

Partnership Returns, 1990

by Elaina Shekhter

Partnerships for 1990 continued trends which first emerged for 1987, the first year for which the provisions of the Tax Reform Act of 1986 became effective. The number of partnerships and partners declined for 1990, to 1.6 million and 17.1 million, respectively. The decrease in the number of partnerships and partners applied to both limited and general partnerships. Total partnership net income (less deficit), however, increased to \$16.6 billion for 1990, an 18 percent increase over the \$14.1 billion reported for 1989 [1]. While net deficits for limited partnerships decreased by approximately \$0.4 billion for 1990, general partnerships reported an increase in net income of \$2.1 billion.

Much of the increase in net income (less deficit) can be attributed to a rise in the net income reported by partnerships, rather than a decline in net deficits. However, for real estate operators and lessors of buildings, an industry which has historically reported losses, net deficits decreased from \$30.1 billion for 1989 to \$25.4 billion for 1990.

Partnership Activity

By 1990 the effects of the Tax Reform Act of 1986 had become more evident than for past years. The 1986 Act had removed most of the incentives for wealthy investors to use partnerships for tax avoidance purposes, by limiting the "passive losses" investors were allowed to deduct on their individual tax returns [2]. As predicted, the total number of partnerships had decreased, especially, the number of real estate operators and lessors of buildings, an industry group which had previously generated large tax losses. This decline in partnerships is consistent with the drop first seen for 1989, the second year after the Act became operative. The number of partnership returns declined slightly from 1.64 million for 1989 to 1.55 million for 1990 (Figure A). The number of partners also declined, from 18.4 million for 1989 to 17.1 million for 1990, the first such decline since 1981. Both the number of limited and general partnerships declined slightly [3]. The number of limited partnerships fell from 294,000 for 1989 to 286,000 for 1990, and the number of general partnerships fell from 1.34 million to 1.27 million.

The 1990 partnership statistics continue to show the reversal of overall losses reported prior to 1988 [4]. For 1990, partnerships reported \$16.6 billion in net income (less deficit), an 18 percent increase over the \$14.1 billion reported for 1989. Total net income reported by partner-

The number of partnerships and partners declined for 1990, continuing trends that first emerged for 1987.

ships was \$116.3 billion, compared to \$113.9 billion for 1989; while total net deficit was \$99.7 billion, compared to \$99.8 billion for 1989 (Figure B).

The 286,000 limited partnerships reported a net deficit of \$21.2 billion for 1990, a decrease of approxi-

mately \$0.4 billion from 1989 (Figure C). Limited partnership losses were driven by losses in the finance, insurance and real estate industrial division. Within this category, real estate operators and lessors of buildings, continued to be the principal source of losses. By comparison, the 1.3 million general partnerships reported a net income of \$37.8 billion, an increase of \$2.1 billion over that reported for 1989.

Industry Profiles

For 1990, as for previous years, partnerships in services and in finance, insurance and real estate accounted for the bulk of partnership net income and deficit. Combined, partnerships in these two industry groupings accounted for approximately 75 percent of total net income and almost 80 percent of net deficit. Partnerships in the finance, insurance and real estate industrial division dominated general partnership net deficits (\$5.3 billion for 1990), while the services industrial division accounted for most of the profits with \$29.8 billion in net income (less deficit) reported for 1990, a slight decrease over the \$30.1 billion reported for 1989.

Figures D, E and F provide financial data by industry group and type of partnership. Over one half of all partnerships continued to be in the finance, insurance, and real estate industrial division. These partnerships reported an overall net deficit of \$19.2 billion for 1990, a decrease of 8 percent from 1989. Not only was this industrial division the leader in partnership net deficits, but it also accounted for almost \$1.3 trillion, or 76 percent, of the \$1.7 trillion in partnership assets for 1990. Within this industrial division, limited partnerships figure prominently. While comprising only a quarter of total partnerships in finance, insurance and real estate, limited partnerships reported \$725.2 billion, or 57 percent, of the total assets for this industrial division.

