Statistics of Income

SOI BULLETIN

Department of the Treasury
Internal Revenue Service

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Internal Revenue Service

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This report was prepared in the Statistics Division by Noreen Hoffmeier, Peter Sailer, Ray Wolfe, and William Mudd, under the general direction of John DiPaolo, Ray Plowden, and Jack Blacksin. Noreen Hoffmeier's contribution as principal coordinator in the development of this report is also recognized. In addition to the efforts of the staffs providing the data, contributions to the production of this report were also made by Cathy Robinson, Mary Haigler, Antoinette Jones-Lyles, and June Walters. Other contributors included Ruth Wise, who did the copy design and preparation; and Rosemary Senneff and Buddy Kirk of Facilities Management Division, who were responsible for the design and publication of the report.

Special recognition is also extended to Howie Wilson, former Assistant Director of the Statistics Division, now retired, whose knowledge and experience helped shape the content and direction of this SOI Bulletin.

This report contains data on individual income tax returns for 1979 and sole proprietorship and partnership returns for 1978. Data for individual returns cover sources of income, itemized deductions, and tax items, classified by size of adjusted gross income and by State. Income statement items, such as receipts and types of business deductions, classified by industry are shown for both sole proprietorships and partnerships. More comprehensive statistics on individuals, sole proprietorships, and partnerships will be available in the respective Statistics of Income complete reports.

Additional unpublished Statistics of Income data concerning individual, sole proprietorship, and partnership returns are currently available upon request. Further information may be obtained by writing to the Statistics Division, Internal Revenue Service, Washington, DC 20224.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

June 26, 1981

The Honorable Donald T. Regan
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the Summer 1981 issue of the Statistics of Income Bulletin. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

Presented here are preliminary statistics for individual returns for 1979 and the first detailed data on both sole proprietorships and partnerships for 1978. The data for individual taxpayers cover estimates of types of income, itemized deductions, selected credits, and tax, classified by State and by size of adjusted gross income. Detailed information on the residential energy credit, including expenditures by property type, is also shown. Data for sole proprietorships and partnerships consist of income statement items, such as business receipts and types of business deductions, for selected industries.

More comprehensive statistics, as well as any revisions to these initial estimates, will be included in the respective Statistics of Income complete reports.

With kind regards,

Sincerely,

Roscoe Egger

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Individual Income Tax Returns

Preliminary Income, Deduction, and Residential Energy Credit Statistics for 1979

By Noreen Hoffmeier*

Preliminary statistics for Income Year 1979 show a 3.2 percent increase in the number of individual income tax returns filed, to 92.6 million (see Figure A). This was 2.8 million more returns than were filed for 1978--in spite of law changes raising the minimum income levels required for filing a tax return.

Adjusted gross income reached almost $1.5 trillion for 1979, a 12.4 percent increase over 1978. Salaries, which typically make up more than 80 percent of adjusted gross income, increased at about the same rate (12.8 percent). Some types of investment income, however, showed even more rapid changes--

Income type	1979 amount (millions)	Change from 1978
Interest	$73,218	19.6%
Estate or trust..	3,644	18.3
Royalty	3,018	17.9

Figure A.—Sources of Income and Selected Tax Items, 1978 and 1979

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

Item	1978	1979	Change, 1978 to 1979
	(1)	(2)	(3)
Number of returns, total	89,771,551	92,616,213	2,844,662
Taxable	68,688,305	71,577,417	2,889,112
Nontaxable	21,083,246	21,038,796	-44,450
Adjusted gross income less deficit	1,302,447,386	1,463,666,582	161,219,196
Sources of income:			
Salaries and wages	1,090,291,855	1,229,353,731	139,061,876
Pensions and annuities in adjusted gross income	32,743,819	37,181,977	4,438,158
Business and profession net profit less loss	53,546,508	55,828,874	2,282,366
Farm net profit less loss	3,565,293	2,317,553	-1,247,740
Partnership net profit less loss	15,044,787	12,898,976	-2,145,811
Small Business Corporation net profit less loss	2,284,806	2,315,423	30,617
Sales of capital assets net gain less loss	23,231,376	26,810,024	3,578,648
Sales of property *other* than capital assets net gain less loss	1,256,902	908,655	-348,247
Dividends in adjusted gross income	30,206,475	33,078,347	2,871,872
Interest received	61,222,522	73,217,952	11,995,430
Rent net income less loss	3,139,157	2,142,122	-997,035
Royalty net income less loss	2,559,870	3,018,330	458,460
Estate or trust net income less loss	3,079,603	3,643,970	564,367
All other sources (net)[1]	2,638,501	5,636,420	2,997,919
Total statutory adjustments	22,364,088	24,685,773	2,321,685
Total itemized deductions	164,432,406	182,910,289	18,477,883
Number of exemptions	219,867,696	225,087,422	5,219,726
Taxable income	1,062,190,322	1,154,749,564	92,559,242
Zero bracket amount	215,787,307	230,699,547	14,912,240
Income tax before credits	203,803,653	219,306,130	15,502,477
Total credits	17,085,591	6,556,492	-10,529,099
Income tax after credits	186,718,062	212,749,638	26,031,576
Additional tax for tax preferences	1,514,475	1,004,456	-510,019
Total income tax	188,232,537	213,754,094	25,521,557
Self-employment tax	4,705,994	5,266,369	560,375
Total tax liability	193,184,849	219,244,082	26,059,233

[1]Consists of State income tax refunds, alimony received, unemployment compensation in adjusted gross income, and other income less loss.

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

*Individual Income Statistics Section. Prepared under the direction of Ray Plowden, Chief.

Income growth was one of the major factors that contributed to the substantial overall increase in total income tax--up 13.6 percent, from $188.2 billion for 1978 to $213.8 billion for 1979. The average income tax, however, increased at a slower rate (about 9 percent), going from $2,740 to $2,986. Income tax as a percent of adjusted gross income remained about the same, 15.2 percent for 1978 and 15.3 percent for 1979.

TAX LAW REVISIONS

The tax return data presented here reflect not only economic conditions, but also the results of tax law changes that went into effect for 1979. Major changes for 1979 tax returns, which were chiefly the result of the Revenue Act of 1978, covered income, exemptions, deductions, credits, and tax. Highlights of these changes are listed below.

Filing Requirements Change.--In general, the basic criterion for filing a tax return was the amount of income received; an income cutoff for filing purposes was determined by adding together the personal exemption amount and the zero bracket amount (ZBA). For 1979, the personal exemption amount was set at $1,000, compared to the $750 amount in effect from 1972 to 1978. The ZBA, based on marital status, was also increased--

Marital status	1978 ZBA	1979 ZBA
Married, filing jointly; surviving spouses	$3,200	$3,400
Married, filing separately	1,600	1,700
Single; head of household	2,200	2,300

These changes combined to raise the basic income filing requirements for joint returns by $700, for returns of surviving spouses by $450, and for all other returns by $350. (For taxpayers age 65 or over, the limit was also increased by an additional $250 because of the extra age exemption allowed.) Partly as a result of these changes, there was an overall 6 percent decline in returns showing incomes under $5,000, with the specific changes as follows:

Marital status	Returns under $5,000 (thousands)	Decrease from 1978
Married, filing jointly; surviving spouses	2,596	12.4%
Married, filing separately	521	19.8
Single; head of household	17,737	4.8

Unemployment Compensation Taxed.--Unemployment compensation paid under Government programs was subject to taxation for the first time in 1979. In general, for every dollar of total income (including the unemployment compensation) in excess of $20,000 for single taxpayers and $25,000 for married taxpayers filing jointly, $.50 of the unemployment compensation was brought into gross income. For married taxpayers who filed separate returns, all unemployment compensation had to be considered. According to the U.S. Employment and Training Administration, Department of Labor, a total of $9.4 billion in unemployment compensation benefits was paid out for 1979 through Government programs.

There were more than 6 million returns filed with $7.1 billion in total unemployment compensation; of these, slightly more than 1 million returns showed almost $1.0 billion of unemployment compensation included in adjusted gross income and subject to tax.

Changes in Itemized Deductions.--Two types of deductions were no longer available for 1979: the deduction for nonbusiness State and local gasoline taxes and the deduction for political contributions. These two changes, and particularly the increased zero bracket amount, no doubt contributed to the relatively small (2.8 percent) increase in the number of returns with itemized deductions, from 25.8 million returns for 1978 to 26.5 million for 1979. The amount of itemized deductions, however, increased by 11.2 percent over 1978. The following changes in each category of itemized deductions show the size of the increase.

Deduction type	1979 amount (millions)	Change from 1978
Interest paid	$73,620	21.3%
Contributions	22,127	12.4
Medical	12,843	5.2
Taxes	60,553	1.8
All Other	13,767	11.5

The proportion of returns with itemized deductions for 1979 by State is illustrated in Figure B. The distribution ranged from a low of 13.9 percent for West Virginia to a high of 39.9 percent for Utah.

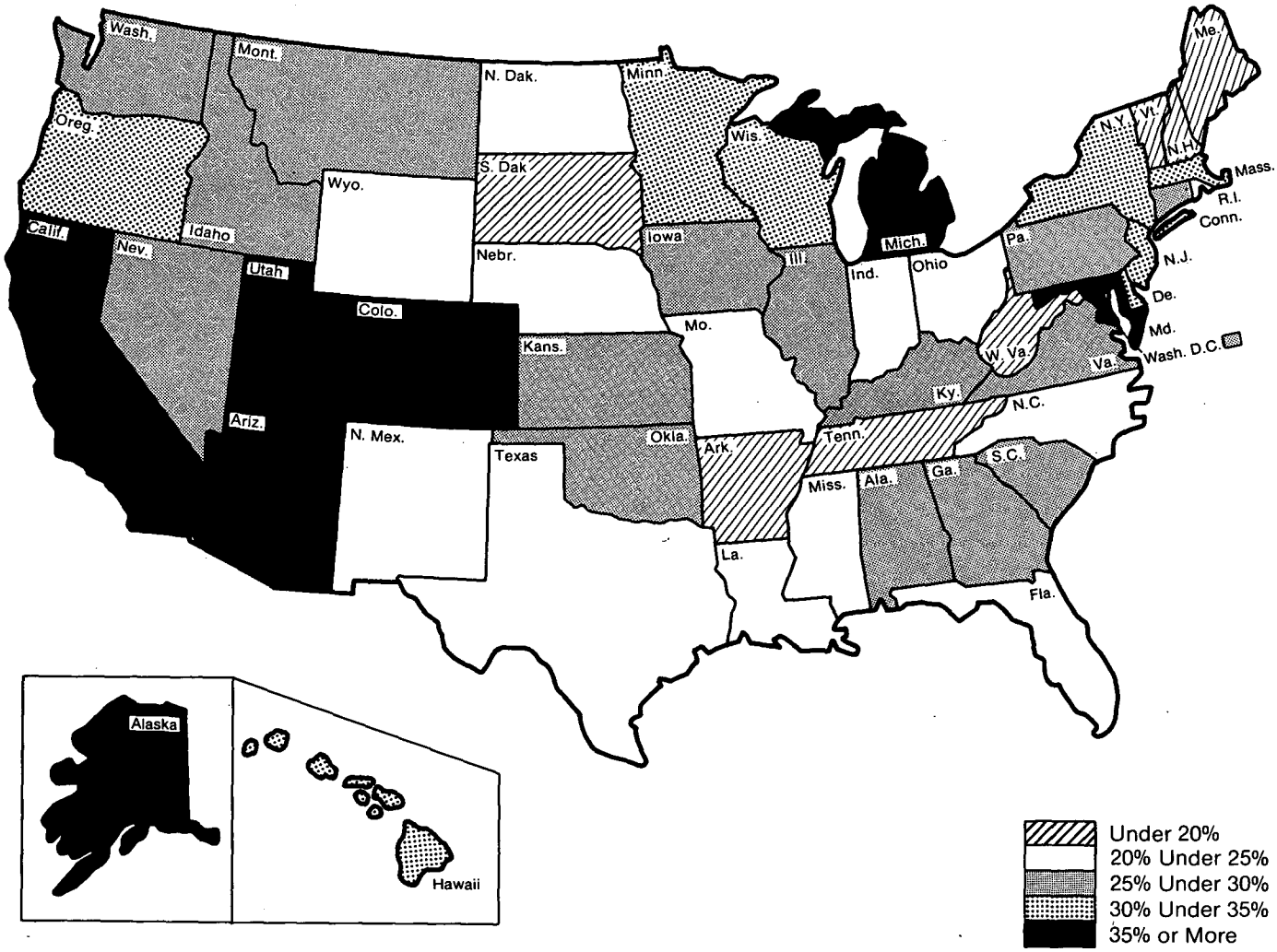
Earned Income Credit Revised.--Originally instituted for 1975, the earned income credit was designed in part to encourage employment by being tied to an individual's earned income. From 1975 to 1978, this refundable credit of up to $400 was available, in general, to taxpayers with incomes under $8,000 and with dependent children. For 1979, taxpayers with incomes of up to $10,000 could receive as much as $500 of earned income credit. Not surprisingly, the number of returns with an earned income credit rose from 5.2 million for 1978 to 7.2 million for 1979. Much of this increase can be attributed to the raised income limits, which allowed 1.9 million taxpayers with incomes between $8,000 and $10,000 to claim the credit for 1979.

General Tax Credit Not Renewed.--The general tax credit, available for 1975-1978, was discontinued beginning with 1979, since it had been compensated for by the increase in the personal exemption amount and reduction (and other changes) in the tax rates. Most of the $10.5 billion decline in total tax credits from 1978 to 1979 was a result of the elimination of the general tax credit, which accounted for more than $10.2 billion of the total $17.1 billion in credits claimed for 1978.

Residential Energy Credit Carryover Begins.--While the residential energy credit first came into being for 1978, not all aspects of the credit took effect with that year. Written into the law was a provision which allowed taxpayers with more credits than tax to carry any excess residential energy credit forward to be used against the next year's tax. (The credit was scheduled to be in effect for Tax Years 1978 through 1985, although any carryover from that period could be used through 1987.) For 1979, slightly more than 100,000 returns indicated a carryover from 1978, and 193,000 indicated a carryover to 1980. Overall, the number of returns with a residential energy credit declined about 1 million, from 5.8 million for 1978 to 4.8 million for 1979. This may be due in part to the fact that the credit for 1978 covered expenses incurred in 1977 and 1978, while the 1979 credit re-

Figure B

Returns with Total Itemized Deductions as a Percent of All Returns, By State, 1979



flects only that year's expenses. Also, since the credit was figured on a per "residence" (rather than per "taxpayer") basis, those taxpayers who made use of the maximum amount of the credit for 1978 and did not change residences were not eligible for a credit for 1979.

Alternative Minimum Tax Created.--For Tax Year 1979, taxpayers with high incomes who may have otherwise paid little or no tax (due to large deductions, credits, or capital gain exclusions) became subject to a new "alternative minimum tax." This tax was computed, in general, by adding to taxable income any excluded long-term capital gains plus "excess" itemized deductions (those exceeding 60 percent of adjusted gross income), subtracting $20,000, and subjecting the remainder to a graduated tax ranging from 10 to 25 percent. The alternative minimum tax was then reduced by other income taxes. In effect, the taxpayer had to pay the greater of the tax computed under the normal tax computation methods or the alternative minimum method.

For tax years before 1979, excess itemized deductions and excluded capital gains had been combined with other "tax preferences" and, after certain exclusions, subjected to a flat 15 percent tax. This "minimum tax" computation remained in effect for other tax preferences in 1979. The minimum tax and the alternative minimum tax, taken together, are shown as the "additional tax for tax preferences" in the tables.

Other Changes.--New tax rate schedules were provided for, generally by widening the income brackets. This resulted in 15 tax brackets instead of 25 for joint returns; and 16 instead of 25 for single returns. There was also a reduction in most of the lower tax rates and in some of the higher rates, with the average reduction being 7 percent.

The "alternative" tax on capital gains was repealed, in part because of other changes in the treatment of capital gains. For 1979, only 40 percent of long-term capital gains had to be included in adjusted gross income, in contrast to previous years

when 50 percent was included. (The 40 percent rate actually went into effect for the last two months of 1978, even though the alternative tax computation method was then still available.) Despite these changes, the net includable amount from sales of capital assets increased by 15.4 percent, from $23.2 billion for 1978 to $26.8 billion for 1979.

Basic Table Information

There are five basic tables covering individual income tax return data for 1979. Table 1 provides cumulated data on number of returns filed, adjusted gross income, and total income tax, classified by size of adjusted gross income. Table 2 provides data for all returns on the major sources of income, adjustments, credits, and other tax items, classified by size of adjusted gross income. Information on itemized deductions, also classified by size of adjusted gross income, is shown in table 3. The computation of the residential energy credit, including types of expenditures, is detailed in table 4. Finally, table 5 covers the basic income and tax information for each State.

Following these tables is a brief statement on the sample used to compile the statistics presented here, as well as some of the limitations arising from both sampling and nonsampling errors.

Additional detailed statistics, as well as definitions of terms and a comprehensive description of the data limitations, will be available in the complete report, Statistics of Income--1979, Individual Income Tax Returns.

Table 1.—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (Dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**92,616,213**	**100.0**	**1,463,666,582**	**100.0**	**15,804**	**71,577,417**	**100.0**	**1,399,393,725**	**100.0**
No adjusted gross income	525,926	0.6	−7,936,655	—	−15,091	5,927	(1)	−375,529	—
$1 under $1,000	3,253,653	3.5	1,878,880	0.1	577	*1,973	(1)	*1,779	(1)
$1,000 under $2,000	4,553,347	4.9	6,838,317	0.5	1,502	99,404	0.1	150,633	(1)
$2,000 under $3,000	4,508,574	4.9	11,181,659	0.8	2,480	126,944	0.2	320,095	(1)
$3,000 under $4,000	4,132,656	4.5	14,467,929	1.0	3,501	1,953,373	2.7	7,071,419	0.5
$4,000 under $5,000	3,878,952	4.2	17,407,687	1.2	4,488	2,494,539	3.5	11,217,897	0.8
$5,000 under $6,000	4,061,083	4.4	22,368,548	1.5	5,508	2,714,334	3.8	14,983,496	1.1
$6,000 under $7,000	4,267,397	4.6	27,707,117	1.9	6,493	2,982,051	4.2	19,393,918	1.4
$7,000 under $8,000	4,043,370	4.4	30,285,021	2.1	7,490	3,106,087	4.3	23,302,531	1.7
$8,000 under $9,000	3,718,707	4.0	31,596,663	2.2	8,497	3,251,848	4.5	27,660,219	2.0
$9,000 under $10,000	3,544,269	3.8	33,633,335	2.3	9,489	3,334,728	4.7	31,665,218	2.3
$10,000 under $11,000	3,204,766	3.5	33,638,824	2.3	10,496	3,076,058	4.3	32,293,313	2.3
$11,000 under $12,000	3,011,101	3.3	34,601,755	2.4	11,491	2,924,005	4.1	33,606,995	2.4
$12,000 under $13,000	2,911,977	3.1	36,362,047	2.5	12,487	2,853,348	4.0	35,632,080	2.5
$13,000 under $14,000	2,736,544	3.0	36,946,496	2.5	13,501	2,686,043	3.8	36,265,691	2.6
$14,000 under $15,000	2,566,552	2.8	37,217,775	2.5	14,501	2,527,621	3.5	36,651,882	2.6
$15,000 under $20,000	11,387,764	12.3	198,625,566	13.6	17,442	11,251,622	15.7	196,285,827	14.0
$20,000 under $25,000	9,009,214	9.7	201,424,044	13.8	22,358	8,953,081	12.5	200,189,331	14.3
$25,000 under $30,000	6,314,186	6.8	172,472,245	11.8	27,315	6,283,409	8.8	171,637,415	12.3
$30,000 under $40,000	6,454,074	7.0	220,130,631	15.0	34,107	6,430,778	9.0	219,345,869	15.7
$40,000 under $50,000	2,205,166	2.4	97,230,478	6.6	44,092	2,200,923	3.1	97,043,573	6.9
$50,000 under $75,000	1,463,365	1.6	86,605,139	5.9	59,182	1,457,283	2.0	86,245,146	6.2
$75,000 under $100,000	417,117	0.5	35,802,515	2.4	85,833	416,254	0.6	35,731,180	2.6
$100,000 under $200,000	353,945	0.4	46,503,656	3.2	131,387	353,348	0.5	46,430,577	3.3
$200,000 under $500,000	78,912	0.1	22,242,466	1.5	281,864	78,866	0.1	22,229,090	1.6
$500,000 under $1,000,000	10,054	(1)	6,661,556	0.5	662,578	10,036	(1)	6,650,528	0.5
$1,000,000 or more	3,542	(1)	7,772,888	0.5	2,194,491	3,534	(1)	7,763,552	0.6

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit[2]	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**71,558,069**	**1,125,105,348**	**100.0**	**71,513,473**	**212,749,638**	**100.0**	**213,754,094**	**100.0**	**19.0**	**15.3**	**2,986**
No adjusted gross income	—	—	—	*208	*197	(1)	49,978	(1)	(2)	(2)	8,432
$1 under $1,000	—	—	—	*1,718	*5,498	(1)	*6,305	(1)	(2)	(2)	*3,196
$1,000 under $2,000	98,555	267,804	(1)	98,555	5,833	(1)	7,281	(1)	2.7	4.8	73
$2,000 under $3,000	126,501	374,001	(1)	126,172	15,573	(1)	15,855	(1)	4.2	5.0	125
$3,000 under $4,000	1,953,049	5,163,975	0.5	1,953,225	100,613	(1)	101,012	(1)	2.0	1.4	52
$4,000 under $5,000	2,493,747	8,431,126	0.7	2,493,716	390,739	0.1	392,529	0.2	4.7	3.5	157
$5,000 under $6,000	2,714,321	11,633,567	1.0	2,714,098	795,894	0.3	796,773	0.4	6.8	5.3	294
$6,000 under $7,000	2,981,892	15,422,934	1.4	2,981,988	1,283,038	0.6	1,283,371	0.6	8.3	6.6	430
$7,000 under $8,000	3,105,830	18,417,003	1.6	3,105,830	1,638,686	0.7	1,640,848	0.8	8.9	7.0	528
$8,000 under $9,000	3,251,793	21,625,427	1.9	3,251,409	2,026,255	1.0	2,028,058	0.9	9.4	7.3	624
$9,000 under $10,000	3,334,325	24,732,665	2.2	3,333,297	2,544,568	1.2	2,545,442	1.2	10.3	8.0	763
$10,000 under $11,000	3,075,752	25,257,530	2.2	3,075,071	2,824,409	1.3	2,827,539	1.3	11.2	8.8	919
$11,000 under $12,000	2,923,958	26,371,919	2.3	2,922,665	3,098,237	1.6	3,099,689	1.5	11.8	9.2	1,060
$12,000 under $13,000	2,853,162	28,015,079	2.5	2,852,661	3,433,366	1.6	3,434,276	1.6	12.3	9.6	1,204
$13,000 under $14,000	2,685,947	28,744,209	2.6	2,685,823	3,672,112	1.7	3,673,229	1.7	12.8	10.1	1,368
$14,000 under $15,000	2,526,849	29,139,861	2.6	2,526,710	3,852,080	1.8	3,853,745	1.8	13.2	10.5	1,525
$15,000 under $20,000	11,250,618	157,210,165	14.0	11,247,352	22,623,165	10.6	22,631,388	10.6	14.4	11.5	2,011
$20,000 under $25,000	8,951,563	161,245,203	14.3	8,947,879	25,665,824	12.1	25,680,080	12.0	15.9	12.8	2,868
$25,000 under $30,000	6,283,042	139,106,426	12.4	6,274,329	24,385,427	11.5	24,412,408	11.4	17.5	14.2	3,885
$30,000 under $40,000	6,429,408	178,221,655	15.8	6,418,311	35,471,755	16.7	35,525,795	16.6	19.9	16.2	5,524
$40,000 under $50,000	2,200,690	79,019,715	7.0	2,193,936	18,366,690	8.6	18,423,057	8.6	23.3	19.0	8,371
$50,000 under $75,000	1,456,656	70,176,041	6.2	1,450,656	19,621,494	9.2	19,744,918	9.2	28.1	22.9	13,549
$75,000 under $100,000	415,568	29,006,476	2.6	414,166	9,829,678	4.6	9,929,498	4.6	34.2	27.8	23,854
$100,000 under $200,000	352,627	38,017,421	3.4	351,724	15,328,310	7.2	15,554,030	7.3	40.9	33.5	44,019
$200,000 under $500,000	78,681	18,103,642	1.6	78,461	8,919,989	4.2	9,098,091	4.3	50.3	40 9	115,361
$500,000 under $1,000,000	10,009	5,269,023	0.5	9,991	2,957,195	1.4	3,029,782	1.4	57.5	45.6	301,891
$1,000,000 or more	3,526	6,132,483	0.5	3,522	3,893,015	1.8	3,969,117	1.9	64.7	51.1	1,123,123

Footnotes at end of table.

Table 1.—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total[3]	All returns: Adjusted gross income less deficit: Average (Dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	525,926	0.6	−7,936,655	—	−15,091	5,927	(1)	−375,529	—
$1 under $1,000	3,253,653	3.5	1,878,880	0.1	577	*1,973	(1)	*1,779	(1)
$1 under $2,000	7,807,000	8.4	8,717,197	0.6	1,117	101,377	0.1	152,412	(1)
$1 under $3,000	12,315,574	13.3	19,898,856	1.4	1,616	228,321	0.3	472,507	(1)
$1 under $4,000	16,448,230	17.8	34,366,785	2.3	2,089	2,181,694	3.0	7,543,926	0.5
$1 under $5,000	20,327,182	21.9	51,774,472	3.5	2,547	4,676,233	6.5	18,761,823	1.3
$1 under $6,000	24,388,265	26.3	74,143,020	5.0	3,040	7,390,567	10.3	33,745,319	2.4
$1 under $7,000	28,655,662	30.9	101,850,137	6.9	3,554	10,372,618	14.5	53,139,237	3.8
$1 under $8,000	32,699,032	35.3	132,135,158	9.0	4,041	13,478,705	18.8	76,441,768	5.5
$1 under $9,000	36,417,739	39.3	163,731,821	11.1	4,496	16,730,553	23.4	104,101,987	7.4
$1 under $10,000	39,962,008	43.1	197,365,156	13.4	4,939	20,065,281	28.0	135,767,205	9.7
$1 under $11,000	43,166,774	46.6	231,003,980	15.7	5,351	23,141,339	32.3	168,060,518	12.0
$1 under $12,000	46,177,875	49.9	265,605,735	18.0	5,752	26,065,344	36.4	201,667,513	14.4
$1 under $13,000	49,089,852	53.0	301,967,782	20.5	6,151	28,918,692	40.4	237,299,593	17.0
$1 under $14,000	51,826,396	56.0	338,914,278	23.0	6,539	31,604,735	44.2	273,565,284	19.5
$1 under $15,000	54,392,948	58.7	376,132,053	25.6	6,915	34,132,356	47.7	310,217,166	22.2
$1 under $20,000	65,780,712	71.0	574,757,619	39.1	8,737	45,383,978	63.4	506,502,993	36.2
$1 under $25,000	74,789,926	80.8	776,181,663	52.7	10,378	54,337,059	75.9	706,692,324	50.5
$1 under $30,000	81,104,112	87.6	948,653,908	64.5	11,697	60,620,468	84.7	878,329,739	62.7
$1 under $40,000	87,558,186	94.5	1,168,784,539	79.4	13,349	67,051,246	93.7	1,097,675,608	78.4
$1 under $50,000	89,763,352	96.9	1,266,015,017	86.0	14,104	69,252,169	96.8	1,194,719,181	85.4
$1 under $75,000	91,226,717	98.5	1,352,620,156	91.9	14,827	70,709,452	98.8	1,280,964,327	91.5
$1 under $100,000	91,643,834	99.0	1,388,422,671	94.3	15,150	71,125,706	99.4	1,316,695,507	94.1
$1 under $200,000	91,997,779	99.3	1,434,926,327	97.5	15,597	71,479,054	99.9	1,363,126,084	97.4
$1 under $500,000	92,076,691	99.4	1,457,168,793	99.0	15,826	71,557,920	100.0	1,385,355,174	99.0
$1 under $1,000,000	92,086,745	99.4	1,463,830,349	99.5	15,896	71,567,956	100.0	1,392,005,702	99.4
$1 or more	92,090,287	99.4	1,471,603,237	100.0	15,980	71,571,490	100.0	1,399,769,254	100.0
All returns	92,616,213	100.0	1,463,666,582	100.0	15,804	71,577,417	100.0	1,399,393,725	100.0

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of— Total	Total income tax: Percent of— Taxable income	Total income tax: Percent of— Adjusted gross income[3]	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	—	—	—	*208	*197	(1)	49,978	(1)	(2)	(2)	8,432
$1 under $1,000	—	—	—	*1,718	*5,498	(1)	*6,305	(1)	(2)	(2)	*3,196
$1 under $2,000	98,555	267,804	(1)	100,273	11,331	(1)	13,586	(1)	5.1	8.9	134
$1 under $3,000	225,056	641,805	(1)	226,445	26,904	(1)	29,441	(1)	4.6	6.2	129
$1 under $4,000	2,178,105	5,805,780	0.5	2,179,670	127,517	0.1	130,453	0.1	2.2	1.7	60
$1 under $5,000	4,671,852	14,236,906	1.3	4,673,386	518,256	0.2	522,983	0.2	3.7	2.8	112
$1 under $6,000	7,386,173	25,870,473	2.3	7,387,484	1,314,150	0.6	1,319,755	0.6	5.1	3.9	179
$1 under $7,000	10,368,065	41,293,407	3.7	10,369,472	2,597,188	1.2	2,603,126	1.2	6.3	4.9	251
$1 under $8,000	13,473,895	59,710,410	5.3	13,475,302	4,235,874	2.0	4,243,974	2.0	7.1	5.6	315
$1 under $9,000	16,725,688	81,335,837	7.2	16,726,711	6,262,129	2.9	6,272,032	2.9	7.7	6.0	375
$1 under $10,000	20,060,013	106,068,502	9.4	20,060,008	8,806,697	4.1	8,817,474	4.1	8.3	6.5	439
$1 under $11,000	23,135,765	131,326,032	11.7	23,135,079	11,631,106	5.5	11,645,013	5.4	8.9	6.9	503
$1 under $12,000	26,059,723	157,697,951	14.0	26,057,744	14,729,343	6.9	14,744,702	6.9	9.3	7.3	566
$1 under $13,000	28,912,885	185,713,030	16.5	28,910,405	18,162,709	8.5	18,178,978	8.5	9.8	7.7	629
$1 under $14,000	31,598,832	214,457,239	19.1	31,596,228	21,834,821	10.3	21,852,207	10.2	10.2	8.0	691
$1 under $15,000	34,125,681	243,597,100	21.7	34,122,938	25,686,901	12.1	25,705,952	12.0	10.6	8.3	753
$1 under $20,000	45,376,299	400,807,265	35.6	45,370,290	48,310,066	22.7	48,337,340	22.6	12.1	9.5	1,065
$1 under $25,000	54,327,862	562,052,468	50.0	54,318,169	73,975,890	34.8	74,017,420	34.6	13.2	10.5	1,362
$1 under $30,000	60,610,904	701,158,894	62.3	60,592,498	98,361,317	46.2	98,429,828	46.0	14.0	11.2	1,624
$1 under $40,000	67,040,312	879,380,549	78.2	67,010,809	133,833,072	62.9	133,955,623	62.7	15.2	12.2	1,998
$1 under $50,000	69,241,002	958,400,264	85.2	69,204,745	152,199,762	71.5	152,378,680	71.3	15.9	12.8	2,200
$1 under $75,000	70,697,658	1,028,576,305	91.4	70,655,401	171,821,256	80.8	172,123,598	80.5	16.7	13.4	2,434
$1 under $100,000	71,113,226	1,057,582,781	94.0	71,069,567	181,650,934	85.4	182,053,096	85.2	17.2	13.8	2,560
$1 under $200,000	71,465,853	1,095,600,202	97.4	71,421,291	196,979,244	92.6	197,607,126	92.4	18.0	14.5	2,765
$1 under $500,000	71,544,534	1,113,703,844	99.0	71,499,752	205,899,233	96.7	206,705,217	96.7	18.6	14.9	2,889
$1 under $1,000,000	71,554,543	1,118,972,867	99.5	71,509,743	208,856,428	98.2	209,734,999	98.1	18.7	15.1	2,931
$1 or more	71,558,069	1,125,105,348	100.0	71,513,265	212,749,443	100.0	213,704,116	100.0	19.0	15.3	2,986
All returns	71,558,069	1,125,105,348	100.0	71,513,473	212,749,638	100.0	213,754,094	100.0	19.0	15.3	2,986

Footnotes at end of table.

Table 1.—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[3]	Average (Dollars)			Amount	Percent of total[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Largest Size of Adjusted Gross Income									
$1,000,000 or more	3,542	(1)	7,772,888	0.5	2,194,491	3,534	(1)	7,763,552	0.6
$500,000 or more	13,596	(1)	14,434,444	1.0	1,061,668	13,570	(1)	14,414,080	1.0
$200,000 or more	92,508	0.1	36,676,910	2.5	396,473	92,436	0.1	36,643,170	2.6
$100,000 or more	446,453	0.5	83,180,566	5.7	186,314	445,784	0.6	83,073,747	5.9
$75,000 or more	863,570	0.9	118,983,081	8.1	137,780	862,038	1.2	118,804,927	8.5
$50,000 or more	2,326,935	2.5	205,588,220	14.0	88,352	2,319,321	3.2	205,050,073	14.6
$40,000 or more	4,532,101	4.9	302,818,698	20.6	66,816	4,520,244	6.3	302,093,646	21.6
$30,000 or more	10,986,175	11.9	522,949,329	35.5	47,601	10,951,022	15.3	521,439,515	37.3
$25,000 or more	17,300,361	18.7	695,421,574	47.3	40,197	17,234,431	24.1	693,076,930	49.5
$20,000 or more	26,309,575	28.4	896,845,618	60.9	34,088	26,187,512	36.6	893,266,261	63.8
$15,000 or more	37,697,339	40.7	1,095,471,184	74.4	29,060	37,439,134	52.3	1,089,552,088	77.8
$14,000 or more	40,263,891	43.5	1,132,688,959	77.0	28,132	39,966,755	55.8	1,126,203,970	80.5
$13,000 or more	43,000,435	46.4	1,169,635,455	79.5	27,201	42,652,798	59.6	1,162,469,661	83.0
$12,000 or more	45,912,412	49.6	1,205,997,502	82.0	26,267	45,506,146	63.6	1,198,101,741	85.6
$11,000 or more	48,923,513	52.8	1,240,599,257	84.3	25,358	48,430,151	67.7	1,231,708,736	88.0
$10,000 or more	52,128,279	56.3	1,274,238,081	86.6	24,444	51,506,209	72.0	1,264,002,049	90.3
$9,000 or more	55,672,548	60.1	1,307,871,416	88.9	23,492	54,840,937	76.6	1,295,667,267	92.6
$8,000 or more	59,391,255	64.1	1,339,468,079	91.0	22,553	58,092,785	81.2	1,323,327,486	94.5
$7,000 or more	63,434,625	68.5	1,369,753,100	93.1	21,593	61,198,872	85.5	1,346,630,017	96.2
$6,000 or more	67,702,022	73.1	1,397,460,217	95.0	20,641	64,180,923	89.7	1,366,023,935	97.6
$5,000 or more	71,763,105	77.5	1,419,828,765	96.5	19,785	66,895,257	93.5	1,381,007,431	98.7
$4,000 or more	75,642,057	81.7	1,437,236,452	97.7	19,000	69,389,796	96.9	1,392,225,328	99.5
$3,000 or more	79,774,713	86.1	1,451,704,381	98.6	18,198	71,343,169	99.7	1,399,296,747	100.0
$2,000 or more	84,283,287	91.0	1,462,886,040	99.4	17,357	71,470,113	99.9	1,399,616,842	100.0
$1,000 or more	88,836,634	95.9	1,469,724,357	99.9	16,544	71,569,517	100.0	1,399,767,475	100.0
$1 or more	92,090,287	99.4	1,471,603,237	100.0	15,980	71,571,490	100.0	1,399,769,254	100.0
All returns	92,616,213	100.0	1,463,666,582	100.0	15,804	71,577,417	100.0	1,399,393,725	100.0

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income[3]	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
$1,000,000 or more	3,526	6,132,483	0.5	3,522	3,893,015	1.8	3,969,117	1.9	64.7	51.1	1,123,123
$500,000 or more	13,535	11,401,506	1.0	13,513	6,850,210	3.2	6,998,899	3.3	61.4	48.6	515,763
$200,000 or more	92,216	29,505,148	2.6	91,974	15,770,199	7.4	16,096,990	7.5	54.6	43.9	174,142
$100,000 or more	444,843	67,522,569	6.0	443,698	31,098,509	14.6	31,651,020	14.8	46.9	38.1	71,001
$75,000 or more	860,411	96,529,045	8.6	857,864	40,928,187	19.2	41,580,518	19.5	43.1	35.0	48,235
$50,000 or more	2,317,067	166,705,086	14.8	2,308,520	60,549,681	28.5	61,325,436	28.7	36.8	29.9	26,441
$40,000 or more	4,517,757	245,724,801	21.8	4,502,456	78,916,371	37.1	79,748,493	37.3	32.5	26.4	17,643
$30,000 or more	10,947,165	423,946,456	37.7	10,920,767	114,388,126	53.8	115,274,288	53.9	27.2	22.1	10,526
$25,000 or more	17,230,207	563,052,882	50.0	17,195,096	138,773,553	65.2	139,686,696	65.3	24.8	20.2	8,105
$20,000 or more	26,181,770	724,298,085	64.4	26,142,975	164,439,377	77.3	165,366,776	77.4	22.8	18.5	6,315
$15,000 or more	37,432,388	881,508,250	78.3	37,390,327	187,062,542	87.9	187,998,164	88.0	21.3	17.3	5,021
$14,000 or more	39,959,237	910,648,111	80.9	39,917,037	190,914,622	89.7	191,851,909	89.8	21.1	17.0	4,800
$13,000 or more	42,645,184	939,392,320	83.5	42,602,860	194,586,734	91.5	195,525,138	91.5	20.8	16.8	4,584
$12,000 or more	45,498,346	967,407,399	86.0	45,455,521	198,020,100	93.1	198,959,414	93.1	20.6	16.6	4,372
$11,000 or more	48,422,304	993,779,318	88.3	48,378,186	201,118,337	94.5	202,059,103	94.5	20.3	16.4	4,172
$10,000 or more	51,498,056	1,019,036,848	90.6	51,453,257	203,942,746	95.9	204,886,642	95.9	20.1	16.2	3,978
$9,000 or more	54,832,381	1,043,769,513	92.8	54,786,554	206,487,314	97.1	207,432,084	97.0	19.9	16.0	3,782
$8,000 or more	58,084,174	1,065,394,940	94.7	58,057,963	208,513,569	98.0	209,460,142	98.0	19.7	15.8	3,606
$7,000 or more	61,190,004	1,083,811,943	96.3	61,143,793	210,152,255	98.8	211,100,990	98.8	19.5	15.7	3,449
$6,000 or more	64,171,896	1,099,234,877	97.7	64,125,781	211,435,293	99.3	212,384,361	99.4	19.3	15.5	3,309
$5,000 or more	66,886,217	1,110,868,444	98.7	66,839,879	212,231,187	99.8	213,181,134	99.7	19.2	15.4	3,187
$4,000 or more	69,379,964	1,119,299,570	99.5	69,333,595	212,621,926	99.9	213,573,663	99.9	19.1	15.3	3,078
$3,000 or more	71,333,013	1,124,463,545	99.9	71,286,820	212,722,539	100.0	213,674,675	100.0	19.0	15.3	2,995
$2,000 or more	71,459,514	1,124,837,546	100.0	71,412,992	212,738,112	100.0	213,690,530	100.0	19.0	15.3	2,990
$1,000 or more	71,558,069	1,125,105,350	100.0	71,511,547	212,743,945	100.0	213,697,811	100.0	19.0	15.3	2,986
$1 or more	71,558,069	1,125,105,350	100.0	71,513,265	212,749,443	100.0	213,704,116	100.0	19.0	15.3	2,986
All returns	71,558,069	1,125,105,348	100.0	71,513,473	212,749,638	100.0	213,754,094	100.0	19.0	15.3	2,986

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Less than 0.05 percent.
[2]Percent not computed.
[3]In the cumulated portions of this table, percents are based on positive income only.
NOTE: Detail may not add to total because of rounding.

