{gathered}$ |
|  | (1) | (2) | (3) | (6) | (5) | ( 0 | (7) | (8) | (9) | (10) |
| Wholesais and retail trade-Continued |  |  |  |  |  |  |  |  |  |  |
| Eating and drinking places |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 49,774 | 1,724 | 4,202 | 9,883 | 13,185 | 9,288 | 7,814 | 2,219 | 597 | 862 |
| With end-of-year inventory. | 42,284 | 719 | 2,818 | 8,033 | 11,743 | 8,655 | 7,454 | 2,179 | 593 | ${ }^{(2)}$ |
| Total recelpta................thousand dollars.. | 9,279,555 | 14,653 | 77,734 | 374,612 | 962,094 | 1,361,157 | 2,44,421 | 1,512,887 | 2,530,765 | 2,232 |
| Businees receipts........................do.......... | 9,065,374 | 8,619 | 73,726 | 364,242 | 942,101 | 1, 34,4, 31 | 2,398,118 | 1,483,929 | $2,448,298$ 64698 |  |
| Depreclation.............................do........... | 255,909 | 616 | 2,656 | 13,196 | 29,953 | 40,056 | 66,712 | 37,277 | 64,998 | 45 |
| Net income (less deflcit)................do. | 188,495 | ${ }^{2} 1,994$ | ${ }^{1} 6,112$ | ${ }^{1} 10,091$ | ${ }^{1} 1,825$ | 9,930 | 50,332 | 52,302 | 97,168 | ${ }^{2} 1,213$ |
| Total assets................................do. | 3,627,184 | 23,479 | 55,884 | 196,640 | 408,260 | 503,719 | 84, 4,411 | 485,359 33,206 | 1,087,310 | (2) 23,142 |
| Inventory, end-of-yesr....................do.......... | 237,048 | 575 | 2,878 | 10,388 | 26,703 | 26,732 | 49,405 | 33,206 | 87,021 | ${ }^{(2)}$ |
| Other retall trade |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 93,005 | 3,801 | 4,968 | 8,499 | 16,160 | 23,715 | 23,659 | 7,137 | 3,328 | 1,738 |
| With end-of-year inventory | 83,257 | 2,124 | 3,660 | 7,294 | 14,801 | 22,400 | 22,826 | 6,784 | 3,197 | 131 |
| Total receipts.................thousand dollars.. | 27,617,764 | 22,186 | 91,082 | 320,154 | 1,238,004 | 3,503,323 | 7,482,844 | 5,04, 715 | 9,911,029 | 4,427 |
| Pusiness receipts.....................do......... | $26,820,296$ 305,282 | 16,952 | 85,009 2,060 | 310,342 5,664 | $1,199,972$ 17,790 | 3,430, 474 | $7,316,848$ 92,148 | $4,908,672$ 48,143 | $9,551,857$ 90,640 | 403 |
| Deprecistion............................do.......... | 305,282 |  | 2,060 | 5,664 | 17,790 | 47,535 | 92,148 | 48,143 | 90,640 | 403 |
| Net income (less dericit)................do. | 771,502 | ${ }^{2} 2,615$ | ${ }^{2} 6,685$ | ${ }^{1} 9,876$ | 12,361 | 69,090 | 23,420 | 160,429 | 315,940 | 1,1,552 |
| Total sssets.............................do. | 12,596,304 | 55,716 | 91,116 | 186,536 | 635,360 | 1,637,795 | 3,380,972 | 2,169,003 | $4,389,465$ | 50,341 |
| Inventory, end-of-year......................do... | 4,376,316 | 9,415 | 29,072 | 67,665 | 236,872 | 609,814 | 1,179,608 | 750,592 | 1,490,401 | 2,871 |
| wholesale and Retail Trade Not Allocable |  |  |  |  |  |  |  |  |  |  |
| Number of returts, total............................. | 6,158 | 930 | 316 | 492 | 836 | 687 | 1,110 | 614 | 517 | 656 |
| With end-or-year inventory. | 4,528 | 417 | 224 | 389 | 676 | 659 | 1,057 | 576 | 466 | ${ }^{(2)}$ |
| Total recelpts.................thousand dollars.. | 2,898,709 | 4,020 | 6,853 | 18,643 | 63,225 | 102,670 | 356,762 | 47.050 | 1,899,384 | 102 |
| Business receipts.......................do......... | 2,83, 250 | 3,130 | 5,432 | 18,051 | 62,040 | 100,095 | 346,948 | 438,566 | 1,859,988 | - |
| Depreciation..............................do.......... | 3,188 | 104 | 137 | 399 | 1,187 | 1,226 | 4,215 | 3,934 | 18,961 | 25 |
| Net income (less deflcit)................do......... | 51,291 | ${ }^{1} 1,332$ | ${ }^{1} 154$ | ${ }^{1} 1,315$ | 326 | 1,212 | 7,548 | 10,837 | 34,535 | ${ }^{1} 366$ |
| Total sssets.............................do.......... | 1,284,838 | 24,894 | 4,861 | 18,599 | 35,958 | 48,907 | 156,850 | 161,887 | 813,839 | (29,043 |
| Inventory, end-of-year...................do.......... | 417,584 | 1,338 | 1,118 | 4,677 | 10,715 | 17,213 | 51,239 | 60,543 | 269,485 | ${ }^{(2)}$ |
| Finance, instrance, and reai estate |  |  |  |  |  |  |  |  |  |  |
| Number or returns, total.. | 388,428 | 128,105 | 78,176 | 58,243 | 44,734 | 27,065 | 17,835 | 6,478 | 7,720 | 20,072 |
| With end-or-year invento | 3,818 | 479 | 815 | 436 | 592 | 584 | 427 | 262 | 223 |  |
| Total receipts................thousand dollars.. | 110,465,502 | 492,377 | 1,271,180 | 2,076,276 | 3,137,504 | 3,746,166 | 5,501,452 | 4,501,706 | 89,740, 841 |  |
| Business receipts.......................do......... | 62,370,561 | 159,352 | 529,282 | 993,050 | 1,631,287 | 1,826,634 | $2,394,902$ 350,513 | $1,623,958$ 207,185 | $52,212,096$ $1,143,418$ |  |
| Depreciation.............................do......... | 2,845,406 | 79,589 | 180,886 | 256,760 | 317,384 | 308,189 | 350,513 | 207,185 | 1,143,418 | 1,482 |
| Net income (less dericit)...............do | 10,844,377 | ${ }^{1}{ }_{149,913}$ | 102,302 | 292,398 | 431,616 | 42,217 | 586,487 | 422,526 | 8,764,309 | 147,565 |
| Total assets...........................do.................. | 955,901,862 | $7,387,593$ 7,213 | 9,137,940 23,617 | 12,594,684 | $18,531,248$ 23,538 | $28,291,994$ 32,124 | $56,990,683$ 26,476 | $54,838,459$ 31,267 | $766,783,100$ 200,493 | 1,346,161 |
| Banks and Trust Campanies |  |  |  |  |  |  |  |  |  |  |
| Number of returms, tatal | 15,423 | 169 | 390 | 640 | 2,020 | 3,471 | 4,408 | 2,019 | 2,205 | 101 |
| With end-or-year inventor | $\left(^{2}\right)$ | - | - | - | - | - | - | ${ }^{(2)}$ | ${ }^{(2)}$ |  |
| Total recelpts..................thousand dollara.. | 20,500,944 | 1,181 | 6,773 | 24, 132 | 151,996 | 509,486 | 1,391,787 | 1,414,410 | 17,001,179 |  |
| Business recelpts.....................do......... | 2,581,660 | 851 80 | 5,549 | 7,171 | 17,338 3,695 | 58,538 13,610 | 148,688 40,373 | 154,033 38,950 | $2,189,492$ 368,050 |  |
| Depreciation............................do......... | 465,730 | 80 | 435 | 537 | 3,695 | 13,610 | 40,373 | 38,950 | 368,050 |  |
| Net income (less deflcit)...............do......... | 2,304,521 | ${ }^{1} 30$ | ${ }^{2} 243$ | 1,791 | 25,606 | 74,024 | 183,790 | 167,560 | 1,852,207 | ${ }^{1} 184$ |
| Total assets..........................do............................. | 4.4,072,165 | 27,529 | 61,706 | 622,369 | 3,385,990 | 10,996,250 | 29,622,293 | $29,591,255$ |  | 15,746 |
| Credit Agencies Other Than Barke |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 51,775 | 20,886 | 5,021 | 5,482 | 6,828 | 5,006 | 3,558 | 1,632 | 2,080 | 1,282 |
| With end-of-year inventory. | (2) | $(2)^{2}$ | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | $\left(^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |
| Total receipts..................thousend dollsrs.. | 12,664,751 | 52,955 | 83,590 | 201,585 | 492,769 | 692,561 | 1,128,965 | 1,138,322 | 8,874,004 |  |
| Businesa receipts......................do......... Deprectation.......................do....... | $3,409,441$ 174,838 | 10,212 2,929 | 26,719 3,895 | 83,945 3,509 | 180,266 7,979 | 268,030 8,824 | 313,182 13,985 | 201,006 15,741 | 2,326,081 118,076 | ${ }^{2}$ ) |
| Depreciatioti............................do......... | 174,838 | 2,929 | 3,895 | 3,509 | 7,879 | 8,824 | 15,885 | 15,41 |  |  |
| Net income (less dericit)...............do......... | 1,055,473 | 126,083 | ${ }^{1} 31,563$ | 20,162 | 76,298 | \% 114,387 | 14, 114,071 | 88,190 $16,064,224$ | 700,473 $134.038,698$ | 1462 35,716 |
| Tətal asseta...........................do........... | $177,966,925$ | 1,426,801 | $\begin{aligned} & 993,870 \\ & \left.\mathbf{( 2}^{2}\right) \end{aligned}$ | $\underset{(2)}{1,632,593}$ | $\underset{\left({ }^{2}\right)}{3,197,111}$ | $\underset{(2)}{5,4,62,626}$ | $14,215,286$ | $\underset{(2)}{16,024}$ | 134,038,698 | 35,76 |
| Security and Comodity Brokers, Dealers, Exchanges, and Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 3,829 | 792 | 546 | 388 | 642 | 5\% | 278 | 152 | 210 | 227 |
| With end-ot-year inventory... | (2) | - | - | (2) | - | - | (2) | ${ }^{2}$ ) | - |  |
| Total receipts.................thousand dollsrs.. | 1,689,388 | 2,432 | 8,907 | 13,983 | 4,064 | 82,485 | 90,955 | 101,928 | 1,344, 634 |  |
|  | 514,033 16,368 | 824 165 | 3,718 | 6,170 | 14,441 | 23,662 1,104 |  | 40,087 | 396,213 11,993 |  |
| Depreciation.............................do......... | 16,368 | 165 | 138 | 206 | 668 | 1,104 | 1,298 |  | 11,993 |  |
| Net fncome (less deficit)...............do......... | 235,295 | 14,599 |  |  | 2,34 | 8,348 | 10,055 | 10,003 | 208,657 | ${ }^{1} 266$ |
| Tots assets........................d.......... | 8, 238,302 | 4,799 | 40,213 | (21, ${ }^{61}$, ${ }^{\text {a }}$ | 105,894. | 270,729 | (2) 372,697 | ${ }_{(2)}^{297}$, 839 | 7,232,251 | 12,341 |

[^40]all active corporation returns
Table 5.4-NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, OEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY,

| Selected industry and item | Size or business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{gathered} \text { Under } \\ \$ 10,000 \end{gathered}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \text { under } \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,000,000 \end{gathered}$ | $\begin{gathered} \$ 1,000,000 \\ \text { or more } \end{gathered}$ | $\begin{gathered} \text { Receipts } \\ \text { not } \\ \text { reported } \\ \hline \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| finance, insurance, and reai estate-cantinued <br> Holding and Other investment Companies |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. With end-or-year inventory. | ${ }^{23,279}$ | $\begin{aligned} & 14,084 \\ & \text { (} \left.^{2}\right) \end{aligned}$ | 2,884 | 1,532 | $\left(^{1,177}\right.$ | $\left(^{2}\right)^{724}$ | $\text { (2) }^{521}$ | $\left(^{2}\right)^{255}$ | (2) 442 | 1,660 |
| Total receipta...........................thousand dollars.. Business receipts................................................. | $5,236,248$ 300,298 53,295 | 32,645 1,488 1,729 | 45,851 4,916 1,503 | $\begin{array}{r}53,607 \\ 2,51 \\ \hline 1724\end{array}$ | $\begin{array}{r}83,056 \\ 8,197 \\ \hline\end{array}$ | 103,419 7,315 | 159,860 9,447 | 174,407 24,955 | $4,583,403$ 241,150 | - |
| Depreciation.............................. do......... | 53,095 | 1,729 | 1,503 | 1,724 | 1,492 | 2,099 | 3,793 | 4,398 | 36,293 | 4 |
| Net income (less deficit)................do. | 4,033,468 | ${ }^{1} 33,861$ | 12,104 | 21,033 | 33,240 | 35,109 | 93,427 | 97,491 |  | 12,586 |
| Total assets................................do........... | 48,728,944 | ${ }^{(231}$ ( ${ }^{\text {a }}$ | 712,645 | 776,299 | 1,027,011 | 1,388, ${ }^{(2)}$, 265 | 1,884, ${ }_{(2)}$ | 1,620,288 ${ }_{(2)}$ | 40, (2) $^{2}$ ) | 246,777 |
| Insurance Carriers |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total................................... <br> With end-of-year inventory | $\left(^{2}\right)^{4,754}$ | 648 | 430 | 415 | 244 | 413 | 624 | $\left({ }^{2}\right){ }^{420}$ | $\left(^{2}\right)^{1,552}$ | 8 |
| Total receipts..................thousand dollars.. | 54, 865,906 | 3,067 | 6,689 | 14,975 | 19,054 | 58,009 | 209,802 | 301,135 | 54, 253,175 | - |
|  | $45,318,874$ 275,042 | 1,684 60 | $\begin{array}{r}\text { 3,559 } \\ \hline 99\end{array}$ | $\begin{array}{r}11,550 \\ \hline 217\end{array}$ | $\begin{array}{r}15,285 \\ \hline 232\end{array}$ | 4,875 479 | 180,543 1,529 | 261,978 1,434 | $44,799,400$ 270,992 | - |
| Net income (less deficit)................do. | 1,922,580 | $1_{1,910}$ | ${ }^{1} 1,016$ | 1696 | ${ }^{1} 1,550$ | 16,371 | 23,075 | $1_{13,596}$ | 1,950,894 | ${ }^{1} 100$ |
| Total assets..............................do............ | 202,714,649 | 58,133 | 107,961 | 103,824 | 102,413 | 229,158 | 595,170 | 801,794 $(2)$ | $\begin{gathered} 20,515,514 \\ (2) \end{gathered}$ | 682 |
| Insurance Agents, Brokers, and Service |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................ | 25,649 | 4,784 | 4,749 | 5,453 | 5,192 | 2,717 | 1,614 | 328 | 214 | 598 |
| With end-or-year inventory. | $\left(^{2}\right)$ | $\left({ }^{2}\right)$ | - | $\left({ }^{2}\right)$ | $\left({ }^{2}\right)$ | - | $\left({ }^{2}\right)$ |  | $\left({ }^{2}\right)$ | - |
| Total receipts................thousand dollars.. | 2,424,038 | 20,268 | 81,124 | 197,438 | 366,221 | 362,616 | 497,298 | 224,935 | 674,138 | - |
| Businesa receipts.................................................. | 2, 325,366 36,399 | 18,868 318 | 75,990 | 190,596 3,993 | 351,862 | 352,721 | 484,988 | 216,108 3,003 | 634,233 |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Net income (less deficit).................do. | 185,340 | ${ }^{1} 387$ | 9,225 | 13,747 | 37,043 | 31,615 | 35,340 | 11,397 | 48,187 | ${ }^{1827}$ |
| Total assets...............................do............ | ${ }_{\text {2 }} \mathbf{2 , 9 3 4 , 4 8 5}$ | (20,024 | 142,34, | ${ }^{291}$ (2)896 | ${ }_{(2)}^{496,944}$ | 476,266 | (293,479 | 230,897 $(2)$ | ${ }^{(2) 5,097}$ | 7,539 |
| Real Estate |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 263,719 | 86,742 | 64,156 | 44,333 | 28,631 | 14,140 | 6,832 | 1,672 | 1,017 | 16,196 |
| With end-of-year inventory. | 3,448 | 374 | 751 | 380 | 577 | 546 | 404 | 232 | 184 | - |
| Total receipts.................thousand dollars.. | 13,084,227 | 379,829 | 1,038,246 | 1,570,556 | 1,980,344 | 1,935,590 | 2,022,785 | 1,146,569 | 3,010,308 | - |
| Business receipts........................do. | 6,921,158 | 125,425 | 408,831 | 691,057 | 1,043,898 | 1,071,493 | 1,229,136 | 725,791 | 1,625,527 |  |
| Depreciation.............................do.......... | 1,823,934 | 74,308 | 173,337 | 246,674 | 296,396 | 276,733 | 282,619 | 142,863 | 329,594 | 1,410 |
| Net income (less deficit).................do. | 1,107,700 | 283,043 | 113,677 | 235,726 | 258,635 | 185,105 | 152,879 | 61,481 | 226,380 | ${ }^{143,140}$ |
| Total asseta............................do. | 71,046,392 | 4,848,346 | 7,079,202 | 9,106,164 | 10,215,885 | 9,468,700 | 9,806,796 | 5,332,162 | 14,161,777 | 1,027,360 |
| Inventory, end-of-year...................do. | 250,281 | 6,799 | 23,430 | 9,674 | 19,939 | 30,625 | 23,144 | 30,689 | 105,981 |  |
| Real estate operators (except developers) and lessors of buildings |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total.. | 185,010 | 62,195 | 49,502 | 32,285 | 19,759 | 9,109 | 4,396 | 1,082 | 572 | 6,110 |
| With end-or-year inventory | 2,393 | 278 | 574 | 228 | 420 | 348 | 289 | 144 | 112 | - |
| Total receipts.................thousand dollars.. | 8,538,869 | 289,135 | 799,641 | 1,140,909 | 1,357,002 | 1,249,336 | 1,320,585 | 729,243 | 1,653,018 | - |
|  | $5,137,725$ $1,633,272$ | 106,232 | 343,717 162,345 | 540,644 | 773, 004 | 781, 573 | 916,260 | 518,347 | 1,157,948 | $-$ |
| Depreciation.............................do.......... | 1,633,277 | 68,224 | 162,345 | 228,467 | 268,309 | 250,469 | 257,782 | 122,635 | 274,451 | 579 |
| Net income (less deficit)................do. | 755,584 | 133,631 | 92,720 | 180,211 | 179,241 | 215,171 | 76,570 | 45,071 | 113,256 | ${ }^{1} 13,025$ |
| Total assets............................do......... | 50,374,395 | 3,019,434 | 5,268,631 | 6,968,387 | 7,850,3,6 | 7,089,315 | 7,297,128 | 3,790,231 | 8,730,989 | 359,934 |
| Inventory, end-of-year...................do.......... | 107,840 | 5,737 | 19,190 | 4,723 | 12,489 | 12,832 | 7,287 | 15,672 | 29,910 |  |
| Other real estate |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 78,709 | 24,547 | 14,654 | 12,048 | 8,872 | 5,031 | 2,436 | 590 | 445 | 10,086 |
| Witb end-of-year inventory............... | 1,055 | 96 | 177 | 152 | 157 | 198 | 115 | 88 | 72 | - |
| Total receipts.................thousand dollars.. | 4,545,358 | 90,694 | 238,605 | 429,647 | 623,342 | 686,254 | 702,200 | 417,326 | 1,357,290 | - |
|  | $1,783,433$ 190,653 | 19,193 6,084 | 65,114 | 150,413 | 270,894 | 289,920 | 312,876 24,837 | 207,44, | 467,579 | 831 |
| Depreciation............................. do.......... | 190,663 | 6,084 | 10,992 | 18,207 | 28,087 | 26,264 | 24,837 | 20,228 | 55,133 | 831 |
| Net income (less deficit)................do.. | 352,116 | 149,412 | 20,957 | 55,515 | 79,394 | 69,934 | 76,309 | 16,410 | 113,124 | ${ }^{2} 30,115$ |
| Total assets.........................do......... | 20,674,997 | 1,828,912 | 1,810,571 | 2,137,777 | 2,365,539 | 2,379,385 | 2,509,668 | 1,541,931 | 5,430,788 | 667,426 |
| Inventory, end-of-year...................do.......... | 142,441 | 1,062 | 4,240 | 4,951 | 7,450 | 17,793 | 15,857 | -15,017 | 76,071 | - |
| SERVICES |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 188,177 | 28,074 | 25,432 | 30,528 | 31,883 | 28,584 | 19,849 | 6,636 | 4,231 | 13,060 |
| With end-of-year inventory............. | 64,956 | 3,929 | 7,040 | 11,314 | 13,354 | 13,236 | 9,907 | 3,485 | 2,097 | 594 |
| Total receipts................thousand dollars.. | 38,377,034 | 150,974 | 484,373 | 1,182,933 | 2,374,776 | 4,175,223 | 6,295,075 | 4,679,919 | 18,852,655 | 181,106 |
| Business receipts.......................do......... | 36, 546,559 | 112,207 | 421,895 | 1,101,160 | 2,272,751 | 4,018,722 | 6,052,305 | 4,525,055 | 18,042,464 |  |
| Depreciation.............................do.......... | 2,577,766 | 21,814 | 53,160 | 103,639 | 177,092 | 285,211 | 395,423 | 261,589 | 1,218,778 | 61,060 |
| Net income (less deficit)................do. | 1,590,097 | 133,226 | ${ }_{111,223}$ | 3,072 | 58,544 | 122,984 | 255,633 | 184,345 | 1,000,926 | 9,042 |
| Total assets...........................do......... | 33,480,898 | 548,883 | 856,596 | 1,567,368 | 2,355,197 | 3,570,214 | 5,097,622 | 3,215,615 | 15,127,596 | 1,141,807 |
| Inventory, end-of-year....................do.......... | 1,585,066 | 16,155 | 20,612 | 28,901 | 69,769 | 96,637 | 138,399 | 137,478 | 1,069,730 | 7,385 |

[^41]ALL ACTIVE CORPORATION RETURNS
table 5.4 - NUMBER of RETURNS, total receipts, business receipts, depreciation, net income, total assets, ano inventory,
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS - Continued

| Selezted industry and item | Size at buiturss reveipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{gathered} \text { Under } \\ \$ 10,000 \end{gathered}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \text { und } 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 00,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \begin{array}{l} 1100,0000 \\ \text { under } \\ \$ 200,000 \end{array} \end{aligned}$ |  | $\begin{gathered} \$ 500,000 \\ \text { inder } \\ \$ 1,000,000 \end{gathered}$ | $\begin{aligned} & \text { \$1,00,000 } \\ & \text { Gr more } \end{aligned}$ | $\begin{gathered} \text { Receipts } \\ \text { not } \\ \text { reported } \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Hotels, Rooming Houses, Camps, and Other bodging Places |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total | 17,118 | 1,804249 |  | 2,866633 | 2,907854 | 2,617 | 1,967 | 701 | 426 | $\begin{aligned} & 1,091 \\ & \text { (2) }^{1} . \end{aligned}$ |
| With endor-year inventory | 5,436 |  |  |  |  | 944 | 1,220 | 572 | 376 |  |
| Total receipts.................thousand dollars.. | 4,209,821 |  | $\begin{aligned} & 50,988 \\ & 4,761 \\ & 8,49 \end{aligned}$ | 128,806105,69016,365 | 221,463206,39027,149 | $\begin{array}{r} 382,352 \\ 43,039 \end{array}$ | 602,690688,70058,670 | 516,701474,657 | $2,178,972$$1,955,335$142,891 | 26,743 |
| Business receipts.......................do......... | 3,$3,785,337$34,619 |  |  |  |  |  |  |  |  |  |
| Deprecistion...............................do. |  |  |  |  |  |  |  | 36,621 |  | 7,202 |
| Net income (less deficit)................do | $\begin{array}{r} 46,767 \\ 6,547,585 \\ 72,177 \end{array}$ | $\begin{aligned} & 1,185 \\ & 94,009 \\ & 44, \end{aligned}$ | $\begin{array}{r} 13,910 \\ 183,085 \\ 853 \end{array}$ | $\begin{array}{r} 5,021 \\ 295,375 \\ 708 \end{array}$ | $\begin{array}{r} 4,372 \\ 476,756 \\ 3,124 \end{array}$ | 1,793791,1703,246 | $\begin{array}{r} 1,802 \\ 1,005,310 \\ 6,974 \end{array}$ | 8,071 | 39,607 | ${ }^{17,804}$ |
| Total assets..... |  |  |  |  |  |  |  | $\begin{gathered} 662,954 \\ 10,129 \end{gathered}$ | 2,809,493 4 | ${ }_{(2)}^{229}$, 433 |
| Inventory, end-of-yesr.................do......... |  |  |  |  |  |  |  |  |  |  |
| Personal Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 29,967 | 2,530 | 4,664 | 6,145 | 6,668 | 5,040 | 2,924 | 1,089 | 414 | (2) ${ }^{493}$ |
| With end-of-yesr inventory | 14,831 | 589 | 1,521 | 3,054 | 3,364 | 3,150 | 2,089 | 746 | 305 |  |
| Total receipts..................thousand dollars.. | $4,348,563$$4,282,631$192,260 | 15,16413,1641,494 | 78,53976,046 | $\begin{aligned} & 226,477 \\ & 221,086 \end{aligned}$ | $\begin{aligned} & 479,422 \\ & 468,976 \end{aligned}$ | $\begin{aligned} & 708,933 \\ & 700,021 \end{aligned}$ | $\begin{aligned} & 911,827 \\ & 899,859 \end{aligned}$ | $\begin{aligned} & 747,076 \\ & 736,783 \end{aligned}$ | $\begin{aligned} & 1,18,418 \\ & 1,166,696 \end{aligned}$ | 687 |
| Bushess receipts......................do......... |  |  |  |  |  |  | $\begin{array}{r} 899,859 \\ 37,369 \end{array}$ |  |  |  |
| Net íncome (less deficit)................do | $\begin{array}{r} 196,567 \\ 2,581,579 \\ 139,704 \end{array}$ | $\left.\begin{aligned} & { }_{1}^{1}, 765 \\ & 23,881 \\ & 335 \end{aligned} \right\rvert\,$ | $\begin{array}{r} 12,057 \\ 62,933 \\ 1,021 \end{array}$ | $\begin{array}{r} 1,425 \\ 142,475 \\ 5,759 \end{array}$ | $\begin{array}{r} 12,4.5 \\ 267,367 \\ 11,855 \end{array}$ | $\begin{array}{r} 34,894 \\ 4,3,43 \\ 17,432 \end{array}$ | $\begin{array}{r} 47,271 \\ 545,920 \\ 22,772 \end{array}$ | $\begin{array}{r} 33,473 \\ 382,417 \\ 23,906 \end{array}$ | $\begin{array}{r} 71,378 \\ 710,462 \\ 56,621 \end{array}$ | $\begin{array}{r} 1,497 \\ \left.{ }^{2}{ }^{2}\right)^{2}, 681 \end{array}$ |
| Total assets............ |  |  |  |  |  |  |  |  |  |  |
| Inventory, end-oi-year...................do. |  |  |  |  |  |  |  |  |  |  |
| Business Servicas |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | $\begin{aligned} & 51,991 \\ & 10,630 \end{aligned}$ | 8,891 | 6,665991 | $\begin{aligned} & 7,611 \\ & 1,453 \end{aligned}$ | 7,4361,816 | 6,6951,920 | 5,2761,872 | 2,079 | 1,701 | $\begin{array}{r} 5,637 \\ 228 \end{array}$ |
| With end-of-year inventory. |  | 859 |  |  |  |  |  | 831 | 660 |  |
| Total receipts...................thousand dollars.. | $13,478,805$$13,013,284$654,628 | $\begin{aligned} & 43,846 \\ & 33,821 \end{aligned}$ | $\begin{aligned} & 131,215 \\ & 109,337 \end{aligned}$ | $\begin{aligned} & 290,498 \\ & 270,999 \end{aligned}$ | $\begin{aligned} & 553,64,6 \\ & 535,638 \end{aligned}$ | $\begin{aligned} & 971,730 \\ & 937,965 \end{aligned}$ | $\begin{aligned} & 1,696,578 \\ & 1,64,767 \end{aligned}$ | $1,483,660$$1,47,275$75,865 | $8,033,482$ | $\begin{aligned} & 81,373 \\ & 36,072 \end{aligned}$ |
| Business receipts.....................da.......... |  |  |  |  |  |  |  |  |  |  |
| Depreciation............................do.......... |  | 6,152 | 14,268 | 23,919 |  | 58,873 |  |  |  |  |
| Net income (less deficit)................do. | $\begin{array}{r} 651,720 \\ 9,345,349 \\ 343,822 \end{array}$ | $\begin{array}{r} 18,944 \\ 17,885 \\ 8,523 \end{array}$ | $\begin{array}{r} 1540 \\ 200,718 \\ 3,495 \end{array}$ | $\begin{array}{r} 6,504 \\ 509,952 \\ 4,657 \end{array}$ | $\begin{array}{r} 24,935 \\ 448,686 \\ 6,574 \end{array}$ | $\begin{array}{r} 48,531 \\ 674,987 \\ 19,637 \end{array}$ | $\begin{array}{r} 85,189 \\ 1,263,208 \\ 38,56 \end{array}$ | $\begin{array}{r} 63,216 \\ 841,706 \\ 37,318 \end{array}$ | $\begin{array}{r} 416,554 \\ 4,784,679 \\ 224,695 \end{array}$ | $\begin{array}{r} 16,275 \\ 499,528 \\ 356 \end{array}$ |
| Total sssets.............................do. |  |  |  |  |  |  |  |  |  |  |
| Inventory, end-of-year....................do.. |  |  |  |  |  |  |  |  |  |  |
| Automobile and Other Repair Services | 29,410 |  |  |  |  |  |  |  |  |  |
| Nunber or returns, total.. |  | 3,668 | 3,786 | 5,1152,945 | 5,8883,876 | 5,5373,722 | 3,1982,23 | 695 | 337 | ${ }_{\left({ }^{2}\right)}^{1,186}$ |
| With end-of-yeser inventory. | 15,834 | 803 | 1,528 |  |  |  |  |  |  |  |
| Total receipta.................thousand dollars.. | 4,289,285 | 21,431 <br> 16,275 | 80,27965,957 | 198,347186,739 | 434,706415,986 | 820,446782,213 | 954,931935,456 | 490,873474,324 | 1,255,261 | $\begin{aligned} & 33,011 \\ & 12,774 \end{aligned}$ |
| Business receipts......................d. ${ }^{\text {a }}$........ | $\begin{array}{r} 4,065,893 \\ 484,281 \end{array}$ |  |  |  |  |  |  |  |  |  |
| Depreciation............................do.......... |  | 5,285 | 9,722 | 18,914 | 39,683 | 73,766 | 99,272 | 77,462 | 347,403 |  |
| Net income (less deficit)................do......... | $\begin{array}{r} 165,555 \\ 4,063,972 \\ 228,414 \end{array}$ | $\begin{array}{r} 11,727 \\ 63,409 \\ 1,675 \end{array}$ | $\begin{array}{r} 7,072 \\ 103,301 \\ 4,538 \end{array}$ | $\begin{array}{r} 4,460 \\ 200,060 \\ 10,149 \end{array}$ | $\begin{array}{r} 11,346 \\ 366,065 \\ 34,519 \end{array}$ | $\begin{array}{r} 35,020 \\ 545,40 \\ 40,738 \end{array}$ | $\begin{array}{r} 37,280 \\ 733,946 \\ 39,897 \end{array}$ | $\begin{array}{r} 26,933 \\ 414,233 \\ 27,631 \end{array}$ | $\begin{array}{r} 41,748 \\ 1,528,278 \\ 69,088 \end{array}$ | $\begin{aligned} & 3,423 \\ & 109,240 \\ & \left.\mathbf{c}^{2}\right) \end{aligned}$ |
| Total ssseta.............................do......... |  |  |  |  |  |  |  |  |  |  |
| Inventory, end-of-year...................do.......... |  |  |  |  |  |  |  |  |  |  |
| Arrusement and Recreation Services, Including Motion Pictures |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total...... | 29,357 | 5,210 | 4,1281,332 | 4,9082,151 | 4,8242,297 | $\begin{aligned} & 4,190 \\ & 2,058 \end{aligned}$ | 2,5391,432 | 749 | 560 | $\begin{array}{r} 2,249 \\ 146 \end{array}$ |
| With end-oi-year inventory........................ | 10,538 | 537 |  |  |  |  |  | 363 |  |  |
| Total receipts.................thousand dollars.. | 6,384,208$5,944,972$ | 28,49020,260 | 81,85968,4689 | 191,923176,30623,990 | 380,021345,68035,169 | $\begin{aligned} & 619,985 \\ & 577,924 \end{aligned}$ | 852,02177060,969 | $\begin{array}{r} 521,381 \\ 493,818 \\ 31,835 \end{array}$ | $\begin{array}{r} 3,703,587 \\ 3,482,287 \\ 356,129 \end{array}$ | $\begin{array}{r} 4,951 \\ 707 \end{array}$ |
| Business receipte......................do......... |  |  |  |  |  |  |  |  |  |  |
| Depreciation..............................do.......... | 581,209 | 4,255 | 9,780 |  | 35,169 | 58,384 | 60,960 |  |  |  |
| Net income (less deficit)................do | $\begin{array}{r} 280,620 \\ 7,268,338 \\ 694,614 \end{array}$ | $\begin{array}{r} 19,505 \\ 87,161 \\ 1,458 \end{array}$ | $\begin{array}{r} 18,646 \\ 20,782 \\ 2,628 \end{array}$ | $\begin{array}{r} 12,105 \\ 282,154 \\ 4,797 \end{array}$ | $\begin{array}{r} 13,542 \\ 501,958 \\ 8,606 \end{array}$ | $\begin{array}{r} 12,514 \\ 698,352 \\ 7,917 \end{array}$ |  | 22,433 | 281,484 | 14,230 |
| Total assete.............................do. |  |  |  |  |  |  | $\begin{gathered} 878,793 \\ 15,631 \end{gathered}$ | $\begin{array}{r} 521,525 \\ 13,928 \end{array}$ | $\begin{array}{r} 6,982,073 \\ 3,96,180 \\ 60 \end{array}$ | $\begin{array}{r} 4,5,540 \\ 3,469 \end{array}$ |
| Inventory, end-or-year..................d........... |  |  |  |  |  |  |  |  |  |  |
| Miscellaneous Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 30,3347,687 | 5,971892 | 3,4501,132 | $\begin{aligned} & 3,883 \\ & 1,078 \end{aligned}$ | 4,2001,147 | 4,505 | 3,945 | 1,323 | 693 | 2,404 |
| With end-of-year inventory. |  |  |  |  |  | 1,442 | 1,060 | 497 | 335 | ${ }^{(2)}$ |
| Tatal receipts.................thousand dollars.. | 5,666,352 | 25,922 | 61,493 | 146,882 | 305,498 | 648,799 | 1,215,031 | 920,228 | 2,308,158 | 3,341 |
|  | $5,464,4,42$ 121,769 | 20,235 1,445 | 57,146 2,856 |  |  | 638,247 18,417 | $1,194,474$ 31,927 | 898,198 14,319 | 2,215,721 31,547 |  |
| Depreciation.............................do......... | 121,769 | 1,445 | 2,856 | 5,091 | 12,007 | 18,417 | 31,927 | 14,319 | 31,547 | 4,160 |
| Net income (less deficit)................do......... | 248,868 | 19,100 | 23,142 | ${ }^{2} 2,233$ | 8,988 | 15,260 | 56,846 | 30,219 | 150,155 | 2,875 |
| Total assets..........................do......... | 3,674,075 | 108,538 | 95,777 | 137,352 | 294,365 | 416,822 | 670,4,45 | 392,780 24,566 | 1,312,611 | (2, ${ }^{2 / 5,385}$ |
| Inventory, end-of-year..................do......... | 106,395 | 3,703 | 8,087 | 2,831 | 5,091 | 7,667 | 14,558 | 24,566 | 38,381 |  |

${ }^{1}$ Deficit exceeds net income.
${ }^{2}$ Estimate is not ahom separately because or bigh aampling variability. However, the data are included in the appropriate totals.
NOTE: Estfmates for the subgroups "Metal ofning," "Contractors not allocable," and "Nature of business not allocable" are not shown separately because of higb aampling variability. However, the data are included in the division and overall totals.
Eatimatea are rounded and may not add to totala.
See text for explsnatory statements and "Deacription of the Samples and Limitations of the Data."
active corporation returns with net income
Table 5.5-number of returns, total receipts, business receipts, depreciation, net income, total assets, and inventory, by selecteo industries and size of business receipts


[^42]ACTIVE CORPORATION RETURNS WITH NET INCOME
Table 5.5 - NUMBER of returns, total receipts, business receipts, oeprectation, net income, total assets, and inventory, by SElected industries and size of business receipts-Continued


[^43]ACTIVE CORPORATION RETURNS WITH NET INCOME
Table 5.5 -NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECTATION, NET INCOME, TOTAL ASSETS, AND INVENTORY,
by SElected industries and size of business receipts -Continued


[^44]active corporation returns with net income
Table 5.5-number of returns, total receipts, business receipts, depreciation, net income, total assets, and inventory, by SELECTED INDUSTRIES AND SIZE OF buSiness receipts -Continued

| Selected industry and itero | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 10,000 \end{aligned}$ | \$10,000 under $\$ 25,000$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \text { W00,000 } \\ & \text { under } \\ & \$ 500,000 \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,000,000 \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 1,0 \times 0, \text { ouc } \\ & \text { or wore } \end{aligned}$ | $\begin{aligned} & \text { Receipts } \\ & \text { nct } \\ & \text { roported } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| manufacturing-Continued |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| with end-oi-year inventory......................... | 5,932 | $\left({ }^{1}\right)$ | 114 | ( ${ }^{1}$ | 531 | 748 | 1,444 | 1,375 | 1,495 | (1) |
| Total receipts..................thousand dollars.. | 9,945,747 | 2,447 | 2,488 | (1) | 56,434 | 129,935 | 570,466 | 1,104,402 | 8,072,045 | $\left.{ }^{1}\right)$ |
| Business receipts......................do.......... | $9,474,938$ 289,111 | 467 135 | 2,197 91 | (1) $(2)$ | 52,852 2,411 | 126,433 4,065 | 559,914 14,008 | $1,081,421$ 26,808 | $7,645,167$ 241,467 | ${ }^{1}$ ) |
| Depreciation.............................do.......... | 289,111 | 135 |  |  | 2,411 | 4,065 | 24,008 | 26,808 | 241,467 | ( ${ }^{\text {a }}$ |
| Net income. . . . . . . . . . . . . . . . . . . . . . . . . ${ }^{\text {do }}$ do | 626,015 | 1,197 | 502 | ${ }^{(1)}$ | 3,715 | 7,425 | 36,392 | 51,739 | 524,441 | (1) |
| Netal assets...............................do........... | 7,165,845 | 7,445 | 6,030 | (1) | 37,547 | 68,620 | 268,498 | 498,446 | 6,266,107 | (2) |
| Inventory, end-or-year................do.......... | 1,42,415 | $\left(^{1}\right.$ ) ${ }^{\text {a }}$ | 232 | (1) | 6,383 | 12,154 | 47,905 | 108,378 | 1,166,424 | ${ }^{(2)}$ |
| Furniture and Fixtures |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total...... | 4,440 | ( ${ }^{1}$ ) | ( ${ }^{1}$ ) | 124 | 302 | 710 | 943 | 993 | 1,213 | ${ }^{1}$ ) |
| with end-of-year inventory. | 4,293 | ${ }^{(1)}$ | ${ }^{(1)}$ | 124 | 289 | 686 | 918 | 981 | 1,205 | - |
| Total receipts...................thousand dollars.. | $6,467,945$ $6,404,997$ | (13) | $\left(\begin{array}{l}1 \\ 1 \\ 2\end{array}\right)$ | 4,709 <br> 4,605 |  | 101,820 100,886 |  | 740,586 735,396 | $\begin{aligned} & 5,270,360 \\ & 5,228.895 \end{aligned}$ | ( ${ }^{1}$ |
|  | $6,404,797$ 92,223 | ${ }^{1}$ | (2) | 4,605 76 | 20,919 332 | 100,886 1,367 | 322,694 4,073 | 735,396 8,645 | $\begin{array}{r} 5,218,895 \\ 77,670 \end{array}$ | - |
| Net income.................................do.......... | 431,114 | (1) | ${ }^{2}$ ) | 4.42 | 1,004 | 2,681 | 11,223 | 30,009 | 385,709 | (1) |
| Total assets............................do. | 3,073,529 | (1) | (1) | 2,815 | 8,083 | 40,538 | 132,025 | 295,456 | 2,591,852 | $\left.{ }^{1}\right)$ |
| Inventory, end-ot-year...................do......... | 893,635 | ( ${ }^{\text {) }}$ | ${ }^{(1)}$ | 1,100 | 1,846 | 10,123 | 38,375 | 77,282 | 764,621 | - |
| Paper and Allied Products |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................... | 2,557 | ( ${ }^{1}$ ) | ( ${ }^{1}$ | ( ${ }^{1}$ | ( ${ }^{1}$ | 190 | 434 | 613 | 1,162 | ( ${ }^{2}$ |
| With end-of-year inventory......................... | 2,412 | (1) | - | - | ${ }^{1}$ ) | 190 | 422 | 599 | 1,150 | - |
| Total receipts..................thousand dollars. | 14,330,015 | ${ }^{1}$ ) | ( ${ }^{1}$ ) | (1) | (1) | 27,380 | 138,130 | 454,290 | 13,702,421 | ( ${ }^{2}$ |
| Business receipts.........................do.......... | 13,963,438 | (1) | (1) | (1) | (1) | 26,897 | 135,211 | 441,971 | 13,351,969 | - |
| Depreciation..............................do. | 673,533 | ( ${ }^{1}$ | ${ }^{(1)}$ | ${ }^{1}$ ) | ${ }^{1}$ ) | 434 | 2,761 | 8,898 | 661,165 | - |
| Net income ...............................do......... | 1,259,201 | (1) | (1) | ${ }^{(2)}$ | (1) | 2,189 | 8,076 | 25,058 | 1,222,875 | ( ${ }^{1}$ |
| Total assets...........................do | 12,264,047 | (1) |  |  | (1) | 22,323 | 68,716 | 189,274 | 11,978,195 | - |
| Inventory, end-or-year...................do......... | 1,645,663 |  |  |  |  | 2,686 | 11,861 | 30,220 | 1,600,540 | - |
| Printing, Publishing, and Allied Industries |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 16,604 | 570 | 1,010 | 1,232 | 2,497 | 3,437 | 3,855 | 1,983 | 1,964 | ${ }^{1}$ ) |
| With end-of-year inventory. | 12,339 | 183 | 420 | 612 | 1,684 | 2,822 | 3,142 | 1,670 | 1,781 | ${ }^{(2)}$ |
| Total receipts..................thousand dollars.. | 17,228,387 | 5,366 | 22,768 | 46,137 | 183,236 | 494,874 | 1,234,302 | 1,398,452 | 13,834,913 | ${ }^{(2)}$ |
| Business receipts.......................do......... | 16,671,508 | 2,781 | 18,536 | 4,214 | 175,528 | 486,355 | 1,214,408 | 1,373,214 | 13,356,472 | (1) |
| Depreciation............................do......... | 428,356 | 62 | 663 | 1,305 | 5,627 | 15,146 | 28,359 | 34,078 | 342,474 | $\left.{ }^{1}\right)$ |
| Net income............................... ${ }^{\text {do. }}$ | 1,677,313 | 1,280 | 3,616 | 3,590 | 15,110 | 29,402 | 76,071 | 96,585 | 1,477,261 | ${ }^{1} 1$ |
| Total assets..............................d. ${ }^{\text {do. }}$ | 11,984,264 | 8,977 | 26,367 | 41,061 | 101,653 | 276,915 | 643,810 | 746,627 | 10,217,572 | $\left(\begin{array}{l}1 \\ (1)\end{array}\right.$ |
| Inventory, end-or-year...................dc.......... | 1,340,594 | 419 | 1,667 | 1,511 | 6,283 | 20,656 | 55,919 | 81,824 | 1,172,213 |  |
| Chericals and Allied Products |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 6,902 | 24 | 414 | 391 | 304 | 1,106 | 1,467 | 94 | 2,032 | - |
| With end-of-year inventory ........................ | 6,434 | 132 | 351 | 342 | 304 | 983 | 1,416 | 927 | 1,978 | - |
| Total receipts................thousand dollars.. | 39,807,203 | 929 | 7,505 | 15,775 | 22,426 | 157,185 | 505,156 | 699,870 | 38,398,357 | - |
| Business receipts........................do......... | 38,763,434 | 826 | 7,353 | 14,788 | 22,051 | 155,463 | 496,349 | 695,482 | 37,371,122 |  |
| Depreciation.............................do.......... | 1,806,983 | 96 | 139 | 33. | 288 | 4,080 | 11,098 | 11,012 | 1,779,936 | - |
| Net income. . . . . . . . . . . . . . . . . . . . . . . . . . do. | 5,042,285 | 94 | 490 | 2,604 | 2,446 | 10,979 | 36,700 | 33,162 | 4,950,810 | - |
| Total assets..........................do......... | 32,837,494 | 1,655 | 3,820 | 14,300 | 13,758 | 95,558 | 270,902 | 335,354 | 32,102,147 | - |
| Inventory, end-oi-year...................do......... | 5,622,496 | 146 | 869 | 2,254 | 2,438 | 17,881 | 48,181 | 90,775 | 5,459,952 | - |
| Fetroleun Refining and Related Industries |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 795 | (2) | (2) | ( ${ }^{1}$ | ${ }^{(1)}$ | ( ${ }^{2}$ ) | 176 | 187 | 221 | ${ }^{1}$ ) |
| With end-of-year inventory........................ | 546 | - | - | - | ${ }^{(1)}$ | ${ }^{(2)}$ | ( ${ }^{2}$ | 148 | 214 | - |
| Total receipts...................thousand dollars.. | 49,817,646 | ${ }^{(2)}$ |  |  |  | (1) | 62,283 | 139,371 | 49,599,498 | ( ${ }^{2}$ |
| 侎iness receipts.......................do......... | 46,783,992 | (2) | ( ${ }^{2}$ | (2) | (1) | $(1)$ $(1)$ | 61,857 | 136,704 | 46,570,991 | - |
| Depreciation.............................do......... | 2,018,596 | $\left.{ }^{1}\right)$ | (1) | (2) | (2) | ( ${ }^{1}$ | 2,268 | 5,678 | 2,009,41 | - |
| Net incomp.............................d. . . . . . . . | 3,025,820 | (1) | (1) | ${ }^{(1)}$ | (2) | ${ }^{(1)}$ | 3,107 | 7,455 | 3,012,742 | ( ${ }^{1}$ |
| Total assets..........................do......... | 56,265,732 | ${ }^{(1)}$ | ( ${ }^{1}$ | (1) | (1) | (1) | 26,836 | 83,297 | 50, 130,533 | - |
| Inventory, end-of-year..................do......... | 3,750,083 | - | - | - | ${ }^{1}$ ) | (1) | ${ }^{1}$ ) | 3,583 | 3,743,824 | - |
| Fubber and Miscellaneous Plastios Products |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 3,523 | ( ${ }^{1}$ ) | (1) | 244 | 312 | 483 | 879 | 592 | 884 | (1) |
| With end-of-year inventory........................... | 3,241 | ( ${ }^{1}$ ) | ${ }^{(1)}$ | 193 | 312 | 420 | 818 | 567 | 828 | - |
| Total recelpts.................thousand dollars.. | 10,050,545 | ${ }^{2}$ ) | (1) | 9,669 | 23,884 | 72,629 | 271,616 | 493,938 | 9,238,309 | ( ${ }^{1}$ |
| Business receipts.......................do......... | 9,872,918 | (1) | (1) | 8,698 | 23,802 | 70,307 | 268,228 | 429,130 | 9,071,418 | - |
| Depreciation..............................do......... | 307,215 | ${ }^{1}$ ) | $\left.{ }^{1}\right)$ | 357 | 621 | 2,097 | 8,107 | 13,510 | 282,378 | - |
| Net income..............................do......... | 682,815 | (2) | (1) | 1,516 | 1,892 | 5,415 | 18,748 | 27,285 | 627,867 | ${ }^{1}$ ) |
| Total sssets............................du......... | 6,925,206 | $\left({ }^{1}\right)$ | ${ }^{(1)}$ | 8,297 | 11,913 | 33,280 | 136,615 | 206,529 | 6,527,552 | - |
| Inventory, end-or-year..................do........ | 1,661,346 | ${ }^{(1)}$ | ${ }^{(2)}$ | 1,083 | 2,682 | 4,856 | 26,253 | 35,827 | 1,590,816 |  |

[^45]active corporation returns with net income
Table 5.5-NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, by Selected industries and size of busines receipts - Contanued


ACTIVE CORPORATION RETURNS WITH NET INCOME
TabIe 5.5-NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, OEPREC LATION, NET INCOME, TOTAL ASSETS, AND INVENTORY,

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Under <br> $\$ 10,000$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & 112 d e r \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,000,000 \end{gathered}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { or mo } \mathrm{r} \end{aligned}$ | $\begin{gathered} \text { Receipta } \\ \text { not } \\ \text { reported } \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| MANFACTURING-Continued |  |  |  |  |  |  |  |  |  |  |
| Other Manufacturing |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............ | 9,007 | 274 | 404 | 533 | 1,246 | 1,475 | 2,134 | 1,147 | 1,756 | ${ }^{(2)}$ |
| With end-uf-yeer inventory.. | 8,141 | ( ${ }^{1}$ | 303 | 364 | 1,080 | 1,285 | 2,033 | 1,141 | 1,725 | ${ }^{(2)}$ |
| Total receipts...................thousand dollars.. | 20,363,008 | 880 | 7,035 | 20,248 | 89,961 | 217,063 | 683,542 | 837,094 | 18,506,753 | ( ${ }^{1}$ |
| Business rectipts.........................do......... | 20,062,803 | (1) 879 | 6,545 | 19,498 | 88,583 | 214,833 | 677,474 | 822,964 | 18,232,027 |  |
| Depreciation..............................do.......... | 473,036 |  | 131 | 366 | 1,858 | 4,562 | 11,206 | 12,370 | 442,543 |  |
| Net incuat.................................do. | 2,384,724 | ${ }^{89}$ | 724 6,986 | 2,642 | 6,122 | 14,336 | 40,401 | 40,864 | 2,279,452 | $\left(\begin{array}{l}1 \\ 1 \\ 1\end{array}\right.$ |
|  | $14,528,164$ $5,367,698$ | (1) ${ }^{2,049}$ | 6,986 1,715 | 12,528 3,760 | 50,002 11,078 | 100,656 20,507 | 347,713 90,272 | 405,478 109,990 | $13,602,880$ $5,129,953$ | ${ }^{(1)}$ |
| TEANSPORTATION, COMMNICATION, ELECTRIC, GAS, AND SANITARY SERVICES |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 38,379 | 3,165 | 4,266 | 4,729 | 6,431 | 6,319 | 6,538 | 2,819 | 3,474 | 638 |
| With end-of-year inventory | 9,361 | 257 | 341 | 884 | 1,346 | 1,485 | 1,997 | 1,063 | 1,961 | ( ${ }^{1}$ ) |
| Total receipts..................thousand dollars.. | 83,092,647 | 28,190 | 76,83969,168 | 185,052173,344 | 483,787 464,229 | 933,857 | 2,164,647 | $\begin{aligned} & 2,083,430 \\ & 2,036,483 \end{aligned}$ | 77,114,000 | $22,845$ |
| Business receipts.......................do......... | 80,819,924 | 15,927 |  |  |  | 67,377 | 2,093,515 |  | 75,061,311 | 2, |
| Depreciation............................................. | 8,153,590 | 3,040 | 9,796 | 17,945 | 40,323 |  | 2,147,042 | 227,977 | 7,735,335 | 4,755 |
| Net income................................ do | 11,019,778 | 6,196 | 13,862 | 31,307 | 54,250 | 87,597 | 174,616 | 140,842 | 10,501,446 | 9,662 |
| Total assets..........................do......... | 178,653,503 | 146,369 | 159,115 | 326,966 | 612,793 | 936,851 | 1,877,917 | 1,669,406 | 172,785,231 |  |
| Inventory, end-of-year. ..................do.. | 3,642,646 | 914 | 556 | 2,961 | 7,276 | 20,177 | -29,117 | -53,658 | 3,527,779 | ${ }^{(2)}$ |
| Transportation |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total.. | 29,749 | 2,175 | 3,396 | 3,652 | 4,724 | 4,818889 | 5,287 | 2,431 | 2,728 | 538 |
| With end-of-year inventory | 6,184 | 99 | 142 | 474 | 797 |  | 889 1,459 | 826 | 1,472 | ( ${ }^{1}$ |
| Total receipts...................thousand dollars.. | 36,119,597 | 22,376 | 60,629 | 143,020 | 354,329 | 711,906 | 1,745,862 | 1,792,085 | 31,268,724 | 20,676 |
| Business receipts.........................do.......... | 34,622,065 | 11,757 | 55,081 | 134,283 | 339,540 | 691,161 | 1,691,944 | 1,753,927 | 29,944, 372 |  |
| Depreciation...............................do.......... | 2,889,282 | 2,441 | 8,055 | 12,477 | 27,942 | 46,691 106,502 |  | -96,231 | 2,584,264 | 4,679 |
| Net 1ncome. . . . . . . . . . . . . . . . . . . . . . . . . . do | $\begin{array}{r} 53,327,439 \\ 923,023 \end{array}$ | $\begin{array}{r} 4,472 \\ 119,315 \\ 853 \end{array}$ | 10,356125,538193 | 24,628211,1411,790 | $\begin{array}{r} 37,228 \\ 358,573 \\ 4,589 \end{array}$ | $\begin{array}{r} 62,812 \\ 54,266 \\ 13,937 \end{array}$ | 118,298 | 104,577 | 2,113,313 | 7,895 |
| Totel assets............................do......... |  |  |  |  |  |  | 1,150,529 | $\begin{array}{r} 1,093,672 \\ 39,642 \end{array}$ | $\begin{array}{r} 49,594,338 \\ 944,060 \end{array}$ | ${ }_{(13,}^{13}$, 067 |
| Inventory, end -of-year................... . . ${ }^{\text {a }}$. |  |  |  |  |  |  | 17,751 |  |  |  |
| Rallroad transportation, terminals, and related services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................... | 285 | ( ${ }^{1}$ | - | $\begin{aligned} & \left({ }^{2}\right) \\ & \left(^{1}\right) \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & \left({ }^{2}\right) \end{aligned}$ | 68 |  | (1) 20 | 101 | ( ${ }^{1}$ )$\left(^{1}\right)$ |
| With end-of-year inventor | 173 | (2) | - |  |  | ${ }^{1}$ ) |  |  | 77 |  |
| Total receipts..................thousand dollars.. | 10,999,259 | $\left(\begin{array}{l} 1 \\ \left(\begin{array}{l} 1 \\ 1 \\ 1 \end{array}\right) \end{array}\right.$ | - | $\left.\begin{array}{l}\text { ( } \\ \text { ( }\end{array}\right)$ | $\left(^{1}\right)$ | 17,48315,417 |  | 14,931 | $\begin{aligned} & 10,951,962 \\ & 10,174,896 \end{aligned}$ | $\left({ }^{2}\right)$ |
| Business receipts.......................do......... | 10,207,228 |  | - |  | (1) $(1)$ $(1)$ |  |  |  |  |  |
| Depreciation...............................do.......... | 1,137,100 |  | - |  |  |  |  | 860 |  |  |
| Net income...............................do | 644,597 | $\begin{aligned} & \left(\begin{array}{l} 2 \\ 1 \\ ( \end{array}\right) \\ & (2) \end{aligned}$ | - | $\left(\begin{array}{l} 1 \\ (2) \\ (1) \\ 1 \end{array}\right)$ | $\left(\begin{array}{l} 1 \\ 2 \\ 2 \\ (2) \end{array}\right)$ | $\begin{array}{r} 3,242 \\ 58,688 \\ (1) \end{array}$ |  | $\begin{aligned} & 3,915 \\ & 45,674 \\ & \text { (1) }^{2} \end{aligned}$ | $\begin{array}{r} 63,736 \\ 30,633,844 \\ 468,630 \end{array}$ | $(1)$$(1)$$(2)$ |
| Total assets.............................do. | 30,883,775 |  | - |  |  |  |  |  |  |  |
| Inventory, end-of-year......................do... | -470,975 |  | - |  |  |  |  |  |  |  |
| Motor freight transportation, and warehousing, teminals, and related services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total.......... | 25,713 | $\text { (1) }^{629}$ | $\begin{aligned} & 1,315 \\ & \text { (1) } \left.^{1}\right) \end{aligned}$ | 1,660205 | 2,504475 | 2,772 3,579 |  | 1,480 | 1.610807 | 164 |
| With end-or-year inventory | 3,316 |  |  |  |  | 392 | 868 | 505 |  |  |
| Total receipts...................thousand doliars.. | 11,212,854 | $\begin{aligned} & 2,690 \\ & 2,526 \end{aligned}$ | $\begin{aligned} & 27,131 \\ & 24,053 \end{aligned}$ | $\begin{aligned} & 66,991 \\ & 62,372 \end{aligned}$ | $\begin{aligned} & 196,288 \\ & 186,676 \end{aligned}$ | $\begin{aligned} & 421,002 \\ & 406,199 \end{aligned}$ | $\begin{aligned} & 1,187,394 \\ & 1,160,464 \end{aligned}$ | $\begin{aligned} & 1,091,598 \\ & 1,069,172 \end{aligned}$ | 8,214,510 | 5,250 |
| Busineas recelpts........................do......... | 11,033,984 |  |  |  |  |  |  |  | 8,122,522 |  |
| Depreciation..............................do.......... | 576,506 | 210 | 2,689 | 6,362 | 15,349 | 29,407 | 66,588 | 60,152 | 394,667 | 1,082 |
| Net income. . . . . . . . . . . . . . . . . . . . . . . . . . do. | 594,447 | $\left({ }^{8}\right)^{893}$ | $\begin{array}{r} 4,459 \\ (4,634 \\ \left({ }^{1}\right) \end{array}$ | $\begin{array}{r} 13,405 \\ 93,556 \\ 376 \end{array}$ | $\begin{array}{r} 18,877 \\ 191,029 \\ 3,035 \end{array}$ | $\begin{array}{r} 32,188 \\ 287,999 \\ 6,530 \end{array}$ | $\begin{array}{r} 72,106 \\ 688,489 \\ 9,286 \end{array}$ | $\begin{array}{r} 58,529 \\ 608,046 \\ 26,795 \end{array}$ |  | 2,307 |
| Total assets............................do......... | 5,783,173 |  |  |  |  |  |  |  | $3,838,785$ | 22,458 |
| Inventory, end-of-year...................do.......... | 124,134 |  |  |  |  |  |  |  | $78,047$ |  |
| 0 ther transportation |  |  |  |  |  |  |  |  |  |  |
| Number or returne, total..... | 13,751 | 1,540 | 2,081 | 1,965 | 2,205 | 1,995 | 1,691 | 931 | 1,017 | 326 |
| With end-or-year inventory...... | 2,695 | ( ${ }^{1}$ | (2) | 256 | 321 | 445 | 583 | 307 | 588 | ( ${ }^{1}$ ) |
| Total receipts...................thousand dollars.. | 13,907,484 | 12,726 | 33,498 | 74,844 | 156,917 | 280,632 | 551,257 | 683,308 | 12,102,252 | 12,050 |
| Businesa receipte.......................do......... | 13,380,853 | 9,219 | 31,028 | 70,932 | 151,872 | 275,208 | 525,817 | 669,824 | 11,646,954 |  |
| Depreciation.............................do......... | 1,175,676 | 2,114 | 5,366 | 6,013 | 12,588 | 16,904 | 38,836 | 35,219 | 1,055,334 | 3,302 |
| Net income............................... do......... | 1,244,535 | 3,437 | 5,897 | 10,768 | 18,070 | 28,268 | 45,306 | 42,133 | 1,086,588 | 4,068 |
| Total assets...........................do. | 16,660,491 | 37,263 | 80,904 | 98,690 | 162,627 | 238,699 | 416,920 | 439,952 | 15,121,709 | 63,727 |
| Inventory, end-of-year...................do... | 327,914 | ${ }^{1}{ }^{1}$ | ( ${ }^{\text {) }}$ | 1,375 | 1,554 | 7,048 | 8,161 | 12,047 | 297, 383 | ${ }^{1}$ ) |
| Coxpmulcation |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................. | 4,940 | 262 | 390 | 706 | 1,171 | 1,039 | 793 | 176 | 364 | ( ${ }^{1}$ |
| With end-af-year inventary......................... | 1,861 | ( ${ }^{1}$ | ( ${ }^{1}$ | 317 | 466 | 335 | 312 | 96 | 152 | - |
| Total receipts...................thousand dollars.. | 20,898,270 | 2,118 | 7,382 | 27,996 | 88,217 | 157,668 | 255,911 | 132,028 | 20,225,080 | ${ }^{1}{ }^{1}$ |
| Business receipts.......................d. ${ }^{\text {d }}$. $\ldots$.... | 20,498,554 | 1,227 | 6,281 | 26,128 | 86,568 | 151,430 | 247,898 | 126,395 | 19,852,627 | (1) |
| Depreciation.............................. do......... | 2,089,031 | 130 | 820 | 4,133 | 8,807 | 14,802 | 27,493 | 18,807 | 2,013,964 | ${ }^{1}$ ) |
| Net income...............................do......... | 4,134,905 | 595 | 918 | 4,881 | 10,535 | 19,219 | 36,362 | 21,096 | 4,040,359 | (1) |
| Tital assets............................ ${ }_{\text {do }}$ | $45,650,618$ $1,157,256$ | $\left({ }^{4}\right)^{4,725}$ | $(1)^{9,321}$ | 69,244 | 157,374 1,917 | 262,815 3,196 | 499,743 6,916 | 291,642 6,474 | $4,351,948$ $1,137,547$ | ${ }^{(2)}$ |

[^46]active corporation returns with net income
Table 5.5 -NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECLATION, NET INCOME, TOTAL ASSETS, AND INVENTORY,
by SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEI PTS -Continued


Footnote at end or table.