Almost 69 percent of the partnerships in the finance, insurance and real estate industrial division were operators and lessors of buildings. However, the number of partnerships in this industry group declined from 590,000 for 1989 to 564,000 for 1990, a decline of 5.0 percent.

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Figure A

Number of Partnerships, by Selected Industrial Groups, Tax Years 1987-1990

Selected industrial group	1987	1988	1989	1990	Percentage increase		
					1988 over 1987	1989 over 1988	1990 over 1989
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All Industries ¹	1,648,032	1,654,245	1,635,164	1,553,529	0.4%	-1.2%	-5.0%
Agriculture, forestry and fishing.....	148,895	122,048	131,057	125,029	-18.0	7.4	-4.6
Mining.....	59,925	48,134	45,537	40,904	-19.7	-5.4	-10.2
Construction.....	62,403	74,559	61,950	59,469	19.5	-16.9	-4.0
Manufacturing.....	34,671	25,885	26,263	28,285	-25.3	1.5	7.7
Transportation and public utilities.....	29,843	20,421	22,460	25,180	-31.6	10.0	12.1
Wholesale and retail trade.....	184,797	179,688	173,179	175,939	-2.8	-3.6	1.6
Finance, insurance and real estate.....	827,521	868,887	852,517	822,254	5.0	-1.9	-3.5
Real estate.....	693,800	715,589	707,223	682,431	3.1	-1.2	-3.5
Operators and lessors of buildings.....	585,084	591,251	589,759	563,894	1.1	-0.3	-4.4
Services.....	291,456	296,408	299,423	267,336	1.7	1.0	-10.7

¹ Includes "Nature of business not allocable", which is not shown separately.

While these partnerships accounted for 36 percent of all partnerships, they reported only 19 percent of total net income, but 48 percent of total net deficit. Net deficit for this industry group decreased from almost \$30.1 billion for 1989 to \$25.4 billion for 1990, clearly reflecting the effects of tax reform. For 1990, the second largest industrial division in terms of net income and deficit was services, which accounted for 17 percent of all partnerships; 34 percent of total net income and 13 percent of total net deficit.

Service industries accounted for \$26.5 billion in net

income (less deficit). Within this industrial division, legal services had the highest net income, \$16.3 billion (only slightly less than the \$16.6 billion reported for 1989), followed by medical and health services, \$7.6 billion (compared to \$5.9 billion for 1989).

Mining was the next largest industrial division, with approximately 6 percent of total net income and 5 percent of total net deficit. Mining partnerships accounted for roughly 3 percent of the total number of partnerships.

Agriculture, forestry and fishing net income (less deficit) increased from a \$0.05 billion net deficit for 1989

Figure B

Partnership Net Income and Deficit, by Selected Industrial Groups, Tax Years 1989 and 1990

(Money amounts are in thousands of dollars)

Tax year, selected industrial group	Number of returns	Net income (less deficit)	Net income	Net deficit
	(1)	(2)	(3)	(4)
1990				
All Industries ¹	1,553,529	\$16,609,540	\$116,317,801	\$99,708,261
Agriculture, forestry and fishing.....	125,029	284,497	676,440	391,943
Mining.....	40,904	2,183,394	7,008,536	4,825,141
Construction.....	59,469	1,907,918	3,019,767	1,111,849
Manufacturing.....	28,285	1,165,938	4,791,455	3,625,518
Transportation and public utilities.....	25,180	-116,938	5,887,197	6,004,135
Wholesale and retail trade.....	175,939	2,609,860	4,716,972	2,107,112
Finance, insurance and real estate.....	822,254	-19,212,967	47,577,188	66,790,156
Real estate.....	682,431	-31,593,730	28,994,974	60,588,704
Operators and lessors of buildings.....	563,894	-25,397,665	22,359,555	47,757,220
Services.....	267,336	26,452,993	39,382,801	12,929,809
1989				
All Industries ¹	1,635,164	14,099,275	113,885,966	99,786,691
Agriculture, forestry and fishing.....	131,057	-54,239	466,425	520,663
Mining.....	45,537	1,965,205	7,026,788	5,061,582
Construction.....	61,950	2,647,446	3,313,275	665,829
Manufacturing.....	26,263	1,398,440	4,154,492	2,756,052
Transportation and public utilities.....	22,460	-1,976,583	3,694,860	5,671,443
Wholesale and retail trade.....	173,179	2,528,553	4,549,586	2,021,033
Finance, insurance and real estate.....	852,517	-20,823,570	47,752,916	68,576,486
Real estate.....	707,223	-33,208,055	29,988,990	63,197,044
Operators and lessors of buildings.....	589,759	-30,063,527	22,185,257	52,248,784
Services.....	299,423	26,652,443	39,295,855	12,643,413