Table 2.—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession				Farm				Partnership net profit less loss	
					Net profit		Net loss		Net profit		Net loss			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**92,616,213**	**1,463,666,582**	**83,198,592**	**1,229,353,731**	**6,251,433**	**64,744,773**	**2,273,189**	**8,915,899**	**1,231,742**	**10,900,679**	**1,350,153**	**8,583,125**	**2,854,423**	**12,898,976**
No adjusted gross income	525,926	−7,936,655	204,673	1,735,323	40,704	346,666	219,132	2,633,674	18,082	215,171	155,569	2,961,705	82,106	−1,672,119
$1 under $1,000	3,253,653	1,878,880	2,979,598	1,943,787	83,970	68,781	35,194	129,674	33,598	29,433	17,670	69,346	17,655	−7,200
$1,000 under $2,000	4,553,347	6,838,317	4,150,667	6,298,380	125,485	175,389	37,968	122,695	21,883	22,938	18,768	86,653	36,573	12,176
$2,000 under $3,000	4,508,574	11,181,659	4,058,882	10,040,091	149,781	295,870	36,056	125,845	53,388	80,351	40,980	181,735	36,417	28,740
$3,000 under $4,000	4,132,656	14,467,929	3,605,446	12,348,541	189,948	505,684	48,782	166,908	42,852	114,473	24,120	116,111	45,712	26,395
$4,000 under $5,000	3,878,952	17,407,687	3,233,055	13,976,853	220,053	675,441	47,337	130,112	50,308	144,998	27,673	180,385	34,685	59,118
$5,000 under $6,000	4,061,083	22,368,548	3,393,163	18,128,193	214,452	791,320	58,531	137,136	42,365	144,226	41,954	159,259	38,538	33,386
$6,000 under $7,000	4,267,397	27,707,117	3,644,174	22,991,951	201,585	866,923	60,157	171,036	35,248	122,991	28,942	112,430	39,709	10,421
$7,000 under $8,000	4,043,370	30,265,021	3,468,603	24,907,201	207,858	967,265	62,542	164,170	34,784	143,257	35,047	104,339	36,886	27,496
$8,000 under $9,000	3,718,707	31,596,663	3,207,277	26,221,801	208,348	1,090,131	55,763	139,625	54,753	221,883	39,344	148,764	52,917	87,737
$9,000 under $10,000	3,544,269	33,633,335	3,120,550	28,499,585	190,080	985,801	68,849	198,027	43,249	191,792	38,650	133,547	63,641	28,861
$10,000 under $11,000	3,204,766	33,638,824	2,820,727	28,371,549	193,353	1,115,045	59,494	150,427	44,062	236,202	41,116	175,731	54,914	70,871
$11,000 under $12,000	3,011,101	34,601,755	2,687,695	29,748,997	188,648	1,103,762	62,860	175,838	31,227	196,566	41,443	151,518	48,671	101,304
$12,000 under $13,000	2,911,977	36,362,047	2,606,089	31,025,039	178,374	1,067,843	70,016	175,920	50,881	236,481	47,974	159,327	33,180	56,784
$13,000 under $14,000	2,736,544	36,946,496	2,501,204	32,248,521	179,271	1,208,251	62,447	150,626	29,344	124,089	28,131	95,460	42,291	93,613
$14,000 under $15,000	2,566,552	37,217,775	2,359,625	32,770,060	183,208	1,221,043	54,547	129,152	42,935	296,110	38,745	113,791	56,448	168,181
$15,000 under $16,000	2,408,633	37,340,329	2,218,603	32,901,989	164,483	1,131,908	65,554	159,881	40,687	275,515	31,668	101,819	61,607	164,920
$16,000 under $17,000	2,337,552	38,549,887	2,178,494	34,503,909	176,486	1,268,065	68,559	153,403	32,636	221,903	36,667	153,624	66,220	172,334
$17,000 under $18,000	2,253,480	39,428,424	2,066,484	34,668,631	176,536	1,247,702	67,522	180,472	30,677	248,052	39,813	198,077	48,042	190,896
$18,000 under $19,000	2,250,365	41,641,053	2,103,182	37,117,734	178,418	1,334,037	61,303	136,394	29,290	237,762	41,757	188,929	43,318	249,576
$19,000 under $20,000	2,137,734	41,665,873	2,021,501	37,704,140	165,357	1,265,286	59,308	139,000	24,312	211,758	38,483	140,456	47,216	68,023
$20,000 under $25,000	9,009,214	201,424,044	8,531,570	181,943,196	720,231	5,932,539	289,289	653,441	126,554	1,141,929	161,120	588,640	274,175	816,258
$25,000 under $30,000	6,314,186	172,472,245	5,994,581	154,704,311	528,883	5,195,372	205,840	492,814	92,373	1,070,074	105,521	420,935	248,979	805,634
$30,000 under $40,000	6,454,074	220,130,631	6,085,239	193,365,080	627,367	8,540,334	210,318	514,963	109,825	1,585,945	108,059	445,499	376,135	1,373,600
$40,000 under $50,000	2,205,166	97,230,478	2,008,434	78,654,080	303,501	6,413,627	87,034	314,118	48,851	1,080,821	45,471	310,940	242,355	1,061,791
$50,000 under $75,000	1,463,365	86,605,139	1,247,199	59,984,967	285,071	9,301,894	64,399	362,295	41,203	1,226,182	40,423	377,208	329,194	2,852,670
$75,000 under $100,000	417,117	35,802,515	340,500	22,258,353	88,330	4,137,005	24,614	210,796	12,426	416,435	13,618	164,109	161,379	1,814,676
$100,000 under $200,000	353,945	46,503,656	287,682	27,019,592	65,667	4,222,515	21,335	336,157	11,012	484,650	15,445	272,206	177,268	2,584,303
$200,000 under $500,000	78,912	22,242,466	63,169	10,205,589	13,472	1,421,433	6,265	205,310	2,434	129,341	4,840	174,462	48,813	1,220,881
$500,000 under $1,000,000	10,054	6,661,556	7,799	2,000,493	1,883	412,065	1,093	82,506	373	28,570	790	50,166	6,899	253,320
$1,000,000 or more	3,542	7,772,888	2,727	1,065,792	630	435,757	481	73,482	130	20,782	352	45,952	2,480	144,331
Taxable returns, total	**71,577,417**	**1,399,393,725**	**65,253,408**	**1,170,642,387**	**4,939,736**	**59,031,841**	**1,667,371**	**4,974,806**	**807,274**	**8,504,661**	**936,564**	**4,453,435**	**2,476,662**	**14,041,042**
Total nontaxable returns	**21,038,796**	**64,272,857**	**17,945,184**	**58,711,344**	**1,311,697**	**5,712,932**	**605,818**	**3,941,093**	**424,468**	**2,396,018**	**413,589**	**4,129,690**	**377,761**	**−1,142,066**

Size of adjusted gross income	Small Business Corporation net profit less loss		Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received				Interest received	
			Net gain		Net loss				Total		Dividends in adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**664,621**	**2,315,423**	**6,543,431**	**29,624,449**	**1,994,552**	**2,814,425**	**1,173,486**	**908,655**	**13,938,742**	**34,624,385**	**9,857,710**	**33,078,347**	**47,874,689**	**73,217,952**
No adjusted gross income	24,388	−728,115	135,422	994,881	10,046	27,824	89,293	−75,923	86,930	223,688	51,130	216,109	262,240	612,745
$1 under $1,000	1,317	−15,778	27,095	53,385	*6,943	*3,912	10,599	−1,387	88,741	24,679	47,197	18,010	557,452	132,492
$1,000 under $2,000	*6,787	−8,383	59,534	65,962	10,016	12,844	11,093	−10,814	226,706	94,513	154,082	77,031	1,283,144	495,461
$2,000 under $3,000	14,791	−49,815	114,312	142,082	19,946	25,315	17,613	16,382	256,120	144,063	173,808	124,113	1,460,300	727,316
$3,000 under $4,000	6,031	3,896	113,455	119,987	31,979	36,213	20,559	−2,846	285,800	169,446	214,865	145,516	1,375,017	1,129,086
$4,000 under $5,000	6,870	−11,726	131,349	133,094	37,569	50,651	20,600	9,569	303,953	281,215	238,865	252,269	1,445,534	1,622,761
$5,000 under $6,000	3,284	−14,875	144,658	175,199	24,241	33,073	27,424	5,774	357,711	311,109	277,413	279,478	1,506,395	1,887,675
$6,000 under $7,000	7,428	9,753	145,050	238,739	43,530	58,220	25,789	21,199	354,067	362,649	269,790	325,971	1,594,613	2,023,081
$7,000 under $8,000	5,887	−8908	147,917	217,509	37,122	43,368	25,796	−18,203	361,765	341,008	268,081	304,331	1,583,873	2,285,534
$8,000 under $9,000	7,606	−945	187,431	291,651	54,310	75,024	35,818	−966	377,461	408,741	274,546	372,672	1,463,306	2,233,952
$9,000 under $10,000	14,325	−7,185	161,192	265,884	44,031	57,778	31,547	20,136	355,494	404,317	254,800	371,069	1,544,451	2,068,814
$10,000 under $11,000	9,400	−69,502	161,738	297,984	46,078	61,276	31,510	37,908	330,326	462,981	248,966	430,373	1,455,288	2,036,570
$11,000 under $12,000	7,783	−32,956	148,870	288,050	55,924	95,707	28,677	12,110	354,208	511,375	269,407	472,768	1,365,561	1,992,912
$12,000 under $13,000	7,274	−2,607	191,845	372,650	43,490	67,685	35,442	30,605	384,075	563,712	284,141	523,675	1,413,665	2,077,552
$13,000 under $14,000	17,708	−16,515	133,566	200,709	28,871	37,900	34,184	20,655	316,828	412,688	225,116	382,122	1,426,450	1,804,568
$14,000 under $15,000	15,041	26,906	161,121	308,219	52,519	58,361	28,088	1,162	299,346	312,437	203,448	284,082	1,314,329	1,634,784
$15,000 under $16,000	11,417	−7,316	148,631	290,400	38,949	71,839	36,093	13,363	285,052	401,841	192,912	373,490	1,305,261	1,573,524
$16,000 under $17,000	8,594	5,455	152,153	364,784	34,186	44,156	31,425	46,910	316,228	319,987	198,640	287,328	1,299,538	1,446,260
$17,000 under $18,000	9,630	4,399	168,235	405,469	45,651	45,243	26,415	16,240	312,893	374,909	224,381	341,134	1,288,552	1,832,661
$18,000 under $19,000	13,725	−4,426	143,083	268,690	52,543	84,845	30,438	21,331	346,476	512,784	234,422	479,300	1,318,696	1,596,374
$19,000 under $20,000	16,062	45,829	133,476	295,024	46,366	63,028	24,134	27,098	343,052	347,313	225,033	313,399	1,328,969	1,543,530
$20,000 under $25,000	67,394	118,690	694,389	1,557,913	210,430	277,031	119,018	151,262	1,573,380	1,921,610	979,934	1,759,709	6,025,085	6,984,529
$25,000 under $30,000	55,407	104,309	631,197	1,672,826	205,398	278,472	96,761	73,497	1,433,303	1,871,983	897,628	1,714,250	4,690,732	5,896,252
$30,000 under $40,000	87,189	189,610	918,221	2,623,910	312,085	394,449	125,516	169,832	2,043,016	3,482,859	1,388,955	3,231,138	5,347,757	8,388,579
$40,000 under $50,000	63,786	334,608	476,544	2,090,440	166,641	237,716	70,697	115,532	996,547	2,364,384	743,020	2,227,897	2,001,944	4,834,885
$50,000 under $75,000	80,832	572,846	489,936	2,975,161	190,574	299,070	69,133	115,091	894,583	4,065,710	731,372	3,937,900	1,380,953	5,871,426
$75,000 under $100,000	34,680	386,849	182,593	1,784,127	68,113	118,905	26,205	49,218	296,515	2,384,154	256,033	2,340,443	402,474	2,615,510
$100,000 under $200,000	41,631	616,228	179,592	3,260,308	60,923	117,904	31,076	6,838	276,210	4,592,270	251,143	4,549,999	342,472	3,263,315
$200,000 under $500,000	14,985	507,196	50,339	2,844,477	14,043	31,492	9,731	24,776	69,323	3,700,430	66,240	3,689,281	77,234	1,620,857
$500,000 under $1,000,000	2,413	164,235	7,423	1,592,702	1,579	3,913	1,694	8,835	9,294	1,502,933	9,057	1,501,430	9,905	482,889
$1,000,000 or more	956	203,668	2,864	3,432,233	456	1,211	718	3,470	3,339	1,752,597	3,285	1,752,058	3,499	502,059
Taxable returns, total	**571,527**	**3,223,914**	**5,676,552**	**27,688,529**	**1,829,339**	**2,559,592**	**848,780**	**905,942**	**12,517,107**	**33,421,273**	**8,916,002**	**32,009,210**	**41,176,211**	**66,980,958**
Total nontaxable returns	**93,094**	**−908,492**	**866,879**	**1,935,920**	**165,213**	**254,834**	**324,706**	**2,714**	**1,421,635**	**1,203,112**	**941,708**	**1,069,137**	**6,698,478**	**6,236,994**

Footnotes at end of table.

Table 2.—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities in adjusted gross income		Rent				Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		Alimony received	
			Net income		Net loss									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**6,873,659**	**37,181,977**	**3,684,580**	**11,922,103**	**3,483,574**	**9,779,981**	**675,232**	**3,018,330**	**850,683**	**3,643,970**	**10,313,026**	**3,218,363**	**309,384**	**1,383,877**
No adjusted gross income	24,268	81,634	51,656	235,787	69,265	799,743	12,736	40,803	5,900	—12,790	24,928	22,327	1,977	10,745
$1 under $1,000	28,139	39,560	30,920	21,016	15,524	36,803	4,146	16,246	*3,830	*21,251	13,018	2,039	*1,597	*50
$1,000 under $2,000	86,930	147,227	37,391	35,898	46,281	107,403	*1,479	*3,008	21,874	38,647	9,186	2,273	*2,844	*4,595
$2,000 under $3,000	135,656	263,848	63,786	78,899	38,733	77,047	8,641	5,404	29,202	22,249	19,463	2,935	*9,695	*12,195
$3,000 under $4,000	212,025	395,874	124,861	183,430	54,149	125,321	11,698	14,114	16,801	28,478	28,029	6,509	11,397	29,837
$4,000 under $5,000	352,463	917,380	107,353	155,009	42,595	81,689	14,260	21,071	17,583	29,126	34,633	6,445	29,383	67,405
$5,000 under $6,000	408,301	1,300,086	126,660	195,781	58,738	141,813	16,814	12,691	13,929	39,806	43,897	9,497	17,095	55,787
$6,000 under $7,000	450,499	1,599,786	136,805	265,763	75,705	177,575	16,241	25,658	24,655	53,328	68,379	13,386	*10,556	*24,559
$7,000 under $8,000	446,321	1,839,167	123,277	245,082	64,140	157,579	22,737	39,610	24,986	63,876	84,683	13,541	17,871	68,487
$8,000 under $9,000	371,346	1,546,982	124,227	241,274	66,192	161,211	16,943	19,664	17,202	48,750	95,559	18,753	16,564	75,933
$9,000 under $10,000	371,163	1,655,584	113,289	208,237	77,577	116,040	19,685	18,419	20,938	100,083	95,046	21,082	14,345	40,418
$10,000 under $11,000	331,478	1,673,335	112,726	258,526	78,862	154,480	14,321	11,152	19,798	44,795	106,339	19,752	15,219	43,009
$11,000 under $12,000	263,276	1,379,437	103,327	240,999	93,525	196,055	15,424	16,912	23,928	62,800	157,628	30,460	13,354	53,358
$12,000 under $13,000	256,850	1,421,465	120,899	352,046	68,482	148,523	14,868	27,599	18,883	22,778	160,262	33,238	20,616	75,082
$13,000 under $14,000	230,523	1,374,027	99,090	253,427	88,706	172,674	9,960	15,344	19,649	36,517	186,785	36,443	20,811	65,636
$14,000 under $15,000	188,063	1,183,606	106,791	227,122	92,516	180,127	16,763	28,191	18,767	42,216	244,061	47,380	13,135	45,157
$15,000 under $16,000	203,096	1,319,068	90,633	268,193	98,308	204,105	11,425	22,419	16,930	55,684	271,289	65,612	11,536	65,188
$16,000 under $17,000	169,512	1,057,474	81,381	177,242	86,751	200,509	18,428	27,344	16,208	35,526	270,282	63,194	11,763	63,776
$17,000 under $18,000	196,434	1,305,954	82,751	216,268	99,918	197,397	11,194	12,907	20,631	50,221	309,109	68,583	10,364	35,907
$18,000 under $19,000	153,752	1,023,528	102,604	241,662	102,326	246,298	16,321	60,731	23,204	48,711	321,581	80,174	*5,951	*21,604
$19,000 under $20,000	140,772	943,741	87,774	166,541	129,516	253,102	11,524	39,710	19,488	66,531	380,121	91,865	*5,435	*7,012
$20,000 under $25,000	606,610	4,001,956	393,023	911,248	458,226	923,426	69,807	132,809	58,856	166,458	1,984,557	503,393	17,884	184,870
$25,000 under $30,000	420,094	3,387,120	294,669	836,532	389,435	842,275	61,318	203,449	69,769	192,558	1,808,034	490,971	13,105	129,089
$30,000 under $40,000	445,884	3,368,736	385,043	1,194,968	499,441	1,290,829	74,134	259,925	113,486	430,240	2,181,791	678,462	8,760	75,330
$40,000 under $50,000	184,716	1,784,988	202,700	928,148	231,706	704,391	56,200	271,353	55,567	318,591	744,079	296,508	4,216	41,840
$50,000 under $75,000	124,970	1,333,390	200,477	1,309,706	210,378	959,276	60,720	408,784	75,203	411,157	436,422	257,627	2,414	47,474
$75,000 under $100,000	33,078	329,753	76,453	761,054	68,015	387,507	25,536	234,377	31,078	206,642	114,840	108,078	*553	*7,874
$100,000 under $200,000	28,666	355,536	79,606	1,055,006	61,488	481,721	28,287	389,180	36,144	424,171	95,879	144,453	737	19,186
$200,000 under $500,000	7,172	115,068	20,725	499,205	14,352	176,066	10,793	341,559	13,025	306,499	19,684	56,826	170	10,293
$500,000 under $1,000,000	1,169	25,661	2,725	102,175	1,986	47,704	1,985	143,652	2,257	131,900	2,544	16,263	31	2,119
$1,000,000 or more	433	11,006	958	55,860	738	31,292	844	154,246	912	157,172	918	10,291	6	61
Taxable returns, total	**5,591,779**	**33,404,117**	**3,053,228**	**10,711,533**	**3,059,110**	**7,957,636**	**591,384**	**2,871,841**	**773,568**	**3,526,348**	**9,969,896**	**3,108,219**	**249,126**	**1,241,473**
Total nontaxable returns	**1,281,880**	**3,777,860**	**631,352**	**1,210,571**	**424,464**	**1,822,345**	**83,848**	**146,489**	**77,115**	**117,622**	**343,130**	**110,145**	**60,258**	**142,403**

Size of adjusted gross income	Unemployment compensation				Statutory adjustments								Number of exemptions	Taxable income	
	Total		In adjusted gross income		Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self—employed retirement (Keogh) plan				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**6,323,186**	**7,141,543**	**1,223,238**	**998,127**	**11,558,863**	**24,685,773**	**238,929**	**921,095**	**2,467,265**	**3,223,565**	**589,847**	**2,033,957**	**225,087,422**	**86,846,124**	**1,154,749,564**
No adjusted gross income	17,606	22,893	**	**	43,925	238,363	12,081	50,252	3,411	2,923	2,418	2,700	1,432,640	—	—
$1 under $1,000	55,902	75,205	**2,157	**446	39,090	138,459	21,187	98,109	*555	*809	**	**	4,197,632	29,225	11,178
$1,000 under $2,000	123,367	231,419	*4,093	*998	53,678	142,189	16,823	87,684	*2,791	*2,915	**494	**373	5,923,796	3,818,328	2,129,138
$2,000 under $3,000	234,164	290,338	*3,950	*2,848	69,757	234,655	20,204	90,141	*4,977	*2,448	*11	*8	6,498,265	3,994,198	5,577,336
$3,000 under $4,000	308,297	436,523	*10,927	*1,685	106,508	177,376	10,796	46,387	9,449	5,340	*823	*221	6,624,901	3,781,902	8,202,705
$4,000 under $5,000	289,781	293,018	*8,970	*5,468	143,581	318,131	26,647	116,605	11,618	5,085	*1,550	*1,233	6,844,252	3,736,547	10,674,603
$5,000 under $6,000	349,216	369,177	*9,957	*5,557	156,407	296,211	13,599	58,125	18,111	10,112	*1,040	*561	7,602,986	3,980,288	14,723,529
$6,000 under $7,000	322,851	320,725	*10,324	*6,809	228,576	376,162	22,142	84,465	32,087	20,154	5,148	2,666	8,377,184	4,216,532	19,166,696
$7,000 under $8,000	347,474	408,853	*11,719	*17,507	239,393	388,413	14,421	55,580	23,929	18,723	3,017	3,316	8,379,214	4,014,493	21,529,024
$8,000 under $9,000	279,924	323,285	*4,881	*4,056	265,255	421,053	8,601	40,702	33,371	27,362	8,092	7,088	7,904,483	3,687,480	23,182,615
$9,000 under $10,000	291,038	370,039	*9,969	*2,181	278,721	437,245	9,773	36,733	50,081	46,248	4,315	4,446	7,630,497	3,531,499	25,497,619
$10,000 under $11,000	226,503	299,046	*5,509	*4,007	273,470	535,386	15,496	52,060	39,748	36,747	4,372	6,121	7,194,507	3,185,940	25,720,068
$11,000 under $12,000	205,793	255,007	*4,918	*1,629	289,181	512,264	*10,878	*39,342	55,617	60,113	8,183	10,717	7,016,714	3,003,449	26,747,222
$12,000 under $13,000	223,617	255,151	*4,431	*2,579	329,807	518,639	9,623	20,967	60,840	64,315	7,332	6,330	7,076,192	2,907,623	28,308,382
$13,000 under $14,000	229,372	266,099	*4,498	*3,180	341,308	525,059	*6,051	*14,497	49,701	53,525	5,920	6,200	6,892,315	2,730,586	29,010,402
$14,000 under $15,000	247,507	289,262	*5,776	*4,984	380,560	637,504	12,559	22,954	60,276	67,409	8,631	15,348	6,652,846	2,562,689	29,431,949
$15,000 under $16,000	202,575	221,952	*1,356	*649	340,174	657,563	*2,296	*2,977	54,403	62,272	7,694	8,547	6,324,094	2,404,690	29,588,774
$16,000 under $17,000	188,787	243,024	7,871	4,874	358,937	701,198	*754	*204	69,014	88,413	7,959	10,962	6,425,256	2,336,079	30,712,467
$17,000 under $18,000	182,018	184,088	*1,668	*1,020	342,785	626,663	*884	*878	53,014	61,325	7,844	13,738	6,423,766	2,250,524	31,488,516
$18,000 under $19,000	193,740	210,903	*10,073	*2,203	351,644	555,709	*3,602	*2,273	52,789	63,630	10,845	16,291	6,585,418	2,247,645	33,224,781
$19,000 under $20,000	180,318	218,063	17,827	10,392	371,576	590,330	*321	*125	75,388	94,582	11,833	18,513	6,270,165	2,136,931	33,430,055
$20,000 under $25,000	663,951	611,289	144,484	70,414	1,658,360	2,940,427	—	—	327,043	402,866	54,489	97,761	28,433,597	9,005,380	162,070,696
$25,000 under $30,000	430,922	382,062	417,735	299,805	1,365,574	2,579,689	—	—	310,709	409,494	57,157	114,330	20,760,474	6,309,593	139,555,372
$30,000 under $40,000	412,881	439,150	407,708	423,157	1,761,769	3,650,278	—	—	485,034	671,364	93,873	278,739	21,843,847	6,446,537	178,583,234
$40,000 under $50,000	81,298	82,168	79,079	81,483	772,095	2,040,980	—	—	251,403	388,344	71,355	281,161	7,567,198	2,204,703	79,149,000
$50,000 under $75,000	27,992	33,180	27,264	32,142	629,914	2,333,345	*191	*36	214,118	348,549	106,071	522,062	5,079,760	1,461,533	70,375,997
$75,000 under $100,000	4,002	6,648	3,834	5,116	183,214	897,609	—	—	61,515	106,326	47,913	281,330	1,510,782	416,345	29,060,847
$100,000 under $200,000	2,010	2,640	1,987	2,607	151,154	920,713	—	—	46,952	84,772	41,227	259,440	1,292,410	353,124	38,072,192
$200,000 under $500,000	253	302	**273	**331	28,235	224,456	—	—	8,271	15,464	8,886	55,084	276,758	78,704	18,108,596
$500,000 under $1,000,000	21	32	**	**	3,258	45,773	—	—	834	1,546	1,117	7,260	33,908	10,023	5,277,295
$1,000,000 or more	*6	*3	**	**	957	23,933	—	—	216	388	238	1,409	11,565	3,534	6,139,274
Taxable returns, total	**5,117,213**	**5,481,614**	**1,194,071**	**979,124**	**10,830,100**	**22,633,973**	**114,450**	**362,871**	**2,382,243**	**3,144,746**	**564,052**	**2,001,879**	**180,602,717**	**71,558,069**	**1,125,105,348**
Total nontaxable returns	**1,205,973**	**1,659,928**	**29,167**	**19,003**	**728,763**	**2,051,801**	**124,479**	**558,224**	**85,022**	**78,819**	**25,795**	**32,078**	**44,484,705**	**15,288,055**	**29,644,216**

Footnotes at end of table.

Table 2.—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax before credits		Total tax credits		Additional tax for tax preferences						Total income tax		Self-employment tax	
					Total		Minimum tax		Alternative minimum tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**74,117,123**	**219,306,130**	**18,621,869**	**6,556,492**	**197,238**	**1,004,456**	**68,505**	**274,607**	**133,927**	**729,850**	**71,577,417**	**213,754,094**	**7,577,318**	**5,268,369**
No adjusted gross income	385	210	**179	**13	5,731	49,781	2,294	15,034	3,694	34,747	5,927	49,978	93,608	32,658
$1 under $1,000	*1,719	*5,498	**	**	*255	*807	*19	*71	*236	*736	*1,973	*6,305	72,843	7,381
$1,000 under $2,000	98,555	5,833	—	—	*849	*1,448	*820	*1,298	*30	*150	99,404	7,281	152,490	19,073
$2,000 under $3,000	126,216	15,584	*570	*12	*772	*282	*10	*16	*762	*266	126,944	15,855	208,680	33,980
$3,000 under $4,000	2,000,325	103,651	75,188	3,038	*148	*398	*35	*16	*114	*383	1,953,373	101,012	264,672	58,926
$4,000 under $5,000	2,749,747	412,962	339,874	22,222	*904	*1,789	*395	*1,293	*509	*496	2,494,539	392,529	286,165	77,392
$5,000 under $6,000	3,133,661	869,569	546,137	73,675	*237	*880	*14	*68	*223	*811	2,714,334	796,773	282,447	88,444
$6,000 under $7,000	3,541,304	1,417,494	785,420	134,456	73	332	*31	*65	*60	*268	2,982,051	1,283,371	258,380	93,352
$7,000 under $8,000	3,626,182	1,834,032	1,015,612	195,346	*257	*2,162	*71	*638	*197	*1,524	3,106,087	1,640,848	248,292	99,222
$8,000 under $9,000	3,518,035	2,213,602	1,129,422	187,347	439	1,803	*12	*51	*427	*1,752	3,251,848	2,028,058	280,358	128,670
$9,000 under $10,000	3,441,803	2,668,820	1,157,056	124,253	1,570	874	*741	*418	*841	*456	3,334,728	2,545,442	253,663	119,423
$10,000 under $11,000	3,129,120	2,901,873	434,862	77,463	2,357	3,130	*207	*101	2,152	3,029	3,076,058	2,827,539	258,361	132,328
$11,000 under $12,000	2,969,836	3,178,157	418,116	79,919	3,520	1,452	*44	*315	3,520	1,137	2,924,005	3,099,689	226,296	121,429
$12,000 under $13,000	2,885,037	3,528,708	477,908	95,343	724	911	*103	*29	656	881	2,853,348	3,434,276	229,891	124,885
$13,000 under $14,000	2,709,819	3,758,838	413,621	86,726	*220	*1,117	*135	*210	*85	*907	2,686,043	3,673,229	218,284	132,530
$14,000 under $15,000	2,556,146	3,958,697	485,032	106,617	1,319	1,665	*228	*244	*1,091	*1,421	2,527,621	3,853,745	228,206	140,491
$15,000 under $16,000	2,396,497	4,098,813	489,135	115,350	1,746	1,613	*297	*241	*1,449	*1,371	2,371,343	3,985,076	224,301	143,583
$16,000 under $17,000	2,330,280	4,396,546	461,922	103,229	1,518	2,589	*196	*1,029	*1,326	*1,560	2,308,921	4,295,906	218,607	146,810
$17,000 under $18,000	2,244,242	4,622,270	500,215	113,480	2,047	1,337	*53	*151	1,994	1,185	2,225,457	4,510,126	207,349	145,901
$18,000 under $19,000	2,245,501	4,967,492	512,856	137,104	1,594	1,215	*122	*435	*1,493	*780	2,226,778	4,831,602	207,047	146,052
$19,000 under $20,000	2,134,853	5,139,000	506,777	131,794	713	1,471	*145	*265	*591	*1,206	2,119,123	5,008,678	181,742	135,896
$20,000 under $25,000	9,001,288	26,280,824	2,352,866	615,000	10,821	14,256	2,273	3,285	8,603	10,971	8,953,081	25,680,080	851,465	656,656
$25,000 under $30,000	6,304,957	24,956,762	1,936,847	571,336	18,435	26,981	3,956	6,249	14,524	20,732	6,283,409	24,412,408	573,748	521,348
$30,000 under $40,000	6,444,831	36,261,997	2,355,323	790,241	28,262	54,040	6,212	10,783	22,107	43,257	6,430,778	35,525,795	672,759	724,246
$40,000 under $50,000	2,204,353	18,864,040	905,535	497,350	25,454	56,368	6,867	13,160	18,979	43,207	2,200,923	18,423,057	323,160	422,070
$50,000 under $75,000	1,460,859	20,357,600	759,523	736,106	34,340	123,424	15,300	40,625	20,150	82,799	1,457,283	19,744,918	331,441	478,167
$75,000 under $100,000	416,299	10,243,204	249,113	413,526	17,832	99,820	9,740	35,587	8,797	64,233	416,254	9,929,498	112,273	170,326
$100,000 under $200,000	353,055	15,989,045	240,698	660,735	24,166	225,720	12,901	62,841	12,767	162,879	353,348	15,554,030	88,893	133,513
$200,000 under $500,000	78,663	9,226,614	60,651	306,624	8,572	178,102	4,329	48,987	4,958	129,115	78,866	9,098,091	18,657	27,117
$500,000 under $1,000,000	10,021	3,058,047	8,363	100,852	1,667	72,587	717	18,277	1,091	54,310	10,036	3,029,782	2,426	3,365
$1,000,000 or more	3,534	3,970,349	3,048	77,334	696	76,102	238	12,825	501	63,277	3,534	3,969,117	814	1,136
Taxable returns, total	**71,556,321**	**218,292,286**	**16,061,067**	**5,542,648**	**197,238**	**1,004,456**	**68,505**	**274,607**	**133,927**	**729,850**	**71,577,417**	**213,754,094**	**5,776,904**	**4,581,691**
Total nontaxable returns	**2,560,802**	**1,013,844**	**2,560,802**	**1,013,844**	—	—	—	—	—	—	—	—	**1,800,414**	**684,678**

Size of adjusted gross income	Total tax liability		Taxpayments				Advance earned income credit payments		Tax due at time of filing		Overpayment			
			Total		Income tax withheld						Total		Refund	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total	**73,012,805**	**219,244,082**	**86,706,112**	**236,845,190**	**81,404,450**	**199,772,867**	**25,012**	**3,279**	**18,473,483**	**26,797,803**	**71,727,357**	**45,804,533**	**69,846,610**	**43,069,222**
No adjusted gross income	77,774	98,908	265,183	316,491	151,947	184,220	—	—	48,334	53,920	247,630	277,139	231,251	244,814
$1 under $1,000	66,055	13,097	2,811,489	151,513	2,769,022	132,837	—	—	60,171	9,502	2,863,241	159,748	2,854,061	151,721
$1,000 under $2,000	228,279	23,854	4,003,821	498,216	3,943,606	478,068	—	—	193,609	17,054	4,045,808	540,179	4,031,963	533,755
$2,000 under $3,000	297,600	43,854	3,933,359	849,168	3,841,531	815,903	—	—	213,590	31,057	3,936,948	953,696	3,918,166	945,905
$3,000 under $4,000	2,091,157	145,555	3,485,303	1,128,464	3,382,581	1,077,772	*2,146	*294	317,345	44,966	3,483,017	1,210,444	3,458,474	1,196,018
$4,000 under $5,000	2,600,498	451,489	3,193,498	1,363,615	3,055,788	1,306,956	—	—	488,999	82,330	3,129,737	1,255,649	3,094,094	1,245,361
$5,000 under $6,000	2,809,879	856,159	3,490,610	1,939,624	3,265,599	1,838,660	*1,881	*340	504,757	106,225	3,349,923	1,500,735	3,281,230	1,476,633
$6,000 under $7,000	3,085,035	1,349,077	3,792,386	2,606,266	3,551,491	2,471,742	*6,069	*1,517	553,101	131,624	3,557,622	1,667,452	3,488,604	1,643,835
$7,000 under $8,000	3,213,215	1,721,675	3,689,165	2,962,907	3,417,543	2,784,059	*3,723	*264	606,067	165,880	3,351,277	1,547,254	3,264,146	1,518,729
$8,000 under $9,000	3,341,639	2,150,799	3,443,586	3,300,018	3,164,667	3,105,016	*8,139	*782	621,696	210,804	3,073,485	1,399,399	2,986,826	1,369,566
$9,000 under $10,000	3,396,135	2,671,297	3,367,053	3,801,256	3,093,173	3,542,239	—	—	587,349	229,811	2,945,646	1,365,993	2,856,319	1,321,410
$10,000 under $11,000	3,119,241	2,964,946	3,068,078	3,953,544	2,795,730	3,657,636	*1,455	*31	627,090	265,861	2,562,086	1,254,430	2,487,819	1,218,864
$11,000 under $12,000	2,962,420	3,225,707	2,909,345	4,253,323	2,666,924	3,935,944	*1,535	*28	589,491	234,422	2,412,526	1,262,014	2,343,785	1,221,838
$12,000 under $13,000	2,877,431	3,563,332	2,818,233	4,566,742	2,582,823	4,208,474	—	—	592,306	264,844	2,313,790	1,268,254	2,244,819	1,222,609
$13,000 under $14,000	2,705,224	3,810,773	2,669,967	4,759,671	2,486,651	4,434,163	—	—	544,916	264,531	2,178,093	1,213,429	2,125,615	1,182,257
$14,000 under $15,000	2,549,206	3,999,241	2,511,439	5,002,379	2,347,527	4,666,747	—	—	512,547	268,044	2,043,867	1,271,182	1,988,756	1,227,921
$15,000 under $16,000	2,395,907	4,132,845	2,362,534	5,091,734	2,212,837	4,755,825	—	—	510,997	299,859	1,893,330	1,258,755	1,846,447	1,218,866
$16,000 under $17,000	2,325,006	4,448,360	2,296,754	5,412,540	2,161,534	5,058,978	—	—	497,931	298,702	1,836,522	1,262,881	1,779,486	1,217,958
$17,000 under $18,000	2,239,703	4,664,234	2,211,455	5,575,762	2,071,247	5,170,151	—	—	496,103	339,535	1,753,335	1,251,063	1,701,779	1,209,557
$18,000 under $19,000	2,240,749	4,991,428	2,213,563	6,040,998	2,085,746	5,618,535	—	—	483,780	315,785	1,764,748	1,365,355	1,712,236	1,312,463
$19,000 under $20,000	2,132,598	5,151,267	2,121,708	6,180,958	2,010,843	5,791,782	—	—	479,219	300,391	1,656,816	1,330,081	1,613,617	1,280,449
$20,000 under $25,000	8,991,690	26,369,157	8,912,854	30,601,546	8,509,286	28,803,103	*30	*19	2,239,171	1,723,023	6,756,718	5,955,856	6,586,304	5,792,334
$25,000 under $30,000	6,301,283	24,965,469	6,267,971	28,002,699	5,970,149	26,027,276	—	—	1,806,258	1,647,165	4,498,448	4,684,458	4,365,399	4,500,302
$30,000 under $40,000	6,440,289	36,294,506	6,402,323	38,266,206	6,051,655	34,915,752	*20	*1	2,369,442	3,042,306	4,075,191	5,014,007	3,904,307	4,729,436
$40,000 under $50,000	2,203,452	18,878,471	2,177,168	18,563,867	1,972,015	15,557,131	—	—	1,066,615	2,257,193	1,137,385	1,943,045	1,034,208	1,720,870
$50,000 under $75,000	1,458,877	20,268,435	1,436,589	18,402,621	1,193,880	13,005,426	**14	**4	868,151	3,487,127	592,070	1,621,779	472,969	1,224,511
$75,000 under $100,000	416,534	10,118,872	410,124	8,762,310	317,772	5,345,693	—	—	278,960	2,008,765	137,734	652,246	97,521	433,405
$100,000 under $200,000	353,460	15,715,920	349,026	13,009,436	264,795	7,195,714	—	—	247,391	3,517,944	106,126	812,380	65,180	502,284
$200,000 under $500,000	78,885	9,140,982	78,046	7,107,180	57,105	3,029,055	—	—	57,896	2,373,107	20,889	339,607	10,035	153,105
$500,000 under $1,000,000	10,050	3,039,075	9,969	2,126,985	6,714	574,987	—	—	7,488	1,005,715	2,533	93,837	937	30,494
$1,000,000 or more	3,534	3,975,299	3,513	2,247,153	2,269	283,022	**	**	2,713	1,800,313	816	72,188	257	21,954
Taxable returns, total	**71,577,417**	**218,627,565**	**69,138,136**	**231,552,562**	**64,648,690**	**195,102,734**	**12,912**	**1,039**	**17,524,996**	**26,438,608**	**53,995,585**	**39,365,332**	**52,287,376**	**36,809,899**
Total nontaxable returns	**1,435,388**	**616,517**	**17,567,976**	**5,292,628**	**16,755,760**	**4,670,133**	**12,100**	**2,240**	**948,487**	**359,195**	**17,731,772**	**6,439,201**	**17,559,234**	**6,259,323**

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

**Data combined to avoid disclosure of information for specific taxpayers.

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

Table 3.—All Returns, Returns With Zero Bracket Amount Only, and for Returns With Itemized Deductions: Exemptions, Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns		Returns with zero bracket amount only			Returns with itemized deductions						
	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income	Zero bracket amount	Number of returns	Adjusted gross income	Total itemized deductions	Excess itemized deductions		Medical and dental expense deduction	
									Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**92,616,213**	**1,483,666,582**	**60,623,083**	**670,545,524**	**148,752,988**	**26,481,524**	**794,441,066**	**182,910,289**	**26,134,768**	**100,089,448**	**17,952,362**	**12,843,455**
No adjusted gross income	525,926	—7,936,655	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,253,653	1,878,880	25,801	21,512	6,277	13,171	7,015	125,536	9,747	94,472	8,871	11,025
$1,000 under $2,000	4,553,347	6,838,317	3,755,341	5,621,007	1,946,879	86,065	128,004	166,206	23,073	82,069	25,623	41,199
$2,000 under $3,000	4,508,574	11,181,659	3,922,560	9,729,262	5,318,666	97,738	240,850	219,882	30,661	101,286	29,197	49,845
$3,000 under $4,000	4,132,656	14,467,929	3,698,704	12,932,206	7,334,100	104,503	368,434	318,098	64,259	104,844	62,935	87,330
$4,000 under $5,000	3,878,952	17,407,687	3,649,518	16,372,407	7,625,636	106,052	479,617	385,388	81,034	150,834	75,412	108,379
$5,000 under $6,000	4,061,083	22,368,548	3,829,087	21,095,853	8,618,286	170,375	939,290	648,891	151,589	247,814	138,148	220,368
$6,000 under $7,000	4,267,397	27,707,117	4,021,863	26,104,125	9,704,655	212,642	1,386,818	870,496	199,806	332,598	164,536	237,636
$7,000 under $8,000	4,043,370	30,285,021	3,749,133	28,082,485	9,467,074	282,617	2,116,090	1,234,253	269,304	505,723	219,205	385,373
$8,000 under $9,000	3,718,707	31,596,663	3,413,450	28,992,001	8,905,562	298,566	2,548,252	1,429,023	291,783	630,398	254,302	359,059
$9,000 under $10,000	3,544,269	33,633,335	3,191,785	30,280,102	8,458,649	348,864	3,318,468	1,519,533	335,177	564,184	275,449	284,517
$10,000 under $11,000	3,204,766	33,638,824	2,779,602	29,166,315	7,449,598	423,657	4,457,219	1,938,851	418,004	794,110	336,694	432,293
$11,000 under $12,000	3,011,101	34,601,755	2,551,976	29,306,695	6,969,728	459,125	5,295,060	2,157,184	450,909	891,508	379,688	473,026
$12,000 under $13,000	2,911,977	36,362,047	2,383,877	29,755,818	6,618,684	528,100	6,606,229	2,525,628	525,943	1,018,231	428,643	458,925
$13,000 under $14,000	2,736,544	36,946,496	2,168,981	29,271,709	6,155,089	567,563	7,674,787	2,714,182	564,119	1,083,680	448,668	480,636
$14,000 under $15,000	2,566,552	37,217,775	1,940,324	28,130,204	5,581,094	626,228	9,087,571	2,970,989	623,397	1,160,362	470,242	407,680
$15,000 under $16,000	2,408,633	37,340,329	1,715,798	26,601,929	5,047,812	692,835	10,738,400	3,460,153	688,262	1,449,713	503,732	392,779
$16,000 under $17,000	2,337,552	38,549,887	1,620,555	26,723,304	4,822,155	716,997	11,826,583	3,549,848	714,089	1,439,992	484,923	382,647
$17,000 under $18,000	2,253,480	39,428,424	1,496,932	26,180,965	4,531,820	756,548	13,247,459	3,814,439	750,162	1,555,067	524,673	439,537
$18,000 under $19,000	2,250,365	41,641,053	1,397,597	25,852,725	4,302,250	852,768	15,788,329	4,453,052	847,288	1,861,837	606,693	395,640
$19,000 under $20,000	2,137,734	41,665,873	1,250,246	24,370,734	3,856,336	887,488	17,295,139	4,725,059	886,913	1,987,810	605,069	374,221
$20,000 under $25,000	9,009,214	201,424,044	4,339,182	96,292,810	13,836,742	4,670,032	105,131,235	25,863,959	4,656,821	11,016,351	3,115,858	1,838,397
$25,000 under $30,000	6,314,186	172,472,245	2,060,645	55,987,707	6,732,588	4,253,541	116,484,538	26,098,046	4,240,699	12,218,530	2,803,510	1,538,313
$30,000 under $40,000	6,454,074	220,130,631	1,268,555	42,658,277	4,185,717	5,185,519	177,472,354	36,988,503	5,177,185	19,790,766	3,413,062	1,769,064
$40,000 under $50,000	2,205,166	97,230,478	248,798	10,856,038	815,696	1,956,368	86,374,440	17,050,157	1,953,651	10,540,890	1,286,036	661,558
$50,000 under $75,000	1,463,365	86,605,139	109,031	6,368,189	351,803	1,354,334	80,236,950	15,658,135	1,351,831	11,178,845	843,787	558,953
$75,000 under $100,000	417,117	35,802,515	19,392	1,638,314	63,625	397,725	34,164,201	6,579,915	397,429	5,265,047	228,506	187,419
$100,000 under $200,000	353,945	46,503,656	12,801	1,654,015	41,498	341,144	44,849,641	8,297,784	340,742	7,172,739	173,655	194,108
$200,000 under $500,000	78,912	22,242,466	1,439	394,101	4,645	77,473	21,848,365	4,126,323	77,417	3,872,290	38,337	61,963
$500,000 under $1,000,000	10,054	6,661,556	83	52,080	251	9,971	6,609,476	1,386,247	9,964	1,354,122	5,126	9,681
$1,000,000 or more	3,542	7,772,888	27	52,638	74	3,515	7,720,250	1,634,527	3,510	1,623,334	1,782	1,884
Taxable returns, total	**71,577,417**	**1,399,393,725**	**46,144,958**	**615,853,720**	**126,811,970**	**25,423,098**	**783,908,538**	**175,003,461**	**25,106,511**	**95,312,877**	**17,078,067**	**10,720,430**
Total nontaxable returns	**21,038,796**	**64,272,857**	**14,478,125**	**54,691,804**	**21,941,018**	**1,058,426**	**10,532,528**	**7,906,828**	**1,028,257**	**4,776,571**	**874,295**	**2,123,025**

Size of adjusted gross income	Returns with itemized deductions—Continued											
	Taxes paid deduction		Contributions deduction		Interest paid deduction		Miscellaneous deductions				Zero bracket amount	
							Total		Net casualty or theft loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**26,314,056**	**60,553,425**	**24,564,373**	**22,126,900**	**24,491,570**	**73,619,686**	**22,314,882**	**13,766,823**	**2,583,793**	**2,752,633**	**26,223,041**	**81,946,559**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	9,777	13,754	10,102	2,120	8,850	35,616	6,382	63,021	*666	*270	*3,424	*4,901
$1,000 under $2,000	70,797	37,977	30,184	13,468	23,117	57,442	29,728	16,120	*31	*1,608	62,987	140,883
$2,000 under $3,000	66,441	36,242	33,676	18,038	30,552	92,320	50,091	23,438	*43	*9	71,638	153,076
$3,000 under $4,000	81,780	55,600	61,740	27,833	51,722	102,699	70,834	44,636	*8,506	*6,861	83,198	145,430
$4,000 under $5,000	90,609	71,226	58,314	31,678	69,712	135,565	67,836	38,540	8,622	4,307	87,029	165,377
$5,000 under $6,000	157,730	120,490	143,429	65,402	118,203	198,110	120,977	44,520	11,414	10,666	151,201	319,242
$6,000 under $7,000	205,877	171,471	181,954	97,201	159,593	303,308	146,445	60,879	9,091	13,624	194,669	432,025
$7,000 under $8,000	270,342	225,944	230,344	123,178	217,047	415,719	203,459	84,038	22,742	24,981	265,360	615,632
$8,000 under $9,000	290,254	277,575	245,005	139,300	254,831	568,035	215,035	85,055	16,646	24,596	274,030	679,470
$9,000 under $10,000	342,719	336,558	297,543	141,361	303,859	654,385	278,235	102,713	26,646	24,096	339,714	893,264
$10,000 under $11,000	418,692	421,385	373,663	229,134	361,538	732,619	323,477	123,420	38,416	29,590	406,338	1,070,071
$11,000 under $12,000	452,859	467,437	405,721	224,619	396,780	819,761	356,758	172,342	55,252	62,568	451,473	1,221,936
$12,000 under $13,000	526,510	589,340	487,115	291,700	479,415	1,022,261	403,538	163,401	35,968	45,417	523,746	1,463,985
$13,000 under $14,000	565,730	656,131	499,584	274,024	503,829	1,110,708	451,693	192,683	51,012	46,218	561,605	1,599,642
$14,000 under $15,000	624,458	764,899	573,267	331,724	590,714	1,222,823	526,773	243,862	61,593	59,906	622,365	1,795,704
$15,000 under $16,000	691,474	893,067	632,710	371,964	645,224	1,484,398	583,712	317,945	67,170	99,775	688,892	1,989,252
$16,000 under $17,000	716,997	966,342	659,459	356,806	685,124	1,564,496	611,282	279,557	59,013	52,426	715,524	2,100,257
$17,000 under $18,000	756,515	998,821	685,232	387,587	713,837	1,700,659	647,422	287,835	70,169	68,884	753,592	2,248,344
$18,000 under $19,000	848,376	1,240,669	781,745	454,645	801,746	1,988,618	713,274	373,480	69,625	120,332	850,048	2,584,837
$19,000 under $20,000	886,979	1,382,294	817,900	493,228	842,174	2,119,228	764,904	356,088	83,053	60,532	886,685	2,732,365
$20,000 under $25,000	4,667,164	7,928,896	4,327,527	2,521,833	4,494,297	11,636,309	4,011,266	1,938,524	447,684	321,545	4,666,198	14,838,564
$25,000 under $30,000	4,250,720	8,727,873	4,004,349	2,616,878	4,061,900	11,341,205	3,697,481	1,873,778	380,910	308,537	4,248,948	13,864,784
$30,000 under $40,000	5,183,976	13,096,800	4,998,306	3,973,212	4,922,085	15,307,637	4,565,524	2,841,790	540,896	580,839	5,177,982	17,171,916
$40,000 under $50,000	1,955,209	6,505,210	1,904,878	2,124,207	1,816,124	6,555,248	1,675,623	1,203,935	237,014	228,176	1,955,905	6,509,766
$50,000 under $75,000	1,353,317	6,174,461	1,315,392	2,059,891	1,221,955	5,753,992	1,117,911	1,110,839	174,329	239,886	1,352,502	4,473,872
$75,000 under $100,000	397,408	2,608,893	384,690	988,458	347,820	2,300,662	321,426	494,484	50,647	109,185	396,953	1,312,825
$100,000 under $200,000	340,515	3,268,759	331,601	1,492,852	293,213	2,681,778	277,833	660,286	43,866	143,006	340,323	1,122,508
$200,000 under $500,000	77,365	1,517,313	75,739	1,064,682	65,156	1,147,132	64,317	335,234	10,614	46,299	77,265	253,424
$500,000 under $1,000,000	9,957	457,410	9,754	483,946	8,242	320,476	8,547	114,735	1,564	10,080	9,940	32,034
$1,000,000 or more	3,509	540,589	3,450	725,930	2,911	246,477	3,099	119,647	591	8,413	3,507	11,173
Taxable returns, total	**25,304,795**	**59,271,314**	**23,704,684**	**21,461,800**	**23,614,844**	**70,422,911**	**21,626,310**	**13,127,006**	**2,518,178**	**2,443,428**	**25,413,111**	**80,072,821**
Total nontaxable returns	**1,009,261**	**1,282,111**	**859,689**	**665,099**	**876,726**	**3,196,776**	**688,572**	**639,817**	**65,615**	**309,205**	**809,930**	**1,873,738**

Footnotes at end of table.