ACTIVF CORPORATION RETURNS WITH NET INCOME
Table 5.5-NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS - Continued

| Selected industry and itern | Size of busineas receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 10,000 \end{aligned}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \$ 25,000 \end{aligned}$ | \$25,000 under \$50,000 | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { w.der } \\ & \$ 200,000 \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,000,000 \\ \hline \end{gathered}$ | $\begin{aligned} & \text { \$1,000,000 } \\ & \text { or more } \end{aligned}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reprted } \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| wholesais and retail trade-Cantinued |  |  |  |  |  |  |  |  |  |  |
| Other wholesale trade |  |  |  |  |  |  |  |  |  |  |
| Number of returne, total.. | 69,581 | 2,778 | 2,996 | 3,636 | 5,854 | 9,134 | 16,030 | 11,776 | 17,199 | 308 |
| with end-or-year inventury......... | 54,824 | 1,041 | 1,461 | 1,866 | 3,420 | 6,883 | 13,865 | 10,547 | 25,749 | ( ${ }^{1}$ |
| İtal receipts.................thousand dollars.. | 91,428,578 | 19,238 | 57,94 | 152,372 | 453,662 | 1,382,488 | 5,367,874 | 8,478,586 | 75,505,535 | 10,879 |
| Busitess receipts........................do......... | 90,123, 341 | 20,725 | 50,494 | 134, 135 | 429,337 6,803 | $1,338,949$ 15,724 | $5,274,261$ 51,204 | $8,357,034$ 65,832 | 74,528,406 | 162 |
| Depreciatis. ..............................do.......... | 487,879 | 317 | 1,251 | 2,765 | 6,803 | 15,724 | 51,204 | 65,832 | 343,821 | 162 |
| Net income | 2,608,811 | 4,048 | 7,538 | 17,043 | 35,673 | 80,038 | 203,748 | 275,422 | 1,981,813 | 3,488 |
| Total sssets............................do | 31,172,669 | 63,654 | 83,527 | 178,277 | 305,385 | 717,482 | 2,243,055 | 3,111,965 | 24,437,583 | (1),741 |
| Inventory, end-of-year..................do | 9,321,556 | 4,326 | 8,920 | 16,950 | 54,939 | 168,591 | 638,236 | 911,731 | 7,514,811 | (1) |
| Retail Trade |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total | 189,142 | 3,014 | 4,822 | 12,680 | 27,200 | 40,786 | 51,964 | 24,488 | 23,632 | 556 |
| With end-of-year inventory. | 176,537 | 1,673 | 3,210 | 10,714 | 24,812 | 38,773 | 50,413 | 23,684 | 23,220 | $\left.{ }^{1}\right)$ |
| Total receipts..................thousans dollars.. | 164,770,323 | 19,711 | 96,706 | 494,189 | 2,093,157 | 6,073,306 | 16,837,994 | 17,387,433 | 121,758,193 | 9,634 |
| Business receipts........................0......... | 160,947,831 | 23,831 | 86,660 | 474,141 | 2,033,938 | 5,964,422 | 16,504,759 | 17,037,162 | 218,832,918 | - |
| Depreciation..............................do.. | 1,624,888 | 661 | 2,167 | 10,076 | 35,250 | 88,362 | 206,535 | 168,066 | 1,113,155 | 616 |
| Net income . . . . . . . . . . . . . . . . . . . . . . . . . . do. | 5,036,325 | 4,990 | 9,481 | 25,065 | 92,239 | 245,905 | 639,863 | 535,972 | 3,478,399 | 4,411 |
| Total assets. | 58,008,705 | 40,877 | 109,287 | 302,362 | 1,033,332 | 2,725,551 | 6,819,451 | 6,227,652 | 40,693,606 | 56,587 |
| Inventory, end-of-year-...................do. | 19,224,897 | 4,574 | 18,537 | 81,869 | 328,465 | 948,794 | 2,400,304 | 2,272,018 | 13,169,896 | (1) |
| Building materials, hardware, and farm equipment |  |  |  |  |  |  |  |  |  |  |
| With end-of-year inventory. | 18,210 | ( ${ }^{1}$ | 175 | 603 | 2,310 | 4,122 | 5,590 | 3,357 | 1,919 | - |
| Total receipts..................thousand dollars.. | 9,994,668 | 1,133 | 5,259 | 28,757 | 185,360 | 653,246 | 1,914,553 | 2,457,078 | $4,748,581$ | ( ${ }^{1}$ |
| Business receipts.......................do... | 9,773,268 | 1,048 | 4,252 | 27,738 | 181,316 | 639,982 | 1,878,144 | 2,402,562 | 4,638,226 | - |
| Depreciation............................dc.......... | 98,245 | 25 | 221 | 353 | 2,536 | 9,231 | 19,205 | 22,859 | 43,815 | - |
| Net incume................................do | 354,983 | 219 | 808 | 1,325 | 7,018 | 26,112 | 61,017 | 76,984 | 181,450 | ${ }^{1}{ }^{1}$ |
| Total assets | 4,832,472 | (1,882 | 11,031 | 26,989 | 110,471 | 368,619 | 953,433 | 1,184,840 | 2,171,202 |  |
| Inventory, end-of-year...................do. | 1,783,101 | $\left.{ }^{1}{ }^{1}\right)$ | 1,789 | 10,458 | 51,240 | 148,660 | 378,036 | 43,798 | 748,523 | - |
| General merchandise stores |  |  |  |  |  |  |  |  |  |  |
| Number or returms, total. | 12,089 | 354 | 581 | 640 | 1,324 | 2,167 | 3,261 | 1,645 | 2,113 | ( ${ }^{1}$ |
| With end-of-year inventory. | 11,189 | 226 | 340 | 526 | 1,130 | 2,103 | 3,201 | 1,605 | 2,058 | - |
| Total receipts...................thousand dollars.. | 34,980,847 | 1,772 | 11,107 | 24,865 | 104,876 | 317,464 | 1,047,747 | 1,187,750 | 32,284,149 | (2) |
| Business receipts.......................do. | 33,400,239 | 1,767 | 10,381 | 23,887 | 101,981 | 314,542 | 1,029,019 | 1,170,779 | 30,747,883 |  |
| Depreciation.............................do.. | 468,932 | 199 | 534 | 1,125 | 1,636 | 5,382 | 15,591 | 20,722 | 423,655 | ${ }^{(1)}$ |
| Net income............................. do. | 1,638,068 | 184 | 686 | 1,962 | 4,737 | 14,236 | 47,622 | 45,585 | 1,522,482 | (1) |
| Total assets...........................do. | 19,072,050 | 1,927 | 12,141 | 20,620 | 66,192 | 166,683 | 448,512 | 476,610 | 17,867,088 | ( ${ }^{1}$ |
| Inventory, end-ar-year...................do... | 5,139,466 | 237 | 2,924 | 6,409 | 24,236 | 69,344 | 134,488 | 183,735 | 4,658,103 | - |
| Food stores |  |  |  |  |  |  |  |  |  |  |
| Number of retirns, total...... | 13,192 | (1) | 228 | 472 | 1,250 | 2,131 | 3,052 | 2,510 | 3,500 | ( ${ }^{2}$ |
| With end-of-year inventory | 12,071 | $\left({ }^{1}\right)$ | (1) | 324 | 973 | 1,984 | 2,911 | 2,384 | 3,417 | - |
| Total receipts..................thicusand dollars.. | 38,122,170 | (2) | 4,451 | 18,284 | 95,090 | 305,761 | 1,007,908 | 1,787,448 | 34,902,999 | ${ }^{(2)}$ |
| Business receipts.......................do... | 37,896,500 | (2) | 4,147 | 17,400 | 92,752 | 303,276 | 997,435 | 1,770,546 | 34,710,721 | - |
| Depreciation............................do. | 367,289 | ( ${ }^{1}$ | 61 | 233 | 2,272 | 3,673 | 10,224 | 15,864 | 334,937 | - |
| Net incore..................................ac. | 737,213 | ${ }^{1}$ ) | 98 | 890 | 3,733 | 7,858 | 20,138 | 36,284 | 668,174 | ( ${ }^{2}$ |
| Total assets. | 7,135,932 | (2) | (1) ${ }^{1,948}$ | 9,020 | 38,759 | 73,619 | 183,966 | 343,699 | 6,484,858 | - |
| Inventory, end-or-year. | 2,309,073 | (1) | ( ${ }^{1}$ ) | 642 | 5,393 | 16,949 | 44,907 | 90,674 | 2,150,371 | - |
| Autamotive dealers and gasoline servize stations |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 31,887 | 312 | 339 | 819 | 1,910 | 3,755 | 6,833 | 6,604 | 11,170 | 145 |
| With end-of-year inventory. | 30,592 | 170 | 268 | 569 | 1,692 | 3,618 | 6,705 | 6,525 | 11,045 | - |
| Total receipts..................thousand dollars.. | 41,776,978 | 2,269 | 8,176 | 32,431 | 151,104 | 571,962 | 2,305,685 | 4,853,371 | 33,850,651 | 1,329 |
| Business receipts........................do......... | 41,096,076 | 1,567 | 6,429 | 30,102 | 147,512 | 560,146 | 2,256,267 | 4,770,868 | 33,323,185 | - |
| Deprecistion.............................. .do......... | 192,722 | 26 | 57 | 990 | 2,092 | 6,905 | 19,897 | 26,555 | 136,075 | 35 |
| Net income.............................do. | 668,500 | 451 | 1,130 | 2,757 | 4,729 | 16,398 | 58,317 | 86,863 | 496,799 | 1,056 |
| Total assets.......................... do......... | 9,732,021 | 6,259 | 13,833 | 29,557 | 70,900 | 260,870 | 804,044 | 1,341,907 | 7,194,578 | 10,073 |
| Inventory, end-or-year....................do......... | $4,515.864$ | 871 | 1,249 | 7,564 | 25,321 | 77,137 | 300,929 | 639,405 | 3,463,388 | - |
| Apparel and accessory stores |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 21,973 | 180 | 506 | 1,634 | 3,662 | 5,680 | 6,986 | 1,991 | 1,290 | ( ${ }^{1}$ |
| With end-of-year inventory........................ | 21,077 | (1) | 405 | 1,467 | 3,63 | 5,455 | 6,322 | 1,900 | 1,271 | - |
| Total recefpts..................thussand dollars.. | 9,394,934 | 1,151 | 9,165 | 68,380 | 294,002 | 831,535 | 2,303,929 | 1,309,344 | 4,586,150 | ( ${ }^{1}$ |
| Business receipts........................do......... | 9,141,338 | (1,15 ${ }^{1}$ | 8,679 | 63,426 | 278,476 | 819,047 | 2,264,442 | 1,279,346 | 4,426,771 | (1) |
| Depreciation..............................do......... | 79,833 | ${ }^{1}{ }^{1}$ | 136 | 725 | 2,649 | 6,995 | 19,170 | 10,453 | 39,705 | (1) |
| Net income.............................did.......... | 391,221 | 33 | 739 | 3,719 | 11,521 | 40,056 | 108,799 | 58,746 | 167,158 | (2) |
| Total assets | 4,190,292 | 593 | 12,768 | 50,474 | 153,046 | 369,524 | 952,707 | 543,006 | 2,102,568 | ${ }^{(2)}$ |
| Inventory, end-of-yesr | 1,635,460 | ( ${ }^{1}$ | 5,401 | 20,459 | 72,813 | 183,680 | 430,492 | 226,696 | 695,529 | - |

ACTIVE CORPORATION RETURNS WITH NET INCOME
Table 5.5 -NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, by selected industries and size of business receipts-Continued

| Selected industry and item | Size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Under <br> \$10,000 | \$10,000 under \$25,000 | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 200,000 \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \$ 500,000 \end{aligned}$ | $\begin{aligned} & \$ 500,000 \\ & \text { under } \\ & \$ 1,000,000 \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { or more } \end{aligned}$ | $\begin{aligned} & \text { Receipts } \\ & \text { not } \\ & \text { reported } \\ & \hline \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Wholesalif and retail trade-cantinued |  |  |  |  |  |  |  |  |  |  |
| Eating and drinking places |  |  |  |  |  |  |  |  |  |  |
| Nunber or returns, total.. | 27,153 | 448 | 1,229 | 4,308 | 7,210 | 5,712 | 5,739 | 1,847 | 536 | ( ${ }^{1}$ |
| With end-of-year inventory......................... | 24,251 | 175 | 856 | 3,650 | 6,456 | 5,285 | 5,486 | 1,809 | 534 | - |
| Total receipts...................thousand dollars.. | 6,860,038 | 3,070 | 25,496 | 167,182 | 532,227 | 844,635 | 1,820,568 | 1,255,890 | 2,208,992 | ( ${ }^{1}$ |
| Business receipts.........................do......... | 6,692,563 | 2,207 | 23,493 | 162,414 | 520,135 | 834,571 | 1,781,864 | 1,229,670 | 2,138,209 | (2) |
| Depreciation........................................................ | 171,477 | 112 | 642 | 4,440 | 14,080 | 22,447 | -46,246 | 29,833 | 53,574 | ${ }^{(2)}$ |
| Net income...............................do. | 302,105 | 898 | 1,515 | 6,749 | 22,617 | 32,964 | 75,199 | 58,504 | 102,721 | ( ${ }^{1}$ |
| Total assets...............................do... | 2,513,528 | 6,352 | 16,557 | 76,114 | 209,792 | 286,467 | 615,143 | 398,762 | 899,698 | (1) |
| Inventory, end-of-year....................do.......... | 167,818 | 138 | 871 | 4,466 | 13,648 | 15,821 | 36,199 | 23,725 | 72,950 | - |
| Other retail trade |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total....... | 63,586 | 1,391 | 1,687 | 4,077 | 9,458 | 16,994 | 20,318 | 6,391 | 3,075 | 195 |
| With end-of-year inventory.. | 59,147 | 844 | 1,089 | 3,575 | 8,617 | 16,206 | 19,698 | 6,104 | 2,976 | ${ }^{1}$ ) |
| Total receipts...................thousand dollars.. | 23,640,688 | 10,089 | 33,052 | 154,290 | 740,499 | 2,548,103 | 6,437,604 | 4,536,052 | 9,176,671 | 4,328 |
| Business receipts........................do.......... | 22,947,847 | 5,868 | 29,279 | 149,174 | 711,766 | 2,492,858 | 6,297,588 | 4,413,391 | 8,847,923 |  |
| Depreciation................................do........... | 246,390 | 274 | 486 | 2,210 | 9,985 | 33,669 | 76,202 | 41,780 | 81,394 | 390 |
| Net income...............................do. | 944,235 | 3,167 | 4,505 | 7,663 | 37,884 | 108,301 | 268,771 | 173,008 | 339,615 | 1,321 |
| Total assets.............................do. | 10,532,410 | 23,801 | 41,009 | 89,588 | 384,172 | 1,199,769 | 2,861,646 | 1,938,828 | 3,973,614 | 19,983 |
| Inventory, end-of-year....................do.......... | 3,674,135 | 2,360 | 6,167 | 31,871 | 135,814 | 437,213 | 1,015,253 | 1,663,985 | 1,381,032 | ${ }^{1}$ ) |
| Wholesale and Retail Trade Not Allocable |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total........................ | 3,379 | (1) | 145 | 189 | 578 | 494 | 759 | 550 | 454 | ( ${ }^{1}$ ) |
| With end-of-year inventory. | 2,961 | (1) | 144 | 138 | 4 | 480 | 708 | 525 | 439 | - |
| Total receipts...................thousand dollars.. | 2,458,301 | ( ${ }^{1}$ ) | 4,003 | 7,024 | 4, 077 | 75,779 | 253,044 | 393,671 | 1,678,995 | ( ${ }^{\text {( })}$ |
| Business receipts........................do......... | 2,402,907 | $\binom{1}{1}$ | 2,607 | 6,964 | 43,286 | 74,179 | 244,605 | 386,361 |  | - |
| Depreciation...............................do.......... | 25,191 | (1) | 52 | 152 | 883 | 905 | 2,901 | 3,545 | 16,733 | - |
| Net income............................... ${ }^{\text {do }}$ | 68,920 | (1) | 653 | 319 | 2,191 | 2,262 | 11,039 | 11,971 | 39,999 | (1) |
| Total assets.............................do......... | 1,096,273 | (1) | 3,382 | 3,734 | 22,825 | 28,780 | 119,855 | 142,234 | 750,620 | (2) |
| Inventory, end-of-year....................do......... | 361,627 | $\left.{ }^{1}\right)$ | 862 | 983 | 6,226 | 11,736 | 39,604 | 51,203 | 250,722 | - |
| Finance, insurance, and real estate |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................. | 243,113 | 62,686 | 53,926 | 43,504 | 34,967 | 21,785 | 14,400 | 5,403 | 6,442 | - |
| With end-or-year inventory.. | 2,170 | ${ }^{(1)}$ | 508 | 257 | 388 | 360 | 253 | 199 | 154 | - |
| Total receipts..................thousand dollars.. | 96,201,348 | 279,555 | 882,613 | 1,556,928 | 2,461,84,4 | 3,024,700 | 4,451,956 | 3,755,394 | 79,788,358 | - |
| Business receipts...........................do.......... | 51,027,191 | 77,350 | 317,165 | 665,432 | 1,199,944 | 1,380,009 | 1,740,126 | 1,155,354 | 44,491,811 | - |
| Depreciation..............................do......... | 2,086,918 | 32,020 | 110,798 | 178,320 | 221,810 | 210,387 | 216,451 | 147,288 | 969,844 | - |
| Net income.................................do | 12,509,473 | 90,455 | 263,671 | 416,955 | 561,079 | 588,877 | 766,399 | 550,418 | 9,271,619 | - |
| Total assets...........................do. | 875,819,079 | 2,813,777 | 5,704,348 | 8,747,547 |  | 22,781,102 | 48,544, 183 | 48,717,310 | 724,515,525 | - |
| Inventory, end-or-year...................do.......... | 258,662 | ${ }^{(1)}$ | 13,639 | 8,930 | 18,774 | 13,255 | 12,726 | 25,153 | 165,230 | - |
| Banks and Trust Companies |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total <br> With end-of-year inventory | $\text { (1) }^{14,036}$ | ( ${ }^{1}$ | 182 | 510 | 1,864 | 3,248 | 4,134 | (1,912 | ${ }^{(1)}{ }^{2,087}$ | - |
| Total receipts..................thousand dollars.. | 19,790,574 | $\binom{1}{1}$ | 3,488 | 19,489 | 140,313 | 478,470 | 1,307,092 | 1,336,746 | 16,504,197 | - |
| Business receipts........................do......... | 2,496,467 | (1) | 3,025 | 5,141 | 15,096 | 52,832 | 1,138,406 | 143,373 | 2,138,057 | - |
| Depreciation................................ . do . . . . . . . $^{\text {. }}$ | 446,801 | (1) | 234 | 312 | 3,107 | 12,332 | 37,332 | 36,490 | 356,943 | - |
| Net income................................do. | 2,363,669 |  |  |  |  |  |  |  |  | - |
| Total assets......................................................... Inventory, end-or-year | $429,934,374$ | (1) | 15,910 | 344,628 | 3,066,749 | 10,282,346 | 27,777,927 | 28,015,889 | $\begin{gathered} 360,374,722 \\ (1) \end{gathered}$ | - |
| Credit Agencies Other Than Banks |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................. | 34,167 | 10,418 | 3,268 | 4,064 | 5,596 | 4,390 | 3,054 | 1,460 | 1,917 | - |
| With end-of-year inventory......................... |  |  | - |  | ${ }^{1}$ ) | ${ }^{(2)}$ | $\left.{ }^{1}\right)$ | (1) | $\left.{ }^{1}\right)$ | - |
| Total receipts...................thousand dollars.. | 11,435,097 | 31,194 | 53,395 | 151,991 | 408,965 | 606,773 | 976,966 | 1,020,420 | 8,185,393 | - |
| Business receipts..........................do......... | 3,103,583 | 4,929 | 14,210 | 59,567 | 149,395 | 234,711 | 267,981 | 174,677 | 2,198,713 | - |
| Depreciation.................................do........... | 145,991 | 411 | 760 | 2,070 | 4,667 | 7,421 | 11,789 | 13,723 | 105,150 | - |
| Net income...............................do.......... | 1,276,549 | 15,447 | 20,016 | 38,854 | 100,565 | 125,870 | 132,632 | 100,058 | 743,107 | - |
| Total assets...........................do.................................. | 160,294,51.3 | 560,653 $(1)$ | 544,044 | 1, 171,136 | 2,511,540 | 4, ${ }_{(1)}(1), 072$ | $12,294,180$ | $\begin{gathered} 15,268,859 \\ (1) \end{gathered}$ | 123,401,029 | - |
| Security and Commodity Brokers, Dealers, Exchanges, and Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 2,295 | 215 | 285 | 313 | 453 | 480 | 229 | 128 | 192 | - |
| With end-of-year inventory........................... | $\left.{ }^{1}\right)$ | - | - | - | - | - |  | ( ${ }^{1}$ ) | - | - |
| Total receipts..................thousand dollars.. | 1,561,623 | 798 | 4,54.8 | 11,329 | 31,213 | 65,932 | 76,411 | 86,017 | 1,285,375 | - |
| Business receipts........................do......... | 473,042 | 213 | 987 | 5,058 | 7,958 | 16,184 | 27,715 601 | 28,620 | 386,307 11,577 | - |
| Depreciation...............................io.......... | 14,474 | 40 | 51 | 182 | 562 | 897 |  |  | 11,577 | - |
| Net incэme...............................do......... | 262,447 | 319 | 1,474 | 3,127 | 5,118 | 11,942 | 12,999 | 10,803 | 216,665 | - |
| Total assets............................do. | 7,295,268 | 12,941 | 28,572 | 43,278 | 69,040 | 204,518 | $\underset{(1)}{261,797}$ | $\underset{\substack{260,570 \\(1)}}{\text { 2 }}$ | 6,414,552 | - |

Footnote at end of table.
active corporation returns with net income
table 5.5-nimber of returns, total receipts, business receipts, depreciation, net income, total. assets, and inventory, by Selected industries and size of business receipts-Continued


## aCtive corporation returns with net income

Table 5.5 - NIMBER OF RETURNS, TOTAL RECETPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY,
by Selected industries and size of business receipts - Continued

| Selected industry and item | size of business receipts |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{gathered} \text { Under } \\ \$ 10,000 \end{gathered}$ | $\begin{aligned} & \$ 10,000 \\ & \text { under } \\ & \$ 25,000 \end{aligned}$ | $\begin{gathered} \$ 25,000 \\ \text { under } \\ \$ 50,000 \end{gathered}$ | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { winder } \\ & \text { wi20,000 } \end{aligned}$ | $\begin{gathered} \$ 200,000 \\ \text { under } \\ \$ 500,000 \end{gathered}$ | $\begin{gathered} \$ 500,000 \\ \text { under } \\ \$ 1,000,000 \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { or more } \end{aligned}$ | $\begin{aligned} & \text { Recelpts } \\ & \text { not } \\ & \text { reported } \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| $\frac{\text { Hotels, Rooming Houses, Camps, and }}{\text { Other Lodging Places }}$ |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total. | 8,931 | 486 | 1,282 | 1,342 | 1,798 | 1,681 | 1,227 | 491 | 293 | 331 |
| With end-of-year inventory. | 2,794 | 101 | 208 | 190 | 500 | 489 | 640 | 400 | 247 | ( ${ }^{2}$ |
| Total receipts................... thousand dollars.. | 2,958,080 | 8,195 | 26,004 | 69,715 | 139,577 | 261,187 | 408,801 | 365,982 | 1,656,260 | 22,359 |
| Business receipts........................do......... | 2,646,425 | 2,708 | 21,501 | 49,244 | 130,678 | 246,660 | 374,054 | 332,065 | 1,489,515 |  |
| Deprecistion...............................do.......... | 218,044 | 730 | 3,284 | 7,030 | 15,138 | 26,363 | 31,541 | 22,917 | 105,315 | 5,726 |
| Net income. . . . . . . . . . . . . . . . . . . . . . . . . do. | 205,564 | 1,619 | 3,374 | 18,229 | 16,201 | 25,917 | 27,584 | 25,571 | 82,909 | 4,160 |
| Total assets............................do......... | 4,023,939 | 21,367 | 82,853 | 121,013 | 257,831 | 443,606 | 542,853 | 391,106 | 2,046,146 |  |
| Inventory, end-of-year.....................do.. | 50,175 | 155 | ${ }_{293}$ | 255 | 1,055 | 1,75 | 3,706 | 4,187 | 2, 38,390 | $(1)^{1}$ |
| Persmal Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, tatal.......................... | 19,237 | 775 | 2,169 | 3,402 | 4,682 | 4,137 | 2,614 | 1,040 | 394 | ( ${ }^{1}$ ) |
| With end-of-year inventory........................ | 10,438 | ${ }^{(2)}$ | 837 | 1,683 | 2,295 | 2,589 | 1,922 | 717 | 291 | ${ }^{(2)}$ |
| Total receipts...................thousand dollars.. | 3,758,387 | 6,101 | 37,313 | 126,741 | 343,937 | 580,887 | 821,153 | 709,280 | 1,132,351 | ${ }^{1}$ ) |
| Business receipts.......................do......... | 3,702,690 | 4,398 | 35,783 | 122,762 | 334,948 | 574,042 | 810,370 | 701,152 | 1,119,235 |  |
| Depreciation.............................do.......... | 156,368 | 485 | 2,571 | 7,453 | 15,959 | 26,324 | 33,528 | 24,566 | 45,469 | ${ }^{(1)}$ |
| Net income...............................do......... | 234,554 | 1,237 | 3,377 | 8,350 | 20,331 | 40,270 | 50,951 | 35,398 | 74,497 |  |
| Total assets...........................do......... | 2,181,242 |  |  |  |  |  |  |  |  | (1) |
| Inventory, end-of-year....................do... | 121,653 | ${ }^{(1)}$ | 587 | 3,070 | 7,997 | 13,378 | 20,941 | 22,675 | 52,884 |  |
| Business Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................. | 30,974 | 3,879 | 3,249 | 4,664 | 4,954 | 5,117 | 4,403 | 1,711 | 1,506 | 1,491 |
| With end-of-year inventory....................... | 7,014 | 309 | 380 | 783 | 1,202 | 1,494 | 1,494 | 695 | 597 | $\left({ }^{1}\right)$ |
| Total receipts................thousand dollars.. | 11,585,762 | 23,574 | 70,880 | 283,573 | 371,661 | 742,434 | 1,420,080 | 1,224,609 | 7,475,879 | 73,072 |
| Business receipts........................do.......... | 11,202,539 | 15,635 | 54, 262 | 168,375 | 356,434 | 713,692 | 1,380,076 | 1,205,060 | 7,309,005 |  |
| Depreciation.............................do.......... | 478,744 | 2,441 | 8,788 | 15,993 | 30,095 | 47,489 | 87,727 | 57,524 | 202,595 | 26,092 |
| Net income ...............................do......... | 812,074 | 7,461 | 17,320 | 27,913 | 41,049 | 70,282 | 101,954 | 75,383 | 438,970 | 31,742 |
| Total assets.........................do.......... | 7,470,044 | 86,184 | 126,872 | 389,686 | 342,300 | 537,355 | 999,058 | 664,798 | 4,069,654 | 254,137 |
| Inventory, end-of-year................... do.......... | 292,622 | 5,678 | 388 | 1,610 | 4,610 | 15,019 | 28,226 | 32,351 | 204,647 | ${ }^{(1)}$ |
| Automobile and Other Repalr Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total..................... | 18,008 | 1,398 | 2,053 | 2,927 | 3,532 | 4,144 | 2,556 | 635 | 297 | 466 |
| With end-of-year inventory............... | 10,018 | 302 | 781 | 1,558 | 2,272 | 2,754 | 1,737 | 440 | 173 | ${ }^{1}$ ) |
| Total receipts.................tbousend dollars.. | 3,450,443 | 10,928 | 44,754 | 119,186 | 270,184 | 613,120 | 768,938 | 446,195 | 1,151,132 | 26,006 |
| Business receipts......................do......... | 3,271,287 | 7,014 | 34,992 | 110,669 | 256,234 | 584,730 | 754,113 | 431,297 | 1,092,238 |  |
| Depreciation. .............................do.......... | 559,538 | 2,524 | 6,143 | 23,968 | 30,448 | 51,962 | 72,023 | 64,438 | 309,506 | 8,526 |
| Net income. . . . . . . . . . . . . . . . . . . . . . . do.......... | 213,976 | 2,170 | 11,706 | 11,569 | 19,492 | 42,936 | 46,599 | 28,540 | 46,503 | 4,461 |
| Total assets..........................do......... | 3,265,387 | 26,239 | 60,920 | 140,648 | 272,965 | 402,883 | 569,764 | 353,457 | 1,358,245 |  |
| Inventory, end-or-year....................do......... | 175,322 | 427 | 2,181 | 6,247 | 21,233 | 29,972 | 31,096 | 25,077 | 1,59,089 | $\left({ }^{1}\right)$ |
| Amusement and Recreation Services, Including Motion Pictures |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total............................ | 12,978 | 1,640 | 1,652 | 2,129 | 2,545 | 2,193 | 1,618 | 488 | 429 | 284 |
| Whth end-of-year inventory. | 4,863 | 154 | 484 | 846 | 1,206 | 922 | 852 | 211 | 175 | ( ${ }^{2}$ |
| Total receipts.................thousand dollars.. | 4,801,095 | 9,892 | 36,222 | 86,675 | 212,001 | 321,346 | 550,883 | 346,904 | 3,233,017 | 4,155 |
| Business receipts.......................do......... | 4,454,771 | 6,827 | 27,676 | 77,928 | 184,755 | 303,314 | 490,277 | 327,191 | 3,036,803 | - |
| Depreciation.............................do.......... | 412,322 | 821 | 2,960 | 8,119 | 14,850 | 22,397 | 34,678 | 18,802 | 309,607 | 88 |
| Net income..............................do... | 482,681 | 2,300 | 5,542 | 7,575 | 22,967 | 27,296 | 56,901 | 33,360 | 323,446 | 3,294 |
| Total assets...........................do......... | 5,097,447 | 21,501 | 71,751 | 118,403 | 246,746 | 281,405 | 536,788 | 311,938 | 3,490,642 | (18,273 |
| Inventory, end-of-year.................... ${ }^{\text {dio......... }}$ | 631,567 | 171 | 562 | 1,996 | 4,425 | 3,227 | 8,158 | 6,363 | 606,574 | (1) |
| Miscellaneous Services |  |  |  |  |  |  |  |  |  |  |
| Number of returns, total.......................... | 17,312 | 1,972 | 2,588 | 2,083 | 3,064 | 3,243 | 3,323 | 1,141 | 574 | 324 |
| With end-of-year inventory........................ | 4,661 | 212 | 417 | 530 | 850 | 1,010 | 913 | 428 | 275 | ${ }^{1}{ }^{1}$ |
| Total receipts.................thousand dollars.. | 4,622,272 | 10,402 | 27,472 | 79,361 | 224,988 | 469,495 | 1,011,34.5 | 793,089 | 1,987,917 | 18,203 |
| Business receipts....................... ${ }^{\text {do........ }}$. | 4,470,187 | 7,226 | 26,039 | 75,524 | 221,669 | 460,906 | 996,163 | 777,155 | 1,905,505 |  |
| Depreciation..............................do.......... | 85,723 | 229 | 983 | 2,315 | 7,275 | 12,777 | 25,198 | 11,455 | 24,086 | 2,405 |
| Net income...............................d |  | 2,828 | 3,52 | 8,803 | 19,193 | 35,734 | 75,841 | 34,390 | 163,672 |  |
| Total assets...........................do......... | 2,559,267 | 34,725 | 26,424 | 66,750 | 176,168 | 261,793 | 510,240 | 290,312 | 1,150,508 | 42,357 |
| Inventory, end-or-year | 71,982 | 323 | 1,709 | 1,611 | 3,932 | 5,847 | 11,661 | 15,064 | 30,626 |  |

${ }^{1}$ Estimate ia not shown separately because of higb ampling variability. However, the data are included in the appropriate totals
NOTE: Estimates for the aubgroups "Metal mining, " "Contractora not allocable," and "Nature or busineas not allocable" are not sbown separately because of Migb sampling variability. However, the data are included in the diviaion and overall totala.
See text for explanatory statements and "Degcription of the Samples and Limitations of tbe Data."
table 5.6 -baiance sheet and income statement items, by industrial division and size of total assets

| 1ndustrial division, item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Zero } \\ & \text { assets } \end{aligned}$ | $\begin{aligned} & \$ 1 \text { undder } \\ & \$ 25,000 \end{aligned}$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & \text { under } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 250,000 \end{aligned}$ | $\begin{aligned} & \$ 250,000 \\ & \text { under } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { wider } \\ & \$ 5,000,000 \end{aligned}$ | $\begin{aligned} & 85,000,000 \\ & \text { or more } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Number of returne............................................. | 1,423,980 | 43,763 | 360,551 | 203,945 | 237,903 | 280,271 | 210,417 | 62,601 | 24,529 |
|  | (Thousand dollars) |  |  |  |  |  |  |  |  |
| tal | 2,723, 524,382 | - | 3,785,617 | 7,360,549 | 17,070,862 | 4,697,741 | 98,391,286 | 230,154,152 | 1,422,064,175 |
| Cash...................... | $117,060,042$ <br> $405,515,032$ | = | 629,497 752,283 | $\begin{array}{r} 965,718 \\ 1,523,481 \end{array}$ | $\begin{aligned} & 1,970,582 \\ & 3,793,525 \end{aligned}$ | $\begin{array}{r} 4,502,498 \\ 10,621,575 \end{array}$ | $\begin{array}{r} 7,985,126 \\ 25,844,803 \end{array}$ | $\begin{aligned} & 10,586,139 \\ & 35,820,624 \end{aligned}$ | $\begin{array}{r} 90,420,482 \\ 327,158,741 \end{array}$ |
| Less: Allowance for bad d | 13,263,527 |  | 14,104 | 19,731 | 61,286 | -174,420 | 610,748 | -764,459 | $11,618,779$ |
| Inventories. | 126,340,612 |  | 474,801 7,927 | $1,146,607$ 19,418 | $2,828,851$ 91,805 | $7,210,4,49$ 334,392 | $16,678,158$ $1,212,858$ | $17,869,906$ $8,930,887$ | $\begin{gathered} 80,131,840 \\ 146,318,815 \end{gathered}$ |
| Investments $\mathrm{i}_{i}$ Coverument obligations | 256,916, 102 |  | 7,927 | $19,418$ | 91,805 |  | 1,212,898 | 8,930,887 | $146,318,815$ |
| Other current assets Loans to stockholders | $\begin{array}{r} 32,362,577 \\ 1,342,664 \end{array}$ |  | 114,238 82,810 | 226,540 13,698 | 514,564 202,123 705,567 | 1,518,599 | $3,469,875$ <br> 453,809 <br> 6.800 | $\begin{array}{r} 4,113,036 \\ 257,374 \end{array}$ | $22,405,725$ 36,260 |
| Loans to stockholders | 463,378,103 |  | 137,139 | 305, 123 | 785,567 | 2,544,245 | 6,906,050 | 15,729,410 | 436,970,569 |
| Depreciable assets | 581,071,598 |  | 2,480,975 | 4,087,811 | 9,028,779 | 22,554,165 | 45,831,278 | $48,509,979$ $20,375,863$ | $48,578,611$ $171,554,709$ |
| Less: Accumulated | 229,163,722 |  | 1,384,398 | 2,003,757 | 4,210,344 | 10,054,680 | 19,579,971 | $20,375,8 \in 3$ | 171,554,709 |
| Depletable assets. | $18,053,601$ $7,538,709$ |  | 25,384 17,690 | $\begin{gathered} 24,460 \\ 6,984 \end{gathered}$ | $\begin{aligned} & 81,234 \\ & 46,526 \end{aligned}$ | $\begin{array}{r} 186,260 \\ 96,005 \end{array}$ | $\begin{aligned} & 41,160 \\ & 161,527 \end{aligned}$ | $\begin{aligned} & 909,492 \\ & 354,823 \end{aligned}$ | $\begin{gathered} 16,385,621 \\ 6,855,154 \end{gathered}$ |
| Less: Accumulated | $7,538,709$ <br> $31,107,238$ |  | 17,690 181,804 | 6,982 514,323 | 46,526 $1,384,070$ | 96,005 3,712,686 | 161,527 $7,295,14$ | 394,823 5,852,448 | $6,855,154$ $12,166,563$ |
| Intangiole assets. | 3,937,165 |  | 38,521 | 35,665 | 64,377 | 140,241 | 283,236 | 429,686 | 2,945,439 |
| Less: Accumulated amorti | 2,170,233 |  | 20,930 | 15,865 | 23,652 | 54,299 | 111,174 | -174,987 | 1,769,326 |
| 0 ther assets.......... | 38,075,839 | - | 297,360 | 423,042 | 667,193 | 1,376,446 | 2,453,210 | 2,815,103 | 30,043,487 |
| Total liabilit | 1,723,524,382 | - | 3,785,617 | 7,360,549 | 17,070,862 | 44,697,741 | 98,391,286 | 130,154, 152 | 1,422,064,175 |
| Accounts payable | 89,621,816 | - | 814,765 | 1,304,483 | 2,718,848 | 6,520,783 | 14,398,793 | 14,418,036 | 49,436,108 |
| Mortgages, notes, and bonds payable in less than one year... | 84,666,562 |  | 503, 310 | 797,203 | 1,842,588 | 5,115,697 | 13,004,038 | 14,315,607 | 49,088,119 |
| Other current liabilities............................... | 583, 399,802 |  | 298,698 | 410,531 | 923,535 | 2,389,154 | 6,355,200 | 27,065,261 | 545,957,423 |
| Loens from stockholders. | 15,238,992 |  | 690,430 | 713,181 | 1,230,513 | $2,144,333$ $8,246,379$ | $3,162,990$ $19,477,587$ | 1,992,132 | $5,305,413$ $156,53,909$ |
| Mortgages, notes, and bonds payable in one year or | 210,274,079 |  | 605,161 | 1,207,485 | 2,960,583 | 8,246,379 | 19,477,587 | 21,241,975 | 156,534,909 |
| 0 aner liabilitie | 204,335,352 | - | 254,246 | 270,520 | 516,543 | 1,372,087 | 3,316,751 | 5,267, 360 | 193,337,845 |
| Capital stock. | 161,356,975 | - | 1,899,295 | 2,303,877 | 4,500,126 | 9,332,429 | 15,545,739 | 15,000,061 | 112,775,448 |
| Paid-in or capital | 102,893,650 |  | 252,654 | 302,683 | 586,611 | 1,319,788 | 3,362,617 | 5,612,150 | 91,457,147 |
| Surplus reserves. | 18,618,910 |  | 7,736 | 14,340 | 44,789 | 126,294 | 373,809 | 870,495 | 17,181,447 |
| Earned surplus and undivided profit | 253,128,244 | - | ${ }^{1} 1,540,678$ | 36,246 | 1,746,726 | 8,130,797 | 19,393,762 | 24,371,075 | 200,990,316 |
| Total receipts | 1,194,600,562 | 8,379,824 | 14,091,846 | 18,048,141 | 35,914,905 | 85,735,096 | 173,522,377 | 166,532,977 | 692,375,496 |
| Business receipts | ,120,381,727 | 7,634,041 | 13,694,273 | 17,581,136 | 34,944,691 | 83,148,498 | 168,058,392 | 160,270,318 | 635,050,378 |
| Interest on covernment obligations: United States................. |  | 33,103 | 79 | 1,351 | 2,856 | 10,769 | 46,404 | 277,415 | 3,549,600 |
| United States..1 | 1,750,812 | 2,977 | 214 | 348 | 567 | 2,231 | 9,753 | 62,157 | 1,672,565 |
| Other interes | 31,541,607 | 195,318 | 12,169 | 19,640 | 54,275 | 218,130 | 785,704 | 1,430,787 | 28,825,584 |
| Rents | 7,755,007 | 92,693 | 89,412 | 141,528 | 327,969 | 832,971 | 1,458,456 | 1,086,869 | 3,725,109 |
| Royalties........................................ | 1,749,855 | 34,498 | 11,081 | 9,520 | 20,275 | 43,752 | 66,339 | 159,611 | 1,404,779 |
| Net short-term capital gain reduced by net long-term capital loss.................................................................... | 118,222 | 3,666 | 1,371 | 2,588 | 4,037 | 12,297 | 12,316 | 16,312 | 65,635 |
| Net long-term capital gsin reduced by net short-term espital |  |  |  |  |  |  |  |  | 3,940,033 |
| loss.............. | $5,340,562$ $2,916,948$ | 102,685 64,278 | 74,2935 | 4,880 60,098 | 136,034 | 131,620 | 59, 215 | 543,957 | 1,111,871 |
| Dividends, domestic corporation | $4,521,140$ | 91,820 | 3,006 | 3,612 | 9,014 | 29,148 | 105,049 | 235,039 | 4,04,452 |
| Dividends, foreign corporations | 2,212,608 | 3,244 | 1,644 |  | 187 | [ 503 | 6,182 | -24,083 | 2,176,667 |
| Other receipts.......... | 12,389,882 | 121,501 | 153,661 | 184,402 | 346,151 | 925,386 | 1,967,364 | 1,882,594 | 6,808,823 |
| tal d | 1,119,860,008 | 8,032,371 | 24,238,326 | 27,808,269 | 35,124,650 | 83,298,033 | 168,429,428 | 160,038,384 | 632,890,547 |
| Cost of sales and | 792,952,590 | 5,406,735 | 8,583,721 | 11,561,211 | 23,987,574 | 60,777,135 | 129,581,736 | 123,875,555 | 429,178,923 |
| Compensation of offic | 21,028,932 | 115,926 | 1,389,220 | 1,418,893 | 2,187,552 | 3,74, 798 | 4,908,629 | 3,037,615 | 4,236,299 |
| Repairs.. | 9,212,367 | 63,146 | 72,327 | 98,358 | 193,165 | 427,756 | 779,877 | 761,736 | 6,816,002 |
| Bad debta | 4,229,708 | 4,068 | 35,40 | 43,727 | 95,936 | 244,244 | 513,385 | 484,479 | 2,768,429 |
| Rent paid | 14,244,804 | 133,263 | 575,414 | 549,454. | 859,560 | 1,486,961 | 2,062,884 | 1,502,834 | 7,124,436 |
| Taxes pald. | 31,656,410 | 213,549 | 336,976 | 462,381 | 784, 277 | 1,710,832 | 3,145,875 | 3,104,320 | 21,898,200 |
| Interest pald. | 26,425,014 | 293,363 | 81,006 | 115,072 | 266,560 | 755,670 | 1,812,371 | 2,244,006 | 20,856,966 |
| contributions | 785,366 | 3,348 | 1,121 | 1,861 | 5,821 | 20,365 | 63,722 | 97,707 | 591,421 |
| Amortization. | 281,709 | 9,763 | 5,174 | 3,905 | 9,481 | 15,337 | 29,773 | 43,585 | 164,691 |
| Deprecisti | 34,115,127 | 203,052 | 263,142 | 372,484 | 744,439 | 2,750,008 | 3,286,016 | 3,278,026 | 24,217,960 |
| Depletion. | 4,792,384 | 82,081 | 2,837 | 2,252 | 8,281 | 30,368 | 68,551 | 204,019 | 4,393,995 |
| Advertising. | 23,310,169 | 122,368 | 150,046 | 157,182 | 344,198 | 698,122 | 1,264,080 | 1,366,146 | 9,208,027 |
| Pension, profit sharing, stock bonus, annulty plans | 7,267,880 | 28,898 | 18,266 | 21,747 | 42,979 | 150,857 | 413,017 | 614,440 | 5,977,676 |
| Other employee benefit plans | $4,111,833$ | 16,782 | 20,401 | 29,667 | 53,100 | 147,499 | 331,799 | 384, 881 | 3,127,706 |
| Net less, noncapital assets | 584,986 | 29,828 | 32,755 | 20,939 | 17,648 | 33,540 | 46,714 | 92,034 | 311,528 |
| Other deductions. | 154,810,729 | 1,266,201 | 2,670,480 | 2,949,136 | 5,524,079 | 11,314,541 | 20,120,999 | 18,97,001 | 92,018,292 |
| Total receipts less total deductions. | 74,740,654 | 34,453 | ${ }^{1} 146,480$ | 239,872 | 790,255 | 2,437,063 | 5,092,949 | 6,494,593 | 59,484,949 |
| Certain taxable income from related foreign corporation | -899,979 | 1,240 346,416 |  |  |  |  | 5,084,624 | 6,43,490 | 58,703,402 |
| Net income (less deficit) Net income............ | 73,889,821 | 346,416 <br> 635,271 <br> 28,85 | $\begin{array}{r}3 \\ 3 \\ 410,546 \\ \hline 10,69\end{array}$ | 239,541 628,406 | 789,688 $1,364,862$ | $2,434,832$ $3,245,872$ | 5,084,624 | 6,435,926 $7,590,588$ | $58,705,488$ $60,606,803$ |
| Net income Deficit... | $80,796,801$ $6,906,980$ | 635,271 288,855 | 410,547 557,241 | 628,406 388,865 | $1,364,862$ 575,174 | $3,245,872$ 811,040 | 6,314,452 $1,229,828$ | 7,590,588 $1,154,662$ | $60,606,803$ $1,901,315$ |
| Income subject to tax | 70,839,773 | 472,758 | 184,659 | 380,386 | 951,348 | 2,460,084 | 5,196,170 | 6,819,916 | 54,374,452 |
| Income tax.. | 31,661,573 | 200,121 | 35,989 | 84,599 | 228,537 | 669,949 | 1,857,620 | 2,986,729 | 25,598,029 |
| Investment credit. | 1,716,290 | 7,406 | 1,076 | 4,529 | 14,605 | 46,968 | 114,127 | 134,081 | 1,393,496 |
| Net incone (lesa deficit) after | 43,94,538 | 153,701 | ${ }^{3} 181,607$ | 159,477 | 575,756 | 1,811,851 | 3,311,131 | 3,583,278 | 34,500,957 |
| Net income after tax | S0,854,838 | 443,520 | 375,634 | 548,560 | 1,151,134 | 2,623,111 | 4,571,137 | 4,738,464 | 36,403,278 |
| Diatribution to stocknolders: Cash and property except oum | 25,997,453 | 226,096 | 137,774 | 145,278 | 248,447 | 499,074 | 851,037 | 1,043,148 | 22,848,601 |
| Cash and property except own Corporation's own stock..... | 2,239,629 | 38,064 | 1,003 | 584 | 5,377 | 45,777 | 145,829 | 226,800 | 1,776,175 |

Footnotes at end of table.

Table 5.6-balance sheet and income statement items, by industrial diviston and size of total assets-Continued


[^47]Table 5.6-balance sheet and income statement items, by industrial division and size of total assets -Continued

| Industrial division, item, | Total | Size ar wral assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Zero } \\ & \text { assets } \end{aligned}$ | $\$ 1$ under $\$ 25,000$ | $\begin{aligned} & \$ 25,000 \\ & \text { urder } \\ & \$ 50,000 \end{aligned}$ | $\begin{aligned} & \$ 50,000 \\ & \text { inder } \\ & \$ 100,000 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 1100,000 \\ \text { under } \\ \$ 200,000 \end{array} \end{aligned}$ | $\begin{aligned} & \$ 250,000 \\ & \text { wider } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{array}{ll} \$ 1,000,0,0 \\ \$ 5,000,500 \end{array}$ | $\begin{aligned} & 35,000, y 0 \\ & \text { er more } \end{aligned}$ |
| Aumber ct returns.................. | (1) | (2) | (3) | (6) | (5) | (b) | (7) | (8) | (9) |
|  | 13,285 | 372 | 3,303 | 1,742 | 2,046 | 2,314 | 2,188 | 977 | 343 |
|  | (Thousend dothar ${ }^{\text {a }}$ |  |  |  |  |  |  |  |  |
| Total asset | 16,546,370 | - | 29,552 | 60,831 | 149,001 | 377,682 | 1,115,331 | 2,026,967 | 12,787,006 |
| Cash | 1,199,533 | - | 5,202 | 6,976 | 19,502 | 34,881 | 137,746 | 193,837 | 801,389 |
| Notes and accounts receivable... Less: Allowance ior bad debts. | $2,513,860$ 19,161 | - | $\begin{array}{r}4,792 \\ \hline 135\end{array}$ | 11,013 79 | 33,990 50 | 80,615 585 | 202,602 1,138 | 365,598 3,306 | $1,815,250$ 13,848 |
| Inventorips... | 849,750 | - | 253 | 2,212 | 5,226 | 11,038 | 43,783 | 75,852 | 711,488 |
| Investments in Covernment obligations | 626,527 | - | 89 | 183 | 761 | 5,474 | 15,642 | 76,426 | 527,952 |
| Other current assets | 375,406 | - | 628 | 337 | 2,691 | 6,232 | 18,526 | 45,539 | 301,453 |
| Loans to stockholdera | 40,991 | - | 666 | 406 | 650 | 2,628 | 7,883 | 8,265 | 20,495 |
| Other investments. | $2,243,068$ $12,257,656$ | - | 2,049 | 6,736 | 4,266 123,729 | 23,368 | 69,537 | 236,739 | 1,902,373 |
| Depreciable sssets.. | 12,257,656 |  | 38,620 | 63,663 | 123,729 | 299,147 | 1,005,013 | 1,632,451 | 9,095,033 |
| Less: Accumulated depreciatio | 6,193,032 | - | 27,323 | 38,915 | 65,242 | 162,219 | 566,615 | 977,220 | 4,355,498 |
| Depletable assets...... | 3,217,096 | - | 10,648 | 4,209 | 18,731 | 55,033 | 171,753 | 373,407 | 2,583,315 |
| Less: Accunulated depletion | 1,54,851 |  | 8,087 | 602 | 7,334 | 22,511 | 77,340 | 164,556 | 1,260,421 |
| Land............. | 339,403 261,475 | - | 383 612 | 3,277 115 | 5,236 1,172 | 27,839 2,267 | 29,488 4,873 | 99,983 14,954 | 173,197 297,482 |
| Less: Accumulated amortizatio | 118,893 | - | 505 | 89 | 333 | 886 | 2,389 | 7,351 | 107,340 |
| Other assets. | 493,522 |  | 1,662 | 3,489 | 6,008 | 15,361 | 55,967 | 56,349 | 354,686 |
| Total liabilities. | 16,546,370 | - | 29,552 | 60,831 | 149,001 | 377,682 | 1,115,331 | 2,026,967 | 12,787,006 |
| Accounts payable............................. | 1,223,215 | - | 11,598 | 12,477 | 23,588 | 58,336 | 157,499 | 186,48 | 773,319 |
| Mortgages, notes, and bonds payable in less than one ye | 955,980 | - | 5,972 | 14,207 | 21,783 | 60,614 | 138,908 | 169,700 | 54,7\% |
| Other current liabilities. | 1,033,928 | - | 6,520 | 2,971 | 5,659 | 17,334 | 45,685 | 78,211 | 877,548 |
| Loand from stockholders | 241,215 | - | 20,078 | 3,865 | 24,438 | 18,084 | 33,430 | 36,985 | 104,335 |
| Mortgages, notes, and bonds payable in one year or more | 2,345,674 | - | 4,039 | 21,634 | 32,983 | 55,448 | 162,974 | 270,289 | 1,798,307 |
| Other 1iablities | 630,909 | - | 3,225 | 2,217 | 3,973 | 10,297 | 37,705 | 86,492 | 487,000 |
| Capital stock............ | 2,276,545 | - | 27,608 | 54,662 | 68,813 | 101,324 | 230,508 | 392,838 | 1,400,792 |
| Paid-in or capital surplu Surplus reserves......... | 1,845,868 | - | 3,321 | 2,507 | 11,74 | 24,677 | 59,138 | 128,661 | 1,615,820 |
| Surplus reserves................... | 114,480 $5,878,556$ | - | 254, 153,063 | 133 25,722 | 24,4020 | 7,536 24,032 | 9,624 239,910 | 26,562 650,779 | 70,449 $5,114,640$ |
| Total recetpts. | 12,602,087 | 143,565 | 96,770 | 24,669 | 216,942 | 436,715 | 1,385,408 | 1,681,206 | 8,546,812 |
| Businese receipts. | 11,903,304 | 131,894 | 91,738 | 89,368 | 208,547 | 417,960 | 1,321,654 | 1,592,141 | 8,050,002 |
| Interest on Government obligations: <br> Inited States. <br> tate and local | 16,503 | 511 | 22 | (2) | 25 | 231 | 951 | 2,124 | 12,638 |
| Other interest | 58,862 |  | 43 | 56 | 48 | 518 | 2,609 | 6,357 | 47,992 |
| Rents.. | 43,366 | 769 | 227 | 37 | 776 | 3,265 | 6,861 | 10,477 | 20,954 |
|  | 76,678 | 45 | 318 | 490 | 2,008 | 1,541 | 4,909 | 14,577 | 52,790 |
| Net short-term capital gain reduced by net long-term capital loss....................................................................... | 3,337 | (2) | - | 30 |  | 1,359 | 597 | 524 | 827 |
| Net long-tera capital gain reduced by net short-term capital |  |  |  |  |  |  |  |  |  |
| loss.......... | 169,274 | 2,617 | 1,446 | 1,013 | 2,204 | 3,673 | 18,666 | 19,330 | 120,327 |
| Net gain, noncapital assets. | 59,335 | 1,513 | (2,616 |  | ${ }^{12,243}$ | 2,315 | 4,588 | 4,545 | 43,202 |
| Dividends, domestic corporations Dividends, | $\begin{array}{r}78,540 \\ 32,714 \\ \hline\end{array}$ | 79 | $\left.{ }^{2}{ }^{2}\right)$ | 26 | ${ }^{(2)}$ - | 385 | (2) ${ }^{1,069}$ | 6,197 | 70,784 32,507 |
| Dividends, foreign corporstions. Other receipts.............. | 32,714 156,869 | 5,297 | 1,362 | 3,194 | 1,691 | 5,458 | (2) 23,481 | 206 23,966 | 32,507 92,420 |
| Total deductiong. | 12,212,687 | 122,287 | 101,879 | 99,956 | 222,863 | 428,207 | 1,324,553 | 1,597,29 | 7,315,646 |
| Cost or sales and operation | 6,905,746 | 42,282 | 66,916 | 55,685 | 139,536 | 250,783 | 907,002 | 944,021 | 4,499,521 |
| Compensation of officers | 184,194 | 1,460 | 4,335 | 7,857 | 10,228 | 23,332 | 43,987 | 40,238 | 52,777 |
| Repairs.. | 225,198 | 9,957 | 1,869 | 3,088 | 7,022 | 14,347 | 28,205 | 30,595 | 230,115 |
| bad debts | 26,183 | 305 | 243 | 4,077 | 179 | 1,610 | 4,507 | 4,803 | 10,459 |
| Rent paid. | 100,156 | 1,171 | 1,422 | 1,109 | 4,817 | 10,539 | 9,619 | 12,747 | 58,732 |
| Taxes paid.... | 331,935 | 4,553 | 2,905 | 3,503 | 6,444 | 11,947 | 38,286 | 46,292 | 218,005 |
| Interest paid...... | 170,944 | 4,269 |  | 2,833 | 1,559 | 5,260 | 18,750 | 26,498 | 112,526 |
| Contributions or gi Amortization..... | 7,236 |  | $\left.{ }^{2}\right)$ | (2) | ${ }^{21}$ | 68 | 403 | 1,007 | 5,708 |
| Amortization.. | 11,154 |  | 63 |  | 760 | 195 | 84 | 836 | 9,208 |
| Depreciation. | 830,015 | 11,933 | 2,936 | 6,305 | 10,872 | 25,468 | 100,723 | 120,630 | 551,148 |
| Depletion.................... | 915,880 | 11,191 | 1,072 | 1,030 | 3,435 | 11,062. | 33,211 | 105,676 | 749,203 |
|  | 20,591 | 391 | 61 | 148 | 237 | 1,114 | 3,002 | 2,957 | 12,681 |
| Pension, profit sharing, stock bonus, annulty plars | 65,149 | 3,159 | 16 |  |  | 1,773 | 2,321 | 6,725 | 51,155 |
| Other employee benefit plars. | 97,737 | 39 | 439 | 93 | 212 | 619 | 4,128 | 9,165 | 83,042 |
| Net loss, froncapital assets | 12,118 | 272 | 991 | 198 | 227 | 252 | 700 | 3,287 | 6,192 |
| Other deductions... | 1,308,451 | 31,302 | 18,358 | 15,019 | 37,314 | 69,838 | 129,625 | 191,821 | 815,174 |
| Total receipta less total deductions <br> Certain taxable income from relsted foreign corporations...... | $1,389,400$ 5,844 | 21,278 | ${ }^{15,109}$ | 15,287 | 15,921 | 8,508 | 60,855 | 83,910 | $1,231,166$ <br> 5,844 <br> 1, |
| Net income (less deficit)................................. | 1,391,939 | 21,277 | ${ }^{3} 5,209$ | 35,428 | 35,921 | 8,498 | 60,833 | 83,148 | 1,234,641 |
| Net Income. | 1,702,451 | 26,401 | 4,087 | 4,513 | 10,895 | 24,230 | 91,124 | 124,782 | 1,416,419 |
| Deficit... | 310,512 | 5,124 | 9,196 | 9,941 | 16,816 | 15,732 | 30,291 | 41,634 | 181,778 |
| Income subject to tax.. | 1,452,872 | 24,334 | 1,827 | 854 | 6,222 | 15,869 | 48,432 | 103,240 | 1,252,093 |
| Income tax............ | 657,838 | 11,129 |  | 180 | 1,377 | 4,252 | 17,576 | 4,912 | 577,989 |
| Investment credit................. | 70,409 | 716 |  | (2) ${ }^{2}$ |  | 1,137 | 3,241 | 4,747 | 20,178 |
| Net income (less dericit) arter tax Net income after tax.......... | 764,510 $1,075,182$ | 10,864 15,988 | $\begin{gathered} 3,532 \\ 3,666 \end{gathered}$ | 35,608 4,333 | 36,908 9,908 | 5,383 21,115 | 46,498 76,789 | $42,983$ $84,765$ | 676,830 858,620 |
| Odetribution to stockholders: |  |  |  |  |  |  |  |  |  |
| Cash and property except own stock. | 908,893 | 2,137 | 3,745 | 2,617 | 2,073 | 5,580 | 30,955 | 37,334 | 826,45 |
| Corporation's own stock. | 41,485 |  |  |  |  | 1,117 | 368 | 4,472 | 35,528 |

Footnotes at end of table.