¹ Includes "Nature of business not allocable," which is not shown separately.

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Figure C

Number of Returns and Partners, and Net Income (Less Deficit), by Type of Partnership and Selected Industrial Groups, Tax Years 1989 and 1990

[Money amounts are in thousands of dollars]

Tax year, selected industrial group	Limited partnerships			General partnerships		
	Number of returns	Number of partners	Net income (less deficit)	Number of returns	Number of partners	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
1990						
All industries¹	285,769	11,986,542	\$-21,161,231	1,267,760	5,108,423	\$37,770,771
Agriculture, forestry and fishing.....	12,254	200,912	-33,750	112,775	301,827	1,700,697
Mining.....	19,152	1,952,364	2,760,336	21,752	196,390	-576,942
Construction.....	3,681	37,282	-150,509	55,789	124,256	2,058,426
Manufacturing.....	1,590	188,248	292,205	26,695	57,962	873,733
Transportation and public utilities.....	4,113	426,583	-1,834,462	21,068	76,828	1,717,524
Wholesale and retail trade.....	12,303	117,067	117,164	163,636	363,861	2,492,697
Finance, insurance and real estate.....	205,379	7,728,049	-18,965,697	616,875	3,118,136	-247,270
Real estate.....	168,440	5,244,646	-26,260,425	513,991	1,901,356	-5,333,304
Operators and lessors of buildings.....	139,704	4,693,784	-21,783,295	424,190	1,565,677	-3,614,370
Services.....	25,617	1,331,082	-3,340,855	241,718	822,087	29,793,848
1989						
All industries¹	293,637	13,223,676	-21,560,743	1,341,527	5,208,241	35,660,018
Agriculture, forestry and fishing.....	7,856	247,033	-496,016	123,201	344,100	1,876,260
Mining.....	18,669	2,480,193	1,911,532	26,868	290,678	53,674
Construction.....	1,926	36,390	274,217	60,024	128,479	2,373,229
Manufacturing.....	2,192	131,163	52,419	24,071	54,070	1,346,021
Transportation and public utilities.....	5,141	371,059	-2,401,925	17,319	63,514	425,342
Wholesale and retail trade.....	15,155	139,599	445,224	158,024	356,174	2,083,329
Finance, insurance and real estate.....	213,010	8,236,645	-17,909,314	639,507	3,089,859	-2,914,256
Real estate.....	177,342	5,977,264	-26,361,685	529,882	1,930,756	-6,846,369
Operators and lessors of buildings.....	145,107	5,335,685	-23,931,915	444,651	1,606,279	-6,131,612
Services.....	29,189	1,551,571	-3,433,796	270,235	818,138	30,086,239

¹ Includes "Nature of business not allocable", which is not shown separately.

to nearly \$0.3 billion in net income for 1990. This increase was due primarily to increasing profits rather than decreasing losses. Transportation and public utility net income (less deficit) also improved, from a \$2.0 billion deficit for 1989 to a \$0.1 billion deficit for 1990. This decrease was driven primarily by a large increase in income for the transportation industry group, from \$1.1 billion to the \$1.9 billion shown in Table 1.