Table 3.—All Returns, Returns With Zero Bracket Amount Only, and for Returns With Itemized Deductions: Exemptions, Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with itemized deductions—Continued											
	Unused zero bracket amount		Exemptions		Taxable income		Income tax after credits		Additional tax for tax preferences		Total income tax	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**343,736**	**456,613**	**84,887,818**	**84,665,973**	**26,223,041**	**611,220,692**	**25,384,555**	**137,527,273**	**144,120**	**855,988**	**25,423,098**	**138,383,261**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	*3,424	*7,013	30,900	30,596	*3,424	*4,901	—	—	*59	*269	*59	*269
$1,000 under $2,000	62,992	129,592	122,312	122,185	62,987	160,991	57,705	2,832	*620	*1,024	58,325	3,856
$2,000 under $3,000	67,077	123,786	164,678	163,085	71,638	213,643	60,178	8,649	*391	*60	60,569	8,709
$3,000 under $4,000	40,244	46,978	179,604	178,939	83,198	192,639	41,795	6,625	*146	*392	41,941	7,017
$4,000 under $5,000	25,018	30,521	188,151	185,495	87,029	230,328	38,790	9,284	*9	*153	38,799	9,437
$5,000 under $6,000	18,786	23,014	326,590	324,320	151,201	451,622	86,406	17,425	*32	*238	86,438	17,664
$6,000 under $7,000	12,836	17,288	445,563	443,487	194,669	696,134	109,884	32,011	*60	*308	109,944	32,319
$7,000 under $8,000	13,313	13,699	615,809	612,466	265,360	1,076,803	167,343	59,852	*257	*2,162	167,600	62,014
$8,000 under $9,000	*6,783	*8,001	693,605	685,927	274,030	1,319,381	195,511	89,334	370	1,258	195,881	90,591
$9,000 under $10,000	13,687	13,096	896,079	891,045	339,714	1,890,488	264,155	144,652	1,231	644	265,247	145,296
$10,000 under $11,000	*5,653	*5,128	1,040,314	1,033,558	406,338	2,667,815	358,310	245,762	1,324	955	359,289	246,717
$11,000 under $12,000	*6,695	*7,616	1,232,436	1,227,861	451,473	3,202,222	406,965	307,471	2,056	1,330	408,296	308,802
$12,000 under $13,000	*2,157	*1,754	1,466,078	1,460,140	523,746	4,150,762	493,567	431,776	399	891	493,929	432,666
$13,000 under $14,000	*3,444	*431	1,545,460	1,537,987	561,605	5,072,430	534,517	569,223	*219	*1,117	534,736	570,340
$14,000 under $15,000	*2,831	*894	1,771,931	1,766,448	622,365	6,171,473	607,270	728,556	843	899	608,045	729,456
$15,000 under $16,000	*4,573	*3,522	1,938,069	1,931,304	688,892	7,364,705	672,106	913,599	*994	*872	672,862	914,472
$16,000 under $17,000	*2,908	*190	2,067,298	2,057,592	715,524	8,334,311	698,200	1,082,722	817	2,392	698,536	1,085,113
$17,000 under $18,000	6,386	4,079	2,288,104	2,276,748	753,592	9,434,719	732,091	1,262,898	1,288	1,239	733,223	1,264,137
$18,000 under $19,000	*5,480	*3,443	2,646,277	2,639,574	850,048	11,300,585	840,087	1,555,779	*1,209	*1,202	840,862	1,556,981
$19,000 under $20,000	*575	*104	2,746,003	2,739,460	886,685	12,571,027	878,554	1,775,500	713	1,471	879,216	1,776,972
$20,000 under $25,000	11,712	5,218	15,386,868	15,351,528	4,666,198	78,790,462	4,636,284	12,027,219	8,156	11,940	4,640,013	12,039,159
$25,000 under $30,000	12,842	3,676	14,485,426	14,462,941	4,248,948	89,834,322	4,226,192	15,302,593	8,430	15,857	4,230,286	15,318,450
$30,000 under $40,000	8,334	3,004	18,018,980	17,985,009	5,177,982	139,744,631	5,160,852	27,406,584	17,604	36,986	5,167,312	27,443,570
$40,000 under $50,000	2,717	2,668	6,816,350	6,800,072	1,955,905	69,041,503	1,947,997	15,934,512	17,925	36,423	1,952,593	15,970,935
$50,000 under $75,000	2,503	1,316	4,754,614	4,744,469	1,352,502	64,331,394	1,344,818	17,980,575	27,968	99,962	1,350,098	18,080,537
$75,000 under $100,000	*296	*231	1,450,650	1,447,184	396,953	27,482,018	395,307	9,363,967	16,988	95,003	397,301	9,458,970
$100,000 under $200,000	402	262	1,251,994	1,249,429	340,323	36,458,509	339,222	14,743,426	23,234	217,395	340,787	14,960,821
$200,000 under $500,000	*56	*77	272,489	272,016	77,265	17,718,743	77,038	8,735,500	8,424	174,977	77,443	8,910,477
$500,000 under $1,000,000	*7	*6	33,684	33,628	9,940	5,225,432	9,913	2,928,955	1,660	72,507	9,958	3,001,462
$1,000,000 or more	*5	*5	11,502	11,482	3,507	6,086,699	3,498	3,859,990	694	76,063	3,510	3,936,053
Taxable returns, total	**313,567**	**422,410**	**81,442,337**	**81,251,792**	**25,413,111**	**607,898,053**	**25,384,555**	**137,527,273**	**144,120**	**855,988**	**25,423,098**	**138,383,261**
Total nontaxable returns	**30,169**	**34,202**	**3,445,481**	**3,414,181**	**809,930**	**3,322,639**	—	—	—	—	—	—

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

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

Table 4.—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Total number of principal residences	Returns with energy conservation expenditures							
			Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Expenditures for caulking	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**4,900,152**	**4,901,642**	**4,772,662**	**3,287,056**	**2,889,073**	**1,327,382**	**2,535,646**	**1,393,708**	**1,342,646**	**100,088**
No adjusted gross income	9,421	9,421	7,677	10,880	5,326	7,259	2,433	3,321	612	60
$1 under $1,000	*1,361	*1,361	*1,031	*764	*965	*553	*497	*208	—	—
$1,000 under $2,000	*1,693	*1,693	*1,693	*371	*573	*106	*338	*203	*781	*21
$2,000 under $3,000	8,049	8,049	8,015	5,648	*6,264	*3,963	*4,771	*1,681	*563	*3
$3,000 under $4,000	10,560	10,560	10,498	10,673	3,739	1,115	8,746	9,269	*1,667	*126
$4,000 under $5,000	30,910	30,910	25,348	12,127	18,823	7,342	7,243	2,003	*3,938	*329
$5,000 under $6,000	56,393	56,393	51,372	41,638	27,890	24,432	16,320	11,233	*5,431	*3,022
$6,000 under $7,000	50,329	50,329	45,620	27,328	30,247	15,492	26,151	11,005	*6,417	*214
$7,000 under $8,000	48,911	48,911	47,003	27,705	22,548	11,868	25,905	12,221	5,739	108
$8,000 under $9,000	68,880	68,880	63,187	41,587	36,055	21,833	34,734	16,269	19,888	2,112
$9,000 under $10,000	85,526	85,526	82,657	66,724	56,105	33,442	46,241	22,388	17,317	935
$10,000 under $11,000	80,359	80,359	79,567	47,496	44,731	16,777	34,882	16,420	17,518	6,183
$11,000 under $12,000	93,241	93,647	86,482	58,662	53,307	26,240	41,166	23,169	15,138	643
$12,000 under $13,000	111,225	111,225	107,661	77,005	71,823	36,624	58,967	31,740	27,048	1,003
$13,000 under $14,000	114,575	114,575	112,845	67,256	69,407	22,465	60,532	33,674	24,842	1,791
$14,000 under $15,000	145,715	145,715	142,503	100,862	83,777	33,177	73,799	43,722	34,690	10,881
$15,000 under $16,000	127,186	127,186	126,033	82,851	86,518	40,306	63,134	26,334	36,576	2,222
$16,000 under $17,000	140,235	140,235	139,367	109,695	85,945	51,656	72,860	37,383	34,291	4,122
$17,000 under $18,000	171,935	171,935	166,647	93,711	97,682	44,142	89,455	35,408	56,897	1,677
$18,000 under $19,000	172,516	172,546	169,154	111,798	99,516	38,005	96,916	58,482	50,855	1,935
$19,000 under $20,000	145,195	145,195	144,127	95,873	90,952	31,520	82,552	52,808	49,405	2,360
$20,000 under $25,000	861,020	861,020	839,015	506,388	532,787	203,110	457,633	214,869	253,337	18,072
$25,000 under $30,000	792,215	792,422	777,420	518,847	460,709	201,758	430,170	231,732	255,489	13,993
$30,000 under $40,000	920,235	920,712	900,352	636,784	541,116	253,771	472,631	268,344	263,351	14,430
$40,000 under $50,000	317,055	317,055	312,997	236,029	187,381	87,465	166,786	103,621	93,847	5,792
$50,000 under $75,000	221,621	221,964	215,151	175,999	117,754	64,568	109,597	75,827	51,404	4,368
$75,000 under $100,000	58,110	58,110	55,635	55,954	28,607	22,195	27,644	23,429	9,798	2,034
$100,000 under $200,000	46,313	46,338	44,601	52,281	24,044	21,191	19,867	20,895	5,029	1,285
$200,000 under $500,000	8,287	8,288	8,002	12,278	4,005	4,272	3,318	5,370	689	304
$500,000 under $1,000,000	835	835	773	1,369	368	575	292	479	69	43
$1,000,000 or more	246	247	229	473	109	159	66	203	20	20
Taxable returns, total	**4,694,894**	**4,695,978**	**4,592,711**	**3,117,805**	**2,769,493**	**1,241,467**	**2,455,281**	**1,331,288**	**1,313,881**	**95,908**
Total nontaxable returns	**205,258**	**205,664**	**179,951**	**169,251**	**119,580**	**85,916**	**80,365**	**62,420**	**28,765**	**4,180**

Size of adjusted gross income	Returns with energy conservation expenditures—Continued									
	Other current—year energy conservation expenditures		Maximum allowable energy conservation expenditures		Prior—year energy conservation expenditures		Maximum allowable current—year energy conservation expenditures		Energy conservation credit (before limitation)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**905,214**	**465,878**	**4,772,662**	**2,953,157**	**1,130,902**	**562,451**	**4,771,986**	**2,904,459**	**4,772,662**	**434,977**
No adjusted gross income	*511	*240	7,677	9,090	853	330	7,677	9,090	7,677	1,361
$1 under $1,000	*65	*3	*1,031	*762	*65	*11	*1,031	*762	*1,031	*114
$1,000 under $2,000	**784	**41	*1,693	*371	*51	*18	*1,693	*371	*1,693	*55
$2,000 under $3,000	**	**	8,015	5,648	—	—	8,015	5,648	8,015	842
$3,000 under $4,000	*1,236	*163	10,498	7,032	*2,070	*657	10,498	6,502	10,498	970
$4,000 under $5,000	*3,231	*2,453	25,348	12,127	*500	*145	25,348	12,127	25,348	1,815
$5,000 under $6,000	*11,557	*2,952	51,372	38,993	*9,668	*3,837	51,372	38,439	51,372	5,759
$6,000 under $7,000	*2,090	*616	45,620	27,311	*7,932	*6,312	45,620	27,311	45,620	4,090
$7,000 under $8,000	6,281	3,508	47,003	26,915	9,023	5,964	47,003	26,913	47,003	4,028
$8,000 under $9,000	5,500	1,373	63,187	40,961	9,670	4,023	63,187	40,961	63,187	6,129
$9,000 under $10,000	18,856	9,960	82,657	61,153	13,686	5,606	82,657	59,253	82,657	8,890
$10,000 under $11,000	13,907	8,117	79,567	42,610	13,909	5,168	79,567	42,502	79,567	6,350
$11,000 under $12,000	19,292	8,610	86,482	51,233	9,623	6,267	86,482	50,966	86,482	7,627
$12,000 under $13,000	12,106	7,638	107,661	69,179	14,743	7,106	107,661	68,367	107,661	10,243
$13,000 under $14,000	17,090	9,325	112,845	63,487	24,060	12,805	112,845	63,088	112,845	9,411
$14,000 under $15,000	24,422	13,083	142,503	83,891	42,899	18,210	142,503	83,876	142,503	12,564
$15,000 under $16,000	24,266	13,989	126,033	75,615	24,479	8,878	126,033	75,574	126,033	11,313
$16,000 under $17,000	34,137	16,534	139,367	97,356	33,360	18,692	139,367	96,224	139,367	14,405
$17,000 under $18,000	31,891	12,484	166,647	91,775	44,984	25,829	166,647	90,362	166,647	13,528
$18,000 under $19,000	33,562	13,376	169,154	98,495	32,655	14,549	169,154	98,116	169,154	14,709
$19,000 under $20,000	22,380	9,184	144,127	87,946	35,175	10,553	144,127	87,531	144,127	13,169
$20,000 under $25,000	138,598	70,338	839,015	474,824	201,009	97,642	839,015	466,224	839,015	69,775
$25,000 under $30,000	148,375	71,365	777,420	462,238	202,284	106,964	777,420	453,444	777,420	67,887
$30,000 under $40,000	192,846	100,239	900,352	563,804	243,245	121,954	899,720	549,981	900,352	82,393
$40,000 under $50,000	67,586	39,150	312,997	210,027	85,832	39,866	312,997	206,455	312,997	30,949
$50,000 under $75,000	51,674	31,236	215,151	154,430	5[illegible],503	29,592	215,151	150,673	215,151	22,558
$75,000 under $100,000	11,955	8,296	55,635	45,945	[illegible],872	5,445	55,635	45,246	55,635	6,783
$100,000 under $200,000	8,960	8,911	44,601	40,475	[illegible],602	5,172	44,565	39,276	44,601	5,884
$200,000 under $500,000	1,812	2,333	8,002	8,353	1,046	779	7,995	8,095	8,002	1,213
$500,000 under $1,000,000	181	272	773	848	79	60	773	831	773	125
$1,000,000 or more	63	90	229	263	20	16	228	253	229	38
Taxable returns, total	**875,496**	**449,143**	**4,592,711**	**2,799,311**	**1,107,514**	**549,991**	**4,592,035**	**2,752,140**	**4,592,711**	**412,195**
Total nontaxable returns	**29,718**	**16,735**	**179,951**	**153,845**	**23,388**	**12,460**	**179,951**	**152,319**	**179,951**	**22,783**

Footnotes at end of table.

Table 4.—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with renewable energy source expenditures									
	Total expenditures		Expenditures for solar energy		Expenditures for geothermal energy		Expenditures for wind energy		Maximum allowable renewable energy source expenditures	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**75,759**	**184,818**	**61,245**	**165,544**	**5,626**	**10,286**	**10,313**	**8,987**	**75,759**	**166,473**
No adjusted gross income	253	1,250	*222	*1,243	—	—	*31	*7	253	1,103
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*33	*115	*33	*115	—	—	—	—	*33	*115
$3,000 under $4,000	*19	*14	*19	*14	—	—	—	—	*19	*14
$4,000 under $5,000	*586	*370	*586	*370	—	—	—	—	*586	*370
$5,000 under $6,000	*11	*40	*11	*40	—	—	—	—	*11	*40
$6,000 under $7,000	*614	*519	*614	*519	—	—	—	—	*614	*519
$7,000 under $8,000	*306	*677	*178	*312	—	—	*128	*365	*306	*677
$8,000 under $9,000	*2,301	*1,372	*2,301	*1,372	—	—	—	—	*2,301	*1,372
$9,000 under $10,000	*51	*129	*51	*129	—	—	—	—	*51	*129
$10,000 under $11,000	*553	*1,109	*553	*1,109	—	—	—	—	*553	*1,109
$11,000 under $12,000	*1,387	*1,272	*129	*265	**1,260	**686	*1,258	*352	*1,387	*1,272
$12,000 under $13,000	*1,398	*1,342	*847	*1,313	—	—	*551	*29	*1,398	*1,342
$13,000 under $14,000	*963	*474	*961	*442	**	**	—	—	*963	*462
$14,000 under $15,000	*4,901	*2,580	*2,985	*2,002	—	—	*1,916	*577	*4,901	*2,580
$15,000 under $16,000	*885	*2,068	*885	*2,068	—	—	—	—	*885	*2,068
$16,000 under $17,000	*313	*3,005	*313	*3,005	—	—	—	—	*313	*2,593
$17,000 under $18,000	*1,910	*1,869	*1,910	*1,869	—	—	—	—	*1,910	*1,869
$18,000 under $19,000	*3,548	*5,053	*2,682	*3,656	—	—	*866	*1,397	*3,548	*5,053
$19,000 under $20,000	*1,272	*1,416	*1,272	*1,416	—	—	—	—	*1,272	*1,416
$20,000 under $25,000	10,137	17,353	6,698	12,501	*1,520	*2,195	*1,919	*2,656	10,137	17,353
$25,000 under $30,000	9,389	44,643	8,545	43,665	*324	*680	*520	*298	9,389	33,386
$30,000 under $40,000	16,799	43,693	13,648	38,784	*1,304	*3,963	*2,012	*946	16,799	42,497
$40,000 under $50,000	5,580	13,840	4,545	12,207	*684	*975	*351	*657	5,580	12,520
$50,000 under $75,000	8,044	23,947	7,319	22,017	**327	**1,294	*400	*637	8,044	22,516
$75,000 under $100,000	2,226	7,108	1,916	6,283	**	**	*308	*824	2,226	5,843
$100,000 under $200,000	1,881	7,540	1,640	6,907	*194	*425	*47	*209	1,881	6,502
$200,000 under $500,000	317	1,499	305	1,458	*10	*25	**3	**19	317	1,341
$500,000 under $1,000,000	60	379	57	337	**3	**42	**	**	60	295
$1,000,000 or more	22	143	20	125	**	**	*3	*14	22	119
Taxable returns, total	**70,258**	**171,512**	**56,930**	**154,194**	**4,599**	**8,703**	**10,154**	**8,616**	**70,258**	**153,781**
Total nontaxable returns	**5,501**	**13,305**	**4,315**	**11,351**	***1,027**	***1,583**	***159**	***372**	**5,501**	**12,692**

Size of adjusted gross income	Returns with renewable energy source expenditures—Continued						Total current—year residential energy credit (before limitation)		Residential energy credit carryover from 1978	
	Prior—year renewable energy source expenditures		Maximum allowable current—year renewable energy source expenditures		Renewable energy source credit (before limitation)					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**4,233**	**6,912**	**75,759**	**166,441**	**75,759**	**42,464**	**4,826,959**	**477,441**	**100,284**	**15,810**
No adjusted gross income	—	—	253	1,103	253	266	7,899	1,627	2,357	336
$1 under $1,000	—	—	—	—	—	—	*1,031	*114	*330	*67
$1,000 under $2,000	—	—	—	—	—	—	*1,693	*55	**52	**4
$2,000 under $3,000	—	—	*33	*115	*33	*30	8,048	872	**	**
$3,000 under $4,000	—	—	*19	*14	*19	*4	10,517	975	*130	*12
$4,000 under $5,000	—	—	*586	*370	*586	*110	25,934	1,925	*5,712	*1,198
$5,000 under $6,000	—	—	*11	*40	*11	*10	51,383	5,769	*5,010	*319
$6,000 under $7,000	—	—	*614	*519	*614	*148	46,234	4,239	*4,961	*632
$7,000 under $8,000	*128	*459	*306	*650	*306	*151	47,253	4,179	3,318	340
$8,000 under $9,000	*1,598	*1,598	*2,301	*1,372	*2,301	*405	63,890	6,534	*5,359	*679
$9,000 under $10,000	—	—	*51	*129	*51	*36	82,708	8,926	*2,818	*456
$10,000 under $11,000	*52	*114	*553	*1,109	*553	*316	80,079	6,666	*1,990	*259
$11,000 under $12,000	—	—	*1,387	*1,272	*1,387	*376	87,740	8,003	*6,040	*740
$12,000 under $13,000	—	—	*1,398	*1,342	*1,398	*388	108,508	10,631	*4,539	*826
$13,000 under $14,000	—	—	*963	*462	*963	*137	113,808	9,548	*1,339	*159
$14,000 under $15,000	—	—	*4,901	*2,580	*4,901	*763	143,719	13,327	*3,846	*355
$15,000 under $16,000	—	—	*885	*2,068	*885	*521	126,069	11,835	*1,345	*127
$16,000 under $17,000	—	—	*313	*2,593	*313	*576	139,441	14,981	*794	*137
$17,000 under $18,000	—	—	*1,910	*1,869	*1,910	*543	167,488	14,071	7,470	1,772
$18,000 under $19,000	—	—	*3,548	*5,053	*3,548	*1,346	172,050	16,055	*2,548	*149
$19,000 under $20,000	—	—	*1,272	*1,416	*1,272	*422	145,187	13,591	*146	*9
$20,000 under $25,000	*397	*227	10,137	17,353	10,137	4,507	849,152	74,282	14,519	1,619
$25,000 under $30,000	—	—	9,389	33,386	9,389	8,127	783,762	76,014	10,654	1,775
$30,000 under $40,000	*1,401	*3,026	16,799	42,497	16,799	10,842	914,617	93,235	9,750	2,547
$40,000 under $50,000	*424	*781	5,580	12,520	5,580	3,338	315,662	34,287	1,843	435
$50,000 under $75,000	*114	*197	8,044	22,516	8,044	5,605	220,344	28,162	2,065	515
$75,000 under $100,000	*22	*100	2,226	5,839	2,226	1,480	57,333	8,263	905	176
$100,000 under $200,000	**90	**396	1,881	6,502	1,881	1,598	46,097	7,482	374	151
$200,000 under $500,000	**	**	317	1,340	317	322	8,243	1,535	56	14
$500,000 under $1,000,000	*7	*15	60	295	60	69	824	194	14	3
$1,000,000 or more	—	—	22	119	22	28	246	66	—	—
Taxable returns, total	**4,105**	**6,453**	**70,258**	**153,776**	**70,258**	**39,164**	**4,642,440**	**451,359**	**72,031**	**11,392**
Total nontaxable returns	***128**	***459**	**5,501**	**12,665**	**5,501**	**3,300**	**184,519**	**26,083**	**28,253**	**4,418**

Footnotes at end of table.

Table 4.—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total available residential energy credit		Income tax before residential energy credit		Credit carried over[1]		Credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**4,900,152**	**493,251**	**4,766,786**	**22,302,616**	**192,976**	**23,339**	**4,766,786**	**469,912**
No adjusted gross income	9,421	1,963	—	—	9,421	1,963	—	—
$1 under $1,000	*1,361	*181	—	—	*1,361	*181	—	—
$1,000 under $2,000	*1,693	*57	—	—	*1,693	*57	—	—
$2,000 under $3,000	8,049	874	—	—	8,049	874	—	—
$3,000 under $4,000	10,560	986	—	—	10,560	986	—	—
$4,000 under $5,000	30,910	3,123	22,703	2,473	20,026	2,139	22,703	984
$5,000 under $6,000	56,393	6,089	34,035	6,435	31,641	3,265	34,035	2,824
$6,000 under $7,000	50,329	4,870	43,807	11,219	14,756	1,340	43,807	3,530
$7,000 under $8,000	48,911	4,518	42,606	13,738	14,831	1,099	42,606	3,420
$8,000 under $9,000	68,880	7,214	61,618	28,504	12,648	1,157	61,618	6,057
$9,000 under $10,000	85,526	9,381	80,541	38,759	10,594	943	80,541	8,438
$10,000 under $11,000	80,359	6,925	75,462	55,446	8,643	705	75,462	6,220
$11,000 under $12,000	93,241	8,744	87,716	72,072	6,966	993	87,716	7,751
$12,000 under $13,000	111,225	11,456	109,304	102,308	3,926	1,012	109,304	10,444
$13,000 under $14,000	114,575	9,707	112,139	133,111	2,898	351	112,139	9,356
$14,000 under $15,000	145,715	13,682	143,295	192,322	3,422	499	143,295	13,183
$15,000 under $16,000	127,186	11,962	122,289	175,783	5,573	1,130	122,289	10,832
$16,000 under $17,000	140,235	15,118	137,832	218,206	2,966	852	137,832	14,265
$17,000 under $18,000	171,935	15,843	168,988	289,349	2,968	413	168,988	15,430
$18,000 under $19,000	172,516	16,204	168,821	330,330	3,944	579	168,821	15,625
$19,000 under $20,000	145,195	13,599	144,153	288,993	*1,042	*118	144,153	13,481
$20,000 under $25,000	861,020	75,901	854,836	2,270,602	6,216	1,050	854,836	74,851
$25,000 under $30,000	792,215	77,790	788,405	2,909,902	4,279	581	788,405	77,209
$30,000 under $40,000	920,235	95,782	917,663	4,949,589	2,594	234	917,663	95,548
$40,000 under $50,000	317,055	34,722	316,434	2,577,406	634	128	316,434	34,594
$50,000 under $75,000	221,621	28,678	220,621	2,922,194	1,012	593	220,621	28,085
$75,000 under $100,000	58,110	8,439	57,962	1,358,281	*148	*25	57,962	8,415
$100,000 under $200,000	46,313	7,633	46,231	1,967,238	122	44	46,231	7,589
$200,000 under $500,000	8,287	1,548	8,248	912,324	*39	*26	8,248	1,522
$500,000 under $1,000,000	835	197	832	238,245	**4	**2	833	195
$1,000,000 or more	246	66	245	237,786	**	**	245	65
Taxable returns, total	**4,694,894**	**462,751**	**4,690,829**	**22,293,397**	**4,280**	**886**	**4,690,829**	**461,864**
Total nontaxable returns	**205,258**	**30,500**	**75,957**	**9,218**	**188,696**	**22,452**	**75,957**	**8,048**

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

**Data combined to avoid disclosure of information for specific taxpayers.

[1]Consists of amounts used to offset "minimum tax" for 1979 and amounts carried over to 1980.

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

Table 5.—Selected Sources of Income and Tax Items, by State

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

State	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities in adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**92,616,213**	**1,463,666,582**	**83,198,592**	**1,229,353,731**	**47,874,689**	**73,217,952**	**309,384**	**1,383,877**	**10,313,026**	**3,218,363**	**6,873,659**	**37,181,977**
Alabama	1,369,468	19,031,162	1,279,630	17,086,004	527,457	626,227	*2,962	*9,849	213,815	47,414	67,998	377,709
Alaska	187,778	3,840,988	176,768	3,470,695	192,439	118,169	*1,324	*2,077	39,580	19,629	10,126	81,109
Arizona	1,074,222	15,817,535	950,238	12,896,323	538,168	900,153	3,119	23,810	134,128	26,070	194,801	712,081
Arkansas	801,546	10,367,716	711,759	8,462,240	331,579	529,563	—	—	60,996	14,200	51,656	291,063
California	10,039,876	169,609,357	8,938,682	140,456,228	5,153,056	9,502,588	66,881	277,452	1,800,036	775,007	763,747	4,639,718
Colorado	1,263,236	20,231,236	1,138,114	16,904,447	674,884	949,683	10,768	31,578	289,525	94,914	99,848	649,564
Connecticut	1,306,551	24,541,184	1,181,622	19,756,573	896,034	1,526,603	9,484	52,611	33,116	29,371	140,778	780,744
Delaware	249,928	4,200,400	224,949	3,536,793	134,239	169,420	*627	*6,903	30,116	10,204	25,270	149,827
District of Columbia	316,939	5,159,083	285,686	4,021,704	111,890	233,796	735	4,470	29,429	15,791	33,556	364,116
Florida	3,928,869	57,108,904	3,357,576	44,408,884	1,899,257	4,142,106	13,204	35,785	41,556	15,328	475,638	3,216,656
Georgia	2,084,444	29,192,085	1,953,678	26,306,173	720,011	983,929	9,795	37,029	221,659	53,445	110,210	603,256
Hawaii	412,999	6,481,508	376,825	5,382,596	274,395	324,144	*173	*1,820	80,559	25,985	43,193	273,202
Idaho	354,388	4,920,399	311,870	4,013,431	184,213	318,399	*307	*394	45,997	11,489	24,986	118,876
Illinois	4,896,379	84,408,034	4,[illegible]14,376	71,764,786	2,747,599	4,349,285	14,269	120,712	446,314	44,557	329,989	1,443,993
Indiana	2,224,808	35,131,059	2,023,440	30,381,332	1,148,942	1,311,292	*8,061	*22,434	131,195	11,929	147,890	566,712
Iowa	1,201,280	18,503,405	1,003,146	14,116,342	776,171	1,182,109	*2,172	*5,186	251,864	70,448	72,384	197,859
Kansas	994,711	15,779,003	880,322	12,636,736	534,297	801,409	*2,018	*10,834	139,322	24,815	68,256	271,591
Kentucky	1,309,532	18,702,377	1,174,449	16,242,292	544,804	683,731	*491	*884	216,246	51,934	64,715	328,663
Louisiana	1,525,276	23,225,051	1,395,215	19,874,582	610,963	842,916	*2,500	*32,535	67,885	7,913	83,697	528,168
Maine	459,189	5,821,841	403,613	4,710,897	239,563	353,603	*1,138	*2,752	33,668	7,529	38,503	218,619
Maryland	1,820,696	31,292,311	1,658,223	26,486,978	935,488	1,379,356	5,408	22,783	362,346	129,840	163,227	1,212,540
Massachusetts	2,510,363	38,796,845	2,237,792	32,421,150	1,584,067	2,006,296	*4,755	*20,538	290,763	54,061	204,697	1,105,618
Michigan	3,763,693	65,992,331	3,442,537	57,913,415	2,072,415	2,723,080	6,012	31,351	620,261	146,015	262,870	1,130,322
Minnesota	1,727,279	27,051,064	1,513,856	22,331,659	1,064,488	1,368,986	*6,463	*10,626	414,301	180,027	126,688	545,120
Mississippi	839,380	10,987,116	784,274	9,516,730	257,381	349,766	*1,876	*6,606	64,957	11,324	37,397	237,232
Missouri	1,969,072	29,989,370	1,732,326	24,542,221	1,062,347	1,884,195	*4,448	*13,664	199,243	30,966	163,981	653,888
Montana	331,220	4,482,427	283,290	3,401,012	188,643	332,796	*560	*538	46,356	11,584	23,128	102,340
Nebraska	663,217	9,768,751	557,721	7,404,928	389,629	671,491	*774	*1,400	71,433	14,567	27,212	89,132
Nevada	369,499	5,938,545	339,030	4,976,960	168,821	301,132	1,933	14,457	5,593	2,527	25,661	179,483
New Hampshire	419,601	6,109,559	378,972	5,095,972	252,440	301,870	*1,506	*6,690	12,523	2,541	31,102	188,110
New Jersey	3,147,110	55,113,917	2,864,782	47,393,714	1,900,087	2,641,293	14,261	82,948	443,627	100,640	255,849	1,265,558
New Mexico	510,677	6,898,971	458,964	5,873,212	218,986	292,408	*658	*2,205	50,217	12,423	30,676	202,457
New York	7,145,325	117,474,482	6,431,993	96,883,753	4,229,880	7,510,350	38,071	194,753	1,335,820	572,203	584,869	2,738,135
North Carolina	2,315,252	31,469,199	2,138,815	27,431,121	934,579	1,036,827	*6,794	*35,320	277,171	80,137	111,627	526,286
North Dakota	272,937	3,742,246	220,675	2,647,436	167,833	265,694	—	—	15,852	6,418	12,903	53,586
Ohio	4,510,828	72,424,374	4,096,537	62,989,613	2,445,655	3,182,902	*9,174	*37,791	273,441	27,137	330,868	1,591,359
Oklahoma	1,146,021	17,352,386	999,400	13,947,723	482,316	934,992	7,123	30,987	105,593	26,562	70,726	409,053
Oregon	1,101,281	17,070,561	951,097	13,599,042	617,919	1,041,911	*4,740	*21,100	234,375	75,180	88,854	452,635
Pennsylvania	4,814,896	74,633,300	4,317,943	63,363,757	2,701,586	3,461,132	6,252	32,017	41,623	10,161	426,790	2,028,020
Rhode Island	409,090	5,997,083	374,302	4,967,513	253,178	300,622	*3,323	*11,662	39,189	7,638	35,676	203,156
South Carolina	1,165,011	15,646,443	1,101,888	14,143,671	415,408	426,189	*6,882	*11,312	133,240	42,475	55,540	310,951
South Dakota	286,632	3,526,977	226,690	2,572,511	161,155	264,316	—	—	2,824	759	9,819	35,061
Tennessee	1,750,713	24,185,097	1,595,534	20,805,359	698,584	971,892	*5,953	*22,250	6,887	4,468	82,665	502,066
Texas	5,588,563	90,222,106	5,112,955	75,229,573	2,225,546	3,907,693	4,591	25,014	14,856	5,198	321,232	1,823,642
Utah	527,820	7,983,248	483,293	6,839,153	272,179	285,104	*2,582	*9,080	92,547	22,652	37,068	216,202
Vermont	196,086	2,594,589	173,584	2,108,889	108,434	133,768	*10	*92	17,735	5,293	12,671	46,807
Virginia	2,184,938	34,597,170	2,006,501	29,578,314	1,069,718	1,337,594	*6,406	*27,598	353,929	102,430	189,674	1,508,435
Washington	1,753,265	29,401,864	1,559,301	24,307,302	997,144	1,669,990	*3,746	*15,674	28,131	10,764	152,676	887,582
West Virginia	666,942	10,053,783	610,083	8,756,905	322,933	391,908	*689	*2,067	35,273	7,240	50,110	198,471
Wisconsin	1,968,846	30,571,324	1,750,199	25,836,035	1,267,895	1,586,946	*4,299	*13,521	401,855	152,920	145,396	541,514
Wyoming	204,479	3,494,319	184,002	2,870,516	105,878	163,086	*67	*719	4,086	947	8,252	33,671
APO/FPO[1]	287,241	2,619,868	282,228	2,313,271	67,280	33,496	—	—	*2,063	*283	*7,270	*89,874
Puerto Rico	33,769	392,984	22,766	280,304	*4,438	*5,888	—	—	—	—	*10,291	*65,511
U. S. citizens abroad[2]	153,052	3,719,643	125,081	3,794,962	90,398	203,861	—	—	7,910	3,011	18,953	194,635

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Domestic and foreign dividends received				Rent				Royalty			
	Total		Dividends in adjusted gross income		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**13,938,742**	**34,624,385**	**9,857,710**	**33,078,347**	**3,684,580**	**11,922,103**	**3,483,574**	**9,779,981**	**636,341**	**3,212,192**	**38,891**	**193,863**
Alabama	99,981	224,554	63,652	213,935	37,318	75,845	26,170	66,168	4,793	35,512	*65	*62
Alaska	19,316	27,751	11,881	25,664	6,410	21,177	14,538	58,883	639	2,778	*22	*1,165
Arizona	164,027	501,078	124,400	482,811	31,966	117,241	44,671	143,010	6,022	14,639	545	7,049
Arkansas	63,326	158,043	45,315	151,400	42,675	135,759	19,644	44,544	12,586	44,821	*44	*659
California	1,574,985	3,749,665	1,082,892	3,571,510	373,129	1,638,590	590,817	2,673,687	74,358	279,853	1,454	16,177
Colorado	180,904	393,298	110,710	375,745	50,860	211,593	55,722	200,125	12,112	75,372	1,031	4,895
Connecticut	245,597	914,624	254,980	876,284	48,708	150,187	86,362	171,135	1,240	3,038	111	565
Delaware	47,420	187,047	35,126	181,082	7,141	20,856	6,579	17,178	687	450	*16	*46
District of Columbia	40,872	211,765	35,259	207,584	6,273	31,259	11,221	50,134	1,500	8,332	27	193
Florida	656,007	2,350,674	508,649	2,271,778	109,444	373,705	131,640	408,178	20,737	111,313	316	1,888
Georgia	205,537	461,956	133,005	440,362	53,780	181,468	55,808	119,542	3,522	12,239	*2,043	*3,119
Hawaii	77,978	123,494	54,116	115,314	12,987	62,941	21,874	81,065	838	1,099	*6	*16
Idaho	43,083	81,800	27,932	77,218	18,334	66,656	14,712	42,884	1,453	1,610	*367	*1,171
Illinois	849,626	2,103,624	580,739	2,010,727	202,888	892,359	238,629	638,178	26,976	65,337	2,746	7,616
Indiana	301,725	582,410	190,879	552,626	91,381	344,068	58,822	110,073	11,133	15,426	601	2,993
Iowa	202,399	316,216	133,553	297,224	98,184	542,875	43,663	107,161	2,166	10,521	*39	*200
Kansas	142,518	274,422	98,053	260,671	78,057	278,781	37,267	85,446	26,754	124,151	2,770	8,193
Kentucky	136,055	330,343	94,582	316,325	59,033	149,483	42,381	75,968	11,660	38,140	*545	*940
Louisiana	157,242	357,816	113,664	338,132	75,228	300,085	41,180	144,891	43,518	225,217	446	6,043
Maine	71,122	178,098	48,423	170,643	11,685	27,580	13,601	21,562	853	2,454	*106	*654
Maryland	291,544	709,259	211,264	676,706	59,523	174,139	44,387	142,515	3,532	4,359	686	1,292
Massachusetts	456,076	1,275,958	324,157	1,226,756	111,061	165,771	118,575	194,880	5,444	8,589	*23	*263
Michigan	616,507	1,417,866	451,478	1,342,641	119,726	264,835	113,096	223,411	12,193	33,912	1,915	3,615
Minnesota	285,406	554,488	188,904	526,143	89,073	323,333	57,426	132,625	2,411	10,745	164	4,117
Mississippi	70,157	145,705	42,792	138,362	28,416	103,779	14,700	24,648	5,822	40,709	*59	*1,463
Missouri	300,752	770,480	200,380	738,774	92,440	282,276	54,233	145,535	4,516	33,464	831	2,393
Montana	47,844	86,018	34,229	81,097	32,154	129,225	17,242	37,943	4,828	16,930	262	180
Nebraska	85,291	218,435	57,385	209,627	45,585	252,403	18,991	52,021	5,500	37,867	1,069	1,820
Nevada	43,286	148,500	31,804	144,085	7,982	49,320	17,176	70,466	1,470	5,588	452	1,750
New Hampshire	67,583	173,763	49,819	166,297	10,216	15,322	15,637	28,978	271	1,275	*25	*167
New Jersey	625,363	1,414,098	470,572	1,341,478	105,245	218,058	136,110	326,868	4,518	3,636	1,724	10,269
New Mexico	56,480	129,175	36,157	122,384	19,565	81,878	19,774	47,987	7,774	39,195	620	3,749
New York	1,302,168	4,246,614	1,006,320	4,091,884	222,360	455,345	291,292	627,245	13,206	87,335	4,981	28,568
North Carolina	285,583	632,859	201,602	602,867	117,363	310,179	42,622	77,119	813	1,380	138	3,967
North Dakota	37,179	51,625	23,101	48,220	47,522	217,407	8,756	25,063	6,427	22,777	*79	*893
Ohio	738,795	1,568,587	505,265	1,488,264	140,706	385,464	159,670	381,531	21,368	49,433	1,720	10,408
Oklahoma	118,298	279,296	75,806	266,868	77,268	261,877	31,092	68,980	67,305	325,221	943	7,433
Oregon	145,310	329,140	102,840	312,716	55,144	225,212	56,999	149,898	4,452	16,005	*45	*200
Pennsylvania	786,976	1,857,603	573,925	1,770,292	142,170	281,099	130,433	279,184	16,146	56,975	172	3,175
Rhode Island	67,714	187,631	45,166	179,638	17,322	28,154	28,226	39,670	1,278	7,825	*5	*61
South Carolina	104,653	196,062	73,625	186,233	52,769	127,455	18,388	45,014	1,529	8,895	*52	*143
South Dakota	41,848	57,456	30,014	53,315	28,624	108,560	11,239	19,862	1,694	3,389	*46	*397
Tennessee	193,054	437,792	132,291	419,517	63,909	204,330	43,429	81,253	5,025	12,342	2,401	2,136
Texas	643,980	1,675,855	428,490	1,601,176	262,948	854,747	167,018	461,370	135,549	1,209,253	5,111	35,526
Utah	72,657	126,842	46,532	119,878	23,077	60,197	18,974	65,849	3,362	6,320	133	1,435
Vermont	35,538	83,663	27,095	79,930	7,471	14,827	9,175	13,506	487	3,323	—	—
Virginia	343,416	806,544	237,746	769,107	68,715	164,538	85,170	221,835	5,154	14,525	*245	*2,171
Washington	242,611	525,814	170,589	499,626	79,433	218,139	83,615	207,752	7,824	14,586	1,309	1,534
West Virginia	72,824	144,719	53,876	136,091	35,929	66,740	14,327	25,664	9,672	10,848	*148	*244
Wisconsin	301,186	585,495	209,023	552,355	87,904	192,503	65,662	184,967	6,211	7,398	—	—
Wyoming	27,908	81,798	20,448	78,768	12,618	40,032	8,938	24,912	3,928	32,384	231	848
APO/FPO[1]	12,422	7,430	10,783	5,951	—	—	11,902	40,292	—	—	—	—
Puerto Rico	*1,643	*3,643	*1,576	*3,470	—	—	*1,365	*3	—	—	†	†
U. S. citizens abroad[2]	36,970	165,390	34,846	160,797	4,861	22,452	12,634	51,323	3,085	13,405	†	†