Table 5.6-balance sheet and income statement items, by industrial division and size of total assets -continued

| Industrial division, item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { zero } \\ & \text { assets } \end{aligned}$ | $\$ 1$ under $\$ 25000$ $\$ 25,000$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | \$50,000 under \$200,000 | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 20,000 \end{aligned}$ | $\begin{aligned} & \$ 250,000 \\ & \text { inder } \\ & \$ 1,000,000 \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { inder } \\ & \$ 5,000,000 \end{aligned}$ | $\begin{aligned} & \$ 5,000,000 \\ & \text { or more } \end{aligned}$ |
| CONTRACT CONSTRUCTION <br> Number of returns.................................. | (1) | (2) | (3) | (4) | (5) | (o) | (7) | (8) | (9) |
|  | 113,284 | 2,711 | 33,671 | 17,777 | 18,392 | 21,305 | 15,589 | 3,348 | 491 |
|  | (Thousand dothers) |  |  |  |  |  |  |  |  |
| Total | 26,725,141 |  | 350,810 | 648,776 | 1,315,186 | 3,388,075 | 7,213,396 | 6,306,505 | 7,502,393 |
| Cash......... | 2,672,507 | - |  | $\begin{array}{r} 93,566 \\ 219,356 \end{array}$ | $\begin{aligned} & 161,885 \\ & 47,629 \end{aligned}$ | $\begin{array}{r} 396,213 \\ 1,209,880 \end{array}$ | $\begin{array}{r} 761,474 \\ 2,674,174 \end{array}$ | 643,2272,337,149 | $\begin{array}{r} 549,741 \\ 2,162,832 \end{array}$ |
| Notes and accounts receivable................................. Less: | 9,156,708 60,970 | 105,688 1,112 |  |  |  |  |  |  |  |
| Inventories.................... | 3,531,901 | - | 29,340 | $\begin{array}{r} 2,301 \end{array}$ | 3,997 | 11,925 | $2,674,174$ 18,894 | 10,787 | 11,954 |
| Investments in Covernment obligations. | 318,476 |  |  | -598 | 19,315 | 14,645 | $1,046,557$ 62,840 | $\begin{aligned} & 776,110 \\ & 103,269 \end{aligned}$ | 133,527 |
| Other current assets | 2,770,681 | - | 17,614 | 37,45612,734 | $\begin{aligned} & 96,588 \\ & 20,239 \end{aligned}$ | 248,59243,052 | 648,57254,881 | 767,216 | 954,643 |
| loans to stockholder | 166,243 | - | 8,8818,845 |  |  |  |  | 362,488 |  |
| Other investments. | 1,904,367 | - |  | 21,782 | 53, 948 | 151,669$1,286,762$ | 345,737$2,608,108$ |  | 959,898$2,291,931$ |
| Depreciable assets.......... | 9,397,517 | $:$ | 103,653 | 265,684130,092 | $\begin{aligned} & 520,300 \\ & 261,243 \end{aligned}$ |  |  | $\begin{aligned} & 2,233,037 \\ & 1,253,520 \end{aligned}$ |  |
| Less: Accumulated depreci | 4,833,958 | - |  |  |  | -639,639 | 1,427,757 |  | 1,018,054 |
| Depleable assets. <br> Less: Accumulated depletion. <br> Land. <br> Intangible assets. <br> Less: Acs <br> Other assets. | $\begin{array}{r} 88,920 \\ 29,303 \\ 884,744 \\ 22,546 \\ 5,218 \\ 739,980 \end{array}$ | - | 867123 | 295208 | 679 | 2,899 | $\begin{array}{r} 11,315 \\ 2,827 \end{array}$ | 4,712 | $\begin{array}{r} 68,153 \\ 23,629 \\ 245,307 \end{array}$ |
|  |  | - |  |  | 50,972 | 137,173 |  | $\begin{array}{r} 1,664 \\ 151,765 \end{array}$ |  |
|  |  | - | 6,236 | 18,427 |  |  | 274,864 |  |  |
|  |  | - | 1,116 | 696 | 833 | 1,097 | 5,922 | 3,718 | $\begin{array}{r} 245,307 \\ 9,164 \end{array}$ |
|  |  |  |  | $\begin{array}{r} 218 \\ 27,735 \end{array}$ | $\begin{array}{r} 236 \\ 33,460 \end{array}$ | $\begin{array}{r} 353 \\ 93,801 \end{array}$ | 168,781 | 169,904 | 227,183 |
|  |  |  |  |  |  |  |  |  |  |
| Accourts payable <br> Mortga <br> an, notes, and bonds payable in less than one year <br> Losne from stockholders <br> Mortgages, notes, and bonds payable in one year or more. | 26,725,141 | - | 350,810 | 648,776 | 1,315,186 | 3,388,075 | 7,213,396 | 6,306,505 | 7,502,393 |
|  | $\begin{array}{r} 6,642,003 \\ 3,48,308 \\ 2,932,036 \\ 638,663 \\ 3,051,004 \end{array}$ | - | $\begin{array}{r} 106,896 \\ 86,977 \\ 40,856 \\ 59,305 \\ 77,941 \end{array}$ | $\begin{array}{r} 151,044 \\ 101,555 \\ 51,724 \\ 64,628 \\ 75,131 \end{array}$ | $\begin{array}{r} 327,576 \\ 216,287 \\ 83,037 \\ 91,073 \\ 177,837 \end{array}$ | $\begin{aligned} & 773,994 \\ & 50,484 \\ & 279,575 \\ & 159,848 \\ & 374,716 \end{aligned}$ | $\begin{array}{r} 1,838,560 \\ 1,113,775 \\ 757,583 \\ 184,976 \\ 684,533 \end{array}$ | $\begin{array}{r} 1,762,248 \\ 719,920 \\ 810,387 \\ 68,637 \\ 565,312 \end{array}$ | $\begin{array}{r} 1,681,685 \\ 741,310 \\ 903,874 \\ 10,206 \\ 1,095,534 \end{array}$ |
|  |  | - |  |  |  |  |  |  |  |
|  |  | - |  |  |  |  |  |  |  |
|  |  | - |  |  |  |  |  |  |  |
| Other liabilities. |  |  |  |  |  |  |  |  |  |
| Capital stock.... | 2,939,138 | - | -27,404 | $\begin{array}{r} 27,897 \\ 154,243 \end{array}$ | $\begin{array}{r} 36,560 \\ 258,806 \end{array}$ | 142,727 516,464 | 394,091 793,983 | 502,500 | 566,173310,504 |
| Paid-in or capital surpl | 622,640 | - | $\begin{array}{r} 11,137 \\ 1,173 \end{array}$ | $\begin{aligned} & 16,144 \\ & \hline 601 \end{aligned}$ | $\begin{array}{r} 28,241 \\ 754 \end{array}$ | $\begin{gathered} 47,022 \\ 3,748 \end{gathered}$ | $\begin{array}{r} 119,230 \\ 4,079 \end{array}$ | 90,36217,814$1,104,291$ |  |
| Surplus reserves..... | 69,501 | - |  |  |  |  |  |  | $\begin{array}{r} 41,572 \\ 1,324,336 \end{array}$ |
| Earned surplus and undivided prorits | 4,224,936 | - | ${ }^{1} 207,848$ | 6,059 | 90,015 | 585,497 | 1,322,586 |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Interest on Government obligations: <br> United States. <br> State and local <br> .......................... $\qquad$ | $\begin{aligned} & 9,699 \\ & 3,854 \end{aligned}$ | ${ }^{2}$ ) | 77 76 | $\begin{aligned} & 47 \\ & 52 \end{aligned}$ | (2) 101 | $\begin{aligned} & 553 \\ & 109 \end{aligned}$ | $2,384$ | $\begin{aligned} & 2,956 \\ & 2,228 \end{aligned}$ | $\begin{aligned} & 3,579 \\ & 1,014 \end{aligned}$ |
| Other interest | 78,008 | 443 | 483 | 677 |  |  |  | $\begin{aligned} & 14,519 \\ & 53,485 \end{aligned}$ |  |
| Rents.. | 271,260 | (2) ${ }^{215}$ | (2) ${ }^{889}$ | 2,460 | $\begin{array}{r} 2,007 \\ 9,978 \\ 355 \end{array}$ | $24,135$ | 19,04256,423151 |  | $\begin{array}{r} 31,987 \\ 123,675 \\ 4,897 \end{array}$ |
| Royalties....... | 6,960 |  |  |  |  | 394 |  | 1,158 |  |
| Net short-term cepital gain reduced by net long-term capital loss.............................................................................. | 3,083 |  | 96 | 45 | 20 | 747 | 1,156 | 486 | 533 |
| Net long-term capital gain reduced by net short-term capitalloss..................................................... |  |  |  |  |  |  |  |  |  |
|  | 121,230 | 1618,241 | 1,7761,513 | 2,233440 | $\begin{aligned} & 3,563 \\ & 2,602 \end{aligned}$ | $\begin{array}{r} 11,461 \\ 5,161 \end{array}$ | $\begin{aligned} & 18,546 \\ & 10,848 \end{aligned}$ | 18,885 | 64,605 |
| Net gain, noncapital assets................................ | 54, 380 |  |  |  |  |  |  | 10,467 | 15,108 |
| Dividends, domestic corporations | 20,781 | - | 11 | $\left.{ }^{2}\right)$ | 180 |  | 1,498 | 3,184 | 15,399 |
| Dividends, foreign corpor | 12,015 |  |  |  |  |  |  | 174 | 10,814 |
| Other receipts.. | 418,414 | 2,016 | 9,780 | 13,593 | 17,465 | 43,902 | 12,408 | 103,032 | 126,218 |
| Total deduct | 55,436,677 | 206,335 | 2,022,521 | 2,453,408 | 3,951,997 | 8,658,892 | 16,345,869 | 11,974,472 | 9,823,183 |
| cost or sales and operatio | 46,611,664 | 166,495 | 1,496,185 | 1,895,719 | 3,142,606 | 7,027,790 | 13,875,640 | 10,432,626 | 8,574,603 |
| Compensation of officers | 1,898,830 | 7,674 | 186,015 | 183,910 | 236,810 | 429,893 | 535,531 | 227,043 | 91,954 |
| Repairs. | 297,761 | 920 | 6,516 | 10,108 | 16,277 | 49,078 | 89,342 | 67,736 | 57,784 |
| Bad debts | 106,039 | 1,498 | 3,708 | 5,215 | 8,322 | 20,848 | 36,900 | 13,540 | 16,008 |
| Rent paid | 330,818 | 2,010 | 17,232 | 20,175 | 27,231 | 55,333 | 87,205 | 52,305 | 69,327 |
| Taxes paid... | 953,698 | 3,793 | 43,319 | 52,644 | 80,284 | 172,000 | 286,583 | 191,720 | 123,355 |
| Interest paid.. | 321,679 | 1,278 | 6,688 | 10,745 | 20,006 | 46,997 | 89,802 | 61,991 | 84,172 |
| Contributions or | 18,007 |  | 7 | 153 | 527 | 1,783 | 5,346 | 5,059 | 5,041 |
| Amortization.. | 2,665 | $\left.{ }^{2}\right)$ | 142 | 67 | 99 | 235 | 415 | 813 | 894 |
| Depreciati | 972,906 | 2,010 | 28,941 | 36,068 | 62,954 | 145,001 | 281,311 | 222,095 | 194,526 |
| Depletion.. | 13,127 |  | (2) | 11 | 59 | 459 | 1,221 | 2,817 | 8,554 |
| Advertising. . . . . . . . . . . | 116,039 | 408 | 9,140 | 9,323 | 16,257 | 23,724 | 29,137 | 15,682 | 12,368 |
| Pension, profit sharing, stock bonus, annuity pl | 159,134 | 287 | 1,615 | 1,826 | 5,409 | 17,786 | 46,563 | 44,392 | 41,256 |
| Other employee benerit plans | 194, 952 | 297 | 7,277 | 10,515 | 11,361 | 34,337 | 69,998 | 40,453 | 20,714 |
| Net loss, noneapital assets | 9,654 | 575 | 1,243 | 127 | 1,528 | 1,748 | 2,428 | 1,036 | 969 |
| Other deductio | 3,429,704 | 19,063 | 214,423 | 216,802 | 322,267 | 631,880 | 908,4,7 | 595,164 | 521,658 |
| Total receipts less total deductions.......... | 1,258,220 | 15,145 | 126,060 | 28,921 | 57,813 | 201,644 | 359,683 | 282,415 | 348,949 |
| Certain taxale income from related foreign corpor | 3,266 |  |  |  |  |  |  |  | 3,266 |
|  | $1,257,632$ $1,780,576$ | 3 5,145 17,617 | 316,336 43,115 | 28,869 66,161 | 57,813 119,849 | 201,535 285,113 | 359,308 488,639 | 280,187 365,450 | 351,261 401,632 |
| Deficit | - 522,944 | 22,762 | 59,251 | 36,161 | 119,849 62,036 | 285,113 | 481,639 | 365,450 85,263 | 401,632 50,431 |
| Income subject to tax. | 1,387,600 | 15,570 | 18,062 | 36,787 | 72,793 | 196,567 | 367,219 | 316,884 | 363,718 |
| Income tax........ | 519,126 | 7,754 | 3,382 | 7,971 | 17,147 | 53,280 | 128,792 | 137,885 | 162,915 |
| Investment credit. | 40,464 | $\mathrm{f}^{2}$ ) |  | 330 | 1,584 | 5,047 | 11,861 | 10,838 | 10,727 |
| Net income (less deficit) a | 778,970 | ${ }^{3} 12,898$ | ${ }^{3} 19,442$ | 21,228 | 42,250 | 153,302 | 242,377 | 153,140 | 199,013 |
| Net income after tax. | 1,301,999 | 9,864 | 39,809 | 58,520 | 104,286 | 236,907 | 364,712 | 238,440 | 249,461 |
| Distribution to stockholders: |  |  |  |  |  |  |  |  |  |
| Cash and property except own stock. | 239,874 | 5,349 | 8,797 | 7,914 | 20,170 | 42,448 | 56,458 | 33,940 | 64,798 |
| Corporation's own stock.. | 47,805 |  | (2) |  | (2) | 4,097 | 8,535 | 16,135 | 19,028 |

Footnotes at end of table.

Table 5.6-bALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS -Continued

| Industrial division, item | Total | Size or total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Zero } \\ & \text { assets } \end{aligned}$ | $\$ 1$ under $\$ 25,000$ | $\begin{gathered} \$ 25,000 \\ \text { under } \\ \$ 50,000 \end{gathered}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{gathered} \$ 100,000 \\ \$ 25 d \mathrm{r} \\ \$ 250,000 \end{gathered}$ | $\begin{aligned} & \$ 250,000 \\ & \$ 1,000,000 \end{aligned}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text {.nder } \\ & \$=, 000,000 \end{aligned}$ | $\begin{gathered} \$ 5,000,000 \\ \text { or more } \end{gathered}$ |
| Number of returns....................................................... | (I) | (2) | (3) | (4) | (5) | ( 0 ) | (7) | (8) | (9) |
|  | 185,924 | 4,2\% | 34,172 | 21,449 | 27,464 | 39,352 | 38,892 | 15,639 | 4,662 |
|  | (Thousand dollars) |  |  |  |  |  |  |  |  |
| Total | 371,524,267 | - | 364,984 | 786,463 | 1,969,034 | 6,387,018 | 19,039,797 | 31,987,060 | 310,989,911 |
| Cash | 18,672,825 | - | 53,234 | 104, 923 | 257,695 | 784,788 | 1,942,783 | 2,710,406 | 12,818,996 |
| Notes and accounts receivabl <br> Less: Allowance for bad debts. | $78,269,368$ $1,625,597$ | - | 89,392 884 | 207,231 2,605 | 553,015 6,306 | $1,776,557$ 25,990 | 5,061,244 87,915 | $7,894,318$ 153,813 | $\begin{array}{r} 62,587,611 \\ 1,348,084 \end{array}$ |
| Inventories................................ . . . . . . . . . . . . . . . . . | 73,994,006 | - | 62,733 | 139,975 | 340,485 | 1,299,587 | 4,693,188 | 8,613,737 | 60,844,301 |
| Investments in Covernment obligations........................ | 12,395,421 | - | 286 | 2,078 | 8,196 | 40,693 | 223,144 | 670,418 | 11,450,606 |
| Other current assets. | 7,341,402 | - | 7,779 | 14,824 | 36,168 | 121,822 | 336,933 | 563,322 | 6,260,554 |
| Loans to stockholders | 239,032 $45,506,677$ | - | 4,671 6,518 | 12,274 18,371 | 21,202 | 42,625 268,083 | 58,074 942,548 | 53,337 $2,281,430$ | 46,849 $41,918,016$ |
| Other investments... | 45,506,677 | - | 6,518 254,528 | 18,371 44,280 | 71,711 $1,207,857$ | 268,083 $3,634,731$ | 10,306,548 | $2,281,430$ $15,873,862$ | 41,918,016 $201,474,954$ |
| Less: Accumulated depreciation | 120,907,799 | - | 148,352 | 265,961 | 648,160 | 1,928,162 | 5,425,671 | 8,119,445 | 104,372,048 |
| Depletatie assets. | 12,184,807 | - | 512 | 3,271 | 7,052 | 13,650 | 58,287 | 135,599 | 10,966,436 |
| Less: Accumulated depletion | 5,033,459 | - | 354 | 1,816 | 4,204 | 6,061 | 18,210 | 42,475 | 4,960,339 |
| Land. . . . . . . . . . . . . . . . . . . | 6,112,090 | - | 2,319 | 10,444 | 32,860 | 118,012 | 400,469 | 639,767 | 4,908,219 |
| Intangible assets. | 2,480,579 | - | 5,806 | 3,181 | 13,997 | 32,946 | 65,590 | 126,527 | 2,232,532 |
| Less: Accumulated anortizatio | 1,589,721 | - | 2,650 | 1,106 | 4,123 | 12,349 | 26,877 | 48,931 | 1,493,685 |
| Other assets.................... | 9,338,397 | - | 29,446 | 47,099 | 81,589 | 226,086 | 510,183 | 789,001 | 7,654,993 |
| Total liabilities. | 371,524,267 | - | 364,984 | 786,463 | 1,969,034 | 6,387,018 | 19,039,797 | 31,987,060 | 310,989,911 |
| Accourts payable.. | 37,670,843 | - | 98,212 | 193,186 | 372,453 | 1,146,260 | 3,327,482 | 4,587,235 | 27,946,015 |
| Mortgages, notes, and bonds payable in less than one year... | 18,487,915 | - | 51,985 | 96,732 | 224,295 | 603,582 | 1,773,468 | 2,886,700 | 12,851,153 |
| Other current lisbilities........................ | 27,854,276 | - | 35,538 | 66,275 | 156,193 | 465,847 | 1,530,171 | 2,708,238 | 22,892,014 |
| Loans from atockholders. | 2,190,295 | - | 74,459 | 76,807 | 154, 243 | 286,219 | 527,088 | 457,612 | 613,867 |
| Mortgages, notes, and bonds payable in one year or more..... | 50,997,026 | - | 54,971 | 110,638 | 222,716 | 677,934 | 2,028,262 | 3,121,801 | 44,780,704 |
| Other liabilities. | 12,746,291 | - | 28,264 | 28,698 | 46,112 | 253,187 | 454,218 | 744,209 | 11,291,603 |
| Capital stock. | 56,095,895 | - | 210,058 | 298,399 | 582,881 | 1,481,055 | 3,423,289 | 4,994,541 | 45,105,672 |
| Paid-in or capital surpl | 33,530,344 | - | 33,924 | 31,281 | 95,856 | 225,506 | 602,929 | 1,478,304 | 31,062,544 |
| Surplus reserves... | 4,085,080 | - | 289 | 1,959 | 5,468 | 18,187 | 65,284 | 204,241 | 3,789,652 |
| Earned surplus and undivided profit | 127,866,302 | - | 1222,710 | ${ }^{1} 117,512$ | 108,817 | 1,329,241 | 5, 307,606 | 10,804,179 | 110,656,687 |
| Total receipts | 514,718,841 | 3,621,182 | 1,403,804 | 2,402,609 | 5,141,096 | 15,484,228 | 4, 148,879 | 63,886,644 | 378,630,399 |
| Business receipts. | 502,981,872 | 3,531,422 | 1,386,700 | 2,384,492 | 5,080,642 | 15, 324,029 | 43,695,532 | 63,031,707 | 368,547, 447 |
| Interest on Goverment obligations: United States.......................... | 361,724 | 2,248 | (2) | 511 | 278 | 1,446 | 7,004 | 19,107 | 332,130 |
| State and local | 78,268 | 223 | ( | (2) | (2) | 175 | 1,205 | 9,555 | 67,109 |
| Other interest | 1,198,675 | 8,151 | 232 | 692 | 2,339 | 9,514 | 30,005 | 65,946 | 1,081,796 |
| Rents.. | 1,228,121 | 11,382 | 2,919 | 1,904 | 4,770 | 22,145 | 58,914 | 103,312 | 1,023,775 |
| Royalties..................................................... | 834,574 | 4,227 | 1,040 | 677 | 3,357 | 11,862 | 12,394 | 39,727 | 781,290 |
| Net short-term capital gain reduced by net long-tem capital loss........................................................................... | 24,236 | 608 | ${ }^{2}$ ) | (2) | 1,265 | 1,020 | 1,260 | 1,226 | 18,849 |
| Net long-term capital gain reduced by net short-term capital | 1,249,858 | 8,441 | 1,682 | 1,902 | 9,046 | 15,009 | 61,913 | 129,797 | 1,022,068 |
| Net gain, noncapital assets | 179,891 | 19,163 | 418 | 564 | 8,419 | 7,752 | 23,005 | 27,013 | 93,557 |
| Dividends, domestic corporations | 987,907 | 3,159 | (2) | (2) 203 | 475 | 2,069 | 9,353 | 32,623 | 940,020 |
| Dividends, foreign corporations. | 1,828,408 | 2,027 |  | $\left.{ }^{2}\right)$ | 51 | 64 | 73 | 6,201 | 1,819,992 |
| Other receipts.................. | 3,765,308 | 31,131 | 11,800 | 11,663 | 30,454 | 89,143 | 248,221 | 420,430 | 2,922,466 |
| Total deductions. | 475,209, 832 | 3,437,229 | 1,441,923 | 2,404,679 | 5,043,098 | 15,000,475 | 42,500,052 | 60,491,688 | 344,890,688 |
| Cost of sales and operations | 350,620,750 | 2,499,994 | 956,538 | 1,656,704 | 3,551,774 | 11,153,205 | 32,704,122 | 47,393,130 | $250,705,283$ |
| Compensation of officer | 5,94.9,367 | 39,403 | 153,549 | 225,431 | 401,583 | 875,127 | 1,521,397 | 1,259,457 | 1,473,420 |
| Repairs... | 6,815,154 | 36,665 | 6,469 | 14,860 | 29,750 | 81,900 | 246,983 | 375,590 | 6,022,937 |
| Fad debts. | 864,303 | 7,178 | 3,171 | 4,468 | 16,170 | 40,406 | 89,592 | 120,545 | 582,773 |
| Rent paid. | 4,044,6\% | 37,556 | 44,988 | 54,318 | \%4,379 | 211,425 | 419,554 | 393,277 | 2,789,197 |
| Taxes paid. | 15,617,092 | 109,859 | 36,056 | 61,860 | 119,747 | 327,409 | 901,120 | 1,240,503 | 12,820,538 |
| Interest paid. | 3,585,397 | 27,563 | 4,228 | 11,864 | 28,433 | 82,221 | 249,135 | 371,681 | 2,810,272 |
| Contributions or girts | 454,917 | 1,459 | 281 | 147 | 885 | 3,889 | 19,529 | 48,713 | 380,014 |
| Amortization.. | 105,567 | 6,362 | 617 | 627 | 1,365 | 4,101 | 8,616 | 10,856 | 73,023 |
| Depreciation | 15,079,790 | 103,576 | 24,977 | 48,595 | 106,949 | 314,871 | 812,855 | 1,149,747 | 12,518;220 |
| Depletion. | 3,171,094 | 20,373 | 25 | 82 | 229 | 1,564 | 15,201 | 47,066 | 3,086,554 |
| Advertisine. . . . . . . . . . . . . . . . . . . . . . . . . . . . | 7,463,139 | 66,219 | 9,461 | 14,520 | 31,860 | 94,399 | 307,761 | 598,286 | 6,340,633 |
| Pension, proflt sharing, stock bonus, annuity plan | 4,214,332 | 19,828 | 928 | 3,683 | 8,803 | 38,658 | 150,242 | 329,235 | 3,662,955 |
| Other employee benerit plans. | 2,734,578 | 12,356 | 2,624 | 6,012 | 14,565 | 43,597 | 135,780 | 215,361 | 2,304,283 |
| Net loss, noncapital asset Other deductions......... | 2,138,497 | 7,116 | 3,183 104 | 8,825 292,683 | 2,257 634 | 6,093 | 4,910,642 | 620,016 | 83, 363 |
| Other deductions. | 54,351,161 | 44,722 | 194,828 | 292,683 | 634,349 | 1,721,610 | 4,910,521 | 6,918,225 | 39,237,223 |
| Total receipts less total deductions............................ | 39, 509,009 | 183,953 | 138,219 | 12,070 | 97,998 | 483,753 | 1,648,827 | 3,394,956 | 33,739,711 |
| Certain taxable income from related foreign carporations...... | 816,818 | 1,940 | 30, | (2) ${ }^{2}$ ) |  |  | ${ }^{(2)}$ ) | 1,621 | 813,253 |
| Net income (less dericit). | 40,247,559 | 185,670 | ${ }^{3} 38,119$ | ${ }^{3} 2,069$ | 97,998 | 483, 578 | 1,647,624 | 3,387,022 | 34,485,855 |
| Net income. | 41,870,269 | 242,235 | 38,719 | 75,708 | 202,135 | 655,324 | 1,958,548 | 3,715,643 | 34,981,957 |
| Def | 1,622,710 | 56,565 | 76,838 | 77,777 | 104,137 | 171,746 | 310,924 | 328,621 | 496,102 |
| Income aubject to tax. | 39,588,021 | 228,548 | 16,269 | 43,561 | 134,244 | 492,308 | 1,661,366 | 3,474,819 | 33,536,906 |
| Income tax..... | 18,415,027 | 105,339 | 3,126 | 9,702 | 32,038 | 140,704 | 647,868 | 1,584,090 | 15,892,160 |
| Investment credit. | 245,845 | 5,309 | 26 |  | 3,955 | 14,469 | 45,531 | 71,304 | 806,275 |
| Net income (less deficit) after tax | 22,778,377 | 85,640 | ${ }^{3} 41,219$ | ${ }^{3} 10,795$ | 69,915 | 357,363 | 1,045,287 | 1,874,236 | 19,397,970 |
| Net income after tax. | 24,402,783 | 142,523 | 35,619 | 67,129 | 174,229 | 529,205 | 1,356,317 | 2,203,050 | 19,8\%,711 |
| Diatribution to stocktolders: |  |  |  |  |  |  |  |  |  |
| Cash and property except own stock. | 12,205,268 | 77,809 | 9,172 | 9,925 | 35,992 | 91,912 | 243,165 | 417,470 | 11,319,823 |
| Corporation's own stock... | 981,434 | 671 |  | $\left({ }^{2}\right)$ | 761 | 6,282 | 40,280 | 115,726 | 817,710 |

[^48]Table 5.6-balance sheet and income statement items, by industrial division and size of total assets -Continued


Footnotes at end or table.

Table 5.6-8alance sheet and income statement items, by industrial division and size of total assets -Continued

| Industrial divisiori, item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Zero } \\ & \text { assets } \end{aligned}$ | \$1 under $\$ 25,000$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ \$ 0,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 200,000 \\ & \text { under } \\ & \text { unco,000 } \end{aligned}$ | $\begin{gathered} \text { i250,000 } \\ \text { in:ter } \\ \$ 1,000,000 \end{gathered}$ | $\$ 1,000,000$ under \$5,000,000 | $\frac{\$ 5,00,0 \%}{\text { or maro }}$ |
| Wholesale and retail trade <br> Number of returns.......................................... | (1) | (2) | (3) | (4) | (5) | ( 0 ) | (7) | (8) | (9) |
|  | 440,304 | 11,389 | 103,099 | 68,230 | 84,055 | 95,156 | 64,065 | 12,498 | 1,812 |
|  | ousand |  |  |  |  |  |  |  |  |
| Total qssets.................................................. | 125,486,938 |  | 1,193,520 | 2,469,976 | 6,049,799 | 15,088,469 | 29,130,658 | 23,347,312 | 48,201,204 |
| Cash.................................................... | 9,708,398 |  | 174, 942 | 321,181 | 717,286 | 1,593,265 | 2,495,085 | 1,690,279 |  |
| Notes and accounts receivale............................... | $38,765,362$ $1,069,005$ | - | 213,624 4,264 | 467,253 8,521 | $1,406,500$ 24,464 | $4,129,531$ 81,601 | 8,769,023 217,970 | 7,639,734 193,412 | 26,139,697 |
| Inventorits............... | 39,410,351 | - | 335,158 | 845,857 | 2,149,219 | 5,148,256 | 10,341,869 | 7,854,537 | 12,735,479 |
| Investments in coverament obilga | 8311,283 |  | 1,713 | 2,841 | 2,15,438 | 83,942 | 170,073 | 227,292 | 329,984 |
| Other current assets | 2,289,027 |  | 25,651 | 45,851 38,357 | 100,777 64,847 | 254,862 111,44 | 480,436 118,573 | 453,521 42,302 | 927,929 38,115 |
| loanis to stockholders | 435,890 $9,521,818$ |  | 22,249 23,464 | 38,357 57,017 | 64,847 145,651 | $\begin{aligned} & 111,4,47 \\ & 562,774 \end{aligned}$ | 218,573 $1,488,624$ | 42,302 $1,708,566$ | $\begin{array}{r} 38,115 \\ 5,535,722 \end{array}$ |
| Other investments. Depreciable assets. | 9,521,818 $35,869,208$ |  | 23,464 624,49 | 1,017,665 | 2,235,020 | 4,755,969 | 7,836,385 | 5,455,976 | 13,943,744 |
| Depreciable assets........... | 16,630,668 |  | 343,732 | -510,954 | 1,113,377 | 2,266,988 | 3,750,419 | 2,583,390 | 6,062,808 |
| Depletable assets.......................................... | 372,091 |  | 1,382 | 1,584 | 2,891 | 9,383 | 8,894 3,808 | 16,396 5,361 | 331,561 |
|  | 91,665 3,026,964 |  | 899 9,914 | + 504 | 111,379 | 3,187 352,722 | 3,808 74,026 | 5,361 608,906 | 73,4,472 $1,167,467$ |
|  | 224,924 | - | 8,304 | 10,199 | 20,162 | 32,599 | 49,764 | 31,641 | 72,255 |
| Less: Accumulated amort. | 78,021 |  | 3,118 | 4,324 | 8,081 | 10,882 | 18,161 | 8,609 | 24,846 |
| Other assets............... | 2,900,981 |  | 104,683 | 154,913 | 226,985 | 426,288 | 617,288 | 408,933 | 971,991 |
| Total liabilities. | 125,486,938 | - | 1,193,520 | 2,469,976 | 6,049,799 | 15,088,469 | 29,130,658 | 23,347,312 | 48,207,204 |
| Accounts payable. | 25,727,288 | - | 315,655 | 551,344 | 1,300,825 | 3,028,401 | 6,066,433 | 5,130,715 | 9,333,915 |
| Mortgages, notes, and bonds payable in less th | 25,602,064 | - | 135,365 | 248,520 | 598,950 | 1,733,525 | 4,359,848 | 3,594,44 | 4,931,412 |
| Other current liabilities.................... | 7,690,672 |  | 86,231 | 130,745 | 352,300 | ${ }^{841,044}$ | 1,741,533 | 1,470,801 | 3,068,118 |
| Loans from atockholdera. | 2,641,631 |  | 226,442 | 20,746 | 415,928 | 633,302 | 688,806 | 273,168 | 163,239 |
| Mortgagea, notea, and bonds payable in one year or more..... | 13,563,345 |  | 149,017 | 273,560 | 601,308 | 1,454,652 | 2,670,228 | 2,027,408 | 6,387,172 |
| Other liabilit | 4,468,957 | - | 62,772 | 72,580 | 127,128 | 340,228 <br> 351 | 664,043 | 610,342 | 2,591,864 |
| Capital stock. | 19,048,972 |  | 594,535 | 819,318 | 1,589,218 | 3,251,350 | $4,823,673$ 644,763 | $3,221,333$ 614,932 | 4,749,545 $3,680,541$ |
| Paid-in or capital surpl | 5,570,479 |  | 76,596 1,129 | 82,060 4,779 | 152,326 10,249 |  |  | -614,932 | 3,680,541 206,480 |
| Surplus reserves........... Earned surplus and undivid | 4, $30,721,689$ |  | [14, $\begin{array}{r}1,129\end{array}$ | 4,779 46,324 | 10,149 901,667 | 27,543 $3,459,163$ | 90,107 $7,381,224$ | 12,502 $6,292,067$ | 13,04,406,918 |
| Total receip | 365,166,475 | 3,037,850 | 6.086,488 | 8,599,552 | 19,740,466 | 47,719,958 | 91,807,135 | 69,345,091 | 118,829,975 |
| Business receipts. | 358,173,249 | 2,964,898 | 5,996,510 | 8,488,602 | 19,495,795 | 46,978,318 | 90,222,233 | 68,038,183 | 115,988,710 |
| Interest on Covernment obligations: |  |  |  |  | 407 |  | 5,925 |  |  |
| United States. State and loca | 26,131 8,311 | 536 528 | $(2)$ | (2) ${ }^{104}$ | 418 | 2,395 | -962 | 2,488 | 13,520 |
| Other interes | 490,306 | 5,424 | 1,572 | 2,530 | 12,996 | 45,028 | 96,180 | \%,950 | 231,626 |
| Rents... | 774,198 | 4,760 | 9,738 | 11,426 | 29,814 | 91,512 | 193,000 | 164,099 | 269,869 46,962 |
| Royalties............................................... | 62,646 | 191 | 758 | 670 | 381 | 1,130 | 5,742 | 6,812 | 46,962 |
| Net short-term capital gain reduced by net long-tern capital | 12,315 | 27 | 76 | 1,284 | 268 | 2,820 | 2,399 | 2,182 | 3,259 |
| Net lorg-term capital gain reduced by net short-term capital 10 en | 263,871 | 3,164 | 6,454 | 4,617 | 8,723 | 28,582 | 56,802 | 60,192 | 95,337 |
| Net gain, noncapital assets | 84,042 | 4,897 | 6,928 | 1,958 | 6,668 | 14,793 | 20,706 | 11,979 | 16,113 |
| Dividends, domestic corporat | 143,887 | 9,990 | 81 | 274 | 820 | 4,740 | 19,300 | 26,418 | 82,264 |
| Dividends, foretgn corporations | 116,260 | 418 | 1,295 | ${ }^{(2)}$ | 25 | 45 | 101 | 2,559 | 111,817 |
| 0ther receipts............. | 5,011,259 | 43,037 | 62,883 | 88,087 | 184,151 | 550,548 | 1,183,785 | 928,728 | 1,970,060 |
| Total deductions | 357,543,564 | 3,030,959 | 6,149,797 | 8,508,601 | 19,415,489 | 46,738,797 | 90,030,531 | 67,842,119 | 115,827,271 |
| Cost of sales and operation | 282,978,215 | 2,323,345 | 4,029,174 | 5,795,367 | 13,900,843 | 35,880,468 | 73,215,320 | 56,392,461 | 91,441,237 |
| Compensation of | 6,406,400 | 33,243 | 440,614 | 532,015 | 913,260 | 1,501,574 | 1,848,191 | 787,022 | 350,481 |
| Repairs..... | 921,953 | 5,986 | 23,433 | 32,680 | 72,973 | 140,111 | 213,667 | 136,654 | 296,439 |
| Bad debt | 830,320 | 16,329 | 11,961 | 13,871 | 46,711 | 122,295 | 227,984 | 158,259 | 232,910 |
| Rent pa | 4,869,344 | 42,220 | 223,785 | 260,330 | 462,098 | 783,455 | 940,065 | 612,622 | 1,544,769 |
| Taxes paid. | 4,136,778 | 34,823 | 113,821 | 141,545 | 287,928 | 597,293 | 926,700 | 710,504 | 1,324,164 |
| Interest paid | 1,690,288 | 22,599 | 26,741 | 29,014 | 70,502 | 188,618 | 392,036 | 312,460 | 658,348 |
| Contributions | 107,4\% | 353 | 216 950 | ${ }^{771}$ | 2,296 | 8,430 4,399 | 24,217 4,898 64,23 | 26,24 3,450 | 44,917 |
| Amortizatio Depreciatio | 2,931,866 | 21,818 | 950 66,253 | 10194 102,734 | rer 24,684 | 434,028 | 4,898 646,230 | 434,398 | 1,012,178 |
| Depletiont | 49,651 | 79 | 764 | 397 | 646 | 2,320 | 2,609 | 2,559 | 40,337 |
| Advertising. | 3,723,433 | 44,889 | 46,739 | 79,240 | 197,312 | 420,637 | 730,975 | 551,107 | 1,652,534 |
| Pension, profit sharing, stock borlus, | 679,232 | 2,957 | 4,210 | 3,758 | 12,342 | 45,836 | 135,861 | 130,752 | 343,516 |
| Outher employe benefit plans | 331,779 | 2,918 | 3,531 | 5,088 | 13,547 | 37,733 | 69,316 | 57,299 | 142,347 |
| Net loss, noncepital asset | 44,026 | 5,221 | 5,299 | 3,003 | 2,917 | 5,746 | 8,147 | 6,071 | 7,623 |
| Other deductions. | 47,798,359 | 473,683 | 1,162,296 | 1,507,654 | 3,213,103 | 6,565,856 | 10,644,445 | 7,520,207 | 16,711,115 |
| Total receipts less total deductions. | 7,622,911 | 6,891 | 163,349 | 90,951 | 324,977 | 981,262 | 1,776,60\% | 1,502,972 | 3,002,704 |
| Certain taxable income from related | 7,620,166 |  |  |  |  |  |  |  | 3,004,806 |
| Net income (less deficit). Net income............ | $7,620,764$ <br> $9,175,718$ <br> 18 | $\begin{array}{r}6,363 \\ 80,185 \\ \hline\end{array}$ | 363,349 104,041 | 90,951 208,266 | 324,559 514,961 | 980,766 $1,195,365$ | 1,775,642 $2,036,364$ | $1,501,026$ $1,642,877$ | 3,004,806 $3,393,659$ |
| Net incoma | 9, 175, 718 $2,544,954$ | 80,185 <br> 73,822 | 104,041 167,390 | 208,266 117,315 | 514,961 190,402 | $1,195,365$ 214,599 | $2,036,362$ 260,722 | $1,62,2,87$ 141,851 | $3,393,659$ 388,853 |
| Income subject to ta | 7,969,612 | 60,513 | 46,461 | 129,952 | 368,415 | 921,948 | 1,715,883 | 1,508,366 | 3,218,074 |
| Income tax. | 3,192,964 | 24,483 | 8,686 | 29,784 | 91,025 | 251,997 | 602,796 | 662,111 | 1,522,082 |
| Investment credit. | 119,241 | 661 | 382 | 1,453 | 4,125 | 11,160 | 22,848 | 17,794 | 60,838 |
| Net income (less deficit) after | 4,547,041 | 17,459 | ${ }^{3} 71,653$ | 62,620 | 237,659 | 739,909 | 1,195,696 | 856,709 | 1,543,562 |
| Net income after tax | 6,102,263 | 56,393 | 95,737 | 150,012 | 428,062 | 954,508 | 1,456,436 | 998,611 | 1,932,506 |
| Distribution to stockholders: |  |  |  |  |  |  |  |  |  |
| Cash and property except own stoe | 1,652,709 | 25,257 | 23,280 | 34,211 | 98,663 | 160,707 | 235,667 | 174,845 | 900,079 |
| Corporation's own stock.... | 255,349 | 4,024 | 304 | 63 | 3,309 | 17,773 | 60,205 | 51,227 | 118,244 |

[^49]Table 5.6-balance sheet and income statement items, by industrial division and size of total assets -Continued

| Industrial division, item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { zero } \\ & \text { assets } \end{aligned}$ | \$1 under \$25,000 | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { under } \\ & \$ 250,000 \end{aligned}$ | $\begin{gathered} \$ 250,000 \\ \text { inder } \\ \$ 1,000,000 \end{gathered}$ | $\begin{aligned} & \$ 1,000,000 \\ & \text { inder } \\ & \$ 5,000,000 \end{aligned}$ | $\begin{aligned} & \$ 5,000,000 \\ & \text { or more } \end{aligned}$ |
| Number of return | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|  | 146,555 | 3,433 | 29,278 | 17,409 24,118 |  | 34,045 | 29,900 | 7,240 | 1,132 |
|  | (Thousand dollers) |  |  |  |  |  |  |  |  |
| Total assets. | 56,107,958 | - | 303,352 | 630,935 | 1,752,851 | 5,581,810 | 14,015,135 | 13,859,053 | 19,964,822 |
| Cash............... | 4,333,815 | - |  | 98,369 | 231,649 | 640,042 | 1,265,169 | 966,869 | $1,070,202$ |
|  | 20,434,804 | : | $\begin{gathered} 91,778 \\ 2,231 \end{gathered}$ | 205,257 2,401 | 627,586 9,453 | $2,053,232$ 36,855 | 5,158,235 119,711 | $5,082,341$ 124,431 | $\begin{array}{r} 7,226,375 \\ 129,555 \end{array}$ |
| Less: Allowance for bad | 16,550,253 | : | 61,614 | 150,005 | $\begin{gathered} 9,453 \\ 480,084 \end{gathered}$ | $\begin{array}{r} 36,855 \\ 1,545,806 \end{array}$ | $\begin{aligned} & 119,711 \\ & 4,511,717 \end{aligned}$ | $\begin{array}{r} 124,431 \\ 4,680,632 \end{array}$ | 5,120,395 |
| Investments in covernment obligations ....................... | 437,557 | - | 616 | 1,962 | 6,571 | -48,341 | 91,376 | 147,217 | 141,474 |
|  | 955,736 | - | 7,178 | 13,162 | 30,111 19,382 | 85,242 38,646 | 196,699 42,742 | 228,844 22,880 | 394,500 16,892 |
| Loans to stockiolder | 158,639 $5,145,208$ | - | 5,655 8,690 | -12,4,24 | 19,382 52,522 | - 34,648 | -755,549 | 1,027,492 | 3,031,023 |
| Other investments.. | 11,639,161 |  | 91,894 | 174,694 | 482,831 | 1,449,293 | 3,174,240 | 2,575,355 | 3,690,854 |
| Depreciable essets..... | 5,468,028 | - | 48,181 | 89,372 | 242,788 | 719,113 | 1,581,104 | 1,219,094 | 1,568,376 |
| Depletable assets................... | $\begin{array}{r}343,473 \\ 84,528 \\ 963,275 \\ \hline 85,377\end{array}$ | - |  | $\begin{gathered} 190 \\ 25 \end{gathered}$ | $\begin{aligned} & 1,120 \\ & 330 \end{aligned}$ | 904 <br> 285 | $\begin{aligned} & 5,551 \\ & 3,393 \end{aligned}$ | $\begin{array}{r} 10,478 \\ 3,382 \end{array}$ | 324,97676,952322,001 |
| Less: Accumulated depletion..... |  |  | 161 2,293 |  |  |  |  |  |  |
| Land............ |  | - | 3,356 | 2,263 | 21,271 | 7,414 | 21,277 | 19,174 | 28,562 |
| Intangible assets....... | 31,740 | - | 1,106 | 212 | 1,261 | 2,247 | 12,082 | 5,190 | 8,942 |
| Less: Accumulated amo. | 1,059,653 | - | 20,188 | 32,551 | 49,655 | 124,675 | 242,180 | 208,011 | 382,393 |
| Total liabilities........................................................ | 56,107,958 | - | 303,352 | 630,935 | 1,752,851 | 5,581,810 | 14,015,135 | 13,859,053 | 19,964, 822 |
|  | 14,087,052 |  | 100,180 | 156,925 | 477,408 | 1,399,003 | 3,717,500 | 3,686,237 | 4,579,799 |
| Accounts payable. <br> Mortgages, notes, and bonds payable in less than one year. Other current liabilities. <br> Loans from stockholders <br> Mortgages, notes, and bonds | $\begin{aligned} & 7,440,104 \\ & 3,12,602 \\ & 1,071,611 \\ & 5,046,684 \end{aligned}$ | - | 39,4,4 | 62,307 | 174, 533 | 510,932 | 1,553,290 | $2,004,950$ 823,812 | $3,094,651$ 963,070 |
|  |  |  | 27,012 72,880 | 35,396 53,095 | 101,484 | 320,290 216,356 | 841,538 357,623 | 823,812 170,189 | 963,070 89,741 |
|  |  | - |  | 53,095 47,779 | 112,782 128,800 | 216,336 423,5 | 357,623 $1,036,742$ | 1,012,534 | 2,359,586 |
| Other liabilities....................... | 1,223,776 |  | 37,898 22,735 | $16,679$ | 26,882 | 106,381 | 263,007 | 281,969 | $\begin{array}{r} 506,123 \\ 2,168,362 \\ 1,598,223 \\ 65,242 \\ 4,540,025 \end{array}$ |
| Capital stock..... | 8,194,024 | - | 166,394 | 204,567 | 407,405 | 1,098,033 | 2,194,584 | 1,954,679 |  |
| Paid-in or capital | 2,491,790 | - | 26,569 | 17,684 549 | 50,890 3,993 | 126,953 10,457 | 342,043 46,242 | 329,428 53,395 |  |
| Surplus reserves.. | 13,261,430 |  | ${ }^{1} 189,764$ | 35,954 | 2,993 300,729 | 1,370,060 | 3,662,566 | 3,541,860 |  |
| Earned surplus and undivided prof | 13,261,430 |  | 189,764 | 35,954 | 300,729 | 1,370,060 | 3,662,566 | 3,341,800 |  |
| Total receipts................................................ | $\begin{aligned} & 174,066,994 \\ & 171,414,482 \end{aligned}$ | 1.654,099 | 1,809,058 | 2,491,824 | 6,612,354 | 19,508,774 | 45,617,250 | 41,262,051 | $\begin{aligned} & 55,111,584 \\ & 54,238,350 \end{aligned}$ |
|  |  | 1,614,827 | 1,769,836 | 2,443,932 | 6,522,239 | 19,211,706 | 4, 955,267 | 40,658,325 |  |
| Business receipts. <br> Interest on Govermment obligations: <br> United States. <br> State and local | $\begin{array}{r} 14,564 \\ 4,285 \end{array}$ | 477 |  | 59 | 224 | 1,196 | 2,982 | 4,339 | 5,286 |
|  |  | 46 | (2) |  | 90 | 166 | 375 | 1,318 | 2,290 |
| Other | $\begin{array}{r} 213,515 \\ 258,347 \\ 54,336 \end{array}$ | 4,4772,506 | $\begin{array}{r} 769 \\ 2,414 \end{array}$ | 2,492 | 2,6787,557215 | 11,96829,568926 | $\begin{array}{r} 32,407 \\ 82,587 \\ 3,157 \end{array}$ | $\begin{gathered} 47,322 \\ 62,273 \\ 5,223 \end{gathered}$ | $\begin{aligned} & 68,950 \\ & 4,377 \end{aligned}$ |
| Rents. |  |  |  |  |  |  |  |  |  |
| ```loss``` |  | 191 | 3 |  | 215 |  |  |  |  |
|  | $\begin{array}{r} 54,336 \\ 6,150 \end{array}$ | 27 |  | 393 | 113 | 2,044 | 1,427 | 1,326 | 782 |
| Net long-term capital gain reduced by net short-tem capital loss. | 129,753 | 1,1041,269 | $\begin{aligned} & 1,581 \\ & 3,374 \end{aligned}$ | 1,868681 | $\begin{aligned} & 2,924 \\ & 2,398 \end{aligned}$ | $\begin{array}{r} 13,529 \\ 5,955 \end{array}$ | 26,4247,654 | 30,4246,106 | 41,87911,695 |
| Net gain, noncapital assets................................... | 39,132 |  |  |  |  |  |  |  |  |
| Dividends, domestic corporations | 81,707 | $\begin{array}{r}1,876 \\ \hline 18\end{array}$ |  | (2) ${ }^{173}$ | (2) ${ }^{4}, 468$73,450 | 2,58532329 | 7,324 | $\begin{array}{r} 15,859 \\ 2,531 \\ 426,985 \end{array}$ | $\begin{array}{r} 11,697 \\ 48,396 \\ 491,281 \end{array}$ |
| Dividends, foreign corporations. | 52,595 |  |  |  |  |  |  |  |  |
| 0ther receipts.................. | 1,808,128 | 18,881 | 29,688 | 41,024 |  | 229,260 | 497,558 |  |  |
| Total deductions. | 170,549,067 | 1,626,963 | 1,827,015 | 2,452,826 | 6,506,764 | 19,119,090 | 44,710,558 | 40,386,135 | 48,243,756 |
| Cost of sales and operati | $\begin{array}{r} 145,393,480 \\ 2,89,371 \\ 299,072 \\ 396,722 \\ 983,455 \end{array}$ | $\begin{array}{r} 1,359,721 \\ 15,887 \\ 1,830 \\ 6,856 \\ 11,095 \end{array}$ | $\begin{array}{r} 1,312,229 \\ 137,185 \\ 2,302 \\ 6,738 \\ 31,653 \end{array}$ | $1,797,126$165,909 | 5,056,963 | 15,491,338 | 37,330,372 |  |  |
| Compensation of orficers. |  |  |  |  | 302,861 | 637,989 | 957,253 | 478,037 | 200,250 |
| Repairs.. |  |  |  | 5,177 | 15,897 | 43,677 | 88,393 | 60,733 | 81,063 |
| mad debts |  |  |  | 4,521 | 16,264 | 47,957 | 112,031 287,067 | 98,142 188,769 | 74,863 198,726 |
| Rent paid |  |  |  | 35,727 | 69,337 | 161,083 | 287,067 | 188,769 | 198,726 |
| Taxes paid. | 1,600,206 | 17,534 | 17,269 | 26,789 | 66,982 | 214,819 | 451,529 | 419,341 | 385,943 |
| Interest paid.. | 730,005 | 7,013 | 6,184 | 6,712 | 18,382 | 62,528 3 | 172,409 | 179,950 | 276,827 <br> 13 <br> 1 |
| Contributions | 4,4,898 | 210 | 116 | 225 | 840 3,413 | $\begin{array}{r}3,398 \\ \hline 869\end{array}$ | 11,752 1,575 |  | 13,728 1,904 |
| Amortization. | 10,136 | 292 9,965 | 282 13,388 | 196 21,039 | 3,413 53,430 | 3669 143,379 | 1,575 268,463 | 1,605 202,743 | 1,904 241,835 |
| Pension, profit sharing | 868,209 | 11,373 | 2,843 | 2,237 | 6,451 | 23,898 | 81,590 | 82,876 | 103,264 |
| Other employee benefit plans. | 124,059 | 1,997 | 675 | 1,478 | 2,764 | 13,345 | 34,003 | 32,690 | 37,107 |
| Net loss, noncapital assets. | 17,007 | 666 | 595 | 864 | 1,697 | 2,492 | 5,022 | 3,272 $3,654,529$ | 2,399 $3,639,421$ |
| Other deductions........... | 15,912,262 | 181,389 | 286,784 | 372,814 | 861,478 | 2,190,304 | 4,725,543 | 3,654,529 | 3,639,421 |
| Total receipts less total deductions | 3,517,927 | 27,136 | 117,957 | 38,998 | 105,590 | 389,684 | 906,692 | 875,916 | 1,191,868 |
| Certain taxable income from related foreign corporations | 3,742 |  |  |  |  |  |  | 875, 140 842 | 3,200 $1,192,778$ |
| Net incone (less deficit). | 3,517,384 | 27,090 | ${ }^{3} 17,957$ | 38,998 | 105,500 | 389,518 469,667 | 1,037,569 | 875,140 | $1,192,778$ $1,263,855$ |
| Net income. | $4,070,473$ 553,089 | 52,555 25,465 | 40,321 58,278 | 71,775 32,777 | 167,736 62,236 | 469,667 80,149 | $1,037,569$ 131,252 | 961,855 | 1,261,877 |
| Income subject to tax. | 3,574,108 | 38,497 | 17,175 | 49,565 | 127,081 | 374,501 | 892,731 | 897,145 | 1,177,413 |
| Income tax.. | 1,436,309 | 16,044 | 3,656 | 11,594 | 31,868 | 103,279 | 319,675 | 394,918 | 555,275 |
| Investment credit. | 1,33,614 | 333 |  | 106 | 836 | 3,688 | 9,039 | 7,906 | 11,618 |
| Net income (less deficit) after tax | 2,114,689 | 11,379 | ${ }^{3} 21,585$ | 27,570 | 74,468 | 289,927 | 595,681 | 488,128 | 649,121 |
| Net income after tax........ | 2,667,919 | 36,861 | 36,693 | 60,398 | 136,704 | 370,076 | 726,946 | 580,015 | 720,226 |
| Distribution to stockholders: |  |  |  |  |  |  |  |  |  |
| Cash and property except own stock................................................................ | 560,099 126,983 | 12,480 2,410 | $\begin{array}{r}9,754 \\ \hline 138\end{array}$ | $(2)^{9,055}$ | 43,187 1,188 | 58,49 10,337 | 174,562 | 123,823 | 52,525 |

Footnotes at end of table.