Rental Real Estate

As expected, the number of partnerships reporting rental real estate income on Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*, declined from 678,800 for 1989, to 652,088 for 1990. While the number of partnerships reporting rental real estate income declined by 0.4 percent, the net rental deficit fell by about 16 percent (from \$42.1 billion to \$35.2 billion), reversing the trend of growing deficits. This change in net deficit was due to the declines in rental income deficits for almost all industrial divisions. For example, rental deficits in the finance, insurance and real estate division declined by \$6.6 billion, to the \$35.7 billion shown for 1990 (Table 3) [5].

Distributions to Partners

Distributions (or allocations) of partnership income (and loss) classified by type of partner, by limited and general partners, and by industrial division are presented in Table 4. The total amount of income available for distribution is the sum of ordinary income or loss from trade or business, net income or loss from rental real estate activities, net income or loss from other rental activities, portfolio income, guaranteed payments to partners, net gain or loss from asset sales under Internal Revenue Code section 1231 (generally, business real estate or depreciable business property), and other reported income or loss [6].

With the exception of guaranteed payments to partners, amounts distributed or allocated reflect the ownership shares of partnership income (or loss) by the various types of partners. Guaranteed payments are deducted in the calculation of net income (less deficit) from trade or business, which is one component of the income distributed or allocated. Guaranteed payments to partners are made in the form of amounts paid to the partner for services or for the use of capital, and are made without regard to the partnership's net income, or the amount the partner has "at risk."

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Figure D

Net Income (Less Deficit) and Net Income, by Net Income Status and Selected Industrial Groups, Tax Years 1987-1990

[Money amounts are in thousands of dollars]

Net income status, selected industrial group	1987	1988	1989	1990
	(1)	(2)	(3)	(4)
PARTNERSHIPS WITH AND WITHOUT NET INCOME				
All Industries ¹	\$-5,418,106	\$14,493,114	\$14,099,275	\$16,609,540
Agriculture, forestry and fishing.....	2,015,308	1,078,646	1,380,245	1,666,947
Mining.....	-1,359,917	934,191	1,965,205	2,183,394
Construction.....	2,766,067	3,283,681	2,647,466	1,097,918
Manufacturing.....	806,462	1,540,021	1,398,440	1,165,938
Transportation and public utilities.....	-3,781,248	-2,292,315	-1,976,583	-116,938
Wholesale and retail trade.....	2,696,840	3,351,256	2,528,553	2,609,860
Finance, insurance and real estate.....	-26,776,536	-19,257,397	-20,823,570	-19,212,967
Real estate.....	-35,148,552	-31,471,402	-33,208,055	-31,593,730
Operators and lessors of buildings.....	-33,149,293	-31,348,977	-30,063,527	-25,397,665
Services.....	-18,092,212	25,638,547	26,652,443	26,452,993
PARTNERSHIPS WITH NET INCOME				
All Industries ¹	87,654,011	111,384,545	113,885,966	116,317,801
Agriculture, forestry and fishing.....	4,487,634	3,826,763	3,679,343	676,440
Mining.....	5,698,012	6,641,343	7,026,788	7,008,536
Construction.....	3,349,845	3,928,717	3,313,275	3,019,767
Manufacturing.....	2,504,914	3,597,646	4,154,492	4,791,455
Transportation and public utilities.....	2,028,083	2,951,450	3,694,860	5,887,197
Wholesale and retail trade.....	4,214,713	4,742,003	4,549,586	4,716,972
Finance, insurance and real estate.....	36,060,546	47,842,121	47,752,916	47,577,188
Real estate.....	22,796,748	29,693,348	29,988,990	28,994,974
Operators and lessors of buildings.....	16,972,569	20,115,607	22,185,257	22,359,555
Services.....	29,117,537	37,572,043	39,295,855	39,382,801

¹ Includes "Nature of business not allocable", which is not shown separately.