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Sales of capital assets				Sales of property *other* than capital assets				Business and profession			
	Net gain		Net loss		Net gain		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**6,543,431**	**29,624,449**	**1,994,552**	**2,814,425**	**776,676**	**2,353,118**	**396,810**	**1,444,463**	**6,251,433**	**64,744,773**	**2,273,189**	**8,915,899**
Alabama	61,509	265,899	11,452	20,992	9,643	27,001	7,730	37,313	80,504	728,764	33,565	135,792
Alaska	14,158	68,962	4,566	5,800	2,061	8,389	1,564	8,519	17,687	216,852	12,466	66,163
Arizona	102,764	518,375	32,053	44,317	6,024	27,867	6,160	25,879	77,156	762,814	33,507	199,773
Arkansas	60,242	247,369	6,196	13,065	12,578	39,915	6,161	13,958	70,365	588,233	18,084	86,014
California	839,649	5,259,955	258,640	388,799	64,017	308,490	33,736	243,101	756,867	9,160,786	353,524	1,509,243
Colorado	126,412	600,807	31,526	37,244	15,473	59,768	7,810	34,933	105,151	984,299	47,952	182,654
Connecticut	123,607	474,700	51,264	64,166	9,882	42,904	2,048	10,438	84,399	1,056,203	24,146	78,871
Delaware	10,929	35,127	5,978	9,313	839	2,567	†	†	12,534	128,608	5,068	18,844
District of Columbia	13,462	104,241	6,532	9,444	395	1,504	375	770	13,273	143,330	5,924	23,127
Florida	285,116	1,755,582	147,525	235,118	27,286	98,592	19,379	158,188	265,089	2,582,202	121,450	479,969
Georgia	83,174	372,432	31,523	46,916	11,949	53,524	5,801	17,505	127,281	1,156,322	42,580	195,692
Hawaii	36,505	149,453	11,573	16,557	2,712	10,845	1,751	6,328	31,252	270,741	12,596	33,053
Idaho	44,247	151,711	3,642	4,677	9,522	19,417	2,076	7,874	34,551	288,767	15,589	51,900
Illinois	283,110	1,431,110	108,739	136,875	32,474	96,237	20,826	80,740	282,152	3,144,818	106,408	439,827
Indiana	120,548	440,351	44,850	48,834	18,075	32,820	9,141	22,462	146,322	1,491,021	50,785	155,941
Iowa	175,124	426,856	26,401	28,583	41,846	90,204	23,500	21,865	108,861	936,472	28,696	94,633
Kansas	113,263	345,191	22,315	30,625	25,237	55,047	8,777	17,414	90,096	825,266	30,661	125,638
Kentucky	98,878	343,293	14,321	13,557	19,730	53,149	7,230	21,180	95,096	738,012	31,588	137,199
Louisiana	65,954	431,472	14,500	24,071	6,456	19,011	6,632	31,429	99,398	1,177,429	30,103	144,668
Maine	29,918	87,301	9,878	15,855	2,001	5,298	947	1,392	41,708	355,268	11,338	31,650
Maryland	105,442	478,420	41,748	55,073	7,263	46,182	2,278	5,129	102,212	1,065,871	40,881	143,119
Massachusetts	139,998	459,501	62,468	84,109	2,344	7,566	2,775	5,415	154,773	1,693,458	43,395	114,186
Michigan	247,180	698,514	83,448	100,079	23,567	61,216	9,604	35,333	208,886	2,210,286	71,520	244,143
Minnesota	196,020	672,212	34,941	51,700	32,863	79,867	11,819	22,745	135,765	1,100,070	46,915	136,498
Mississippi	33,979	154,557	7,575	10,898	4,109	14,982	2,656	13,873	58,406	532,092	17,334	65,509
Missouri	201,790	632,585	35,844	46,742	34,322	73,105	16,700	21,092	155,453	1,371,390	47,865	182,601
Montana	48,919	200,101	6,527	8,560	11,128	35,489	3,304	4,584	31,381	262,154	14,070	50,197
Nebraska	89,537	264,389	12,496	15,753	21,227	62,798	7,924	9,980	58,795	564,691	18,586	64,903
Nevada	31,762	252,558	5,549	8,290	2,773	15,036	1,581	15,151	21,799	286,353	13,904	64,445
New Hampshire	25,624	109,477	9,263	10,910	1,303	6,985	1,136	3,786	31,688	311,645	8,536	30,545
New Jersey	167,788	741,252	84,997	128,154	7,855	12,300	4,411	29,285	169,208	2,084,314	46,651	142,594
New Mexico	38,356	173,354	6,007	5,703	6,321	24,325	2,312	5,470	34,448	326,037	17,870	85,820
New York	415,591	1,981,594	195,433	297,560	25,842	70,571	11,848	77,139	404,348	4,289,787	119,487	405,248
North Carolina	115,826	508,849	32,165	52,475	7,579	29,274	8,341	18,697	156,772	1,280,840	36,073	113,800
North Dakota	39,454	121,584	3,647	4,803	15,289	38,608	2,144	3,268	21,969	186,465	9,062	33,675
Ohio	234,185	804,968	89,968	119,365	17,479	57,194	14,137	79,520	271,372	2,675,366	88,418	237,197
Oklahoma	85,171	445,683	15,431	26,647	17,399	46,399	7,322	14,930	108,601	1,085,036	42,268	229,712
Oregon	129,108	523,209	23,667	26,485	21,640	64,133	6,936	20,647	98,931	1,025,965	36,273	114,044
Pennsylvania	258,641	965,209	103,743	113,537	20,806	42,974	15,104	29,027	293,496	3,362,026	86,341	263,346
Rhode Island	26,789	101,524	9,150	12,027	926	1,542	492	1,279	23,236	250,256	5,399	13,961
South Carolina	39,260	179,782	14,310	19,477	5,735	11,316	1,946	19,505	63,120	511,412	29,562	81,800
South Dakota	51,967	161,454	5,069	6,072	13,216	33,945	11,014	16,708	26,856	224,484	9,347	36,346
Tennessee	98,558	381,307	24,787	27,761	13,583	36,141	7,461	12,197	120,561	1,221,754	38,801	182,585
Texas	377,524	2,500,668	92,873	158,683	65,675	249,182	35,759	126,040	447,312	4,901,180	167,887	964,998
Utah	45,774	220,551	10,037	11,111	4,471	9,940	2,480	8,513	44,736	397,774	18,333	68,866
Vermont	17,098	56,459	2,679	3,779	1,807	5,236	1,177	3,184	17,863	148,508	6,105	14,400
Virginia	146,000	555,913	53,210	72,314	9,637	29,266	6,396	10,297	127,031	1,183,830	47,237	149,459
Washington	191,505	842,146	36,123	62,900	18,062	47,109	11,900	39,943	130,839	1,621,622	57,374	221,494
West Virginia	35,426	119,620	4,491	8,662	2,662	8,086	1,967	3,364	42,599	420,060	11,091	50,120
Wisconsin	175,035	482,915	31,101	43,400	37,568	67,065	10,210	19,218	126,555	1,140,781	51,599	164,568
Wyoming	23,678	147,514	3,318	3,807	3,660	11,820	1,679	5,819	18,131	221,624	6,794	33,367
APO/FPO[1]	*6,889	*12,342	*2,313	*6,494	—	—	—	—	*609	*1,766	*673	*909
Puerto Rico	*2,846	*56,428	*119	*231	—	—	—	—	*9	*639	—	—
U. S. citizens abroad[2]	12,142	107,622	6,581	16,056	*365	*915	†	†	3,931	49,035	1,508	20,790

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Farm				Partnership				Estate or trust			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	**1,231,742**	**10,900,679**	**1,350,153**	**8,583,125**	**1,663,912**	**23,347,728**	**1,190,511**	**10,448,752**	**778,711**	**3,956,389**	**71,972**	**312,419**
Alabama	13,704	112,626	36,150	188,671	17,144	240,318	7,986	118,316	8,295	42,521	*141	*173
Alaska	73	161	876	7,339	4,491	53,385	7,942	58,168	710	5,431	*74	*605
Arizona	3,016	35,318	9,368	83,981	18,878	211,895	17,403	148,166	11,612	77,518	1,421	8,077
Arkansas	23,296	223,179	38,804	172,504	15,611	207,634	8,994	90,026	9,340	53,340	*126	*341
California	28,486	357,397	56,767	544,615	245,940	3,425,630	218,519	1,941,003	113,346	699,345	25,196	119,748
Colorado	16,758	145,773	19,909	206,089	26,100	331,848	26,157	171,348	7,405	30,069	442	3,211
Connecticut	*1,820	*28,927	1,348	34,264	33,981	464,658	15,577	173,358	22,517	84,619	*58	*598
Delaware	1,411	14,412	1,263	9,059	2,834	42,396	2,292	19,782	2,304	20,471	*68	*643
District of Columbia	120	909	375	1,585	5,826	193,064	3,668	52,490	3,893	30,129	54	128
Florida	15,742	147,611	17,657	177,305	67,975	855,113	52,483	552,004	42,205	240,725	3,112	9,978
Georgia	16,417	136,871	36,235	370,204	24,769	427,910	20,783	241,584	14,750	48,470	*46	*2,800
Hawaii	2,599	14,341	2,082	4,684	16,067	90,214	11,474	47,111	5,719	32,964	*52	*152
Idaho	11,008	138,967	15,386	133,457	9,274	95,624	5,334	60,835	2,273	10,299	86	635
Illinois	68,757	874,640	39,823	246,968	70,987	1,193,698	78,806	655,047	33,511	180,916	4,922	11,480
Indiana	46,133	390,106	46,665	324,937	29,281	461,053	17,566	120,628	18,876	46,855	*64	*457
Iowa	88,605	1,140,873	52,192	386,522	30,888	398,027	16,381	95,073	11,889	37,145	*1,093	*142
Kansas	59,311	594,158	35,126	202,597	30,034	426,120	15,804	118,666	11,094	38,733	*1,131	*990
Kentucky	63,431	217,031	51,767	247,143	28,257	316,207	9,390	48,984	7,452	24,829	1,257	8,136
Louisiana	14,440	105,342	15,741	111,453	21,954	354,428	16,482	111,568	7,824	25,649	*182	*6,657
Maine	1,186	4,670	4,208	34,777	6,714	76,555	2,157	16,451	2,762	9,780	*347	*657
Maryland	12,367	66,091	12,591	84,073	27,000	506,710	21,726	184,388	23,585	84,731	1,644	3,740
Massachusetts	*2,053	*5,806	2,348	6,710	40,780	501,361	17,104	146,909	41,745	142,570	1,790	4,086
Michigan	29,738	129,258	49,923	199,103	62,607	818,179	34,019	250,400	24,732	120,091	1,695	3,581
Minnesota	74,810	579,136	42,359	301,508	24,388	372,413	24,379	191,826	11,928	44,897	1,544	4,755
Mississippi	14,215	116,209	25,510	139,748	11,289	208,849	3,855	40,908	2,958	19,040	*562	*2,886
Missouri	73,895	527,955	83,221	341,767	46,126	460,542	27,281	199,975	10,677	58,915	3,547	9,737
Montana	13,368	137,249	13,002	99,432	12,291	130,191	7,438	57,974	3,077	12,825	111	1,279
Nebraska	48,673	640,239	30,934	239,605	13,786	197,327	8,230	90,087	6,466	22,736	*145	*929
Nevada	676	4,201	3,321	38,946	6,982	77,335	5,329	80,767	1,380	11,588	941	2,319
New Hampshire	*795	*9,801	534	3,435	4,726	64,639	3,809	22,585	3,233	12,526	*28	*487
New Jersey	2,084	22,715	6,516	33,990	39,888	715,782	37,923	360,374	14,724	75,734	354	6,244
New Mexico	7,439	65,663	11,275	84,095	11,300	79,113	6,119	36,583	2,875	17,726	*50	*18
New York	17,733	185,928	28,019	111,458	116,673	2,194,272	68,530	1,001,650	51,713	334,596	2,835	7,508
North Carolina	43,545	199,270	30,278	160,898	34,525	454,050	21,993	106,016	16,303	27,754	1,304	22,622
North Dakota	32,564	326,492	13,189	140,675	9,848	102,479	3,883	26,325	3,446	13,862	†	†
Ohio	34,933	296,555	44,348	260,780	62,765	776,554	45,472	296,330	29,602	134,503	1,929	19,485
Oklahoma	27,724	264,111	53,068	347,333	21,778	300,450	15,696	143,389	9,607	66,963	877	3,203
Oregon	13,640	87,380	26,024	134,446	30,298	417,900	19,244	167,960	7,953	17,653	*1,023	*13,285
Pennsylvania	20,588	131,230	36,110	225,874	62,709	995,433	44,902	315,205	46,562	180,599	319	695
Rhode Island	*78	*358	*79	*900	5,863	68,754	2,601	28,531	2,963	11,933	*131	*138
South Carolina	6,455	42,845	14,799	51,119	9,847	159,829	11,592	71,017	4,891	17,552	*321	*716
South Dakota	32,342	309,500	17,483	148,899	10,031	110,559	4,793	27,684	2,043	5,616	*40	*37
Tennessee	45,306	191,000	57,653	201,288	23,661	406,190	16,665	211,050	11,613	57,797	*811	*1,846
Texas	96,795	894,827	153,421	1,108,127	120,651	1,717,403	71,493	728,971	53,433	460,214	2,770	12,768
Utah	7,138	36,054	7,862	42,445	16,557	164,853	15,197	114,757	4,076	16,469	788	832
Vermont	2,913	25,358	2,110	11,592	3,731	37,980	1,763	11,834	1,788	12,722	†	†
Virginia	19,418	92,790	35,625	134,974	28,490	422,679	33,999	226,884	14,429	70,514	*2,386	*5,352
Washington	8,892	152,004	19,679	192,064	47,422	428,201	28,948	222,654	12,068	60,581	2,850	1,985
West Virginia	2,662	14,859	6,540	20,778	11,470	129,731	4,860	28,621	2,190	5,969	*122	*2,073
Wisconsin	56,847	620,115	34,544	154,459	32,677	361,109	20,548	142,319	14,736	52,677	*1,118	*3,957
Wyoming	5,433	41,904	5,922	72,759	5,881	82,495	2,795	49,924	1,174	35,813	52	143
APO/FPO[1]	—	—	—	—	—	—	*639	*310	*730	*1,077	—	—
Puerto Rico	—	—	—	—	*5	*80	—	—	—	—	—	—
U. S. citizens abroad[2]	*310	*465	*124	*1,694	862	18,507	2,488	23,937	2,234	8,337	†	†

Footnotes at end of table.

Table 5.—Selected Sources of Income and Tax Items, by State—Continued

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

State	Small Business Corporation				Unemployment compensation				Total income tax		Total tax liability	
	Net profit		Net loss		Total		In adjusted gross income					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
United States, total	**401,720**	**4,936,146**	**262,901**	**2,620,724**	**6,323,186**	**7,141,543**	**1,223,238**	**998,127**	**71,577,417**	**213,754,098**	**73,012,805**	**219,244,082**
Alabama	2,309	35,753	2,550	15,755	117,032	89,687	13,630	6,467	970,630	2,447,297	991,934	2,508,781
Alaska	249	4,880	457	4,377	31,779	38,523	10,080	11,522	152,685	643,556	155,265	658,445
Arizona	4,822	51,859	1,569	21,504	41,183	39,612	4,957	3,457	788,085	2,154,077	804,831	2,212,179
Arkansas	3,642	54,961	2,872	18,630	61,410	105,290	10,120	5,613	552,880	1,311,508	577,004	1,373,285
California	25,402	303,815	16,007	178,244	601,734	718,346	130,036	122,691	7,833,749	24,793,190	7,982,015	25,411,809
Colorado	7,725	107,175	7,135	53,299	50,171	45,477	12,305	11,515	971,997	2,918,110	999,115	3,000,366
Connecticut	13,983	115,061	6,510	42,132	97,789	77,113	19,501	8,270	1,119,494	4,055,986	1,127,140	4,137,598
Delaware	1,398	6,409	683	1,348	20,020	21,660	5,048	4,291	199,226	635,726	201,466	645,925
District of Columbia	496	8,509	1,248	23,297	9,367	13,781	1,118	979	253,727	845,445	255,878	857,038
Florida	25,792	461,445	21,623	189,151	145,606	164,059	17,776	14,606	2,948,208	8,513,234	3,000,347	8,700,535
Georgia	5,647	53,690	5,565	33,693	147,467	107,993	22,116	15,960	1,532,115	3,771,155	1,555,710	3,871,909
Hawaii	2,742	27,611	755	5,471	27,380	30,679	7,302	7,468	324,164	899,208	327,395	917,999
Idaho	1,954	36,220	1,911	17,836	29,820	29,875	4,700	3,414	252,968	606,235	261,411	640,330
Illinois	24,302	322,152	12,037	156,690	291,484	429,486	78,821	93,935	3,916,680	13,491,201	3,974,714	13,775,661
Indiana	23,418	346,027	9,893	130,400	134,813	133,907	33,885	24,488	1,720,052	5,276,110	1,752,095	5,406,905
Iowa	8,090	108,154	2,606	33,843	61,440	58,798	14,042	8,991	900,156	2,560,431	953,611	2,721,033
Kansas	3,267	54,817	3,914	44,022	52,303	50,357	10,621	7,109	777,013	2,275,480	803,516	2,387,632
Kentucky	3,916	74,741	3,326	62,782	122,322	116,542	20,810	10,864	984,329	2,516,381	1,021,686	2,591,055
Louisiana	7,257	99,425	3,542	51,013	80,909	105,495	11,573	14,692	1,129,888	3,451,333	1,144,317	3,535,199
Maine	1,279	15,073	2,450	19,550	38,471	36,084	3,772	2,517	366,853	702,025	376,686	730,112
Maryland	5,782	74,709	7,163	47,064	90,458	87,617	21,954	15,251	1,441,898	4,683,328	1,457,949	4,766,750
Massachusetts	4,335	44,567	7,578	41,926	158,630	181,711	21,205	19,267	1,975,856	5,596,439	2,009,065	5,722,037
Michigan	10,298	103,929	9,397	63,358	441,495	465,202	129,504	89,654	3,022,013	10,023,318	3,055,827	10,199,318
Minnesota	13,725	162,808	3,605	41,092	103,972	141,480	21,033	16,227	1,309,898	3,720,292	1,360,931	3,856,626
Mississippi	4,484	60,324	898	14,651	48,143	34,343	2,437	2,656	595,871	1,332,291	608,862	1,376,393
Missouri	15,226	146,066	8,023	100,926	164,606	135,212	25,813	17,676	1,523,347	4,348,653	1,570,112	4,496,185
Montana	4,247	39,035	2,405	23,687	25,313	25,277	3,813	3,290	227,752	584,719	240,468	623,294
Nebraska	4,876	41,254	3,182	23,363	23,499	19,918	*2,323	*2,626	489,219	1,316,991	516,130	1,405,529
Nevada	1,599	37,752	1,041	31,372	22,301	24,468	4,247	2,786	292,233	951,004	298,587	971,119
New Hampshire	387	5,405	558	3,150	28,918	29,717	4,101	1,953	328,325	854,035	333,082	880,970
New Jersey	17,613	154,859	11,911	59,462	289,471	411,582	66,938	77,981	2,540,251	8,699,618	2,574,303	8,842,214
New Mexico	2,325	24,789	1,729	12,257	19,339	21,473	1,044	653	354,267	900,863	362,667	928,183
New York	48,340	341,930	22,742	218,308	552,754	714,861	111,169	104,092	5,674,931	17,087,567	5,767,881	17,410,767
North Carolina	8,481	56,915	6,780	61,875	106,069	59,637	13,426	4,751	1,715,373	3,984,550	1,763,185	4,105,006
North Dakota	2,547	30,640	883	6,499	13,241	14,158	1,880	1,169	195,367	472,688	211,814	517,094
Ohio	11,989	165,638	8,272	64,407	388,879	503,069	93,008	67,699	3,651,818	10,859,609	3,695,706	11,068,660
Oklahoma	8,111	127,752	3,641	47,180	46,254	49,047	3,126	1,313	875,460	2,453,840	900,452	2,549,127
Oregon	5,609	89,142	3,991	38,823	103,900	87,326	16,872	11,935	844,484	2,373,411	858,617	2,465,586
Pennsylvania	10,785	80,347	11,493	116,546	565,727	711,700	87,387	63,585	3,752,291	10,991,118	3,803,059	11,241,688
Rhode Island	662	17,062	528	3,706	36,224	36,853	5,155	6,499	318,901	830,041	322,094	847,650
South Carolina	2,891	45,768	3,370	34,076	60,589	51,033	8,466	6,689	871,824	1,904,457	884,149	1,947,770
South Dakota	1,907	27,077	1,103	8,929	14,443	9,711	*756	*500	192,029	429,112	214,857	474,583
Tennessee	6,190	71,025	1,170	22,806	166,890	147,886	18,272	10,296	1,253,321	3,297,483	1,291,473	3,402,380
Texas	16,056	313,881	13,558	212,750	157,222	203,918	27,511	18,347	4,274,077	14,461,207	4,371,345	14,852,903
Utah	2,734	39,020	2,549	27,476	31,480	36,325	5,511	5,021	399,804	966,241	410,123	999,242
Vermont	1,393	8,828	887	6,528	20,435	13,634	*1,018	*455	142,396	324,759	149,734	337,936
Virginia	6,067	85,264	7,866	52,501	80,208	106,188	13,058	16,384	1,700,332	4,954,441	1,721,564	5,053,215
Washington	6,359	118,858	4,512	60,802	144,229	155,299	29,546	22,546	1,414,071	4,589,646	1,429,524	4,717,204
West Virginia	1,599	25,024	980	7,300	78,692	85,057	15,659	7,380	506,847	1,431,627	516,068	1,469,667
Wisconsin	4,709	78,353	3,016	48,839	161,220	142,533	30,991	18,441	1,504,255	4,150,754	1,540,341	4,293,981
Wyoming	2,671	29,575	1,148	15,123	7,384	6,343	2,471	1,921	162,226	555,329	168,201	573,989
APO/FPO[1]	—	—	—	—	*1,331	*299	*1,331	*236	237,472	237,339	237,472	237,627
Puerto Rico	—	—	*5	*39	*7,359	*15,871	—	—	7,708	29,370	7,708	29,387
U. S. citizens abroad[2]	*33	*774	*264	*864	*11	*33	—	—	86,601	490,267	93,319	496,207

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

DATA SOURCES AND LIMITATIONS

These statistics were based on a sample of unaudited individual income tax returns, Forms 1040 and 1040A. The sample was stratified based on the presence or absence of a Schedule C, State from which filed, adjusted gross income or largest source of income, and business plus farm receipts. The 1979 returns were selected at rates ranging from 0.05 percent to 100 percent. There were 187,262 returns in the 1979 sample estimating a total population of 92,616,213. The corresponding counts for 1978 were 157,792 and 89,771,551.

Because the estimates are based on a sample, they are subject to sampling error. The return data are also subject to nonsampling error due to taxpayer reporting variations and to discrepancies introduced during statistical processing.

Coefficient of Variation

The upper limits of the coefficient of variation shown in Figure C for 1979 (for frequency estimates only) are intended as a general indication of the reliability of the data.

Additional measures of the coefficient of variation for the various data items will be presented separately in the forthcoming Statistics of Income report for 1979 which will contain tabulations for that year. The computed coefficients of variation of estimates already published in the 1978 Statistics of Income report can be used to approximate the reliability of similar 1979 estimates.

Nonsampling Error

Nonsampling error was controlled during statistical processing by a variety of methods. Among them was a systematic verification at field processing locations of the manual data editing. As a further check on the quality of the editing, small subsamples selected after field verification were reprocessed in the National Office. Key entry of the data at the processing locations was subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check on inconsistencies. Lastly, prior to publication all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Definitions and Law Changes

In general, the definitions of the terms used here are the same as those shown in the complete report, Statistics of Income--1978, Individual Income Tax Returns. However, the statistics shown for 1979 were affected by tax law changes provided for by the Revenue Act of 1978. Those changes having the most substantial effect on the data are outlined below. Specifically, the Revenue Act of 1978:

(1) Widened the income brackets in the tax rate schedules and reduced tax rates in certain brackets;

(2) Increased the personal exemption amount from $750 to $1,000, and allowed the general tax credit to expire at the end of 1978;

(3) Increased the zero bracket amount from $3,200 to $3,400 for joint returns (and returns of surviving spouses), from $1,600 to $1,700 for married persons filing separately, and from $2,200 to $2,300 for single returns and returns of heads of households;

(4) As a result of (2) and (3), raised the income filing requirements for joint returns by $700, for returns of surviving spouses by $450, and for all other returns by $350 (and by an additional $250 for taxpayers age 65 or over);

(5) Made extensive revisions to the earned income credit, which included increasing both the maximum amount of the credit from $400 to $500 and the maximum amount of earned income subject to the credit from $8,000 to $10,000, and providing for an advance payment of the credit throughout the year;

(6) Repealed the nonbusiness itemized deduction for State and local gasoline taxes;

(7) Made all or a portion of unemployment compensation received subject to taxation;

(8) Repealed the alternative tax on capital gains;

(9) Provided for an alternative minimum tax, based on an individual's taxable income, excess itemized deductions, and excluded capital gains; and

(10) Repealed the nonbusiness itemized deduction for political contributions, but increased the corresponding credit allowed from $25 to $50 (from $50 to $100 on joint returns).

Figure C.--Estimated Number of Returns for Selected Estimates of the Coefficient of Variation by Size of Adjusted Gross Income/Deficit, 1979

[Cells are estimated number of returns]

Coefficient of variation (C.V.) (Percent)	Size of adjusted gross income/deficit								
	Under $10,000[1]	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2.....	5,277,300	3,810,400	3,304,200	2,881,600	1,718,000	448,600	98,400	23,800	700
5.....	844,400	609,700	528,700	461,000	274,900	71,800	15,700	3,800	100
10.....	211,100	152,400	132,200	115,300	68,700	17,900	3,900	1,000	30
20.....	52,800	38,100	33,000	28,800	17,200	4,500	1,000	200	7
30.....	23,500	16,900	14,700	12,800	7,600	2,000	400	100	3
35.....	17,200	12,400	10,800	9,400	5,600	1,500	300	80	2
50[2].....	8,400	6,100	5,300	4,600	2,700	700	200	40	1

[1]This column should be used for estimated numbers of returns not classified by adjusted gross income/deficit.

[2]Estimates with C.V.'s of 50 percent have standard deviations which are about one-half as large as the estimates themselves.

Sole Proprietorship Returns

Income Statement and Industry Statistics for 1978

By Ray Wolfe *

Initial detailed income statistics from individual income tax returns for 1978 show that sole proprietorship businesses increased in number to approximately 12 million compared to 1977. Business receipts grew to $443 billion and net income (less deficit) totaled $59 billion. Compared with 1977, this was a 6 percent increase in the number of businesses, a 13 percent rise in business receipts, and a 15 percent growth in overall profit.

Total proprietorship activity in terms of number of businesses and receipts for 1974-78 is highlighted below.

Income year	Proprietorships (thousands)	Receipts (millions)
1978	12,018	$443,355
1977	11,345	393,872
1976	11,358	374,960
1975	10,882	339,221
1974	10,874	328,262

Farm businesses comprised 25 percent of all sole proprietorships in 1978. While there was an annual increase in the number of nonfarm businesses during the five-year period 1974-78, the number of farms remained relatively stable, as indicated.

Income year	Farm proprietorships (thousands)	Nonfarm proprietorships (thousands)
1978	3,109	8,908
1977	2,932	8,414
1976	3,218	8,140
1975	3,122	7,760
1974	3,178	7,696

Industrial Activity

Increases from 1977 in the number of sole proprietorships occurred for each of the eight industrial divisions. These increases ranged widely, from 3 percent for wholesale and retail trade to 16 percent for mining. Percentage increases in the number of proprietorships in each division are indicated below.

Industrial division	Proprietorships (thousands)	Change from 1977
Agriculture, forestry, fishing..	3,387	6.6%
Mining	82	15.8
Construction	1,069	7.5
Manufacturing	241	7.5
Transportation and utilities	413	7.2
Wholesale and retail trade	2,334	3.0
Finance, insurance, and real estate ...	984	9.9
Services	3,473	5.1

Business Receipts.--Wholesale and retail trade, the industrial division which had the largest amount of business receipts, accounted for $179 billion or 40 percent of receipts for all sole proprietorships (see Figure A). Within this division, receipts for retail trade industries totaled $136 billion or 76 percent of the total. Below are receipt figures for total retailers and for the three major industries which contributed to this large percentage.

Major industry	Receipts (millions)	Proportion of Receipts
Retail trade, total	$135,627	100.0%
Automotive dealers and service stations	45,401	33.4
Food stores	26,890	19.8
Eating and drinking places	15,947	11.7
Other retail trade	47,589	35.1

Among sole proprietorship automotive retailers, gasoline service stations was the industry with the largest single amount of receipts. The growth of business receipts for service stations was in sharp contrast to the steady drop in their number over the decade ending with 1978. For 1969, there were 212,329 such businesses and their receipts amounted to $19 billion. Data for the more recent years are presented below.

Income year	Proprietorships	Receipts (millions)
1978	129,977	$30,129
1977	134,977	27,018
1976	150,710	27,450
1975	161,559	26,130
1974	163,755	25,559

The industrial division which had the second largest amount of business receipts was agriculture, forestry, and fishing. Receipts amounted to $88 billion or 20 percent of all proprietorship receipts. Virtually all of this, about $82 billion, was attributable to farm businesses. In fact, farm receipts accounted for 18 percent of all proprietorship receipts.

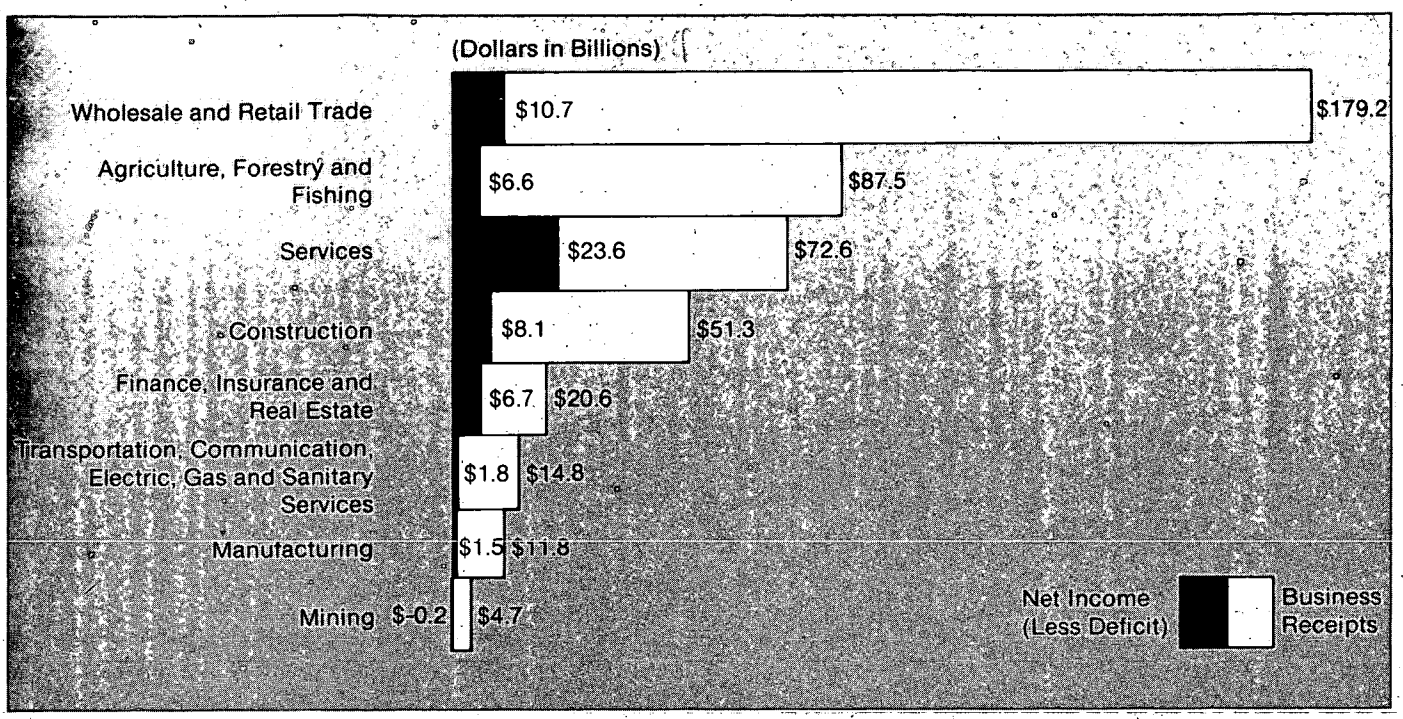
Farming industries showing the most receipts were field crop farms and beef cattle farms. Shown below is the proportion of farm receipts accounted for by these industries.

Minor industry	Receipts (millions)	Proportion of receipts
Farms, total	$81,724	100.0%
Field crop	35,366	43.3
Beef cattle, except feedlots ..	17,772	21.7
All other farming..	28,586	35.0

*Business and Pension Statistics Section. Prepared under the direction of Jack Blacksin, Chief.

Figure A

Sole Proprietorship Businesses: Business Receipts and Net Income (Less Deficit) by Industrial Division, 1978



The third and fourth divisions with the largest receipts were services and construction, respectively. Together, they accounted for $124 billion in business receipts. The medical and health service industries, with $21 billion, accounted for about 30 percent of the receipts reported for services; self-employed special trade contractors accounted for $27 billion, more than half of the receipts for the entire construction industry.

Overall Profits.--There was a $7.6 billion increase in sole proprietorship profits over 1977. Over two-thirds of all businesses reported a net income--

	Proprietorships (thousands)	Net amount (millions)
Net income (less deficit) ...	12,018	$59,027
Net income	8,255	75,329
Deficit	3,763	16,302

The four top-ranking divisions in terms of overall profits were services; wholesale and retail trade; construction; and, finance, insurance and real estate. In the latter division, real estate accounted for more than half of the profits ($4.1 billion), while insurance agents and brokers ($2.4 billion) made up most of the remainder. The overall net income for the four leading industrial divisions and the rates of return on business receipts for them are shown below.

Industrial division	Net income (less deficit) (millions)	Ratio to business receipts
Services	$23.598	5.3%
Wholesale and retail trade	10,745	2.4
Construction	8,104	1.8
Finance, insurance and real estate..	6,655	1.5

Mining was the only industrial division which did not share in this overall profit. Mining industries, dominated by oil and gas extractors, reported a $974 million deficit which more than offset the $784 million in income reported for the division. A contributing factor was the amount deducted for intangible drilling costs.

Basic Table Information

Table 1 shows complete income statement data for all businesses and for businesses with net income. These data are classified by the eight major industrial divisions as well as by selected industries within those divisions.

Information on the sample used for the statistics, on sampling and nonsampling error, and on law changes may be found immediately following Table 1.

Additional detailed statistics for sole proprietorships and their owners, as well as complete definitions of terms and a comprehensive description of data limitations, will be available in Statistics of Income--1978, Sole Proprietorship Returns.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing												
			Total	Farms											
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses With and Without Net Income															
Number of businesses	12,017,953	8,908,289	3,386,965	3,109,664	1,431,636	30,166	90,635	7,376	671,812	247,565	165,628	58,172	97,157	90,853	218,664
Business receipts, total	443,354,851	361,630,253	87,514,766	81,724,599	35,366,546	1,616,292	2,330,274	823,614	17,772,094	6,958,052	9,005,800	2,195,126	3,732,485	530,643	1,393,672
Income from sales and operations	440,647,084	358,922,485	87,475,891	81,724,599	35,366,546	1,616,292	2,330,274	823,614	17,772,094	6,958,052	9,005,800	2,195,126	3,732,485	530,643	1,393,672
Other business income	2,707,768	2,707,768	38,876	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	384,327,565	308,148,911	80,868,055	76,178,654	30,632,742	1,585,251	2,120,580	851,203	18,130,686	64,239,926	8,027,057	2,135,119	3,770,417	945,086	1,559,526
Cost of sales and operations, total	218,590,325	187,635,841	32,304,609	30,954,485	10,582,988	872,960	1,130,767	577,260	9,282,804	2,007,154	2,085,004	798,542	2,484,099	439,300	693,585
Inventory, beginning-of-year	19,276,542	17,438,999	1,882,309	1,837,543	582,129	*4,255	*4,325	17,435	918,468	145,811	32,059	*5,823	38,042	18,816	70,378
Purchases	157,933,184	146,141,140	12,344,330	11,792,044	1,062,015	22,522	80,846	483,803	6,613,359	885,664	77,606	191,195	2,063,198	126,763	185,073
Cost of labor	14,942,847	10,971,193	4,267,873	3,971,654	1,678,274	346,234	379,349	6,351	545,845	142,581	499,726	118,823	81,557	47,312	125,602
Materials and supplies	14,761,737	13,044,634	1,960,845	1,717,104	666,020	45,036	92,870	2,055	300,007	142,345	267,725	56,492	47,663	43,206	53,684
Other costs	33,551,171	19,642,784	14,171,133	13,908,387	7,463,828	472,881	583,604	83,865	1,960,587	812,022	1,245,648	436,323	298,573	222,050	329,004
Less: Inventory, end-of-year	21,822,890	19,602,909	2,269,615	2,219,981	848,751	*7,631	*4,063	16,045	1,051,374	1198,988	32,614	*7,745	44,173	18,516	69,080
Depreciation	21,206,674	10,998,979	10,704,957	10,207,695	5,252,656	137,408	266,688	9,485	1,685,025	786,678	1,178,036	255,938	231,120	147,490	257,172
Taxes paid	9,362,245	6,969,754	2,522,440	2,394,490	1,378,363	42,486	93,835	3,988	396,176	106,110	183,594	25,144	59,318	21,032	84,443
Rent paid	11,548,548	8,008,711	3,628,066	3,539,837	1,925,985	79,464	73,652	3,594	743,603	244,868	302,624	18,785	87,719	10,851	48,692
Repairs	8,456,375	4,150,126	4,513,408	4,306,249	2,140,624	85,945	130,608	4,865	795,019	317,206	539,489	67,853	92,094	45,636	86,911
Salaries and wages	25,634,002	25,634002	658,699	—	—	—	—	—	—	—	—	—	—	—	—
Insurance	6,807,836	5,308,705	1,659,994	1,499,130	808,582	32,230	58,656	2,021	219,705	92,967	146,802	40,171	35,442	25,504	37,051
Legal and professional services	1,934,196	1,934,196	41,903	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	3,680,402	3,680,402	49,959	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	119,501	117,933	1,886	1,568	58	*16	27	*1	23	—	*1,113	—	*2	*41	287
Pension and profit-sharing plans	129,775	125,421	5,859	4,353	2,497	*52	*325		386	*114	551	*11	*71	*32	*314
Employee benefit programs	317,013	311,256	10,466	5,756	1,268	279	335	22	1,093	*45	1,860	*95	170	272	317
Interest paid	10,869,976	4,997,828	6,007,865	5,872,148	2,920,192	110,537	154,946	22,127	1,219,403	392,642	596,956	126,891	160,162	53,253	115,036
Bad debts	525,709	525,709	6,922	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	517,563	512,783	5,128	4,780	4,267	—	*47	*34	265	—	*19	—	*28	*18	*101
Travel and entertainment	2,718,755	2,718,755	37,887	—	—	—	—	—	—	—	—	—	—	—	—
Other business deductions	62,904,622	45,516,461	18,734,841	17,388,162	5,615,263	223,872	210,695	227,846	3,787,184	2,476,142	2,991,007	801,689	620,191	198,656	235,617
Net income (less deficit)	59,027,286	53,481,341	6,646,711	5,545,945	4,733,804	31,041	209,694	−27,629	−358,592	534,126	978,743	60,007	−37,952	−411,443	−165,854
Net income	75,329,052	62,271,438	14,515,133	13,057,615	7,474,137	142,769	489,291	25,548	1,744,033	1,054,068	1,248,246	201,664	270,231	44,870	362,757
Deficit	16,301,766	8,790,096	7,868,422	7,511,670	2,740,333	111,729	279,597	53,176	2,102,625	519,942	269,503	141,657	308,183	456,313	528,611
Businesses With Net Income															
Number of businesses	8,254,536	6,583,040	1,850,112	1,671,496	949,221	15,381	40,522	2,474	286,236	104,085	121,367	28,525	34,288	14,192	75,205
Business receipts, total	376,613,568	316,413,261	65,353,848	60,200,307	26,274,442	706,667	1,782,460	448,408	12,991,665	5,298,941	7,328,251	1,385,852	2,614,682	228,577	1,140,361
Income from sales and operations	374,408,311	314,208,004	65,326,369	60,200,307	26,274,442	706,667	1,782,460	448,408	12,991,665	5,298,941	7,328,251	1,385,852	2,614,682	228,577	1,140,361
Other business income	2,205,257	2,205,257	27,480	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	301,311,311	254,141,824	50,865,510	47,169,488	18,810,290	566,019	1,298,098	422,974	11,250,354	4,245,345	6,084,536	1,184,637	2,345,070	183,798	778,365
Cost of sales and operations, total	178,566,862	158,860,083	20,873,182	19,706,779	6,604,421	317,707	714,320	323,156	6,224,192	1,376,132	1,523,454	515,571	1,611,807	97,924	398,094
Inventory, beginning-of-year	15,092,360	13,636,714	1,485,986	1,455,646	517,740	*3,118	*3,748	16,435	733,461	123,746	*23,045	*1,091	16,489	*3,644	13,128
Purchases	132,330,078	123,923,336	8,908,385	8,406,742	813,728	14,974	49,138	296,464	4,906,781	636,590	37,190	96,251	1,392,684	42,587	120,354
Cost of labor	11,650,753	9,333,757	2,556,505	2,316,996	1,016,631	115,162	255,180	2,754	275,838	93,409	339,688	79,100	41,104	17,210	80,920
Materials and supplies	12,420,501	11,449,326	1,158,756	971,175	395,798	15,264	58,205	786	126,946	81,749	199,204	31,513	18,391	6,530	36,788
Other costs	24,539,194	16,133,935	8,646,153	8,405,259	4,637,549	174,665	351,825	18,977	1,070,090	540,752	947,335	308,355	165,180	30,803	159,730
Less: inventory, end-of-year	17,466,024	15,616,985	1,882,602	1,849,040	777,025	*5,477	*3,776	12,260	888,924	100,114	*23,007	*739	22,040	*2,851	12,826
Depreciation	13,797,843	7,672,546	6,458,008	6,125,297	3,233,624	58,488	144,236	3,068	881,259	503,271	925,681	124,900	120,599	27,665	102,504
Taxes paid	7,230,710	5,680,765	1,652,984	1,549,945	935,142	20,559	60,154	819	228,993	68,315	140,059	12,130	35,548	3,088	45,139
Rent paid	8,817,270	6,459,748	2,429,057	2,357,522	1,221,066	40,705	64,530	2,023	475,928	196,499	263,648	11,870	50,485	5,590	25,177
Repairs	5,641,206	3,073,670	2,720,292	2,567,535	1,297,396	24,026	77,685	1,853	434,925	202,280	395,499	33,323	49,551	11,907	39,140
Salaries and wages	22,308,135	22,308,135	560,768	—	—	—	—	—	—	—	—	—	—	—	—
Insurance	5,353,380	4,392,514	1,090,393	960,866	553,411	13,543	38,573	723	116,317	59,766	109,862	24,702	17,463	5,906	20,598
Legal and professional services	1,536,954	1,536,954	29,849	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	3,221,432	3,221,432	48,093	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	75,337	75,085	570	252	*1	*7	*14	—	*3	—	—	—	—	—	*226
Pension and profit-sharing plans	120,626	118,352	3,632	2,273	1,152	*21	*315	—	101	*114	*314	*11	*38	*22	*184
Employee benefit programs	279,899	276,679	5,462	3,220	898	141	*170	*3	244	*13	1,305	*87	*1	*50	*308
Interest paid	6,119,668	3,257,792	2,959,602	2,861,876	1,377,007	30,193	66,033	9,932	612,021	197,861	404,437	46,659	78,730	7,993	31,010
Bad debts	362,590	362,590	3,440	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	381,686	377,234	4,750	4,452	4,229	—	—	*27	*42	—	*9	—	*26	*18	*98
Travel and entertainment	2,098,745	2,098,745	26,532	—	—	—	*2	—	—	—	—	—	—	—	—
Other business deductions	46,282,453	35,252,982	12,021,655	11,029,471	3,581,942	60,629	132,066	81,368	2,276,329	1,641,093	2,320,316	415,385	380,820	23,635	115,888
Net income	75,329,052	62,271,438	14,515,133	13,057,615	7,474,137	142,769	489,291	25,548	1,744,033	1,054,068	1,248,246	201,664	270,231	44,870	362,757