Table 5.6-salance sheet and income statement items, by industrial division and size of total assets - Continued

| Industrial divisict. item | Total | Size of total assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { zero } \\ & \text { sssets } \end{aligned}$ | 产 wider $125,500$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { nder } \\ 1100,000 \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & 130 d e r \\ & \$ 50,000 \end{aligned}$ |  | 41,000,00 <br> r.der <br> 1., 200,000 | 3:, 30,900 |
| mber if ret.rns...................... | (1) | (2) | (3) | (4) | 5) | (6) | 7 | $8_{1}$ | (9) |
|  | 287, 591 | 7,607 | 71,789 | 49,813 | 59,208 | 59,951 | 33,435 | 5,122 | 666 |
|  | Thous and molt ars) |  |  |  |  |  |  |  |  |
| Total assei | 68,094,142 |  | 870,231 | 1,802,433 | 4,245,329 | 9,316,288 | 14,786,020 | 9,248,529 | 27,825,312 |
| Cash. | 5,295,354 |  | 111,157 | 220,787 | 481,175 | 935,286 | 1,204,434 | 709,384 | 1,633,131 |
| Hates and accounts re | $\begin{array}{r} 18,004,450 \\ 635,488 \end{array}$ | - | 114,997 | 253,215 | 765,258 | 2,024,741 | 3,506,4,47 | 2,489,450 | 8,850,342 |
| Less: Allowance for bad debt |  |  | 1,944 | 5,711 | 14,623 | 4,4,016 | 94,215 | 66,798 | 408,181 |
| Inventories. |  | - | 268,984 | 681,777 | $1,650,23$ 8,867 | $\begin{array}{r}3,537,790 \\ 35,588 \\ \hline\end{array}$ | 5,727,314 | 3, 0952,767 | 7,483,648 |
| Investments in Coverument obligat | 22,42,514 | - | 691 | 879 | 8,867 | 35,588 | 77,001 | 79,599 | 188,180 |
| Other current asset | $1,306,743$268,566 | - | 17,887 | 30,896 | 68,805 | 167, 283 | 278,459 | 214,435 | 528,978 |
| Loans to stocknolde |  | - | 16,288 | 25,330 | 45,456 | 70,980 | 71,141 | 18,891 | 20,480 |
| Other investments. | 4,198,929 | - | 14,515 | 29,308 | 91,706 | 313,041 | 722,375 | 666,543 | 2,371,41 |
| Depreciable assets.. <br> Less: Accunulated | $23,855,436$ $10,999,592$ | - | 525,009 290,992 | 832,305 415,74 | $1,732,967$ 860,342 | $3,245,679$ $1,519,573$ | 4,576,536 $2,127,143$ | $2,798,691$ $1,320,568$ | $10,144,249$ $4,4,45,180$ |
| Depletable assets................................................... <br> Less: Accumulated depletion.......................................... |  | - | 1,128 | 1,3\% | 1,771 | 7,748 | 3,343 | 5,918 | 6,585 |
|  | $\begin{array}{r} 27,887 \\ 6,950 \end{array}$ | - | 738 | 479 | 104 | 2,715 | 415 | 1,979 | 520 |
| Land. . . . . . . . . . . | 2,026,486 | - | 7,532 | 24,181 | 88,741 | 24,471 | 466,882 | 354,656 | 840,023 |
|  | $\begin{array}{r}\text { 2,026,46 } \\ \hline\end{array}$ | - | 4,922 | 7,893 | 16,851 | 22,781 | 28,366 | 12,429 | 43,230 |
| Less: Accumulated |  | - | 2,012 | 3,380 | 6,780 | 7,891 | 6,036 | 3,406 | 15,732 |
| Other assets........................................... | $\begin{array}{r} 45,235 \\ 1,807,765 \end{array}$ | - | 82,807 | 119,832 | 175,347 | 285,095 | 361,531 | 198,515 | 584,638 |
| Total liabilities. <br> Accounts payable. | 68,094, 142 | - | 870,231 | 1,802,433 | 4,245,329 | 9,316,288 | 14,786,020 | 9,248,529 | 27,825,312 |
|  | 11,389,996 | - | 208,777 | 387,715 | 840,313 | 1,596,521 | 2,273,481 | 1,399,826 | 4,683,363 |
| Mortgages, notes, and bonds payatle in less than one year... | $8,061,409$$4,51,613$ | - | 92,616 | 182,126 | 418,209 | 1,208,243 | 2,776,123 | 1,563,004 | 1,821,088 |
| Other current liabilities.. |  | - | 57,433 | 93,935 | 248,988 | 514, 363 | 882,550 | 626,432 | 2,089,912 |
| Loans from stockholders | $\begin{aligned} & 1,539,998 \\ & 8,332,399 \end{aligned}$ | - | 149,659 | 185,047 | 302,992 | 409,380 | 323,326 | 96,133 | 73,461 |
| mortgages, notes, and bonds payable in one year or more..... |  | - | 109,487 | 217,427 | 465,342 | 1,009,075 | 1,594,931 | 988,051 | 3,948,076 |
| Other liabilities |  | - | 38,619 | 55,086 | 99,466 | 230,481 | 391, 55 | 320,875 | 2,068,122 |
| Capital stock. | $3,20,101$ $10,591,485$ $3,038,998$ | - | 417,384 | 599,978 63,146 | $1,162,971$ 99,624 | $2,098,368$ 190,219 | $\begin{array}{r}2,552,919 \\ 288,276 \\ \hline 8\end{array}$ | $1,241,342$ 276,916 | 2,518,523 |
| Paid-in or capital surpl Surplus reserves....... | $3,038,998$ 270,228 | - | 49,548 | 63,146 | 99,624 7,156 | 190,219 16,559 | 288,276 42,358 | 276,916 58,096 | $2,071,269$ 140,785 |
| Surpius reserves................. Earned surplus and undivided profi | 17,151,925 | - | 1254,416 | 13,819 | 600, 268 | 2,043,079 | 3,660,604 | 2,677,856 | 8,410,713 |
| Total receipts............................................... |  | 1,340,257 | 4,220,075 | 6,020,312 | 12,983,699 | 27,743,329 | 45,327,746 | 27,503,708 | 63,061,646 |
| Business receipts... | $183,924,517$ | 1,306,934 | 4,171,383 | 5,958,232 | 12,831,536 | 27,305,248 | 4,425,218 | 26,813,905 | 61,112,061 |
| Interest on Goverrnent obligaUnited State...........State and local........... | $\begin{array}{r} 11,485 \\ 4,026 \end{array}$ | $\begin{array}{r}59 \\ 482 \\ \hline 2\end{array}$ | 152 | (2) 45 | $\begin{aligned} & 183 \\ & 328 \end{aligned}$ |  |  | 2,1241,170 | 5,1531,230 |
|  |  |  |  |  |  | 229 | 2,918 587 |  |  |
| Other interest. <br> Rents... <br> Royalties. <br> loss. | $\begin{array}{r} 272,335 \\ 508,152 \\ 8,031 \end{array}$ | $\begin{array}{r} 947 \\ 2,221 \end{array}$ | $\begin{array}{r}792 \\ 7,222 \\ \hline\end{array}$ | 8,755 | 10,24521,976 | 32,66960,490 | 61,831108,613 | 26,98199,800 | 199,075 |
|  |  |  |  |  |  |  |  |  |  |
|  |  | - | 724 | 457 | 166 | 204 | 2,585 | 1,386 | 2,509 |
|  | 5,932 |  | 38 | 891 | 155 | 751 | 768 | 852 | 2,477 |
| Net long-termp capital gain reduced by net shurt-term capitalloss......................................... |  |  |  |  |  |  |  |  |  |
|  | 140,068 | 2,060 | 4,625 | 2,688 | 5,792 | 16,988 | 28,052 | 29,196 | 52,667 |
| Net gain, noncapital assets..................................... | 4,3,803 | 3,628 | 3,545 | 1,263 | 4,259 | 8,787 | 12,897 | 5,033 | 4,391 |
| Dividends, domestic corporations <br> Dividends, foreign corporations Other receipts. | $\begin{array}{r} 61,179 \\ 62,223 \\ 3,159,021 \end{array}$ | 114 | 52 | 61 | 333 | 2,131 | 11,899 | 10,255 | 36,334 |
|  |  |  |  |  | 25 | 13 | 13 | 27 | 62,145 |
|  |  | 23,812 | 31,542 | 46,433 | 108,701 | 316,968 | 672,365 | 492,979 | 1,466,221 |
| rotal deductions.............. | 184,146,495 | 1,359,153 | 4,264,045 | 5,969,339 | 12,765,313 | 27,162,848 | 4,472,526 | 26,892,425 | 61,260,846 |
| Cost of sales and operations <br> Compensation of officers. <br> Repairs. <br> Bad debts. <br> Rent paid.. |  | 927,612 | 2,679,561 | 3,943,116 | 8,737,538 | 20,051,310 | 35, 231,853 | 21,159,900 | 42,701,495 |
|  | $\begin{array}{r} 135,432,385 \\ 3,440,113 \\ 614,258 \\ 451,107 \\ 3,841,672 \end{array}$ | 17,073 | 299,155 | 359, 163 | 602,551 | 843,727 | 872,077 | 298, \%/2 | 147,425 |
|  |  | 4,032 | 20,930 | 27,205 | 56,913 | 95,071 | 122,916 | 73,486 | 213,705 |
|  |  | 9,454 | 5,044 | 9,012 | 30,108 | 72,644 | 109,396 | 58,129 | 157,320 |
|  |  | 30,603 | 190,963 | 222, 286 | 390,223 | 617,265 | 644,786 | 415,589 | 1,329,957 |
| Taxes paid <br> Interest paid. <br> Contributions or gifts <br> Amortization <br> Depreciation. | 2,495,487 | 16,93815,335 | 95,202 | 113,332 | 218,788 | 374,495 | 465,213 | 283,682 | 927,837 |
|  | $\begin{array}{r} \$ 1,378 \\ 61,887 \\ 33,985 \end{array}$ |  | 10,371 | 21,837 | 51,486 | 124,225 | 215,127 | 128,918 | 374,079 |
|  |  | 143 | 100 | 510 | 1,408 | 5,000 | 12,307 | 11,458 | 30,961 |
|  |  | 191 | 668 | 993 | 1,270 | 3,389 | 3,292 | 1,735 | 22,4.47 |
|  | 1,947,436 | 11,474 | 52,301 | 80, 534 | 159,170 | 285,665 | 369,998 | 225,037 | 763,257 |
| Depletion.. <br> Advertising <br> Pension, profit sharing, stock bonus, annuit, plans <br> Other employee benefit plans. <br> Net loss, noncapital assets. <br> Other deductions. | 6,706 | 28 | 569 | 242 | 369 | 1,971 | 1,601 | 1,384 | 542 |
|  | 2,828,808 | 33,409 | 37,635 | 66,511 | 166,698 | 334,254 | 54, 590 | 381,253 | 1,264,458 |
|  | $\begin{aligned} & 367,143 \\ & 204,108 \end{aligned}$ | 1,584 | 1,342 | 1,419 | 5,849 | 21,539 | 52,539 | 45,272 | 237, 599 |
|  |  | 906 | 2,856 | 3,559 | 10,687 | 23,553 | 34,481 | 23,628 | 104,438 |
|  | $\begin{array}{r} 26,45 \\ 31,453,568 \end{array}$ | 6,555 | 46,653 | 1,969 | -1,093 | 3,249 4 | 午, 0611 | 2,797 | 5,077 |
|  |  | 285,816 | 862,695 | 1,117,651 | 2,331,162 | 4,305,491 | 5,789,289 | 3,781,215 | 12,980,249 |
| Total receipts less total deductions ........................Certain taxable income from related foreign corporations..... | 4,054,277 | ${ }^{1} 18,896$ | 143,970 | 50,973 | 218,386 | 580,481 | 855,220 | 611,283 | 1,800,800 |
|  | 1,838$4,052,089$ |  |  |  |  |  |  |  | 1,838 |
|  |  | ${ }^{3} 19,378$ | 363,970 | 50,973 | 218,058 | 580,252 | 856,633 | 610,113 | 1,801,408 |
|  | $\begin{array}{r} 5,036,325 \\ 984,236 \end{array}$ | 27,592 | 61,834 | 134,314 | 34, $3,4.5$ | 711,229 | 979,491 | 659,147 | 2,118,373 |
|  |  | 46,970 | 105,804 | 83,341 | 126,287 | 130,977 | 124,858 | 49,034 | 316,965 |
| Income sukject to tax.............. | 4,3,5,557 | 22,003 | 27,821 | 79,652 | 240,059 | 539,54i | 808,397 | 598,331 | 2,029,810 |
| Income tax $\ldots$......... | $1,738,015$84,996 | 8,439 | 4,738 | 18,004 | 58,850 | 146,402 | 278,254 | 261,519 | -961,809 |
| Investment cred |  | 8228 |  | 1,287 | 3,289 | 7,378 | 13,640 | 0,722 | 48,998 |
| Net income (less dericit) arter tax. Net income after tax.. | $\begin{aligned} & 2,399,070 \\ & 3,383,433 \end{aligned}$ | ${ }^{3} 27,489$ | ${ }^{3} / 28,354$ | 3,256 | 162,697 | 441,228 | 590,019 | $358,316$ | 888,597 |
|  |  | 19,4\% | 57,450 | 117,623 | 288,785 | 572,205 | 714,882 | $407,369$ | 1,205,625 |
| Distribution to stockholders:Cash and property except curl | $\begin{array}{r} 1,076,470 \\ 126,168 \end{array}$ |  |  |  |  |  |  |  |  |
|  |  | 12,777 | 23,419 | 24,686 | 5,524 | 99,955 | 130,130 | 66,813 | 674,166 |
| $\qquad$ |  | 263 | 166 | 63 | 2,121 | 7,436 | 32,372 | 18,348 | 65,399 |

Footnotes at end of table.

Table 5.6-bALANCE SHEET AND inCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE of total aSSETS-Continued

| Industrial division, item | Total | Sige of tutal asset.s |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Lero } \\ & \text { assets } \end{aligned}$ | \$1 under $\$ 25,000$ | $\begin{aligned} & \$ 25,000 \\ & \text { under } \\ & \$ 50,000 \end{aligned}$ | $\begin{gathered} \$ 50,000 \\ \text { under } \\ \$ 100,000 \end{gathered}$ | \$100,000 under \$250,000 | $\begin{gathered} \$ 250,001 \\ \text { under } \\ \$ 1,1000,000 \end{gathered}$ |  | $\begin{gathered} \$ 5,1 \\ i n \end{gathered}$ |
|  | (1) | (2) | (3) | (4) | (5) | (b) | 17) | (8) | (1) |
|  | 6,158 | 349 | 2,032 | 1,008 | 729 | 1,160 | 730 | 136 | 14 |
|  | (Thousand dottars) |  |  |  |  |  |  |  |  |
| Total assets............................................................. | 1,284,838 | - | 19,937 | 36,608 | 51,619 | 190,371 | 329,503 | 239,730 | 417,070 |
| Cash................................................................ | 79,229 | - | 2,270 | 2,025 | 4,462 13,656 | 17,937 51,558 | 25,482 | 14,026 | $13,027$ |
| Notes and accounts receivabl $\qquad$ <br> Less: Allowance for bad debts................................... | 316,108 8,880 | - | 6,849 | 8,781 409 | 13,656 388 | 51,558 530 | 104,341 4,044 | 67,943 2,182 | $\begin{array}{r} 62,980 \\ 1,238 \end{array}$ |
| 1nventories....................................................... | 417,584 | - | 4,560 | 14,075 | 18,901 | 64,660 | 102,814 | 81,238 | 231,436 |
| Investments in çovernment obligations......................... | 2,921 | - | 406 | - | - | 13 | 1,696 | 476 | 330 |
|  | 26,548 8,685 | - | 586 306 | $\begin{array}{r}1,793 \\ \hline 585\end{array}$ | (2) ${ }^{1,861}$ | 2,337 1,821 | 5,278 4,690 | 10,242 531 | 4,451 74 |
|  | 8,685 177,681 | - | 306 259 | 1,785 1,555 | (2),423 | 1,821 5,955 | 2,690 20,700 | 14,531 | 4,743 133,258 |
| Depreciable assets. | 374,611 | - | 7,546 | 10,666 | 19,222 | 60,997 | 85,609 | 81,930 | 108,641 |
| Less: Accumulated depreciation............................. | 183,048 | - | 4,559 | 5,788 | 10,247 | 28,302 | 42,172 | 43,728 | 48,252 |
| Depletable assets. | 731 | - | - | - | - | 731 | - | - | - |
| Less: Accumulated depletion................................. | 187 | - | 89 | 784 | 737 | 187 5,303 | 11,454 | 12,393 | 6,4,3 |
|  | 37,203 3,135 | - | 89 26 | 784 43 | 737 40 | 5,303 2,404 | 11,454 121 | 12,393 38 | 6,443 |
| Intangible assets. <br> Less: Accumulated amortication................................... | 3, 135 | - | (2) ${ }^{26}$ | $\begin{array}{r}43 \\ 32 \\ \hline\end{array}$ | 40 | 2,404 | 121 4.3 | 38 15 | 463 172 |
| Other assets.......................................................... . . | 33,563 | - | 1.688 | 2,530 | 1,983 | 6,418 | 13,577 | 2,407 | 4,960 |
| Total liabilities. | 1,284,838 | - | 19,937 | 36,608 | 51,619 | 190,371 | 329,503 | 239,730 | 417,070 |
| Accounts payable............................................... | 250,240 | - | 6,698 3,308 | 6,704 | 13,104 6,208 | 32,877 14,350 | 75,452 30,435 | 4,652 26,490 | 70,753 15,673 |
| Mortgages, notes, and bonds payable in less than one year... Other current liabilities.................................. | 100,551 64,457 | - | 3,308 1,086 | 4,087 1,414 | 6,208 1,828 | 14,350 6,391 | 30,435 17,465 | 26,490 20,557 | 15,673 15,136 |
| Loans from stockholders........................................... | 30,022 | - | 3,903 | 2,604 | 1,209 | 7,566 | 7,857 | 6,846 | 37 |
| Mortgages, notes, and tonds payable in one year or more..... | 184,272 | - | 1,632 | 8,354 | 7,166 | 22,232 | 38,555 | 26,823 | 79,510 |
| Other liabilities. | 41,080 | - | 1,418 | 815 | 780 | 3.306 | 9,584 | 7,498 | 17,619 |
| Capital stock.... | 263,463 | - | 10,757 | 14,773 | 18, 842 | 54,949 | 76, 170 | 25,312 | 62,660 |
| Paid-in or capital surplu | 39,691 | - | (2) 479 | 1,230 | 1,812 | 2,089 | 14,424 | 8,588 | 11,049 |
| Surplus reserves......... | 2,576 | - |  | 176 | - | 527 | 1,507 | 13 | ${ }_{4} 45$ |
| Earned surplus and undivided prorits. | 308,486 | - | ${ }^{-9}$, 944 | 13,449 | 670 | 46,024 | 58,054 | 72,951 | 144,180 |
| Total receipts | 2,898,709 | 43,494 | 57,315 | 87,416 | 144,413 | 467,855 | 862,139 | 579,332 | 656.745 |
| Business receipts. | 2,834,250 | 43,137 | 55,291 | 86,438 | 142,020 | 461,364 | 841,748 | 565,953 | 638,290 |
| Interest on Government obligations: <br> United States.. | 82 | - | ${ }^{2}$ ) | - | - | $\left({ }^{2}\right)$ | 25 | 38 | 19 |
| State and local.............................................. | - | - | - | - | - | - | - | - | - |
| Other interest. | 4,456 | (2) | 11 | 54 | 73 | 452 | 1,942 | 647 | 1,277 |
| Rents.. | 7,699 | 13 | 102 | 179 | 281 | 1,454 | 1,800 | 2,026 | 1,84.4 |
| Royalties....................................................... | 279 | - | - | - |  | - | - | 203 | 76 |
| ```Net short-term capital gain reduced by net long-term capital loss.``` | 233 | - | - | - | - | 25 | 204 | (2) | - |
|  | 4,050 |  |  | 61 | (2) | 65 | 2.326 |  | 791 |
| Net gain, runcapital assets..................................... | 1,207 | - | (2) ${ }^{2}$ | 14 | 11 | 51 | 155 | 84.0 | 27 |
| Dividends, domestic corporations............................... | 1,001 |  |  | 40 | 21 | 24 | 77 | 304 | 534 |
| Dividends, foreign corporations............................... | 1,442 |  |  | - | - |  |  |  | 1,41 |
| Other receipts...................................................... | 4, 4110 | 344 | 1,653 | 630 | 2.000 | 4,420 | 13,862 | 8,704 | 12.437 |
| Total deductions.. | 2,848,002 | 44,84, ${ }^{\text {4 }}$ | 58,737 | 86,436 | 143,412 | 456,859 | 847,447 | 563,559 | 046,709 |
| Cost of sales and operations.. | 2,152,350 | 36,012 | 37,384 | 55,125 | 106,342 | 337.820 | 653,095 | 430,586 | 495,986 |
| Compensation if orricere.. | 70,916 | 283 | 4,274 | 6, 243 | 7,848 | 19.858 | 18,861 | 10,043 | 2,806 |
| Repairs.... | 8,623 | 124 | 211 | 298 | 163 | 1,363 | 2,358 | 2,435 | 1,671 |
| Bad detrs. | 9,841 | 19 | 179 | 338 | 339 | 1,6\%4, | 4,557 | 1,988 | 727 |
| Rent prid. | 4, 217 | 522 | 1,169 | 2.317 | 2,538 | 5,107 | 8,212 | 8,264 | 16,088 |
| Taxes paid........................................................ | 42,085 | 351 | 1,350 | 1,424 | 2,158 | 7,979 | 9,958 | 7,481 | 10,384 |
| Interest paid....... | 18,905 | 251 |  | 465 | 634 | 1,865 | 4,470 | 3,592 | 7,442 |
| contributions or gif | 709 | $\left(^{2}\right)$ | (2) | 2. 16 | 48 | 32 | 158 | 227 | (2) 228 |
| Amortization. | 305 | 13 | $\left(^{2}\right)$ | (2) | ${ }^{2}{ }^{2}$ | 141 | 31 | 120 | (2) |
| Depreciatio | 30,188 | 379 | 564 | 1,161 | 1,727 | 4,984 | 7,669 | 6,618 | 7,086 |
| Depletion... | 184 | - | $\left.{ }^{2}\right)$ | (2) | - | $\left(^{2}\right)$ | 86 | 90 | (2) |
| Advertising. ................................. | 26,416 | 396 | 527 | 824 | 886 | 4,718 | 5,751 | 4,075 | 9,239 |
| Pension, prorit sharing, stock bonus, annuity plans | 7,557 | - | 25 | 102 | 42 | 399 | 1,732 | 2,604 | 2,653 |
| Other employee benerit plans...................... | 3,612 | 15 | ${ }^{(2)}$ | 51 | 96 |  | 832 | 981 | 802 |
| Net loss, nuncapital assets... | 565 |  |  | 170 | 127 | (2) ${ }^{2}$ ) | 64 | $\left.{ }^{2}\right)$ | 148 |
| Other deductions..................................... | 432,529 | 6,478 | 12,817 | 17,189 | 20,463 | '70,061 | 129,613 | 84,463 | 91,445 |
| Total receipts less total deductions............................ | 50,707 | ${ }^{1} 1,349$ | 12,422 | 980 | 1,001 | 10,996 | 14,692 | 15,773 | 10,036 |
| Certain taxable income from related foreign corporations...... | 584 |  | - | - | - | - | - | - | 584 |
| Net incomu (less dericit)......................................... | 51,291 | ${ }^{3} 1,349$ | ${ }^{3} 1,422$ | 980 | 1,001 | 10,996 | 14,692 | 15,773 | 10,620 |
| Net income. | 68,920 | 38 | 1,886 | 2,177 | 2,880 | 14,469 | 19,304 | 16,735 | 21,431 |
| Deficit.. | 17.629 | 1,387 | 3,308 | 1.197 | 1,879 | 3,473 | 4,612 | 982 | 811 |
| Income subject to tax. | 49,947 | 13 | 1,255 | 735 | 1,275 | 7,903 | 14,815 | 12,890 | 20.851 |
| Income tax............. | 18,040 |  | , 292 | (2) 186 | (2) 307 | 2,316 | 4,867 | 5,674 | 4,998 |
| Investment credit................... | 631 |  | (2) ${ }^{2}$ ) | $\left.{ }^{2}\right)$ |  | ${ }^{7} 74$ | 169 | 166 | 222 |
| Net income (less dericit) after tax. | 33,282 | ${ }^{3} 1,349$ | ${ }^{3} 1.714$ | 794 | 694 | 8,754 | 9,994 | 10,265 | 5, 34. |
| Net income arter tax............... | 50,911 | 38 | 1,594 | 1,991 | 2,573 | 12,227 | 14,606 | 11,22\% | 4.055 |
| Distrıbution to stockholders: Cash and property except own stock | 16.140 |  | 107 | 470 | 952 | 2,303 | 1.171 | 4,949 | 6,182 |
| Corgoration's own stock....................................... | 16.1498 | 1,351 | 107 | 4 | 22 | 2,303 | 471 | 4, 56 | 320 |

[^50]| ：：－．．．1 di．．．．．AT M | T tra | Eii ：9， |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | \＄${ }_{\text {＋}}^{\text {a }}$ ， | ま ， |  |  |  |  | ， |
| FIMRMEE，THSTGANCE，AULI FERL ERTATE | 1 | $=$ | $\pm$ | $\stackrel{\rightharpoonup}{4}$ | ！ |  |  |  |  |
|  | 388，428 | 14．42\％ | 78，385 | 51，376 | 65，087 | 72，506 | 62， 52 | 23，519 | 25，476 |
|  | （Thourand dellara） |  |  |  |  |  |  |  |  |
|  | 955，901，9t2 |  |  | $1,348, b 8 t$ | 4，089，314 | $\begin{array}{r} 12,392,522 \\ 372,50 t \end{array}$ |  | 53，550，924 |  |
|  | $77,346.853$ $261,617,127$ |  | 1.5 .4 .36 165.775 | 217.885 $319.67 \%$ | $\begin{aligned} & 44,41 \\ & 794,581 \end{aligned}$ |  | $\begin{array}{r} 29,521,488 \\ 2,659,0 \mathrm{ma} \end{array}$ |  | $69,509,001$ |
|  | $261,617,127$ $10,269,565$ | ： | 165,775 5,561 | 319，674 |  | $\begin{array}{r} 2.219,556 \\ 41,598 \\ 24,050 \\ 13^{7}, 759 \end{array}$ | $\frac{1}{7}, 285,920$ | $\begin{array}{r} 4,61,979 \\ 15,632,183 \end{array}$ | 235，300，112 |
|  | －356，583 | － | 1，4，21 | 4，420 | 2h， 21， 338 14,328 |  | $\begin{array}{r} 25, \\ 58,54 \\ \hline \end{array}$ | －4， 615 | $\begin{array}{r} 9,574,413 \\ 213,693 \end{array}$ |
| 2： | ：38，177，253 | － | 3，00＇？ | 8，206 | 39，844 |  | 633， 580 | 7，6e5，015 | $129,687,670$ |
|  | 1－4，490，368 | － | 36，5404 | 81，033 | $\begin{array}{r} 207,060 \\ 60,619 \end{array}$ | $\begin{aligned} & 723,192 \\ & 110,243 \end{aligned}$ | $\begin{array}{r} 1,679,611 \\ 14 \times 1,692 \end{array}$ | $\begin{array}{r} 1,957,59 \\ 91,560 \end{array}$ | $\begin{array}{r} 9,805,873 \\ 205,120 \end{array}$ |
|  | 674，173 | － | 22，105 | 30,832 139 |  |  |  |  |  |
|  | 330，209，100 | － | 66，022 | 139， $4 \cdot 3$ | 375,334 $2,565,030$ | $6,613,243$ | $13,853,367$$4,160,328$ | 12，851，234 | $\begin{array}{r} 205,120 \\ 375,266,296 \end{array}$ |
| Lepratule serte．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | $60,551,620$ $15,538,253$ | － | 480，0640 | 987，264 | $2,565,030$960,451 |  |  |  | $23,200,878$ $4,137,570$ |
| L－E5：Accundlatal yeprestic i．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 15，538，253 |  | 262，619 | 406，769 |  |  |  |  |  |
| Teplotatle astut． | 2，847．419 | － | 4,811 | 9．108 | 45，355 | 95，456 | 161．020 | 358.079 | 2，173，599 |
| L ミ：Acc mulatea dipletio | 733， 1624 | － | 2，583 | 2，039 | 31，652 | 60，398 | 54，360 | 136.516 | 445．716 |
| Lasm ．．．．．．．．．．．．．．．．．．．．． | 15，747，215 | － | 135，4886 | 376，084 | 998，467 | 2，442，030 | 4，612，358 | 3，338，518 | 3，846，272 |
| Intargible assuta | 413，692 | － | 7，579 |  | 16，552 | 28.430 | 71，088 | 87，960 | 171，134 |
| Lezis：Anumiatect amer | 130，727 | － | 4，341 | 5，17t | 0.068 | 10.231 | 36，877 | 27，072 | 40,960 $17.873,482$ |
| hor | 19，942，016 | － | 50，57\％ | 73，154 | 249，469 | 312，101 | 621，4，${ }^{\text {a }}$ | 2．1，53） | 17．873，481 |
| Iotal 1 | 755，901，862 | － | 84．5．455 | 1，848，686 | 4，＋89，314 | 22，391，522 | 29，521，482 | 53，550，927 | 853，054，470 |
| urts pa＊able <br>  <br> ther current liatilitiE <br> Wents frous stockhalimes． <br>  | $\begin{array}{r} 9,112,490 \\ 36,257,067 \\ 530,725,009 \\ T,-21,047 \\ 59,769,875 \end{array}$ | － | $\begin{array}{r} +0,278 \\ 82, * 90 \\ 51,761 \\ 126,624 \\ 171,94 \end{array}$ | $\begin{array}{r} 16+, 312 \\ 108,286 \\ 60,220 \\ 153,1 t-1 \\ i 68,060 \end{array}$ | $\begin{array}{r} 350,629 \\ 432,882 \\ 139,947 \\ 332,027 \\ 1,346,550 \end{array}$ | 792．34．3 | 1．766，842 | 1，536，853 | 4，405，230 |
|  |  | － |  |  |  | 1，349，645 | $4,005,04$$1,630,94$ | 5，247，695 | $\begin{array}{r} 24,985,126 \\ 507,157,311 \\ 3,994,469 \\ 32,433,706 \end{array}$ |
|  |  | － |  |  |  | 422.052 |  | 21，262，328 |  |
|  |  | － |  |  |  | 3， $\begin{array}{r}665,929\end{array}$ | $1,300,598$ $10,284,760$ | 348,332 $11,120,343$ |  |
|  |  | － |  |  |  | 3，734，892 | 10，284，76， | 11， 229,343 |  |
| Uther listilitirs． | $\begin{array}{r} 175,714,559 \\ 33.673,37 \\ 12,032,823 \\ 12,175.541 \\ 40,820,023 \end{array}$ | － | $\begin{array}{r} 59,253 \\ 428,524 \\ 24,333 \\ 2,330 \\ 1217,79 t \end{array}$ | $\begin{array}{r} 83,324 \\ 522,457 \\ 81,992 \\ 5,387 \\ 160,906 \end{array}$ | $\begin{array}{r} 193,435 \\ 1,267,780 \\ 200,699 \\ 18,859 \\ 400,507 \end{array}$ | 54．，24） | 1，－32，739 | 2．575，718 | $\begin{array}{r} 171,059,359 \\ 20,617,678 \\ 39,271,540 \\ 11,553,055 \\ 37,576,496 \end{array}$ |
| Captai ctuch．．．．． |  | － |  |  |  | 2，4，57，2ut 43,460 | 1，750，479 | 2.5219 .425 2.528 .522 |  |
| Surgius reservos． |  | － |  |  |  | － 4 | 14， 1 ，716 | 4．44， 747 |  |
|  |  | － |  |  |  | 1，950，905 | 3，451．03i | 3.097 .9000 |  |
| tal reeripte | 10， 0 | 737．031 | $8 \operatorname{sen}, 27 t$ | $\begin{aligned} & 791,936 \\ & 554,933 \end{aligned}$ | $\begin{array}{r} 1,471,744 \\ 986,347 \end{array}$ | 3．015，553 | $\begin{aligned} & 5,-81,83 i \\ & 2,880,128 \end{aligned}$ | 5，275， 312 | $\begin{aligned} & 91,247,816 \\ & 50,634,147 \end{aligned}$ |
| \＃bitrse receiftz | 61，370，56．1 | 261，26m |  |  |  | 1，747，252 |  | 3，635，25e |  |
|  Irrited ごtater ．．．．．．．．．．．．．．．．．．．．．．．．．． | 3，396，551 | 30，04．7 | 502 | 562 | 1，599 | 6，935 | $\begin{array}{r} 25,82 t \\ 6,2 \cdots \end{array}$ | $\begin{array}{r} 24,341 \\ i 5,472 \end{array}$ | $\begin{aligned} & 3,093,039 \\ & 1,572,565 \end{aligned}$ |
| E：art and 1 ． | 2，628，157 | 1，979 | 76 | 128 | T4 | 1，389 |  |  |  |
| ther inturest | $29,279,207$$3, \operatorname{sen}, 633$444,098 | 168,4054,109 | 8,78858.727 | 109，162 | 30，329 | 139，922 | 620，934 | $1,212,113$553,321 | 27，095，089 |
| Prents ．．．．．．． |  |  |  |  | 243,20713,639 | 596,98124,908 | 970，702 |  | $1,279,924$448,529 |
| Re－raltae |  | $\begin{aligned} & 5 u, 109 \\ & 25,275 \end{aligned}$ | 3，621 | 7． 352 |  |  | 40，945 | 80，123 |  |
| Not short－tem apıtal eain fuduced t．net lun－tem apital | 54，609 | 3，026 | 802 | 1．148 | 1，504 | 4，838 |  | $7.30 \times$ |  |
|  | 3，003，034 | 69，245 |  | 22,93053,270 | $\begin{array}{r} 31,275 \\ 108,115 \end{array}$ |  | $\cdots 904$ |  | 2，341，806 |
| Ant ran，moncapital tosets． | 2，303，884 | 19，110 | 23,095 50,042 |  |  | $\begin{array}{r} 88,+223 \\ 280,05 i \end{array}$ | $\begin{aligned} & 189,221 \\ & 492,455 \end{aligned}$ | $\begin{array}{r} 236,893 \\ 453,632 \end{array}$ | 8，847，208 |
| Ifvidende，lumetio arporation | 3，069，757 | 74，170 | 2.8573.0 .0 | $\begin{array}{r} 2.501 \\ 78 \end{array}$ | $6,656$$112$ | $19,314$ | $\begin{array}{r} 62,7 \mathrm{tan} \\ 2,2 ; 2.0 \end{array}$ | 14．7，602 | 2，733，133 |
| Havatende，froreten zorpurationa | 162， 573 | 29，567 |  |  |  |  |  | 12，713 | $\begin{array}{r} 125,323 \\ 1,045,978 \end{array}$ |
|  | 1，720，374 |  | 26． 283 | 26，210 | 48.898 | 107，398 | 184，132 | 251．313 |  |
|  | 98，036．4271 | 630，837 | 840，928 | 726.324 | 1，314，371 | 2，637，－t？ | $4.784,4 \times 2$ | 6，260，78．． | 80，859，741 |
| $11-2 \mathrm{ar}$ a | 30，080，．612 | 59.293 | $263.17^{5}$ | 157．499 | 254．782 | $45^{7}, 995$ | 722，339 | 2，124，7＊2 | 27，155，367 |
|  | 3，ink 38.3 | 17，400 | 133， 32 | 100，teat | 182，97． | 303，2：5 | 394.514 | 420， $2^{\circ} 1$ | 1，846，859 |
| r－tr．．．．．．．．．．． | 373．879 | 4，155 | 5．480 | －，270 | 19，40－ | $4,-63$ | 71，${ }^{\text {a }}$ | t－， 283 | 159，657 |
| ¢1： $5 \cdot \cdots \cdot$ | 2， $1888,-23$ | 23.014 | $9 . \sim 5$ | 6.839 | 12，60t | 32．32 | 111，3 ${ }^{\prime \prime}$ | －52， 735 | 1，749，365 |
|  | 1，351，028 | $93^{\circ}$ | 48.20 | 32，123 | 54， 94.9 | 3n， $22^{\text {m }}$ | i 00,015 | －2， 112 | 848.873 |
| I＊．$=$－ | 3， $\mathbf{t}^{75}$ ， $8=5$ | 35.608 | 38.219 | 5，．78．4 | 127．837 | $2^{\sim} 6.063$ | $\sim 38.25 \sim$ | －0．3， 29. | 2，208，996 |
|  | 16，661， 108 | 208，922 | 30，710 | 36，051 | 36．140，${ }^{8}$ | 291，255 | $78.4 .5+1$ | 1， $2^{8}$ | 14，025，847 |
| Hr－A m | －98，258 | 998 | 220 | 325 | 950 | 2，5．5 | B，922 | 9，22 | 77．398 |
| 5r rt．ar．a． | 35，29m． | 1，359 | 630 | 1，103 | 1，037 | 1，¢t－ | $7{ }^{\circ}$ | 3，32\％ | 13，－09 |
| TH＇＇－ 1 | 2．845．4．e | 28，036 | 25，74 | 4，${ }^{\text {，} 075}$ | 114，929 | 300，．－0 | 578. | －95．67 | 1，253，584 |
| \％ 11 | 500．0ut | 50，382 | 73. | 550 | 3，26．9 | 13， 71 | 1－4．725 | $\cdots$ | 379，315 |
|  | 870.273 | －，200 | 29.3015 | 13．875 | 23，205 | $\sim 2,749$ | $7 \times .205$ | 34． 512 | 605，364 |
|  | 760，970 | 1，042 | 1，3．9 | 2.912 | 3，038 | 10.122 | 1t． 3 ，n | 25．50？ | 701.533 |
|  | 178，7m |  | 9.2 | $\cdots$ | 1，354 | 3.578 | 7． 52 e | 11.805 | 152，206 |
|  | 296， 231 | 9.692 | 7.207 | 3，3＂1 | 7，505 | 12，132 | 13.35 | 55，5\％ | 180， 28 |
| $1+1 . r \mid 111+1$ css．．．． | $3 \mathrm{~m}, 803,4 \cdots$ | 181，277 | 354，28m | 250.100 | 410,093 | 765.20 .5 | 1，359，45－ | 1，me，ize | 29，500，302 |
| \＆tal reapte lesz tutal deducturat．．．．．．．．．．．．．．．．．．．．．．．．． | 12，－49，072 | 106，194 | 2.34 .8 | 65.622 15 | 15\％．3n3 | $\begin{gathered} 3-0,085 \\ 2 ; \end{gathered}$ | 697．88b | －35．5．28 | $12,382.075$ 42,940 |
|  | 1．，8um， 30 | 104．215 | 2.2 \％ 2 | E．5，5m | 157，294 | 3－4，69 | －99，mb 7 | $590 \cdot 65^{7}$ | 8．858，．．59 |
|  | 12．509，－73 | 134．9．989 | 85,428 | 112，124 | 232，11\％ | $52^{9} \cdot 2^{-4}$ | 955，5：${ }^{-10}$ | 380.830 | 0． 24.30 .35 |
| ［19 $\mathrm{l}^{\prime \prime}$ | 2，005， 114 | 3：1，673 | 43，15t | 40，020 | 76．3こゅ | 154， 510 | 27－4， 0 － | $3-3.382$ | 500．891 |
| 1． min $^{\text {a }}$ | 7．757．359 | 95． 922 | －5．1\％1 | 75，${ }^{\text {\％}}$ | 181， 6.5 | $42^{7} \cdot \sim 22$ | T－5， 23.4 | 73．：44r | 5，430，36t |
| 3rッ | 3，114， 24 | 29，732 | 9，141 | 15， 115 | －－， 033 | 1ut， $0^{\text {ar }}$ | 233，2．3 | $25 \cdots \cdots{ }^{\text {a }}$ | 2．021．200 |
|  | 55， $\mathrm{t}^{\prime \prime}+$ |  |  |  | 343 | －$\quad$－ 20 | 3.263 | 33－ | －6，${ }^{-90}$ |
|  | 7－25，er | 7－5，50， |  | －7， | 115，959 | 269，45］ | $\cdots+1,-24$ | 33－ | 0， 0.83 .838 |
|  | $\cdots 51.65$ | 155．78t | 70，312 | ＊，＜ter | $1+7.0 \sim 5$ | $\cdots 2^{2} \cdot{ }^{3}$ | －25．4＊ | $\cdots 3$ | ． 074.953 |
|  | $\varepsilon$ | t |  | 5\％， | $\cdots 3.889$ | 203．3－4 | 188．82t． | 251.69 | 5．139，528 |
| O， | $\cdots 10,10$ | 35， |  | 3：－1 | 203 | 5.752 | 18， | 25．239 | －028，922 |

Table 5．6－balance sheet and income statement items，by industrial divtston and size of total assets－Continued

| Industrial aivision，item | Tutal |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Sero } \\ & \text { asset } \end{aligned}$ |  |  |  | $\begin{aligned} & \$ 10,00 \\ & 1512 \cdot r \\ & 1=6,00 \end{aligned}$ |  |  | 実，，．．． |
| Services ${ }^{\text {number ol }}$ returns．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | （1） | （2） | 3. | ， 4 | ＇ 1 | （6） | － | 2） | －） |
|  | 188，177 | 6，565 | 79，593 | $29.728 \quad 20.579$ |  | 26，212 | 15，594 | 3，340 | 586. |
|  | （Thousond dollors） |  |  |  |  |  |  |  |  |
| Total assets．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 33，480，898 | － | 731.662 | 1，052，152 | 1，885．793 | 4，112，627 | 7，130，801 | 6，367，910 | 12，199，953 |
| Cash．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 2，773，380 | － | 142，923 | 158， 6.12 | 258,429 369,505 | 401，071 | 560,787 $1.137,905$ | 445,243 | 746,286$2,408,660$ |
| Notes and accounts receivable | 5，960，391 | － | 1，709 | 208,200 2,390 | 2，708 | 724,191 8,887 | $1.137,905$ 18,491 | 987,606 24,425 |  |
| Inveritories．．．．．．．．．．．．．．． | 1，585，066 | － | 38,008769 | 54,0533,268 | 82，13？ | 140，519 | 204，711 | 186，483 | 37,552 879,095 |
| Investments in Goverrmert obligatio | 552，233 |  |  |  | 20，594 | 140，561 | 63，737 | 101，368 | $334,936$ |
| Other current assets．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 880，575 | － | 19，235 | 32，402 | 47，531 |  | 171，392 | 164，067 | $\begin{array}{r} 353,331 \\ 4,338 \end{array}$ |
| Loans to stockholders ．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 150，470 | － | 18．258 | 23，179 | 24,72792,100 |  | 30,098417,843 | 15,273568,919 |  |
| Other investments．．． | 3，777，076 | － |  |  |  | $\begin{array}{r} 34,5977 \\ 232,389 \end{array}$ |  |  | $2,400,380$ |
| Depreciable asse | $\begin{array}{r} 24,091,405 \\ 9,753,129 \end{array}$ | － |  | 860，287 | 1，503，239 | 3，515，497 | 6．030，802 | 5，033，414 | $\begin{aligned} & 6,497,618 \\ & 2,397,391 \end{aligned}$ |
| Less：Accumulated aepreciation |  | － | $368,068$ | 448，140 | 718，354 | 1，581，333 | 2，346，883 | 1，892，954 |  |
| Depletable assets．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | $9,753,129$ 50,174 | － | 879 | 4，831 | 4，419 | 4，720 | 14，473 | 6，246 | 20，604 |
| Less：Recunulated depletion．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 10，877 | － | 50 | 1.510 | 2，129 | 2，255 | 1，859 | ． 205 | 2，863 |
| Land．．．．．．．．． | 1，996，405 | － | 16，404 | 41，490 | 108，240 | 294.104 | 577，555 | 471， 138 | 487，474 |
| Intangible assets．．．．．．．．．．．．．．．．． | 273，191 | － | 13，582 | 7,995 3,253 | 8， 54.0 | 28,606 12,337 | 38,069 12,279 | 116,201 65,370 | 60,198 39,713 |
|  | 146,028 $1,390,928$ | － | 9,282 65,127 | 3,253 68,230 | 3,794 93,517 | 12,337 161,657 | 12,279 262,941 | 65,370 254,904 | 39,713 484,552 |
| Total liabilities．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 33，480，898 | － | 731，662 | 1．052．152 | 1．885，793 | 4，112，627 | 7，130，801 | 6，367，910 | 12，199，953 |
| Ac zounts paysble．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． <br> Mortgages，notes，and bonds payable in less than one year．． <br> Other current liabilities． <br> Loans from stockholders． $\qquad$ <br> Mortgages，notes，and bonds payable in one year or more．．．．． | $\begin{aligned} & 3,492, \ldots 9 t \\ & 4,191,373 \\ & 2,317,007 \\ & 1,296,330 \\ & 9,536,110 \end{aligned}$ | － | 139，806 | 175，654 | 226，251 | 414，374 | 694，607 | 573，430 | $\begin{aligned} & 1,267,874 \\ & 1,397,367 \\ & 1,017,729 \\ & 241,211 \\ & 3,262,672 \end{aligned}$ |
|  |  | － | 102，240 | 123，948 | 220，483 | 509， 583 | 897，055 | 934，697 |  |
|  |  | － | 63，04， | 77.230 | 126，632 | 246，039 | 397， 502 | 388，835 |  |
|  |  | － | 135，970 | 129，830 | 128，728 | －211，229 | 272，817 | 176，545 |  |
|  |  | － | 110，321 | 173．172 | 374，796 | 1，025，4i9 | 2，338，602 | 2，251，118 |  |
| Other liatiliti | 1，641．222 | － | 49，808 | 43，543 | 123，245 | 119，938 | 230，84 6 | 315，373 | 812，469 |
| Capital stock．． | －1，028，289 | － | 329，787 | 296，513 | 426.549 | 789， 04. | 1，106，191 | 676，549 | 1，003．660 |
| Paid－in or capital surplus | 2，137，229 | － | 52，260 | 48，589 | cex． 303 | 133，545 | 285，559 | 332，851 | 1，220．122 |
| Surplus reserves．．．．．．． | 218.839 | － | 2，54，8 | 1，402 | 6，203 | 11，479 | 29，997 | 46，719 | 120,431 |
| Earned surplus and undivided protits | 4．022，003 | － | ${ }^{1}$ 254， 118 | ${ }^{1} 17.789$ | 242.623 | －651，951 | 871.625 | 671，293 | 1，856，418 |
| Total receipts．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 38，377，034 | 304，584 | 2，801，202 | 2．640，594 | 3，46，346 | 5，970，9：8 | 7，274，261 | 5，683，184 | $\begin{array}{r} 10,255,915 \\ 9,575,259 \end{array}$ |
| Business receipts．．．．．．．．．．．．．．．． | 36，566，559 | 261，330． | 2．729，806 | 2，587，687 |  | 5，781，350 | 6，925，532 | 5，339，458 |  |
| Interest on Government obligations： United States．．．．．．．．．．．．．．．．．．． | $\begin{array}{r} 13,723 \\ 5,790 \end{array}$ | $48-$$32$ | $\begin{aligned} & 40 \\ & 61 \end{aligned}$ | （2） 95 | 393 | $\begin{array}{r} 919 \\ 49 \end{array}$ | $\begin{array}{r} 3,032 \\ 422 \end{array}$ | $\begin{array}{r} 2,587 \\ 812 \end{array}$ | $\begin{aligned} & 6,173 \\ & 4,252 \end{aligned}$ |
| State and local |  |  |  |  | 50 |  |  |  |  |
| Other interest． <br> Rents． <br> Royalties．．．．． <br> Net short－term capital gain reduced by net long－term capital loss． | $\begin{array}{r} 94,175 \\ 627,756 \\ 56,360 \end{array}$ | $\begin{array}{r} 7.22 \\ 6.787 \end{array}$ | $\begin{array}{r} 737 \\ 12,903 \end{array}$ | $\begin{array}{r} 1.540 \\ 10,418 \end{array}$ | $\begin{array}{r} 4,052 \\ 35,083 \end{array}$ | $\begin{array}{r} 9,415 \\ 71,541 \end{array}$ | $\begin{array}{r} 14,341 \\ 126,552 \end{array}$ | 18,633145.61413,062 | $\begin{array}{r} 4.1 .735 \\ 218.258 \\ 31.378 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |
|  |  | 4,564 | 373 | 331 | 413 |  | 1，221 |  |  |
|  | 7，607 | （2） | 223 | 55 | 095 | $1,040$ | 1.328 | 3.013 | 1，248 |
| Net lung－tera capital gainloss．．．．．．．．．．．．．．．．．Net gain，noncapital asseDividends，domestic corporDividerds，foreign corporOther receipts．．．．．．．．．． | 179，10．4 | 10．450 | $\begin{aligned} & 11,975 \\ & 13,565 \end{aligned}$ | $\begin{aligned} & 7,407 \\ & 2,223 \end{aligned}$ | 8，151 | 14，345 | 25，905 | 27，409 | 87，463 |
|  | 106，067 | 0，311 |  |  | 2，981 | 9，257 | 26，793 | 21，711 | 23，216 |
|  | 52，130 | 221 |  | 501 | 2．37 | 1，600 | 7，512 | 9，845 | 31，662 |
|  | 54，4，54 |  | （2） | 2） | ${ }^{2}$ ） |  |  | 1，144 | 52，530 |
|  | 615，248 | 7，462 | $31,+68$ | 30.337 | 4，0067 | $78.33^{\circ}$ | 140，902 | 99，836 | 179，839 |
| Total deductions | 36，79，876 | 280．90． | 2，812．325 | 2，601，504 | 3，341，05－4 | 5，738，598 | 6，982，777 | 5，455，352 | 9，576，352 |
| Cost of sales and operations | 19，851，041 | 139，823 | 1，330，933 | 1，325，508 | 1，750，838 | 3，174，816 | 3，715，438 | 2，951，981 | 5，431，699 |
| Compensation of otreers．．． | 2．120．519 | 10.483 | 401，805 | 302.264 | 332，577 | 403．890 | 346，781 | 167，225 | 161，488 |
| Repairs．． | 392，266 | 3，041 | 22，337 | 23．084 | 35，964 | 68，490 | 95，990 | 57，277 | 88，377 |
| Bad dekts | 131，466 | $\therefore .307$ | 5，488 | 6.803 | 7，685 | 17，915 | 30，033 | 24，529 | 34，706 |
| Rent pai | 1，4，45，269 | 12.031 | 207，937 | 153.721 | 173，89 | 259，569 | 264，486 | 138，024 | 235，612 |
| Taxes paid． | 1，291，461 | 9,881 | 77，689 | 111，097 | 100，528 | 192，784 | 256，349 | 297.593 | 345，540 |
| Interest paid． | 714．174 | 8.030 | 15，691 | 17，621 | 32，194 | 83，407 | 173，331 | 261.713 | 222，187 |
| Contritutions or gift | 30.503 | 234 | 299 | 321 | 862 | 2，510 | 4，072 | 3，929 | 18，336 |
| Anortization．．．．．．． | －2．291 | 1．67 | 2，628 | 514 | 996 | 3，473 | 5，351 | 16，007 | 11，275 |
| Depreciat．as | 2，577．760 | 14，退的 | 70，825 | 86,291 | 147．74．9 | 315， 679 | 509，470 | 493，506 | 933，412 |
| Depletion．． | 4.539 | $\left({ }^{2}\right)$ | 105 | 221 | 391 | 34.9 | 1，286 |  | 2，023 |
| Advertisine．．．．．．．．． | 618.565 | 4，083 | 60，993 | 35，907 | 67，062 | 98，480 | 91，420 | 24，281 | 175，734 |
| Pension，protit sharine，stock borus，annuity plat | 221.400 | 1，200 | 9，738 | 9，742 | 20，124 | 27，533 | 39，284 | 38，454 | 25，325 |
| Other empluges benerit plans．．．．．．．．．．．．．．．．．．．． | 94，420 | 534 | 4，142 | 4，073 | 6，285 | 12， 605 | 19，822 | 16，840 | 30，121 |
| Net loss，noncepital assets | 31，794 | 3．871 | 4，019 | 4，947 | 1，495 | 4，312 | 5，231 | 3，141 | $\begin{array}{r}4.78 \mathrm{C} \\ \hline 1,805,748\end{array}$ |
| Other deductions．．．．．．．．．．． | 7，231，338 | 72，519 | 591，991 | 519，390 | 672，394 | 1，074，774 | 1，424，433 | 1，070，089 | 1，805，748 |
| Total receipts less total deductions． | 1，582，158 | 17．680 | ${ }^{1} 11,123$ | 39，090 | 105.292 | 232，350 | 291，484 | 227．832 | 679，553 |
| Certain taxable incone from related forelgh corporation | 1 13，729 |  | ${ }^{3} 10$ ， |  |  |  | 1，269 | ${ }_{207}^{111}$ | 12，349 |
| Net income（less dericit）．．． | 1，590，097 | 17，436 | ${ }^{3} 11,184$ | 39，090 | 105．242 | 232，301 | 292，331 | 227,131 333,498 | 687,756 757,928 |
| Net income． | 2，302，933 | 42，968 | 107，137 | 109，697 | 188，736 | 331,499 99,198 | $\begin{array}{r}\text { 431，470 } \\ \hline 39,139\end{array}$ | 333,498 106,367 | 757,028 70,178 |
| Defi | 712，836 | 25，532 | 118，321 | 70，607 | $83,4 \% 4$ | 97，198 | 139，139 | 106，367 | 70.178 |
| Income sutject to tax． | 1．836，733 | 20，751 | 4．，356 | 67，648 | 128，003 | 253，687 | 330，917 | 293，715 | 697，596 |
| Income tax．．．．．．．．．．． | 699，172 | 7.720 | 8，950 | 15，300 | 30，880 | 70，745 | 120， 183 | 128，935 | 316， 553 |
| Investment credit．．． | 4，6，887 | 116 | 416 | 1，190 | 2，165 | 7，275 | 13，433 | 8，025 | 16， 4 ？ 7 |
| Net income（less deficit）after tax | 937．812 | 9，926 | ${ }^{3} 19, \sim 18$ | 25，080 | 70， 507 | 168，831 | 185，581 | 110．，221 | 385，484 |
| Net income after tax． | 1．650，730 | 35，401 | 98，603 | 95，687 | 160，001 | 208，029 | 324，722 | 212，614 | 455.673 |
| Distributios to stuchaoluers： |  |  |  |  |  |  |  |  |  |
| Cash and properye except owt stoc． | 37t，527 | 20，968 | 29.759 | 27，541 | 20，29： | 52，592 | 43，077 | $4+6.97$ | 137， 589 |
| Corporaticr．＇s owt star．．．．．． | 50，143 | $=1$ | 104 | 203 | 1，035 | 7，88\％ | 11，934 | $3.4 \sim 9$ | 25，501 |

${ }^{{ }^{\text {N }}}{ }^{\text {Negative }}$ amount．
${ }^{3}$ Deficit exceeds net income．
NOTE：Estimates are rounded and may not add to totals．
Not shown separately，but included with the data for＂All industrial divisions，＂are data for the industry classification＂Nature fis buess not allocable．＂ See text for explanatory statements and＂Description of the Samples and Limitations of the Data．＂

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## CHANGES IN LAW

## Corporation Income Tax Rates

## General effect

The reduction in corporation income tax rates under the Revenue Act of 1964 became fully effective on January 1, 1965. Table 6A shows how the reduction was effected. The rates shown in the last two columns in the table apply to the corporations with accounting periods covered by this report. For taxable years overlapping the effective date of the rate change (accounting periods ended July through November 1965, for purposes of this report), tax was computed under both the old and the new rates. The actual tax liability was then determined by prorating the two tentative tax amounts according to the number of days under each rate.

Table 6A.-CORPORATION INCOME TAX RATES BEFORE AND AFTER REVENUE ACT OF 1964

| Tax rate | Tax rates |  |  |
| :---: | :---: | :---: | :---: |
|  | $\begin{array}{\|c} \text { Before } \\ \text { Jan. 1, } 1964 \end{array}$ | $\begin{aligned} & \text { Jen. 1- } \\ & \text { Dec. 31, } \\ & 1964 \end{aligned}$ | $\begin{gathered} \text { After } \\ \text { Dec. 31, } \\ 1964 \end{gathered}$ |
|  | (1) | (2) | (3) |
|  | (Percent) |  |  |
| Combined normal tex and surtax rates.. | 52 | 50 | 48 |
| Normal tax rate.................................. | 30 | 22 | 22 |
| Surtax rate on taxable income in excess of a \$25,000 surtax exemption.......................... | 22 | 28 | 26 |
| Consolidated return additional tax rate on total taxable income................................... | 2 | - | - |
| Maximum tax rate on long-term capital gain...... | 25 | 25 | 25 |

NOTE: Rates in colums (2) and (3) do not reflect restrictions applicable to controlled groups fíling under code sections 1561 and 1562.

## Effect on income subject to tax

In addition to the general business deductions used in arriving at net income, there were four statutory special deductions used to determine income subject to tax. Three of these deductions were computed using percentages based on the combined normal tax and surtax rates. As a result the following deductions were affected by the 1964 changes in tax rates:
(1) The part of the dividends received deduction based on amounts received on certain preferred stock of public utilities;
(2) The deduction for dividends paid on certain preferred stock of public utilities;
(3) The deduction allowed Western Hemisphere Trade Corporations.

In computing income tax, corporations with accounting periods overlapping the effective dates of the changes in tax rates, computed two taxable incomes based on the tax rates shown in table 6A. Income tax was computed on each
taxable income separately and was then prorated in the manner previously described. For purposes of Statistics of Income, the special deductions and taxable income determined under the tax rates for January 1 through December 31, 1965, were used in tabulating the data for income subject to tax even though part of the income tax of some corporations had been computed using 1964 tax rates (those with accounting periods ended July through November 1965) or 1965 tax rates (those with accounting periods ended January through June 1966).

## Depreciation

The central objective of the 1962 depreciation guidelines was to facilitate the adoption of asset lives even shorter than those suggested as long as they were consistent with retirement and replacement practices actually used by a company. For this purpose as well as to justify continued use of the guideline useful lives, a 'reserve ratio' 'test was included. This ratio was based on the approximate relationship between useful lives and replacement practices and, in addition to the lives used, took into consideration the depreciation methods utilized and the rate of growth of a company's assets. The reserve ratio, computed for each class of assets described in the guidelines, was equal to the sum of current and prior year depreciation on the assets in the class divided by the cost of the 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.

Revenue Procedure 65-13, issued in February 1965, provided three measures that were designed to facilitate adoption of the guidelines. But limitations on depreciation calculation techniques were also provided to prevent unjustified tax benefits that might result from the combination of guideline usage and certain accelerated depreciation methods during the period of transition to the guidelines lives. Generally, the overall effect of the 1965 provisions was to increase the amount of the depreciation deduction over what it would have been if Revenue Procedure 62-21 had not been modified.

## EXPLANATION OF TERMS

For the major items and classifications selected for this report, brief definitions as well as descriptions of statistical methods used are presented in this section. Also, statements are included to indicate for which business organizations the data were available from the several administrative source documents. Frequently, more detailed information can be obtained from the 1965 in-
come tax and information returns, and their instructions, facsimiles of which appear in section 8 .

Explanations of terms were designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited are those in effect for 1965.

## Accounts payable

Partnership and corporate accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally only liabilities which arose during the normal course of conducting the trade or business were included.

## Active businesses

Corporations and partnerships in existence during the current year were liable for filing a Federal income tax or information return. For statistical purposes, "active"' organizations were those with any items of income or any expenses (deductions). Active corporations and partnerships filed the vast majority of the returns filed by these organizations and were the basis for the financial statistics in this report.

A proprietor need not attach a schedule $C$ or $F$ to his individual income tax return, Form 1040, unless he had business income or business expenses during the year. Consequently, data from these schedules used for this report represented proprietorships in operation during the current year.

## Adjusted gross income

Adjusted gross income used in the proprietorship statistics and abstracted from page 1 of the individual income tax return, Form 1040, represented gross income of the proprietor from all sources subject to income tax minus (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (7) exclusion of allowable sick pay if the sick pay was included in gross salary, (8) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (9) deductible losses from sales of capital assets, and other property, (10) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, (11) net operating loss deduction, (12) contributions to a retirement fund by the self-employed, (13) reasonable expenses incurred in moving from old residence to new residence at new place of employment, and (14) any other deductions or exclusions from gross income. A deficit in adjusted gross income occurred when the above deductions exceeded the gross income.

In table 2.12, adjusted gross income was the basis for a size classification of taxable returns filed by proprietors.

## Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

## Amortization

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

## Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

## Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in other receipts or other income. Dividends, interest, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were included for some businesses. The latter included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interest, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the principal source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as other income.

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rent rather than sell their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $\$ 500,000$ in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net was shown in the statistics. For partnerships, the net gain from the sale of securities or real estate was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in these industries: if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

## Capital gain (or loss)

Capital gains (or losses) were includible in the income of a corporation, but were excluded from the income, as such, of a proprietorship or partnership. On the individual income tax return, Form 1040, a proprietor or partner should have reported capital gains, even though they arose from business assets, as a portion of his "other income."