Approximately \$71.6 billion in income (less loss) was available for distribution by partnerships for 1990. Of this amount, \$62.3 billion, or 87 percent, was actually reported by type of partner. The difference between the amount available for distribution and the amount reported by type of partner was primarily due to partnerships that did not indicate on the return how income was distributed. Guaranteed payments to partners amounted to \$9.9 billion for 1990, and represented 16 percent of the \$71.6 billion total available for distribution. (Deductions available for distribution to partners were not tabulated.)

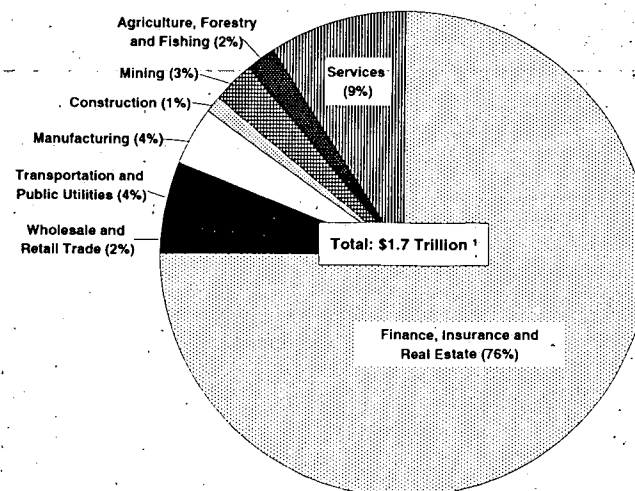
Of the \$62.3 billion reported by type of partner, the overwhelming amount, \$48.1 billion, or 77 percent, was distributed to individuals who were partners. Distributions or allocations to corporations that were partners were the second largest, and amounted to approximately \$7.4 billion, or 12 percent of the total. Distributions or allocations to individuals who were general partners were predominant in every industrial division, except mining. For that division, corporate general partners received the largest distribution, \$1.1 billion out of the \$4.6 billion available for 1990. The second largest share of distributions in the mining division, \$1.0 billion, went to other partnerships that were, themselves, limited partners in a partnership.

Even in the real estate industry group, the perennial

leader in partnership losses, individual general partners stand out, with receipts from partnerships of over \$8.3 billion. With the exception of general tax-exempt organizations and nominee or other partners, distributions to

Figure E

Total Assets, by Industrial Division, Tax Year 1990



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

¹ Includes "Nature of business not allocable," not shown separately.

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Figure F

Number of Partnerships and Total Assets for Limited and General Partners, by Selected Industries, Tax Year 1990

(Money amounts are in thousands of dollars)

Industry	Total partnerships		Limited partners		General partners	
	Number of returns	Total assets	Number of returns	Total assets	Number of returns	Total assets
	(1)	(2)	(3)	(4)	(5)	(6)
All industries.....	1,553,529	\$1,685,223,450	285,769	\$919,387,895	1,267,760	\$765,835,555
Agriculture, forestry and fishing.....	125,029	27,580,013	12,254	9,165,402	112,775	18,414,611
Mining.....	40,904	58,246,016	19,152	27,675,587	21,752	30,570,429
Construction.....	59,470	17,989,156	3,681	5,756,040	55,789	12,233,116
Manufacturing.....	28,285	59,789,377	1,590	22,604,637	26,695	37,184,740
Transportation and public utilities.....	25,181	63,333,737	4,113	38,988,112	21,068	24,345,625
Wholesale and retail trade.....	175,939	28,422,527	12,303	10,653,924	163,636	17,768,603
Finance, insurance and real estate.....	822,254	1,279,390,201	205,379	725,228,199	616,875	554,162,002
Real estate.....	682,431	927,458,685	168,440	490,614,087	513,991	436,844,598
Operators and lessors of buildings.....	563,894	743,140,570	139,704	399,236,739	424,190	343,903,831
Services.....	267,335	150,062,785	25,617	79,207,779	241,718	70,855,006

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

every other type of partner in this industry group represented net losses rather than net income. Distributive net losses allocated to partners that were partnerships in real estate amounted to approximately \$4.4 billion.