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging and decorating	Electrical work	Masonry, stonework, tile setting, and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses With and Without Net Income														
Number of businesses	14,709	47,998	86,726	127,868	82,360	68,545	13,815	1,068,560	233,147	779,253	77,419	128,383	66,322	89,311
Business receipts, total	50,616	549,824	1,832,385	3,357,342	4,744,164	3,907,458	836,706	51,272,856	22,382,371	27,089,543	4,791,585	2,703,121	2,701,996	3,856,678
Income from sales and operations	46,429	545,679	1,827,863	3,33[illegible]1	4,570,200	3,761,479	808,721	50,986,147	22,207,418	26,983,463	4,771,229	2,698,437	2,696,051	3,831,055
Other business income	4,187	4,145	4,522	[illegible]21	173,964	145,979	27,985	286,709	174,953	106,081	20,356	4,683	5,946	25,623
Business deductions, total	118,157	599,583	1,433,244	2,538,418	4,934,075	3,939,213	994,862	43,168,565	20,208,018	21,479,333	4,054,592	1,956,634	2,197,869	3,052,237
Cost of sales and operations, total	6,830	132,714	492,965	717,616	848,065	574,842	273,222	27,681,277	14,798,631	12,059,527	2,716,268	978,036	1,390,718	1,742,508
Inventory, beginning-of-year	*4,187	6,522	8,439	25,617	12,274	5,336	6,938	1,279,093	917,024	337,975	120,240	9,958	60,863	12,942
Purchases	*2,630	35,807	179,299	334,550	147,701	59,479	88,222	9,789,093	4,078,549	5,495,365	1,630,988	384,897	760,158	554,127
Cost of labor	*425	7,528	132,495	155,770	59,468	22,237	37,231	4,631,551	2,148,591	2,295,259	363,490	372,306	181,253	394,142
Materials and supplies	*1,059	7,978	143,525	91,180	63,565	33,151	30,414	7,577,664	4,373,010	2,964,665	442,048	242,916	357,800	569,449
Other costs	3,257	81,715	39,276	138,499	581,318	462,229	119,089	6,074,153	4,459,486	1,440,053	290,023	98,323	104,967	226,703
Less: Inventory, end-of-year	*4,728	6,836	10,070	27,999	16,261	7,589	8,672	1,670,277	1,178,029	473,788	130,520	85,365	74,322	14,856
Depreciation	18,538	55,863	131,695	291,165	340,580	265,772	74,808	1,507,139	520,646	931,983	118,807	55,978	57,612	93,797
Taxes paid	602	12,905	37,695	76,748	170,221	143,450	26,770	893,514	320,577	542,929	106,733	41,490	57,361	79,386
Rent paid	837	15,406	27,639	44,348	111,532	87,196	24,336	458,238	158,292	282,181	34,918	25,191	17,562	30,801
Repairs	1,329	11,195	61,164	133,470	70,800	34,511	36,288	581,622	202,635	351,908	27,300	15,180	10,511	25,318
Salaries and wages	4,031	81,829	214,782	358,058	251,623	162,114	89,509	3,909,704	1,202,062	2,507,753	376,921	236,048	280,244	504,173
Insurance	1,870	13,142	59,308	86,544	54,756	28,485	26,271	979,569	333,283	614,518	102,641	58,433	49,630	76,353
Legal and professional services	2,597	7,284	10,392	21,630	49,191	41,354	7,838	189,382	78,940	96,637	16,004	11,906	10,318	11,435
Commissions	941	2,591	8,117	38,310	24,958	20,427	4,531	319,041	194,160	118,362	8,840	47,006	4,185	16,507
Amortization	—	—	—	*318	*3,302	2,884	419	3,465	1,671	1,781	*487	*1,111	—	*50
Pension and profit-sharing plans	—	*361	*32	1,113	1,413	1,199	*213	14,852	3,386	11,466	2,317	*3,439	*1070	1,781
Employee benefit programs	*66	1,286	*920	2,438	5,349	2,959	2,390	105,512	27,035	78,419	7,661	8,566	10,737	13,417
Interest paid	5,361	13,324	26,908	90,124	156,325	134,548	21,777	668,325	355,703	288,786	37,808	23,848	15,272	26,199
Bad debts	*7	107	4,182	2,626	2,086	1,595	491	59,503	22,164	36,204	8,863	9,675	3,627	2,773
Depletion	—	*1	*47	*301	472,888	445,512	27,376	2,115	896	1,218	—	*503	*28	*50
Travel and entertainment	1,582	9,351	6,149	20,807	25,076	23,032	2,044	197,095	58,031	131,910	11,334	14,152	14,568	21,083
Other business deductions	73,571	245,094	359,874	668,140	2,352,989	1,973,842	379,146	5,840,571	2,016,393	3,508,724	499,286	437,415	288,772	436,341
Net income (less deficit)	−67,541	−49,759	399,141	818,924	−189,912	31,756	−158,156	8,104,290	2,174,354	5,610,210	736,994	746,487	504,128	804,442
Net income	5,277	85,194	429,148	937,900	783,937	689,537	94,399	8,697,709	2,483,726	5,867,878	782,297	764,438	532,501	826,360
Deficit	72,818	134,953	30,007	118,976	973,848	721,293	252,555	593,419	309,372	257,667	45,304	17,951	28,373	21,918
Businesses With Net Income														
Number of businesses	2,049	20,474	68,000	88,093	42,336	38,039	4,297	926,450	190,910	687,387	64,724	118,606	53,071	82,940
Business receipts, total	22,970	411,007	1,658,231	3,061,333	3,276,329	2,686,605	589,724	46,644,887	19,426,752	25,576,939	4,463,463	2,541,270	2,588,682	3,687,458
Income from sales and operations	22,234	410,532	1,655,880	3,037,415	3,155,161	2,592,071	563,089	46,405,826	19,287,834	25,480,861	4,443,407	2,537,052	2,583,467	3,663,519
Other business income	*736	*475	2,350	23,918	121,168	94,534	26,634	239,061	138,918	96,077	20,056	4,219	5,214	23,939
Business deductions, total	17,694	325,813	1,229,083	2,123,433	2,492,392	1,997,068	495,324	37,947,178	16,943,026	19,709,061	3,681,166	1,776,832	2,056,181	2,861,099
Cost of sales and operations, total	*2,022	105,047	429,424	629,911	506,527	366,568	139,959	24,390,966	12,528,909	11,153,186	2,473,867	866,581	1,316,593	1,632,887
Inventory, beginning-of-year	—	870	8,081	21,389	10,250	4,358	*5,892	1,102,182	798,466	288,819	100,834	8,667	55,903	10,699
Purchases	*89	18,084	169,925	313,545	109,321	55,083	54,238	8,545,984	3,376,240	4,968,333	1,457,272	240,393	724,661	524,576
Cost of labor	*45	*4,623	119,665	115,177	35,615	15,234	20,381	4,152,640	1,829,257	2,155,988	337,608	309,190	170,248	361,774
Materials and supplies	*251	3,223	103,124	80,983	38,792	25,529	13,263	6,750,916	3,744,259	2,803,676	430,299	227,571	332,214	532,235
Other costs	*1,636	79,312	36,194	123,752	327,148	272,959	54,189	5,228,257	3,800,530	1,295,428	260,238	97,047	100,829	217,739
Less: inventory, end-of-year	—	1,065	7,564	24,933	14,600	6,595	8,005	1,389,015	1,019,842	359,059	112,384	16,286	67,262	14,136
Depreciation	1,338	11,760	95,638	223,976	191,348	147,439	43,909	1,239,201	407,795	787,501	105,843	48,293	50,321	82,204
Taxes paid	178	8,142	34,442	60,278	104,753	89,522	15,231	776,651	251,472	498,903	92,890	38,066	54,918	76,295
Rent paid	*148	10,762	25,287	35,339	59,146	47,711	11,435	407,684	134,625	256,789	29,305	23,314	15,670	27,663
Repairs	*44	4,530	41,508	106,675	51,021	3,190	20,832	479,228	153,196	303,077	25,339	13,453	9,078	24,095
Salaries and wages	*2,618	59,875	199,714	298,561	170,213	111,173	59,039	3,549,579	1,000,523	2,421,852	347,207	220,118	271,029	484,165
Insurance	*240	5,934	53,185	70,169	33,785	19,818	13,967	864,151	270,138	566,321	93,847	54,040	44,712	71,975
Legal and professional services	664	2,462	7,634	19,089	18,753	15,271	3,482	158,086	63,589	85,975	14,248	11,025	9,078	10,551
Commissions	*685	*1,401	7,938	38,068	20,921	18,372	2,548	302,181	185,667	110,341	8,250	45,904	*3,864	16,231
Amortization	—	—	—	*318	220	186	35	3,222	1,441	1,771	*486	*1,101	—	*50
Pension and profit-sharing plans	—	*308	*32	1,018	898	851	*47	13,538	2,989	10,549	1,710	*3,365	*1,070	1,745
Employee benefit programs	—	*480	*920	842	3,752	1,785	1,968	98,833	23,074	75,721	7,425	8,188	10,737	12,062
Interest paid	*471	4,305	20,504	72,447	48,165	42,054	6,111	521,726	269,787	232,803	30,582	16,941	13,955	20,011
Bad debts	—	*52	827	2,561	1,120	678	*442	41,958	10,152	30,723	7,632	9,673	2,993	2,548
Depletion	—	—	*47	*251	345,099	319,557	25,542	1,943	893	1,050	—	*503	—	*50
Travel and entertainment	*819	5,050	4,802	15,861	12,824	11,966	858	171,364	46,354	118,381	10,882	11,577	11,270	20,027
Other business deductions	8,467	108,009	315,807	559,900	929,628	777,196	152,432	5,148,801	1,665,532	3,195,235	452,133	416,024	255,229	406,324
Net income	5,277	85,194	429,148	937,900	783,937	689,537	94,399	8,697,709	2,483,726	5,867,878	782,297	764,438	532,501	826,360

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses With and Without Net Income													
Number of businesses	235,398	182,420	56,160	240,863	58,431	47,278	27,414	107,740	413,197	60,711	289,155	35,704	27,627
Business receipts, total	4,210,073	8,826,090	1,800,941	11,836,156	3,279,367	1,701,908	1,520,059	5,334,822	14,784,631	758,531	11,808,048	1,673,164	544,887
Income from sales and operations	4,197,131	8,789,559	1,795,266	11,782,654	3,268,211	1,693,584	1,512,779	5,308,080	14,677,069	752,423	11,718,446	1,662,665	543,535
Other business income	12,942	36,531	5,674	53,502	11,157	8,323	7,280	26,742	107,562	6,108	89,602	10,499	1,352
Business deductions, total	2,952,549	7,265,453	1,481,215	10,346,304	2,911,015	1,478,959	1,210,966	4,745,364	12,963,207	558,792	10,402,089	1,524,416	477,911
Cost of sales and operations, total	1,625,775	3,606,222	823,118	5,677,587	1,219,887	767,510	641,453	3,048,737	2,591,749	10,821	1,793,722	698,324	88,883
Inventory, beginning-of-year	46,561	87,410	24,093	454,113	72,085	39,086	61,334	281,609	40,503	—	10,347	25,864	4,292
Purchases	624,566	1,540,629	215,179	3,357,789	643,905	383,970	293,716	2,036,198	1,079,202	*1,483	816,646	214,501	46,571
Cost of labor	344,965	684,104	187,701	1,145,984	249,951	144,987	172,527	578,517	402,943	*4,985	302,129	82,842	12,987
Materials and supplies	425,324	927,127	239,989	634,218	112,219	108,409	133,055	280,535	171,664	*1,825	149,007	6,618	14,214
Other costs	224,648	495,390	174,614	617,816	214,706	149,061	49,201	204,847	932,100	*2,529	528,425	384,922	16,224
Less: Inventory, end-of-year	40,288	128,438	18,460	532,332	72,978	58,004	68,380	332,969	34,663	—	12,833	16,424	5,406
Depreciation	108,768	497,022	54,509	589,102	239,890	97,901	74,162	177,150	1,418,098	58,629	1,213,337	73,246	72,886
Taxes paid	57,503	200,457	30,008	287,954	76,877	41,544	33,600	135,933	496,217	13,013	419,470	49,298	14,436
Rent paid	38,225	135,483	17,765	247,573	39,058	74,639	29,122	104,753	337,852	38,208	242,296	43,188	14,160
Repairs	21,085	252,515	27,079	285,336	195,858	18,016	10,545	60,917	1,078,37	53,897	973,260	33,605	17,273
Salaries and wages	277,057	896,309	136,889	1,119,921	342,220	148,994	171,564	457,143	1,292,098	58,130	1,013,117	134,485	86,366
Insurance	65,078	262,384	31,768	241,071	103,370	22,598	27,119	87,931	662,436	59,357	551,261	34,539	17,280
Legal and professional services	12,167	34,806	13,805	54,642	10,035	10,085	7,553	26,969	49,626	2,222	33,983	8,658	4,763
Commissions	13,178	28,646	6,519	80,022	15,196	17,161	5,211	42,454	234,388	*16,025	186,754	27,793	3,816
Amortization	*17	*116	*13	5,327	*36	4,673	*188	430	2,140	*184	589	402	*965
Pension and profit-sharing plans	*17	2,841	—	5,054	*310	*1,397	*1,271	2,075	2,787	—	2,266	*156	*365
Employee benefit programs	7,934	30,104	*59	14,428	3,713	1,083	1,666	7,966	16,150	*81	13,494	1,369	1,206
Interest paid	35,306	150,352	23,836	169,917	60,817	26,169	22,325	60,606	367,382	16,338	309,775	25,307	15,963
Bad debts	4,314	6,952	*1,135	35,941	7,623	16,527	4,985	6,806	9,713	144	4,177	2,750	2,642
Depletion	*2	636	—	5,852	2,229	*659	*1,708	*1,255	*14,042	—	*13,989	*5	*49
Travel and entertainment	35,766	35,007	7,154	67,932	4,790	12,337	15,070	35,735	219,564	26,442	152,939	35,392	4,791
Other business deductions	665,849	1,181,061	315,453	1,510,522	602,373	224,118	174,607	509,425	4,216,986	209,201	3,509,530	363,763	134,493
Net income (less deficit)	1,257,524	1,560,636	319,726	1,489,852	368,353	222,948	309,093	589,458	1,821,424	199,739	1,405,960	148,748	66,977
Net income	1,296,716	1,665,566	346,105	1,795,281	437,046	305,954	335,155	717,125	2,291,595	213,432	1,731,230	226,040	120,892
Deficit	39,192	104,929	26,379	305,429	68,694	83,005	26,063	127,667	470,172	13,693	325,271	77,292	53,916
Businesses With Net Income													
Number of businesses	214,657	153,389	48,153	165,274	40,804	30,909	22,720	70,841	306,103	52,348	213,035	23,901	16,819
Business receipts, total	4,052,435	8,243,631	1,641,196	10,215,126	2,811,445	1,544,205	1,359,429	4,500,047	12,017,024	705,128	9,413,074	1,418,886	479,937
Income from sales and operations	4,039,586	8,213,831	1,637,130	10,174,510	2,802,232	1,536,936	1,353,329	4,482,013	11,935,019	701,930	9,343,100	1,410,824	479,165
Other business income	12,849	29,800	4,066	40,616	9,213	7,269	6,100	18,035	82,005	3,198	69,974	8,062	771
Business deductions, total	2,755,719	6,578,065	1,295,091	8,419,845	2,374,399	1,238,251	1,024,273	3,782,922	9,725,429	491,696	7,681,843	1,192,845	359,044
Cost of sales and operations, total	1,533,026	3,330,233	708,871	4,759,435	1,058,030	689,408	530,869	2,481,129	2,057,732	10,612	1,401,848	573,015	72,257
Inventory, beginning-of-year	39,137	73,578	14,898	348,337	57,637	27,163	51,090	212,446	14,467	—	4,137	*7,672	*2,658
Purchases	572,284	1,449,147	201,411	2,828,005	563,840	329,245	225,543	1,709,377	879,885	*1,483	690,505	143,692	44,205
Cost of labor	333,298	643,871	167,396	922,974	188,469	132,600	139,909	461,995	303,826	*4,985	207,064	81,022	10,755
Materials and supplies	403,019	878,338	202,981	549,636	103,937	99,665	124,358	221,676	149,293	*1,726	129,589	4,976	13,002
Other costs	223,210	396,365	132,299	518,632	205,900	137,255	47,225	128,252	722,991	*2,418	376,886	339,283	4,403
Less: inventory, end-of-year	37,923	111,068	*10,114	408,147	61,752	36,520	57,257	252,618	12,730	—	6,332	*3,631	*2,767
Depreciation	93,987	406,853	43,904	428,507	184,199	54,470	65,610	124,228	929,841	50,424	799,665	41,398	38,354
Taxes paid	54,669	182,064	26,276	247,083	67,370	35,972	29,815	113,925	364,259	10,725	300,064	42,308	11,162
Rent paid	32,189	128,649	16,270	190,647	31,496	58,979	22,923	77,249	245,814	36,489	171,979	27,394	9,951
Repairs	17,856	213,256	22,954	206,071	144,344	14,980	8,092	38,656	763,533	46,355	684,205	19,854	13,118
Salaries and wages	265,824	833,509	127,205	953,822	297,524	129,522	155,840	370,937	1,009,025	50,940	775,516	110,974	71,595
Insurance	59,822	241,927	27,692	207,046	89,615	18,916	25,380	73,135	484,911	48,406	394,712	27,588	14,205
Legal and professional services	11,020	30,053	8,522	42,041	7,982	7,213	6,932	19,914	34,915	1,957	24,802	5,979	2,176
Commissions	13,039	23,053	*6,174	71,042	15,114	14,587	4,989	36,352	202,713	*16,000	155,893	27,357	3,464
Amortization	*17	*116	*10	1,703	*33	*1,147	*157	365	1,209	*161	*583	*314	*150
Pension and profit-sharing plans	*14	2,646	—	4,923	*310	*1,397	*1,271	1,944	2,759	—	2,266	*127	*365
Employee benefit programs	7,934	29,377	*37	12,516	3,253	1,022	1,660	6,581	14,271	*81	12,135	985	1,070
Interest paid	29,987	121,327	19,136	127,577	45,002	20,155	18,385	44,035	244,493	15,229	205,475	13,052	10,736
Bad debts	3,714	4,163	*1,083	25,430	573	16,217	2,843	5,797	6,065	*143	1,712	1,843	2,367
Depletion	*2	*496	—	4,241	*1,909	—	*1,708	*624	*12,806	—	*12,757	—	*49
Travel and entertainment	33,206	31,418	6,629	50,767	3,102	9,173	11,684	26,808	170,939	26,107	125,838	15,071	3,923
Other business deductions	614,203	1,051,321	288,034	1,133,571	437,012	170,594	144,945	381,020	3,215,743	181,968	2,635,078	293,046	105,651
Net income	1,296,716	1,665,566	346,105	1,795,281	437,046	305,954	335,155	717,125	2,291,595	213,432	1,731,230	226,040	120,892

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade														
		Wholesale trade								Retail trade					
											Building materials, paint, hardware, garden supply, and mobile home dealers				
	Total	Total	Motor vehicles and automotive equipment	Lumberr and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses With and Without Net Income															
Number of businesses	2,334,348	325,299	15,958	5,589	6,998	29,627	32,284	14,945	219,898	1,908,305	67,422	11,591	8,475	20,696	26,660
Business receipts, total	179,166,569	39,132,276	2,690,534	966,142	1,892,851	2,436,685	6,381,972	7,169,413	17,594,679	135,826,877	6,572,116	1,784,710	572,635	2,319,463	1,895,308
Income from sales and operations	178,131,554	3,890,485	2,681,872	963,411	1,869,964	2,390,898	6,368,732	7,116,850	17,512,758	135,076,948	6,524,842	1,774,307	572,450	2,301,993	1,876,092
Other business income	1,035,015	227,791	8,661	2,731	22,888	45,787	13,241	52,563	81,921	749,930	47,274	10,403	*185	17,470	19,216
Business deductions, total	168,422,064	35,976,573	2,554,958	888,058	1,792,778	2,109,632	6,067,187	7,048,714	15,515,245	128,706,444	6,135,700	1,684,458	540,839	2,112,252	1,798,152
Cost of sales and operations, total	132,234,911	29,967,260	2,186,256	713,784	1,534,736	1,541,438	5,363,440	6,630,279	11,997,328	99,532,753	4,693,564	1,333,311	380,399	1,624,372	1,355,481
Inventory, beginning-of-year	14,018,006	2,073,885	241,387	12,746	348,875	155,484	195,061	145,352	974,980	11,621,554	1,010,513	185,448	55,321	564,301	205,442
Purchases	122,032,066	26,790,611	2,024,347	630,552	1,399,070	1,447,377	4,709,535	5,440,925	11,138,806	92,874,888	4,117,882	1,192,376	265,026	1,576,752	1,083,728
Cost of labor	2,227,191	304,563	41,405	28,724	29,639	35,096	37,346	9,126	123,227	1,857,634	169,591	60,533	46,944	22,731	39,383
Materials and supplies	1,880,223	288,828	38,206	8,218	10,862	12,263	15,792	53,077	150,409	1,439,333	182,591	30,865	55,142	6,876	89,709
Other costs	7,628,980	2,761,320	93,258	51,903	67,084	83,342	566,556	1,162,576	736,601	4,645,904	317,068	80,893	21,228	54,645	160,302
Less: Inventory, end-of-year	15,551,555	2,251,946	252,346	18,360	320,794	192,123	160,850	180,776	1,126,697	12,906,560	1,104,082	216,804	63,263	600,932	223,083
Depreciation	2,499,990	460,931	18,929	16,755	21,961	45,609	58,562	31,804	267,312	1,960,139	129,195	33,893	13,031	42,163	40,109
Taxes paid	3,100,025	384,614	25,074	9,261	25,499	21,249	36,663	11,377	255,490	2,655,974	133,231	34,246	15,047	45,171	38,768
Rent paid	3,111,414	275,621	20,624	3,207	4,629	18,930	40,210	12,249	175,772	2,763,445	81,895	12,892	10,070	40,004	18,929
Repairs	976,107	190,860	12,430	9,416	11,626	14,046	29,041	15,635	98,666	757,936	34,735	10,219	3,176	7,309	14,030
Salaries and wages	9,727,236	1,089,453	101,157	34,282	68,006	103,517	178,252	52,818	551,422	8,458,850	365,172	92,904	34,016	130,385	107,867
Insurance	1,570,473	245,764	21,638	5,090	15,260	20,683	34,548	14,267	134,278	1,280,255	83,515	20,232	11,470	24,831	26,981
Legal and professional services	491,722	68,215	4,969	1,345	3,218	8,344	6,743	4,584	39,010	410,284	17,443	3,630	1,841	6,826	5,145
Commissions	806,668	387,836	12,943	5,699	5,100	39,917	16,433	23,073	284,671	379,449	19,451	7,393	*51	1,012	10,995
Amortization	48,880	3,903	*4	—	*48	*977	822	*208	1,845	44,876	1,740	*22	*980	*132	*606
Pension and profit-sharing plans	19,447	6,029	*533	*158	*157	*296	921	70	3,893	13,163	2,000	476	—	*779	*745
Employee benefit programs	81,531	16,209	1,949	*138	1,274	2,141	2,899	623	7,183	64,125	5,259	3,015	*980	620	644
Interest paid	1,453,951	256,821	16,142	7,752	19,424	18,394	29,787	34,348	130,975	1,161,899	93,587	22,552	6,490	30,727	33,818
Bad debts	228,269	44,006	2,156	2,650	1,759	4,501	5,078	1,106	26,756	173,859	13,686	5,472	1,849	4,176	2,190
Depletion	5,241	2,285	—	470	*47	*26	*274	—	*1,467	2,957	*162	*89	—	*31	*43
Travel and entertainment	729,527	318,634	5,763	4,521	6,772	51,017	20,945	6,698	222,918	362,281	16,058	3,211	2,442	4,666	5,740
Other business deductions	11,672,727	2,285,633	126,479	74,316	74,909	221,477	247,681	210,495	1,330,276	8,986,957	457,919	104,666	59,823	153,183	140,247
Net income (less deficit)	10,744,505	3,155,703	135,575	78,085	100,073	327,052	314,785	120,699	2,079,434	7,120,434	436,416	100,252	31,796	207,211	97,156
Net income	13,468,902	3,506,460	165,777	85,111	109,723	366,371	347,710	148,509	2,283,259	9,397,487	561,524	125,240	50,810	235,274	150,201
Deficit	2,724,397	350,756	30,201	7,026	9,650	39,319	32,924	27,810	203,825	2,277,053	125,108	24,987	19,013	28,063	53,044
Businesses With Net Income															
Number of businesses	1,487,692	249,240	12,095	4,613	4,519	20,083	27,095	9,587	171,248	1,169,410	43,501	8,709	5,062	15,378	14,352
Business receipts, total	154,563,356	34,759,183	2,562,949	946,506	1,659,603	2,224,876	5,727,663	5,898,396	15,739,189	116,085,762	5,679,505	1,568,295	455,452	2,149,301	1,506,457
Income from sales and operations	153,724,464	34,565,100	2,554,863	943,837	1,639,966	2,179,552	5,718,843	5,857,324	15,670,714	115,489,993	5,643,535	1,559,501	455,421	2,134,260	1,494,353
Other business income	838,893	194,083	8,086	2,669	19,638	45,324	8,820	41,071	68,475	595,768	35,970	8,794	*31	15,041	12,105
Business deductions, total	141,094,454	31,252,723	2,397,172	861,395	1,549,880	1,858,505	5,379,954	5,749,887	13,455,930	106,688,275	5,117,981	1,443,056	404,642	1,914,027	1,356,257
Cost of sales and operations, total	112,553,612	26,207,161	2,069,653	701,348	1,330,351	1,410,936	4,778,996	5,428,035	10,487,843	83,986,762	3,998,945	1,148,542	287,058	1,496,878	1,066,467
Inventory, beginning-of-year	11,041,040	1,732,555	218,268	11,647	296,978	122,190	163,284	119,937	800,251	9,038,458	792,487	139,301	32,994	476,843	143,349
Purchases	104,282,587	23,516,234	1,916,895	619,299	1,219,514	1,335,582	4,167,164	4,425,678	9,832,101	78,703,655	3,517,754	1,025,198	223,394	1,459,002	810,159
Cost of labor	1,778,424	252,792	40,178	28,708	28,584	33,183	35,360	5,796	80,982	1,468,894	137,202	52,739	*26,538	21,178	36,747
Materials and supplies	1,528,306	214,620	37,071	8,068	9,555	3,914	11,401	30,606	114,005	1,206,805	169,360	28,855	47,653	6,548	86,305
Other costs	6,442,723	2,457,030	88,690	50,995	54,451	67,954	535,443	1,002,085	657,412	3,782,250	271,514	73,879	*1,123	54,023	142,490
Less: inventory, end-of-year	12,519,467	1,966,071	231,449	17,370	278,732	151,887	133,657	156,067	996,909	10,213,301	889,372	171,429	44,644	520,715	152,584
Depreciation	1,818,438	367,969	17,931	14,891	19,379	27,855	51,269	24,574	212,069	1,392,780	84,817	25,852	8,530	26,314	24,121
Taxes paid	2,545,353	329,983	23,601	8,764	22,593	17,080	31,850	8,990	217,105	2,167,364	110,727	28,282	10,284	41,841	30,321
Rent paid	2,420,738	229,835	18,995	3,179	3,617	12,020	37,582	9,480	144,961	2,133,665	64,892	12,362	4,903	34,378	13,250
Repairs	753,803	154,529	11,680	6,875	9,668	8,275	25,294	10,971	81,766	579,048	27,104	8,940	2,318	6,614	9,232
Salaries and wages	8,243,876	972,904	95,813	29,923	58,955	89,503	161,182	41,871	495,658	7,121,205	307,979	82,768	30,597	119,274	75,341
Insurance	1,283,344	215,000	20,487	5,018	13,579	17,851	30,131	11,186	116,747	1,031,007	66,701	16,089	9,241	22,079	19,291
Legal and professional services	389,699	56,969	4,577	1,285	2,752	5,822	6,066	3,528	32,938	322,273	13,807	2,726	1,335	5,596	4,150
Commissions	680,037	350,588	11,824	5,645	3,264	35,826	10,230	21,063	262,736	295,415	15,849	6,874	*34	*943	7,994
Amortization	32,606	2,244	—	—	*48	*560	693	*149	795	30,361	194	*22	*2	*132	*38
Pension and profit-sharing plans	17,537	5,518	*532	*158	*142	*296	876	70	3,442	11,765	1,421	*393	—	*674	*355
Employee benefit programs	70,893	14,755	1,946	*138	1,214	1,852	2,652	563	6,391	54,955	4,798	2,894	*833	620	*401
Interest paid	1,033,913	208,630	14,324	7,150	16,167	14,291	25,471	26,974	104,253	800,063	64,578	16,058	4,707	25,598	18,214
Bad debts	175,682	28,117	1,965	2,650	1,345	3,428	3,282	952	14,495	141,063	11,075	4,746	1,443	3,889	997
Depletion	3,996	1,132	—	*470	*47	*26	*274	—	*314	2,864	*162	*89	—	*31	*43
Travel and entertainment	545,185	269,256	4,513	3,596	5,795	41,705	11,969	4,665	197,012	240,147	11,547	2,386	1,630	4,492	3,040
Other business deductions	8,818,855	1,863,489	101,179	71,036	62,445	173,948	206,866	157,630	1,090,385	6,639,806	344,837	87,390	42,501	128,347	86,599
Net income	13,468,902	3,506,460	165,777	85,111	109,723	366,371	347,710	148,509	2,283,259	9,397,487	561,524	125,240	50,810	235,274	150,201

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
		Food stores			Automotive dealers and service stations									
	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers—new car dealers (franchised)	Motor vehicle dealers—used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Drug stores and proprietary stores
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Businesses With and Without Net Income														
Number of businesses	35,847	195,173	126,531	68,642	217,128	6,381	44,243	129,977	36,527	74,574	115,385	151,272	70,990	13,590
Business receipts, total	3,205,547	26,889,800	21,901,609	4,988,191	45,400,763	4,041,265	6,167,172	30,128,692	5,063,634	5,337,712	7,813,915	12,231,882	3,715,011	2,427,563
Income from sales and operations	3,193,485	26,794,309	21,823,184	4,971,124	45,244,116	4,016,325	6,143,711	30,044,449	5,039,631	5,302,406	7,747,161	12,168,140	3,664,573	2,412,737
Other business income	12,058	95,492	78,425	17,067	156,647	24,940	23,460	84,243	24,003	35,306	66,754	63,743	50,438	14,826
Business deductions, total	3,115,669	25,811,087	21,139,506	4,671,582	43,770,734	3,956,522	5,995,070	29,004,226	4,814,916	4,849,102	7,136,566	11,466,491	3,470,471	2,177,876
Cost of sales and operations, total	2,563,550	21,577,831	18,024,786	3,553,045	37,686,918	3,543,536	5,246,463	25,098,479	3,798,440	3,359,832	5,030,823	6,330,492	1,965,946	1,627,492
Inventory, beginning-of-year	508,401	1,531,734	1,371,265	160,469	2,670,590	491,979	518,862	826,843	832,906	1,151,362	951,040	163,912	124,849	388,601
Purchases	2,493,884	20,540,744	17,395,568	3,145,179	35,110,440	3,172,175	4,760,552	23,646,314	3,531,400	3,302,091	4,685,276	5,476,787	1,844,988	1,593,501
Cost of labor	24,695	215,140	105,541	109,599	433,574	57,530	48,012	251,735	76,297	51,686	171,580	478,336	35,172	*21,115
Materials and supplies	6,554	211,815	99,141	112,673	372,986	16,455	106,589	206,630	43,312	16,478	131,311	169,562	21,312	6,344
Other costs	56,749	662,485	518,104	144,381	2,093,675	385,802	425,212	1,059,997	222,664	108,462	229,942	222,087	58,080	45,323
Less: inventory, end-of-year	526,733	1,584,086	1,464,833	119,254	2,994,348	580,405	612,764	893,041	908,139	1,270,249	1,138,324	180,192	118,454	427,392
Depreciation	34,520	290,818	201,706	89,112	336,815	17,151	27,077	217,155	75,431	74,942	137,685	367,789	123,748	26,525
Taxes paid	52,870	394,699	309,985	84,714	630,297	25,686	51,767	467,111	85,733	122,715	149,325	508,109	195,374	46,592
Rent paid	43,041	364,098	230,907	133,190	573,269	17,985	45,134	452,857	57,293	194,864	200,576	490,335	118,994	49,342
Repairs	14,256	138,903	99,341	39,563	140,050	8,417	41,428	60,071	30,135	24,065	39,697	159,515	52,335	9,835
Salaries and wages	155,569	1,322,578	992,114	330,464	2,062,460	123,577	115,444	1,529,803	293,636	448,236	497,087	1,949,764	394,190	220,083
Insurance	24,507	178,902	130,452	48,450	316,514	21,576	39,903	196,844	58,191	53,314	103,708	204,284	72,259	26,898
Legal and professional services	4,990	55,267	41,243	14,024	93,641	6,390	11,526	61,223	16,501	21,596	25,194	71,934	27,735	8,811
Commissions	3,785	18,756	16,975	2,781	80,894	8,476	39,909	12,744	19,765	31,324	64,907	7,771	*2,663	*375
Amortization	*208	7,939	7,837	*102	2,199	424	*261	422	*1,043	805	6,652	10,797	1,463	*98
Pension and profit-sharing plans	*314	2,078	1,756	*322	2,106	467	*6	1,146	487	*862	966	1,006	*122	985
Employee benefit programs	507	12,679	9,537	3,142	17,780	6,385	2,009	6,508	2,878	3,726	6,011	8,597	1,436	3,029
Interest paid	35,703	147,777	115,742	32,035	261,457	46,217	58,994	91,669	64,577	61,764	90,581	177,016	61,109	14,781
Bad debts	2,328	19,556	18,129	1,427	70,780	5,076	16,091	32,819	16,794	8,565	21,255	3,293	2,401	2,695
Depletion	—	*314	*20	*294	*252	—	*1	*115	*136	*1,124	—	—	—	—
Travel and entertainment	3,253	14,785	7,753	7,032	30,988	5,876	10,517	5,471	9,123	32,983	35,967	25,330	21,042	2,458
Other business deductions	182,995	1,297,668	957,491	340,177	1,527,077	123,851	291,204	817,801	294,222	425,066	751,847	1,247,358	445,291	144,156
Net income (less deficit)	89,878	1,078,713	762,104	316,609	1,630,029	84,742	172,102	1,124,466	248,718	488,610	677,349	765,391	244,540	249,686
Net income	168,653	1,354,732	941,988	412,744	1,932,577	95,127	243,520	1,239,506	354,424	593,495	814,277	1,046,239	351,768	261,245
Deficit	78,775	276,019	179,884	96,135	302,549	10,384	71,419	115,040	105,706	104,885	136,928	280,848	107,228	11,559
Businesses With Net Income														
Number of businesses	21,101	141,158	93,865	47,293	161,902	4,856	27,459	104,281	25,306	49,534	81,464	102,394	45,108	12,263
Business receipts, total	2,365,405	22,967,082	18,684,480	4,282,602	40,044,573	3,574,279	5,119,512	26,962,489	4,388,293	4,624,848	6,768,381	10,019,247	2,842,474	2,369,051
Income from sales and operations	2,355,898	22,889,100	18,620,118	4,268,983	39,923,985	3,552,009	5,099,035	26,903,416	4,369,525	4,594,475	6,703,028	9,969,696	2,803,612	2,354,320
Other business income	9,507	77,982	64,362	13,620	120,588	22,269	20,477	59,073	18,769	30,373	65,353	49,551	38,862	14,732
Business deductions, total	2,196,752	21,612,350	17,742,492	3,869,858	38,111,996	3,479,152	4,875,981	25,722,983	4,033,870	4,031,353	5,954,114	8,973,008	2,490,705	2,107,806
Cost of sales and operations, total	1,862,168	18,167,550	15,186,915	2,980,634	32,884,722	3,141,757	4,304,324	22,231,102	3,207,539	2,825,222	4,258,996	5,049,504	1,479,928	1,587,960
Inventory, beginning-of-year	320,479	1,234,966	1,118,671	116,295	2,145,543	395,123	402,541	709,864	638,015	911,848	796,767	120,812	89,910	376,648
Purchases	1,833,359	17,384,484	14,708,531	2,675,953	30,816,139	2,789,043	4,033,134	20,956,340	3,037,622	2,788,229	3,955,533	4,373,212	1,412,350	1,578,271
Cost of labor	17,592	182,250	91,575	90,674	344,560	37,865	32,354	208,086	66,255	47,123	128,970	364,216	20,525	*21,115
Materials and supplies	1,780	159,258	95,063	64,196	322,401	15,533	82,664	185,249	38,955	13,243	113,658	140,722	13,584	6,341
Other costs	39,004	532,412	412,677	119,735	1,708,713	351,482	242,790	945,962	168,479	87,829	191,650	187,424	33,686	27,095
Less: inventory, end-of-year	350,046	1,325,820	1,239,602	86,218	2,452,634	447,289	489,158	774,400	741,786	1,023,049	927,581	136,882	90,127	421,509
Depreciation	22,613	224,416	158,204	66,212	269,424	12,469	17,691	179,502	59,761	54,039	109,020	261,903	76,176	25,924
Taxes paid	35,834	323,694	256,829	66,864	556,103	21,172	40,121	419,641	75,170	101,661	123,759	392,997	142,743	45,134
Rent paid	22,719	303,822	192,862	110,960	499,056	12,446	31,305	410,885	44,419	150,889	155,054	376,494	82,251	46,678
Repairs	9,928	108,141	79,081	29,060	113,902	7,308	27,793	52,183	26,618	21,016	33,396	120,807	36,280	9,445
Salaries and wages	108,112	1,110,208	826,957	283,251	1,874,729	109,360	98,739	1,411,736	254,894	389,783	423,600	1,564,251	295,951	209,247
Insurance	16,551	146,684	107,048	39,636	277,515	18,107	30,314	179,883	49,212	44,225	83,681	158,244	47,371	25,933
Legal and professional services	3,288	44,143	33,596	10,547	78,709	2,925	8,111	54,330	13,343	17,482	20,324	55,282	20,657	8,415
Commissions	*3,725	15,588	13,745	1,843	70,305	7,355	32,747	11,572	18,630	29,426	41,166	4,959	*1,317	*375
Amortization	*15	7,645	7,578	*67	1,458	*350	*261	227	*619	*266	5,982	8,099	*1,362	*98
Pension and profit-sharing plans	*314	1,765	1,442	*322	1,859	366	*4	1,002	*486	*862	966	1,006	*1	979
Employee benefit programs	445	11,272	8,457	2,816	15,973	5,119	1,979	6,137	2,738	3,707	5,120	5,263	1,386	3,029
Interest paid	17,239	104,244	84,862	19,382	196,624	38,162	44,264	70,528	43,670	39,832	68,208	114,323	32,390	14,077
Bad debts	1,309	16,046	14,682	1,363	56,255	4,166	9,397	27,070	15,623	7,184	19,526	2,424	2,192	2,681
Depletion	—	*314	*20	*294	*250	—	—	*115	*136	*1,124	—	—	—	—
Travel and entertainment	2,456	10,686	5,221	5,464	24,513	4,592	7,746	4,576	7,598	27,459	31,284	16,208	9,507	2,432
Other business deductions	96,433	1,046,883	788,099	258,784	1,249,362	95,997	223,588	707,191	222,586	330,282	587,637	922,126	271,656	131,680
Net income	168,653	1,354,732	941,988	412,744	1,932,577	95,127	243,520	1,239,506	354,424	593,495	814,277	1,046,239	351,768	261,245

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail trade			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Businesses With and Without Net Income														
Number of businesses	25,812	81,310	36,552	38,199	516,696	268,355	100,744	983,633	26,476	20,978	5,498	219,195	737,962	28,219
Business receipts, total	4,492,883	1,667,925	1,737,849	1,002,938	3,110,323	10,220,651	4,207,416	20,561,255	2,571,599	2,370,934	200,665	5,487,241	12,502,414	993,468
Income from sales and operations	4,485,811	1,646,995	1,716,040	999,615	3,013,750	10,162,964	4,150,122	20,158,422	2,545,970	2,354,942	191,028	5,416,441	12,196,012	968,596
Other business income	7,072	20,929	21,809	3,323	96,573	57,687	57,293	402,832	25,629	15,992	9,637	70,801	306,403	24,872
Business deductions, total	4,282,769	1,538,804	1,655,111	998,041	2,883,793	9,414,228	3,739,048	13,906,076	2,377,617	2,235,772	141,845	3,096,131	8,432,327	1,057,593
Cost of sales and operations, total	3,682,485	1,022,936	1,169,814	599,565	1,777,461	6,444,046	2,734,898	3,909,693	1,875,285	1,831,621	43,664	339,014	1,695,393	73,062
Inventory, beginning-of-year	445,826	446,529	371,420	241,157	145,114	1,470,507	322,567	545,179	152,660	148,795	*3,866	*500	392,019	17,726
Purchases	3,603,546	1,020,019	1,104,400	603,583	1,448,856	5,928,892	2,366,567	2,200,778	1,435,399	1,397,735	*37,663	76,695	688,684	50,836
Cost of labor	14,335	18,444	33,751	3,405	18,674	168,137	64,994	75,436	4,093	*3,897	*196	23,058	48,285	*1,078
Materials and supplies	3,082	46,453	19,297	12,275	85,822	153,449	152,062	194,290	*154	*154		1,983	192,153	10,734
Other costs	39,895	39,200	92,458	17,154	276,811	386,516	221,757	1,441,722	325,278	318,224	*7,054	237,073	879,371	19,812
Less: Inventory, end-of-year	424,200	547,708	451,512	278,008	197,816	1,663,455	393,049	547,712	42,298	37,183	*5,115	*296	505,118	27,124
Depreciation	36,465	39,176	39,670	46,318	50,902	225,571	78,921	768,595	17,558	14,691	2,867	106,849	644,189	225,226
Taxes paid	96,480	27,665	33,220	21,708	25,553	218,137	59,438	321,278	6,900	5,365	1,535	51,309	263,069	97,069
Rent paid	62,981	81,212	56,205	65,936	35,947	344,749	72,349	445,638	64,186	59,367	4,819	160,651	220,801	11,880
Repairs	15,225	17,337	9,386	12,459	9,803	80,334	27,311	180,600	2,453	2,043	410	19,005	159,142	57,042
Salaries and wages	156,986	48,621	102,958	77,048	45,842	612,255	178,933	688,910	27,710	14,936	12,775	407,069	254,130	37,450
Insurance	24,197	20,140	23,341	14,922	14,308	119,445	44,454	203,863	4,438	3,352	1,086	70,159	129,266	30,543
Legal and professional services	12,187	5,277	10,705	5,812	7,283	42,411	13,223	175,454	17,383	14,052	3,330	39,901	118,171	10,924
Commissions	*1,171	13,354	11,566	8,257	64,832	60,343	39,383	1,655,771	45,495	43,476	2,019	433,278	1,176,998	6,481
Amortization	*632	*76	*43	*657	*269	11,397	*101	12,705	*22	*22	—	6,056	6,626	1,272
Pension and profit-sharing plans	*1,018	*53	*39	—	*592	1,022	*254	9,717	*550	*108	*443	7,667	1,499	*104
Employee benefit programs	879	*570	251	*110	991	2,299	1,197	11,474	290	*252	*38	7,306	3,879	336
Interest paid	25,400	16,624	27,629	18,168	20,360	109,943	35,230	803,420	65,405	39,550	25,855	52,603	685,412	287,789
Bad debts	4,440	1,783	2,267	276	6,439	14,093	10,404	69,443	14,490	3,644	10,846	28,555	26,398	493
Depletion	*204	*350	*25	*29	*8	*489	—	3,611	3,069	2,996	*72	*141	401	*50
Travel and entertainment	1,300	24,548	9,094	10,823	81,980	51,672	48,611	449,815	28,311	24,814	3,497	149,100	272,404	7,605
Other business deductions	164,412	220,185	163,922	119,119	741,489	1,098,454	400,137	4,216,995	204,541	175,816	28,725	1,228,940	2,783,513	210,876
Net income (less deficit)	210,114	129,121	82,737	4,897	226,531	806,423	468,368	6,655,179	193,182	135,161	58,820	2,391,110	4,070,087	−64,125
Net income	246,945	229,294	152,837	81,530	476,857	1,125,513	564,955	7,613,307	335,000	251,099	83,901	2,532,551	4,745,756	96,615
Deficit	36,831	100,174	70,099	76,633	250,327	319,090	96,587	958,128	141,018	115,938	25,080	141,441	675,669	160,740
Businesses With Net Income														
Number of businesses	19,787	45,805	17,418	16,990	263,014	147,975	69,042	730,022	17,256	12,922	4,334	176,101	536,665	11,358
Business receipts, total	3,902,379	1,324,851	1,406,933	762,368	2,368,098	8,640,556	3,718,412	16,988,621	932,336	753,029	179,307	5,241,168	10,815,117	467,604
Income from sales and operations	3,896,286	1,309,550	1,386,642	760,125	2,307,461	8,592,280	3,669,371	16,667,996	912,963	741,391	171,572	5,179,944	10,575,089	458,489
Other business income	6,093	15,301	20,290	2,243	60,636	48,276	49,041	320,625	19,373	11,637	7,735	61,224	240,028	9,115
Business deductions, total	3,655,434	1,095,557	1,254,096	680,838	1,891,240	7,515,043	3,153,456	9,375,314	597,336	501,929	95,407	2,708,617	6,069,361	370,989
Cost of sales and operations, total	3,138,317	772,694	913,588	437,413	1,266,238	5,343,517	2,359,690	1,896,812	286,409	242,901	43,508	333,440	1,276,962	30,674
Inventory, beginning-of-year	370,300	254,926	292,275	171,701	78,080	1,081,716	270,026	281,944	12,858	8,993	*3,866	*167	268,919	10,363
Purchases	3,093,679	751,660	845,724	433,371	993,114	4,926,777	2,062,698	852,768	244,894	207,230	*37,663	76,116	531,758	26,090
Cost of labor	11,327	17,349	21,389	*2,511	18,140	134,627	56,738	68,113	*3,661	*3,465	*196	23,058	41,394	*83
Materials and supplies	2,909	39,008	17,410	5,887	70,500	130,745	106,881	177,490	*154	*154	—	1,910	175,427	*1,762
Other costs	39,817	26,011	53,042	14,214	224,527	345,314	203,443	826,782	41,718	34,820	*6,898	232,263	552,801	17,847
Less: inventory, end-of-year	379,715	316,260	316,252	190,272	118,121	1,275,661	340,096	310,286	16,875	11,761	*5,115	*73	293,338	*25,471
Depreciation	29,006	20,566	28,100	19,653	28,583	138,538	57,689	449,045	8,768	6,760	2,008	93,394	346,883	75,900
Taxes paid	85,630	20,541	23,989	13,206	17,179	174,166	48,006	194,989	4,525	3,180	1,344	46,806	143,658	41,990
Rent paid	53,496	47,597	30,729	35,681	18,661	245,647	57,238	357,649	55,791	51,577	4,214	136,537	165,321	5,411
Repairs	12,585	11,983	5,914	7,031	7,841	53,677	20,226	95,633	1,366	1,028	338	17,177	77,090	15,508
Salaries and wages	138,302	35,363	77,229	56,940	36,614	492,896	149,767	580,710	21,368	9,515	11,853	384,780	174,562	15,461
Insurance	21,443	13,461	16,467	9,800	11,183	91,747	37,337	152,455	3,149	2,171	978	64,476	84,830	13,320
Legal and professional services	10,565	3,084	7,187	3,509	3,955	31,865	10,458	124,605	9,891	8,343	1,549	34,070	80,643	2,647
Commissions	*1,171	9,599	7,504	6,017	37,580	50,834	34,034	1,483,719	41,143	39,422	*1,721	358,218	1,084,358	3,595
Amortization	*632	*54	—	*83	*81	4,392	—	7,764	*11	*11	—	3,210	4,543	232
Pension and profit-sharing plans	*1,018	*53	*39	—	*588	894	*254	9,592	*510	*67	*443	7,662	1,419	*99
Employee benefit programs	801	*18	*239	*42	*850	2,013	1,183	10,299	*257	*221	*35	7,088	2,954	*232
Interest paid	20,967	9,419	20,436	10,850	13,085	73,791	25,220	339,578	16,179	10,272	5,907	44,760	278,639	78,590
Bad debts	3,917	1,524	1,387	263	3,507	11,773	6,502	36,237	808	*134	673	25,053	—	224
Depletion	*204	*350	—	*29	*3	*427	—	2,314	1,888	1,888	—	*141	285	*1
Travel and entertainment	1,291	14,388	6,592	7,628	35,954	38,113	35,783	359,616	17,204	14,772	2,432	122,874	219,539	3,023
Other business deductions	139,755	135,620	119,446	74,225	409,574	780,291	315,559	3,292,441	128,469	109,941	18,529	1,039,428	2,124,544	84,496
Net income	246,945	229,294	152,837	81,530	476,857	1,125,513	564,955	7,613,307	335,000	251,099	83,901	2,532,551	4,745,756	96,615