Usually a capital gain or loss arose from the sale or exchange of capital assets, as defined by law. However, under certain circumstances, net gains from other than capital assets (business assets), often referred to as "1231" gains, may also have been recognized as capital gains. Capital assets consisted of all property held, with the following exceptions: (1) property used in trade or business (inventories, depreciable assets, and receivables), (2) certain U. S. Government obligations, and (3) copyrights and creative works.

Capital gains and losses were short-term (if the asset was held for six months or less) or long-term (if the asset was held for more than six months). For tax purposes, corporations were required to reduce net short-term gains by net long-term losses, and net long-term gains by net short-term losses. The two resulting gains were tabulated.

Capital stock
This balance sheet item, available for all active corporations in this report, represented amounts of outstanding shares.

Casualty losses
A casualty loss deduction may be taken for losses due to a sudden, unusual, or unexpected cause. The amount of loss deductible was 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. For proprietorships and partnerships a casualty loss was a separate deduction. For corporations it was included in "Other deductions."

## Commissions

This deduction was shown separately only for proprietorships in this report, and included payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

## Compensation of officers

Compensation of officers of a corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock, bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered.

## Contributions or gifts

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. Proprietorships and partnerships were not allowed this deduction in the computation of business net profit, but it could be claimed by the owner or partner on his individual income tax return.

## Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year, though for the few taxpayers using the depreciation guidelines of Revenue Procedure 62-21, it included only cost at the beginning of the year and did not reflect additions or retirements during the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule $B$ (rents and royalties) or schedule D (capital gains) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value and may also have included the cost of fully depreciated property. Cost was excluded when the tax-
payer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by partnerships and corporations. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes. (See '"Depreciable assets.")

## Cost of goods sold (cost of sales and operations)

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise for all types of business organizations. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations. In the case of proprietorships, the return form does not call for the reporting of cost of operations as such, and most of them probably reported their operating expenses as deductions rather than as costs.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Inventories," '"Merchandise purchased," "Cost of labor," and 'Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental of real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and real estate developers are explained in "Business receipts."

## Cost of investment credit property

Cost of investment credit property was the cost of that property which, under section 48 of the Code, qualified
for the investment credit. 'Qualifying property"'was defined as tangible personal property, elevators and escalators constructed, reconstructed, or acquired new after June 30, 1963, and other real property (except a building and its structural parts) if used in production, extraction, manufacturing, or furnishing transportation, communication, gas, electric, water, or sewage disposal services, or as a research or storage facility for these activities.

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

## Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F , which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1 , part 111 for the item, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 2 of Form 1065.

## Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships and corporations. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

## Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining'' (IR Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit
were listed in Code section 613 and ranged from 5 to 27 1/2 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

## Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude intangible assets. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for fiveyear amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

## Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copy-rights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

## Distributions to stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of earned surplus and undivided profits. Liquidating dividends where identified were excluded.

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 property 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 but not actually distributed to stockholders in the current year. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until actually distributed in the current year.

## Dividends received

Dividends received were a component of corporate income, but not of partnership income (except nonqualifying dividends) or of proprietorship income. All dividends received by a proprietor and dividends which qualified for an exclusion or credit received by a partner were reported in the dividend schedule on his individual income tax return.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemedearned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as other receipts.

The sources of dividends received by Small Business Corporations electing to be taxed through shareholders were not reported and all such dividends were treated as dividends from domestic corporations.

## Earned surplus and undivided profits

Earned surplus and undivided profits consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts. For Small Business Corporations, this amount was the company's retainedearnings before electing to file as a Small Business Corporation. Amounts earned and retained after it began filing as a Small Business Corporation were reported as "Shareholders' undistributed net income (or deficit)." The amounts are kept separate because dividends paid out of the former are taxable as ordinary dividends to the shareholder, but amounts paid from the latter are nontaxable.

## Gross profit (gross loss)

For proprietorships, partnerships, and corporations, gross profit was business receipts less cost of goods sold or cost of sales and operations. When the cost of goods sold or cost of sales and operations exceeded business receipts a gross loss resulted.

For the reasons discussed in section 1, gross profit ratios computed from these statistics should be used with caution in all areas except retail trade. See also the explanations of the terms, "Business receipts" and ' '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 was the amount upon which the corporation income tax was imposed. For many companies, income subject to tax was less than net income. This occurred because, in addition to the ordinary and necessary business deductions allowed in arriving at net income, certain other deductions were allowed in computing income subject to tax.

## Income tax

Income tax of corporations was the gross amount of tax liability, based on the income subject to tax, before deducting foreign tax and investment credits. Income tax of proprietorships was based on the individual's taxable income and did not include the self-employment tax. Income tax after credits was the individual's tax liability reduced primarily by amounts of credit for investment and credit for dividends received from domestic corporations, retirement income, and partially tax-exempt interest.

## Industry classification

The Standard Enterprise Classification (SEC), developed in 1962 by the Office of Statistical Standards of the Bureau of the Budget, was used as the basis of the industrial classification in U. S. Business Tax Returns for 1963 and 1965. For 1957-62, the Standard Industrial Classification was used.

The definitions in the Standard Classification were applied to the kind of business which accounted for the largest percentage of current-year receipts. The 261 SEC groups were consolidated somewhat to (1) fit the a mount of information on business activity furnished on tax returns and (2) avoid producing estimates highly unreliable because the number of sample returns on which they were based was insufficient. Also, in the corporate area, some departures were made for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

Usually, each return was assigned one four-digit industry code. However, when a Form 1040 had more than one schedule C (non-farm business) or schedule F (farm), each schedule was treated as a separate proprietorship to the extent that it could 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 retail grocery store, would each be assigned the appropriate Statistics of Income industry code and treated for statistical purposes as two proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a gas station, the two schedules would be combined and treated as one proprietorship.

## Insurance

This deduction is shown separately only for proprietorships, in this report, and includes premiums paid for busi-
ness insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees group life and hospitalization, liahility, credit, and crop insurance.

## Intangible assets

Intangible assets and accumulated amortization, reported on the balance sheet, are presented in this report for corporations and partnerships. Such assets were included in this item on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with other assets. Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the corporations' and partnerships' books of accounts.

## Interest income

This item for partnerships included 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.

This item for proprietors was not considered business income, and was therefore reported on Form 1040, rather than on schedule $C$.

## Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

## Interest received on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, Territory, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Any interest still received from United States savings bonds and Treasury bonds owned in excess of the principal amount of $\$ 5,000$ and issued prior to March 1, 1941, was included in interest on United States obligations. However, such interest, when included in the net income of a Small Business Corporation reporting on Form 1120-S, lost its identity and was fully taxable to the shareholder.

Amounts shown are less amortizable bond premium.

## Inventories

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

For corporations, inventory data were obtained from the tax return balance sheet. For partnerships and proprletorships, inventory data were obtained from the cost
of goods sold schedule, since balance sheet data were not furnished by many partnerships and were not required for 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 amount of investment was allocated to the partners and shareholders, and the credit was claimed on their returns.

The credit was allowable for the first year that qualifying property (see "Cost of investment credit property" in Explanation of Terms) was placed in service.
"Qualified investment" was a prescribed portion of the cost of qualifying property having a useful life of 4 years or more. In computing qualified investment, the full cost of new property and the first $\$ 50,000$ of the cost of used property could be taken into account. Qualified investment was computed as one-third of the cost for property with a life of 4 to 6 years, two-thirds of the cost for property with a life of 6 to 8 years, and the full amount of the cost of property with a life of 8 years or more.

The tentative investment credit was equal to 7 percent of qualified investment except for public utility property, for which the rate was 3 percent of qualified investment.

The amount of tentative credit that could actually be claimed as investment credit for the year was limited by tax liability. If the income tax liability was $\$ 25,000$ or less, investment credit could not be greater than income tax; if the tax liability exceeded $\$ 25,000$, investment credit was limited to $\$ 25,000$ plus 25 percent of the excess. The income tax against which the credit could be used was first reduced by foreign tax credit and, for individuals, by the dividends received and retirement incomecredits.

## Investments in Government obligations

This balance sheet item, shown in this report for corporations and partnerships, comprised bonds or other obligations of a State, or United States possession, including obligations of political subdivisions and of the District of Columbia. United States obligations include those of instrumentalities of the Federal Government.

## Legal and professional fees

This deduction was shown separately only for proprietorships in this report, and included fees paid to attorneys, accountants, and other professionals. Also included were amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

These deductions were included in other deductions for partnerships and corporations.

## Loans from stockholders

This liability item on the balance sheet was shown in this report for corporations. Loans from stockholders were regarded as long-term in duration and may have in-
cluded loans from individuals and corporations as well as from other stockholders.

Loans to stockholders
This asset item on the balance sheet was shown in this report for corporations. Loans to stockholders were regarded as long-term in duration and may have included loans to individuals and corporations as well as other stockholders.

## Materials and supplies

The amount of materials and supplies, a component of cost of goods sold, was secured for proprietorships from schedules $C$ or $F$. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item, "supplies purchased," reported in part Ill, page 1 of schedule $F$ (for both cash and accrual methods of accounting). On the partnership returns, this amount was included in other costs.

## Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule $F$, column (d), part Il, page 1 , for farmers using the cash accounting method, and line 4 , part VII, page 2, for farmers using the accrual accounting method.

Mortgages, notes, and bonds payable
Mortgages, notes, and bonds payable were separated on the balance sheets of corporations and partnerships into short-term (those due and payable within one year of the date of the balance sheet) and long-term (those due and payable one year or more from the date of the balance sheet). Long-term obligations maturing within the coming year were reportable with short-term obligations.

## Net farm profit (loss)

This is a partnership's net profit or loss from farming operations as reported on line 9, page 1, Form 1065. It is shown in the tables primarily for partnerships whose principal business activity was not farming.

The partnership was asked to explain the amount on line 9 by attaching a copy of schedule F, Form 1040, showing the detail of its farm income and expenses. If farming was the partnership's principal business activity, the schedule $F$, if one was attached, was edited and the detall was included in business receipts, cost of goods sold, and the other income and expense items. A small number of partnerships whose principal business activity was farming did not report the detail of their farm income and expenses; thus, in the tables, small amounts of net farm profit and loss are shown for farm partnerships.

Net gain (or loss), noncapital assets
This investment-type income for partnerships and corporations represented gains and losses from the sale or
exchange of property not eligible for capital gains tax treatment.

## Net income (or deficit)

For corporations, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions. Gross taxable receipts were business receipts and investment income. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of noncapital assets, and other income. Contributions or gifts were allowed as a deduction, and the corporate depreciation deduction included additional firstyear depreciation.

The concept of net income for corporations is not strictly comparable with the concept of net profit for proprietorships or partnerships (see Net profit, below).

## Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between total receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlikecorporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term '"net profit' was used for both proprietorships and partnerships although it was not strictly comparable for the two forms of business organization. Three differences were: (l) investment income was reflected in the partnership net profit but not in the proprietorship net profit, (2) salaries paid to the owner(s) were a business deduction for partnerships but not for proprietorships, and (3) additional first-year depreciation was a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

## Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion or credit on their individual income tax returns.

Notes and accounts receivable
Notes and accounts receivable and the reserve for bad debts, reported on the balance sheet, are presented for partnerships and corporations in this report. Gross amounts of current trade items constituted notes and accounts receivable, i.e., amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally
be converted to cash within one year. Nontrade receivables were generally included in other current assets.

## Number of businesses

Number of business organizations in this report represented the number of businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those Forms 1120-S filed for Small Business Corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the owner or proprietor. In a number of instances, proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business. If these businesses were in different industry groups, each of these schedules was counted separately. Only in the relatively few instances where the attached schedules were for businesses in the identical industry group were they combined and counted as one.

The few returns of unincorporated businesses for which an election was made to be taxed as corporations under Code section 1361 were excluded.

## Other assets

In general, corporate other assets comprised noncurrent assets not allocable to a specific account in the return form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

## Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 4 , schedule A, Form 1065, or line 6 , page 1 , of schedule $C$, Form 1040. For farmers, the amount was computed from schedule F , for both cash and accrual methods of accounting, as follows: farm expenses (total, part HI, on page 1) less the sum of the items in part 111 on page l--labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

## Other current assets

Partnership and corporate other current assets comprised assets not allocable to a specific current account in the return form balance sheet, and, when specifically reported as short-term by the corporation, marketable securities other than Government oblgations.

## Other current liabilities

Partnership and corporate other current liabilities included for the most part certain amounts due and payable
within the coming year. This account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, and mortgages.

## Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

## Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised 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 within the purview of Code section 404 (see Retirement plans).

## Other income

This income item for partnerships included income not elsewhere reported on the income statement, such as income from annuities and insurance proceeds. It excluded items such as capital gains or losses and qualifying dividends, which are not considered by law as income of the partnership.

## Other interest

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

## Other investments

These assets on the partnership and corporate balance sheets comprised in general, long-term nongovernment investments and certain investments for which no distinction could be made as to their current or long-term nature.

## Other liabilities

Partnership and corporate other liabilities were obligations not allocable to a specific account in the return form balance sheet and were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

## 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 operating 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.

## Paid-in or capital surplus

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includible were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

## Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

## Payroll

This amount is the sum of labor costs reported as a part of the cost of goods sold schedule and the salaries and wages reported as a deduction item. It does not include payments to owners or partners.

## Proprietor

Throughout this report the term "proprietor" refers to the owner of a proprietorship. The number of proprietors was determined by the number of individual income tax returns, Form 1040, filed by such owners.

## Purchases

(See Merchandise purchased)

## Rent (paid)

Rent pald on business property was deductibleas 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. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

## Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs,
interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

## Repairs

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

## Retirement plans

Contributions to pension, profit-sharing, stock bonus, annuity, or bond purchase plans, and to other deferred compensation plans for employees, were deductible, with limitations, under section 404 of the Internal Revenue Code.

For corporations, the annual contribution to retirement plans was a deduction in the computation of corporate net income (or deficit).

Beginning as recently as 1963, allowance for deductions for contributions to employer retirement plans was extended to unincorporated businesses. The contribution by a proprietorship or partnership to retirement plans for its employees was deducted in the computation of net profit (or loss) of the business. A contribution by a selfemployed person--proprietor or partner--to a retirement plan for himself was deducted in the computation of adjusted gross income on the individual income tax return filed by either the proprietor or partner.

In order that self-employed individuals could be covered under qualified retirement plans, in the same manner as their employees, proprietors and partners were designated in the Code as employees of the business they conducted. For this purpose, two kinds of self-employed persons were distinguished: (1) "owner-employees"' and (2) "employees."
''Owner-employees" were proprietors of an unincorporated trade or business, or partners who owned more than 10 percent of either the capital interest or the profit interest in the partnership. They were covered only if they so desired, but in order for them to participate, the retirement plan also must have provided coverage for their employees with more than 3 years of service (excluding part-time and seasonal workers).
"Employees" were self-employed individuals who owned 10 percent or less of the capital interest or the profit interest in a partnership and who were not proprietors. These partners automatically were eligible to participate in a retirement plan.

An "owner-employee" might contribute annually to a retirement plan 10 percent of his earned income, or $\$ 2,500$, whichever was the lesser. However, his deduction for the computation of adjusted gross income was limited to 50 percent of the contribution but could not exceed $\$ 1,250$. Partners designated by law as "employees"
were not bound by the $\$ 2,500$ limit on contributions, but they were subject to the same limitation regarding the amount of the deduction. The Code also provided a carryforward feature for certain amounts of deductions which would have been in excess of the limitations.

## Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

## 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 and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in other deductions.

## Shareholders' undistributed taxable income

This item on Small Business Corporation balance sheets was the companies' earnings and profits accumulated since they began filing as Small Business Corporations. Shareholders were taxed on these profits in the year they were earned (see 'Small Business Corporations' below), so dividends paid from them are not taxed to the shareholders in the year distributed. The statistics shownare net figures after deducting any negative amounts. (See also '"Earned surplus and undivided profits.")

## Small Business Corporations

Small Business Corporation returns, Form 1120-S, were information returns of income filed by corporations electing to be taxed through shareholders under section 1372, added to the Internal Revenue Code by the Technical Amendments Act of 1958.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of whom was an individual (or an estate) and no one of whom was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

Net income of Small Business Corporations, whether or not distributed, was taxed directly through each shareholder. It was computed in the same manner as for most corporations. However, the net operating loss deduction and the additional statutory special deductions allowed corporations, such as for dividends received, could not
be taken and no foreign tax credit was available to the corporation.

Generally, the income of the Small Business Corporation was taxable to its shareholders as ordinary income. But net long-term capital gain retained its character in the hands of the shareholders. Shareholders were allowed to deduct their share of the corporate net operating loss from other forms of individual (or fiduciary) income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

## Surplus reserves

Surplus reserves were those retained earnings set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for baddebts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or unearned income, which were included in other liabilities.

## Taxable and nontaxable returns

These classifications, used in the proprietorship statisrics, were based on the amount of income tax. Although a self-employment tax also may have been reported on the individual income tax return of the proprietor, it was disregarded for the purpose of these classifications.

Taxable returns had an income tax, after subtracting allowable tax credits, which was greater than zero.

Nontaxable returns had no income tax remaining after tax credits (even though they may have had an income tax before the subtraction of the credits).

## Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions, and is shown only in table 2.I2 of this report. It was the base to which the individual income tax rates were applied, i.e., the amount upon which the income tax before credits was computed.

## Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year: social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were
also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also are generally included in the deduction for taxes paid.

## Total assets and liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Asser and liability estimates were not made for partnership returns without balance sheets.

## Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, other income (or other receipts) and net loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and net loss from other partnerships.

## Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain fiom sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

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## DESCRIPTION OF THE SAMPLES

The data presented in this report for 1965 are based on stratified samples, selected before audit, of the following types of returns filed in 1966: (1) Individual Income Tax Returns, Form 1040 (to provide the data for proprietorships); (2) Partnership Returns of Income, Form 1065: and (3) Corporation Income Tax Returns, Form 1120 series.

## Sample Selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum.

The sample strata for Statistics of Income were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: 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, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables 7A, 7B, and 7C. Differences between prescribed and achieved sampling rates occurred mainly because some returns were unavailable even after followup.

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 7B, and 7C. Also excluded from the tables of this report, and not counted in the totals shown in tables 7A 7 B , and 7 C , were tentative returns, amended returns not associated with the original returns, returns in the Form 990 series of exempt organizations, returns of partnerships and
proprietorships electing to be taxed as corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Proprietorships.--The sample of 172,002 Forms 1040 with schedules C or F or the taxpayer's equivalent schedule was selected from an estimated population of $10,085,102$ individual returns with business income. This business sample is a subclass of the sample of 391,284 Form 1040 returns, other than 1040A, selected for Statistics of Income.
Individual returns 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, the number of business returns, and the sampling rates are shown in table 7A.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between

Table 7A. - PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OE RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1965

the business and nonbusiness categories. For example, as shown in table 7A, 52,151 returns were selected for the sample (column 2) from the $7,562,760$ 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, 453 returns were reclassified as nonbusiness, leaving 51,698 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 $9,078,466$ the number of proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for proprietorships are based is included in the report: Statistics of Income--1965, Individual Income Tax Returns.

Partnerships.--The sample of 63,117 Forms 1065 was selected from a population of 931,060 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. The exclusion of inactive returns, which consisted of those with no income or deduction items, reduced the estimated number of active partnerships shown in the basic tables to 914,215 .

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 selecting 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 7B.

Table 7B. - PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBEO ANO ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, I965

| $\begin{gathered} \text { Sample stratum } \\ \text { (Size ol business receipts) } \end{gathered}$ | Number of returns- ${ }^{1}$ |  | Sampling rate |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Population | Sample | Prescribed | Achieved |
|  | (1) | (2) | (3) | (4) |
| Form 1065, total. | 931,060 | 63,217 | - | - |
| Business receipts, or total income: <br> Under $200,000$. <br> $\$ 200,000$ under $\$ 500,000$. <br> $\$ 500,000$ under \$5,000,000. <br> $\$ 5,000,000$ or more... |  |  |  |  |
|  | 870,645 | 35,489 | . 0400 | . 0408 |
|  | 41,290 | 8,503 | . 2000 | . 2059 |
|  | 18,352 | 18,352 | 1.0000 | 1.0000 |
|  | 773 | 773 | 1.0000 | 1.0000 |

${ }^{1}$ Adjusted to exclude duplicate returne and includes inactive parthership returns.

Corporations.--The sample of 148,682 returns in the Form 1120 series was selected from a population of 1,490,279 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to $1,424,033$ active corporations.

Corporation returns with total assets of $\$ 10,000,000$ or more, or net income or deficit of $\$ 1,000,000$ or more were sampled at a one-to-one rate. Also sampled at this rate were Forms $1120-5$ with total assets of $\$ 1,000,000$ or more, and the special types of returns described in footnote 3 of table 7C. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Table 7C, -CORPORATIONS: NUMBER OF FORMS $1120,1120-F$ (RESIDENT ONLY), $1120-\mathrm{L}, \quad 1120-\mathrm{M}$, AND $1120-\mathrm{S}$ IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED ANO ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1965

| Semple straturn <br> ( Wize of total asscts) | Whmeer if revimue isi-? |  | Samplires rate |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Popriatior. | Seraple | Prescrived | Achieved |
|  | (1) | (2) | (3) | (4) |
| ' тparutiorı returts, tural....... | 1, 230,20 | 142.22 | - | - |
| t.tal.............................. | 1,313,236 | 139,34, | - | - |
| itror or net repurted: <br> Req ilar... | 15,311 | 2,114 | 0.8800 | $0.0770$ |
|  | 6, 31 | 584 | 0.1000 | 0.0937 |
| Etegular..... | 59, 366 | 23,537 | 0.0000 | 0.0396 |
| Early fisca ${ }^{\text {c }}$. . . . . . . . . . . . . . . . . . . | 75,553 | 3,771 | 0.0500 | 0.0496 |
| \$100,000 inder \$1,000, $000:$ |  |  |  |  |
| Fegular...... | 375,911 | 29,927 | 0.0801 | 0.0796 0.0989 |
| Early fiscal ${ }^{2}$.................... | 51,206 | 5,055 | 0.1000 | 0.0989 |
| \$1,000,000 under $\$ 10,000,000 . . . . . . .$. | 65,923 | 31,528 | 0.5000 1.0000 | 0.6783 1.0000 |
| \$10,000,000 or more . . . . . . . . . . . . . . . . | 36,575 | 36,275 | 1.0000 |  |
| Forth 1120-5, total...................... | 176, $2 \times 3$ | 9,341 | - | - |
| Under $\$ 1,000,000$; zerc, or not reported: |  |  |  |  |
| Ferviar............................. | 152,829 | c, 4 | 0.400 | 0.0393 |
| Early fiscal ${ }^{2}$...................... | 15,265 | 745 | 0.0500 | 0.0488 |
| \$1,000, 000 or more . . . . . . . . . . . . . . . . . | 2,345 | 2,34.3 | 1.0000 | 1.0000 |

${ }^{2}$ 2nclides returns of inactive apations. ${ }^{2}$ Early fiscal returns sampled at 1906 rates from retus filed in 1966. $3_{\text {Also }}$ included in this etratum are Special returns, ard ay retirr, regardless of assets, havire net income or deficit of $\$ 1,000,000$ or more. Special returns include consolidated returns, returns with personal holdis compary sched les, $11 \mathrm{fe}(1120-\mathrm{L})$ returns with overpayment of tax, ard retirns filed under Section 1361.

## Method of Estimation

Estimates for all returns received and numbered were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For example, using data in table 7A, a "weighting factor" of 145.02 was used for "Business returns with adjusted gross income under $\$ 10,000$." The weighting factor was obtained by dividing the population of this size class, $7,562,760$, by the number of returns in the sample, 52,151 . The primary sources of population data are counts, submitted by the district of fices or regional service centers, showing number of returns filed.

## 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 one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for proprietorships, partnerships and corporations are shown in tables 7.1, 7.2, and 7.3.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

## Other Limitations Due to Sampling

The absence of statistics of 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 service centers 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 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 number ing 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.

| lndiatrial fruy | \＃uineo． |  |  |  | ${ }_{1} \times$ t prosi ${ }^{\text {a }}$ |  | M t ios． |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number |  |  | Pulititve vanpline Vrictalitity （Percent） | $\begin{aligned} & \text { Amsurit } \\ & \begin{array}{c} \text { Thouramd } \\ \text { doll } 1 \text { ars) } \end{array} \end{aligned}$ |  |  | Relative <br> sampline <br> variaility <br> （Percent） |
|  | I1 | （2） | （3） | （h） | $5)$ | $t$ | （i） | B） |
| All inturtrial | 9，c78， 0 ， 6 | 0.56 | 193，334，： 34 | 0.59 | 31，537，317 | C．48 | 3，263，9000 | 2.53 |
|  <br> 1 TH： <br>  <br> Livi＝tiar Iarm． <br>  | $\begin{aligned} & 3,225,266 \\ & 3,60,50 \\ & 1,13,42 \\ & 139,905 \\ & 1,99,873 \\ & 21,902 \end{aligned}$ | 0.53 | 33，159，830 | 1.45 | 5，20，515 | 6．38 | 1，30， 798 | 2.49 |
|  |  | 6.62 | 23， mB ，$\times$. | 5.12 | 20， | $1.2{ }^{\text {c }}$ | ， 0 ，${ }^{\text {a }}$ | 2.56 |
|  |  | ＋． 13 | T，5．2，＋ 0 \％ | 1.74 | 2，234， 513 | 1.57 | －5，5，543 | 4.95 |
|  |  | $\therefore \quad \therefore$ | ， $331.38=$ | 7.51 | 232，679 | 2.32 | － 3,4 | 12．28 |
|  |  | 6.85 | $\therefore, \square 41,363$ | 2.15 | 2，540， 20 | 1.48 | 55，59\％ | 2.59 |
|  |  | 2．．． 3 | －790，735 | P． 60 | 2，142， 085 | $\because 29$ | 205．70s | 12.23 |
|  |  |  | 1.214 .532 | 8.73 | 380， 141 | 5 | 5， 5 ，6， 5 | 12.43 |
|  |  | 3.74 | $1,2 \cdots 3.4$ | 10．59 | 242，120 | $\begin{array}{r}\text {－2．123 } \\ \hline 5.28 \\ \hline\end{array}$ | 57.542 | 12.69 |
| Furectm and durerta | $\begin{aligned} & 22,703 \\ & 31,308 \end{aligned}$ | 9.70 | $\begin{aligned} & 120,158 \\ & 322,175 \end{aligned}$ | $\begin{aligned} & 19.99 \\ & 19.56 \end{aligned}$ |  | \＄．28 | 1） <br> $\times 2.810$${ }^{\text {（2）}} 25.60$ |  |
| Fi n －rite．．．．．．．．．．．． |  |  |  |  | 22，205 | ＋ |  |  |
|  | $\begin{gathered} 30.378 \\ 27.084 \\ 9,294 \end{gathered}$ | 5.22 | 4，3， 737 | 7.70 | －2：，7500 | 7.98 | －29，184 | 14.66 |
|  |  | 5.7611.621.82 | 712,050230.374 | $\begin{array}{r} 8.04 \\ 16.75 \end{array}$ | $\begin{array}{r} 95,922 \\ 25,772 \end{array}$ | 8.1414.6 | $\begin{array}{r}2.46,767 \\ \hline 0.427\end{array}$ | 15.2722.26 |
|  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & 704,027 \\ & 125,806 \end{aligned}$ | $\begin{aligned} & 1.31 \\ & 3.12 \end{aligned}$ | $\begin{array}{r} 4,302,272 \\ 8,084,475 \end{array}$ | $\begin{aligned} & 2.55 \\ & 4.73 \end{aligned}$ | $\begin{array}{r} 2,822,495 \\ 721,790 \end{array}$ | $\begin{aligned} & 1.53 \\ & 3.16 \end{aligned}$ | $\begin{aligned} & 3,55 \\ & 03,702 \end{aligned}$ | $\begin{array}{r} 9.18 \\ 13.37 \end{array}$ |
|  |  |  |  |  |  |  |  |  |
| peeisl tugde contrabture <br> Phuntire，nomtine ，qnd air conditionisut <br> Fle日tringl Wark． <br> Special trate contriacturs，not elsewherr elacrificd． <br> Cpecial trede cortra：turs sot sllowable $\qquad$ <br> ntra！tors net allu＇atle | $\begin{array}{r} 567,451 \\ 03,175 \\ 42,187 \\ 4.50 .08 \\ 3.581 \end{array}$ | 2.21 | 10，97n，490 | 2.55 | 2，059，304 | 2.79 | $\begin{gathered} n, 2: 75 \\ i 2 j \end{gathered}$ | （1）${ }^{6.05}$ |
|  |  | 4.505.29 | 2，329， 7,733 | 2.88 5.88 7.45 | 323,748215,353 | 4.695.59 |  |  |
|  |  |  |  | 3.2234.53 |  |  | $\begin{aligned} & 12\} \\ & 4,392 \\ & 4,0^{7}=1 \end{aligned}$ | 32.62 12.00 |
|  |  | 19.11 | $\begin{array}{r} 1,1.77 \\ =7,0 \times 4 \end{array}$ |  | $1,502,102$ 12,101 | 2．08 24.34 | ［1）${ }^{\text {a }}$ |  |
|  | 2，370 | 17.57 | 247，307 | 13.01 | 42，39： | 22.30 | 1） | （2） |
| Manufusturine． <br> Foud athl k．irifred fraduet． <br>  <br> Apparel and uthr ratricated textile produetz．． <br> Lumber ath w wid prusucti，except furniture <br> Furniture 2t：fixxtree | 285，30．3 | 2.56 | 7．250，mit 5 | 2.05 | 869,354 | 2.71 | －5，396 | 25.52 |
|  | 13， 518 | 10.72 | 1．27\＃， 253 | 22.50 | －15，224 | 10.91 | \％ $0^{937}$ | 29．89 |
|  | 2.407 | 19.58 | 2．2，23＊ | 34.62 | 1～，3＜ | 10.26 -2.35 |  |  |
|  | 0,798 $-2,763$ | 12．45 | ＋ <br> 23,634 <br> $-09,371$ | 12.20 | 268，223 | +2.34 +0.22 |  |  |
|  | －2，963 | 2．35 | $\begin{array}{r}-604,371 \\ 3.2,404 \\ \hline\end{array}$ |  | 268，223 37,278 | 5.22 13.57 | i， | ．2，${ }^{23.08}$ |
| Primting，putiishitu，ヨra ailiey irumetriat ＂hemical．und＋11．ej pruis <br> Leather and 2－athrr products． <br> Ztune tlas，＂1112 Elas prod cto <br> Frimar，metal induetrier． |  | $\begin{aligned} & 5.17 \\ & 1.146 \\ & 13.28 \\ & 24.23 \end{aligned}$ |  | $\begin{aligned} & 8.77 \\ & 2.96 \\ & 16.10 \\ & 22.80 \end{aligned}$ | $\begin{gathered} 125,579 \\ 14,507 \\ 1 i 5 \\ 3 e, 9+1 \\ 24,3 b: \end{gathered}$ |  | 12，37， | $\begin{aligned} & 31.00 \\ & 33.69 \\ & 23 \\ & 11) \\ & \text { (1) } \end{aligned}$ |
|  |  |  |  |  |  |  | 1，${ }^{12}$ |  |
|  |  |  |  |  |  |  | 1） |  |
|  |  |  |  |  |  |  | $\left.{ }^{2}\right)$ |  |
|  <br>  ElpCtricsl marhines，equipment，and Eupplise Argnspurtatior equipment． Manufraturimg indutries，not elrewhere glazaified． Marnifacturin＂Tu \＆allusatle．．．． | $\begin{array}{r} 7,718 \\ 19,42 \\ 3,508 \\ 2,135 \\ 21,754 \\ 1,836 \end{array}$ |  | $\begin{array}{r} 423.211 \\ 713,461 \\ 79,730 \\ 267,561 \\ 702,767 \\ 31,033 \end{array}$ | $\begin{aligned} & 28.10 \\ & 8.10 \\ & 2.84 \\ & 27.74 \\ & 1.29 \\ & 33.27 \end{aligned}$ | $\begin{array}{r} 59,619 \\ 138,039 \\ 13,98 \\ 13,634 \\ 9,639 \\ 8,130 \end{array}$ | $\begin{aligned} & 2.76 \\ & 5.50 \\ & 10.79 \\ & 23.65 \\ & 77.68 \\ & 27.55 \end{aligned}$ | $\left.\begin{array}{l} 1 \\ 1 \\ 1 \\ 1 \\ 1 \end{array}\right\}$ | $\left.\begin{array}{l} \left(\begin{array}{l} 1 \\ 1 \\ 1 \end{array}\right) \\ (2) \\ (2) \\ (2) \\ 1 \\ 1 \end{array}\right)$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| $\qquad$ | 296,021276,570 | 2.07 | 5，20，20， 278 | $\begin{aligned} & 4.80 \\ & 3.38 \end{aligned}$ | $\begin{aligned} & 926,793 \\ & 862,120 \end{aligned}$ | 2.593.32 | 100,60199,297 | $\begin{aligned} & 16.57 \\ & 27.37 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |
|  | $\begin{array}{r} 202,891 \\ 73,629 \\ 20,1 \mathrm{k}, 2 \end{array}$ |  | $\begin{array}{r} 0.089,83 . \\ =\begin{array}{c} 150 \\ 270,239 \end{array} \end{array}$ | $\begin{array}{r} \therefore .99 \\ 1.96 \\ 13.27 \end{array}$ | 568,185 <br> 193．733 | $\begin{aligned} & 3.11 \\ & .34 \\ & \therefore .27 \end{aligned}$ |  |  |
|  |  | $\begin{aligned} & 2.51 \\ & 3.10 \\ & 3.46 \end{aligned}$ |  |  |  |  |  | $\begin{gathered} 9.67 \\ (1)^{9} \\ 33.75 \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |
|  | 1， 453,223 | 6.76 | 97， 170.4028 | $1 . .6$ | －．254，231 | c．0\％ | $83.30 \times$ | 4.07 |
|  |  |  |  | $\begin{aligned} & 2.36 \\ & 2.37 \\ & 1.08 \\ & 1.20 \\ & 1.30 \\ & 1.88 \\ & 10.87 \end{aligned}$ |  | 2． 3.8 | （1）${ }^{1} 36$ | 11.20 |
| Motur vefizle and satumetive <br> Erues，hamiral．，any parst． <br> Cry tocte and apparel． <br>  <br>  |  |  |  |  |  |  |  | $\begin{aligned} & \text { (1) } \\ & 1) \\ & 29.8 i \end{aligned}$ |
|  |  |  |  |  |  | －． 23 |  |  |
|  |  |  |  |  |  |  | 20， |  |
|  |  |  |  |  |  |  |  | 3i． 30i．i． |
|  |  |  |  |  |  | 12.0 | ，等 $\}^{53}$ |  |
|  |  | $\begin{gathered} 1 . .32 \\ -.4 .4 \\ 10.30 \\ 1.42 \\ 3.5 \\ 5.47 \end{gathered}$ |  | $\begin{array}{r} 27.02 \\ 23.03 \\ 23.33 \\ 3.33 \\ 5.52 \\ 0.90 \end{array}$ |  | 14.81 | 1 | $\left.{ }^{2}\right)$ |
|  |  |  |  |  | $14.20$ | 0.61 | \％， | 27.12 |
|  |  |  |  |  | 37,08 | 20． 177 |  |  |
|  |  |  |  |  | $33,010$ | －1．．．i |  |  |
|  |  |  |  |  | 530，－． 54 | $3 \cdots 3$ | 1：217 | 16.72 |
|  |  |  |  |  | 2－0，022 | －．${ }^{\text {a }}$ | $\therefore 80$ | $2 . .00$ |
| A0tail trab ．．．．．．．．． | 1，554．097 | 0.8 | 77．7ncialm | 1．40 | $=.558,255$ | 1．00 | 37.157 | 4 |
| Fuildine materishe，hardwar | 58.795 | 3.71 | 3，435，673 | 0.35 | 275， 927 | $\cdots$ |  | 12. |
| guildins nateriale deal－r | 24，3e3 | 0.91 | 7．351，377 | $\cdots$ | ：12， 525 | ． 2 |  | 27. |
| Hardwirg turi－． | 22，419 | 7.25 | 2．17． 032 | 8．5m | 10， 218 | E．． | \％ | ${ }^{27}$ |
| Farme＇ruiment | 11.10 | 10．1＊ | 1,0050040 | ＋3．9 | 50，184 |  |  |  |
| jeneral merenaril | 169， 22.8 | 2.4 | 3.347 .639 | $\cdots=$ | 335．133 |  | $3^{3} \cdot \square 2{ }^{\text {a }}$ |  |
| Fuod stor．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 2er 508 | $2 \cdot 27$ |  | $2 \cdot$ | 3 O | 3．${ }^{-6}$ | 23，\％ | 4. |
|  | 225， 28 E | 2.62 | 2r．12t， 503 | 3.83 | $\cdots{ }^{\prime \prime}$ | 2.78 | i： | $i^{5}$ |
| Rrtail bakerius．．． |  | 3.35 |  | $1 \ldots 5$ |  | 10．ct |  |  |
| Cther toot it res． | 37， | ．${ }^{\text {a }}$ | $279 . \cdots$ | 3．2＊ | ．． 735 | E． 12 |  | $2 \%$ |
|  | 283，．39 | 2． 2 | 25，514，201 | 2.80 | 1－6， 0 5 | 2.4 | $n$ | 8.70 |
|  | － 2 ， 2 | $\therefore 13$ | $\cdots, \ldots m i n d$ | 8.30 | 2.5123 | 5 |  | 20.28 |
| Casuliper Service stat unt | 200.500 | $2 . .7$ |  | 3.10 |  | 3.80 |  | 9. |
|  |  |  |  |  |  |  |  |  |
| whyre Glazitiad．．． | …2 | 20， | ．． 3.0 ＂，吅 | P．42 | 13，［194 | －．10 |  | 19. |
| Apmarel arid meersury sthre．．．． | －5，77\％ | $\because 3$. | ${ }^{3}, .33,4$ | ［．1） | $2^{2}-9,6,3$ | 4.0. | 3． 183 | 17.93 |
|  | $\therefore$－ | ＊$\because$ | ，，，\％， | －140 | $3{ }^{-2} \cdot \mathrm{E}=2$ | $\cdots 2{ }^{\text {a }}$ | $\because$ | 14.6 |
|  | 20， 2 ， |  | $\because 32$, | 2． 15 | ＋20，+31 | 2.57 | ． |  |
|  | 23，${ }^{\text {c }}$ |  |  | 4．3 | $304.3+3$ | $\cdots$－Et |  | 29.8 |
| Liquor | ，302 |  | 2， $2 \times 4.50,1$ | 0．43 | ． 278 | \％ |  | 23.73 |
| tewtre： ：tura | － $0^{3}$ | ， 23 | $\cdots+3 .+1{ }^{4}$ | $\cdots$ | －．． 0 | ． 3. |  | 1. |
|  | ， 5 ck | $\therefore \therefore$ | $\cdots \cdot 231$ |  | － | ．．． | $\cdots$ |  |
|  | E19 | A， 32 | ＋ancout | 20.5 | ．28． | 3． 3 |  | 29.0 |
|  |  | ＋．．1． | Alta | 10.22 | 64， 3.36 | 3. |  |  |

[^51]Table 7.1-proprtetorships: relative sampling variability at the one standard deviation level of selected estimates, by industrial group-continued

| Industrial group | Eusinesses |  | Businese receipts |  | Net profit |  | Net luss |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number | Relative sampling variability <br> (Parcenf) | Amourt <br> (Thous and dollars) | Relative sampline variability <br> (Percent) | Amount <br> (Thousand dollars) | Relative samplire variability <br> (Percent) | Amount <br> (Mhousend dollars) | Relative Eampliug variability <br> (Percent) |
|  |  |  |  |  |  |  |  |  |
| Retail trade-Continued |  |  |  |  |  |  |  |  |
| News dealers and cigar stores | 26,083 20,079 | $7 . \mathrm{ml}$ | 512.006 | 10.24 | 64.982 53.693 | 9.42 10.96 | 2,201 10,40 | 34.75 |
| Retail stores, not elsewher | 120,199 | 3.23 | 3.721.210 | 5.63 | 368,083 | 4.32 | 42,928 | 11.38 |
| Retail trade not allocable.... | 13,321 | 9.90 | 255,084 | 15.40 | 21,804 | 15.44 | 3,737 | 24.15 |
| Wholesale and retail trade not allocable | 34.496 | 5.33 | 1,495.579 | 14.20 | 137.702 | 0.89 | 15,494 | 19.14 |
| Finance, insurance, and real estate........................................... | 539, 4,43 | 1.41 | 7,022, 35\% | -. 20 | 2,336,854 | 1.69 | 186,202 | 9.28 |
| Banks and trust companies; and insurance, holding, and other investment companies. | 1,286 | 25.42 | 17,555 | 27.30 | 7,145 | 22.13 | $\left({ }^{1}\right)$ |  |
| Credit agencies other than banks................................................ | 7,709 | 10.55 | 77,556 | 11.98 | 42,743 | 11.72 | 7,155 | 21.28 |
| Security and comodity brokers, dealers, exchanges, and service Security brokers, deslers, and flotation companies......... Comodity brokers and dealers; security and commodity exchanges, and allied services. | 20,011 | 6.99 | 668, 403 | 32.68 | 118,096 | 5.85 | 8,434 | 17.43 |
|  | 13,084 | 8.72 | (3) | $\left.{ }^{2}\right)$ | 80,615 | 8.56 | 5,289 | 29.15 |
|  | 6,927 | 11.62 | ${ }^{1}$ ) | (1) | 37,481 | 9.89 | 3,245 | 22.07 |
| Insurance agents, brokers, and servic | 181,245 | 2.43 | 2,414,767 | 3.69 | 1,025,789 | 2.57 | 17,060 | 17.16 |
| Real estate | 329,192 | 1.81 | 3,824,073 | 2.66 | 1,143,076 | 2.50 | 150,360 | 10.71 |
| Real estate operators (except developers) and lessors of buildings | 23,816 | 6.83 | 362,352 | 16.4 ? | 65,964 | 18.55 | 31,277 | 25.29 |
| Lessors of real property other than brildings. | 76,668 | 4.25 | 250,737 | 0.18 | 102,152 | ¢. 39 | 30,552 | 13.84 |
| Agents, brokers, and managers. | 185,569 | 2.45 | 1.692,275 | 3.64 | 710,907 | 2.92 | 47,687 | 10.17 |
| Combinations of real estate, insurance, loans, and law | 27,292 | 5.91 | 443,976 | 8.10 | 160,332 | 6.29 | 10,372 | 22.37 |
| Other real estate............................................................... | 15,847 | 7.79 | 1.074,733 | 13.98 | 103,721 | 9.51 | (1) |  |
| Services | 2,207,927 | 0.64 | 29,788,755 | 0.98 | 11,509,803 | 0.68 | 501,370 | 4.62 |
| Hotels, rooming houses, canps, and other lodging places | 113,359 | 1.14 | 1,386,906 | 5.64 | 192,191 | 4.86 | 82,623 | 8.95 |
| Hotels, tourists courts, and motels.. | 48,709 | 5.06 | 928,416 | 7.61 | 120,596 | 6.82 | 45,306 | 12.84 |
| Hotels.. | 12,352 | 10.23 | 325,275 | 16.89 | 28,177 | 14.12 | 12,021 | 15.19 |
| Tourists courts and motels. | 36,357 | 5.82 | 603.241 | 7.35 | 92,419 | 7.78 | 33,345 | 16.59 |
| Lodeing places, except hotels, tourist courts, and motels. | 64,650 | -. 59 | 458,490 | 7.34 | 71,595 | 7.74 | 37,257 | 12.21 |
| Personal services. | 514,475 | 4.34 | 4,319,508 | 2.59 | 1,342,298 | 2.05 | 72,900 | 10.39 |
| Laundries, laundry services, cleaning and dyeine plan | 86, 506 | 3.91 | 1,475,020 | 5.22 | 263,159 | 4.88 | 35,700 | 17.44 |
| Photographic studius, including commerical photography | 25,888 | 6.77 | 337,319 | 13.04 | 74.020 | 9.40 | 7,076 | 21.16 |
| Beauty and barber shops....... | 313,343 | 2.05 | 2,132,575 | 3.38 | 766,481 | 2.64 | 22,024 | 16.43 |
| Shoe repair shops, shoe shine parlors, and hat cleanite shops | 20,131 | 8.30 | 143,674 | 11.22 | 43,327 | 11.01 | ( ${ }^{1}$ | $\left.{ }^{1}\right)$ |
| Funeral service and crematories.......................... | 13,491 | 8. 34 | 563,600 | 7.95 | 120,483 | 7.44 | 3,242 | 33.04 |
| Personal services, not elsewhere classifie | 55,117 | 5.14 | 165,720 | 8.87 | 68,228 | 7.36 | (1) |  |
| Businese services. | 258,781 | 2.08 | 2,590,083 | 4.68 | 803,428 | 7.43 | 56,858 | 11.89 |
| Advertisine.... | 14,231 | 8.41 | 446,396 | 19.51 | 72,116 | 9.81 | 2,065 | 30.96 |
| Services to dwellings and other building | 43,048 | 5.55 | 321,133 | 10.21 | 96,691 | 7.64 | $\left.{ }^{1}\right)$ |  |
| Miscellaneous business services. | 201,502 | 2.32 | 1,831,554 | 4.24 | 634,621 | 2.95 | 49,525 | 12.61 |
| Automobile and other repair services. | 327,968 | 2.4'4 | 4,315,109 | 4.00 | 846,72.2 | 2.84 | 52,099 | 8.95 |
| Automobile parkine, repair, and serv | 133,484 | 3.16 | 2,671,932 | 4.84 | 417,330 | 4.30 | 27,552 | (12.76 |
| Automobile parking. | 4,797 | 15.80 | 85,079 | 22.80 | 16,918 | 20.13 | $\left.{ }^{1}\right)$ |  |
| Automobile repair shops | 112.775 | 3.45 | 2,330,501 | 5.32 | 349,312 | 4.33 | 20,106 | 15.27 |
| Automobile services except repair, including automobile rental without drivers...................................................................................... | 15,912 | 9.34 | 256,252 | 12.01 | 51,100 | 17.46 | 7,029 | 24.32 |
| Repair services, except automobile | 194,484 | 2.59 | 1,643,177 | 4.47 | 429,392 | 3.75 | 24,547 | 12.44 |
| Motion pictures | 6,004 | 11.17 | 118,314 | 13.75 | 25,843 | 10.25 | 3,209 | 12.39 |
| Motion picture production, distribution, and related services | 3,320 | 15.78 | 41,233 | 17.40 | 15,996 | 17.16 | 2,522 | 28.71 |
| Motion picture theaters........................ | 2,684 | 20.11 | 77,081 | 18.94 | 9,847 | 23.87 |  |  |
| Amusement and recreation services, except motion pictures. | 113,950 | 3.21 | 1,300,880 | 5.95 | 253,141 | 5.73 | 126,283 | 11.70 |
| Bowling alleye and billiard and pool parlors. | 9,794 | 11.36 | 197,351 | 15.72 | 27,291 | 14.31 |  | $\left.{ }^{1}\right)$ |
| Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors.......................................................... | 204,156 | 3.30 | 1,103,529 | 7.70 | 225,850 | 0.18 | 120,431 | 12.07 |
| Medical servicer.. | 4,07,313 | 1.37 | 10,302,318 | 1.19 | 5,622,670 | 1.02 | 39,669 | 11.69 |
| Offices of physiciare and surgeons | 152,029 | 1.75 | 5,668,075 | 1.30 | 3,418,048 | 1.21 | 17,050 | 25.27 |
| Offices of dentists and dental surgeons | 85,014 | 2.80 | 2,670,735 | 2.52 | 1,371,246 | 2.40 | 2.784 | 28.96 |
| Offices of osteopathic physicians. | 9,095 | 9.34 | 239,679 | 7.55 | 130,493 | 7.18 | (1) | (1) |
| Offices of chiroprattors. | 16,937 | e. 41 | 186,182 | 8.88 | 96,189 | 8.64 | (1) | (1) |
| Registered and practical nurses............................................... | 89,068 | 3.86 | 26ヶ, 570 | 5.25 | 216,532 | 4.73 |  |  |
| Hospitals, sanatoria, and convalesceni and rest homes....................... | 14,783 | -0.23 | 451,715 | 11.72 | 25,885 | 10.51 | (1) | (1) |
| Medical and dental laboratories................... | 7,699 | 11.40 | 164,539 | 10.76 | 62,523 | 9.98 | ( ${ }^{1}$ | (1) |
| Medical and health services, not elsewhere classified | 32.688 | 5.19 | 054.823 | 5.58 | 271,754 | 5.10 | 1,536 | 24.84 |
| Educational services. | 90.748 | 3.57 | 359,262 | 7.60 | 138,454 | 5.45 | 7,315 | 17.65 |
| Legal services. | 124,013 | 2.40 | 2,323,749 | 2.26 | 1,305,075 | 2.12 | 17,966 | 13.37 |
| Engineering and architectural services | 53,572 | 4.03 | 924,913 | 5.39 | 315,551 | 4.34 | 13,088 | 16.70 |
| Accounting, auditing, and bookkeeping services | 110,574 | 3.15 | 7765,362 | 4.27 | 393,999 | 3.98 | 4,366 | 18.61 |
| Other services.. | 87.169 | 3.37 | 573,351 | 6.78 | 270,431 | 4.57 | 25,494 | 8.59 |
| Nature of business not allocable. | 28.448 | 6.93 | 177,992 | 13.44 | 55,018 | 11.07 | 9,097 | 19.96 |

[^52]

Footniter at end it tathe.


| Industrial group | Partnerships |  | Business receipts |  | Net profit |  | Net loss |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number | ```Relative sampling variatility (Percene)``` | Argount <br> (Thousand dollare) | Relative sampling varlability (Percene) | Amount. <br> (Thousand dohars) | Relat ive sampling variability <br> (Percene) | Arrount <br> (Thouand dollars) | Rolative sempling variabillty (Percme) |
| Finance, insurance, and real estate <br> Banks and trust companies; and insurance, holding, and other investment companies. $\qquad$ <br> Credit agencies other than banks. <br> Security and comodity brokers, dealers, exchanges, and services. <br> Serurity brokers, dealers, and flotation companies.. <br> Comodity brokers and dealers: security and commodity exchanges, and allied services.. | (1) | (2) | 131 | (4) | (5) | (6) | (7) | (8) |
|  | 248,987 | 0.82 | . $8.45,420$ | 1.28 | 1,713,027 | 1.81 | 20,420 | $4.2{ }^{\circ}$ |
|  | 9, 54, 6 | $\cdots 7$ | 418,809 | 0.90 | 210,751 | 7.37 | (1) | $111$ |
|  | 21,710 | 3.24 | 238, 331 | 8.34 | 1.2,913 | 7.29 | $43,950$ | 19.17 |
|  | 12,983 | $\checkmark 10$ | 1,288, 80n | 1.79 | 42,809 | 3.04 | $36,449$ | 12.60 |
|  | 0,019 | 5.88 | 1,220, 096 | 1.85 | 170,015 | 3.25 | $29,814$ | 14.73 |
|  | 6,964 | 5.9 | 79, 200 | -. 83 | 36, 853 | 8.39 | n, 0.80 | $\therefore 1.74$ |
| Insurance agents, brokers, and service | 11,617 | 4.4 | - 00, 502 | 4.69 | 213,004 | 5.75 | (1) | 11 |
| Real estate. | 192,833 | 0.97 | $\therefore .220,810$ | 2.15 | 9,23,400 | 2.59 | 019.402 | 4. 51 |
| Real estate operators (except developers) and lessors of | 156, 418 | 1.11 | 3,333,500 | $\therefore 50$ | 590,434 | 3.13 | 499,587 | $\therefore .90$ |
| Lessors of real property other than buildings. | 11,929 | $\therefore .39$ | 127,957 | 7.41 | 55,920 | 10.52 | 21,487 | 23.55 |
| Agents, brokers, and ranagers. | 11,926 | 4.37 | 400,528 | 2.0.8 | 121,610 | 7.71 | 34, 680 | 23.32 |
| Combinations of real estate, insurance, louns, and law off | 2,181 | 10.18 | 110,185 | 12.46 | 41, 133 | 12.65 | (1; | (1) |
| Other real estate.......... | 10,379 | $\therefore .61$ | 238,583 | 7.71 | 108,387 | 8.49 | $\text { h1, } 153$ | 13.13 |
| Services.. | 168,850 | 1.04 | 12,442,300 | 1.09 | 4,560,001 | 1.44 | 157,883 | n. 74 |
| Hotels, rooming houses, camps, and other lodging places | 13,850 | 4.02 | -15, $\quad 7.78$ | $\therefore .81$ | -12,374 | 7.49 | 41,909 | 11.93 |
| Hotels, tourist courts, and motels................. | 9,995 | 4. 71 | 637,918 | 5.11 | 81,934 | 8.21 | 34,276 | 11.62 |
| Hotels. | 2,909 | 8.03 | 265,890 | T. 25 | 25,006 | 11.75 | 15,044 | 17.67 |
| Tourist courts and motels. | 7,086 | 5.64 | 372,028 | 7.07 | 56,838 | 10.65 | 18,332 | 15.35 |
| Lodging places, except hotels, tourist courts, and motels. | 3,855 | 7.76 | 77,760 | 14.29 | 10,440 | 15.47 | (1) | (1) |
| Personal services...... | 34,196 | 2.55 | 1,207,230 | 3.73 | 250,195 | 3.89 | 12,399 | 11.30 |
| Laundries, laundry services, cleaning and dyeing plants | 13,071 | $\therefore .16$ | 585,707 | 5.61 | 88,570 | 6.10 | 7,377 | 15.61 |
| Photographic studios, including conmercial photography. | 1,394 | 12.77 | 22,901 | 15.39 | 14,709 | 27.62 | (1) ${ }^{\text {1 }}$ | (1) |
| Beauty and barber shops.. | 14,843 | 3.94 | 274,636 | $5 . \mathrm{n} 2$ | 79,624 | 5.52 | 2.800 | 17.84 |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops | 834 | 26.79 | 16.554 | 23.52 | 4.803 | 24.74 | 11, |  |
| Funeral service and crematories. | 3,003 | 8.56 | 239,100 | 3.12 | 57,565 | 10.57 | (1) | (1) |
| Personal services, not elsewhere classified | 1,051 | 24.75 | 28,212 | 21.15 | 4,864 | 22.17 | (1) | (1) |
| Business services. | 19,538 | 3.47 | 823,317 | $\ldots .13$ | 194,619 | 5.95 |  |  |
| Advertising.......................... | 1,583 | 11.74 | 109,014 | 12.85 | 18,78 | 17.05 | (1) | $\text { (i) }^{47}$ |
| Services to dwellings and other builaing | 2,146 | 9.73 | 72,260 | 12.41 | 18,492 | 14. 22 |  | 1) |
| Miscellaneous business services.. | 24,509 | 2,94 | -42,034 | 4.02 | 157,338 | 0.88 | 25,552 | 26.31 |
| Automobile and other repair services.......................................... |  | 2.91 | 1.022,019 | 4.02 | 191,116 | 4.46 | 10,622 | 13.28 |
| Automobile parking, repair, and services................................... | 18,196 | 3.53 | -770,891 | 4.73 | 133,457 | 5.36 | 9,746 | 25.37 |
| Automobile parking..................... | 715 | 17.76 | 37,301 | 20.62 | 5,663 | 25.25 |  | 1) |
| Automobile repair shops, .................................................. | 14,021 | 4.03 | 000,004 | 5.23 | 110,757 | 5.74 | 3,108 | 16.03 |
| Automobile services except repair, including automobile rental without drivers.................................................................................... | 3,460 | 8.12 | 233,586 | 12.71 | 17,037 | 17.53 | 4,000 | 24.52 |
| Repair services, except automobile......................................... | 3,365 | 5.25 | 251,128 | 7.65 | 57.659 | 8.11 | 1,876 | 22.77 |
| Motion pictures..... | 2,248 | 9.88 | 212, 55\% | 0.48 | 27,741 | 11.44 | 10,730 | 31.08 |
| Motion picture production, distribution, and related services | 583 | 18.87 | 108,834 | 2.51 | 10,967 | 11.94 | (1) |  |
| Motion picture theaters. | 1,066 | 21.58 | 203,833 | 12.41 | 16,774 | 17.24 | 1,508 | 30.79 |
| Amusement and recreation services, except motion pictures................. | 10,692 | 4.60 | 362,919 | 5.51 | 54,085 | 7.99 | 32,765 | 12.54 |
| Bowling alleys and billiard and pool parlors................................... Amsement and recreation services, except motion pictures, bowling | 1,774 | 11.27 | 93,332 | 14.58 | 7,501 | 19.00 | 8,186 | 28.38 |
| Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors. | 8,917 | 5.05 | 269,58? | 5.44 | 47,484 | 8.75 | 24,579 | 13.79 |
| Medical services.. | 21,233 | 3.09 | 2.880, 780 | 2.64 | 1,483,981 | 3.15 | 10,878 | 24.48 |
| Offices of physicians and surgeons. | 14,492 | 3.89 | 2.269,392 | 3.06 | 1,319,591 | 3.44 | (1) | 11) |
| Offices of dentists and dental surgeons..... | 1,555 | 12.09 | 131, lo? | 12.39 | -4,199 | 13.95 | (1) | (1) |
| Hospitals, sanatoria, and convalescent and rest homes | 2,147 | 9.83 | 292,328 | 7.68 | 37,402 | 12.05 | (1) | 11 1 |
| Medical and dental laboratories. | 1,526 | 12.12 | 95,482 | 12.31 | 35,879 | 13.31 | (1) | (1) |
| Other medical services. | 1,515 | 12.29 | 92,411 | 11.92 | 20,910 | 14.76 | (1) | (1) |
| Efucational services. | 2,487 | 9.65 | 72,583 | 10,05 | 27,999 | 23.07 | 759 | 27.70 |
| Legal services. | 22,668 | 3.00 | 2,892,220 | 2.36 | 1,582,708 | 2.47 | -.330 | 30.30 |
| Engineerine and architectural services... | 0,163 | 5.73 | -445,853 | 3.50 | 219,260 | 5.27 | 2,541 | 24.25 |
| Accounting: auditing, and bookkeeping service | - , 082 | $\therefore .86$ | 1,262,258 | 3.25 | -34,866 | 3.81 | (1) | (1) |
| Other services................................... | 1,233 | 14.03 | -44,507 | 10.01 | 10,157 | 18.07 | (1) | 11. |
| Nature of business not allocable. | 5.546 | 6.46 | 122,982 | 11.05 | 30,300 | 13.94 | (1) | 11 |

Table 7.3-active corporations: relative sampling variability at the one standard deviation level of selected estimates, by industrial group


[^53]table 7.3-active corporations: relative sampling variability at the one standard deviatlon level of selected estimates, by industrial group -Con.