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued				Services										
	Real estate—Continued					Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses With and Without Net Income															
Number of businesses	50,654	626,641	11,870	20,578	3,472,508	68,171	34,148	34,023	735,232	24,187	59,810	48,187	242,056	80,281	280,711
Business receipts, total	277,232	9,709,657	1,002,124	519,934	72,563,683	2,677,040	1,706,172	970,869	9,328,608	623,905	1,796,728	651,974	3,016,436	962,678	2,276,888
Income from sales and operations	259,943	9,525,829	930,653	510,990	71,958,389	2,645,275	1,686,082	959,193	9,259,697	619,230	1,789,248	651,132	2,989,557	957,248	2,253,281
Other business income	17,289	183,827	71,471	8,943	605,294	31,766	20,090	11,676	68,911	4,675	7,480	842	26,879	5,430	23,607
Business deductions, total	298,464	5,804,826	916,889	354,556	48,965,797	2,542,443	1,623,822	918,621	6,955,448	578,012	1,461,362	556,327	2,194,523	488,930	1,676,293
Cost of sales and operations, total	10,513	877,675	629,496	104,647	12,919,408	417,016	224,570	192,445	1,639,111	57,261	400,083	220,180	459,516	55,675	446,396
Inventory, beginning-of-year	—	162,548	210,750	*995	1,024,671	35,616	15,575	20,042	127,252	1,009	18,130	7,718	22,119	7,372	70,903
Purchases	*7,158	414,339	196,108	*20,243	6,728,434	277,583	140,532	137,050	707,095	16,469	119,529	110,420	133,409	25,692	301,575
Cost of labor	*38	29,750	15,090	*2,329	2,114,222	54,005	40,813	13,192	395,877	5,346	135,735	24,327	184,859	*13,812	31,798
Materials and supplies	*62	106,801	74,544	*12	2,242,199	32,124	24,493	7,631	325,830	19,570	74,018	52,694	127,657	12,584	39,307
Other costs	*3,503	331,229	443,016	81,811	1,992,729	57,447	23,939	33,508	222,209	15,925	71,931	34,183	16,805	6,983	76,381
Less: Inventory, end-of-year	*248	166,992	310,012	*744	1,182,847	39,759	20,782	18,977	139,153	1,059	19,261	9,163	25,334	10,769	73,568
Depreciation	49,906	329,798	22,614	16,644	3,335,600	345,753	227,763	117,989	463,438	66,490	94,697	41,159	108,076	20,514	132,501
Taxes paid	31,844	107,379	18,143	8,634	1,553,932	169,664	113,943	55,721	253,406	19,274	54,431	13,253	91,920	20,097	54,431
Rent paid	11,547	184,865	4,195	8,312	3,193,916	72,111	47,967	24,144	628,634	59,528	109,049	31,211	247,931	92,718	88,198
Repairs	24,411	65,926	5,888	5,874	756,983	122,344	76,356	45,988	148,726	30,688	41,579	4,520	32,340	6,559	33,041
Salaries and wages	6,001	164,605	19,349	26,726	7,917,382	291,098	198,252	92,846	1,333,505	80,490	250,875	38,140	610,923	124,619	228,459
Insurance	9,180	78,529	5,971	5,043	1,424,391	80,346	52,523	27,823	159,151	17,431	48,460	9,211	37,713	9,635	36,701
Legal and professional services	2,257	88,403	11,810	4,778	877,983	20,342	13,154	7,188	65,628	4,561	13,723	4,607	23,675	4,510	14,551
Commissions	*16,287	1,120,725	17,357	16,149	502,972	5,813	2,395	3,418	70,730	*1,194	16,104	5,952	15,836	*20,210	11,434
Amortization	*296	3,561	1,092	*404	41,758	2,209	2,068	142	5,126	*21	*1,326	*236	*2,619	*25	*898
Pension and profit-sharing plans	—	1,047	—	*348	70,512	*730	*603	*127	1,652	*96	*404	*5	*94	*133	*920
Employee benefit programs	*29	2,689	488	*337	71,815	1,109	395	714	6,344	—	4,493	*220	*823	*50	758
Interest paid	30,923	259,379	79,466	27,855	1,223,335	292,245	212,913	79,332	155,310	23,268	31,031	6,142	28,794	5,751	60,323
Bad debts	*138	9,968	4,888	10,911	112,455	3,096	2,008	1,088	9,270	*82	1,332	1,484	684	128	5,560
Depletion	*29	*128	*184	*10	6,373	*19	*19	—	*825	—	*234	—	*135	*456	—
Travel and entertainment	2,860	245,147	5,599	11,193	984,878	10,471	7,582	2,888	40,122	250	2,369	10,097	10,886	2,701	13,819
Other business deductions	102,450	2,271,995	91,081	107,112	14,237,882	717,931	450,105	267,826	2,017,184	219,305	402,472	170,854	537,900	128,301	558,352
Net income (less deficit)	−21,232	3,904,831	85,235	165,378	23,597,886	134,598	82,350	52,248	2,373,160	45,893	335,366	95,647	821,913	473,747	600,594
Net income	63,025	4,247,190	146,027	192,899	25,966,008	319,364	185,642	133,722	2,572,145	74,193	368,167	131,858	870,093	476,737	651,097
Deficit	84,257	342,359	60,792	27,521	2,368,122	184,766	103,293	81,474	198,985	28,300	32,801	36,211	48,180	2,989	50,503
Businesses With Net Income															
Number of businesses	21,908	481,688	6,964	14,747	2,717,253	37,016	17,366	19,650	617,103	13,969	47,404	25,737	210,214	75,903	243,876
Business receipts, total	160,039	9,010,921	692,056	484,496	66,753,371	1,864,739	1,154,631	710,108	8,534,327	491,232	1,625,469	594,567	2,771,395	955,929	2,095,735
Income from sales and operations	146,110	8,852,689	641,892	475,909	66,221,529	1,839,072	1,137,910	701,162	8,473,035	487,277	1,618,181	593,806	2,744,851	950,928	2,077,992
Other business income	13,930	158,233	50,164	8,587	531,843	25,667	16,721	8,946	61,292	3,955	7,288	760	26,544	5,001	17,744
Business deductions, total	97,015	4,763,732	546,029	291,597	40,787,363	1,545,375	968,989	576,386	5,962,182	417,039	1,257,302	462,708	1,901,303	479,192	1,444,638
Cost of sales and operations, total	*9,569	745,509	387,036	104,175	11,180,725	248,186	131,278	116,908	1,474,866	40,467	374,247	192,412	408,579	55,233	403,928
Inventory, beginning-of-year	—	92,267	165,573	*717	798,834	14,719	8,489	6,230	110,701	958	16,477	5,684	19,347	7,200	61,036
Purchases	*6,542	368,260	110,935	*19,931	5,719,906	167,224	87,236	79,988	651,873	13,482	111,095	98,840	117,381	24,920	286,156
Cost of labor	—	28,725	*10,257	*2,329	1,814,546	19,765	13,289	6,477	352,971	3,194	130,109	21,897	169,964	*13,812	13,996
Materials and supplies	—	106,096	67,557	*12	2,030,785	22,303	17,810	4,493	276,278	12,531	66,885	40,613	109,205	12,582	34,463
Other costs	*3,027	248,015	202,223	81,690	1,734,871	40,006	16,490	23,516	204,301	*11,183	67,962	30,093	15,722	6,779	72,563
Less: inventory, end-of-year	—	97,854	169,509	*503	918,218	15,830	12,036	3,794	121,259	880	18,282	4,713	23,039	10,059	64,285
Depreciation	11,772	234,856	12,473	11,883	2,256,489	185,333	117,095	68,238	361,853	47,426	75,097	26,456	84,721	19,981	108,173
Taxes paid	12,136	72,811	9,227	7,494	1,327,921	103,507	67,327	36,179	221,001	16,044	47,318	11,807	80,355	19,835	45,643
Rent paid	1,929	150,256	1,846	5,879	2,698,330	51,318	38,495	12,823	526,101	34,427	93,525	26,124	213,558	89,182	69,285
Repairs	5,128	49,395	2,137	4,923	560,151	71,624	45,442	26,182	118,745	21,995	34,370	3,511	27,457	6,148	25,264
Salaries and wages	2,712	118,966	14,514	22,908	7,180,312	208,729	138,316	70,412	1,187,832	70,732	201,472	38,128	537,330	124,568	215,603
Insurance	2,468	61,298	3,920	3,824	1,228,561	49,310	32,248	17,062	134,653	12,730	41,711	8,425	32,152	9,252	30,382
Legal and professional services	813	65,064	8,122	3,997	735,609	11,485	7,467	4,019	54,719	1,840	11,567	4,164	21,760	4,479	10,910
Commissions	*16,264	1,041,069	12,091	11,339	406,193	3,570	1,923	1,647	63,718	*32	14,555	5,914	12,129	*20,210	10,878
Amortization	*284	2,805	819	*402	28,019	917	828	*90	4,671	—	*1,261	*208	2,611	*25	*565
Pension and profit-sharing plans	—	973	—	*348	67,614	*89	*54	*36	1,469	*22	*404	*5	*94	;133	*811
Employee benefit programs	*1	1,955	*428	*337	63,585	802	165	*637	4,531	—	3,001	*220	*823	*50	437
Interest paid	5,845	140,269	37,048	16,888	836,172	156,925	113,548	43,377	119,633	13,196	26,718	4,770	22,226	5,458	47,265
Bad debts	*3	3,584	*4,462	2,102	72,476	1,418	1,163	255	6,703	*82	387	699	565	123	4,847
Depletion	*6	*93	*175	*10	4,361	*7	*7	—	*353	—	*234	—	*119	—	—
Travel and entertainment	1,569	204,417	3,773	6,757	755,716	4,096	2,054	2,042	32,661	*219	2,168	7,740	9,144	2,693	10,697
Other business deductions	26,511	1,876,661	48,125	88,751	11,624,385	453,089	275,982	177,107	1,687,706	158,804	338,938	133,065	462,045	124,973	469,881
Net income	63,025	4,247,190	146,027	192,899	25,966,008	319,364	185,642	133,722	2,572,145	74,193	368,167	131,858	870,093	476,737	651,097

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Services—Continued													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion picture		
							Automobile repair services							
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports club and promoters
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
Businesses With and Without Net Income														
Number of businesses	684,067	32,924	113,168	206,131	331,844	195,326	160,439	97,785	62,654	34,887	264,538	300,747	130,586	3,502
Business receipts, total	10,281,805	821,756	1,361,525	2,686,319	5,412,204	7,604,096	6,608,621	3,873,555	2,735,066	995,47	4,556,076	4,013,360	1,190,522	39,218
Income from sales and operations	10,197,851	819,796	1,359,525	2,643,945	5,374,585	7,558,764	6,579,441	3,858,570	2,720,871	979,323	4,534,929	3,921,610	1,161,704	36,121
Other business income	83,954	1,960	2,001	42,374	37,619	45,331	29,180	14,985	14,195	16,151	21,547	91,750	28,818	*3,096
Business deductions, total	7,062,274	656,681	911,444	1,400,425	4,093,724	6,434,010	5,552,594	3,266,480	2,286,114	881,416	3,574,967	3,707,223	832,585	27,891
Cost of sales and operations, total	2,158,170	312,659	247,147	241,629	1,356,735	3,582,626	3,358,899	2,018,755	1,340,144	223,727	1,899,174	778,048	68,096	*6,668
Inventory, beginning-of-year	108,913	2,885	1,022	4,762	100,244	287,748	259,064	146,597	112,466	28,684	281,187	77,718	2,928	*1,854
Purchases	915,959	114,383	27,889	97,061	676,627	2,357,512	2,189,465	1,414,851	774,614	168,047	1,263,892	615,621	5,198	43,081
Cost of labor	433,470	*7,427	101,064	52,176	272,803	468,749	443,750	236,956	206,795	24,999	191,339	90,456	14,255	*618
Materials and supplies	429,163	37,661	64,807	56,533	270,162	552,564	539,861	260,991	278,870	12,703	349,471	41,505	3,854	*1,524
Other costs	409,806	153,333	55,509	41,532	159,431	241,119	227,203	125,514	101,689	13,916	116,743	143,976	45,854	*9
Less: inventory, end-of-year	139,142	3,030	3,144	10,435	122,533	325,066	300,445	166,155	134,290	24,622	309,263	91,228	3,193	*418
Depreciation	557,942	19,571	53,295	70,437	414,639	301,986	191,191	115,422	75,769	110,795	173,017	375,350	75,839	3,962
Taxes paid	161,658	5,342	29,248	26,064	101,005	200,409	160,741	94,323	66,418	39,668	95,444	84,230	8,022	*356
Rent paid	321,878	19,964	19,120	76,864	205,931	265,915	179,796	101,127	78,669	85,119	107,538	137,801	24,309	*768
Repairs	105,954	2,470	11,522	11,211	80,751	85,597	49,351	28,852	19,499	36,245	35,678	85,690	12,782	*124
Salaries and wages	756,652	41,176	206,118	120,985	388,373	694,362	589,232	335,719	253,513	105,130	309,738	276,309	43,393	*374
Insurance	154,188	4,558	32,062	20,336	92,231	162,543	128,189	75,105	53,084	34,354	81,920	74,345	7,949	316
Legal and professional services	119,928	5,939	7,332	64,729	41,927	34,302	29,209	16,630	12,579	5,093	19,528	64,665	34,293	1,077
Commissions	191,292	38,637	13,374	43,450	95,830	21,691	12,548	7,830	4,718	9,143	19,880	95,761	56,274	*174
Amortization	6,928	—	*530	513	5,886	2,627	2,205	*101	2,104	*422	*1,858	5,474	2,381	—
Pension and profit-sharing plans	2,822	*295	*51	865	1,611	*2,641	*2,379	*1,525	*854	*261	*540	758	423	—
Employee benefit programs	7,934	*1,654	2,427	1,102	2,751	9,058	8,607	5,899	2,707	*451	1,692	1,920	277	—
Interest paid	182,308	7,670	7,774	43,543	123,321	117,996	77,412	46,027	31,384	40,585	50,964	70,455	2,368	*1,468
Bad debts	33,453	2,124	3,263	10,943	17,123	23,368	20,598	16,971	3,627	2,770	6,595	4,884	1,228	—
Depletion	2,623	—	—	1,507	*1,116	*223	*33	*18	*14	*190	*390	*89	—	—
Travel and entertainment	284,556	14,708	14,968	160,531	94,349	16,917	14,129	9,295	4,835	2,788	25,332	128,781	68,760	1,419
Other business deductions	2,052,441	181,116	272,598	512,139	1,086,588	936,727	747,033	401,713	345,319	189,695	760,617	1,471,925	414,576	11,197
Net income (less deficit)	3,219,531	165,075	450,081	1,285,895	1,318,480	1,170,086	1,056,027	607,075	448,953	114,059	981,109	306,137	357,938	11,327
Net income	3,681,487	185,568	466,905	1,441,401	1,587,614	1,277,588	1,108,965	642,688	466,276	168,624	1,104,913	995,029	473,552	16,540
Deficit	461,956	20,492	16,824	155,506	269,134	107,503	52,937	35,614	17,324	54,565	123,803	688,892	115,615	5,214
Businesses With Net Income														
Number of businesses	545,859	26,099	102,866	163,592	253,302	153,031	131,168	78,272	52,896	21,863	193,915	164,508	85,664	1,089
Business receipts, total	9,171,107	720,587	1,322,313	2,462,963	4,665,244	6,884,523	6,103,836	3,523,255	2,580,581	780,686	4,109,402	3,179,955	1,006,260	31,749
Income from sales and operations	9,099,896	719,488	1,320,312	2,425,347	4,634,748	6,842,265	6,075,849	3,509,462	2,566,388	766,416	4,089,423	3,119,270	992,437	28,665
Other business income	71,211	1,098	2,001	37,617	30,496	42,258	27,988	13,793	14,195	14,270	19,979	60,684	13,824	*3,084
Business deductions, total	5,489,620	535,019	855,408	1,021,563	3,077,630	5,606,934	4,994,872	2,880,567	2,114,305	612,063	3,004,489	2,184,926	532,708	15,209
Cost of sales and operations, total	1,786,914	255,093	237,422	178,435	1,115,964	3,191,544	3,060,368	1,790,814	1,269,553	131,177	1,640,139	615,719	60,606	*4,074
Inventory, beginning-of-year	86,668	*2,679	907	2,939	80,143	246,132	223,531	118,313	105,219	22,600	219,483	42,863	2,365	*1,465
Purchases	768,462	113,675	23,754	72,234	558,800	2,037,100	1,942,585	1,203,498	739,087	94,515	1,085,594	392,560	3,331	*2,609
Cost of labor	327,676	*7,427	97,311	13,497	209,440	441,462	430,579	227,476	203,103	10,882	159,331	77,262	*11,224	—
Materials and supplies	401,195	37,302	61,180	54,660	248,054	512,062	501,246	253,556	247,689	10,816	314,269	31,960	2,701	—
Other costs	314,199	96,632	55,150	40,545	121,871	228,163	215,688	114,655	101,033	12,475	101,892	119,582	43,296	—
Less: inventory, end-of-year	111,285	2,623	880	5,439	102,343	273,373	253,261	126,683	126,578	20,112	240,431	48,508	2,311	—
Depreciation	317,986	9,210	47,457	50,064	211,256	230,883	165,417	97,502	67,915	65,466	126,349	128,792	38,193	*2,048
Taxes paid	127,971	4,451	28,126	17,282	78,112	179,051	147,969	86,220	61,749	31,082	82,773	61,029	4,969	*10
Rent paid	246,705	14,197	16,941	54,535	161,031	217,410	156,494	83,170	73,324	60,916	81,664	128,378	13,687	*80
Repairs	78,357	1,757	10,278	8,822	57,499	69,793	43,083	24,927	18,155	26,710	26,061	40,764	6,300	—
Salaries and wages	661,556	34,450	201,061	96,333	329,713	612,010	525,092	302,214	222,878	86,918	259,722	187,275	33,598	*192
Insurance	120,760	4,024	35,012	15,405	66,319	145,428	118,103	68,513	49,591	27,325	69,301	42,843	4,473	*2
Legal and professional services	86,588	4,880	6,941	46,873	27,895	29,063	25,490	14,068	11,422	3,573	15,315	36,463	21,217	*437
Commissions	141,823	31,922	9,948	26,642	73,311	17,617	9,807	6,544	3,263	7,810	16,816	73,443	42,273	*167
Amortization	2,650	—	*529	*289	1,832	2,562	2,202	*101	*2,101	*360	*962	3,798	*2,342	—
Pension and profit-sharing plans	2,161	*295	*51	854	961	*2,641	*2,379	*1,525	*854	*261	*540	257	176	—
Employee benefit programs	7,031	*1,654	2,427	770	2,180	8,015	7,646	4,938	2,707	*370	1,526	1,618	181	—
Interest paid	97,427	5,108	6,661	26,343	59,314	95,310	67,970	41,124	26,846	27,340	39,252	30,901	3,850	*127
Bad debts	11,193	1,996	3,206	798	5,194	20,858	18,239	15,038	3,201	2,619	5,115	2,698	415	—
Depletion	*1,751	—	—	*635	*1,116	*221	*31	*18	*13	*190	*390	—	—	—
Travel and entertainment	208,929	11,672	13,808	113,825	69,623	12,354	10,636	6,699	3,937	1,718	17,548	77,046	39,383	*1,176
Other business deductions	1,624,334	154,625	249,918	388,114	831,677	794,088	651,235	346,423	304,812	142,854	633,283	759,755	261,826	6,897
Net income	3,681,487	185,568	466,905	1,441,401	1,587,614	1,277,588	1,108,965	642,688	466,276	168,624	1,104,913	995,029	473,552	16,540

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Services—Continued													Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Businesses With and Without Net Income														
Number of businesses	64,329	102,330	419,735	146,493	86,987	186,255	165,476	134,450	77,967	179,938	37,342	142,596	246,861	35,519
Business receipts, total	546,218	2,237,402	20,741,560	9,144,908	6,863,952	4,732,700	5,808,926	856,729	2,249,424	2,247,527	1,035,291	1,212,236	2,198,532	910,772
Income from sales and operations	523,542	2,200,244	20,608,479	9,065,571	6,841,478	4,701,430	5,771,806	840,131	2,224,275	2,227,697	1,023,421	1,204,276	2,168,276	906,758
Other business income	22,676	37,159	133,081	79,337	22,474	31,270	37,120	16,599	25,148	19,830	11,870	7,960	30,257	4,014
Business deductions, total	900,771	1,945,976	10,844,882	4,034,069	3,928,003	2,882,810	3,015,940	590,235	1,502,245	1,230,898	577,710	653,188	1,505,233	753,421
Cost of sales and operations, total	70,496	632,789	1,580,171	246,557	583,759	749,854	101,973	62,767	301,311	53,876	33,184	20,692	345,166	423,027
Inventory, beginning-of-year	7,878	65,059	41,160	3,757	*1,115	36,288	*582	11,009	2,985	*1,354	—	*1,354	49,147	20,394
Purchases	29,115	478,227	413,418	26,912	45,854	340,651	*124	34,062	52,388	*1,863	—	*1,863	188,911	253,793
Cost of labor	12,193	63,389	281,515	37,844	96,710	146,961	30,772	9,652	93,475	37,182	*23,213	13,969	27,930	18,179
Materials and supplies	11,758	25,169	396,103	64,970	174,699	156,434	5,676	15,190	14,924	2,377	*489	1,888	77,271	37,071
Other costs	20,750	77,364	491,540	117,456	268,273	105,811	64,831	9,468	144,552	12,409	*9,481	2,928	78,628	111,219
Less: Inventory, end-of-year	11,198	76,419	43,565	4,382	*2,892	36,291	*12	16,614	7,014	*1,310	—	*1,310	76,722	17,628
Depreciation	134,770	161,280	602,786	219,316	22,523	160,948	158,430	50,294	109,580	89,724	38,690	51,034	107,299	42,614
Taxes paid	7,235	70,616	378,562	135,732	137,912	104,918	83,191	17,743	42,313	42,515	21,544	20,971	24,797	18,663
Rent paid	18,115	144,672	948,239	394,678	321,169	232,392	325,711	57,105	56,497	93,902	48,379	45,523	118,523	14,317
Repairs	28,774	44,010	98,978	33,451	33,436	32,092	17,579	13,789	9,162	11,421	5,303	6,119	21,769	13,482
Salaries and wages	31,134	201,407	2,602,397	1,006,059	1,040,575	555,764	739,535	117,029	355,772	337,265	185,330	151,935	103,720	68,428
Insurance	19,380	46,720	512,606	345,391	96,341	70,875	90,993	13,354	41,278	31,545	15,034	16,511	22,112	11,337
Legal and professional services	15,842	13,454	281,141	141,461	103,444	36,235	121,821	6,141	85,107	26,019	8,038	17,980	33,361	4,292
Commissions	12,149	27,155	37,220	22,452	6,589	8,179	13,512	4,930	9,482	7,142	*785	6,357	25,830	6,623
Amortization	*84	*3,009	7,202	972	5,265	965	1,601	*347	*785	6,489	*2,308	*4,181	1,113	*39
Pension and profit-sharing plans	152	*182	45,586	23,363	16,476	5,747	9,755	*348	1,860	2,205	1,901	304	1,615	*133
Employee benefit programs	209	1,434	25,428	10,688	6,107	8,634	8,782	*181	4,195	3,983	2,899	1,084	1,188	*287
Interest paid	13,495	48,134	214,558	53,183	91,473	69,902	45,876	13,893	19,150	33,802	15,034	18,768	26,778	19,457
Bad debts	237	3,423	10,651	3,129	3,277	4,245	10,335	1,390	4,945	2,474	*1,123	1,351	1,993	*1,377
Depletion	*13	*77	*799	*343	*15	*441	*3	*120	*347	*48	—	*48	886	*2,313
Travel and entertainment	17,584	41,018	135,584	68,161	31,288	36,135	115,950	12,960	63,718	34,814	17,380	17,435	115,673	6,981
Other business deductions	531,283	514,869	3,433,360	1,352,624	1,256,567	824,169	1,185,175	225,664	413,627	466,066	188,090	277,976	557,163	121,110
Net income (less deficit)	−354,553	291,426	9,896,678	5,110,839	2,935,949	1,849,890	2,792,986	266,494	747,178	1,016,629	457,581	559,049	693,299	157,351
Net income	55,374	449,563	10,020,658	5,157,047	2,954,875	1,908,736	2,864,972	315,759	839,898	1,048,650	463,740	584,910	925,545	197,181
Deficit	409,927	158,137	123,980	46,208	18,926	58,846	71,986	49,265	92,719	32,020	6,159	25,861	232,246	39,829
Businesses With Net Income														
Number of businesses	11,300	66,455	383,265	134,035	82,348	166,882	142,928	106,854	61,149	159,129	33,288	125,841	152,496	29,294
Business receipts, total	252,280	1,889,666	20,358,093	9,059,086	6,815,520	4,483,487	5,643,784	774,127	2,136,682	2,135,955	1,022,769	1,113,186	1,960,677	801,006
Income from sales and operations	241,795	1,856,374	20,230,250	8,981,929	6,793,419	4,454,902	5,607,314	757,907	2,111,809	2,117,797	1,010,959	1,106,838	1,933,490	797,439
Other business income	10,484	33,293	127,844	77,158	22,101	28,585	36,470	16,220	24,873	18,158	11,810	6,348	27,187	3,567
Business deductions, total	196,906	1,440,103	10,337,436	3,902,039	3,860,645	2,574,751	2,778,812	458,368	1,296,784	1,087,306	559,029	528,277	1,035,132	603,825
Cost of sales and operations, total	43,642	507,397	1,509,240	243,148	575,686	690,406	95,997	52,551	260,881	52,945	33,184	19,761	251,742	347,871
Inventory, beginning-of-year	*1,529	37,504	37,888	3,747	*714	33,427	*14	9,698	*1,585	*908	—	*908	28,174	9,321
Purchases	*16,792	369,829	404,727	26,755	45,803	332,169	*87	30,511	44,702	*1,328	—	*1,328	135,738	203,237
Cost of labor	*10,761	55,277	257,948	37,843	96,710	123,394	29,673	7,416	83,600	37,174	*23,213	13,961	20,305	13,108
Materials and supplies	*10,535	18,724	378,482	64,871	168,289	145,322	5,097	10,134	13,913	2,370	*489	1,881	62,721	36,526
Other costs	7,111	69,176	471,206	114,298	264,890	92,018	61,173	9,260	120,928	12,028	*9,481	2,547	52,134	91,638
Less: inventory, end-of-year	*3,085	43,112	41,010	4,366	*720	35,924	*12	14,468	*3,847	*864	—	*864	47,331	10,959
Depreciation	14,679	73,872	560,595	206,601	211,844	142,150	136,984	31,514	49,029	76,459	36,548	39,911	50,711	26,966
Taxes paid	1,827	54,223	360,926	132,237	136,827	91,862	77,659	15,359	39,026	39,909	21,296	18,613	19,712	16,716
Rent paid	4,807	109,804	887,149	383,920	310,506	192,723	300,039	43,626	54,123	84,493	46,785	37,707	77,325	8,204
Repairs	2,452	32,012	92,936	31,330	33,080	28,525	16,020	11,682	8,141	10,199	5,145	5,054	15,830	11,437
Salaries and wages	9,371	144,114	2,509,430	991,911	1,029,803	487,716	699,543	103,098	335,966	318,766	184,179	134,587	96,384	59,828
Insurance	2,765	35,602	491,032	333,361	93,292	64,379	84,221	10,209	37,326	26,942	14,529	12,413	16,536	8,734
Legal and professional services	4,968	9,840	272,254	136,019	102,894	33,341	102,539	4,241	80,571	24,629	7,483	17,146	17,741	3,398
Commissions	6,027	24,976	36,995	22,417	6,589	7,989	12,363	*4,813	7,851	6,933	*724	6,208	20,250	*6,535
Amortization	—	*1,456	6,960	972	5,265	722	703	*347	*785	*2,614	*2,030	*584	1,052	*24
Pension and profit-sharing plans	*8	*73	45,005	23,349	16,476	5,179	9,729	*281	1,808	2,179	1,901	*278	1,456	*133
Employee benefit programs	*9	1,427	23,441	10,595	6,062	6,784	7,599	*164	3,931	3,881	2,802	1,079	1,045	*287
Interest paid	894	26,030	198,506	46,852	90,761	60,892	41,099	5,853	15,007	22,369	14,647	7,722	13,889	8,441
Bad debts	*27	2,256	8,994	3,125	2,088	3,781	8,969	289	2,349	2,136	*1,123	1,013	1,755	*182
Depletion	—	—	*456	—	*15	*441	*1	*120	*347	*48	—	*48	666	*2,176
Travel and entertainment	5,932	30,55	126,646	62,371	30,778	33,497	101,687	9,274	58,607	29,300	15,343	13,957	77,568	5,802
Other business deductions	99,563	391,470	3,275,244	1,296,720	1,236,210	742,314	1,096,231	172,392	357,726	395,619	178,541	217,077	374,918	97,376
Net income	55,374	449,563	10,020,658	5,157,047	2,954,875	1,908,736	2,864,972	315,759	839,898	1,048,650	463,740	584,910	925,545	197,181

* This estimate should be used with caution because of the small number of sample returns on which it was based.

** The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

[1] Less than $500.

DATA SOURCES AND LIMITATIONS

These statistics are based on a systematic sample of unaudited individual income tax returns, Forms 1040. The sample was stratified based on presence or absence of a Schedule C, State from which the return was filed, adjusted gross income or largest source of income and business plus farm receipts. The 1978 returns were selected at rates ranging from 0.02 percent to 100 percent. There were 79,798 returns (accounting for 94,175 businesses) in the 1978 sample estimating a total population of 11,230,644 returns (and 12,017,953 businesses). The corresponding return counts for 1977 were 79,440 and 10,611,981.

Because the estimates are based on a sample, they are subject to sampling error. The return data are also subject to nonsampling error due to taxpayer reporting variations and to discrepancies introduced during statistical processing.

Coefficient of Variation

The upper limits of the coefficient of variation shown below for 1978 (for frequency estimates only) are intended as a general indication of the reliability of the data.

Coefficient of Variation	Agricultural Industries	Other Industries
1%	not	9,673,000
2	applicable	2,418,300
4	2,394,100	604,600
10	383,100	96,700
20	95,800	24,200
30	42,600	10,700
35	31,300	7,900
50	15,300	3,900

Additional measures of the coefficient of variation for specific industries and for the various data items will be presented separately in the forthcoming Statistics of Income report for 1978. The computed coefficients of variation of estimates already published in the 1977 Statistics of Income report can be used to approximate the reliability of similar 1978 estimates.

Nonsampling Error

Nonsampling error was controlled during statistical processing by a variety of methods. Among these was a systematic verification at field processing locations of the manual data editing and industry coding. As a further check on the quality of the editing and industry coding, subsamples selected after field verification were reprocessed in the National Office. Key entry of the data at the processing locations was also subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check on inconsistencies. Lastly, prior to publication all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, business reporting variations and limitations, economic conditions, and comparability with other statistical series.

Definitions and Law Changes

Definitions of the data items presented in the tables are, in general, the same as those presented in Statistics of Income--1977, Sole Proprietorship Returns.

There was only one major law change affecting the comparability with statistics for prior years. For 1978, the FUTA (Federal Unemployment Tax Act) tax of 3.4 percent was imposed on the first $6,000 of wages paid to each employee during the year. In 1977, the tax had been imposed on only the first $4,200. Because the Federal Unemployment Tax was imposed solely on the employer (it could not be collected or deducted from the wages of employees), the basic effect of this change was to increase the deduction for taxes paid.

Partnership Returns

Income Statement and Industry Statistics for 1978

By William Mudd*

The first detailed statistics from the 1.2 million returns of active partnerships for Income Year 1978 indicate an increase in partnership activity as compared to 1977. For example, the number of partnerships grew by more than 80,000 (or 7 percent) from 1977 to 1978. Business receipts showed an even larger rise, over 21 percent, from $171 billion to $208 billion.

Partnership activity has been expanding at a quickening pace over the last several years, as seen below.

Income year	Partnerships (thousands)	Business receipts (millions)
1978.....	1,234	$207,731
1977.....	1,153	171,424
1976.....	1,096	152,769
1975.....	1,073	142,506
1974.....	1,062	133,923

The number of returns filed by active partnerships grew at the rate of 1 percent between 1974 and 1975, 2 percent between 1975 and 1976, and 5 percent between 1976 and 1977; the 1977-78 growth rate was 7 percent (as already stated). For business receipts the rate of increase was 6 percent for 1974-75, 7 percent for 1975-76, 12 percent for 1976-77, and 21 percent for 1977-78.

Partnership Income and Profit

In addition to $208 billion in business receipts, partnerships received about $11 billion in investment income (other than capital gains, which amounted to nearly $4 billion more). The largest single source of investment income was interest, which amounted to over $4 billion.

Deductible partnership expenses and losses totaled about $205 billion in 1978. Cost of sales and operations amounted to $87 billion. Payroll came to $22 billion (including $6 billion counted as part of cost of sales and operations). Other large expenses included interest ($16 billion) and depreciation ($15 billion).

Sixty-two percent of all partnerships had a net income (profit) on current operations (not counting capital gains). The total profit made in 1978 was $34 billion. The other 38 percent of the partnerships had a total deficit of $19 billion.

There has been an increase in both net income and deficits in most recent years, as the following table shows.

Income year	Net income (millions)	Deficit (millions)
1978....	$33,689	$19,243
1977....	28,930	15,665
1976....	24,920	14,497
1975....	22,432	14,694
1974....	21,595	12,730

Industrial Activity

Of the eight industrial divisions, the largest was finance, insurance, and real estate, which accounted for nearly $56 billion in business receipts. Forty-two percent of all partnerships (516,000) were in this division. The industrial division with the second largest number of partnerships (241,000) was services, while the division with the second largest amount of business receipts ($53 billion) was wholesale and retail trade.

Industrial division	Partnerships (thousands)	Business receipts (millions)
Finance, insurance, and real estate	516	$55,697
Services	241	43,452
Wholesale and retail trade	200	52,920
Agriculture, forestry, and fishing	127	18,045
Construction	78	16,053
Manufacturing	28	10,514
Mining	24	6,563
Transportation and utilities	20	4,486

In all divisions except mining, net income exceeded deficits (as Figure A shows). The largest amount of net income was earned by the services division, $12.4 billion or 37 percent of the total for all industries. The net income of the finance, insurance, and real estate industries was also quite large, $9.7 billion, but was nearly balanced out by deficits of $9.6 billion, the largest for any division.

Real Estate

For partnerships, the real estate industry was dominated by a single activity, the operation and leasing of buildings. Indeed, this activity accounted for one-fourth of all partnerships, 321,000, and one-seventh of all business receipts, $30 billion.

As measured by net income from current business operations, the building operation and leasing industry appears on the whole unprofitable. However, by broadening the measure of profit to include (for example) capital gains as well as net income from current operations, a different picture emerges. As the figures below indicate, capital gains more than compensated for current operating deficits.

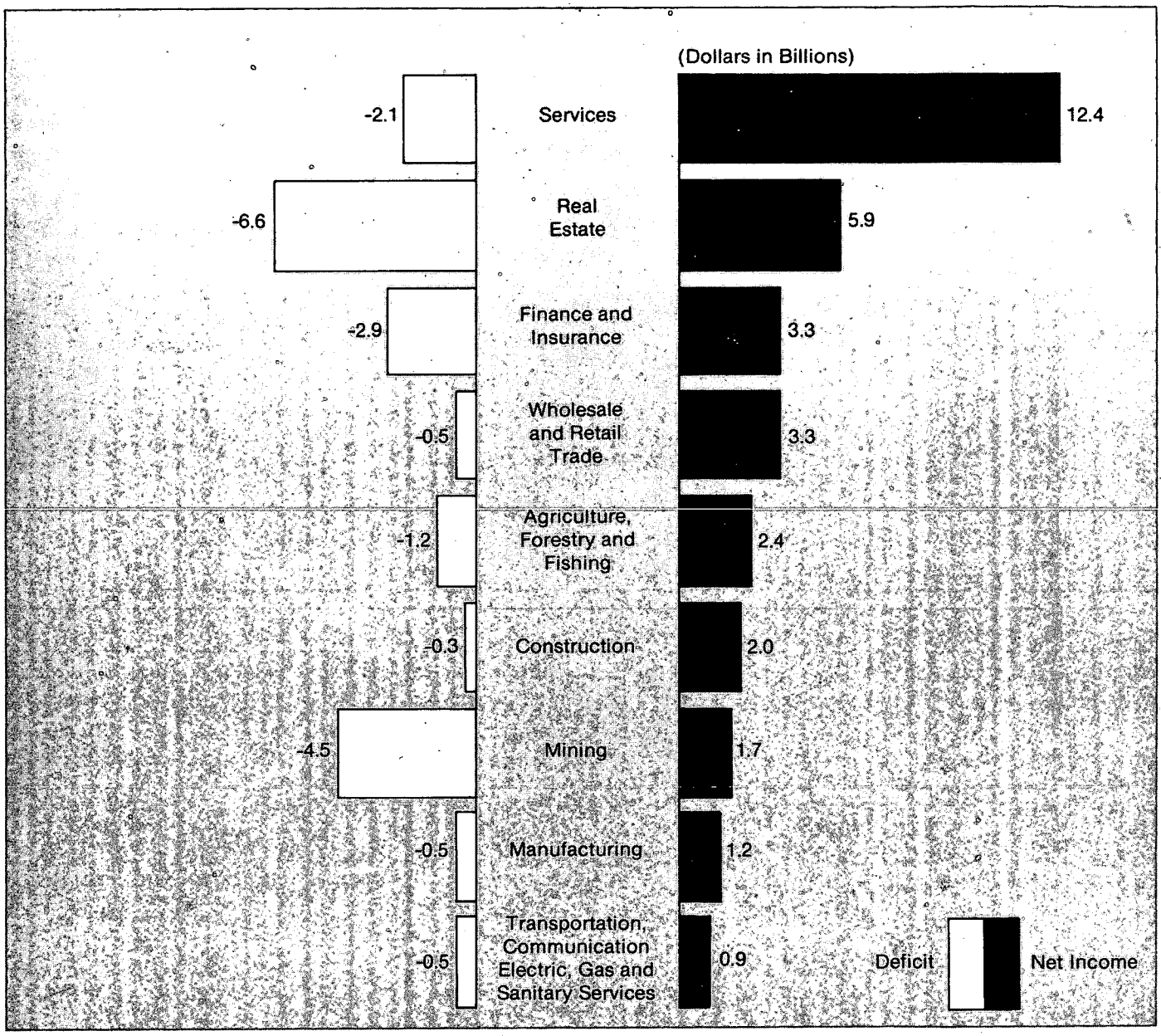
Income item	Amount (millions)
Total	$ 215
Net income	3,951
Deficit	-5,807
Capital gains (net) ..	2,071

In addition, building operators could increase their deductions by claiming such items as prepaid

*Business and Pension Statistics Section. Prepared under the direction of Jack Blacksin, Chief.

Figure A

Partnership Returns: Net Income and Deficit by Industrial Classification, 1978



interest and accelerated depreciation. To the extent they did so, the net income figures shown above may understate the actual profit of these businesses. Total interest and depreciation claimed by building operators were $10 billion and $7 billion, respectively.

Wholesale and Retail Trade

Trade, the largest sole proprietorship industrial division, was the second largest partnership division as measured by the amount of business receipts. Partnership retail activity was much larger than wholesale. There were nearly six times as many retailers as wholesalers (170,000 compared to 29,000) and retailers had double the business receipts of wholesalers ($35.0 billion versus $17.8 billion).

The largest retail trade industries (shown below) were eating places, grocery stores, and gasoline service stations. While eating places were the most numerous type of business, grocery stores had the largest amount of business receipts among retailers.

Minor industry	Partnerships (thousands)	Business receipts (millions)
Eating places ...	28	$5,141
Grocery stores ..	15	5,600
Gasoline service stations	12	4,078

Basic Table Information

Table 1 presents statistics on the complete income statement for all partnerships and partnerships with net income, shown for the eight major industrial divisions as well as for selected industries within those divisions. Following this table is information on the sample used for the statistics, on sampling and nonsampling error, and on law changes.

Additional statistics, as well as definitions of terms and a comprehensive description of data limitations, will be available in the complete report, Statistics of Income--1978, Partnership Returns.

PARTNERSHIPS

Table 1.—Income Statement for Selected Industries

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

Item	All industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships With and Without Net Income										
Number of partnerships	**1,234,157**	**126,938**	**109,538**	**42,545**	**2,618**	**9,566**	**1,202**	**25,653**	**6,586**	**15,036**
Total receipts	**219,192,109**	**19,359,983**	**17,170,098**	**5,683,677**	**826,284**	**1,077,172**	**756,940**	**4,847,891**	**864,217**	**2,283,232**
Business receipts	207,731,266	18,044,938	15,961,328	5,130,961	770,052	994,976	719,656	4,569,868	817,230	2,165,416
Income from other partnerships	829,508	16,273	12,761	5,200	*838	*2,781	—	2,783	*1,071	*88
Nonqualifying dividends	70,409	2,414	2,373	446	—	397	—	*563	*1	*47
Interest received	4,346,928	81,499	74,530	28,164	5,397	11,203	669	20,186	2,693	4,324
Rents received	914,937	139,552	134,880	54,143	2,551	13,068	2,033	51,807	3,264	6,390
Royalties	410,315	18,234	17,032	4,081	*72	*1,573	*61	8,913	*950	1,348
Farm net profit	30,352	16,465	15,722	*2,302	—	*4,591	—	*1,768	—	*4,632
Net gain, noncapital assets	957,426	94,410	85,020	21,591	710	9,901	944	31,588	2,065	14,989
Other receipts	3,900,968	946,199	866,452	436,788	46,664	38,683	33,575	160,415	36,942	85,998
Total deductions	**204,745,300**	**18,125,111**	**16,089,721**	**5,202,346**	**724,687**	**1,088,121**	**705,255**	**4,691,433**	**783,150**	**2,070,066**
Cost of sales and operations, total	87,217,203	11,497,094	10,389,802	2,872,631	467,759	468,871	548,367	3,577,775	548,164	1,355,776
Inventory, beginning-of-year	9,738,551	569,668	513,793	71,219	*6,340	45,274	42,686	292,889	10,583	31,454
Purchases	55,983,188	4,706,900	3,950,978	647,174	30,277	67,185	384,079	2,355,923	147,285	161,695
Cost of labor	5,667,139	1,025,341	933,247	370,868	123,173	140,297	15,352	96,239	36,383	105,748
Material and supplies	4,976,593	373,330	315,207	113,530	36,242	29,315	3,025	37,505	20,364	49,297
Other costs	21,764,967	5,478,534	5,256,859	1,765,368	280,806	218,356	161,512	1,124,456	345,979	1,040,922
Less: Inventory, end-of-year	10,913,235	656,680	580,282	95,529	*9,079	31,556	58,287	329,236	12,429	33,341
Salaries and wages	16,585,456	229,330	92,920	27,706	*2,160	16,757	6,708	14,834	1,961	5,131
Payments to partners	3,500,460	234,470	171,240	82,142	6,327	16,211	2,448	22,565	8,444	25,092
Rent paid	5,154,353	814,974	780,834	395,686	38,398	44,257	22,716	159,764	38,999	67,517
Interest paid	16,022,804	1,037,438	975,654	383,732	22,675	124,998	24,379	229,433	29,207	136,532
Taxes paid	7,364,870	348,628	309,844	127,225	20,564	41,817	4,028	52,359	12,162	39,840
Bad debts	263,583	5,045	3,747	724	*20	281	*201	2,048	*25	*289
Repairs	3,352,299	652,897	591,618	281,198	30,604	34,878	9,873	97,157	30,890	94,392
Depreciation	14,519,760	1,354,772	1,237,848	539,806	45,800	95,983	15,511	219,463	65,221	217,347
Amortization	222,728	1,152	854	403	—	312	*9	23	*20	*21
Depletion	246,530	1,960	1,670	338	—	*419	—	754	*128	*31
Pension, profit-sharing, annuity, bond purchase plans	260,432	4,044	3,456	800	*1,688	*238	*254	190	*4	*196
Employee benefit programs	458,999	9,398	7,382	2,689	*680	1,123	*247	478	*174	1,470
Net loss from other partnerships	1,961,174	35,305	34,312	1,372	*3,734	*13,243	*151	13,432	*135	*2,237
Farm net loss	14,677	10,789	10,789	*5,582	—	*693	—	*204	*260	*4,050
Net loss, noncapital assets	193,501	7,849	7,625	1,443	*178	*312	*7	1,601	305	3,496
Other deductions	47,406,474	1,879,966	1,470,125	478,870	84,100	227,726	70,354	299,354	47,052	116,648
Net income (less deficit)	**14,446,809**	**1,234,872**	**1,080,377**	**481,331**	**101,597**	**−10,950**	**51,685**	**156,459**	**81,067**	**213,166**
Net income	33,689,343	2,442,740	2,151,356	859,502	134,871	181,058	70,727	412,294	124,669	297,289
Deficit	−19,242,534	−1,207,869	−1,070,979	−378,171	−33,274	−192,008	−19,043	−255,836	−43,602	−84,124
Selected other income:										
Net short-term capital gain (less loss)	246,857	2,698	2,343	3,259	*−57	*−940	*−2	1,559	*−752	*373
Net long-term capital gain (less loss)	3,749,996	209,143	202,244	59,095	*658	15,082	*1,162	60,628	6,105	57,107
Partnerships With Net Income										
Number of partnerships	**761,753**	**82,428**	**71,624**	**30,018**	**1,788**	**5,032**	**843**	**14,567**	**4,225**	**12,269**
Total receipts	**170,996,999**	**14,793,464**	**13,130,787**	**4,328,740**	**725,450**	**792,162**	**646,745**	**3,658,367**	**619,239**	**1,825,081**
Business receipts	162,114,645	13,869,124	12,271,487	3,915,193	672,600	735,315	623,480	3,499,053	589,264	1,722,768
Income from other partnerships	785,519	15,435	12,022	4,606	*838	*2,780	—	2,783	*934	*82
Nonqualifying dividends	53,437	1,771	1,756	382	—	379	—	*30	*1	*46
Interest received	3,454,683	55,924	51,632	19,843	5,101	7,943	247	11,873	1,440	3,913
Rents received	611,182	81,330	78,607	36,076	1,395	5,428	862	27,173	1,490	5,267
Royalties	361,072	12,270	12,217	2,374	—	*1,566	*12	6,938	*353	*974
Farm net profit	29,128	16,108	15,365	*2,296	—	*4,591	—	*1,417	—	*4,632
Net gain, noncapital assets	777,976	61,908	57,735	17,622	662	7,881	*390	14,574	1,062	12,900
Other receipts	2,809,357	679,594	629,964	330,349	44,855	26,279	21,754	94,525	24,695	74,500
Total deductions	**137,307,656**	**12,350,724**	**10,979,431**	**3,469,239**	**590,579**	**611,104**	**576,018**	**3,246,073**	**494,570**	**1,527,792**
Cost of sales and operations, total	70,494,816	8,392,633	7,626,091	2,062,354	392,547	310,484	468,551	2,661,266	367,272	1,035,690
Inventory, beginning-of-year	7,316,704	444,728	411,430	51,895	*5,888	33,026	37,407	238,051	*6,592	31,024
Purchases	46,578,872	3,726,306	3,191,465	563,012	28,701	50,753	335,136	1,824,774	126,423	140,848
Cost of labor	4,375,831	699,834	631,589	247,007	107,488	96,972	13,122	45,615	14,874	76,519
Material and supplies	3,862,216	259,552	215,982	71,799	29,620	24,362	2,805	17,140	10,926	38,110
Other costs	16,272,353	3,739,014	3,609,441	1,189,776	228,118	133,289	133,932	772,151	215,601	781,042
Less: Inventory, end-of-year	7,911,160	476,801	433,816	61,134	*7,268	27,919	53,852	236,465	*7,144	31,853
Salaries and wages	13,542,274	162,161	54,239	17,365	*1,861	6,924	2,531	9,373	*693	1,880
Payments to partners	2,401,942	116,406	72,438	30,143	*3,539	7,700	1,655	12,371	2,956	9,506
Rent paid	3,698,800	537,003	512,786	264,429	27,673	37,796	17,693	86,118	24,581	45,604
Interest paid	5,799,948	525,952	495,155	180,498	15,649	42,547	15,624	122,230	12,774	91,104
Taxes paid	4,531,834	236,617	209,637	86,842	17,776	24,969	2,660	30,996	7,042	31,517
Bad debts	163,208	2,609	1,511	689	*5	*25	*7	*450	*11	*257
Repairs	1,898,688	447,450	401,368	183,692	25,356	22,994	7,769	58,932	20,035	74,287
Depreciation	6,120,162	873,557	799,915	362,619	38,036	42,481	12,708	121,717	40,158	158,959
Amortization	97,088	332	167	*140	—	*3	*1	*7	*2	*4
Depletion	170,679	1,203	1,076	206	—	*344	—	494	—	*31
Pension, profit-sharing, annuity, bond purchase plans	233,745	3,388	2,884	442	*1,548	*225	*254	*173	*4	*152
Employee benefit programs	360,373	6,031	4,146	1,241	*678	*587	*45	304	*67	865
Net loss from other partnerships	90,655	4,475	4,077	643	*19	*840	*68	*129	*135	*2,235
Farm net loss	3,633	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	24,783	3,818	3,671	1,098	—	*312	*7	430	*155	1,578
Other deductions	27,675,026	1,037,089	790,271	276,836	65,891	112,872	46,444	141,084	18,685	74,121
Net income	**33,689,343**	**2,442,740**	**2,151,356**	**859,502**	**134,871**	**181,058**	**70,727**	**412,294**	**124,669**	**297,289**
Selected other income:										
Net short-term capital gain (less loss)	75,871	88	−190	513	*−57	*209	*−3	*−165	*12	*299
Net long-term capital gain (less loss)	2,514,094	97,801	95,567	21,965	*491	6,336	*871	24,637	2,586	38,554

Footnote at end of table.

PARTNERSHIPS
Table 1.—Income Statement for Selected Industries—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Agriculture, forestry, and fishing—Continued					Mining			Construction	
	Farms—Continued				Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock except animal specialty	Animal specialty	Other						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Partnerships With and Without Net Income										
Number of partnerships	**1,047**	***409**	**3,019**	**1,857**	**17,400**	**23,629**	**20,076**	**3,553**	**78,032**	**31,647**
Total receipts	**485,202**	***58,300**	**79,162**	**208,021**	**2,189,885**	**7,054,695**	**4,453,644**	**2,601,051**	**16,342,214**	**10,695,260**
Business receipts	477,458	*57,210	64,073	194,429	2,083,610	6,563,203	4,058,644	2,504,559	16,052,651	10,457,131
Income from other partnerships	—	—	*1	—	3,511	79,243	74,923	*4,320	33,530	31,533
Nonqualifying dividends	*918	—	—	—	*41	*300	*289	*11	120	*108
Interest received	595	—	*648	651	6,969	49,383	37,790	11,593	42,815	36,081
Rents received	*732	*32	*209	650	4,672	24,665	19,327	5,339	66,004	52,150
Royalties	*34	—	—	—	*1,202	115,576	113,515	2,061	523	*194
Farm net profit	—	—	—	*2,429	*743	*493	*463	*31	*839	*814
Net gain, noncapital assets	*157	*46	*2,611	*415	9,390	27,286	17,319	9,967	22,387	18,294
Other receipts	5,308	*1,012	11,620	9,446	79,747	194,547	131,376	63,171	123,345	98,956
Total deductions	**467,490**	***52,595**	**103,107**	**201,471**	**2,035,390**	**9,911,942**	**6,869,417**	**3,042,525**	**14,571,973**	**9,792,374**
Cost of sales and operations, total	362,515	*42,131	27,561	118,253	1,107,292	2,490,862	1,115,216	1,375,646	11,020,899	8,016,500
Inventory, beginning-of-year	4,704	*3,861	*1,125	*3,658	55,875	80,306	17,506	62,800	1,089,683	954,720
Purchases	85,760	*27,704	*6,303	37,593	755,923	759,752	542,628	217,125	2,382,269	1,212,883
Cost of labor	16,946	*473	3,349	24,420	92,094	256,544	40,275	216,269	1,340,203	766,187
Material and supplies	16,469	*694	2,408	6,357	58,124	189,843	34,504	155,339	2,462,979	1,736,439
Other costs	242,338	*13,728	14,821	48,574	221,675	1,316,529	512,619	803,909	4,879,020	4,350,772
Less: Inventory, end-of-year	3,700	*4,329	*445	2,351	76,398	112,112	32,316	79,796	1,133,254	1,004,500
Salaries and wages	5,502	*52	*2,979	9,130	136,410	204,090	122,915	81,176	782,248	296,918
Payments to partners	2,300	—	*2,813	*2,896	63,230	45,174	22,876	22,297	372,836	143,151
Rent paid	6,062	*1,039	2,001	4,395	34,141	173,840	138,384	35,456	110,087	50,416
Interest paid	10,784	*1,759	5,330	6,824	61,784	274,975	134,637	140,338	239,671	196,950
Taxes paid	3,180	*367	2,208	6,094	38,784	250,814	131,968	118,847	233,000	111,787
Bad debts	*41	—	*111	*6	1,298	3,305	715	2,590	11,014	3,953
Repairs	4,350	*1,489	2,649	4,138	61,279	115,072	47,421	67,651	102,871	46,838
Depreciation	14,228	*3,351	10,264	10,874	116,924	653,150	401,435	251,715	280,532	136,175
Amortization	—	—	—	*66	298	13,230	3,640	9,590	3,001	2,251
Depletion	—	—	—	—	290	172,835	49,100	123,735	1,437	892
Pension, profit-sharing, annuity, bond purchase plans	*71	—	—	*15	588	10,956	2,706	8,250	10,901	5,340
Employee benefit programs	*192	—	*74	*255	2,015	18,269	1,519	16,750	43,546	16,134
Net loss from other partnerships	*8	—	—	—	993	265,020	247,418	*17,603	5,100	4,995
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*90	—	*194	—	223	2,616	1,279	*1,337	2,811	1,010
Other deductions	58,166	*2,407	46,923	38,526	409,841	5,217,735	4,448,189	769,546	1,352,019	759,061
Net income (less deficit)	**17,712**	***5,706**	**−23,944**	**6,549**	**154,495**	**−2,857,247**	**−2,415,773**	**−441,474**	**1,770,242**	**902,886**
Net income	30,376	*6,653	6,479	27,436	291,384	1,681,384	1,485,322	196,063	2,040,613	1,102,520
Deficit	−12,663	*−947	−30,424	−20,887	−136,889	−4,538,631	−3,901,094	−637,537	−270,372	−199,634
Selected other income:										
Net short-term capital gain (less loss)	*48	*−1,046	*−100	—	*355	1,417	4,857	*−3,440	4,517	4,479
Net long-term capital gain (less loss)	*1,248	*−20	*1,180	*1	6,899	36,176	24,405	11,771	15,060	12,824
Partnerships With Net Income										
Number of partnerships	**786**	***242**	**733**	**1,121**	**10,804**	**11,148**	**9,943**	**1,205**	**60,291**	**22,974**
Total receipts	**297,336**	***56,299**	**27,908**	**153,460**	**1,662,677**	**5,116,618**	**3,489,160**	**1,627,458**	**13,827,310**	**8,886,226**
Business receipts	291,925	*55,637	24,198	142,055	1,597,637	4,772,653	3,213,150	1,559,503	13,582,440	8,681,737
Income from other partnerships	—	—	—	—	3,413	69,240	69,198	*41	31,289	31,270
Nonqualifying dividends	*918	—	—	—	*15	*300	*289	*11	120	*108
Interest received	588	—	*139	*544	4,292	25,607	19,883	5,724	34,632	28,448
Rents received	*507	—	*85	*325	2,723	17,266	13,921	3,345	51,767	38,995
Royalties	—	—	—	—	*53	103,086	101,607	1,479	*516	*187
Farm net profit	—	—	—	*2,429	*743	*493	*463	*31	*839	*814
Net gain, noncapital assets	*144	—	*2,466	*34	4,173	17,376	10,090	7,286	19,959	16,320
Other receipts	3,254	*661	*1,020	8,072	49,630	110,597	60,559	50,038	105,747	88,348
Total deductions	**266,960**	***49,646**	**21,428**	**126,023**	**1,371,293**	**3,435,234**	**2,003,838**	**1,431,396**	**11,786,696**	**7,783,705**
Cost of sales and operations, total	204,614	*40,806	*9,832	72,674	766,542	1,431,742	666,591	765,151	9,086,048	6483,300
Inventory, beginning-of-year	*1,481	*3,861	*373	*1,832	33,298	37,795	12,731	25,063	796,915	699,310
Purchases	66,086	*27,704	*4,857	23,171	534,841	406,010	272,484	133,527	1,966,397	960,823
Cost of labor	11,800	*293	*496	17,403	68,245	143,436	29,735	113,702	1,118,078	606,187
Material and supplies	15,107	*579	*1,000	4,533	43,570	93,172	25,959	67,213	2,012,233	1,378,905
Other costs	111,851	*12,698	*3,342	27,641	129,573	794,199	344,543	449,656	3,961,177	3,502,105
Less: Inventory, end-of-year	*1,712	*4,329	*235	*1,906	42,985	42,870	18,861	24,009	768,753	664,030
Salaries and wages	4,689	*52	*330	*8,541	107,921	154,060	104,967	49,092	664,985	248,689
Payments to partners	1,299	—	*1,235	*2,036	43,967	23,225	13,286	9,939	223,880	82,597
Rent paid	5,873	*1,010	*168	1,840	24,218	76,921	53,929	22,992	92,860	43,086
Interest paid	7,553	*1,759	*1,382	4,035	30,797	97,213	80,059	17,154	143,626	110,568
Taxes paid	2,203	*268	*516	4,849	26,980	195,624	105,960	89,664	191,475	86,219
Bad debts	*41	—	*20	*6	1,098	1,631	664	967	8,062	2,424
Repairs	3,219	*1,272	*883	2,927	46,083	73,501	41,188	32,313	85,721	37,662
Depreciation	10,018	*3,064	2,428	7,726	73,642	315,580	215,638	99,942	214,354	94,928
Amortization	—	—	—	*11	165	2,582	1,904	*678	1,494	1,039
Depletion	—	—	—	—	*128	117,123	17,852	99,271	1,254	853
Pension, profit-sharing, annuity, bond purchase plans	*71	—	—	*15	504	9,008	2,310	6,698	7,655	3,348
Employee benefit programs	*176	—	—	*181	1,886	8,501	1,103	7,399	36,603	12,107
Net loss from other partnerships	*8	—	—	—	*397	8,924	8,030	*893	3,237	3,133
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*90	—	—	—	*148	567	445	*122	747	432
Other deductions	27,107	*1,415	4,634	21,181	246,818	919,035	689,913	229,121	1,024,697	573,321
Net income	**30,376**	***6,653**	**6,479**	**27,436**	**291,384**	**1,681,384**	**1,485,322**	**196,063**	**2,040,613**	**1,102,520**
Selected other income:										
Net short-term capital gain (less loss)	*48	*−1,046	—	—	*278	1,029	1,233	*−204	1,058	1,020
Net long-term capital gain (less loss)	*152	*−24	—	—	2,234	24,278	20,775	3,503	7,419	5,380

Footnote at end of table.

PARTNERSHIPS
Table 1.—Income Statement for Selected Industries —Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—Continued					Manufacturing				
	Special trade contractors									
	Total	Plumbing, heating, and air conditioning	Painting, paper hanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Partnerships With and Without Net Income										
Number of partnerships	**46,121**	**5,583**	**5,081**	**6,156**	**29,301**	**27,931**	**5,472**	**5,272**	**1,964**	**15,223**
Total receipts	**5,634,980**	**899,230**	**402,061**	**763,889**	**3,569,800**	**10,738,885**	**1,786,392**	**817,551**	**660,809**	**7,474,133**
Business receipts	5,583,546	895,654	396,675	759,232	3,531,985	10,514,297	1,749,723	805,366	623,798	7,335,410
Income from other partnerships	*1,997	—	—	—	*1,997	*1,332	*130	*885	—	*318
Nonqualifying dividends	*12	—	—	—	*12	4,175	*220	*47	*14	3,894
Interest received	6,734	643	*696	447	4,948	37,417	6,151	2,203	6,109	22,954
Rents received	13,854	2,083	1,973	*1,031	8,767	15,477	4,647	3,689	*426	6,714
Royalties	*330	—	—	—	*330	13,372	*2,590	*2,322	*81	8,378
Farm net profit	*25	—	—	—	*25	*74	—	—	*22	*52
Net gain, noncapital assets	4,093	159	*732	128	3,074	6,867	2,030	842	1,618	2,377
Other receipts	24,389	692	*1,984	3,051	18,662	145,873	20,901	2,196	28,741	94,035
Total deductions	**4,769,643**	**794,863**	**302,038**	**612,586**	**3,060,155**	**10,078,869**	**1,660,775**	**677,963**	**640,581**	**7,099,650**
Cost of sales and operations, total	3,001,683	537,099	143,665	382,476	1,938,443	7,041,616	1,150,062	316,945	437,524	5,137,085
Inventory, beginning-of-year	134,963	37,465	1,469	10,074	85,955	942,964	120,681	22,023	142,621	657,638
Purchases	1,168,007	296,463	36,731	117,988	716,825	4,358,237	620,091	123,432	256,781	3,357,934
Cost of labor	573,667	68,129	32,149	116,564	356,824	1,023,232	179,289	61,577	87,560	694,806
Material and supplies	726,536	92,165	39,942	90,654	503,775	551,709	152,611	47,729	25,444	325,926
Other costs	527,265	80,196	35,931	56,556	354,582	1,183,469	217,576	87,309	39,261	839,323
Less: Inventory, end-of-year	128,754	37,319	2,558	9,360	79,518	1,017,995	140,186	25,125	114,142	738,541
Salaries and wages	483,327	64,048	66,863	91,066	261,351	617,994	75,434	87,759	58,220	396,581
Payments to partners	229,685	40,773	15,482	25,545	147,885	132,976	26,195	16,070	13,731	76,980
Rent paid	59,404	7,159	3,967	6,411	41,867	127,829	22,372	15,113	10,929	79,415
Interest paid	42,562	5,563	2,696	3,792	30,511	166,251	23,208	7,652	17,546	117,845
Taxes paid	120,359	19,462	11,600	20,075	69,221	201,709	33,993	19,472	11,517	136,727
Bad debts	7,060	1,589	*243	972	4,256	19,043	1,483	5,205	966	11,389
Repairs	55,692	2,722	2,294	4,447	46,229	115,552	35,572	6,800	6,038	67,142
Depreciation	143,776	16,162	8,002	12,172	107,439	374,102	63,272	17,003	16,480	277,347
Amortization	750	*5	—	—	745	10,697	8,221	609	*22	1,845
Depletion	*544	—	*42	*228	*274	48,266	46,701	—	—	1,565
Pension, profit-sharing, annuity, bond purchase plans	5,561	1,476	*1,007	*226	2,853	20,834	3,205	1,930	773	14,926
Employee benefit programs	27,412	5,251	3,209	5,755	13,197	43,852	5,048	3,800	2,086	32,917
Net loss from other partnerships	*104	*2	*2	—	*100	25,159	*29	*158	—	24,972
Farm net loss	—	—	—	—	—	*82	*19	—	—	*63
Net loss, noncapital assets	1,801	*68	—	*30	1,703	994	*103	*52	*65	774
Other deductions	589,920	93,484	42,965	59,391	394,080	1,131,913	165,859	179,394	64,684	722,077
Net income (less deficit)	865,338	104,367	100,023	151,303	509,645	660,015	125,617	139,588	20,328	374,482
Net income	935,803	117,895	102,419	155,076	560,413	1,208,319	160,740	168,171	58,409	820,999
Deficit	−70,466	−13,527	*−2,397	−3,773	−50,768	−548,304	−35,123	−28,583	−38,080	−446,517
Selected other income:										
Net short-term capital gain (less loss)	*38	—	—	—	*38	1,396	*561	*104	*223	*508
Net long-term capital gain (less loss)	2,236	*8	*618	*19	1,590	45,885	19,535	*9,419	*1,920	15,011
Partnerships With Net Income										
Number of partnerships	37,136	4,213	4,481	5,642	22,800	19,121	4,228	3,678	1,377	9,838
Total receipts	4,929,365	731,538	363,442	698,246	3,136,140	8,518,543	1,470,275	699,916	335,740	6,012,612
Business receipts	4,888,985	728,355	358,108	694,955	3,107,567	8,393,152	1,439,131	688,759	330,567	5,934,695
Income from other partnerships	*19	—	—	—	*19	*1,221	*130	*885	—	*207
Nonqualifying dividends	*12	—	—	—	*12	3,830	*214	*12	—	3,604
Interest received	6,185	577	*696	404	4,507	22,047	4,518	1,995	422	15,112
Rents received	12,772	1,902	1,921	*707	8,241	12,485	3,945	3,499	*348	4,692
Royalties	*330	—	—	—	*330	11,127	*2,590	*2,322	*81	6,134
Farm net profit	*25	—	—	—	*25	*74	—	—	*22	*52
Net gain, noncapital assets	3,639	63	*732	*126	2,719	5,806	1,707	801	1,529	1,768
Other receipts	17,400	641	*1,984	2,054	12,720	68,802	18,040	1,643	2,771	46,348
Total deductions	3,993,562	613,643	261,023	543,170	2,575,727	7,310,224	1,309,535	531,744	277,332	5,191,613
Cost of sales and operations, total	2,600,288	449,289	132,420	341,524	1,677,054	5,437,958	905,403	266,226	176,022	4,000,308
Inventory, beginning-of-year	97,605	32,225	1,460	9,307	54,613	639,692	88,415	19,133	21,367	510,777
Purchases	1,004,196	230,981	34,877	101,156	637,183	3,361,069	511,380	107,400	111,609	2,630,680
Cost of labor	511,632	61,792	31,963	101,685	316,191	819,869	147,269	55,743	33,626	583,231
Material and supplies	633,328	80,268	33,830	87,243	431,987	454,719	131,193	39,963	13,727	269,836
Other costs	458,250	73,039	32,504	49,554	303,154	770,669	126,545	65,542	22,352	556,231
Less: Inventory, end-of-year	104,723	29,016	*2,213	7,421	66,073	608,060	99,400	21,555	26,659	550,447
Salaries and wages	414,294	42,138	52,622	83,613	235,921	453,087	62,147	72,516	28,483	289,942
Payments to partners	141,283	19,754	9,103	18,020	94,405	98,799	19,166	9,593	9,733	60,307
Rent paid	49,507	5,229	3,633	5,645	35,000	77,022	18,722	12,197	3,366	42,737
Interest paid	32,959	3,828	2,460	3,359	23,313	70,274	16,680	5,029	3,318	45,248
Taxes paid	104,403	15,028	10,194	18,360	60,821	161,457	27,711	15,972	7,505	110,269
Bad debts	5,638	1,512	*176	933	3,017	15,159	1,368	3,970	619	9,201
Repairs	47,718	1,967	2,176	3,779	39,796	77,621	31,289	5,362	2,316	38,654
Depreciation	118,850	11,734	7,076	10,877	89,163	223,486	53,732	13,271	8,877	147,605
Amortization	455	—	—	—	455	8,378	*6,236	527	*22	1,594
Depletion	*402	—	*42	*87	*272	39,237	*37,768	—	—	1,469
Pension, profit-sharing, annuity, bond purchase plans	4,307	*1,387	*1,007	*77	1,836	13,695	3,061	1,841	*494	8,300
Employee benefit programs	24,495	4,028	3,156	4,661	12,650	31,900	4,722	3,426	1,617	22,136
Net loss from other partnerships	*104	*2	*2	—	*100	*610	*29	*6	—	*575
Farm net loss	—	—	—	—	—	*82	*19	—	—	*63
Net loss, noncapital assets	−315	*68	—	*30	218	727	*85	*52	*65	525
Other deductions	448,543	57,678	36,956	52,204	301,705	600,732	121,397	121,758	34,896	412,681
Net income	935,803	117,895	102,419	155,076	560,413	1,208,319	160,740	168,171	58,409	820,999
Selected other income:										
Net short-term capital gain (less loss)	*38	—	—	—	*38	811	*80	—	*223	*508
Net long-term capital gain (less loss)	2,039	*8	*618	*19	1,394	28,014	5,870	*7,259	*5	14,880

Footnote at end of table.

PARTNERSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Partnerships With and Without Net Income										
Number of partnerships	**19,886**	**16,611**	**12,075**	**4,536**	**3,275**	**200,195**	**29,157**	**170,410**	**9,366**	**4,136**
Total receipts	**4,557,732**	**3,358,961**	**1,561,553**	**1,797,408**	**1,198,771**	**53,595,550**	**18,076,423**	**35,440,518**	**2,775,500**	**1,043,972**
Business receipts	4,486,154	3,310,610	1,535,466	1,775,145	1,175,544	52,920,233	17,818,552	35,025,060	2,724,840	1,029,913
Income from other partnerships	*293	*269	*248	*21	*24	8,594	5,218	3,376	*242	*347
Nonqualifying dividends	*73	*73	*73	—	—	2,955	520	2,435	678	*159
Interest received	13,162	5,993	2,597	3,396	7,170	84,663	29,425	55,225	6,613	3,054
Rents received	13,932	11,176	7,210	3,966	2,756	146,196	38,387	106,145	15,038	3,950
Royalties	*254	*239	*239	—	*14	6,017	5,165	853	*70	*229
Farm net profit	—	—	—	—	—	2,520	*1,464	1,056	*16	—
Net gain, noncapital assets	9,509	8,698	7,038	1,660	811	37,456	13,502	23,954	1,037	317
Other receipts	34,354	21,902	8,681	13,221	12,452	386,914	164,191	222,414	26,966	6,002
Total deductions	**4,181,142**	**2,860,264**	**1,426,060**	**1,434,204**	**1,320,878**	**50,790,623**	**17,286,890**	**33,429,642**	**2,572,254**	**984,748**
Cost of sales and operations, total	1,599,917	1,022,569	382,587	639,982	577,348	40,015,424	14,989,497	24,973,288	1,963,498	767,623
Inventory, beginning-of-year	18,062	13,091	8,833	4,257	4,971	4,516,097	1,256,673	3,253,540	427,830	177,736
Purchases	888,096	406,913	184,176	222,736	481,183	37,718,497	14,084,656	23,578,016	1,897,981	737,273
Cost of labor	108,953	90,488	47,482	43,006	18,466	696,209	142,354	553,346	29,069	5,226
Material and supplies	38,512	35,161	10,064	25,097	3,351	443,474	151,583	291,614	29,090	1,956
Other costs	565,487	492,582	142,041	350,542	72,904	1,821,458	796,191	1,025,267	66,705	27,479
Less: Inventory, end-of-year	19,192	15,665	10,009	5,656	3,527	5,180,310	1,441,959	3,728,495	487,177	182,048
Salaries and wages	363,088	265,865	195,172	70,693	97,223	3,168,553	596,860	2,568,466	181,819	75,419
Payments to partners	54,488	44,927	34,406	10,520	9,561	671,662	162,976	508,120	48,226	13,986
Rent paid	70,219	57,108	37,262	19,846	13,111	938,402	104,591	831,152	31,670	17,347
Interest paid	243,484	176,531	54,793	121,738	66,953	441,631	119,363	321,861	36,199	6,911
Taxes paid	107,512	83,618	63,332	20,285	23,895	856,773	154,720	701,351	49,208	17,296
Bad debts	5,078	2,764	1,139	1,624	2,314	75,544	23,548	51,279	8,208	1,698
Repairs	131,288	113,683	91,742	21,941	17,605	264,322	67,936	195,413	18,197	3,601
Depreciation	700,153	495,043	138,057	356,987	205,110	598,017	146,588	449,554	36,826	9,143
Amortization	3,464	479	*283	196	2,985	20,263	6,805	13,456	263	*73
Depletion	*1,203	*1,092	*1,092	—	*111	2,667	1,955	710	*183	*99
Pension, profit-sharing, annuity, bond purchase plans	4,402	2,838	1,871	967	1,565	21,540	10,021	11,425	2,097	289
Employee benefit programs	10,975	6,241	5,052	1,189	4,733	63,422	18,486	44,871	3,971	626
Net loss from other partnerships	*1,993	*165	*37	*128	*1,829	3,977	1,946	2,031	*71	*435
Farm net loss	—	—	—	—	—	*116	*52	*64	—	—
Net loss, noncapital assets	2,399	1,715	1,714	*1	*684	7,655	1,421	6,234	*118	—
Other deductions	881,477	585,626	417,519	168,106	295,851	3,640,656	880,125	2,750,368	191,701	70,203
Net income (less deficit)	**376,590**	**498,697**	**135,493**	**363,204**	**−122,107**	**2,804,927**	**789,533**	**2,010,876**	**203,246**	**59,224**
Net income	868,412	762,835	175,278	587,557	105,577	3,331,640	900,802	2,425,346	230,077	66,805
Deficit	−491,822	−264,138	−39,785	−224,353	−227,684	−526,713	−111,269	−414,471	−26,831	−7,581
Selected other income:										
Net short-term capital gain (less loss)	*238	*314	*−75	*389	*−76	−673	107	−781	*−1,493	*37
Net long-term capital gain (less loss)	7,832	6,379	3,440	2,939	*1,453	47,057	11,240	32,398	1,151	3,870
Partnerships With Net Income										
Number of partnerships	**12,504**	**10,318**	**8,083**	**2,235**	**2,186**	**136,688**	**21,147**	**115,189**	**6,122**	**2,905**
Total receipts	**3,163,825**	**2,624,302**	**1,248,039**	**1,376,263**	**539,523**	**46,296,400**	**16,237,047**	**29,997,755**	**2,454,682**	**893,185**
Business receipts	3,124,061	2,596,762	1,229,090	1,367,672	527,299	45,714,066	16,008,205	29,646,240	2,410,979	881,152
Income from other partnerships	*293	*269	*248	*21	*24	8,455	5,218	3,237	*242	*301
Nonqualifying dividends	*70	*70	*70	—	—	2,679	456	2,223	637	*159
Interest received	6,596	4,302	2,211	2,091	2,295	77,180	27,496	49,681	6,182	2,462
Rents received	9,245	6,577	4,691	1,886	2,668	113,462	26,043	85,755	11,045	3,931
Royalties	*248	*233	*233	—	*14	6,000	5,149	850	*70	*229
Farm net profit	—	—	—	—	—	2,520	*1,464	1,056	*16	—
Net gain, noncapital assets	7,183	6,622	5,421	1,201	561	31,324	10,101	21,223	977	110
Other receipts	16,129	9,467	6,075	3,392	6,662	340,714	152,915	187,490	24,534	4,841
Total deductions	**2,295,412**	**1,861,467**	**1,072,761**	**788,706**	**433,946**	**42,964,760**	**15,336,245**	**27,572,409**	**2,224,606**	**826,380**
Cost of sales and operations, total	957,679	818,565	305,379	513,186	139,114	34,520,479	13,418,140	21,063,027	1,727,475	648,573
Inventory, beginning-of-year	8,778	6,465	3,222	3,243	2,313	3,699,612	1,089,908	2,606,827	338,563	150,092
Purchases	392,389	331,348	151,517	179,830	61,042	32,690,807	12,651,133	19,998,258	1,665,602	629,727
Cost of labor	94,078	77,101	39,860	37,241	16,977	535,867	120,698	414,659	24,181	5,226
Material and supplies	25,272	22,200	6,990	15,210	3,071	336,500	132,330	203,893	25,941	1,913
Other costs	448,549	390,706	108,720	281,986	57,843	1,462,509	662,718	799,791	55,771	17,100
Less: Inventory, end-of-year	11,387	9,255	4,931	4,324	2,132	4,204,815	1,238,648	2,960,401	382,584	155,485
Salaries and wages	270,966	208,591	154,290	54,300	62,376	2,597,762	522,740	2,072,027	157,276	62,616
Payments to partners	36,799	30,979	24,935	6,043	5,820	499,907	131,914	367,843	38,603	9,987
Rent paid	44,472	38,804	31,814	6,991	5,668	698,835	86,765	609,799	22,862	14,130
Interest paid	62,613	41,090	30,476	10,614	21,523	309,449	86,005	223,039	27,475	5,163
Taxes paid	75,448	62,767	46,458	16,309	12,681	701,188	135,458	565,158	42,130	13,947
Bad debts	2,782	1,751	715	1,036	1,031	62,142	19,503	41,922	7,798	1,516
Repairs	95,754	85,552	73,311	12,241	10,201	204,787	54,542	149,323	15,572	2,523
Depreciation	247,797	176,943	92,229	84,714	70,854	431,867	108,048	322,007	28,777	7,689
Amortization	849	*209	*198	*11	640	12,348	6,513	5,835	187	*48
Depletion	*205	*94	*94	—	*111	2,402	1,692	710	*183	*99
Pension, profit-sharing, annuity, bond purchase plans	3,459	2,838	1,871	967	622	19,891	9,649	10,248	2,049	289
Employee benefit programs	7,561	5,382	4,621	761	2,179	54,161	16,805	37,291	3,640	549
Net loss from other partnerships	*96	*90	—	*90	*6	2,819	1,742	1,077	*71	*276
Farm net loss	—	—	—	—	—	*115	*52	*63	—	—
Net loss, noncapital assets	790	639	638	*1	*151	1,967	968	999	*53	—
Other deductions	488,143	387,173	305,733	81,441	100,970	2,844,541	735,709	2,102,041	150,456	58,975
Net income	**868,412**	**762,835**	**175,278**	**587,557**	**105,577**	**3,331,640**	**900,802**	**2,425,346**	**230,077**	**66,805**
Selected other income:										
Net short-term capital gain (less loss)	*238	*314	*−75	*389	*−76	1,557	123	1,434	*42	*37
Net long-term capital gain (less loss)	5,960	5,658	*3,286	*2,372	*301	30,267	4,601	25,666	1,171	*966

Footnote at end of table.

PARTNERSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued								
	Retail trade—Continued								
	Food stores			Automotive dealers and service stations				Apparel and accessory	Furniture and home furnishing stores
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Partnerships With and Without Net Income									
Number of partnerships	**22,611**	**14,666**	**7,945**	**25,386**	**6,452**	**11,929**	**7,005**	**12,148**	**12,364**
Total receipts	**6,888,579**	**5,638,888**	**1,249,691**	**9,337,917**	**3,771,211**	**4,102,820**	**1,463,886**	**1,614,057**	**2,064,476**
Business receipts	6,842,724	5,599,935	1,242,789	9,256,873	3,725,894	4,077,869	1,453,110	1,593,498	2,017,535
Income from other partnerships	*376	*376	—	*846	*813	*33	—	*1	*99
Nonqualifying dividends	1,007	984	*24	29	*25	*2	*2	*17	*111
Interest received	5,419	4,494	925	8,267	4,955	1,255	2,057	3,497	9,400
Rents received	15,958	13,073	2,885	20,665	9,572	9,319	1,773	6,207	6,905
Royalties	*75	*67	*9	*61	*59	*2	—	—	*407
Farm net profit	*43	*38	*5	*17	*16	*2	—	*620	*4
Net gain, noncapital assets	3,435	1,850	1,586	3,647	1,921	1,296	431	842	5,052
Other receipts	19,541	18,072	1,469	47,512	27,956	13,043	6,513	9,375	24,963
Total deductions	**6,596,652**	**5,422,328**	**1,174,325**	**8,977,433**	**3,661,934**	**3,929,142**	**1,386,357**	**1,480,082**	**1,897,638**
Cost of sales and operations, total	5,469,603	4,575,466	894,137	7,679,319	3,219,569	3,374,570	1,085,180	1,009,105	1,277,090
Inventory, beginning-of-year	338,868	310,135	28,732	752,499	402,049	111,059	239,391	327,422	306,597
Purchases	5,359,609	4,511,348	848,262	7,164,831	2,907,181	3,188,881	1,068,768	1,010,106	1,237,370
Cost of labor	34,134	20,656	13,478	72,215	33,849	23,522	14,844	13,081	37,935
Material and supplies	22,739	8,927	13,812	91,493	48,362	26,277	16,854	12,387	8,661
Other costs	84,305	61,344	22,962	463,510	284,215	143,995	35,300	27,707	48,477
Less: Inventory, end-of-year	370,053	336,944	33,109	865,229	456,087	119,166	289,976	381,597	361,949
Salaries and wages	393,825	305,659	88,167	372,476	123,550	175,105	73,821	136,750	168,031
Payments to partners	60,533	37,590	22,943	99,918	26,015	42,282	31,620	38,918	45,769
Rent paid	89,447	57,173	32,274	106,004	22,110	59,886	24,007	65,704	54,189
Interest paid	33,732	26,427	7,305	72,818	37,769	15,024	20,024	15,207	21,638
Taxes paid	93,594	73,801	19,792	124,454	28,126	72,711	23,616	32,505	38,711
Bad debts	5,048	3,147	1,902	12,397	6,598	3,480	2,319	4,105	6,774
Repairs	32,075	24,217	7,858	26,979	10,549	11,519	4,911	6,501	8,844
Depreciation	62,436	46,079	16,356	65,657	18,599	30,465	16,592	15,970	31,968
Amortization	739	315	425	531	121	153	*257	420	307
Depletion	*56	—	*56	*82	*39	*43	—	*82	*100
Pension, profit-sharing, annuity, bond purchase plans	2,152	1,511	641	1,061	692	180	*188	305	1,167
Employee benefit programs	7,607	5,987	1,620	7,525	5,399	948	1,178	1,178	2,093
Net loss from other partnerships	*59	*26	*33	—	—	—	—	*105	*281
Farm net loss	*13	*13	—	—	—	—	—	*49	—
Net loss, noncapital assets	1,314	675	*639	312	*56	146	*110	*436	*21
Other deductions	344,418	264,241	80,177	407,901	162,740	142,628	102,533	152,740	240,655
Net income (less deficit)	**291,926**	**216,560**	**75,367**	**360,483**	**109,276**	**173,679**	**77,529**	**133,975**	**166,838**
Net income	344,273	249,954	94,319	417,844	120,985	193,215	103,644	162,383	200,194
Deficit	−52,347	−33,394	−18,953	−57,361	−11,709	−19,536	−26,115	−28,408	−33,356
Selected other income:									
Net short-term capital gain (less loss)	*548	*224	*323	−221	*−175	*−72	*26	—	*8
Net long-term capital gain (less loss)	2,679	2,493	*185	295	34	955	*−694	*698	2,074
Partnerships With Net Income									
Number of partnerships	**15,811**	**11,081**	**4,730**	**18,633**	**4,814**	**9,071**	**4,748**	**7,667**	**8,924**
Total receipts	**6,061,908**	**5,022,239**	**1,039,669**	**7,875,511**	**3,253,609**	**3,414,940**	**1,206,962**	**1,360,658**	**1,806,542**
Business receipts	6,022,588	4,987,980	1,034,608	7,809,097	3,219,787	3,391,142	1,198,167	1,342,914	1,762,828
Income from other partnerships	*376	*376	—	*810	*810	—	—	*1	*99
Nonqualifying dividends	847	842	*5	29	*25	*2	*2	*17	*110
Interest received	5,003	4,218	785	6,913	3,933	1,194	1,786	3,278	8,584
Rents received	14,003	11,714	2,289	17,440	7,191	8,982	1,268	4,977	5,472
Royalties	*73	*64	*9	*61	*59	*2	—	—	*407
Farm net profit	*43	*38	*5	*17	*16	*2	—	*620	*4
Net gain, noncapital assets	2,554	1,850	705	3,162	1,571	1,263	328	793	5,027
Other receipts	16,421	15,156	1,265	37,983	20,219	12,353	5,411	8,057	24,011
Total deductions	**5,717,635**	**4,772,285**	**945,350**	**7,457,667**	**3,132,624**	**3,221,726**	**1,103,318**	**1,198,275**	**1,606,347**
Cost of sales and operations, total	4,801,049	4,061,168	739,880	6,440,079	2,770,776	2,782,574	886,728	829,454	1,093,819
Inventory, beginning-of-year	282,535	262,351	20,184	623,494	340,425	96,696	186,373	248,359	255,331
Purchases	4,708,147	4,013,683	694,463	6,079,024	2,531,230	2,678,371	869,423	841,196	1,059,787
Cost of labor	30,331	17,304	13,028	63,291	31,811	19,231	12,249	11,080	31,925
Material and supplies	20,612	8,059	12,552	45,674	21,365	15,001	9,308	3,513	7,605
Other costs	71,134	49,011	22,123	335,623	233,867	72,652	29,103	16,444	38,521
Less: Inventory, end-of-year	311,710	289,240	22,470	707,028	387,921	99,377	219,729	291,138	299,349
Salaries and wages	340,610	267,727	72,883	298,108	104,955	137,374	55,778	116,601	146,600
Payments to partners	42,513	30,458	12,055	68,974	20,166	28,159	20,650	26,849	36,661
Rent paid	67,803	45,662	22,141	87,550	18,601	50,475	18,474	47,693	43,160
Interest paid	24,683	20,386	4,297	53,869	30,061	10,502	13,306	9,745	16,051
Taxes paid	79,506	64,170	15,336	103,448	24,235	60,735	18,478	26,985	32,783
Bad debts	2,832	2,273	559	9,356	5,128	2,601	1,627	3,738	5,990
Repairs	25,244	19,648	5,596	21,117	8,451	9,252	3,414	4,834	7,649
Depreciation	49,780	37,999	11,781	49,953	14,211	24,728	11,014	11,727	20,759
Amortization	415	188	*227	335	93	145	*97	317	134
Depletion	*56	—	*56	*82	*39	*43	—	*82	*100
Pension, profit-sharing, annuity, bond purchase plans	1,781	1,140	641	983	615	180	*188	305	1,110
Employee benefit programs	6,372	4,972	1,400	6,748	4,790	928	1,030	1,131	1,860
Net loss from other partnerships	*59	*26	*33	—	—	—	—	*105	*85
Farm net loss	*13	*13	—	—	—	—	—	*49	—
Net loss, noncapital assets	*18	*13	*4	272	*54	143	*75	—	*11
Other deductions	274,901	216,440	58,461	316,794	130,448	113,885	72,461	118,662	199,576
Net income	**344,273**	**249,954**	**94,319**	**417,844**	**120,985**	**193,215**	**103,644**	**162,383**	**200,194**
Selected other income:									
Net short-term capital gain (less loss)	*224	*224	—	*266	*240	—	*26	*39	*8
Net long-term capital gain (less loss)	3,000	2,820	*180	−390	−91	395	*−694	*698	1,659

Footnote at end of table.

PARTNERSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued				Finance, insurance, and real estate				
	Retail trade—Continued					Finance			
	Eating places	Drinking places	Liquor stores	Other retail trade	Total	Total	Banking, and credit agencies other than banks	Security, commodity brokers, and services	Holding and investment companies
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Partnerships With and Without Net Income									
Number of partnerships	28,031	8,562	3,791	44,015	516,135	118,632	2,336	2,858	113,438
Total receipts	5,200,193	755,217	1,094,079	4,666,529	62,822,429	18,451,234	394,507	13,863,464	4,193,263
Business receipts	5,140,585	730,790	1,083,083	4,605,219	55,697,390	13,936,105	261,621	13,063,110	611,374
Income from other partnerships	*673	*57	*81	*655	645,219	524,118	*223	24,543	499,353
Nonqualifying dividends	—	—	*23	411	58,192	49,389	*187	1,537	47,665
Interest received	6,922	474	512	11,067	3,895,237	3,108,101	91,989	528,757	2,487,355
Rents received	17,719	3,227	5,375	11,100	302,811	89,858	26,037	*1,625	62,197
Royalties	—	—	*1	*10	228,277	199,851	*38	*434	199,380
Farm net profit	*330	—	*12	*14	4,987	*3,195	—	*958	*2,237
Net gain, noncapital assets	6,503	*622	*555	1,943	670,007	150,882	*182	16,631	134,069
Other receipts	27,461	20,046	4,439	36,109	1,320,309	389,734	14,231	225,869	149,635
Total deductions	4,901,096	682,384	1,041,573	4,295,783	62,709,223	18,058,332	351,107	13,762,031	3,945,194
Cost of sales and operations, total	2,524,446	366,728	865,116	3,050,762	7,094,438	340,972	*2,856	12,051	326,065
Inventory, beginning-of-year	78,359	21,107	92,039	731,085	2,142,692	61,936	*622	*97	61,217
Purchases	2,082,973	342,308	861,095	2,884,470	2,196,208	314,149	*2,022	*2,747	309,380
Cost of labor	315,821	4,709	*1,106	40,051	159,688	4,159	*13	—	4,145
Material and supplies	55,855	7,079	309	62,045	436,909	9,768	*29	—	9,739
Other costs	84,202	14,956	15,561	192,365	4,489,773	69,331	*381	*9,270	59,680
Less: Inventory, end-of-year	92,764	23,431	104,994	859,253	2,330,833	118,372	*212	*62	118,097
Salaries and wages	775,238	89,699	45,064	330,145	2,342,882	609,759	36,033	509,111	64,614
Payments to partners	74,883	11,656	13,094	101,137	616,382	243,665	10,578	138,675	94,412
Rent paid	286,095	24,851	18,978	136,868	966,909	117,660	7,605	56,034	54,021
Interest paid	72,405	11,994	11,402	39,556	12,093,787	1,199,095	52,495	529,036	617,564
Taxes paid	200,292	35,699	22,547	87,045	4,034,690	192,810	6,452	63,960	122,397
Bad debts	1,998	774	844	9,433	78,266	23,322	15,236	1,618	6,467
Repairs	60,178	10,396	4,632	24,010	1,538,851	29,587	984	4,485	24,118
Depreciation	130,494	18,459	12,894	65,708	7,562,135	168,718	6,880	9,640	152,198
Amortization	8,377	*478	1,269	999	89,928	9,899	*109	1,800	7,991
Depletion	*55	—	—	*54	13,491	7,397	—	*491	6,905
Pension, profit-sharing, annuity, bond purchase plans	1,965	*371	*82	1,936	28,997	16,932	*1,646	14,416	870
Employee benefit programs	14,449	1,429	556	5,436	61,993	15,295	1,316	10,137	3,842
Net loss from other partnerships	*438	—	—	*640	1,559,700	1,283,490	*—2,447	25,545	1,255,498
Farm net loss	—	*1	—	—	*808	*69	—	—	*69
Net loss, noncapital assets	1,190	*2,566	*110	166	151,369	125,526	*99	7,245	118,182
Other deductions	748,594	107,281	44,984	441,889	24,474,597	13,674,135	206,371	12,377,786	1,089,978
Net income (less deficit)	299,097	72,833	52,506	370,746	113,206	392,902	43,400	101,433	248,070
Net income	409,448	87,775	60,312	446,235	9,696,693	3,291,453	62,019	397,567	2,831,867
Deficit	−110,351	−14,942	−7,806	−75,489	−9,583,487	−2,898,551	−18,619	−296,135	−2,583,797
Selected other income:									
Net short-term capital gain (less loss)	*—96	*14	—	*422	227,927	181,190	3,153	70,991	107,046
Net long-term capital gain (less loss)	6,845	*1,056	*9,962	3,766	3,233,898	990,240	2,988	181,027	806,225
Partnerships With Net Income									
Number of partnerships	18,191	6,367	2,628	27,941	271,595	70,142	1,744	1,931	66,467
Total receipts	4,005,329	612,681	924,072	4,003,186	40,364,883	13,910,754	314,409	9,849,724	3,746,621
Business receipts	3,956,644	590,558	917,161	3,952,319	34,755,347	10,102,901	211,981	9,391,589	499,330
Income from other partnerships	*673	—	*81	*655	619,849	512,936	*223	22,086	490,628
Nonqualifying dividends	—	—	*23	401	43,003	40,454	*181	397	39,876
Interest received	6,560	441	448	9,808	3,118,323	2,587,858	82,250	262,874	2,242,733
Rents received	14,632	3,071	2,381	8,803	180,956	59,235	5,999	*1,623	51,613
Royalties	—	—	*1	*10	202,802	179,966	*38	*62	179,866
Farm net profit	*330	—	*12	*14	4,120	*2,830	—	*958	*1,871
Net gain, noncapital assets	6,036	*622	*390	1,551	567,215	133,630	*169	15,045	118,415
Other receipts	20,454	17,988	3,576	29,624	873,269	290,945	13,568	155,090	122,287
Total deductions	3,595,881	524,906	863,760	3,556,951	30,668,190	10,619,300	252,390	9,452,157	914,754
Cost of sales and operations, total	1,903,082	295,708	728,704	2,595,085	5,699,362	306,684	*2,856	*11,475	292,353
Inventory, beginning-of-year	58,116	17,642	72,930	559,766	1,411,240	55,910	*622	—	55,288
Purchases	1,594,435	276,676	724,394	2,419,272	1,718,766	281,949	*2,022	*2,747	277,180
Cost of labor	210,729	*3,614	*1,051	33,231	126,313	1,944	*13	—	1,931
Material and supplies	41,861	2,212	236	54,325	292,617	3,771	*29	—	3,742
Other costs	65,723	14,803	15,511	169,161	3,528,048	36,036	*381	*8,728	26,927
Less: Inventory, end-of-year	67,781	19,237	85,419	640,671	1,377,622	72,926	*212	—	72,714
Salaries and wages	572,666	65,988	35,172	276,391	1,373,867	473,949	33,131	403,301	37,518
Payments to partners	55,888	7,333	8,374	72,662	302,635	124,112	9,857	94,734	19,521
Rent paid	198,040	15,681	15,146	97,734	508,626	57,494	7,272	41,049	9,173
Interest paid	43,188	8,876	7,069	26,920	3,946,657	559,081	38,351	269,063	251,667
Taxes paid	148,159	28,176	19,371	70,653	1,907,932	94,740	5,134	50,290	39,316
Bad debts	1,433	373	682	8,205	25,207	7,184	2,612	1,434	3,138
Repairs	42,870	7,433	3,561	18,521	620,565	15,022	750	4,369	9,904
Depreciation	84,268	13,307	8,948	46,799	2,470,484	45,699	2,864	6,542	36,293
Amortization	2,814	*132	757	697	19,629	3,874	*109	1,131	2,634
Depletion	*55	—	—	*54	6,123	4,665	—	—	4,665
Pension, profit-sharing, annuity, bond purchase plans	1,357	*371	*67	1,936	22,980	13,320	*1,646	10,998	*676
Employee benefit programs	10,530	*920	498	5,045	33,526	10,180	1,282	8,540	358
Net loss from other partnerships	*438	—	—	*41	43,796	22,661	*106	10,513	12,042
Farm net loss	—	—	—	—	*554	*69	—	—	*69
Net loss, noncapital assets	403	—	*110	132	11,287	3,649	*5	*257	*3,386
Other deductions	530,689	80,609	35,303	336,078	13,674,961	8,876,915	146,416	8,538,459	192,040
Net income	409,448	87,775	60,312	446,235	9,696,693	3,291,453	62,019	397,567	2,831,867
Selected other income:									
Net short-term capital gain (less loss)	*309	*5	—	*503	65,750	54,225	*3,142	9,419	41,664
Net long-term capital gain (less loss)	6,288	*293	*8,329	3,650	2,275,307	478,974	2,495	57,280	419,198

Footnote at end of table.

PARTNERSHIPS
Table 1.—Income Statement for Selected Industries—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate—Continued						Services			
		Real estate						Hotels and other lodging places		
	Insurance agents, brokers, and service	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Partnerships With and Without Net Income										
Number of partnerships	**6,643**	**390,860**	**321,449**	**28,216**	**18,932**	**22,263**	**241,313**	**17,735**	**8,595**	**9,140**
Total receipts	**2,120,870**	**42,250,324**	**31,708,081**	**730,390**	**2,316,826**	**7,495,027**	**44,720,621**	**5,354,852**	**2,589,876**	**2,764,976**
Business receipts	1,950,913	39,810,372	30,101,196	645,471	2,118,518	6,945,186	43,452,400	5,141,259	2,478,116	2,663,142
Income from other partnerships	*4,371	116,730	78,008	2,618	7,301	28,802	45,025	*7,171	*186	*6,985
Nonqualifying dividends	*412	8,390	7,983	283	*90	*35	2,180	*362	*351	*11
Interest received	51,935	735,200	536,241	22,362	36,889	139,708	142,752	23,228	12,262	10,966
Rents received	5,366	207,586	32,119	12,293	53,141	110,033	206,300	82,082	37,747	44,335
Royalties	*83	28,343	14,347	13,372	*279	345	28,061	*6	*6	—
Farm net profit	—	1,792	*1,473	*45	*4	*270	*4,974	—	—	—
Net gain, noncapital assets	137	518,988	376,289	10,204	7,211	125,284	89,503	14,644	12,244	2,400
Other receipts	107,652	822,923	560,425	23,742	93,393	145,363	749,426	86,101	48,964	37,137
Total deductions	**1,646,968**	**43,003,924**	**33,564,366**	**572,105**	**2,145,878**	**6,721,575**	**34,376,340**	**5,246,582**	**2,452,180**	**2,794,402**
Cost of sales and operations, total	304,167	6,449,299	558,357	84,350	903,220	4,903,371	6,456,952	1,079,092	431,997	647,095
Inventory, beginning-of-year	*207	2,080,549	142,565	*16,995	279,426	1,641,563	379,079	53,830	23,364	30,466
Purchases	*55,088	1,826,970	247,703	*31,925	329,540	1,217,803	2,973,228	504,029	243,633	260,396
Cost of labor	*19,228	136,302	25,589	5,693	31,312	73,708	1,056,969	230,122	84,852	145,269
Material and supplies	*532	426,609	30,090	1,775	86,685	308,059	479,836	75,795	18,960	56,835
Other costs	229,303	4,191,139	253,235	52,893	474,920	3,410,090	2,030,699	272,530	88,385	184,145
Less: Inventory, end-of-year	*191	2,212,271	140,825	24,931	298,662	1,747,852	462,859	57,214	27,197	30,017
Salaries and wages	221,043	1,512,081	1,213,295	10,322	148,124	140,341	8,877,269	787,528	426,511	361,017
Payments to partners	54,078	318,639	183,630	4,494	59,294	71,220	1,372,472	40,443	22,103	18,340
Rent paid	36,289	812,960	725,333	19,227	38,219	30,180	1,952,093	188,405	87,206	101,199
Interest paid	7,729	10,886,964	9,978,486	146,886	177,765	583,827	1,525,567	640,113	294,483	345,630
Taxes paid	26,462	3,815,418	3,566,352	73,615	58,829	116,622	1,331,725	305,652	147,912	157,739
Bad debts	6,916	48,028	38,867	*859	2,301	6,000	66,240	12,904	6,990	5,914
Repairs	5,556	1,503,708	1,446,374	17,318	15,320	24,696	431,447	175,719	85,438	90,281
Depreciation	14,069	7,379,347	7,122,350	77,319	68,119	111,560	2,996,898	551,454	253,475	297,979
Amortization	1,732	78,297	68,439	625	1,224	8,008	80,993	5,957	3,153	2,804
Depletion	*18	6,077	5,380	522	*74	*100	4,670	*1,151	—	*1,151
Pension, profit-sharing, annuity, bond purchase plans	5,727	6,338	4,829	*417	*478	614	158,758	2,539	564	1,975
Employee benefit programs	7,763	38,934	26,049	474	7,623	4,788	207,545	25,740	9,186	16,555
Net loss from other partnerships	*300	275,911	205,242	3,210	44,082	23,377	64,919	*1,831	*1,456	*375
Farm net loss	—	*739	*447	*88	*172	*32	*2,882	—	—	—
Net loss, noncapital assets	*27	25,816	10,507	*88	*299	14,921	17,808	624	294	330
Other deductions	955,092	9,845,370	8,410,428	132,289	620,734	681,919	8,828,101	1,427,430	681,412	746,018
Net income (less deficit)	**473,903**	**−753,599**	**−1,856,285**	**158,285**	**170,948**	**773,452**	**10,344,281**	**108,270**	**137,697**	**−29,427**
Net income	523,906	5,881,333	3,951,166	304,575	366,750	1,258,843	12,419,541	516,714	272,327	244,387
Deficit	−50,003	−6,634,933	−5,807,450	−146,289	−195,802	−485,391	−2,075,260	−408,444	−134,630	−273,814
Selected other income:										
Net short-term capital gain (less loss)	*−1,267	48,005	39,878	2,422	3,351	2,353	9,337	*626	*599	*27
Net long-term capital gain (less loss)	*7,219	2,236,439	2,031,498	83,434	49,077	72,431	154,952	16,501	7,371	9,130
Partnerships With Net Income										
Number of partnerships	**5,728**	**195,725**	**153,946**	**20,126**	**9,489**	**12,164**	**167,978**	**9,528**	**5,278**	**4,250**
Total receipts	**1,969,773**	**24,484,356**	**15,945,093**	**609,092**	**1,753,885**	**6,176,287**	**38,915,956**	**3,273,368**	**1,768,615**	**1,504,753**
Business receipts	1,807,969	22,844,477	14,934,143	535,310	1,609,739	5,765,284	37,903,802	3,127,900	1,678,469	1,449,430
Income from other partnerships	*4,371	102,542	64,926	*2,090	7,039	28,487	39,738	*5,349	*185	*5,164
Nonqualifying dividends	*412	2,137	1,730	281	*90	*35	1,665	*362	*351	*11
Interest received	49,527	480,938	335,006	18,598	25,775	101,559	114,373	18,289	10,963	7,326
Rents received	4,474	117,247	17,835	11,289	27,205	60,918	144,671	54,863	30,244	24,619
Royalties	*83	22,753	10,441	11,997	—	*315	25,023	*6	*6	—
Farm net profit	—	*1,291	*1,104	*10	*4	*172	*4,974	—	—	—
Net gain, noncapital assets	137	433,448	305,657	8,880	6,168	112,742	67,204	12,164	11,616	548
Other receipts	102,799	479,525	274,251	20,637	77,864	106,773	614,506	54,435	36,781	17,654
Total deductions	**1,445,867**	**18,603,023**	**11,993,927**	**304,517**	**1,387,135**	**4,917,444**	**26,496,415**	**2,756,654**	**1,496,288**	**1,260,366**
Cost of sales and operations, total	251,719	5,140,958	354,027	70,762	711,099	4,005,070	5,058,916	582,322	248,441	333,881
Inventory, beginning-of-year	*207	1,355,123	43,227	*5,349	192,820	1,113,727	277,945	34,029	16,155	17,874
Purchases	*41,725	1,395,092	172,359	*27,433	233,921	961,379	2,317,127	282,046	145,581	136,465
Cost of labor	*19,228	105,141	6,886	4,713	25,429	68,113	838,357	129,495	45,593	83,902
Material and supplies	*315	288,531	10,228	1,411	68,503	208,388	388,151	50,241	8,122	42,119
Other costs	190,436	3,301,576	176,905	41,823	359,002	2,723,846	1,568,187	118,417	47,762	70,654
Less: Inventory, end-of-year	*191	1,304,505	55,577	*9,968	168,577	1,070,383	330,851	31,905	14,772	17,132
Salaries and wages	192,717	707,201	531,003	6,479	95,415	74,304	7,865,387	440,845	273,633	167,212
Payments to partners	44,982	133,541	58,093	2,491	39,057	33,899	1,100,294	21,775	13,409	8,366
Rent paid	32,048	419,085	372,936	10,594	21,564	13,990	1,663,060	117,940	65,313	52,628
Interest paid	5,583	3,381,993	3,002,044	43,695	67,336	268,917	644,165	247,333	152,946	94,387
Taxes paid	23,205	1,789,987	1,657,656	45,875	24,491	61,964	1,062,094	170,854	94,520	76,335
Bad debts	5,870	12,153	9,397	*487	546	1,724	45,617	5,897	3,245	2,652
Repairs	4,856	600,687	568,690	11,106	8,313	12,578	293,289	98,475	53,109	45,366
Depreciation	11,794	2,412,990	2,305,660	39,861	25,090	42,379	1,343,038	238,614	139,846	98,768
Amortization	821	14,933	12,041	*30	301	2,560	51,478	1,691	862	829
Depletion	*18	1,440	842	498	—	*100	3,132	*66	—	*66
Pension, profit-sharing, annuity, bond purchase plans	5,057	4,604	3,474	*407	*378	345	153,569	1,727	467	1,260
Employee benefit programs	6,832	16,514	11,285	*357	3,318	1,554	182,090	14,128	6,664	7,464
Net loss from other partnerships	*300	20,835	11,197	*595	1,502	7,541	26,699	*246	*143	*102
Farm net loss	—	*485	*281	—	*172	*32	*2,882	—	—	—
Net loss, noncapital assets	*27	7,611	1,544	—	*23	6,044	4,880	244	*175	*68
Other deductions	860,040	3,938,006	3,093,756	71,280	388,531	384,440	6,995,829	814,497	443,515	370,981
Net income	**523,906**	**5,881,333**	**3,951,166**	**304,575**	**366,750**	**1,258,843**	**12,419,541**	**516,714**	**272,327**	**244,387**
Selected other income:										
Net short-term capital gain (less loss)	*−1,267	12,792	8,373	*1,707	2,838	*−125	5,339	*557	*539	*18
Net long-term capital gain (less loss)	*7,219	1,789,115	1,714,138	28,508	11,677	34,791	45,049	4,268	1,769	*2,499

Footnote at end of table.

PARTNERSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Services—Continued										
	Personal Services					Business services	Automobile repair and services				
								Automobile repair shops			Automobile parking and other servicves
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automobile repair shops	Other automobile repair	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Partnerships With and Without Net Income											
Number of partnerships	**26,604**	**6,950**	**8,572**	**2,778**	**8,304**	**39,774**	**24,176**	**16,708**	**8,566**	**8,142**	**7,468**
Total receipts	**1,490,933**	**455,337**	**346,083**	**117,037**	**572,476**	**3,983,673**	**2,357,067**	**1,663,699**	**830,207**	**833,492**	**693,368**
Business receipts	1,475,278	445,974	345,282	116,790	567,232	3,748,145	2,311,183	1,643,905	814,211	829,694	667,278
Income from other partnerships	—	—	—	—	—	5,967	—	—	—	—	—
Nonqualifying dividends	*2	*2	—	—	—	*182	*6	*1	—	*1	*5
Interest received	2,687	615	47	*23	2,002	32,711	2,678	753	313	440	1,925
Rents received	5,712	4,022	*254	*200	1,236	31,409	10,197	3,493	2,389	1,104	6,704
Royalties	*4	—	—	—	*4	10,679	*131	*112	*112	—	*19
Farm net profit	—	—	—	—	—	—	*4,965	*4,965	*4,965	—	—
Net gain, noncapital assets	4,706	3,640	*125	*12	928	41,075	6,934	783	*321	461	6,152
Other receipts	2,544	1,084	*375	*11	1,074	113,505	20,974	9,689	7,897	1,792	11,285
Total deductions	**1,267,928**	**395,048**	**298,918**	**92,979**	**480,983**	**3,816,778**	**2,034,352**	**1,385,546**	**701,053**	**684,493**	**648,806**
Cost of sales and operations, total	372,044	104,731	75,112	10,701	181,500	706,216	1,078,809	840,935	438,943	401,992	237,874
Inventory, beginning-of-year	25,196	3,972	2,367	*620	18,238	31,405	82,760	68,334	41,435	26,899	14,425
Purchases	161,005	27,330	15,331	5,950	112,394	291,212	817,595	646,231	380,363	265,868	171,364
Cost of labor	99,041	31,802	40,770	*4,377	22,091	104,453	103,632	79,985	30,163	49,822	23,647
Material and supplies	52,667	20,055	16,606	*435	15,571	69,036	85,266	78,200	16,282	61,918	7,066
Other costs	64,571	25,561	*2,869	*4	36,137	252,977	88,662	48,454	18,770	29,683	40,209
Less: Inventory, end-of-year	30,436	3,990	2,830	*686	22,930	42,867	99,107	80,270	48,072	32,198	18,837
Salaries and wages	249,426	69,905	71,664	33,274	74,583	421,268	188,591	134,725	65,952	68,773	53,867
Payments to partners	98,533	14,267	37,660	21,855	24,750	97,189	79,414	66,764	31,576	35,188	12,650
Rent paid	83,604	24,446	28,732	8,490	21,935	106,226	88,582	47,474	23,639	23,835	41,107
Interest paid	22,550	11,135	2,091	*546	8,778	387,827	57,500	13,320	6,426	6,894	44,179
Taxes paid	46,246	15,444	11,542	2,854	16,405	76,050	63,357	43,611	20,740	22,871	19,746
Bad debts	2,194	304	*93	*58	1,740	5,724	3,961	2,978	1,863	1,116	982
Repairs	22,800	12,109	3,247	633	6,811	47,450	27,854	11,233	6,602	4,631	16,621
Depreciation	63,651	29,021	9,882	2,359	22,389	1,306,188	155,985	32,908	17,588	15,320	123,076
Amortization	2,025	1,082	*4	*57	*882	3,067	1,450	*651	*176	*475	799
Depletion	*1	—	—	—	*1	*1,418	—	—	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	*784	*445	—	—	*339	6,693	*319	*182	*149	*33	*137
Employee benefit programs	3,542	1,354	*252	*251	1,685	10,357	3,150	2,370	1,253	1,116	781
Net loss from other partnerships	*78	*71	*7	—	—	17,148	*4,068	*32	*32	—	*4,036
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*179	*39	*88	—	*52	6,053	*381	*73	—	*73	*308
Other deductions	300,271	110,695	58,544	11,900	119,131	617,901	280,932	188,289	86,114	102,175	92,643
Net income (less deficit)	**223,006**	**60,290**	**47,165**	**24,058**	**91,493**	**166,895**	**322,715**	**278,153**	**129,154**	**148,999**	**44,562**
Net income	266,566	70,834	54,020	24,906	116,806	841,969	382,080	288,528	135,235	153,293	93,552
Deficit	−43,560	−10,544	−6,854	*−848	−25,313	−675,074	−59,365	−10,375	−6,081	−4,294	−48,990
Selected other income:											
Net short-term capital gain (less loss)	*456	*273	—	—	*182	2,374	*13	*2	*2	—	*11
Net long-term capital gain (less loss)	7,414	*4,579	*62	—	*2,773	67,335	*58	*384	*252	*132	*−326
Partnerships With Net Income											
Number of partnerships	**19,890**	**5,360**	**6,391**	**2,276**	**5,863**	**26,534**	**18,891**	**13,992**	**7,196**	**6,796**	**4,899**
Total receipts	**1,261,059**	**400,406**	**272,604**	**101,383**	**486,666**	**2,939,235**	**2,010,870**	**1,506,499**	**748,693**	**757,806**	**504,371**
Business receipts	1,249,198	393,789	271,845	101,147	482,416	2,767,631	1,975,385	1,488,324	732,965	755,359	487,061
Income from other partnerships	—	—	—	—	—	5,808	—	—	—	—	—
Nonqualifying dividends	—	—	—	—	—	*179	*6	*1	—	*1	*5
Interest received	2,553	559	*38	*23	1,934	18,174	2,345	740	310	430	1,605
Rents received	3,924	2,476	*221	*190	1,038	18,202	8,399	3,193	2,123	1,069	5,206
Royalties	*3	—	—	—	*3	10,677	*131	*112	*112	—	*19
Farm net profit	—	—	—	—	—	—	*4,965	*4,965	*4,965	—	—
Net gain, noncapital assets	3,604	*3,161	*125	*12	*306	34,941	4,196	783	*321	461	3,413
Other receipts	1,776	421	*375	*11	969	83,622	15,444	8,383	7,897	486	7,062
Total deductions	**994,493**	**329,572**	**218,584**	**76,476**	**369,860**	**2,097,266**	**1,628,791**	**1,217,971**	**613,457**	**604,514**	**410,819**
Cost of sales and operations, total	322,662	91,273	58,293	9,247	163,849	586,092	917,847	753,281	390,515	362,765	164,566
Inventory, beginning-of-year	19,941	3,662	1,607	*514	14,158	23,899	62,980	52,625	29,450	23,176	10,355
Purchases	137,517	18,603	11,799	4,560	102,554	237,001	674,775	572,544	337,912	234,632	102,232
Cost of labor	87,494	30,558	30,906	*4,377	21,653	91,865	95,433	77,126	29,032	48,094	18,306
Material and supplies	44,707	19,569	13,178	*402	11,558	53,595	79,032	73,558	15,789	57,769	5,473
Other costs	57,690	22,402	*2,867	*4	32,416	213,576	80,794	43,614	16,909	26,705	37,180
Less: Inventory, end-of-year	24,686	3,522	2,065	*609	18,491	33,845	75,167	66,187	38,576	27,610	8,980
Salaries and wages	193,716	60,891	56,411	27,982	48,431	351,735	156,524	117,023	56,486	60,537	39,501
Payments to partners	69,370	12,104	22,729	*17,182	17,355	70,426	54,400	46,286	21,921	24,364	8,114
Rent paid	63,067	19,678	21,519	7,048	14,823	74,559	72,578	41,161	20,803	20,358	31,417
Interest paid	13,100	5,510	1,472	*515	5,603	103,550	31,778	11,430	5,356	6,074	20,349
Taxes paid	36,598	12,787	8,973	2,226	12,612	58,943	53,667	39,422	18,947	20,474	14,245
Bad debts	1,904	269	*42	*58	1,534	3,260	3,224	2,634	1,792	842	590
Repairs	18,050	10,367	2,296	539	4,848	29,244	22,155	10,656	6,366	4,290	11,500
Depreciation	43,756	20,694	5,803	1,967	15,291	368,557	84,841	29,543	15,829	13,714	55,298
Amortization	1,399	868	*2	—	*528	1,447	838	*502	*27	*475	*337
Depletion	*1	—	—	—	*1	*1,304	—	—	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	*784	*445	—	—	*339	6,130	*253	*182	*149	*33	*70
Employee benefit programs	2,736	1,324	*252	*245	915	8,619	2,717	2,161	1,095	1,066	556
Net loss from other partnerships	*78	*71	*7	—	—	*767	*4,068	*32	*32	—	*4,036
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*162	*39	*88	—	*36	2,338	*355	*73	—	*73	*282
Other deductions	227,109	93,250	40,697	9,467	83,695	430,297	223,545	163,588	74,139	89,448	59,957
Net income	**266,566**	**70,834**	**54,020**	**24,906**	**116,806**	**841,969**	**382,080**	**288,528**	**135,235**	**153,293**	**93,552**
Selected other income:											
Net short-term capital gain (less loss)	*470	*287	—	—	*182	2,592	*13	*2	*2	—	*11
Net long-term capital gain (less loss)	*4,947	*2,112	*62	—	*2,773	16,925	*−77	*250	*252	*−2	*−327

Footnote at end of table.

PARTNERSHIPS

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Services—Continued										
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services
			Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Partnerships With and Without Net Income											
Number of partnerships	9,447	18,792	19,635	8,706	10,929	28,623	6,558	12,120	7,722	4,398	37,849
Total receipts	738,868	2,839,886	7,054,249	3,804,486	3,249,763	10,842,086	2,260,429	5,558,417	4,763,073	795,344	2,240,160
Business receipts	734,315	2,592,633	6,927,398	3,724,684	3,202,714	10,689,099	2,216,846	5,450,519	4,666,960	783,558	2,165,726
Income from other partnerships	*2	7,474	*2,557	*1,129	*1,428	4,215	7,278	8,783	7,522	*1,261	*1,578
Nonqualifying dividends	—	*118	*6	*6	—	152	*161	431	*412	*19	*760
Interest received	817	11,591	11,982	5,694	6,288	21,426	4,992	11,563	9,916	1,647	19,077
Rents received	*295	30,415	16,706	3,839	12,868	17,465	2,840	3,688	2,532	*1,156	5,490
Royalties	—	11,548	*214	*214	—	2,168	*4	*42	*42	—	*3,265
Farm net profit	—	—	—	—	—	—	—	—	—	—	*9
Net gain, noncapital assets	*199	12,264	2,111	443	1,668	1,546	374	1,151	1,081	*70	4,499
Other receipts	3,239	173,842	93,275	68,478	24,797	106,015	27,936	82,240	74,608	7,632	39,756
Total deductions	619,408	2,954,692	4,812,190	2,095,288	2,716,903	5,711,166	1,868,518	4,121,221	3,539,411	581,810	1,923,504
Cost of sales and operations, total	353,802	708,499	460,875	51,868	409,006	147,620	601,369	53,651	49,866	*3,785	894,976
Inventory, beginning-of-year	40,106	37,522	14,766	*263	14,503	—	5,380	*2303	*2236	*67	85,813
Purchases	275,515	196,474	71,352	6,333	65,019	*30	41,289	*972	*421	*551	613,755
Cost of labor	40,612	56,980	150,379	13,319	137,060	11,615	185,792	29,221	27,319	*1,902	45,122
Material and supplies	31,122	33,797	66,266	9,985	56,281	3,871	4,011	618	*292	*326	57,387
Other costs	19,103	429,383	175,580	22,230	153,350	132,103	383,969	22,313	21,316	*998	189,506
Less: Inventory, end-of-year	52,656	45,657	17,468	*261	17,207	—	*19,072	*1,777	*1,718	*59	96,606
Salaries and wages	68,988	451,570	1,655,025	792,824	862,201	2,439,140	490,081	1,949,395	1,679,188	270,206	176,258
Payments to partners	39,887	43,975	143,572	81,157	62,415	276,018	80,218	402,847	329,910	72,937	70,377
Rent paid	18,616	138,301	350,952	181,323	169,629	595,334	61,867	251,684	215,864	35,820	68,523
Interest paid	6,252	131,582	109,208	13,829	95,379	40,251	9,232	34,632	31,326	3,306	86,419
Taxes paid	19,119	97,251	204,964	73,269	131,695	255,722	62,529	150,600	129,216	21,383	50,234
Bad debts	783	4,879	15,520	2,441	13,079	6,729	2,223	3,008	2,669	*339	8,315
Repairs	5,428	45,129	35,969	15,804	20,164	29,870	4,493	11,693	10,313	1,380	25,042
Depreciation	15,226	422,028	131,886	37,473	94,413	149,812	22,693	77,629	64,179	13,450	100,346
Amortization	*252	41,396	2,953	*118	2,834	2,946	335	14,859	14,378	*481	5,752
Depletion	—	*2	—	—	—	*327	—	*1,000	*1,000	—	*771
Pension, profit-sharing, annuity, bond purchase plans	*49	6,660	33,194	26,445	6,750	57,824	12,201	37,124	28,688	8,436	1,371
Employee benefit programs	*767	8,776	41,562	11,155	30,407	56,708	12,742	42,177	39,007	3,170	2,022
Net loss from other partnerships	—	13,508	*2,037	*1,126	*910	10,735	883	1,384	1,108	*276	*13,247
Farm net loss	—	—	—	—	—	—	—	—	—	—	*2,882
Net loss, noncapital assets	*39	3,428	4,307	—	*4,306	309	*33	595	595	—	1,861
Other deductions	90,201	837,708	1,620,167	806,455	813,713	1,641,820	507,620	1,088,943	942,104	146,839	415,108
Net income (less deficit)	119,460	−114,806	2,242,059	1,709,198	532,861	5,130,920	391,911	1,437,196	1,223,662	213,534	316,656
Net income	128,873	380,795	2,362,776	1,719,271	643,505	5,163,007	402,067	1,449,753	1,234,146	215,607	524,941
Deficit	−9,414	−495,601	−120,717	−10,073	−110,644	−32,087	−10,156	−12,557	−10,484	*−2,074	−208,285
Selected other income:											
Net short-term capital gain (less loss)	*1	371	*−23	*3	*−26	549	*−249	*414	*406	*8	4,805
Net long-term capital gain (less loss)	*13	11,617	2,017	*202	*1,815	3,403	627	4,258	4,243	*15	41,709
Partnerships With Net Income											
Number of partnerships	7,170	7,833	15,309	7,683	7,626	26,386	5,506	10,607	6,837	3,770	20,324
Total receipts	676,712	2,101,729	6,473,093	3,709,222	2,763,871	10,761,137	2,092,346	5,453,630	4,679,733	773,897	1,872,777
Business receipts	672,269	1,928,222	6,359,978	3,631,757	2,728,221	10,608,300	2,049,812	5,348,297	4,584,923	763,374	1,816,811
Income from other partnerships	*2	*6,160	*1,153	*1,129	*24	4,215	6,909	8,564	7,304	*1,261	*1,578
Nonqualifying dividends	—	*21	*6	*6	—	152	*161	431	*412	*19	*348
Interest received	817	7,852	11,339	5,663	5,676	21,384	4,803	11,503	9,862	1,641	15,314
Rents received	*295	17,102	13,523	3,431	10,092	17,450	2,648	3,282	2,125	*1,156	4,982
Royalties	—	8,513	*214	*214	—	2,168	*4	*42	*42	—	*3,265
Farm net profit	—	—	—	—	—	—	—	—	—	—	*9
Net gain, noncapital assets	*160	4,562	2,096	443	1,653	1,546	322	1,151	1,081	*70	2,465
Other receipts	3,170	129,297	84,785	66,581	18,204	105,922	27,687	80,360	73,983	6,377	28,006
Total deductions	547,839	1,720,934	4,110,317	1,989,951	2,120,366	5,598,130	1,690,279	4,003,877	3,445,587	558,290	1,347,836
Cost of sales and operations, total	325,033	544,048	362,758	49,860	312,898	145,363	522,619	53,607	49,866	*3,741	696,564
Inventory, beginning-of-year	34,496	24,956	6,182	*263	5,919	—	5,380	*2,303	*2,236	*67	63,780
Purchases	250,719	138,741	57,927	6,333	51,594	*30	38,188	*972	*421	*551	499,210
Cost of labor	38,403	42,771	119,251	12,420	106,832	11,615	160,255	29,211	27,319	*1,892	32,564
Material and supplies	29,524	28,742	59,217	9,547	49,670	3,861	2,775	616	*292	*324	35,840
Other costs	18,044	335,077	128,077	21,559	106,518	129,857	335,094	22,281	21,316	*966	129,280
Less: Inventory, end-of-year	46,153	26,240	7,897	*261	7,635	—	*19,072	*1,777	*1,718	*59	64,109
Salaries and wages	61,941	261,429	1,460,002	773,394	686,608	2,415,429	470,233	1,904,046	1,643,094	260,952	149,485
Payments to partners	28,402	28,840	95,659	48,396	47,263	255,833	59,809	367,752	301,002	66,751	48,027
Rent paid	15,550	86,328	307,010	177,096	129,913	575,630	57,390	245,639	210,878	34,761	47,369
Interest paid	5,187	47,948	75,742	12,008	63,733	38,430	8,386	33,293	30,265	3,028	39,419
Taxes paid	17,300	59,354	173,028	70,677	102,352	252,427	59,861	148,276	127,194	21,081	31,785
Bad debts	429	1,574	11,197	2,441	8,756	6,729	2,221	2,949	2,609	*339	6,233
Repairs	4,948	26,647	31,911	15,418	16,493	29,708	4,293	11,325	10,034	1,291	16,534
Depreciation	12,364	208,306	97,503	31,773	65,730	147,368	21,254	74,432	61,846	12,586	46,042
Amortization	*170	23,814	1,160	*112	1,049	2,913	310	14,637	14,223	*414	3,098
Depletion	—	*2	—	—	—	*327	—	*1,000	*1,000	—	*433
Pension, profit-sharing, annuity, bond purchase plans	*49	4,601	32,025	25,938	6,087	57,579	11,927	37,124	28,688	8,436	1,371
Employee benefit programs	*767	5,576	35,611	10,700	24,910	56,002	12,172	41,764	38,594	3,170	1,998
Net loss from other partnerships	—	5,511	*2,037	*1,126	*910	10,342	856	1,212	*1,081	*131	*1,582
Farm net loss	—	—	—	—	—	—	—	—	—	—	*2,882
Net loss, noncapital assets	*39	*618	*104	—	*104	304	*24	594	594	—	*97
Other deductions	75,659	416,339	1,424,571	771,011	653,560	1,603,747	458,922	1,066,226	924,617	141,609	254,917
Net income	128,873	380,795	2,362,776	1,719,271	643,505	5,163,007	402,067	1,449,753	1,234,146	215,607	524,941
Selected other income:											
Net short-term capital gain (less loss)	*1	*110	*−23	*3	*−26	549	*−249	*414	*406	*8	*905
Net long-term capital gain (less loss)	*13	4,904	*420	*202	*217	3,403	627	2,397	2,382	*15	7,222

*This estimate should be used with caution because of the small number of sample returns on which it was based.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

DATA SOURCES AND LIMITATIONS

These statistics are based on a systematic sample of unaudited partnership returns, Forms 1065. The sample was stratified based on industry, receipts, income, and assets and selected at rates which ranged from 0.6 percent to 100 percent. There were 47,076 returns in the 1978 sample estimating a total population of 1,310,107. The corresponding counts for 1977 were 43,147 and 1,214,994.

Because they are based on a sample, estimates are subject to sampling error. The return data are also subject to nonsampling error due to taxpayer reporting variations and to discrepancies introduced in statistical processing.

Coefficient of Variation

The upper limits of the coefficient of variation shown below for 1978 (for frequency estimates only) are intended as a general indication of the reliability of the data.

Number of partnerships	Coefficient of variation
640	50%
1,800	30
4,000	20
16,000	10
64,000	5
400,000	2

Additional measures of the coefficient of variation for specific industries and for the various data items will be presented separately in the forthcoming Statistics of Income report for 1978. The computed coefficients of variation of estimates already published in the 1977 Statistics of Income report can be used to approximate the reliability of similar 1978 estimates.

Nonsampling Error

Nonsampling error was controlled during statistical processing by a variety of methods. Among them was a systematic verification at the field processing location of the manual data editing and industry coding. As a further check on the quality of the editing and industry coding, small subsamples selected after field verification were reprocessed in the National Office. Key entry of the data at the processing location was also subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check for inconsistencies. Lastly, prior to publication all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, business reporting variations and limitations, economic conditions, and comparability with other statistical series.

Definitions and Law Changes

Definition of the data items presented in the tables are, in general, the same as those presented in Statistics of Income--1977, Partnership Returns.

There was only one major law change affecting the comparability with statistics for prior years. For 1978, the FUTA (Federal Unemployment Tax Act) tax of 3.4 percent was imposed on the first $6,000 of wages paid to each employee during the year. In 1977, the tax had been imposed on only the first $4,200. Since FUTA taxes paid were deductible by the partnerships, the effect of this change in the law would be to increase the total partnership deduction for taxes paid.

*U S GOVERNMENT PRITNING OFFICE: 1981 735-046/2659

Statistics of Income

Other Publications And Related Information

Published Annual Reports

Individual Income Tax Returns, 1978 (263 pp., $7.00)
Corporation Income Tax Returns, 1977 Preliminary (31 pp., $2.00)
Corporation Income Tax Returns, 1976
Sole Proprietorship Returns, 1977 (247 pp., $6.50)
Partnership Returns, 1977 (165 pp., $5.50)

Published Supplemental Reports

International Income and Taxes:

Foreign Income and Taxes Reported on Individual Income Tax Returns, 1972-1978 (73 pp., $4.25)

Domestic International Sales Corporation Returns, 1972, 1973, and 1974 (192 pp., $6.00)

Foreign Tax Credit Claimed on Corporation Returns, 1974 (158 pp., $5.50)

U.S. Corporations and their Controlled Foreign Corporations, 1974-1978

Other:

Sales of Capital Assets Reported on Individual Income Tax Returns, 1973 (263 pp., $7.00)
Individual Retirement Arrangements, 1976 (37 pp., $2.50)
Individual Income Tax Returns, Contents of Reports for 1967-1976 (15 pp., $1.50)
Estate Tax Returns, 1976 (60 pp., $3.25)
Private Foundations, 1974-1978 (113 pp., $4.75)

Selected Reports in Preparation

Corporation Income Tax Returns, 1977
Partnership Returns, 1978
Sole Proprietorship Returns, 1978
Individual Income Tax Returns, 1979
SOI Bulletin, Fall 1981

Tape Files Available

Individual Tax Model File, 1966-1978
State Tax Model File, 1977-1978
Corporation Source Book, 1965-1976
Estate Tax File, 1972, 1976
Private Foundations File, 1974
Employee Plans File, 1977
Exempt Organizations File, 1975

Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402

Public-use magnetic tape files are available on a reimbursable basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408