[^54]

Lestimate is not them eqparately because of high sampling variatility. However, the data art ineluded in the appropriate tutale
NOTE: Estimates are rounded and may not add to totals
See text for explenatory statemerits and "Descriftion of the camples and Limitations ot the Leta
U. S. Individual Income Tax Returns, Form 1040, 315

Schedule B. Supplemental Schedule of Income and Retirement Income
Credit, 327
Schedule C. Profit (or Loss) from Business or Profession, 330
Schedule C-3. Computation of Social Security Self-Employment Tax, 333
Schedule F. Schedule of Farm Income and Expenses, 335
Schedule F-1, Computation of Social Security Self-Employment Tax on
Farm Earnings, 338
U. S. Partnership Return of Income. Form 1065, 340
U. S. Small Business Corporation Return of Income, Form 1120-S, 348
U. S. Corporation Income Tax Return, Form 1120, 356

Computation of Investment Credit, Form 3468, 367


PART I. Exemptions Complete only for dependents claimed on line 3b, page 1

| (a) NAME(If more space is needed attach schedule) | (b) Relationship | (c) Months Iived in your home If born or died dur. ing year wate " $B$ " or " $D$ " | $\begin{aligned} & \text { (d) Did depend- } \\ & \text { ent have income } \\ & \text { of } \$ 600 \text { or more? } \end{aligned}$ | (e) Amount YDU furnished for dependent's support, If $100 \%$ wite "ALL" <br> $\$$ $\qquad$ | (f) Amount furnished by DTHERS includ. ing dependent. \$ $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2 |  |  |  |  |  |

PART II. Income from all sources other than wages, salaries, etc.
Dividends and Other Distributions
A Gross amount
B Nontaxable and capital gain distributions
C Subtract item B from item A ... $\begin{gathered}\text { Give details in } \\ \text { lin } \\ \text { through } \\ \text { Id }\end{gathered}$
Explanation of C (Write (H), (W). (J), for stock held by husband, wife, or jointly) la Qualifying dividends (name of payer)


8 Other sources (state nature)


## EXPENSE ACCOUNT INFORMATION-If you had an expense

 allowance or charged expenses to your employer, check here $\square$ and see page 7 of instructions.PART IV. Itemized deductions-Use only if you do not use tax table or standard deduction.
Medical and dental expense.-Attach 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:


Contributions.-Cash-including checks, money orders, etc. (itemize)........


State and local gasoline
General sales............................................................. $\$$.


Interest expense.-Home mortgage................... $\$$
Other (itemize).


Other deductions.-(see page 9 of instructions)


## A Special Message for Taxpayers

Every year more than 60 million individuals demonstrate their faith in America by filing income tax returns. The season has rolled around again and we are sending you this package of forms and instructions to help you do this.
There have been no basic changes in the law and therefore you will find few differences from last year's forms. One exception is that the recent "medicare" legislation added physicians to all of the other business and professional people who pay a "self-employment" tax along with their income tax, in order to qualify for social security benefits.
We have tried to make this year's form easier to read and more attractive by using more modern type and arrangement. Also, we have rearranged the tax tables in the instructions to make it easier for you to find the correct tax.
Our automatic data processing system has continued its steady progress and this year more returns will be processed electronically than ever before. This system promises more uniform application of our tax laws.
More improvements also have been made in the use of information from payers of dividends, interest, and other income so as to lessen mistakes in reporting such items. It has been very gratifying to see how much improvement has been made by citizens as they have become better acquainted with these responsibilities. Other points that need your special attention are:

NAME AND ADDRESS-If your return form is not preaddressed, be sure you enter your name and address correctly.
COPY YOUR SOCIAL SECURITY NUMBER exactly as it appears on your account card.

BE SURE TO FILL OUT EACH ITEM on the form which applies to you. Please be accurate and follow the instructions.

ATTACH FORMS W-2 to your return. If not available, please explain.

## BE SURE TO SIGN YOUR RETURN.

BE SURE TO FILE EARLY-before the April 15 deadline. A hastily prepared return may have errors.

We appreciate your efforts toward good compliance and we are proud of this Nation's record in this area. If you have any questions, please write or call your nearest district office.


Commissioner of Internal Revenue

## Instructions

 forPreparing Your Federal Income Tax Return Form 1040 for 1965 SERVICE

## IMPORTANT NEW FEATURES

For 1965.-State sales tax tables showing acceptable levels of deductible sales tax are provided on pages 15, 16, and 17. State gasoline tax rates are also listed on page 9 .

Information relating to the pay exclusion for Servicemen in Vietnam is contained on page 3 of these instructions.

For 1966.-The amount of wages subject to FICA (social security) tax is increased from $\$ 4,800$ to $\$ 6,600$ beginning in January 1966. The increase in FICA (social security) tax; to provide for hospital coverage and other benefits will be effective January 1, 1966.

The maximum amount of self-employment income has been increased from $\$ 4,800$ to $\$ 6,600$ for years ending after December 31, 1965. Appropriate changes should be made to Schedule C-3 and Schedule F-1 by self-employed individuals whose taxable year ends after December 31, 1965 and before December 31, 1966.

In general, cash tips received by an employee on and after January 1, 1966, amounting to $\$ 20$ or more in a month must be reported to the employer on a monthly basis. Such tips are considered wages and are subject to employee FICA (social security) tax at 4.2 percent and to income tax withholding.

Since Federal tax on gasoline used after June 30, 1965, on a farm and for other nonhighway purposes will now be allowed as a credit against tax on your income tax return for taxable years beginning after June 30, 1965, rather than refunded as heretofore, such anticipated amounts may be taken into consideration in making your 1966 income tax estimate. Federal tax on lubricating oil used after December 31, 1965, for any purpose other than in a highway motor vehicle, may also be claimed in the same manner.

## HOW TO USE FORM 1040

required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If you have income from sources listed below, complete and attach one or more of the following forms:
Schedule B for income from pensions, annuities, rents, royalties, 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 as well as other supporting schedules described in these instructions may be obtained from any Internal Revenue Service office.

## WAGE EARNERS WITH LESS THAN $\mathbf{\$ 1 0 , 0 0 0}$ INCOME

You can use a simpler return (Form 1040A), printed on a punch card, if:

1. Your income was less than $\$ 10,000$, AND
2. It consisted of wages subject to withholding tax and not more than $\$ 200$ total of other wages, interest, and dividends, AND
3. Instead of itemizing deductions. you wish to use the tax table or to take the standard deduction which is gencrally the higher of:
(a) the 10 -percent standard deduc-tion-about 10 percent of your income, or
(b) the minimum standard deduc-tion-an amount equal to $\$ 200$ ( $\$ 100$ if married and filing separate return) plus $\$ 100$ for each exemption claimed in item 15 on the back of your Form 1040A. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum
standard deduction is $\$ 800$ ( $\$ 200$ plus $\$ 100$ for each of 6 exemptions).
The instructions for Form 1040A provide 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 ohtain these forms from most banks and some post offices.

## Who must file a tax return

Every citizen or resident of the United States-whether an adult or minorwho had $\$ 600$ or more income in 1965 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. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

## 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 addresses of District Directors' Offices see page 10 . 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, D.C., 20225.

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, attach Form 2555 to your return.

Social Security Numbers. - Be sure to enter your number in the space provided, exactly as shown on your card. If you need a number, file application Form SS-5 with the local office of the

Social Security Administration. File the application early to make certain you receive your card before April 15, the deadline for filing your return. If you file an application but do not receive your card by that date-file your return and enter "Applied for" in the space provided for the number.

## members of armed forces

A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to $\$ 200$ a month of such compensation. Forms W-2 issued for 1965 by the Armed Forces early in 1965 will, in most cases, include combat pay. Forms W-2 issued after that time should not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If you are reporting less income on page 1 , line 5 , Form 1040, than is shown on your Form W-2, attach a statement to your return showing how the exclusion was figured.

## 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 page 1, line 18, Form 1040 must be paid in full with your return if it amounts to $\$ 1.00$ or more. Make checks or money orders payable to "Internal Revenue Service."

## rounding off to whole dollars

The money items on your return and schedules may be shown in whole dollars. 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 if the lines on the form schedules are not sufficient for your needs. The attachment 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 or 2 of Form 1040, the total must be entered on the summary line on page 1 or 2 , but need not be entered on the official schedule.

The above 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.

## MARRIED PERSONS—JOINT OR SEPARATE RETURNS

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, exemptions 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.

When a joint return is filed, the couple 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.-Separate returns may be filed by husband and wife where each has income of his 10-78880-1
own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1 , line 1 c of the return and give the first name and social security number of your husband or wife in the space provided. 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. If one uses the 10 percent standard deduction (instead of the minimum standard de-duction-page 1, line 11a(2), Form 1040), then the other may not use the minimum standard deduction.
A separate return may also be filed where only the husband or wife had income. Enter only the name of the one
having income in the name and address area. Check the box "Married filing separately," page 1 , line lc of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for your wife or husband check the boxes provided on page 1 , line 2.

Changes in Marital Slatus.-If you are marricd 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 taxable 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. Indicate you are filing
as a surviving husband or wife in the ment of Claimant to Refund Due on signature area of the return. If a re- Behalf of Deceased Taxpayer. You fund is due, attach Form 1310, State-
may also be entitled to the benefits of
a joint return for the 2 years following the death of your husband or wifc. See "Widows and Widowers," below.

## SPECIAL COMPUTATIONS

Unmarried Head of Household.-The law provides special tax rates 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 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 unmarried child or stepchild (see list in upper left comer of page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agrecment, or (2) your unmarried child, grandchild, or stepchitd, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.
Sce head of household rates on page 11.

Widows and Widowers.-Under certain conditions a taxpayer whose husband
(or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the tarpayer (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 income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

Examples of Income Which Must Be Reported
Wages, salaries, bonuses, commissions, fees: tips, and gratuities.
Divideads.
Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from business or profession.
Your share of partnership profits.
Profits from sales or exchanges of real estate, securities, or other property.

Employer supplemental unemployment bene-
Industrial, civil service and other pensions, annuities, endowments.
fits.
annuities, endowments.
Rents and royalties from property, patents, copyrights.
mony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (such as items received from radio and TV shows, contests, raffles, Your share of estate or trust income. xamples 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.

Railroad Retirement Act benefits. Interest on State and municipal bonds.
Federal Social Security benefits.

## INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Exemptions ( $\$ 600$ for Each Allowable Ex. emption)

## Line 2-YOU AND WIFE

For You.-You, as the taxpayer, are always entitied 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, 1965. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1966, you get the additional exemption for age on your return for 1965.

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 was not the dependent of another taspayer. You are not entitled to an exemption for your wife on your return if sle 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 cx emptions 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 1965, 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 $20^{\circ}$.

## Line 3-Children, other dependents

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1965.

Enter on line 3 h the total number of dependents from page 2, Part 1, line 3 of your return.

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-Reccived more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition of support on page 5), 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, and
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:

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Confinued

Child*
Stepchild
Mother
Father Grand-
parent
Brother
Sister
Grandchild
"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 your child who is 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 during the year, is ( $a$ ) a full-time student at an educational institution or ( $b$ ) pursuing a full-time course of institutional onfarm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Children Under 19 and Students.-If your dependent child has income of $\$ 600$ or
over and is under 19 , or is a student, 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.

Support 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.

Line 5-WAGES, SALARIES, TIPS, 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. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1965," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1965" and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. See page 7 for treatment of reimbursed employee business expenses.

If your employer furnishes you a statement showing that a portion of the cost of group term life insurance is taxable to you, include the taxable amount with other payments reported on this line.

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, 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 the fair market value in income.

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.

## FIGURING YOUR TAX

Line 10.-The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow $\$ 600$ for each exemption claimed on your return and also provide for the standard deduction.

Line 11.-The tax rate schedules on page 11 are to be used to figure your tax. Be sure to use the right schedule. See page 4 for special computations.

Line 12.-Tax.-If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule $G$ from any Internal Revenue Service office for full details.

Line 14.-Income Tax. -Include any tax from Recomputing Prior Year Investment Credit due to early disposition of such property. Also show the amount
separately and write "Inv. Cr." to left of the entry. Attach computation.

Line 17a.-Payments.-Include any amounts from the following sources on this line.
Income Tax Withheld.-As reflected on the Forms $W$-2 which you received from your employers.

Two or More Employers.-If more than $\$ 174$ of Social Sccurity (F.I.C.A.) employees tax was withheld during 1965 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Include any excess of Social Security tax withheld over $\$ 174$. Also show the amount separately and write "F.I.C.A." to left of the entry. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the
excess over $\$ 174$; compute the credit separately.

Credit for Taxes Pald by Reguiated Investment Companies.-lf you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on this line and write "Reg. Inv." to left of the entry. To substantiate the credit claimed attach Copy B of Form 2439.

Line 17c.-If the total amount shown on this line is substantially less than the amount of tax shown on line 14, you may be liable for the additional charge imposed by law for underpayment of estimated tax. This charge is mandatory unless the taxpayer qualifies for relief under one of the specific exceptions provided by law. Details of this additional charge, and exceptions to it are printed on Form 1040-ES and Form 2210. If you believe one of the excep-
tions applies, attach a statement or Form 2210 to your return. See paragraph below, headed "Declarations of Estimated Tax" for filing requirements.

Lines 18 and 19.-Tax Due or Refund Under \$1.-In order to facilitate the processing of collections and refunds, balances due of less than $\$ 1$ need not be paid, and overpayments of less than $\$ 1$ will be refunded only upon separate application to your District Director.

Line 20.-To properly claim the credit shown on line 20 file Form 1040-ES, Declaration of Estimated Income Tax for 1966, and enter this amount on line 7 of the estimate form.
Line 21. - Purchase of U.S. Savings Bonds. - If you are entitled to a refund, you may apply it to the purchase of Serics E United States Savings Bonds by checking the first box on line 21 , page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than $\$ 1$ to be paid
by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 21. 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.
Declaratlons 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, and he:
(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 rate;
(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.
Farmers and fishermen may postpone filing their 1966 declarations until January $15,1967$.

Additional Charge for Underpayment of Estimated Tax.-Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return; also the prospect of your being liable for the additional charge imposed by law for underpayment of estimated tax when filing your 1966 income tax return. See instructions for line 17c.

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040

## Part 11

## Line 1-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.
Enter in item A, above line 1a, the gross amount of dividends and other distributions received by you as a shareholder, either directly or through a nominee or other intermediary. Do not include any amount paid to you as a distribution in liquidation.
Enter in item B, above line 1a, the total of any capital gain dividends and nontaxable distributions included in item A. An example of this is an amount designated by a paying corporation as a return of capital.

Some 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 on this line, and the capital gain portion in Part I, line 8 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 up to $\$ 100$ of dividends received from qualifying domestic corporations.

If a joint return is filed and both hus-
band and wife have dividend income, each one may exclude $\$ 100$ of dividends rcceived from qualifying corporations, but one may not use any portion of the $\$ 100$ exclusion not used by the other. For example, if the husband had $\$ 300$ in dividends, and the wife had $\$ 20$, only $\$ 120$ may be excluded on a joint return.

Use this line to list your dividends including dividends you receive as a member of a partnership or as a bencficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. If you receive dividends through a nominee or other intermediary, list the name of such person. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. Socalled "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in line 3 ; mutual savings banks, cooperative banks, savings and loan associations and credit unions.
If you received qualifying dividends through a fiduciary or partnership see paragraph for dividends received credit on page 10.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion should be reported on line 1d:
(a) foreign corporations, including your share from a controlled foreign corporation.
(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.

## Line 3-INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in ycur passbook or not) and can be withdrawn by you. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.
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 this interest 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.

## Line 8-OTHER SOURCES

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it on line 8. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and
awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax 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 1965, 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 1965 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be 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 1965, it should be reported on this line. Attach a statement showing the computation.

## Part III

## Line 1-SICK PaY EXCLUSION

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.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.
(1) Over 75 percent-

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30 -calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $\$ 100$ a week.
(2) 75 percent or less-10-78860-1

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $\$ 75$ a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.
Where the exclusion is limited to a weekly rate of $\$ 100$ and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $\$ 75$ and the payments exceed this rate the exclusion is figured by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.
See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

The exclusion for periods of absence which began before 1964 should be computed under the 1963 rules.

## Line 2-moving expenses

Except as noted below, employees, including new employees, can deduct moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, ( $b$ ) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, line 8 of your return and enter any excess expenses on page 2, Part III, line 2 of your return. However, if the reimbursement was included on Form W-2 by your employer and the reimbursement is included on page 1 , line 5 , of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the expenses, you should not report the reimbursement or the expenses.
Line 3-EMPLOYEE EUSINESS EXPENSES AND EMPLOYER PAYMENTS
Deductible Expenses and Excess Payments. - You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.
(1) Travel and transportation.-Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with ybur 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.
(3) Outside salesmen.-If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, 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 of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driversalesman.
(4) Other business expenses.-If you itemize deductions on page 2, Part IV 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.

Additional Information.-If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.
(1) The total of all 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.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of $\$ 25$ per diem in lieu of subsistence, or a mileage allowance not in
excess of 15 cents per mile, and established time, place, and business purpose of the travel.
If you operate your own automobile for business purposes, you may figure the cost of operating your automohile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed
using a method other than straight line (or where additional first-year depreciation has been claimed).

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

Reporting Deduclions and Excess Pay-menls.-The expenses and payments are to be reported as follows:
(1) If the employer payments exceed the expenses, report the excess on page 2, Part II, line 8.
(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and
"Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions the unreimbursed portion of Other business expenses may be deducted on page 2, Part IV, under "Other deductions"; or
(3) If the expenses equaled the payments, no further entry is required on the form.
Note: If, however, the reimbursement was included on Form W-2 by your employer and the reimhursement is included on page 1 , line 5 , of your return, attach a statement containing the information set forth under the caption "Additional Information" on page 7 and enter the total expense on page 2, Part III, line 3.

## Part IV-ITEMIZED DEDUCTIONS-If you do not use Tax Table or Standard Deduction

## Medical and dental expenses

If you itemize deductions, you can deduct, within the limits described below, the amounts 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 Limitotions Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:
Physicians, dentists, nurses, and other professional practitioners
Drugs or medicines
Hospitals
Transportation necessary to get medical care
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
FIGURING THE DEDUCTION
(A) General Rule:
(1) Medicine and drugs.- The total amount paid for medicine and drugs
must be reduced by 1 percent of line 9 , page 1, Form 1040 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) 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 the persons described in (1) above.
(B) Special Rule for Certain Persons 65 or over:
The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:
(1) The taxpayer and his wife if EITHER is 65 years of age or over;
(2) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.
If you have expenses under both the General Rule and Special Rule, you may obtain Form 2948 from any Internal Revenue Service office to assist you. If, however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 5 of the "Medical and dental expense" section, page 2, Part IV.

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). However, in no case may the deduction exceed:
(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;
(h) $\$ 10,000$ 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 houschold or a widow or widower entitled to the special tax computation.
(d) If cither 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.

## contributions

If you itemize deductions, you can deduct gifts to:
(1) 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 a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and
(2) fraternal organizations if they are to be used for charitahle, religious, etc., purposes; and
(3) veterans' organizations; and
(4) governmental agencies 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. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not scrvices). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $\$ 200$, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. A special rule is provided to determine the amount deductible in the
case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.
Generally, the deduction for contributions may not exceed 20 percent of line 9 , page 1 . An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and onganizations referred to in paragraphs (1) and (4), above. Attach computation.

If your contributions exceed 30 percent of line 9 , page 1 , consult the nearest Internal Revenue Service office for a possible carryover deduction.

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.
You CAN Deduct Gifts To:
Churches, including assessments
Salvation Army, Red Cross, CARE
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 and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, 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. Do not include as interest 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, 10-78890-1
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 general 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 certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax.

If part or all of the cost of your automobile tags is based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, for example, "stock transfer tax," describe the tax and list amount in the space below "Personal property" and include amount in "Total taxes."

Average general sales tax tables for many States are provided in these instructions. In general, you cannot deduct taxes assessed for pavements or other improvements, including frontfoot benefits, which tend to increase the value of your property.

You may figure the deduction for State gasoline tax by multiplying the number of gallons by the applicable tax rates which follow:

Alabama $7 ¢$
Alaska 8 ¢
Arizona 6f, after
July 19,7f
Arkansas 6.5\%, after June 9, 7.5\%
California $7 \varepsilon$, except
84 from March 31
to September 1
Colorado 64, after
July 31, 7
Connecticut 6
Delaware 64, after
July 31, 7f
Dist. of Columbia 6
Florida 76
Georgia 6.5
Hawaii 54 (Hawaii
County 8 6)
Idaho 64
Illinois 5
Indiana 64
Iowa 64, after
June 30, 74

Kansas 5 ;
Kentucky 7,
Louisiana 74
Maine 7
Maryland 7 4
Massachusetts 5.54,
after May 12, 6.5,
Michigan 64
Minnesota 6
Mississippi 7\%
Missouri 5
Montana 6
Nebraska 74, after
March 31. 7.54
Nevada 64 (Clark
and Washoe
Counties 7/, after
July 31)
New Hampshire 7\%
New Jersey 6 ,
New Mexico 64
New York 6
North Carolina 7
North Dakota 6

Ohio 7
Oklahoma 6.58;
Oregon 64
Pennsylvania $7 \%$
Rhode Island $7 \%$
South Carolina 74
South Dakota 6
Tennessee 7
Tennessee 7\& Wyoming 5 \&
Note: Above rates from information available as of September 1.

Deduct business Federal taxes, or any taves paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.
You CAN Deduct:
Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property 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, tags, drivers licenses
Water taxes
Taxes paid by you for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, elc.) cven if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

## other deductions

Care of Children and Olher 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) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct expenses paid, not to exceed a total of $\$ 600$, for one dependent, or not to exceed a total of $\$ 900$ for two or more dependents for the care of:
(a) dependent children under 13 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.

In the case of a woman who is married, the deduction is allowed if:
(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or
(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1 , line 9 , exceeds $\$ 6,000$. This limita-
tion does not apply to expenses incurred while the husband is incapable of selfsupport because he is mentally or physically defective.

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1 , line 9 , exceeds $\$ 6,000$. This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.

Do not deduct any child care payments to a person for whom you claim an exemption.

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.
Attach Form 2441 or a statement setting forth all pertinent information.

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 limited to the amount in excess of $\$ 100$ for each loss. 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 willful 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 valuc 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 and the $\$ 100$ limitation. Attach an explanation showing details of each casualty.

ADDRESSES OF DISTRICT DIRECTORS'
${ }^{\text {F }}$ Following is a list of the District Directori offices. If there Is mare than ane District Directer's affee in your State and you are nol sure which one to vere, If shown. ALABAMA-Bimingham, Ala., 35203.
ALASKA-Anchorag*, Alaska, 99501 .
ARIIONA Phornix, Arix. 85025 .
ARKANSAS-bithle Roek, ick.. 72203.
CALIFORNIA-tas Angelos, Callf., 90012 ; San Fran-
cotoría o Dé 94.
CONNECTICUT-Nartford, Cann., 06115
1 DEtAWARE-WiImingtón, Dal., 19802 .
${ }^{1}$ DISIRICI OF COLUMEIA, Saltimare, Md., 21202.
' FLORIDA-Jacksonville, fla., 32202.
NAWAll-Honalulu, Nawail, 96813.
IDAHO-Soise, Idaho, 83701.
IttinOIS-Chisago, III., 60602; Springteld, III., 82704. INDIANA-Indianapolis, Ind., 46204.
JOWA-Des Moines, lawa, 50309.
KENTUCKY- Wichita, Kans.. 67202.
LOUISIANA-Now Orimans, ta., 70130
${ }^{2}$ MARYLAND-Ballimare, Md., 21202.

You CAN Deduct Losses On:
Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including eash, which is stolen from you
Loss or damage of property by flood, lightning, stom, explosion, or freezing
You CANNOT Deduct Losses On:
Personal injury to yourself or another person
Accidental loss by you of eash or other personal property
Property lost in storage or in transit
Damage by rust, gradual erosion or deterioration
Animals or plants damaged or destroyed by disease
Expenses for Education.-These expenses may be deducted if primarily for:
(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 obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on pages 7 and 8 for employee business expenses.

Mlscellaneous. - 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 2, Part III.

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

MASSACNUSETTS-Banton, Mass., 02115 .
MICNIGAN-Dolrolt, Mich., 40226.
MICNIGAN-Dotroit, Mich., 48226.
MINNESOTA- SI. Paul, Minn., 55101.
MINNESOTA-St. Pawl, Minn., 55101.
${ }^{1}$ MISSISSIPFI-Jockion, Mist., 39202.
Missourl-si. Lavis, Mo., 63101.
MONTANA-M\&lana, Moni., 59601.
NEERASKA_Omaha, Nobr., 68102
NEVADA Reno, Nev., 89502.
NEW HAMPSNIRE Portimauth, N.N., 03801.
NEW MEXICO-Albuquarque, N. MeI., s7101.
NEW YORK-Erooklyn, N.Y. Nil201; izo Church Stroel.
Now Yark, N.Y., 10007 : Albany, N.Y., 12210; Suf-
falo, N.Y., 14202.
1 NORIN CAGOLINA-Gresnsbaro, N.C., 27401
NORTN DAKOTA, Forga, N. Dak. SmiO2.
OHIO-Cleveland, Ohio, 44113 ; Cincinnati, O
OKIANOMA Ohand Oho, 4113 ; Cincinnafi, Ohio, 45202.
OREGON-Partland, Ote9.. 97232.
PANAMA CANAT ZONE - Direcler of Internatianal $\mathrm{O}_{\mathrm{P}}$ zrations, Intermal Revanue Service, Washingtoo, D.C., , PENNSYCVANIA-Philadelphla, Pa., 19108; Pittsburgh.
 Internal kevenue Service, 1105 fernandiet Jumas Avinue, Sonlures, P.R., 00907.
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 incorne. You cannot deduct any voluntary payments not made under a court order or a written separation agrecment, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.
You CAN Deduct Cost Of:
Safety equipment, tools and supplies, used in your job
Dues 20 unions or professional societies
Business entertainment
Fees to employment agencies
You CANNOT Deduct Cost Of:
Travel to and from work
Entertaining friends
Bribes and illegal payments

## Part $V$

## DIVIDENDS RECEIVED CREDIT

Generally, the 2-percent dividends received credit is no longer applicable. However, you are entitled to the dividends received credit on qualifying dividends you received through a fiduciary or partnership which were paid to the fiduciary or partnership on or before December 31, 1964. This credit is the smallest of the following amounts (a) 2 percent of such dividends included on page 2, Part II, line lc, Form 1040; (b) tax shown on page 1, line 12, Form 1040, less foreign tax credit; or (c) 2 percent of taxable income. Taxable income means (a) if tax is computed, the amount shown on page 1, line 11d, Form 1040, or (b) if tax table is used, the amount shown on page 1 , line 9 , Form 1040, less the standard deduction and the deduction for exemptions ( $\$ 600$ multiplied by the number of exemptions claimed on page 1 , line 4 , Form 1040). If you are entitled to the credit, write "Dividends Received Credit" in the space directly below the heading "Part V Credits," show the credit in the amount column, and include it in the total on line 5.

## OFFICES

RHODE ISLAND-Pravidence, R.I. 02907.
SOUTH CAROUNA Columbia, S.C. 297201.
SOUTH DAKOTA-Aberdoen, S. Dak., 57401.
TENNESSEE-Nashville, Tenn. 37203
TEXAS-Austin, Tex., 7 g̣701; Dallas, Tex., 75201
UTAA-SOII Lake Cily, Utah, 84110.
VERMONI-Burlingtan. Vi., OS402.
I VIRGINIA-Richmand, Vo., 23240.
VIRGIN ISLANDS Permanent residents: Department of Financa, Taz Deparment, Charlana Amalie, St. Operations, ínlernal Revenue Service, 1105 Fernandea Juncos Avenus, Santurco, P.R., 00907.
WASHINGION Tacoma, Waih.: 98402
WEST VIRGINIA Parkersburg, W. Va., 26102.
WISCONSIN-Milwakke. Wis., 53302.
WYOMING-Cherenne, WYo 2001.
FOREIGN ADDRESSES-Tospoyers with legal residence in Foroign Cauntrios-Director of International Opprotians, Intarnal kevenue Service, Washington, D.C., 20225.

Plwase mail refund relurns to inlornal Revanue Serrice
Center, 4800 Buford Nighway. Chamblee, Ga., 3000 S . Please mail Canler, 11601 Roosivith Alvd., Philodelphio, Po., 19154.


Part IV.-SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed fortaxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure $62-21$ as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.


# B-1 INSTRUCTIONS FOR SCHEDULE B (Form 1040) <br> PENSIONS • ANNUITIES • RENTS • ROYALTIES • PARTNERSHIPS • ESTATES - TRUSTS - RETIREMENT INCOME CREDIT 

Part I

## PENSIONS AND ANNUITIES

Noncontributory Annuities.- If the employee did not contribute to the cost and was not subject to tax on his employcr's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

Other Annuities. - Amounts received from other annuitics, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment cxcluded 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 I is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pensien or annuity, fill out a separate Part I 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 this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Speciai Rule for Certain Types of Employees' Annuilies. - 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.
Exam ple: An employee received $\$ 200$ a month from an annuity. While he worked, he contributed $\$ 4,925$ toward the cost of the annuity. His cmployer also made contributions toward the cost of the annuity for wlich the employee was not taxed. The retired employee would be paid $\$ 7,200$ during the first 3 ycars, which amount exceeds his contribution of $\$ 4,925$. He would exclude from incomc all the payments received from the annuity until he has received $\$ 4,925$. All payments received thereafter are fully taxable.
Dealh Benefit Exclusion.-If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $\$ 5,000$. Consult the Internal Revenue Service.

## Part II

## 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 this part. 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-2. 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, andlive 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 busincss income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in this part. If you are engaged in the business of selling real estate, you should report rentals rcceived in separate Schcdule C.

## Part III

## PaRTNERSHIPS AND ESTATES OR TRUSTS

Partnerships.-A partnership does not pay income tax unless it elects to be taxcd 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 this part 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.
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.

Smail 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 on line 1 of this part except that portion which is reportable as a long-term capital gain in separate Schedule D. Nei-
ther type of income is eligible for the dividends exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

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.

Gains from the sale or exchange of capital assets and other property.
All other taxable income from estates and trusts should be included in this part. 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.

## Part IV-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.

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.

Allemative Depreciation Guldelines and Rules.-Revenue Procedure 62-21, dated July 12, 1962 (supplemented by Revenue Procedure 65-13), sets forth alternative standards and procedures for determining deprcciatior. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing 16-78880-1
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 (Rev. $8-64$ ). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

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 Melhod.-To compute the deduction, determine 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.

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 Assels 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 meth-od.-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 fourfifteenths, etc.
(c) Other methods.-A taxpayer may use any consistent method which 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 (before adjustment for salvage valuc) 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 was 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 for the year should be entered in total on the line provided in the depreciation schedulc and is not to be included on the line used to show the regular depreciation of an asset.

| $\begin{aligned} & \text { SCHEDULE C } \\ & \text { (Form 1040) } \\ & \text { U.S. Treanury Departmont } \\ & \text { Intional Revenue Service } \end{aligned}$ | PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION <br> (Sole Proprietorships) <br> (Compnte social security self-employment tax on Schedule C-3 (Form 1040)) |  |  | 1965 |
| :---: | :---: | :---: | :---: | :---: |
| Attach this echedule to your income tax return, Form 1040 |  | -- | Portnershipe, joint venturee, etc., must file on Form 1065 |  |



| 1. Gross receipts or gross soles \$ .........-..............-- Less: Returns and allowances \$ ........................... |  | \$. | --.---. |
| :---: | :---: | :---: | :---: |
| 2. Inventory at beginning of year (If different than last year's closing inventory attach explonation) $\qquad$ <br> 3. Merchandise purchased \$. $\qquad$ less cost of any items withdrawn from business for personal use $\$$ $\qquad$ |  |  |  |
|  |  |  |  |
| 4. Cost of labor (do not include salary paid to yourself). . . . . . . . . . . . . . . . . . . . |  |  |  |
| 5. Material and supplies. $\qquad$ <br> 6. Other costs (explain in Schedule C-1) |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 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) |  |  |  |
| OTHER BUSINESS DEDUCTIONS |  |  |  |
| 11. Depreciation (explain in Schedule C-2) |  |  |  |
| 12. Taxes on business and business property (explain in Schedul |  |  |  |
| 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. Retirement plans, etc. (other than your share-see separate instructions) |  |  |  |
| 21. Interest on business indebtedness. |  |  |  |
| 22. Bad debts arising from sales or services. |  |  |  |
| 23. Losses of business property (attach statement) |  |  |  |
| 24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule). |  |  |  |
| 25. Other business expenses (explain in Schedule C-1) |  |  |  |
| 26. Total of lines 11 through 25. |  |  |  |
| 27. Net profit (or loss) (subtract line 26 from line 10). Enter here; in Schedule C Part II, line 5, Form 1040 | 3. line 1 ; and on page 2 . |  |  |


| SCHEDULE C-I. EXPLANATION OF LINES 6, 12, 14, AND 25 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|  |  | \$........... |  |  | \$ |
|  |  |  |  |  |  |
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## SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure $62-21$ as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

| 1. Total additional first-year depreciation (do not include in items below) |
| :--- |
| Description of property |

## 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 27 , page 1 , is less than $\$ 10,000$.

| Name | Expense account | Salaries and Wages |
| :---: | :---: | :---: |
| Owner. |  | XXXXXXXXXXXXXXX |
| 1. |  |  |
| 2. |  |  |
|  |  |  |
| 4. |  |  |
| 5. |  |  | See separate instructions for Schedule C, for definition of "expense account."

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 $\square$, working ranch or farm $\square$, fishing camp $\square$, resort property $\square$, pleasure boat or yacht $\square$, or other similar facility $\square$ ? (Other than where the operation of the facility was your principal business.)YES $\square \mathrm{NO}$
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.) $\square$ YESNO
H. The leasing, renting, or ownership of a hotel room or suite $\square$, apartment $\square$, or other dwelling $\square$, 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.)NO
I. The attendance of members of your family or your employees' families at conventions or business meetings?YES

## ADDITIONAL INFORMATION

1. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories?YESNO. If "Yes," attach explanation.
2. Are you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? (See last paragraph of separate instructions for Schedule C.) $\square$ YES $\square$ NO. If "Yes," where were they filed?

## U.S. Traasury Department-Internal Revenue Sarvice

## INSTRUCTIONS FOR SCHEDULE C (FORM 1040)-1965

If you owned a business, ar practiced a prolession, fill in Schedule $C$ and enter the net profit (or loss) an page 2, Part II, line 5, Form 1040 . II 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 you have filed Form 4029, Application for Exemption From Tax on Self-employment Income, Claim lor Retund, and Waiver of Benefits, do not file Schedule C-3; however, write 'Exempt-Form 4029' to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

II 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.
Accaunting Methods and Records. - Two al the principal methads ol accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completian, etc. Any of these methods or a combination ol methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books af account your return must be on the "cash method."
"Cash method" means that all items of taxable incame actually or constructively received during the year (whether in cash ar 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 yau at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured ar dividend checks, bank interest credited to your account, matured immediately are "constructively received"' even though you have not actually converted them into cash.
An "accrual method" means that you report incame when earned, even il not received, and deduct expenses when incurred, even il not paid within the taxable year.
Item A-Principal business activity and product.-Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, lor example "wholesale-drugs," "retail-apparel," etc.
Item D-Buriness location. - Do nat use hame address as business address unless business is actually canducted from home. Enter street address rather than box numbers.

Line 1-Gross receipts or gross sales. - Enter gross receipts or sales Irom your trade or business, including finance reserve income, discaunts received, sale of scrap, etc. Returns and allowances.Enter such items as returned sales, rebates, and allawances fram the sale price or service charge.

Installment sales.- If you use the installment method af reporting income from sales, you must attach to your return a schedule showing separately lor the years 1962, 1963, 1964 , and 1965 the following: (a) gross sales; (b) cost of goods sold; (c) gross prolits; (d) percentage ol profits to grass sales; (e) amounts collected; and (f) gross profits on amounts collected.

## COST OR GOODS SOLD

Lines 2-9.-II you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing lactor, you must take inventories of merchandise and materials on hand at the beginning and end af the taxable year in order to reflect the grass profits correctly. The method praperly adopted for the lirst year in which inventary is taken must be continued unless permission to change is secured fram the Commissioner of Internal permission to change is secured from the Commissioner of Internal
Revenue, Washington, D.C., 20224 . 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 begin. ning af the taxable year in which it is desired to effect a change.

## OTHER BUSINESS DEDUCTIONS

Line 11-Depreciation and obsolescence. - Yau may deduct a reasonable allowance for exhaustion, wear and tear, and absolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form 1040. The depreciation instructions discuss the alternative stand-
ards and procedures for use in determinina depreciation under Revenue Procedures 62-21 and 65-13. While not mandatary, the adoption of these pracedures 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 af incidental repairs, including labor, supplies, and ather items, which do not add to the value or appreciably prolong the lite of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts ar to depreciation reserve depending on how depreciation is charged on your books.
Line 19-Amortization.-If yau elect to amortize an emergency facility and have a certilicate 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 ta 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 20-Retirement plans, etc. (other than your share).Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. II the plan includes you as a self-employed individual, enter yaur share on poge 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year-see instructions for that form).

Line 22-Bad debts arising from sales or services.-Include debts, or portions thereol, arising Irom sales or professional services that have been included in income, which have been delinitely ascertained to be worthless; ar such reasonable amount as has been added within the taxable year to a reserve far bad debts. A deb which is deducted as bad and which reduces your tax must, il sub which is deducted as be returned as income for the year in which collected.

Line 23-Losses of bueiness property.-You may deduct losses of business property by lire, storm, or other casualty, ar thett, il not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a repairs claimed as a deduction. Attach a statement showing a
description of the property, date acquired, cost, subsequent improve. ments, depreciation allowed ar allowable since acquisition, insur ance, salvage value, and deductible loss.

Line 24-Depletion of mines, oil and gas wells, timber, etc.If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Farm T (timber), should be submitted with your return. It complete valuation data have been filed with questionnaire in previous years, then lile with your return information necessary to bring depletion schedule up to date

Line 25-Other business expenses.-Include all ardinary and necessary business expenses lor which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or lor permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule. - See page 8 of the Form 1040 instructions for aptional method of computing deductible automobile expenses.

Net operating lass deduction.-Any net operating lass deduction should be entered in Part II, line 8, (Form 1040).

Expense account information.-Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amaunts paid by or lor you for expenses incurred by or on behalf of yourself or yaur 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 yaur business, and (b) incidental expenses, such as the purchase of affice supplies or for local transportation in cannection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns. - You may be required to file information returns for certain salaries, fees, compensation, interest, rents, rayalties, annuities, pensions, and lareign items. For more detailed information see instructions on Form 1096.

[^55]U.S. GOVERNMENT PRINTING OFFICE: $1965-0-7 / 4-722$

| SCHEDULE C-3 (Form 1040) <br> 0.8. Treasury Department Internal Revenue Service | COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX <br> Attach this schedule to your income tax return, Form 1040. See instructions on page 2. | 96 |
| :---: | :---: | :---: |
| NOTE.-Fiscal year taxpayers see 'Important New Features' on page 2 of Form 1040 Instructions. <br> If you had wages of $\$ 4,800$ or more which were subject to social security taxes, do not fill in this page. Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule. <br> Each self-employed person must file a separate schedule. |  |  |


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.

SCHEDULE SE (Form 1040)
D.S. Treasury Departmen
intornal Rovonne Service
U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account
Indicate year covered by this return (even though income was recelved only in pari of year):
A. Calendar year $1965 \square$ : or other tarable year beginning ................. 1965, ending If less than 12 months, was short year due to (a) $\square$ Deaih, or (b) $\square$ Change in accounting period, or (c) $\square$ Other.
B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery etore, restourant, etc.)
c.


PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCLAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street or rural routo)
(CIty or post office, State, and Postal ZIP code)


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 ta 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. If you have filed Form 4029, Application for Exemption from Tax on Sell-employment Income, Claim Ior Refund, and Waiver of Benefits, do not Iile Schedule C-3; however, write "Exempt-Form 4029" to the lett of the entry spoce on the self-employment tax line, page 1 of Form 1040.

Doctors of medicine. - Income Irom the performance of service as a doctor of medicine or income from the performance of such service by a partnership is subject to the sell-employment tax Ior taxable years ending on or after December 31, 1965.

Ministers, members of religious orders, and Christion Science practitioners.-Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christion Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by tiling 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 lax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, lile it with Form 1040, together with a dated and signed statement indicating that you desire to be covered under the Social Security Act, and then file Farm 2031 as promptly as possible.
Ministers and members of religious orders who desire coverage shall in addition to their other items of income include lor 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 for the rental value of the parsonage, and the value of meals
lodging furnished them for the convenience of their employers.
U.S. citizens employed by foreign governments or infernational organizations.-A U.S. citizen employed in the United States, Puerto Rica, 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 selt-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 lass) from the following sources and deductions attibutable 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 tiguring your sell-employment income.

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 lrom 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 fiting Form 2031 to be covered by the Social Security Act, as explained above.
Employeee and public officials.-Income (fees, salaries, etc.) from the perlormance 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 soles.

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 sharetarmer. These amounts should be reported in Schedule B (Form 1040), Part 11. However, rental income from a farm is not excluded if the rental arrangement provides lor material participation by the landlord and he daes participate materially in the production or in the management of the production of one or more farm products or in the management of the production of one or more tarm 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 roms 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 atorage garages do not constitute rentala from real estate and are included in determining net earnings from self-employment on this Schedule.
Intereet and dividends.-Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences ol indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or politicat subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported on page 2, Part 1I, Form 1040.
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 lossee. - No deduction for net operating lasses of other years shall be allowed in determining the net earnings from sell-employment. Such deduction should be entered on page 2, Part II, line 8, Form 1040.
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 till in and file only one Schedule C-3, including Schedule SE, for any one year.
JOINT RETURNS.- Where husband and wite file a foint income tax return. Schedule C-3 (Form 1040) should show the name of the one with selfemployment income. Where husband and wife each have selfemployment income, separale Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on page 2, Part II, line 5, Farm 1040, and the aggregate self-mployment tax (line 11) Schedule C-3 shauld be entered on page 1, line 15. Form 1040.
COMMUNITY INCOME.-For the purpase of computing net earnings from self-mployment, if any of the incorne 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 altached to the return of the one with selfemployment income. Community income included on Schedule C must be allocated between the two returns (on page 2, Part II, line 5 Form 1040) on the basis of the community property laws.
PARTNERSHIPS.-In computing his combined net earnings from self-employment, a pariner should include his entire share of such earaings 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 Schedule B (Form 1040), Part III, 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 éarnings are to be reparted 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 ol 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 Rev. enue Service affice 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 sell-employment income necessary for computing benetits.

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 liled by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the eelf-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

# SCHEDULE F (Form 1040) <br> U.S. Treasury Department <br> Internal Revenue Service <br> <br> SCHEDULE OF FARM INCOME AND EXPENSES <br> <br> SCHEDULE OF FARM INCOME AND EXPENSES <br> (Compute social security seli-employment tax on Schedule F-1 (Form 1040)) <br> 1965 

Name and address as shown on Form 1040.

Business name and address

FARM INCOME FOR TAXABLE YEAR-CASH RECEIPTS RND DISBURSEMENTS METHOD



## PART III.

FARM EXPENSES FOR TAXABLE YEAR (see geparate instructions)

| Items | 1. Amount | Items | 2. Amount | Items | 3. Amount |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Labor hired. | \$ | Veterinary, medicine... | \$ | Retirement plans, etc. (other than yaurshare- |  |
| Repairs, maintenance. |  | Gasoline, fuel, oil. |  | See instructions).... . . | \$ |
| Interest |  | Storage, warehousing. . |  | Other (specify): |  |
| Feed purchased. |  | Toxes. |  |  |  |
| Seed, plants purchased |  | lnsurance. |  |  |  |
| Fertilizers, lime |  | Utilities |  |  |  |
| Machine hire. |  | Rent of farm, pasture |  |  |  |
| Supplies purchased.. |  | Freight, trucking. |  |  |  |
|  |  |  |  |  |  |
| Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, |  |  |  |  | \$ |



Schedule F (Form 1040) 1965
Page 2
PRRT V. DEPRECIATION (mee Instractions) (Do not include property you and your lamily occupy as a dwelling, its furnishings, end other items used for personat purposes) This schedule is designed for ta zpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-2l as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the lirst heading lor the new procedure and the second heading for the older procedure.


PART UT. TARM INCOME FOR TAXABLE YEAR-RCCRUAL METHOD
(Do not include sales of livestock held for draft, breeding. of dary purposes; teport such sales on Schedule $D$ (Form 1040). and omit them from "Dn hand at beginning of year" column)

| Description (Kind of livestock, crops, or other products) | On hand at beginning of year |  | Purchased duting year |  | Rarsed during year <br> Quantity | Consumed or lost during year | Sold dusing year |  | On hend et end of year |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Quantity | Inventory value | Quantity | Amount paid |  | Quantity | Quantity | Amount recerved | Quentity | Inventory value |
| .....---........ |  | \$ .............- |  |  |  |  | --...- |  | ..- | \$.............. |
|  |  |  |  | .......- |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |
| Totals (enter here and in Part VIl below). . . . . . |  |  |  |  |  |  |  |  |  |  |
|  |  | \$.------------ |  | \$ .-...-.-...... |  |  |  | \$............. |  | \$...... |
|  |  | (Enter on line 3) |  | (Enter on line 4) |  |  |  | (Enteron line 1(b)) |  | (Enter on line $\mathrm{l}(\mathrm{a})$ ) |

PRRT VII.
SUMMLARY OF INCOME AND DEDUCTIONS-ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year. \$
(b). Sales of livestock, crops, and products during year.

6. Farmexpenses(tromPart III) $\$$
7. Depreciation (Irom Part V).
8. Other farm deductions (specify):

. Total deductions
10. Net larm profit (or loss) (subtract line 9 lrom line 5). Enter here and on page 2, Part Il, line 7, Form 1040. Make your computation of sell-employment income and the self-employment tax on Schedule F-1

* Use this armounl for optional method of computing net earninga from self-employment. (See line 3, Schedule F-1 (Form 1040))


# U.S. Treasury Department-Internal Revenue Service 

## INSTRUCTIONS FOR SCHEDULE F (FORM 1040)-1965

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.

CRSH RECEIPTS AND DISBURSEMENTS METHOD
Under this method include in 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 ar 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 amounts paid during the taxable year plus deductions such as depreciation, etc.

## ACCRUAL METHOD

Under this 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. Under this method you may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farmprice 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 lor 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 grawing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares recerved as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation ol a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).
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 tarmer 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 coaperatives in cash, qualified written notices of allocation, or other property (to the extent of lair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocatian are not to be included in income at the time ol receipt. However, amounts received at the time of redemption, sale or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in larming are not included in income, but the pur chase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income
Report sales, exchanges, or involuntary canversions af capital assets and other property in separate Schedule D (Form 1040).

Income fram larming is subject to the social security self-employ ment tax. See page 2 of Schedule F-I (Form 1040). It you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver af Benefits, do nat file Schedule F-1; however, write "Exempt-Form 4029" ta the left of the entry space on the self-employment tax line, page 1 of Form 1040.

## EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled ta deduct from gross income as necessary expenses all amounts actually expended in carrying on necessary expenses all amounts actually expended.in carrying on ment. Some of these expenses are:
Labor hired.-Amounts paid for regular farm labor, piecework, contract labor, and ather forms of hired labor. Do not deduct the value of your own labor or that of your wife or tamily. Only tha part of the board which is purchased for hired labar should be de part of the board which is purchased tor hired labar should be de-
ducted. The value of products furnished by the farm and used in ducted. 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 larm laborers.

Repairs and maintenance.-Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other tarm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary toals of short life or small cost such as shavels, rakes, etc. Amounts paid for
replacements of, or additions to, farm machinery, larm 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. - These and similar materiols may be either capitalized or deducted as an expense.

Supplies purchased.-Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.-State and locol 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 tarming.

Insurance.--Cost ol 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 Iarm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduc all amounts paid by him in raising the crop

Conservation expenses.-You may deduct certain expenditures (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 it such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 per cent of your gross income from tarming, but any excess may be carried over to succeeding years with the same limit applying to those years.
To cloim a deduction for these expenditures you must (a) elect to do so lor the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internol Revenue for any ather yeor 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

Retirement plans, etc. (other than your ehare). - Enter deduc tion for contributions to or under a pension, profit sharing, annuity or bond purchose plan, and compensation under a delerred pay. ment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. It the plan includes you as a self employed individual, enter your share on page 2, Part III, line 4 Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year-see instructions for that form).
Automobile Expenses, Special Rule.-See page 8 of the Form 1040 Instructions for optional method.

Other farm expenses.- Include such items as advertising, station ery, stamps, account books, other oflice supplies, travel, etc

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to $25 \%$ of taxable income from tarming, ar $\$ 5,000$ whichever is lesser.

Depreciation.-Allowance for depreciation of buildings, improve ments, 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 nat include the value of farm land ar 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 ar dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation. The depreciation instructions olso discuss the alternative standards and procedures tor use in de olso discuss the alternative standards and procedures tor use in de-
termining depreciation under Revenue Procedure 62-21. While not termining depreciation under Revenue Procedure 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, if not compensated by insur ance ar otherwise. Losses of praperty included in your inventory are taken core of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by Irost, storm, flood or tire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction. - Any net operating lass deduction should be entered on page 2, Part II, line 8, Form 1040. See instructions lor Form 1040.

Additional information available.-More information and illus trative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from yaur county agricultural agent or any Internal Revenue Service Oftice.

SCHEDULE F-1 (Form 1040)
U.S. Treasury Department

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX
ON FARM EARNINGS (For social security)
Internal Revenue Servica
Attach this schedule to your income tax return, Form 1040 (See instractions-page 2)
NOTE.-Fiscal year torpayers see "Important New Features" on page 2 of Form 1040 instructions.

- Il 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 lile a separate schedule. See instructions, page 2, for joint returns and partnerships.
- If you had net earnings from self-employment from both larm and nonfarm saurces, fill in only lines 1 and 2 (line 3, il applicable), and use separate Schedule C-3 to compute your self-employment tax. Net larm earnings Irom self-employment should be entered in Schedule C-3 (Form 1040) on line 5(d).
NAME AND AdDress (as shown on page 1, Form 1040)


Important. -The amounts reported on the larm below ore lor your sacial security accaunt. This accaunt is used in figuring any benelits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

## U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account
1965



## SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tox. See page l of this form for computation of earnings from self-employment and self-employment tax. This tox must be paid regardless of age and even though the individual is receiving social security benefits. If you have filed Form 4029, Application for Exemption Irom Tax on Selfemployment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule F-l; however, write "Exempt-Form 4029' to the left of the entry space on the self-employment tax line, page 1 of Form 1040.
Optional method for computing net eamings from eelfemployment from farming.-If a former's gross profits for the year from forming 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 prolits from farm self-employment are more thon $\$ 1,800$ 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 form partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaronteed 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 thon an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tox and self-employment tox purposes.

Farm rentals.-Rental income from a form counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate moterially in the production of the crop or livestock or in the monagement of the production of one or more form 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. It there was no material participation, report such rental income in Part II 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 oll 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 proft from the form 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 tile a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from larming. 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, lor income tox purposes, be reported on page 2, Part II, line 5 or 7, Form 1040, and the combined self-employment tox should be entered on page 1, line 15, Form 1040.

## COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any ol the income from forming is community income, all the income from such larm operations
is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which [ollow.)

II 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 page 2, Part II, line 5 or line 7, 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 wile (or husband) even though the income may, under Stote law, be community income. However, in the case ol a husbond and wile form partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part III of Schedule $B$ for income tox purposes, and on page 1 , line 1 (b), of separate Schedule F-l for sell-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 tazable 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 larm earnings from selfemployment the following items should be excluded:

Real estate rentals.-Rentals from real estate, including any personal property that is leased with the lond. This includes rentals received in cash or crop shares. These amounts should bereported in Part II of Schedule B. See, however, "Farm Rentals" under "Share-Forming Arrangements" on this page.

Property gains and losses.-Gains and losses from the sale, exchange, or involuntory conversion of capital assets and other property which is not held primorily 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 page 2, Part II, line 8, Form 1040.
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 explonation 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 deloy filing your return beyond its due date.

Regardless of whether joint or eeparate 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 eelf-employment income, a separate Schedule $S E$ must be filed by each.


## Schedule A.-CCST OF GOODS SOLD



Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and clasing inventories? Yes $\square$ No $\square$. If "Yes," attach explanation.
Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? Yes $\square$ No $\square$. If ' $Y$ es," where were they filed?

Note: Any items epecially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

## Schedule B.-INCOME FROM RENTS



Schedule B-1.-EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B


Schedule C.-EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)


Schedule H.-BAD DEBTS. (See Insiruction 19)

| 1. Taxable year | 2. Notes and accounts receivable outstanding at end of year | 3. Sales on account | 4. Cross amount added to reserve | 5. Ampunt charged agannst reserve | 6. Reserve for bad debts at end of year |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1960... |  |  |  |  |  |
| 1961... |  |  |  |  |  |
| 1962... |  |  |  |  |  |
| 1963... |  |  |  |  |  |
| 1964... |  |  |  |  |  |
| 1965... |  |  |  |  |  |

NO1E.-Securities which are capital assets ond which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure $62-21$ as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

| $---\frac{\text { I. Group and guide line class }}{\text { Description of property }}$ | 2. Cost or othar basis al beginning of year Cost or ether Dasis | $\begin{aligned} & \text { 3. Asset additions } \\ & \text { in year (amount) } \\ & \text { Date orquired } \end{aligned}$ | 4. Asset retiremenis in year (amount) (applicable only to Rev Proc. 62-21) | 5. Depraciation allowad of allowable in prior years | 6. Method of computing depreciation | $\left\lvert\, \begin{array}{\|c\|c\|} \text { 7. Class lite } \\ \hdashline \begin{array}{c} \text { Rato } \\ \text { or life } \\ \text { or } \end{array} \\ \hline \end{array}\right.$ | 8. Dapreciation for this year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1. Totol additional first-year depreciation (do not include in items below) $\longrightarrow$ |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |
| 2. Totals |  |  |  |  |  |  |  |
| 3. Less: Amount of depreciation claimed on line 1 above and in Schedules A and B <br> 4. Balance-Enter here and on page 1, line 21 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Schedule J.-OTHER DEDUCTIONS. (See Inatruction 25)
Explanation

Schedule K.-PARTNER' SHRRES OF INCOME, CREDITS, AND DEDUCTION:

| 1. State name and address of each partner. (Designate nonresident aliens. il any.) Where return al partner or member is filed in another internal revenue district, specity district | 2. Social Security number | 3. Percentgre of time devoted to business business | $\begin{aligned} & \text { 4. Drdinary income } \\ & \text { (or loss) } \\ & \text { (line } 27, \text { page 1) } \end{aligned}$ | 5. Additional firstyear depreciation |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| (b) |  |  |  |  |
| (c).. |  |  |  |  |
| (d). |  |  |  |  |
| (e). |  |  |  |  |
| Totals. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | ........... | ....... |  |  |


| Continuation of schedule $\mathbf{E}$ |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6. Payments to partners-salarios and interest (line 14, page 1) | 7. Qualifying dividends (attach itemized fist) | 8. Net short-term gain (or loss) trom sale or exchenge of capital assets (from line 9, Schedule D) | 9. Net long-term gain (or loss) from sale or exchange of capital assals (Irom line 13. Schedule D) | 10. Net gain (or loss) under section 1231 (from line 6 . | 11. Not earnings from seli-employment (Itrom line 10 , Schedule $N$ ) | 12. Expense sccount llowance (see instructions) |
| (a) ... |  |  |  |  |  |  |
| (b) . . |  |  |  |  |  |  |
| (c) ... |  |  |  |  |  |  |
| (d) ... |  |  |  |  |  |  |
| (e) ... |  |  |  |  |  |  |
| Totals |  |  |  |  |  |  |

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# Instructions for FORM 1065 

## 1965 U.S. PARTNERSHIP

The term "partnership" includes a limited partnership, syodicate, 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.

## GENERAL INSTRUCTIONS

A. Who must file Form 1085.-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 1965 or other taxable year beginning in 1965 . A partnership taxable year shall be determined as though the partnership were a taxpayer.
C. Change in, or adoption of, occounting 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 $s$ 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 ploce for filing.-The return of a resident partnership must be filed on or before the 15 th 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 partnership in which all the partners are nonresident aliens shall be the taxable year of the partnership with the District Dircctor 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, D.C., 20225, 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 verification 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. Penolties.- 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.

050-16-78880-1
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 tox.-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.

1. Information of souree.-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 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. Exreptions-No report is required of the following: (a) Wages and other compensation 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. Balonce sheets.-The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in 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. Principol business activity and principal product or service.-On page 1 of the return, give the one business activity that accounts for the

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## PAGE 2

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 corpotation 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 firs year for which an election to be excluded is desired.
(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 $702(0)$ items.-Each partner is required by the Code to take into account separately his distributive share of certaio 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) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.
N. Distribution of unrealized receivables ond 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
jnterest 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. Informotion regording renegótioble controcts.-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 allocoted 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 allocatioos 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. Attochments.-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 official schedule, but must be entered on page 1.

## SPECIFIC INSTRUCTIONS

## The following instructions correspand with line numbers on the first page

1. Gross receipts.-Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10
Installment sales.-If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1962, 1963, 1964, and 1965 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.)
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.

Cost of operations (where inventories are not an income-determining factor).-If the amount entered on line 2, includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.
4. Income (or loss) from other partnerships, syndicotes, 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.
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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. 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., organizafions) 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, including your share from a controlled foreign corporation.
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 exempt from tax; (b) Interest on tax-free covenant bonds. See instruction for Schedule K
8. Royalties.-Enter net income (or loss) as shown on the detailed schedule to be attached to the return.
9. Net form 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 computa tion which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds. DEDUCTIONS
13. Solories and woges.- Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.
14. Payments to portners-salaries ond interest (suoranteed pay-ments).-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 busioess iodebtedness. 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. Toxes.-Enter taxes paid on business property or incurred for carrying on business if oot 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 cosuolty, or theff.-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. Bod 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 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. Repoirs.-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. Depreciotion.-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 on leasehol.

Adjustments to basis of property:
(a) Additional firss-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.
(b) 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 property with a us
October 16, 1962.

## ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62-21 dated July 12, 1962 (supplemented by Rev. enue Procedure 65-13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

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.
Revenue Procedure 62-2t is contained in IRS Publication No. 456. This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

## Depreciotion 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) Straight line.-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-lioe rate.
(3) Special rules for new assets arquired 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 depreciazion.- 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 (before making any adjustment to the basis for salvage value) 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 martied and each is filing a joint return. The profit and loss sharing ratio is so 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 $\$ 30,000 \times 20$ percent, limited to $\$ 4,000$ ) and $\$ 600$ for $B(10$ percent of $\$ 30,000 \times 20$ percent).
The total additional first-year depreciation for the year should be shown on the line provided in the depreciation schedule. Do not include it 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. s, 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 (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 ond gos wells, timber, efe.-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

## PAGE 4

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 an explanation of how the depletion deduction
been determined. (See sections 611 and 612.)
24. Retirement plons, etc.-Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan.
If plao does not include partners as self-employed individuals, file Form 2950 (optional in the first year-see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made oo his behalf by the partoership.
25. Other deductions authorized by law.-Enter any other authorized deductions for which no space is provided elsewhere oo page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses iocurred in transactions which were neither connected with the trade or business aor 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 ioterest, or holding any property or engaging in any activity the iocome from which is exempt shall submit with its return as a part thereof an itemized statement, io 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 exehonges 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 exchaage of property, even though no gain or loss is Every sale or exchaoge of property,
indicated, must be reported in detail.

Schedule K-Partners' shares of income, eredits, and deduc-tions.-This schedule should show complete information with respect to all the persons who were members of the partnership, syodicate, 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 oot claim on his separate returo 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 ioterest 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 firstyear 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 an exclusion (sectioo 116) aod, if applicable, a credit (s
his individual income tax return. See also Instruction 5.
If qualifying dividends paid on or before December 31, 1964, were distributed, such dividends should be set out separately on the itemized list.

Column 12.-EXPENSE ACCOUNT ALIOWANCE-Expense ac. count 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, and (b) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate entertainment expenditures.
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 partnersbip within the partnership's taxable year. (Ao itemized list of the partnership's charitable contributions must also be submitted.)
(b) The total of the iacome 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 expeoditures (section 175); iotangible drilling and developmeat costs (section $263(c)$ ); exploration expcaditures (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 iacome or loss generally.
(c) Iaterest on tax-free covenant boods upon which a Federal tax was paid at source.
(d) 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 aotice 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.
(e) 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 io certaio 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 the "life years" assigned to each piece of property and each partner's allocation of the basis of new property and the cost (LIMITED TO AGGREGATE COST OF $\$ 50,000$ ) of used property. When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such 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.)
( $f$ ) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.
(g) If the partnership year ends after June 30, 1965, Federal tax to be claimed as a credit for gasoline used after June 30, 1965, on a farm for farming purposes and for other nonhighway purposes.
Note: Partners should be instructed to include such amounts as credits on Forms 1040 filed for years beginning after June 30, 1965.

Schedule N -Computation of net earnings (or loss) from self-employment.-Payments to partners-salaries and ioterest.-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 io 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 coaversion of business property held for 6 moaths or less if such property is aeither stock in trade nor other property of a kiod which would properly be includible in inventory at the close of the taxable year, oor 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 io parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net carnings from self-employment.

Partnership 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.


SIGNATURE AND VERIFICATION (See instruction $\bar{F}$ )
Under penalties of perjury, 1 declare 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.

## CORPORATE <br> SEAS

Daie Signature of olicer Tille

| Dote | Individual or firm kignature of proparer | Address |
| :---: | :---: | :---: |



Schedule F.-BAD DEBTS-RESERVE METHOD (See instruction 15)


Schedule I.-DEPRECIATION (See instruction 22)
Taxpayers using Revenue Procedure 62-21, in column 3 state the cost or other basis of assets held at end of year. Column 2 is not applicable to Revenue Procedure 62-21.

| 1. Group and guideline class or description of property | 2. Date acquired | 3. Cost or other basis | 4. Depreciation allowed or allowable in prior years |  | 5. Method of computing depreciation |  | $\begin{aligned} & \text { 6. Lide } \\ & \text { or rate } \end{aligned}$ | 7. Depreciation for this year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1. Total additional first-year depreciation (do not include in iterns below) $\longrightarrow$ |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Machinery and other equipment |  |  |  |  |  |  |  |  |
| Other (specify) |  |  |  |  |  |  |  |  |
| 2. Totals. <br> 3. Less: Amount of depreciation claimed in Schedule A and elsewhere on return. <br> 4. Balance-Enter here and on line 22 , page 1 . . |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| SUMMARY OF DEPRECIATION |  |  |  |  |  |  |  |  |
| Straight line | Declining balance | Sum of the years-digits | Units of production | Addition (Sect | $\begin{aligned} & \text { first-year } \\ & \hline \text { il9) } \end{aligned}$ | Other | ecity) | Total |
| 1. Under Rev <br> Proc. 62-21. |  |  | -4....-. |  |  |  |  |  |
| 2. Other . . . . . . . |  |  |  |  |  |  |  |  |

## Schedule J.-OTHER DEDUCTIONS (See general instruction L and epecific instruction 26)



Schedule K.-SHAREHOLDER'S SHARE OF INCOME (Soe page 3 af instructions) Computation of Coxporation's Undistributed Taxable Income

1. Taxable income (from line 28, page 1).
2. Less: Money distributed as dividends out of earnings and profits of the taxable year.
3. Corporation's undistributed taxable income

Schedule of Distribution and Income


| Continuation af Schedule of Distribution and Income |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3. Percentage ot tume devoted to business | 4, 5. Dividends |  |  | 6. Share of undistributed taxable income or net operating loss | 7. Shere of longterm capital gain | 8. Dividends entitled to exclusion | 9. Amount taxable as ordinary income | 10. Nondividend distributions |  |
|  | 4. Compensation | Dates | Amounts |  |  |  |  | Date | Amount |
| (a) .... |  |  |  |  |  |  |  |  |  |
| (b) ...- |  |  |  |  |  |  |  |  |  |
| (c).... |  |  |  |  |  |  |  |  |  |
| (d) . .-- |  |  |  |  |  |  |  |  |  |
| (e) .---- |  |  |  |  |  |  |  |  |  |
| $\text { (f) } \ldots-\ldots$ |  |  |  |  |  |  |  |  |  |
| (g) ..... |  |  |  |  |  |  |  |  |  |
| (h) .-..- |  |  |  |  |  |  |  |  |  |
| (i) ...... |  |  |  |  |  |  |  |  |  |
| (1) ...-- |  |  |  |  |  |  |  |  |  |
| Totals |  |  |  |  |  |  |  |  |  |

## F. Date incorporated

G. Did the corporation at the end at the taxable year own directly or indrectly 50 percent ar more of the voting stock of a domestic corporation? Yes $\square$ Na (For rules of attribution, see secthan 267 (c)).
It the answer is "Yes," attach separate schedule showing: (a) name, address, and employer identification no.; and (b) percentage owned.
H. Did the corporation derive more than $80 \%$ of its grass receipts from sources outside the United States?.............. Yes $\square$ No $\square$
Did the corporation derive more than $20 \%$ of its grass receipts from royalties, rents, dividends, interest, annuities, and sales or ex changes of stock or securities (gross receipts from sales or exchanges being taken into account for purposes of this question only to the extent of gains therelrom). ............ Yes $\square$ No $\square$

1. Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes $\square$ No $\square$ If "Yes," enter the aggregate gross dollar amount billed during the year. ........................................ $\$$
J. Amount of taxable income (or loss) lor: $1962 \$$ 1963 \$............................. 1964 \$
K. Reler to page 4 of instructions and stote the:

Principal business activity
Princapal product or service

1. 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 $\square$, working ranch or form $\square$, fishing camp $\square$, resort property $\square$, pleasure boat or yacht $\square$, or other similar facility $\square$ ? (Other than where the operation of the facility was the principal business.) Yes $\square \quad$ No $\square$
(2) The leasing, renting, or ownership of a hotel room or suite $\square$. apartment $\square$, or other dwelling $\square$, which was used by customers or empluyees or members of their families? (Other than use by employees while in business travel status.) Yes $\square \quad$ No $\square$
(3) The attendance of your employees families at conventions or business meetings? Yes $\square$ No $\square$
(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes $\square \quad$ No $\square$
M. Were you hable for hling Forms 1096 and 1099 or 1087 for the calendar year 1965? ............................... Yes $\square$ No $\square$ If "Yes," where were they filed?
N. Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . ................................................ Yes $\square$ No $\square$ If "Yes" attach explanation.

## Schedule L.-BALANCE SHEETS (See instructions)



Schedule M.-RECONCILIATION OF TAXABLE INCOME
Itemized entries made below must be identified by account

9. Income recorded on books this year not included in this return (itemize).

10. Deductions in this tax return not charged against book income this year (itemize)
$\qquad$
11. Total of lines 9 and 10
12. Taxable income (line 8 less line 11)

## Instructions for the 1965 Form 1120-S U.S. Small Business Corporation Return of Income

## (References are to the Internal Revenue Code)

A. Corporations required to file Form 1120-S.-Every small business corporation (as defined in section 1371 (a)) which has filed a proper and timely election under section 1372 (a) not to be subject to the income tax imposed by chapter 1 must file Form 1120-S. See Form 2553.
B. Consents of shareholders.-Consents of all shareholders are required to be attached to the election form notifying the District Director of the election. However, where the election was made before the first day of the taxable year, the consents of persons who became shareholders after the date of election and on or before such first day must be filed with the District Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120-S at the time the return is filed.
New sharebolders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director with whom the election was filed within a period of 30 davs after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return
C. Termination. -The election by the corporation is automatically terminated (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371 (a) ; (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts of which more than 20 percent is derived from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for this purpose only to the extent of gains therefrom). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.
The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372 (a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372 (a) for 5 years unless the Secretary or his delegate consents to such an election.
D. Period to be covered by return.- The return shall be filed for the calendar year 1965 or other taxable year beginning in 1965.
E. Time and place for filing.-The return must be filed on or before the 15 th 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.)
F. Signature and verification.-The return must be signed either by the president, vice president, treasurer, assistant treasurer, 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.
G. 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.
H. Accounting methods.- Taxable income shall be computed in accordance with the method of accounting regularly used by the tax-
payer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." You may use these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which .it is used, and separate profit and loss statcments for each trade or business must be submitted. 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 incorne 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 of to whole-dollar amounts. - 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 highest dollar.
I. Certain information returns which may be required.-

1. Forms 1096 and 1099.-Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.

The term "dividend" does not include any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a dividend.
2. Forms 966 and 1099L. -Information returns regarding dissolution or liquidation, and distributions in liquidation.
J. Stock owaership in foreign corporations.-A corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).
K. Balance sheets.-The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations 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 such authorities as of the beginning and end of the taxable year.
Line 10 , Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.
L. Net operating loss and other deductions.-The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373 (d).)
M. 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 attachment 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 .
N. Total assets.-Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the year, show total assets at the beginning of the year.

## SPECIFIC INSTRUCTIONS (Numbered to correspond with line numbers on page 1 of relurn)

1. Gross receipts.-Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.
2. Cost of goods sold.-If the production, manufacture, purchase, or sale of merchandise is an incomedetermining 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 cost, lower of cost or market, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Applica-
tion for permission to change an inventory method must be made on Form 3115 and filed with the Cornmissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change In case the inventories reported do not agree with the balance shect, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with

## PAGE 2

respect to any inventories computed under section 472 , the computation of the quantities and cost by acquisition levels.
5. Interest on U.S. obligations.- Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

Non-interest-bearing obligations issued at a discount.-Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)
6. Other interest.-Enter the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.
7. Rents.-Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and deprecia tion should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)
8. Royalties.-Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.
9. Gains and losses from sales or exchanges of capital assets and other property.-See separate Schedule D and Instructions.
10. Other income.-Enter total amount of other income not re. ported elsewhere in the return and attach schedule showing details if spaces provided are not sufficient.
14. Repairs.-Enter the cost of incidental repairs, including labor, supplies, and other jtems, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanént improvements or betterments which increase the value of the property are chargeable to capital accounts.
15. Bad debrs.-Bad debts may be treated in either of two ways- (1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166 .)

A taxpayer 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 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.

Securities which are capital assets and which become worthless within the taxable year should be reported in separate Schedule D.
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, 1954, see instruction 7.
17. Taxes.-Enter taxes paid or accrued during the taxable year. Do not include Federal income, war-profits, and excess-prohts taxes; estate, inheritance, legacy, succession, and gift taxes: 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 propertv 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.-Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170 (c). If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value.
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 directors of the corpora
attached to the return.
Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the five succeeding taxable years subject to the 5 -percent limitation provided in section 170 (b) (2). The 5 -year carryover also applies to contributions made in taxable years beginning after December 31, 1961.
Special rule for contribution of depreciable property.-The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).
20. Losses by fire, storm, shipwreck, other casualty, or theftEnter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered
21. Amortization.-If a deduction is claimed for amortization, attach a detailed statement. 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 expendituresSection 615; (d) Development expenditures-Section 616; (e) Organizational expenses-Section 248; and (f) Trademark and trade name expenditures-Section 177. For details concerning the information which must be furnished in the staternents of election required by these sections, consult your District Director.
22. Depreciation.-If a deduction is clamed for depreciation, fill in Schedule 1. For reporting purposes, you may (1) group depreciable assets in accordance with the categories specified in Schedule 1, or (2) continue to list your assets in the same manner as in prior years. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or busincss 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 of leasehold improvements, patents, and copyrights shall be included in Schedule I.

Adjustments to basis of property:
(a) 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 reduced by the amount of the deduction so claimed.
(b) 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, and generally an asset (or an account) shall not 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
ALTERNATIVE DEPRECIATION GUIDELINES AND RULES
Revenue Procedure 62-21 dated July 12, 1962, supplemented by Revenue Procedure 65-13, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

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.

Revenue Procedure 62-21 is contained in IRS Publication No. 456. This publication may be obtained from the Superintendent of Documents, Government Printing Office. Washington, D.C., 20402, for 30 cents.
(a) 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 to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953: (a) declining balance method, using a rate not in excess of twice the applicable straight line method; (b) the sum of the years-digits method; and (c) any other consistent method which does not result in accurnulated 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.
(b) Section 179-Additional first-year depreciation allowance.Corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) 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. 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 remain-

## PAGE 3

ing cost of the property may be taken under any of the methods indicated above. Total additional first-ycar depreciation must be shown on line 1 of the depreciation schedule.
23. Depletion.-If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form $T$ (timber), should be submitted with your return. If cormplete 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 .
24. Advertising.-Enter the total amount paid or accrued during the year Ior advertising. Expenditures for advertising 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 areawide 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 selfinsured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.
26. Other deductions.-Enter any other authorized deductions Ior which no space is provided on the return. (See Gen. Inst. L.) Any deduction claimed should be itemized in Schedule J.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest income. 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 iternized statement 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 K. Shareholder's Share of Income.-The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.
Column l.-Enter the name, address, and social security number of each shareholder. Where return of shareholder is filed in a district other than that in which this return is filed, specify district.

Column 2.-Enter the number of shares of stock owned by each shareholder. If the number of shares owned by a shareholder
changed during the year, show separately the number ol shares held for each period.

Column 3.-Enter the percentage of time devoted to the busincss by each shareholder.

Column 4.-Enter salary and other payments to each shareholder for services rendered.

Column 5.-Enter for each shareholder the date and amount of each dividend distribution made in money or property during the taxable year.

Column 6.-Enter for each shareholder, who was a shareholder on the last day of the corporation's taxable year, his portion of the corporation's undistributed taxable income. A shareholder's portion of the undistributed taxable income is the amount which he would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column Ior each shareholder who was a sharebolder at any time during the corporation's taxable year his pro rata share of the loss., For treatment of, determination of, and limitation on a shareholder's pro rata share of such loss, see section 1374 and the regulations thereunder.

Column 7.-Enter for each shareholder his pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1). Each sbareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends be received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual or constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual or constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.-Enter for each shareholder the amount of money or property includible in the income of the shareholder as dividends from the small business corporation which are entitled to the divi-dends-received exclusion provided in section 116. Of the amounts includible in the gross income of a shareholder as dividends Erom an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumu lated earnings and profits and from interest on tax exempt securities The amounts shown in this column should be entered by the shareholders in Part II, page 2, of their individual income tax returns, Forms 1040.

Column 9.-Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends de rived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income on line 1, Part III, Schedule B, of their individual income tax returns, Forms 1040 .

Column 10.-Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375 (d).

For election to treat certain distributions of money after the close of the taxable year as a distribution made on the last day of such year, see section 1375 (e).

Investmeat credit.-Shareholders are allowed a tax credit for investment in certain depreciable property by a small business corporation. The corporation shall attach to its return a statement showing the useful life of each piece of property and the apportionment to each shareholder of the basis of new property and the cost of used property. For additional information see instructions for Form 3468.

## EXPENSE ACCOUNT ALLOWANCES-Schedule E, Column 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts pard 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.
Column 7 of Schedule $E$ is to be completed for your 25 highest
paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than $\$ 10,000$. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as officers, chairman of the board, etc.

## PAGE 4 CODES FOR PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget Executive Office of the President，to classify enterprises by type of activity in which engaged．The system follows closely the Standard Industrial Classification used to classify establishments．

Using the list below，enter on page 1，under B，the code for the specific industry group from which the largest percentage of＂total receipts＂is derived．＂Total receipts＂means gross receipts（line 1，page 1）plus all other income（lines 4 through 10，page 1）．On page 3，under K，state the principal business activity and principal product or service which account for the largest percentage of total receipts For example，if the principal business activity is＂Grain mill products，＂the principal product or service may be＂cereal preparations．＂

## AGRICULTURE RORESTRT，and

 $\underset{0}{\text { Code }}$0120 Agricultural services and bunting and trapping forestry services． mining
Motel mining：
1010 Iron ores
（tapper，lead and zinc，gold and sliver orth．

Crude mintroisam and natural as：
1310 Crude petroleum，natural gas，and natural gas igulds．
Nermotallic minerals（astapt fuds）mining；
1410 Stone，sand，and gravel．
L408 Other nonmetallic minerals，except
CONTRACT CONSTRUCTION
${ }_{1} \mathbf{G} 150$
1510 Building construction．
i 620 Highway and street
construction， and other heavy construction．
pectin rich ennturetors：
1532 Eloping：
1538 Other special trade contractors． manufacturing
Fond
2010 Meat prod product
2020 Dairy products．
tables，and preserving fruits，venge－ Oran mill products．
2000 Bakery products．
2000 Sugar．
2070 Confectionery sand related products．
Wines
Wines，brandy，and brandy spirits．
80 Sofuors．
favoring extracts，and
2098 marine，and edible fats and oils．

Testis mill product：
2211 Broad woven fabric mills，cotton
2212 Bras woven fabric mills，man－made
2213 Dyeing end fialshlng，except wool
and tut goods．
2220 Broad woven fabric mills，wool：in－
2250 eluding dyeing and finishing．
2260 Knitting mills．
2270 Carpets and rugs．
${ }_{2229}^{2291}$ Narrow fabrics．
Apperriand other fabricated taxis products：
${ }_{2330}^{2310} \mathrm{M}$ Mene and boys＇clothing．
2330 Women＇s，children＇s，and infants＇ clothing．
Hats，caps，millinery，fur goods，and
other apparel and accessories．
Lennon and wood products，essenpl lur inters：
2410 Logging camps and logging con－
2430 Maillots，sawmills，and planing mills Millwork，veneers，plywood，and
prefabricated structural wood prod－
prefabricated structural wood prod
uts
Wooden containers and other wood products．
Purnture and cultures：
2510 Household furniture
2090 Furniture and Axtures，except bouse bold furniture．
Paper and allot
2011 Pulp mils．
2614 Paper，paperboard，building paper
2050 Converted paper and paperboard
2050 Products，except containers．
Prole
Prrothag，publiablisg，and allied induatrios：
2711 Newspapers：publishing，publishing
2712 and printing． Periodicals：publishing，publishing
$27 \mathrm{~L} \begin{aligned} & \text { and printing } \\ & \text { Books：} \\ & \text { publishing，}\end{aligned}$ publishing and Books：publishing publishing and
printing；and miscellaneous pub
${ }_{2720}$ Code Commercial printing，including book printing，manifold business harm and greeting cards． Bookbinding，related industries，and printing trade services．
Chemicals and allied products：and organic
2811 Industrial inorganic and
2812 chemicals．
Plastics materials，syntbetic resins，
synthetic rubber，and man－made synthetic rubber，
2830 Drugs．
2841 Soaps，detergents，and cleaning
2812 Perforations．cosmetics，and other collet
2850 preparations．
2850 Points and allied products，Including
gun and wood chemicals．
2870 Fertilizers and ot her agricultural
888 Chemicals．
2898 Other cbemicel products industries
2911 Petroleum refining without extras－ 2912 Integrated petroleum refining and extraction．
098 Paving and roofing materials，and
Rubber and miscallaneas plastics products：
3010 Tres and inner tubes．
3020 Rubber footwear，reclaimed rubber， 3098 and other fabricated rubber product
3098 Miscellaneous plastics products．
Lather and leather products
3140 Footwear，except rubber．
3198 Leather tanning and flolshing，sind
other leather products．
Stane，delay，and g last products：
3240 Cement hydraulic
3250 Structural clay products．
3260 Pottery and related product
3270 Concrete，gypsum，and plaster
products．
Cut stone and stone products，and
abrasive，asbeat os，and other nome－ tallis mineral products．
Primary metal ioduatriea：
3310 Blast furnaces，steel works，and iron 3330 Nonferrous metals：smelting，rein

Nonferrous metals：smelting，rein－ ing，rolling，drawing，and alloying，
including foundries and forgings
3398 Other praia products，accept mariners
Fabricated metal products，as
and tranaportation equipment：
3410 Metal cans．
3420 Cutlery，hand tools，and general
bard ware．
3430 Heating apparatus（except electric）
3440 Fabricated structural metal prod－
3440 Fab
3450 Sets． Screw machine products，and bolts，
nuts，screws，rivets，and westers．
3461 Metal stampings．
3462 Metal coating and engraving．
3498 Fabricated wire products ald
3498 Fabricated wire products and other fabricated metal product
Machinery，eseopt aloctric：
3510 Engines and turbines
3520 Farm es machinery and equipment．
3520 Farm machinery and equity material
3530
3540 handling machinery and equipment．
3540 Metalworking machinery and equip
went．
3350 gent．
3860 Special industry macbinary and
3560 eQuipment，except metalworking，
3570 equipment．
3570 Office，computing，and accounting machines．
3580 Service industry machines．
Electrical machinery，equipment，and supplies：
36 II Electrical transmission and distribu－
ton equipment．
Electrical industrial apparatus．
3630 Housebnld appliances
3050 Radio and television receiving sets，
3681 except communication types．
3662 Electronic components and access
3681 Electric lighting and wiring equip
3688 mint．except insulated wire．
3698 Other electrical！machinery，equip

Code
Tranceartatían equipment：
3711 Motor vehicles；passenger car，truck． and bus bodies：and truck trailers． 3721 Aircraft，and complete guided mas giles and space vehicles．
722 Aircraft parts，and guided missile and
space vehicle subsssemblles．
3791 Railroad equipment，including stree
798 Motorcycles，bicycles，and parts，and other transportation equipment．
Scientific instruments；photographic equipment；
antehot and clock：
3810 Scientific and
810 Scientific and mecbanicel measuring 3830 Optical，medical，and opbtbstoic 3860 Photographic equipment and sup－ 3870 Watches and clocks．
Miscellaneous manufacturing
Misetlianeous manufacturing industries，in－
clouding ordaance and aecaasorios：
3010 Jewelry，silverware，and plated ware．
3920 Toys and sporting goods．missiles．
3930 Ordnance，except guided missiles．
3991 Costume Jewelry．
998 Musical instruments，office and ritista materials，and other manutac turing ind IStries． RANSMICATION， TRANSPORTATION，COMMUNICAT
ELECTRIC，GAS，and SANITARY

## SERVICES

Transportation：
40il Railroad transportation，terminals，
020 and related services．
020 Local suburban，and intercity pas－
sanger transportation，Including taxi－
cabs sid school busses．
4030 Motor Freight transportation and
Warehousing．
4040 Water transportation
4050 Air transportation．
4060 Pipe line transportation
4098 Other transportation services
Communication services：
4810 Telephone communications（wire or
820 radio）．
4820 Telegraph communications（wire or
4830 Radios and television broadcasting．
4898 Other communication services．
Electric，Ias，and sanitary services：
4910 Electric companies and systems（ 95 percent or more）．
4020 Oas companies and systems（ 95 per
4930 cent or more）
4830 Combination compsales and sss－
toms－ges，electric，or otter services．
4940 Water supply and other sanitary services． wholesale trade
5010 Motor vehicles and automotive
5020 equipment．
5030 Dry goods and apparel．
5047 Meat and meat products．
6048 Poultry and poultry products，fish and sea foods，and ot berg groceries and related products．
5050 Farm product
 ing equipment and supplies．
5080 Macblnery，equipment，and supplies
5091 Metals and minerals，except petra－
5092 Petroleum bulk stations and terms

5095 pals． Beer，wine，and distilled alcoboli | beverages． |
| :--- |
| Paper and its products． |

5096 Paper and its products．
5097 Lumber and construction materials． 5097 Lumber and construct．
Building materials，hardware，and farm equip
went：
5211 Building materials．
5216 Hardware stores．
5216 Farm equipment dealers．
5221 Department stares．
5222 Variety stores．
5223 Mail order houses．
6228 Other general merchandise stores．
5230 Food stores
Antamotive dealer and gasoline service sta
Antamorive dealer and carolina serine
limn：Automobile and truck dealers．
5241 Automobile and

Code
5248 TIre，battery，and accessory dealers，
Tire，battery，and accessory dealers，
and miscellaneous aircraft，marine， and automotive dealers．
Other retail stores：
5250 Apparel and accessories
260 Furniture，home furnlsblags，and
6270 Equipment tires．
5201 Drug stores and proprietary stores
6292 Llqunt stores．
5298 Sporting goods and secondhand Sporting goods and second bind
stores，farm and garden supply，fuel stores，farm and garden supply，ruse
and ice dealers，and other retell
FINANCE，iNSURANCE，and REAL ESTATE Banka and trust companies：
6011 Mutual savings bents
6012 Banks sod trust companies，except mutual savings banks．
6021 Savings and ivan，building and loan
associations．
6022 Personal credit agencies
6025 Business credit agencies．
8 Loan correspondents and brokers，
and other credit sgencles．
Security and cammodity hroleror，damars ax
6033 Security brokers，dealers，and foot－ dion companies．
6038 Commodity brokers and dealers；se．
curly end commodity exchanges；
and allied services．
Holding and other investment tempenioa：
6043 Real estate investment trusts， 1860
6044 Act． Small business investment com－ pond Ones， 1958 Act．ind investment cos Insurances：
0056 Mile insurance．
marine，and certain fire or flood insurance companies．
6058 Other insurance companies． Insurance
service．
6510 Real estate operators（except duel． 521 uppers）and lessors of buildings． 5521 Lessors of mining，oil，and
property．
6522 Lessors oi railroad property， 6528 Lessors of real property ot ter the
buildings，pot elsewhere classified． 6550 Subdividers，developers，and over－ ative builders．
6501 Agents，brokers，and managers．
6592 Title abstract companies．
6593 Combinations of real estate，Insur－
nance，loans，and law offices．
SERVICES

## Hotels，rooming h

7013 ing places：
7018 Hotels and other lodging places，ex－ cent tourist courts and motels．

## Personal services：

7210 Laundries，laurulty services，cleaning
7220 and dyeing plants．
mercia photography
7298 Beauty，barber，shoe repair，and pressing shops，funeral，and ntber personal services．

## Business services：

${ }_{7398}$ Credit reporting and employment agencies，news syndicates，duple eating，mailing，stenographic，build ing，sind other bu ines services．
Automobile and other repair services：
7510 Automobile parang，repair，and
7550 Repel ser
Motion pictures：
7810 Mot lon picture production，dlstribu
Lion，and related services．
7830 Inion picture theaters．
7900 Amusement and recreational sarviana
golf Phespt motion pictures．
g019 Other medical services．
8020 Educational aervicen．
8030 Legal auric es．
309 s Services dit aloewhers elanifiod．
，and
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Under penalties of per,ury. I declare that I hove exomined this return, including accompanying schedules ond statements, and to the best of my knowledge and belief it is true, correct, ond complete. It prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.



Schedule G-DEPRECIATION (See instruction 22)
Taxpayers using Revenue Procedure 62-21, in calumn 3 state the cost or cther basis of assets held at end of year. Column 2 is not applicable to Revenue Procedure 62-21.

4. Balance-Enter here and an line 22, page 1

Schedule H-SUMMARY OF DEPRECIATION

|  | Straight line | Declining balance | Sum of the years-digits | Units of production | Additional firsi year (section 179) | Other (specily) | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1. Under Rev. Proc 62-21 <br> 2. Other |  |  |  |  |  |  |  |

## Schedule I-SPECIAL DEDUCTIONS

(Small business investment companies and members of affiliated groups-see instructions)

1. Dividends-received: (a) 85 percent ol column 2, Schedule C.
(b) 60.208 percent of column 3, Schedule C
(c) 85 percent ol dividends received from certain loreign corporations.
2. Total dividends-recerved deductions (sum of lines 1 (a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule). (The 85-percent limitation does not apply to a year in which a net operating loss occurs.).
3. Dividends paid on certain prelerred stock of public utilities (see instructions in case of net operating loss)
4. Western Hemisphere trade corporations (not allowable in year of net operating loss).
5. Total special deductions-Add lines 2,3, and 4. Enter here and on line 29(b), page 1

SCHEDULE J-TAX COMPUTATION
(Component members of controlled corporate group use Form 3920 to compute your tax)

1. Taxable income (line 30 , page 1)
2. If amount on line 1 is:
(a) Not over $\$ 25,000$ - Enter 22 percent of line 1
(b) Over $\$ 25,000$-Enter 48 percent of line 1.

Subtract $\$ 6,500$ and enter difference.

..........................
. Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser).
4. Foreign tax credit (attach Form 1118).
5. Balance (line 3 less line 4).
6. Investment credit (ottach Form 3468).
7. Balance of income tax (line 5 less line 6)
8. Tax under section 541 of the Internal Revenue Code (attoch Schedule 1120 PH )
9. Tox fram recomputing priar year investment credit (attach statement)
10. Tatal tax-Add lines 7, 8, and 9. Enter here and on line 31, page 1.
H. Date incorporated

1. (1) Did the corporation at the end of the toxable year own directly or indirectly 50 percent or more of the voting stock of a damestic corporation?.... ........ Yes $\square$ No $\square$
(2) Did any corporation, individuol, partnership, trust, or assocation at the end of the taxable year own directly or indirectiy 50 percent or more of the corporation's voting stock? stock?............................... Yes 267 (c).)
It the answer to (1) or (2) is "Yes," attach separate schedule showing:
(a) nome, address, and employer Identification no: and (b) percentage owned.
It the answer to (1) above is "Yes," include the taxable income (or loss) of such corporation for the taxable year ending with or within your taxable year.
J. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951?................... Yes $\square$ No $\square$
If "Yes," see inst. K. Enter amount here
K. Did you at any time during the year own directly or indirectly ony stock of a loreign corparation?... .. Yes $\square$ No $\square$
If "Yes," attoch statement required by instruction N .
L. Amount of taxable income (or loss) for: 1962. .
2. 
3. 

M. Did you claim a deduction for expenses connected with: (1) A hunting lodge $\square$, warking ranch or farm $\square$, tishing camp $\square$, resort property $\square$, pleasure boat or yach: $\square$, or other similar facility $\square$ ? (Other than where the operation of the facility was the principal business.) Yes $\square$ No $\square$
(2) The leasing, renting, or awnership of a hotel rom or suite $\square$, apartment $\square$, or other dwelling $\square$, which was used by customers ar employees or members of thear families? (Other thon use by employees while in business travel status.)

Yes $\square$ No $\square$
(3) The attendance of your employees' Jamilies of conventions or business meetings? Yes $\square$ No $\square$
(4) Vacotions for employees or members of their fomilies? (Other than amount reported on Farm W-2.) Yes $\square$ No $\square$
N. Refer to instructions and state the:

Principal business activity

Princlpal product or service
0. Were you a member of a controlled group subject to the provisions of section 1561? Yes $\square$ No $\square$ or section 1562? Yes $\square$ No $\square$
If "Yes," check type of relationship:
(1) parent-subsidiary
(2) brother-sister $\square$
(3) combination of (1) and (2) $\square$ (see section 1563)
P. Were you liable tor filing Forms 1096 and 1099 or 1087 lor the colendar year 1965? ...................... Yes $\square \mathrm{Na} \square$ If "Yes," where were they filed?
Q. Were distributions made to stockholders during the taxable year from other than (a) earnings and prohts of the current year or (b) earnings and profits accumulated from February 28, 1913? Yes $\square$ No $\square$. If "Yes," was the determination made in accordance with Revenue Procedure 65-10? Yes $\square \quad$ No $\square$
R. Was there any substantial change in the manner of deter. mining quantities, costs, or valuations between opening and closing inventory? . . . . . . . . . . . . . . . . . . . . . . . . . Yes $\square$ No $\square$ If "Yes," attach explanation.
S. Were you a U.S. shareholder of ony controlled loreign corporation? Yes $\square$ No $\square$ (see sections 951 and 957.) It "Yes," attach Form 3646 tor each such corporation.


## Instructions for Form 1120-1965

# U.S. Corporation Income Tax Return 

(References are to the Internal Reveoue 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. (Sce section 1361.)
B. Returns required of certain organizations.-
5. Forcign corporations other than life and mutual insurance companies required to file Forms 1120 L and 1120 M -file Form 1120-F.
6. Lifc insurance companies subject to tax imposed by section 802-file Form 1120L.
7. Mutual insurance companics subject to tax imposed by section 821 -file Form 1120M.
8. Exempt farmers' cooperatives subject to tax under section 1381-file Form 990-C.
9. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business-file Form 990-T.
10. 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 include the following. -
11. Forms 1096 and 1099.-Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royaltics, annuities, pensions, dividends, and foreign items.
12. Forms 966 and 1099L. -Information returns regarding dissolution or liquidation, and distributions in liquidation.
13. Form 2952.-Information return to be filed by a domestic corporation with respect to certain controlled foreign corporations.
14. Form 3921.-Information return concerning the exercise of a qualificd or restricted stock option.
15. Form 3922.-Information return concerning the transfer of stock acquired by certain options.
16. 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.
17. 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.
18. Form 3468.-Computation of investment credit.
19. Form 3646 .-Income from controlled foreign corporation.
20. Form 3920.-Tax computation schedule for component members of controlled corporate group.
21. 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 1965 or fiscal year beginning in 1965 and ending in 1966. 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 incume 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 wholedollar amounts. Eliminate any amount less than 50 cents, and

059-10-78858-1
increase any amount from 50 cents through 99 cents to the next highest dollar.
F. Filing of return and payment of tax.-In general, returns of corporations must be filed on or before the 15 th 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 15 th day of the third month and 50 percent on or before the 15 th 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 under sections $32,33,38$, and 39 . Affiliated corporations filing a consolidated return, see regulations under section 1502. Affiliated corporations receiving qualifying dividends, see section 243 (b) (3). 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, 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 J, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the taxable year under all contracts and/or subcontracts.
L. Consolidated returns.-Subject to the provisions of sections 1501 through 1504, section 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 menbers 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 Form 851, Affiliations Schedule. 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 uther shall be filed, at or before the tine 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. Instructions-Form 1120 (1965)

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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 items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for cach corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.
M. Tax on improperly accumulated earnings.-ln order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.
N. Stock ownership in foreign corporations.-In addition to the information to be shown in Schedule $\mathbf{C}$ of the return, a corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).
O. Balance sheets.-The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated onctled. The balance sheets for a consolidated return of aftiated

All corporations 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 such authorities as of the beginning and end of the prescribed by

Line 10, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.
P. Forms other than prescribed by return.-Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 30 , page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M-1 with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.
Q. 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 attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same scquence as the schedules appear on the official forms. II 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 .
R. Total assets.- Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.
S. Unincorporated business enterprise electing under section 1361 to be taxed as domestic corporation-Attach a separate statement showing the name, address, and social security number of the proprietor or, if a partnership, the name, address, and social security number of each partncr.

SPECIFIC INSTRUCTIONS (Numbered to
receipts.-Enter gross receipts or sales from all busi-

1. Gross receipts.-Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9 .
2. Cost of goods sold.-If the production, manufacture, purchase, or sale of merchandise is an income-determining 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 cost, lower of cost or market, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method must be made on Form 3115 and filed with the Commissioner within 90 days on Form 3115 and filed with the Commissioner within 90 days effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.
A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventorics computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).-If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.
5. Interest on U.S. obligations.-Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

Dealers in securities.-For special rules applicable to dealers in securities, with respect to premium attributable to certain taxexempt securities, sec section 75 .
Non-interest-bearing obligations issued at a discount.-Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)
correspond with the line numbers on page 1)
6. Other interest.-Enter the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indcbecdness, or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premiums, see section 171.
7. Rents.-Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)
8. Royalties.-Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.
9. 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 separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.
10. Other income.-Enter total amount of other income not reported elsewhere in the return and attach schedule showing details. Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.
14. Repairs.-Enter 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 new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.
15. Bad debts.-Bad debts may be treated in ejther of two ways- (1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

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A taxpayer 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 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.
Securities which are capital assets and which become worthless during the taxable year should be reported in separate Schedule D.
Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represent 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 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 4, Schedule J; Federal taxes paid on bonds containing a taxfree 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 contizued 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.
In the case of mutual savings banks, cooperative banks, domestic building and loan associations, and other savings institutions chartered and supervised as savings and loan or similar associations under Federal or State law, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends or interest 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.)
19. Contributions.-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 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 sharcholder 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 ycar, 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 five succeeding taxable years subject to the 5 -percent limitation provided in section 170 (b) (2). The 5 -year carryover also applies to contributions made in taxable years beginning after December 31, 1961. 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 carrover from a preceding taxable year), see section 170 (b) (3).
Attach a schedule showing the name of each organization and the amount and the date paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contribution of depreciable property.-The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).
20. Losses by fire, storm, shipwretk, 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 for 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.

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) Trademark 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 for depreciation, fill in Schedule G. For reporting purposes, you may (1) group depreciable assets in accordance with the categories specified in Schedule $G$, or (2) continue to list your assets in the same manner as in prior years. 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 of leaschold improvements, patents and copyrights shall be included in Schedule G.
Adjustments to basis of property: (a) Additional first-year de-preciation.-If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction so claimed.
(b) 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, and generally an asset (or an account) shall not 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.

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## Alternative Depreciation Guidelines and Rules

Revenue Procedure 62-21 (supplemented by Revenue Procedure 65-13) dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

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.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (8-64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

## DEPRECIATION METHODS

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or other prescribed rules and standards:
(a) Straight line method.-To compute the deduction, determine 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 -ycar life this sum would be $15(5+4+3+2+1)$. For the first year fivefifteenths 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 twothirds of the useful life of the property.
(d) Section 179-Additional first-year depreciation allow-ance.-Corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) 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 acquining 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 1504 (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 determincd 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. Total additional first-year depreciation must be shown on line 1 of the depretonal first-year
ciation schedule.
23. Depletion.-If a deduction is claimed for depletion, Form $M$ (mines and other natural deposits), Form $O$ (oil and gas), or Form $T$ (timber) should be submitted with your return. If complete valuation data have been filed with questionmaire 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 addia statement 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 raust be furnished in the treatment of mineral interests under section 614, consult your District Director.
24. Advertising.-Enter the total amount paid or accrucd during the year for advertising. Expenditures for advertising 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). Othet 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 areawide 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.-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 income. 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, determised in the light of all the facts and circumstances in each case, shall be al located 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 therof an itemized statement, in detail, showing (1) the amount of each class of excmpt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).
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).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carricd to the earlicst 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 under section 172 (d):
(I) No net operating loss deduction is allowed.
(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.
(3) 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, Income Tax Regulations.
(4) 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.

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, and under certain circumstances,
without regard to any portion of a net operating loss attributable to a foreign expropriation loss.
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.

For treatment of foreign expropriation losses sustained in taxable years ending after December 31, 1958, see section 172 (b). 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.
29. (b) Special deductions.-See the instructions for Schedule 1 .
32. Credits. - Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U. S. pos session and the investment credit (lines 4 and 6 , Schedule J).

For taxable years beginning after June 30,1965 , section 39 provides a tax credit for gasoline used after such date (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service.

Enter such credit on line 32 (d), and attach a statement showing how it was determined.
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 overpasment 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 eredit 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. Dividends-received deductions.-(a) Dividends received from a domestic corporation. - Enter 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. So called dividends received from mutual savings banks, cooperative banks, domestic building and loan associations and other savings institutions chartered and supervised as savings and loan or similar associations under Federal or State law, are in fact interest and should 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. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of the dividends received. Members of certain affiliated groups may elect to deduct 100 percent of the qualifying dividends received from other members of the same group if an election under section 1562 is not effective for the taxable year. See section 243 .
(b) Dividends received on cettain preferred stock of public utilities.-Enter 60.208 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 dividends-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 iden-
tical 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.
2. 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 even if the loss is created by the divi-dends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 2 is not subject to the overall 85 -percent limitation. The limitation for a member of an electing affiliated group is 85 percent of (line 28 , page 1 less the deduction for 100 percent of qualifying dividends received from the same group and the of qualifying dividends received from the same group
3. 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 29.166 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).
4. Deductions for Westera 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 29.166 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowable in a year in which a net operating loss oceurs.

## PAGE 6

## SCHEDULE J-TAX COMPUTATION

1. Normal tax.-Section 11 provides a normal tax for taxable years beginning after December 31, 1963, equal to 22 percent of taxable income.
2. Surtax.-Section 11 provides a surtax for taxable years beginning after December 31, 1964, equal to 26 percent of the amount by which taxable income exceeds the surtax exemption.
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 and real estate investment trusts), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).
4. Surtax exemption.-The surtax exemption for any taxable year is $\$ 25,000$, except for certain controlled corporations to which section 1561 applies. If section 1561 applies, use Form 3920 to compute your tax.
5. Election of multiple surtax exemptions by controlled corpo-rations.-A controlled group of corporations may elect under section 1562 to claim multiple surtax exemptions. If such an election is made, use Form 3920 to compute your tax.
6. 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 weck fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).
7. Insurance companies other than life or mutual.-All insurance companies (other than life or mutual insurance companies subject to tax imposed by sections 802 and 821 ) 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 companics not carrying on an insurance business within the United States. (Section 831.)
8. 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 hife 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 3 and 7) and schedules. The first partial tax should be computed by using lines 1 and 2. For the purpose of computing the second partial tax Form 1120 L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 3 as the total income tax. Subtract from line 3 the sum of any credits on lines 4 and 6 and enter on line 7 the balance of income tax. Form 1120 L 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.
9. Credit for taxes.-If, in accordance with section 901, a credit is claimed by a domestic corporation on line 4, Schedule J, for income, war profits and excess profits taxes paid or accrued to a foreign country or a posscssion 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), 904 (e), and 904 (f).
10. Tax from recomputing prior year investnent credit.-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. (Section 47.)
11. Regulated investment companies.-For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.
12. Real estate investment trusts.-For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.
13. Personal holding companies.-Section 541 imposes a tax upon the undistributed personal holding company income (as dcfined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a Schedule 1120 PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 60 percent of its adjusted ordinary gross incorae for the taxable year is personal holding company income 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.)

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to elassify establishments.

Using the list below, enter on page 1, under D, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total reccipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under N, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cercal preparations."

AGRICULTURE, FORESTRT, and $\operatorname{Cod} \theta$
0110 Farms.
0120 Agricuitaral services and bunting 0130 and trapping Forestry and forestry ser vices. 0140 Fisberies.

## MINING

Metal mining:
1010 Iron eres
1020 Copper, jead and $z$ inc, gold and bllver 1098 ores. O . C metal mining.
1100 Anthracite and bituminous coal and liznite
Crude petroleum and natural gas:
1310 Crude putroleum, natural ges, and 1380 Oil and gas liquids.
1380 Oil and gas beld services.
Nonmetallic minerals (except tuelz) mining:
1410 Stobe, sand, and grsvel.
1498 Other nonmetallic min
fuels.
CONTRACT CONSTRUCTION Genetal contractior:
1510 Building canstruction.
1520 Highway and street construction,
and otber beavy consiruction.
Special irade coniracilorz:
Plumhing, besting, and alr condt-
tloning.
Electrica
1538 other special trade contractors. manufacturing
Food and kindred produc
010 Meat products.
${ }_{2020}^{2010} \mathrm{Mear}$ Droducts.
${ }_{2}^{20020}$ Dairy products.
tables, and sed foods.
2050 Bakery products.
2060 Sugar.
2077 Confectionery and related products.
182 Malt liquors and malt.
184 Wines, brandy, and brandy spirits.
Siquors. Soft dink, flavoring extracts, and
Veretsble oil mills, and animal,
mepetsble ond mils, and and alls.
marine and edible and
2100 Tobacco manulactures.
Texitie miti products:
2211 lsoar wover fabric mills, cotton.
12 1rroald woven fabric mills, man-made fiber and silk.

1) yemik and finlshing, except wool

chu lune dyping and fulshing.
knituing mills.
ii) Corpets and rugs.

250 Yurn and thread mills.
goy other kentle mill products.
rel and other labricated lestile producta:

clothing.
380 11aths, ears, millinery, fur goods, and nther arparel and accessories.
Oth:r fibricated textile prodi
Somber and wood products except turniture:
2410 Logging camps and logging con-

Millwirk, Feneers, plywood, and
prefubricated structural wood prod-
493 Wets. Woden containers and otber wood products.
Furniture and fizlures:
5 Ki Furniture and fixtures, except bouse-
bold furniture.
Paper and allied
2411 nind
mills.
2 2fil 1 'aper. Dispurboard, building paper,
aid 4 raper tuilding hoard mills.
C60 Converted paper and psperboard
prodncts, excent containers.
tiso l'aphelmard hoves and containcra,
Printing, publishing, and allied induatriea:
2711 Newspaners: publisbing, publisblag
2712 P'erioulcals: publishang, publlsting
2715 Books: publishing, puhblshing and lishing. and milscellaneous pub-
${ }_{2720}^{\text {Code }}$ Commer clal printing, Including book printing, manifia business forms,
2780 Book greeting cards. printling trado services.
Chemicala and alhed producla: and organle
2812 cluasticals.
2812 Plastics materials, synthetlc resins,
synuthetic rubber, and man-made fibers, except glass.
2830 brugs.
2841 Soaps, detergents, and claanting 2842 periurnes, cosmatics, and other tollet 2850 preparations.
2850 r'auts and allied products, trcluding 2870 Eertilizers and and ether agricultural cbemicals.
2898 Otber chemical products.
Petroleum refining and related indostries:
2911 Patroleum refining without extrac
2912 Loterrated petroleum refining and
2008 Extraction.
2008 P'aving and roofing materials, and
otber productsof petroleum and coal Rubber and miscellaneous plastics products:
Rubber and Giscellaneous plaz
3010 Tires and inner tubes.
3010 Thres and inner tubes ${ }^{3}$ Inbber footwear, reclaimed rubber and other tabricated rubber products. 3098 Miscellaneous plastics products. Leather and lesther producta:
140 Foot wear, Axcept rubb
3198 Leather tanning and finishlng, and
Stone cors products
3210 Olass and glass products.
3240 Cement. hydraulic.
3250 Structural clay prodncts.
3260 Contory and related products.
products.
3298 Cut stone and stone products, and abrasive, ashestos. and other nonmotallic mineral products.
Primery metal industriea:
3310 Blast farnsces, stcel works, and Iron and steel foundrles and forgings. Nonterrous metals: smelting, refta-
Ing, rolling, drawing, and alloylig, including foundries and forgings. 3398 Other primary metal industries.
Fobricated metal producta, except machinery and
3410 Metal cans.
3420 Cutcry, band tools, and general 3430 hardware. Hf apparatus (except electric) and plumbing fixtures.
Fatal
3450 Screw prachine products, and holts, 3461 Muts, screws, rivets, and washers. 3461 Metts stamplags.
3462 Metal coating and engraving. fabricated metal products.
Moebinery, escept electrix:
3510 Eng ines and turbines
${ }_{3520}$ Farm machinery and equitpment.
3530 Construction, miniog, sud materlats
tanding machinery and equipment.
3540 Metsitworking machinery and equip-
3550 ment.
3550 special Industry machinery and 3560 equpmental industrlal macbinery and ognipment.
3570 Onice, computlug, and accounting 3580 macrines.
${ }_{3} 3588$ other macbiner $Y$, except electrical
Elertrical machinery, equipment, and zupplies: Eertik al machinery, equipment, and aupplies:
3611 Flectilcal transmisslon and distrlbution equipment.
3612 Fiectrical Industrial apparatus.
3630 IIousehold applisnces
3650 Radio and television recelving sets, 3661 Except commoncationtypes.
3662 Electrontc componcats and acoes
3 E91 Eifectic Lichting snd wislog equip-
3691 Eifectric lighting and wing equip-
ment, erchpt insulated wre.
3098 ether ctecticat machimery, equip-
ment, and supplies.

Transporitation equipment
Transporiation equipment:
3711 Motor vehicles; passenger cer truct 3711 Mot or vetheles; passenger car, truck,
and bus bodles; and truck tralicers. 3314 Metor vebicle parts and accessories. 3721 Alrcralt, and complete
siles and space vehicles.
3722 A ircratt prits, and gulded massile and 3730 space vehicle subassemblies. 3730 Sblp and boat building and repair. 3791 Ra:Iroad oquipment, including street
3798 Motorcycles, bleycles, and parts, and other transportation equipment.
Scientific instruments; pbotographic equipment;
watcbex and clock s :
3810 Scientific and mechandcal measurlng 3830 Opticuments. medical, and opbthalmla 3860 ghods. 3870 Whies.
Miscellaneous manulacturing industries, including or inance and accesaories:
3910 Jewelry, silverkare, and 3910 Jewelry, silverware, and plated ware. 3930 Ordnance, except guided misslles. 3991 Costume jewelry.
39y8 Minsics instruments, office and artists' materials, and other manu tact uring industries.

## TRANSPORTATION, COMMUNICATION,

 ELECRICIC, GAS, and SANITARYSRRICES
Tranaportation
4011 Raitroad transportation, terminals, 40 and related services.
4020 Local, suburban, and intercity passedger transportation, including taxi-
4030 Motor freigbt transportation and warehousing.
4040 Watertransportation
4050 A ir transportation.
4060 Pipe line transportation.
4098 Other tranaportation services.

## Conmunixation services

4510 Telephone communications (wire or 4820 Telcgraph communtcations (wlre or 4830 Radio.
4830 Radio and television brosdeasting.
4898 Otber communication services.
Electric, gee and anitary tervices
4910 Electric companies and systems ( 85 4920 货 Gas compantes and systems ( 95 per-
4930 Combination companies and sys. $494 \begin{aligned} & \text { tems-gas, electric, or otber services. } \\ & \text { Water }\end{aligned}$

## wholesale trade

5010 Motor vebicles and automotive equipment.
6020 Drugs, chemicals, and paints.
6030 Dry goods and apparel.
5047 M Mest and meat
6048 Poultry and pouitry products, fisb and sca roods, and othor groceries and related products.
5050 Farm products-raw materials.
5060 Electrical goods.
5070 Llardware, and plumbing and beat-
5080 Mg equipinent and supplies.
5091 Metals and minerals, except petro-
5092 leum products and scrap.
5092 Petroleurn bulk stations and terml-
5095 Bels. wine, and distilled alcoholic 8035 Beer,
5096 Paper and its products.
5097 Lumber and constrnctlon materials.
5008 Otber wholesale trade.

## RETAIL TRADE

Building materisla, hardware, and Iarme equip-

## ment: Ruilding materials.

5215 II ardware stores.
5216 Farm equipment deslers.
General merchandize storea:
5221 Department stores
5222 Varlety stores.
5223 Mall order houses.
5228 Othrr zeneral yuercbandise stores.
sod itores.
050-18-78068-1

Code $\begin{aligned} & \text { Automotive dealers and azsoline servico ats. }\end{aligned}$ tions:
${ }_{5243}^{5241}$ Automobilie and truck deslers
5243 Casoline service stations.
and mascellaneons aircraft, dealers,
and autometive dealers.
Otber retail slores:
5250
50
5250 A pparel and accessortes.
5260 Furniture,
5260 Furniture, home furnishlags, and 70 Eating and drinking places.
5291 Drug stores and propritary stores.
${ }_{5293}^{629}$ Jiquor stores.
5208 Sporting goods and secondhand stores, tarmo add garden supply, fuel
stores ${ }^{\text {and }}$ insurance, and REAL ESTATE
FINANCE INSURANCE, and
6011 Mutual sarings banks.
6012 Banks and trust conipanles, except agencies ot her tha band
6021 Savings and load, building and loan associations.
6022 Personal credit agencies.
6025 Business credit arencies.
6028 Loan correspandents and brokers,
Security and commodity brokers, dealer, oz-
changes and zerricea:
6033 security brokers, dealers, and fota-
6038 Commodity brokers and dealers; se-
commodity brokers and deajers; se-
curty and comn
Holding and other inve tment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1980
6043 Real estate investment trusts, 1960
6044 Amall business investment com-
panics, 1958 Act .
lnsur ance: insurance.
6055 Life inser
6056 Mutual insurance, except $1 / \mathrm{fe}$ or or
marme, and certain fire or Bood
insurance compantes.
6060 Insurance agents, brokers, and service.
Real entate:
6510 Real estate operators (except devel-
6521 Lessors of mining, eil, and simila
6522 property.
6528 Lessors of real property ether tben 6550 bulldings, not elsewhere classibed. 050 Subdividers, developers, and oper-
ative builders. 6591 Apents, brokers
6592 Title abstract companies.
6593 Combinations of real estate, insur ace, loans, and law offices.
Hotels, rooming housea, cam
7 ing places: Tourlst courts and motels.
7018 Hotels and ot her lortgine places, ex cept tourist courts and motel.
Pertonal service:
7210 Laundries, laundry services, cleaning and dyeing plants
dios, including com-
7298 Beauty, barber, shoe repatr, and
pressing shops, luneral, and other
personal services.

## Business servikes:

7398 Credit reporting and employment agencies, news symdleates, duplt ing, and ot ber business services.
Aulomobile and other repair zervices:
7510 Automoblle parking, repalr, and
7510 Automobile parking, repair, and
services.
7550 Repair services, except automobile.
Motion pictures:
7810 Motion pleture production, distrithe
7810 Motion pleture production, distrihu-
3 Lion, and related services.
7830 M1otion picture theaters.
7900
Amusement and
rexreational serviceh,
8011 ezeept motion piktures.
8019 Other medical services.
${ }^{8020}$ Educational services.
8030 Legal aerricea.
8098 Serricea not elisewhero cla atified.
(18)

| form 3468 <br> U.S. Treasury Department Internal Revenue Service |  | COMPUTA <br> able year begi | INVESTM | EDIT-1965 , 19... | TO BE ATTACHED <br> TO YOUR <br> TAX RETURN |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Name (as shoivn on page 1 of your tax retum) |  |  |  |  |  |
| Address (number ond street) |  |  |  |  |  |
| City or town, and State |  |  |  |  |  |
| 1. Qualified investment in new or used property <br> NOTE: Include your share of investment in property by a partsership, estate, trust, small business caparation, or lessar. |  |  |  |  |  |
| Type of property | Line | (1) <br> Lile years | $\begin{aligned} & \text { (2) } \\ & \text { Cost or basis } \end{aligned}$ | (3) <br> Applicable percentage | (4) <br> Qualified investment (column $2 \times$ column 3 ) |
| NEW PROPERTY | (a) | 4 or more but less than 6 |  | 331/3 |  |
|  | (b) | 6 or more but less than 8 |  | 662/3 |  |
|  | (c) | 8 ar more |  | 100 |  |
| USED <br> PROPERTY <br> (lor dollar limitation see instructions) | (d) | 4 or more but less than 6 |  | $331 / 3$ |  |
|  | (e) | 6 or more but less than 8 |  | 662/3 |  |
|  | (f) | 8 or more |  | 100 |  |
| 2. Total qualified investment-add lines 1 (a) through (I) <br> 3. Tentative investment credit- $7 \%$ of line 2 (for public utslity propenty, enter $3 \%$ of line 2). <br> 4. Carryback and carryover of unused credit(s) (ottach statement) <br> 5. TOTAL (line 3 plus line 4) <br> COMPUTATION OF TAX FOR PURPOSES OF LIMITATION <br> 6. (o) Individuals (enter amount from line 12, page 1, Form 1040) <br> (b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041). $\qquad$ <br> (c) Corparations (enter amount from line 5, Tax Computation Schedule, Form 1120) |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 7. Individuals, estates and trusts: |  |  |  |  |  |
| Less: (a) Foreign tax credit. |  |  |  |  |  |
| (b) Dividends received credit |  |  |  |  |  |
| (c) Retirement income credit. |  |  |  |  |  |
| (d) Total |  | (a), (b), and (c) |  |  |  |
| 8. Balance (line 6 less line 7(d)). |  |  |  |  |  |
| LIMITATION BASED ON AMOUNT OF TAX |  |  |  |  |  |
| (Married persons filing separately, affiliated groups, estates and trusts-see instructions) |  |  |  |  |  |
| 9. (a) Enter amount on line 8 or $\$ 25,000$, whichever is lesser.................................................... |  |  |  |  |  |
| (b) If line 8 is in excess of \$25,000, enter 25 |  |  |  |  |  |
| (c) Total (odd lines (a) and (b)) |  |  |  |  |  |
| 10. Investment credit (enter amount on line 5 or $9(\mathrm{c}$ ), whichever is lesser) . ..................................... |  |  |  |  |  |

SCHEDULE A
If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the lollowing:


## GENERAL INSTRUCTIONS

A. Who Must File.-Any individual, estate, trust, of corporation claiming on investment credit agoinst its tax must attach this form to its income tox retum Portnerships and small business corpurations are not required to file this form becouse the credit is claimed by the partner or sharcholder However, partnerships and smal business cerporotions must attach o stotement to their returns shewing the allocation of inve,tment to the potiners or shoreholders by amount, type and life of propirty as shown in item 1 of this form. Estates ond trusts which appostion the investment between the estate of trust and the beneficiaries should in addition to filing this form afloch a statement showing the allocation of the investment omong the beneficiaries.
B. When Allowed.-A credit is allowed against your tox for investment in certain depreciable property hoving an estimated useful life of 4 years or more. The credit is allowed for the fust year propenty is placed in service, even though under the depreciation convention used you may not be oble to claim o deduction for depreciation on the property until the following year.
C. Property Defined.-The investment credit is applicable 10 (a) tongible personol propenty, (b) real propesty (except lor buildings and their structural components) if used as an integral part of monulacturing, production or extraction, or used as a research or storage locility in connection with these octivities, and (c) elevators ond escalators, if their construction, reconstruction, or erection is completed by the taxpayer after June 30,1963 , or if they are ocquired ofter June 30,1963 , and their criginol use commences with the toxpoyer and commences alier such date.

The investment credit is not applicable to (1) certain property which is used predominontly outside the United States, (2) property used for lodg,ng or in connection with furnishing lodging, except ( $\mathbf{0}$ ) propetty used in certain commercial focilities located therein (such as a restoutant) or (b) property used by o hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tox applies), (4) oroperty used by governmental units; (5) livestock (including racehorses)
D. Election for Leased Properiy.-A lessor moy elect to treat on investment in new propetty as if made by the lessee instead of the lessor. If the lessor makes this election, then the lessee is
treated as if he hod acquired the property (see section 48 (d) for detormination of basis).

Where a lessor makes an election with respect to leased property, such election must be made in accordance with section 48(d) ond the regulations thereunder.
E. Replacement Property.-Where insured property is lost or dest:oyed os a result of a casualty or is :tolen, 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 tox 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 octual life been used. Such increase should be reported on the line specified on returns other than Form 1040. If you are filing Form 1040, odd this amount to the tox to be reported on line 14, poge 1, and olso show the inctease os a separate amount identified as "Inv. Cr." to the left of the total tox.
G. Limitations With Respeel to Certain Persons.-In the case of (1) mutuol savings banks, building and loan associations and cooperative banks, (2) o reguloted investment company or a real estote investment trust subject to taxation under Subchopter $M$, and (3) a cooperative organization described in section $1381(\mathbf{a})$, the qualified investment and the $\$ 25,000$ limitation shall equal such person's ratable share of such items in occordance with section 46(d)(2).
H. Carryback and Carryover of Unused Credits.-If the amount of the investment credit for any toxable year exceeds the limitation, the excess shall be on investment credit carryback to each of the 3 preceding taxable years and on investment credit carryover to each of the 5 succeeding toxable years ond sholl be added to the amount allowable as a credit for such yeors. A clam for relund based upon an unused investment ciedit corryback should be made on Form 843 or by filing an omended return for the year to which the unused credit is carried.
I. Bosis and Cost. - The credit for new property opplies to the basis of the property. The credil for used property applies to the cost of the property. The cost (ol used property) does not include the basis of any property traded in No adjustment for additional first-year depreciation or salvage value is required.

## SPECIFIC INSTRUCTIONS

Line 1. New Property.-Enter the bosis of property as described in General Instructions $C$ and $I$ ploced in service during the taxable yeor. In the cose of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection aftes December 31. 1961.

Used Praperty.-Enter the cost (subject to dollar limitation below) of used property ploced in service during the taxable year. See General Instruction I above.

Dollar Limitation on Used Property.-In general, the omount of used property taken into account may not exceed $\$ 50,000$. In the case of a husband and wile filing separate returns, and each has used property token into occount on theit returns, the amount may not exceed $\$ 25,000$. In the cose of a partnership, the $\$ 50,000$ limitation sholl 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 opportion. ing $\$ 50,000$ among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusis.-In the case of an estote 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 estote or trust ollocoble to each.

Line 6. Individuals and corporations filing forms other thon Forms 1040 and 1120, use the tax figure shown on your relurn which is comparable to the figure to be used by o taxpayer using Form 1040 or 1120.

Line 9. Limitotion Based on Amount of Tax.-In the case of a husband and wife filing separate returns and both hove qualified investments, the amount specified on lines $9(0)$ and (b) sholl be $\$ 12,500$ instead of $\$ 25,000$. In the case of affilioted groups, the $\$ 25,000$ specified on lines $9(0)$ and ( 6 ) shall be reduced for eoch member of the group by appottioning the $\$ 25,000$ among the mem. bers of such group. In the case of an estote or trust the $\$ 25,000$ limitation specified on lines $9(0)$ and (b) sholl be reduced to an amount which bears the same ratio to $\$ 25,000$ os the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

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## U. S. BUSINESS SINCE 1939

To celebrate the 50 th anniversary of the publication of the Statistics of Income series, a summary is presented of the history of U.S. business conducted for profit by corporations, proprietorships, and partnerships. Unfortunately, data for all these types of returns are not available prior to 1939 and can be secured annually for 1957-1965 only.

Beginning with 1957, annual Business Tax Returns volumes were inaugurated in the Statistics of Income series. Requested by the Bureau of the Budget as coordinator of statistics prepared by Federal agencies, the Internal Revenue Service agreed to prepare detailed information for unincorporated businesses similar to that for corporations and release it annually on a timely basis.

The Office of Statistical Standards of the Bureau of the Budget recognized the previous difficulties of the users--particularly persons estimating the unincorporated business sectors of the national income and gross national product--who were frequently obliged (because of lack of data) to assume that the financial patterns of unincorporated businesses were similar to those for corporations.

The Business Returns reports emphasize the financial characteristics and industrial activities of businesses, rather than their Federal income tax liability.

Beginning with 1959, business receipts have been over $\$ 1$ trillion for every year. The number of active businesses was over 11 million by 1965, of which 9 million were proprietorships, 1.4 million corporations, and 914 thousand partnerships.

Since 1945 the volume of business has more than tripled and the number of active businesses has nearly doubled. Partnerships are the only group which have shown a rather steady decline in number and receipts since 1957 (see table 9.1 and chart 9D).


Corporations have accounted for the lion's share of the volume of business, whereas proprietorships have been by far the most numerous. However, it must be remembered that for every year since 1945 from 36 to 47 percent of the proprietorships have been engaged in agriculture, forestry, and fishery. The summaries in table 9A, by six-year intervals, give the relative importance of each type of organization. All other years for which data can be secured, beginning with 1939, are presented in table 9.1.

## SUCCESSFUL BUSINESSES

Throughout this 27-year period a large proportion of U. S. businesses have shown a profit for tax purposes. For 1965, the most prosperous year to date, 915,387 of the $1,424,033$ corporations reported net income before Federal income tax of nearly $\$ 81$ billion, 7,039,112

Chart 9 A
Number of successful businesses-percent with net profit, 1915-1965


- No comparable data prior to 1939

Source Table 9.2 and Statistics of Income. Corporation Income Tar Returns. 1915-1938
of the $9,078,466$ proprietorships had a profit of $\$ 31.6$ billion, and 684,822 of the 914,215 partnerships showed a net profit of $\$ 11.3$ billion.

Income tax returns do not yield a single comparable amount of annual net profit for all types of L. S. business, and it is not possible to adjust the data reported by corporations, partnerships, and proprietorships to attain this goal. Therefore, it has been necessary to present separately the net income before Federal income tax for corporations, and the net profits for proprietorships and partnerships. The main differences,

Table ab.-BUSINESS WITH NET PROFIT OR NEI INCOME

which were generally the same in all years, are given in section 6, 'Explanation of Terms.'

The percent of corporations, proprietorships, and partnerships with these legally defined profits can be seen in table 9B, by six-year intervals, and in chart 9A. Throughout the entire period the percent of the number of businesses which were successful has been at a noticeably higher level for proprietorships and partnerships than for corporations. However, after recovery from the depression and the stimulus generated by war demands, successful corporations generally maintained a higher percentage level than at any time since World War I.

For 1939-1965, the percent of successful businesses ranged from 42 percent to 64 percent for corporations, -5 percent to 92 percent for partnerships, and 7 percent to 94 percent for proprietorships. However, many of the lower percentages in these ranges, particularly for unincorporated businesses, occurred in the recent more "prosperous" years. Creeping higher business costs and more liberal depreciation allowances, which are deductions from business receipts in the computation of net profit or net loss, probablyare mainly responsible for a gradual lowering of the proportion of the number with net profit.

## Chart 9 B

## Corporations--Leading industrial activities 1939-1965

## IMPORTANT INDUSTRIAL ACTIVITIES

Leading industrial activities of corporations, proproprietorships, and partnerships are shown in charts 9B, 9C, and 9D for all years since 1939 for which data are available (see also table 9.3). These data portray virtually all businesses in the U.S. economy. A major exception is the activity of proprietorships for 1939 and 1941, for which the number and amount of business receipts are low because the filing requirements were more liberal than now (see Technical Notes - - Proprietor ships.)

Changes since the end of World War II, for each selected industry within each type of organization are given in table 9C. Business receipts were over four times their 1945 level for corporations engaged in trade and services and for both proprietorships and partnerships engaged in finance.

The greatest change in number of businesses was for corporations engaged in services, for which the 1965 number was over five times that for 1945. Also, the number of corporations in trade, and the number of both proprietorships and partnerships in finance, were nearly four times their 1945 number.

The only industry showing a decline between 1945 and 1965 was manufacturing conducted by partnerships.


Services
Finance rexcept banks and insurance carriers)

Manufacturing

Here the number decreased 39 percent and the business receipts by 47 percent.


Proprietorships--Leading industrial activities 1939-1965


Four large industrial divisions were selected for historical presentation: trade, services, finance (other than the almost-entirely-corporate industries of banks and insurance companies), and manufacturing. Also, separate data are presented for real estate, which is a portion of the group called "Finance other than banks and insurance carriers."

Manufacturing was chosen because of its dominance in the U.S. economy, especially for corporations. The other three industry divisions were selected because of their importance and recent growth among both corporate and noncorporate organizations.



Thesse four industry divisions have accounted for about 80 percent of the volume of U . S. business and over 50 percent of the number of active businesses, as shown in the summaries, by six-year intervals, in table 9D.

In the totals for all three business organizations, the relative positions of trade and manufacturing have been declining slightly, whereas services and finance other than banks and insurance carriers have gained in relative importance. By 1965 the volume of business for services was over three and one-half times its 1947 size, a growth from $\$ 22$ billion to $\$ 78.8$ billion. For finance other than banks and insurance the 1965 volume of business had reached $\$ 49.7$ billion which was six times its 1947 level of $\$ 8$ billion (see table 9.3).

Real estate was chosen to illustrate a specific activity which has grown substantially since World War II, especially in the noncorporate area. This $\$ 20.6$ billion industry for 1965 was four times its 1947 size. More than five times as many proprietorships were engaged in real estate in 1965 than in 1947, and their volume of business was over six times greater. Contrary to the downward trend in the number of partnerships for the U. S. as a whole, the number of partnerships engaged in real estate was nearly three times higher in 1965 than in 1947, and their volume of business was nearly six times greater.

## Chart 9D

## Partnerships--Leading industrial activities 1939-1965



NOTE: Estimates are rounded and pay not add to totals.

## INVENTORY, END-OF-YEAR

Certain benchmark data are highlighted in the Business Income Tax Returns report, such as number, business receipts, depreciation, net profit or net income, total assets (for corporations), and ending inventory.

An example of one of these benchmark statistics, end-of-year inventory, is presented in table 9.4, by type of

Finance (except banks and insurance carrters)
Manufacturing

organization, for the divisions of trade, services, and manufacturing. Not only are 1957-1965 included from the Business Returns reports, but also all earlier years for which amounts are available, beginning with 1939 .

The ratio of business receipts to end-of-year inventory can vary according to the needs of the different industries and the economic conditions of the year. For trade, 1965 business receipts were from 9 to 11 times inventory, and for 1945 they were from 10 to 13 times inventory. For manufacturing, both in 1965 and 1945, corporate business receipts were from 6 to 8 times inventory and partnership business receipts were 13 times inventory. However, for proprietorships, manufacturing business receipts were 19 times inventory for 1965 and 16 times inventory for 1945. As would be expected, business receipts in the service industry were not as closely related to size of end-ofyear inventory as they were in the other two selected industries.

Inventory also illustrates the fact that financial patterns for the different forms of business organizations have not been the same. In chart 9E, for the trade industry for 1957-1965, each of the three types of organization has had not only a characteristic level of end-of-year inventory but also a distinct pattern from year to year.

Chart 9E
End-of-year inventory for trade industries, 1957-1965


## TECHNICAL NOTES

## Comparability lrom Year to Year

Over this 27-year period, changes in (1) income tax law, notably the 1954 Internal Revenue Code and its amendments, (2) methods of sampling the returns, (3) production techniques, materials, and products, and (4) patterns of reorganizations and mergers, undoubtedly preclude exact comparability of the data from year to year. However, it is felt that the several revisions introduced in the industry classification have not resulted in shifts of companies between the large industry groups selected for this presentation. Changes in the provisions of the Code, methods of sampling, and industryclassification may be found in each of the Statistics of Income volumes where the data were published originally.

## Finance, Insurance, and Real Estate

The data for this industrial division are less comparable for the three forms of husiness organization than are those for the other divisions selected for comparison. This problem has been lessened somewhat by eliminating from
the comparison the almost-entirely corporate industry of banking and the exclusively corporate industry of insurance carriers. Savings and loan associations are also exclusively corporate, but they could not be separated from the other "credit agencies other than banks."

Insurance carriers also affected the year-to-year comparisons because of changes in tax law. In 1957, a revision of the law taxing life insurance companies required them to report premiums earned and the expenses related to premium income. Since these premiums were included in the statistics for business receipts, this change had the effect of increasing the business receipts of this division over 100 percent from 1957 to 1958. A similar law change affecting mutual insurance companies increased this division's business receipts another 11 percent from 1962 to 1963. To avoid this problem, insurance carriers have been eliminated from the statistics for this division in this section; however, they are included in the totals for all industrial divisions.

Another step taken to make the figures more comparable was to use total receipts instead of business receipts as the measure of corporation and partnership volume of business. This was necessary because of reporting and processing differences among the three forms of business (see 'Business receipts' in section 6, Explanation of Terms). Small-loan lenders, who could be either proprietors, partnerships, or corporations, make a good illustration. Such a proprietor would probably report all of his income as business receipts; a partnership might report most of it as interest but it might have been recognized as operating income during statistical processing and transferred to business receipts; a corporation would probably report at least part of its income as interest and it would have been shown there in the statistics.

Year-to-year comparability has been enhanced in the partnership area by revising earlier figures to conform to the statistical practices of later years. The revisions were in the figures for business receipts, cost of goods sold, rental income, and total receipts for security and commodity dealers, real estate developers, and real estate operators and lessors, for the years 1939, 1945, 1947, 1953, 1957, 1958, and 1960. In the tables, figures that have been so revised are marked with (r). The revisions were made on the basis of percentage relationships and had as their objectives the showing of net rather than gross income from the sale of securities or real estate and the showing of rents from operating real property as business receipts rather than rental income (see "'Business receipts' in section 6, Explanation of Terms).

## Lessors of real property other than buildings

Prior to 1963 , proprietorships and partnerships engaged in real estate included firms which were lessors of oil, gas, and other real property, except buildings, whereas corporations engaged in such activities were excluded from the real estate category. This difference in definition does not seriously affect the quality and comparability of the data because a relatively small number of noncorporate businesses are normally engaged in such activity. The years involved are 1939, 1945, 1947, 1953, and 195i-1963 for both proprictorships and partnerships, and 1949, 1951, and 1955 for proprietorships only.

## Proprietorships

## Number and net profit

Because of the restricted scope of the tabulations for certain earlier years and the nature of the source material, certain data for proprietorships are somewhat less reliable than those for corporations and partnerships. However, every effort was made to include as much proprietorship information as possible, beginning with 1939.

For 1957-1965 and certain other years, the number of proprietorships and the net profit were secured from the business or farm schedule attached to the Form 1040 (for 1965, see facsimile of schedules C and F , section 8 ). However, for the missing years, data for the number of returns and net profit were based on returns with business or farm profit reported by the taxpayer as a source of income (for 1965, see facsimile of Form 1040, Part II, lines 5 and 7 , section 8 )。

Although the method of counting the number of returns differed somewhat from that used to secure the number of proprietorships, and although usually there was no reconciliation of the net profit brought for ward for the tax computation with that on the schedules, the two sets of data, when available for the same year, show only small differences. Consequently, statistics on number of returns and the net profit used in the tax computation were used for the following years: 1956, 1954, 1952, 1950, 1948, 1946, and 1944 for number and net profit, 1943 and 1941 for number, and 1942 for net profit. An industry classification for the number of returns is available only for 1943 and 1941.

## 1939-1942

When compared with subsequent years, the number, business receipts, and net profit for these four years are somewhat understated because the requirements for filing the individual income tax returns were more liberal at that time. Although the requirements were made more stringent for each of the years 1939-1942, it was not until 1943 that the income-level requirements became more similar to those for subsequent years.

However, available data for 1939-1942 are presented, with a cautionary footnote. 1 t is felt that the 1939 proprietorship data do not greatly distort the comparison because proprietorship information for each of the four large industry groups is nearly the same proportion of the information for all industries, except agriculture, for both 1939 and 1943. In other words, although fewer proprietors were

Table 9F. - PROPRIETORSHIPS DISTRIBUTED BY LEADING INDUSTRIES, 1939 AND 1943

| Industry | Number or tumut |  | Percent of total |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 1039 | 14द3 | 1934 | 1543 |
|  | (1) | (2) | (3) | (4) |
| BLEIMESES | (Thou sand *) |  | 100.0 | 100.1 |
| All industries, except agriculture.. | 408 | 2,532 |  |  |
| Trade... | 425 | 1, 1180 | 40.8 | 42. |
| Services. | 2R | 960 | 31.3 | 31.7 |
| Finance. | 38 | 10 | 4.2 | 3.4 |
| Manufacturine. | 40 | $10 \%$ | 4.4 | 4.2 |
|  |  |  | 100.0 | 1ut. |
| All industrius, except agrzultur... | 22,214 | 40.184 |  |  |
| Trade........................................ | 14,293 | 30,111 | , 4.3 | t5. 2 |
| Services........................................ | 2,803 | 1, US, | 12.9 | 13.1 |
| Finance. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 583 | Rom | $2 \cdot 6$ | 1. |
| Manufacturine . . . . . . . . . . . . . . . . . . . . . . . . . | 1,555 | 3,741 | 7.0 | 8.1 |

NOTE: Estimates are rounded ard mas rut add to totale.
required to file returns for 1939 than for 1943, about the same percent were engaged in trade, services, finance, and manufacturing in the two years. Industry percentages for business receipts also show similar characteristics. Table 9F shows the data on which these conclusions are based.

## SOURCES

Business statistics presented here were originally published in 67 complete reports, Statistics of Income:

| Organization | Title of Statistics of Income | Years |
| :---: | :---: | :---: |
| Corporations | Corporation Income Tax Returns | 1939-1965 |
| Proprietorships | Individual Income Tax Returns | 1939-1956 |
|  | Business Income Tax Returns | 1957-1965 |
| Partnerships | Supplement to Statıstics of Income for 1939-Partnership Returns of Income | 1939 |
|  | Treasury Department Press Release, <br> Feb. 16. 1950 | 1945 |
|  | Treasury Department Press Release, April 4, 1951 | 1947 |
|  | Partnership Returns of Income | 1953 |
|  | Business Income Tax Returns | 1957-1965 |

For each of the nine years 1945, 1947, 1953, 1957-1962, summary business statistics, by industry, may also be found on pages 327-348 of the Statistics of Income, 1962 U. S. Business Tax Returns. Data are presented separately for all three types of organizations--corporations, proprietorships, and partnerships. If an industry total is desired, the three must be combined.

All RUSINESSES


## 


MOTE: Estimates are rounded and thas not add toitatale.

ALL BUSINESSES


Table 9.3-important industrial activities: volume of business for five industries, by organization 1939 -1965

| Income year and organization | $\begin{gathered} \text { All industrial } \\ \text { activities } \end{gathered}$ |  | Wholesale and retail trade |  | Services |  | Finarice, insurance, and real estate |  |  |  | Manuracturine |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number <br> (Thousanda) | Business receipts <br> (Ma11)on dollars) | Number <br> (Thousands) | Business receipts$\begin{aligned} & \left(\begin{array}{l} \text { Hion } \end{array}\right. \\ & \text { dollarss) } \end{aligned}$ | Number <br> (Thousands) | Business receipts <br> (Milition <br> dollers) | Total (excluding Banks, and Insurance carriers) |  | Real estate |  | Number(Thousende) | Business receipts <br> ( $\boldsymbol{H}_{1}$ ilion dollars) |
|  |  |  |  |  |  |  | Number <br> (Mousenda) | Total receipts ${ }^{1}$ | Number <br> (Thous ende) | Total <br> receipts ${ }^{1}$ |  |  |
|  |  |  |  |  |  |  |  | $\begin{aligned} & \text { (M,Hzon } \\ & \text { dollsra) } \\ & \hline \end{aligned}$ |  |  |  |  |
| 1965, total......................... | ( 1 ) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|  | 11,417 | 1,393,355 | 2,530 | 489,738 | 2,565 | 78,778 | 1,157 | 49,703 | 777 | 20,634 | 408 515,845 <br> 186 502,982 |  |
| corporate | 1,424 | 1,120,382 | 40 | 358,173 | 188 | 36,547 | 368 | 35,099 | 256 | 12,336 |  |  |  |
| Noncorporate................ Proprietorships...... | 9,993 | 272,973 199,385 | 2,089 1,854 | 131,565 97,197 | 2,377 | $\begin{aligned} & 42,231 \\ & 29,789 \end{aligned}$ | $\begin{aligned} & 788 \\ & 539 \\ & 249 \end{aligned}$ | $\begin{array}{r} 14,604 \\ 7,022 \\ 7,582 \end{array}$ | $\begin{aligned} & 522 \\ & 329 \\ & 193 \end{aligned}$ | $\begin{aligned} & 8,298 \\ & 3,824 \\ & 4,474 \end{aligned}$ | $\begin{array}{r} 222 \\ 186 \\ 37 \end{array}$ | $\begin{array}{r} 12,863 \\ 7,267 \\ 5,596 \end{array}$ |
| Partnerships......... | 914 | 73,588 | 235 | 34,373 |  |  |  |  |  |  |  |  |
| 1964, total.. | 11,489 | 1,280,879 | 2,534 | 457,796 | 2,584 | 73,386 | 1.152 | 45,153 | 773 | 19,239 | 410 466,408 |  |
| corperate. | 1,374 | 2,018,889 | 422 | 329,056 | 177 | 32,457 | 363 | 32,109 | 252 | 12,716 | 410 185 | 453,157 |
| Noncorporate............... | 10,115 0,193 | 261,990 188,738 | 2,112 1,864 | 128,740 93,454 | 2,407 2,240 | 40,899 29,290 | $\begin{aligned} & 789 \\ & 543 \\ & 246 \end{aligned}$ | $\begin{array}{r} 13,044 \\ 6,109 \\ 6,035 \end{array}$ | $\begin{aligned} & 520 \\ & 335 \\ & 185 \end{aligned}$ | $\begin{aligned} & 7,523 \\ & 3,542 \\ & 3,981 \end{aligned}$ | 226 13,251 <br> 185 6,709 <br> 40 6,543 |  |
| Partnerships..... | -1922 | 73,252 | 1,849 | 35,286 | -167 | 11,609 |  |  |  |  |  |  |  |
| 1963, total.................. | 21,383 | 1,202,362 | 2,497 | 428,849 | 2,521 | 68,220 | 1,095 | 40,636 | 741 | 17,782 | 409 431,825 |  |
| corporate......... | 1,323 | 949,549 | 403 | 303,603 | 164 | 30,018 | 356 | 29,047 | 252 | 11,096 | 409 182 | 419,349 |
| Noncorporate. | 10,060 | 253,314 | 2,093 | 125,246 | 2,357 | 38,202 | 740 | 12,5895,4676,122 | $\begin{aligned} & 489 \\ & 313 \\ & 176 \end{aligned}$ | $\begin{aligned} & 6,687 \\ & 3,112 \\ & 3,575 \end{aligned}$ | $\begin{array}{r} 227 \\ 187 \\ 39 \end{array}$ | $\begin{array}{r} 12,476 \\ 6,36 \\ 6,10 \end{array}$ |
| Proprietorships........ | 9,136 924 | 181,551 71,762 | 1,837 | 89,775 35,471 | 2,185 172 | 27,095 11,106 | $\begin{aligned} & 140 \\ & 506 \\ & 234 \end{aligned}$ |  |  |  |  |  |
| Partnerships............ |  | 71,762 |  |  |  |  |  |  |  |  |  |  |
| 1962, total.................... | 11,383 | 1,145,845 | 2,545 | 418,676 | 2,450 | 63,067 | 1, $\alpha_{+2}$ | 37,560 | 648 | 26,102 | 407 413,02، |  |
| Corporate............... | 1,268 | 895,120 | 389 | 293,119 | 150 | 26,608 | 340 | 26,823 | 243 | 10,625 | 407 183 | 399,660 |
| Noncorporate........ | 10,115 9,183 | 250,724 178,420 | 2,150 1,889 | $125,557$ |  |  | $\begin{array}{r} 702 \\ 473 \\ 229 \end{array}$ | $\begin{array}{r} 10,737 \\ 5,172 \\ 5,504 \end{array}$ | $\begin{aligned} & 405 \\ & 238 \\ & 107 \end{aligned}$ | $\begin{array}{r} 5,477 \\ 3,361 \\ 3,117 \end{array}$ | $\begin{array}{r} 224 \\ 181 \\ 43 \end{array}$ | $\begin{array}{r} 13,364 \\ 6,710 \\ 6,654 \end{array}$ |
| Proprietorships... | 9,183 932 | 178,420 72,304 | $\begin{array}{r}1,889 \\ \hline 267\end{array}$ | $\begin{aligned} & 88,977 \\ & 30,580 \end{aligned}$ | 2,133 167 | $\begin{aligned} & 26,079 \\ & 10,380 \end{aligned}$ |  |  |  |  |  |  |
| 1961, total................... | 11,371 | 1,068,337 | 2,585 | 389,449 | 2,385 | 58,903 | 992 | 35,160 | 615 | 14,417 | 412 | 383,357 |
| Corporate.... | 1,190 | 823,943 | 365 | 266,419 | 138 | 24,563 | 327 | 24,442 | 228 | 9,525 | 174 | 369,911 |
| Noncorporate............ | 10,181 | 24,394 | 2,220 | 123,030 | 2,247 | -3, 340 | 669 | 10,718 | 387 | 4,892 | $\begin{array}{r} 238 \\ 194 \\ 44 \end{array}$ | $\begin{array}{r} 13,445 \\ 0,600 \\ 6,846 \end{array}$ |
| Proprietorships...... Partnerships.......... | 9,242 939 | 170,981 73,413 | 1,943 | 85,639 37,389 | 2,076 | 24,355 9,985 | $4{ }_{208}$ | 5,275 5,463 | 231 | 2,049 2,84 |  |  |
| 1960, total.. | 11,171 | $\mathrm{T}_{1,046,743}$ | 2,591 | 391,428 | 2,246 | 54,643 | 1,001 | 32,355 | 637 | 14,009 | 406 | $\begin{aligned} & 378,919 \\ & 364,612 \end{aligned}$ |
| Corporate. | 1,141 | 802,792 | 356 | 265,363 | 121 | 22,106 | 315 | 22,365 | 224 | 9,110 | 266 |  |
| Nancorporate. | 10,031 | ${ }^{244,152}$ | 2.236 | 126,065 | 2,125 | 32,537 |  | 9,9905,2944,696 | $\begin{aligned} & 413 \\ & 263 \\ & 150 \end{aligned}$ | $\begin{aligned} & 4,899 \\ & 2,390 \\ & 2,509 \end{aligned}$ | $\begin{array}{r\|r} 240 & 14,307 \\ 193 & 6,935 \\ 47 & 7,372 \end{array}$ |  |
| Proprietorships. | 9,090 | 17,257 | 1,945 | 87,062 | 1,966 | 23,256 | $\begin{aligned} & 686 \\ & 483 \\ & 203 \end{aligned}$ |  |  |  |  |  |  |
| Partnerships..... | 941 | 72,895 | 291 | 39,003 | 159 | 9,281 |  |  |  |  |  |  |  |
| 1959, total.................. | 11,166 | 1,026,166 | 2,649 | 386,918 | 2,250 | 53,479 | 932 | 29,599 | 588 | 13,200 | 391 | $\begin{aligned} & 371,400 \\ & 356,973 \end{aligned}$ |
| Corporate. | 2,074 | 772,915 | 335 | 252,868 | 110 | 20,954 | 300 | 20,447 | 216 | 8,664 | 156 |  |
| Noncorporate...... | 10,092 | 253,251 | 2,314 | 134,050 | 2,140 | 32,525 |  | 9,1524,4074,745 | $231$ |  | 156  <br> 235 35,973 <br> 187 14,429 <br> 48 0,720 <br> 7,703  |  |
| Proprietorships...... | 9,142 | 176,205 | 2,010 | 92,390 | 1,980 | 23,481 | $\begin{aligned} & 4.7 \\ & 185 \end{aligned}$ |  |  | $\begin{aligned} & 2,083 \\ & 2,453 \end{aligned}$ |  |  |  |
| Partnerships.... | 949 | 77,047 | 304 | 41,660 | 160 | 9,044 |  |  |  |  |  |  |  |
| 1958, total. | 10,744 | r 937,507 | 2,509 | 353,815 | 2,086 | 47,378 | $\begin{aligned} & 881 \\ & 275 \end{aligned}$ | $\begin{gathered} \text { n.a. } \\ 19,405 \end{gathered}$ | $\begin{aligned} & 563 \\ & 200 \end{aligned}$ | п.a. | 382 338,466 |  |
| corporate.... | 990 | 696,594 | 371 | 225,737 | 97 | 17,741 |  |  |  | 8,320 | 151 | 324,135 |
| Noncorporate... | 9,754 | ${ }^{5} 240,913$ | 2,198 | 128,078 | 1,989 | 29,637 | $\begin{aligned} & 605 \\ & 436 \\ & 169 \end{aligned}$ | $\begin{gathered} \text { n.a. } \\ \text { 6,107 } \\ \text { n.a. } \end{gathered}$ | $\begin{aligned} & 362 \\ & 232 \\ & 131 \end{aligned}$ | $\begin{array}{r} \text { n.a. } \\ \text { 3,328 } \\ \text { n.a. } \end{array}$ | 231 14,331 <br> 180 6,324 <br> 51 8,007 |  |
| Proprietorships.... | 8,800 | 163,399 | 1,880 | 85,158 | 1,826 | 20,710 |  |  |  |  |  |  |  |
| Partserships.......... | 954 | ${ }^{5} 77,514$ | 318 | 42,920 | 163 | 8,927 |  |  |  |  |  |  |  |
| 195\%, total. | 10,648 | ${ }^{\text {r }} 929,569$ | 2,506 | 365,436 | 2,072 | 45,154 | 854258 | $\begin{array}{r} \text { n.a. } \\ 18,126 \end{array}$ | 558 | п.я. | 361 342,024 |  |
| Corporate. | 940 | 684,883 | 305 | 229,076 | 91 | 17,329 |  |  | 187 | 7,860 | 139 | 327,539 |
| Noncorporate. | 9,708 | ${ }^{2} 244,686$ | 2,201 | 136,360 | 1,981 | 27,825 | 595 | n.a. | 371 | n.a. | 222 | 14,485 |
| Proprietorships | 8,738 | 162,687 | 1,870 | 89,312 | 1,826 | 19,533 | 425 | 5,057 | 237 | 3,001 | 170 | 6,248 |
| Partnerships.......... | 971 | 81,999 | 331 | 47,048 | 155 | 8,292 | 170 | n.a. | 133 | n.a. | 52 | 8,237 |
| 1956, total................. | n.a. | n.a. | n.a. | n.a. | п.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.s. | n.a. |
| Corporate........ | 386 | 646,672 | 286 | 215,373 | 82 | 15,662 | 246 | 15,793 | 182 | 7,338 | 133 | 314,149 |
| $\underset{\substack{\text { Noncorporate......... } \\ \text { Proprietorships. }}}{ }$ | n.a. 8.973 |  | Not av |  | Not a | able | Not av | ileble | Not av | ailable | Not av | ailable |
| Partnerships........... | 8, |  |  |  |  |  |  |  |  |  |  |  |
| 1955, total..................... | п.в. | n.e. | n.a. | n.a. | п.a. | n.a. | n.a. | п.a. | п.a. | n.a | n.a | n.a. |
| Corporate.............. | 807 | 612,683 | 265 | 205,153 | 73 | 13,975 | 215 | 13,922 | 161 | 6,607 | 230 | 301,720 |
| Noncorporate....... | $\begin{gathered} \text { n. } 3 . \\ 8.239 \end{gathered}$ | $\begin{array}{r} \text { ก. } . \\ 138,841 \end{array}$ | $\begin{array}{r} \text { r.a. } \\ 1,736 \end{array}$ | $\begin{gathered} \text { n.a. } \\ 73,953 \end{gathered}$ | $\begin{aligned} & \text { n.a. } \\ & 1.579 \end{aligned}$ | $\begin{gathered} \text { n.a. } \\ 16,246 \end{gathered}$ | $\begin{array}{r}\text { n.a. } \\ 398 \\ \hline 18 .\end{array}$ | $\begin{array}{r} \text { n.a. } \\ 4,521 \end{array}$ | $\begin{gathered} \text { n.a. } \\ 231 \end{gathered}$ | $\begin{array}{r} \pi \cdot a . \\ 2,542 \end{array}$ | $\begin{gathered} \text { n.a. } \\ 163 \end{gathered}$ | $\begin{gathered} \text { n.a. } \\ 5,80 \% \end{gathered}$ |
| Proprietorships......... | n.a. | м.я. | n.a. | ก.a. | n.a. | n.a. | n.a | n.a. | п.a | n.a | ก. | ${ }^{1}$. |
| 1954, total.. | п.а. | п.a. | п.a. | .a. | n.a. | 1.a. | n.a | n.a. | п.a. | n.a. | n.a. | п.8. |
| Corporate... | 723 | 528,906 | 239 | 171,027 | 65 | 12,004 | 188 | 12,106 | 140 | 5,698 | 12 | 20, 547 |
| Noncorporate............. | п.a. |  |  |  |  |  |  |  |  |  |  |  |
| Proprietorships. | 7,786 | n.я. | Not ave | llable | Not av | ilable | Not av | ailable | Not av | ailable | Not av | ailable |
| Partnerships............ | п.a. |  |  |  |  |  |  |  |  |  |  |  |
| 1953, total.............. | 9,372 | ${ }^{\text {r }}$ 757,022 | 2,411 | 296,906 | 1,695 | 33,066 | 569 | ${ }^{\text {r }} 16,399$ | 365 | r7,306 | 355 | 203,255 |
| Corporate................... | 698 | 534, 568 | 228 | 167,964 | 64 | 11,588 | 178 | 10,300 | 133 | 4,060 | 121 | 277,225 |
| Noncorporate..... | 8,674 | $\mathrm{r}_{222,455}$ | 2,182 | 128,942 | 1,631 | 21,478 | 391 | ro,099 | 232 | $\mathrm{r}_{3,197}$ | 235 | 16,030 |
| Proprietorships | 7,715 | $1{ }^{143,792}$ | 1,825 | 80,969 | 1,485 | 15,338 | 260 | re3,386 | 133 99 | r ${ }_{1}^{1,326}$ | 172 63 | 0,073 9,357 |
| Partnerships. | 959 | 178,663 | 357 | 47,973 | 146 | 6,140 | 231 | 2,713 | 99 | r 1,397 | 63 | 9,357 |
| 1952, total..................... | п.a. | п.a. | п.a. | п.a. | п.a. | n.a. | , a. | п.a. | ก.8. | ก.a. | п.a. | п.a. |
| Corporate. . | 672 | 509,319 | 221 | 166,657 | 62 | 11,067 | 168 | 9,310 | 126 | 4,361 | 119 | 257,30.2 |
| Noncorporate............ |  |  |  |  |  |  |  |  |  |  |  |  |
| Proprietorships. Partnerships.... | 6,873 n.a. | n.a. n.a. | Not av | ilable | Not av | ilable | Not av | ailable | Not av | ailable | Not av | 11able |

Footnotes at end of table.
all businesses
Table 9.3-Important industrial activities: volume of business for five industries, by organization 1939-1965-Continued


Priverind



All Businesses
Table 9.4-INVENTORY, END-OF-YEAR: VOLUME OF BUSINESS AND END-OF-YEAR INVENTORY FOR THREE INDUSTRIES, BY ORGANIZATION $1939-1965$


[^58]ALL BUSINESSES


[^59]Table 9.5-PROPRIETORSHIPS: NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, OEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1965


Table 9.5 -PROPRIETORSHIPS. NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1965-Continued


[^60]
aCTIVE PARTNERSHIPS

ACTIVE PARTNERSHIPS


[^61]
## ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.7-NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET inCOME, BY INDUSTRIAL DIVISION, $1959-1965$

| Industrisl division and year | Returns with and without net income |  |  |  |  |  | Returns with net income |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns |  | Business recelpts <br> (Thous and <br> dollars) | Cost of sales and operations <br> (Thousand dollars) | Deprecia- <br> tion <br> (Thousand dollars) | Net incame (1ess deficit) (Thousand dollars) | Number of returns |  |  | $\begin{gathered} \text { Cost of } \\ \text { sale } \\ \text { operations } \\ \text { (Thousond } \\ \text { dollors) } \end{gathered}$ | Deprecia- <br> tion <br> Thousand <br> dollars) |  |
| all industrial divisions | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | 10 | 11) | (12) |
|  | 71,140 90,221 106,048 | $19,199,731$ $23,17.799$ $20,175,469$ | $18,858,054$ $22,464,017$ $25,593,550$ | $14,346,693$ $17,275,261$ n.s. | $\begin{array}{r} 295,201 \\ 382,341 \\ 442,765 \end{array}$ | $\begin{aligned} & 395,299 \\ & 382,479 \\ & 564,447 \end{aligned}$ | $\begin{aligned} & 46,037 \\ & 56,123 \\ & 67.817 \end{aligned}$ | $\begin{array}{r} \text { n.9. } \\ 17,749,983 \\ 21,253,730 \end{array}$ | $\begin{array}{r} \text { n.a. } \\ 17,382,8.7 \\ 20,774,781 \end{array}$ | $\underset{\substack{\text { n.a. } \\ \text { 13,021, } 184 \\ \text { n.a. }}}{ }$ | $\begin{array}{r} \text { n.a. } \\ 250,43 \overline{6} \\ 302,410 \end{array}$ | $\begin{aligned} & 605,298 \\ & 678,47 \\ & 904,377 \end{aligned}$ |
|  | 123,666 139,112 157,855 173,410 | $29,808,701$ $35,083,133$ $40,122,212$ $46,462,511$ | $29,108,623$ $34,245,587$ $39,292,010$ $45,433,118$ | $21,493,296$ $25,082,324$ $29,017,749$ $33,476,283$ | 515,483 605,476 703,433 792,852 | 707,097 799,453 $1,40,197$ $1,447,857$ | 78,959 88,088 102,585 115,475 | 28.222,474. $33,088,479$ $39,242,734$. | $\begin{array}{r} n, 8 . \\ 27,537,869 \\ 32,421,380 \\ 38,382,811 \end{array}$ | n.a. 20,160, 322 $23,999,529$ n.a. | n. A. 394,799 490.050 564,789 | $\begin{aligned} & 1,051,3261 \\ & 1,23,110 \\ & 1,490,392 \\ & 1,969,400 \end{aligned}$ |
| AGRICULTURE, FORESTRY, AND FISHERIES |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1,485 2,508 | 1777,211 378,213 | 168,017 <br> 359,997 | 117,373 254,720 | 11,767 18,517 | 4,838 1,707 | $\begin{array}{r} 689 \\ 1,251 \end{array}$ | 281,194. | $\begin{aligned} & \text { n. } 8 . \\ & 270,420 \end{aligned}$ | $\begin{gathered} \mathrm{n} \cdot \mathrm{a} . \\ 195,833 \end{gathered}$ | n. -6. 9,289 | $\begin{aligned} & 13,955 \\ & 20,755 \end{aligned}$ |
| 1961. | 3,367 | 546,707 | 520,513 | n, a | 23,311 | 11,692 | 1,934 | 448,259 | 428,308 | n.a. | 14,413 | 33,936 |
| 1962. | 4,106 | 650,264 | 592,735 | 421,306 | 31,053 | 11,066 | 2,207 | п.a. | п.a. | n.a. | ก.a. | ก.a. |
| 1963. | 4,988 | 918,384 | 867,166 | 656,647 | 38,492 | 16,892 | 2,320 | 624,543 | 582,870 | 439,229 | 18,834 | \% |
| 1964 | 6,144 | 762,448 | 728,521 | 495,058 | 46,265 | 1797 | 3,106 | 523,74, | 501,384 | 318,128 | 22,928 | 54,696 |
| 1965. | 6,839 | 1,119,696 | 1,074,876 | 796,679 | 54,346 | 89 | 3,778 | 843,415 | 806,334 | n.a. | 32,059 | 60,244 |
| mining |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959. | 832 | 130,206 | 126,259 | 83,784 | 10,291 | 261 | 457 | n.a. | n.s. | n.a. | n.a. | 10,634 |
| 1960 | 1,009 | 225,075 | 217,251 | 141,979 | 18,545 | 4,174 | 531 | 181,172 | 174,797 | 115,064 | 13,182 | 11,583 |
|  | 1,277 | 314,687 | 302,327 | n.a. | 18,637 | 13,618 | 693 | 254,620 | 244,338 | п.a. | 13,636 | 17,048 |
| 1962. | 1,482 | 205,495 | 199,152 | 131,657 | 15,981 | 13,500 | 087 | п.a. | п.a. | n.a. | п.a. | ก.я. |
| 1963 | 1,550 | 275,214 | 244,808 | 158,384 | 14,035 | 25,001 | 843 | 228,876 | 199,563 | 122,954 | 10,867 | 33,520 |
| 1964 | 1,606 | 302,685 | 289,479 | 185,731 | 21,979 | 6,791 | 999 | 233,516 | 224,025 | 129,895 | 15,527 | 21,770 |
| 1965. | 1,912 | 425,073 | 412,351 | 259,154 | 27,013 | 32,754 | 1,172 | 342,389 | 334,033 | n.a. | 22,655 | 46,652 |
| contract construction |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 6,137 | 1,859,791 | 1,848,947 | 1,532,524 | 27,457 | 33,777 | 3,948 | n.a. | n.a. | na.a | n.a. | 53,182 |
|  | 8,290 | 2,185,466 | 2,167,244 | 2,739,473 | 33,012 | 27,352 | 5,197 | 1,508,418 | 1,555,161 | 1,215,01? | 23,973 | 57,551 |
| 1961. | 10,229 | 2,611,715 | 2,581,212 | п.а. | 41,461 | 42,455 | 6,313 | 2,015,334 | 1,991,142 | n.a. | 27,900 | 75,995 |
| 196 | 12,289 | 3,117,909 | 3,087,532 | 2,475,289 | 48,669 | 83,182 | 8,256 | п.а. | n.s. | п.a. | п.a. | п.a. |
| 1963 | 13,031 | 3,354,909 | 3,324,299 | 2,639,357 | 53,828 | 58,474 | 8,218 | 2,551,794 | 2,533,478 | 1,964,209 | 38,490 | 104,033 |
| 1964. | 14,901 | 4,110,290 | 4,074,180 | 3,255,388 | 61,613 | 111,054 | 9,904 | 3,416,622 | 3,387, 362 | 2,682,093 | 49,645 | 144,022 |
| 1965. | 18,000 | 5,317,183 | 5,262,109 | 4,159,998 | 86,505 | 176,623 | 12,774 | 4,475,929 | 4,433,687 | n.a. | 71,179 | 225,880 |
| manufacturing |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959. | 11,849 | 4,156,795 | 4,120,786 | 3,121,071 | 74,225 | 107,795 | 8,016 | п.a. | п.a. | n. 8 | n.a. | 152,706 |
| 1960 | 14,240 | 4,549,450 | 4,506,728 | 3,239,620 | 85,147 | 102,931 | 8,970 | 3,555,514 | 3,520,595 | 2,503,613 | 61,016 | 161,299 |
| 1961. | 15,776 | 5,290,295 | 5,230,566 | n. ${ }^{\text {\% }}$ | 96,299 | 136,234 | 10,775 | 4,444,637 | 4,392,235 | п. a. $^{\text {a }}$ | 74,111 | 201,219 |
| 1962. | 18,152 | 5,664,272 | 5,605,105 | 4,082,706 | 105,365 | 162,346 | 11,740 | ก.a. | n.à. | п.8. | n. B . | п.a. |
| 1963. | 19,607 | 6,904,268 | 0,831,413 | 5,077,924 | 127,933 | 273,157 | 12,926 | 5,590,996 | 5,536,882 | 4,088,684 | 90,714 | 263,269 |
| 1964. | 21,659 | 7,576,416 | 7,501,204 | 5,500,743 | 140,671 | 285,471 | 15,236 | 6,463,840 | 6,396,296 | 4,656,151 | 110,149 | 351,577 |
| 1965. | 22,534 | 8,239,182 | 8,123,715 | 5,787,809 | 166,221 | 395,148 | 15,811 | 7,212,082 | 7,107,755 | п.я. | 232,746 | 4i9,019 |
| transportation, comaunication, electric, GAS, AND SANITARY SERVICES. |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959. | 2,510 | 416,805 | 408,146 | 257,104 | 24,371 | 26,538 | 1,546 | д.a. | п.a. | п.я. | л.s. | 23,168 |
| 1960. | 2,998 | 491,884 | 474,926 | 282,329 | 33,081 | 13,657 | 1,777 | 363,445 | 348,291 | 201,533 | 18,669 | 27,019 |
| 1961. | 4,109 | 674,614 | 630,869 | ก, | 32,836 | 50,981 | 2,458 | 500,093 | 459,630 | п. . $^{\text {a }}$ | 21,379 | 60,701 |
| 1962. | 4,802 | 778,620 | 764,852 | 471,080 | 38,249 | 29,827 | 2,910 | n.s. | n.â. | п.6. |  |  |
| 1963. | 5,734 | 906,563 | 886,180 | 569,295 | 56,239 | 29,173 | 3,572 | 0.34,852 | 618,502 | 378,928 | 30,437 | 1,316 |
| 1964. | 6,132 | 1,080,097 | 1,046,158 | 681,636 | 57,479 | 41,120 | 3,856 | 870,721 | 843,721 | 546,633 | 42,170 | 64,375 |
| 1965...................... | 7,090 | 1,170,673 | 1.147,357 | 746,129 | 60,850 | 56,678 | 4,519 | 941,855 | 922,417 | n.a. | 40,522 | 84,756 |
| wholesale and retail trade |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959. | 31,616 | 11,156,330 | 11,041,806 | 8,700,764 | 91,361 | 154,724 | 21,140 | n.a. | n.a. | n.a. | п.а. | 227,131 |
| 1960. | 38,568 | 13,842,049 | 13,656,990 | 10,990,184 | 120,418 | 251,833 | 25,171 | 10,513,071 | 10,373,682 | 8,328,689 | 80,906 | 254,970 |
|  | 43,822 | 14,456,503 | 14,257,606 | n.a. | 1.24,402 | 211,561 | 29,084 | 11,873,422 | 11,711,939 | я. | 92,451 | 314,657 |
| 1962. | 51,541 | 16,971,630 | 16,711,110 | 12,942,061 | 158,096 | 321,989 | 34,696 | т.я. | п.s. | n.a- | n.a. | п.a. |
| 1963. | 57,585 | 19,433,793 | 19,141,576 | 14,783,741 | 176,460 | 329,061 | 39,212 | 16,122,809 | 15,883,646 | 12,300,862 | 130,898 | 464,582 |
| 1964. | 63,423 | 22,837,820 | 22,556,401 | 17,455,117 | 204,455 | 442,920 | 43,438 | 19,048,912 | 18,816,475 | 14,613,350 | 155,755 | 585,509 |
| 1965. | 68,219 | 25,904,288 | 25,545,434 | 19,928,975 | 220,009 | 540,257 | 47,775 | 22,161,574 | 27,855,001 | п.а. | 172,736 | 683,123 |
| Wholeaale Trade |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959. | 9,182 | 5,014,472 | 4,979,031 | 4,135,106 | 31,941 | 72,034 | 6,900 | п.a. | п.a. | п.a. | n.s. | 94,423 |
| 1960. | 11,637 | 6,400,030 | 6,328,542 | 5,355,49 | 36,179 | 87,729 | 8,477 | 5,239,931 | 5,178,389 | 4, 309,116 | 29,732 | 114,639 |
| 1961. | 13,189 | 6,43,336 | 6,351,684 | п.a. | 42,135 | 97,659 | 9,625 | 5,580,536 | 5,511,089 | n.s. | 33, 953 | 126,781 |
| 1962............................... ${ }^{\text {19, }}$ | $\begin{aligned} & 14,868 \\ & 17,603 \end{aligned}$ | $\begin{array}{r} \mathrm{n} . \mathrm{a} . \\ 7,884,824 \end{array}$ | $\begin{array}{r} \mathrm{n} \cdot \mathrm{a} . \\ 7,784,455 \end{array}$ | $\begin{array}{r} \text { n.a. } \\ 6,276,826 \end{array}$ | $\begin{array}{r} \text { n.a. } \\ 55,306 \end{array}$ | $\begin{array}{r} \text { n. } 8 . \\ 164,22 . \end{array}$ | $\begin{aligned} & 10,907 \\ & 12,628 \end{aligned}$ | $\begin{array}{r} \text { n. a- } \\ 6,839,372 \end{array}$ | $\begin{array}{r} \text { n.a. } \\ 6,752,995 \end{array}$ | $\begin{array}{r} \text { n.s. } \\ 5,438,712 \end{array}$ | $\begin{gathered} \text { n. } \mathrm{a} . \\ i-4,025 \end{gathered}$ | $\begin{gathered} 1, \mathrm{a} \\ 199,5 ; 4: \end{gathered}$ |
| 1964. | 18,765 | 10,090,163 | 9,988,315 | 8,162,202 | 65,486 | 202,135 | 13,552 | 8,850,412 | 8,761,558 | 7,143,344 | 55,894 | 2.4,430 |
| 1965. | 19,083 | 10,730,281 | 10,604,257 | 8,792,175 | 68,951 | 229,027 | 14,503 | 9,557,248 | 9,445,041 | п.s. | 59,483 | $268.98 \%$ |

ACTIVE SMALL BUSINESS CORPORATIONS
Table 9.7-NIMBER OF returns, total recetpis, business receipts, selected oeductions, and net income, by industrial division, 1959-1965-Continued

| Industrial division and year | Returns with and without net income |  |  |  |  |  | Returns with net income |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Total receipts <br> (thousend dollars) | Bualness recelpts <br> (Thousand dol/ara) | Cost of sales and operations ( Mous mod dollars) | Leprecia- <br> tion <br> (Thounand dollata) | Net income (1ess deficit) <br> (Thous mnd doliara) | Number of returns | Total recelpts <br> (Thow and dollars) | Buainess receip's <br> (Thowsand doliar*) | Cost of salea and operations (Thowand dollare) | Deprecia- <br> 410 ri <br> (Thowsend dollar:) | Net. <br> Income <br> (Thou and dollar:) |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | '12) |
| Hetail rade |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959. | 20,310 | 5,4,8,169 | 5,376,824 | 4,039,395 | 53,453 | 67,607 | 12,'72 | n.a. | ก.a. | r.a. | ก.a. | 114,066 |
| 126n... . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 24,650 | 6,798,797 | 6,695,663 | 5,148,067 | 67,304 | 56,739 | 15,132 | 4.744,684 | 4,674,997 | 3,556,511 | 45,189 | 127,170 |
| 1961.... . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 29,472 | 7,531,220 | 7,422,948 |  | 77,881 | 102,355 |  | 5,848, 53 m | 5,764,898 | n.a. | 54,588 | $174,098$ |
| 1962. | 34,902 | ก.8. | n.a. | п.a. | п.a. | n.a. | 22,457 | п.a. | п.a. | n.a. | п.a. | п. B . |
| 1363. | 38.868 | 11,140,331 | 10,452,089 | 8,220,178 | 126,290 | 149,517 | 25,577 | 8,930,568 | 8,780,866 | 6,514,789 | 81,792 | 248,412 |
| 1964................... . . . . . . . . . . . . . . . . . | 43,583 | 12,401,091 | 12,224,957 | 9,035,471 | 135,282 | 232,920 | 29,146 | 9,918,860 | 9,778,183 | 7,264,228 | 96,705 | 329.723 |
| 1905.... . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 47.921 | 14,599,476 | 14,374,180 | 10,704,861 | 145,508 | 296, 048 | 32,391 | 12,093,564 | 11,906,233 | n.3. | 108,270 | 397,671 |
| Whotesale and fietail Trade not Allocatic |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959.......................................... | 2,124 | 693,689 | 685,951 | 526,263 | 5,967 | 15,083 | 1,468 | n. 8. | n.a. | n. ${ }^{\text {a }}$ | n.a. | 18,642 |
| 1960. | 2,281 | 643,222 | 632,785 | 486,668 | 6,935 | 7,365 | 1,562 | 528,456 | 520,296 | 403,062 | 5,485 | 13,161 |
| 1961. | 1,161 | 491,947 | 482,974 | n. A . | 4, 386 | 11,647 | 864 | 44,252 | 435,352 | n.a. | 3.910 | 13,778 |
| 1962. | 1,771 | n.a. | ก.a. | ก.a. | ก.8. | n.a. | 1,332 | ก.a. | ก.a. | n.a. | ก.a. | n.a. |
| 1963. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 1,314 | 408,638 | 405,032 | 286,737 | 4,864 | 15,322, | 1,007 | 352,869 | 349,785 | 247,361 | 4,481 | 16,626 |
| 1964. | 1,075 | 346,566 | 343,129 | 257,444 | 3,087 5,550 | 7,8651 | 740 882 | 279,640 510,762 | 276,734 503,727 | 205,778 n.я. | 3,150 4,983 | $\begin{aligned} & 10,350 \\ & 16,465 \end{aligned}$ |
| 1965. | 1,215 | 574,531 | 566,9911 | 431,939 | 5,550 | 15,182 | 88. | 510,762 |  | n, ${ }^{\text {a }}$ |  |  |
| Finance, incurance, and real estate |  |  |  |  |  |  |  |  |  |  |  |  |
| 1954......................................... | 7,480 | 325,581 | 195,017 | 5,250 | 7,643, | 58,675 | 4,970 | n.s. | n.a. | ก.9. | n.a. | 70,349 |
| 1960............................ . . . . . . . . . . | 10,368 | 423,636 | 278,411 | 36,783 | 10,123 | 56,296 | 6,427 | 338,683 | 219,368 | 32.121 | 6,586 | 75,549 |
| 1961. | 12,135 | 513.138 | 349.960 | ก.8. | 12,202 | 81,54. 5 | 7,888 | 414,288 | 277,549 | n. a. | 7.854 | 103,437 |
| 1962. | 13,395 | 547,273 | 342.061 | 76,235 | 15,328 | 76,726 119,360 | 8,590 10.191 |  | $\begin{array}{r} \mathrm{n} . \mathrm{e} . \\ 523,752 \end{array}$ | n. 86.708 | n.a. 13,955 | $\begin{array}{r} \text { n. } 4 . \\ 143,719 \end{array}$ |
| 1963. | 15,948 | 886,222 | 606,580 | 103,938 | 19,002 | 119,360 | 10,191 | $\begin{array}{r}776,355 \\ \hline 65,395\end{array}$ | 523,752 | 86,708 133,930 | 13,955 14,540 | $\begin{aligned} & 143,719 \\ & 136,916 \end{aligned}$ |
| 1964. | 17,904 19,336 | 835,319 $1,036,488$ | 569,675 724,983 | 165,685 254,401 | 20,319 20,289 | 100,234 160,361 | 11,502 12,297 | 685,395 879,663 | $459,90 \%$ 599,948 | 133.930 H.a. | 14,540 12,942 | $\begin{aligned} & 136,916 \\ & 195,245 \end{aligned}$ |
| SERVICE |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959......................................... | 8,052 | 962,596 | 935,707 | 522,983 | 47,668 | 28,430 | 5,047 | ก.9. | ग. 8. | n.3. | 7.a. | 53,058 |
| 1760.......... . . . . . . . . . . . . . . . . . . . . . . . . . | 11,760 | 1,316,266 | 1,279,498 | 589,568 | 73,343 | 24,163 | 6.064 | 943,993 | 916,346 | 428,265 | 36,446 | 08,440 |
| 1961. | 14,954 | 1,761,903 | 1,714,965 | п.a. | 93,083 | 33,552 | 8,582 | 1,298,663 | 1,265,448 | n.9. | 50,254 | 96,570 |
| 1902 . | 17,537 | 1,868,164 | 1,802,023 | 888,302 | 102,527 | 25,046 | 9,765 | n.a. | T.a. | n.a. | ग.в. | n.a. |
| 1963. | 20,217 | 2,395,781 | 2,336,057 | 1,089,750 | 119,244 | 48,231 | 10,677 | 1.685,090 | 1,652,946 | 775,795 | 60,422 | 119,059 |
| 1904. | 25,610 | 2,600,552 | 2,520,250 | 1,273,959 | 150,5991 | 54,219 | 14,400 | 1,843,49 | 1,789,850 | 918,177 | 79,315 | 143,140 |
| 1905. | 28,902 | 3,217,500 | 3,130,373 | 1,535,712 | 157,290 | 85,380 | 17,161 | 2,373,914 | 2,312,202 | п.s. | 79.077 | 203,511 |
| nature of blisines: not aliocable |  |  |  |  |  |  |  |  |  |  |  |  |
| 1959. | 579 | 14,416 | 13,369 | 5,840 | 418 | 2,3 | 224 | n.a. | ก.9. | $\pi \times 8$. | ก.a. | 1,115 |
| 1960.... . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 480 | 5,760 | 2,942 | 605 | 155 | 5 | 135 | 4,493 | 3,687 | 49 | 69 | 1,310 |
| 1961. | 379 | 5,887 | 5.526 | n.a. | 534 | $1_{5} 5_{5}$ | 90 | 4,420 | 4,192 | ri.a. | 418 | 814 |
| 1462. | 362 | 5,074 | 4,053 | 2,660 | 215 | 415 | 88 | n.a. | ก.я. | ก.a. | ก.я. | ก.a. |
| 1963. | 452 | 7,999 | -,908 | 3,288 | 243 | 1 m | 125 | 7,159 | 0. 230 | 2,893 | 182 | 916 |
| 1964. | 476 | 6,585 | 6,242 | 4,432 | 53 | 1215 | 84 | 2,681 | 2,360 | 1,172 | 21 | 526 |
| 1955............ | 578 | 12,428 | 11,920 | 7,426 | 329 | $5_{4}$ | 188 | 11,913 | 11,434 | n.a. | 273 | 970 |

[^62]Derrait exceeds net income.
WTE: Cee text for explanatory statements and "Description of the Samples and Litaitations of the Data."
ACTIVE CORPORATION RETURNS

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*Asterısk denotes textual reference

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[^24]:    ${ }^{1}$ Eatimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals,
    ${ }^{2}$ Net loss exceeds net profit. ${ }^{3}$ Includes labor costs which are also included in Cost of Goods Sold. For the United States 1 abor costs amounted to $\mathbf{3} 3,540,169,000$.
    NOTE: Estimates are rounded and may not add to totals.
    See text for explanatory statements and "Deacription of the Samples and Lifmitations of the Data."

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[^26]:    ${ }^{1}$ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate thtals.
    ${ }^{2}$ Net loss exceeds net profit.
     bility. However, the data are included in the appropriate totals. Estimates are rounded and may not add to total.
    See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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[^28]:    ${ }^{1}$ Estimate $1 s$ not show separately because of high sampling variability. However, the data are included in the appropriate totals.

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[^56]:    NOTE.-See the instructions for other items required to be reported separately including property subject to investment credit.

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    Revised.
    Pronietarship data are low because filirg requirements for individual peturn were more liberal that tur sutsequent years.
    NOTE: Estimates are rounded and may not add to totals.

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[^63]:    Historical statistics, $369-388^{*}$ (tables and text) proprictorshıp, 375* (table and text) 381-82 partnershp, 383-84 corporation, 387-88

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