Most of the distributions to individual general partners were reported for the services division, \$27.5 billion for 1990. Over half of this amount, \$14.5 billion, was reported for legal services. Other significant amounts were reported for medical and health services and for accounting, auditing and bookkeeping services.

Summary

The number of partnerships and partners declined for 1990. Especially significant was the decline in the number of partnerships in the real estate operators and lessors of buildings industry group. Partnerships in the finance, insurance and real estate industrial division, which usually account for the bulk of partnership net income, net deficit and total assets, reported a decline in net deficit for 1990. Rental real estate net deficits also decreased, after several years of dynamic growth, possibly showing the delayed effect of the Tax Reform Act of 1986.

For the second consecutive year data are presented on the distributions of partnership income to partners. Out of almost \$71.6 billion in income (less loss) available to be distributed, over \$62.3 billion was identified by type of partner. The majority of this income, almost 77 percent, was distributed to individuals who were partners.

Data Sources and Limitations

Sample Selection

Tax Year 1990 statistics are estimates based on a stratified probability sample of almost 29,000 returns selected from a population of approximately 1.6 million partnerships

[7]. All partnerships engaging in business in, or having income from sources within, the United States were required to file a Form 1065, *U.S. Partnership Return of Income*, to report income or loss, deductions, tax credits and other tax-related items generated by the partnership. The stratification plan divided the population into classes based on total assets, receipts, net income (or loss) and industry. Returns were subsequently selected from these classes at various probabilities ranging from 0.04 percent to 100 percent.

Data Sources

Since the Form 1065 was substantially revised starting with 1987, receipts and deductions were separately reported for trade or business activities; for rental real estate activities; for rental activities other than real estate; and for portfolio income, such as interest and dividends.

These changes are reflected by presenting net income or deficit for each of these components and also by showing overall net income or deficit (Table 1). The overall net income (less deficit) for all industries, \$16.6 billion for 1990, is a result of adding together net income (less deficit) from trade or business, \$25.5 billion; rental real estate net income (less deficit), -\$35.2 billion; net income (less deficit) from rentals other than real estate, \$0.9 billion; and portfolio net income (less deficit), reduced by net short-term and net long-term capital gains, \$25.4 billion. This latter amount was comprised of interest, \$20.8 billion; dividends, \$2.8 billion; royalties, \$0.9 billion; and other portfolio income, \$0.9 billion. The sum of these components is a reliable measure of partnership profits, and also enables comparisons to be made with amounts for net income (less deficit) reported for years prior to 1987.

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Data Limitations

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. Approximated coefficients of variation (CV's) for frequency estimates are presented in Figure G. The CV's shown here are intended only as a general indication of data reliability and are not applicable to money amounts. For numbers of partnerships other than those shown, the corresponding CV's can be estimated by interpolation.

Figure G

Coefficients of Variation for Selected Frequency Estimates, Tax Year 1990

Estimated number of returns	Approximate coefficient of variation (CV)
1,551,000.....	.004
1,400,000.....	.03
500,000.....	.05
125,000.....	.10
31,000.....	.20
10,000.....	.35
5,000.....	.50

Notes and References

- [1] For more information about partnership data for 1989, see Zempel, Alan, "Partnership Returns, 1989", *Statistics of Income Bulletin*, Fall 1991, Volume 11, Number 2.
- [2] For further information about passive losses and the effects of the Tax Reform Act see Petska, Tom, "Further Examinations of Tax Shelters in the Post-Reform World," *1991 Proceedings of the American Statistical Association, Section on Survey Research Methods*; and Petska, Tom and Nelson, Susan,

"Partnerships and Tax Shelter: An Analysis of the Impact of the 1986 Tax Reform," *1990 Proceedings of the American Statistical Association, Section on Survey Research Methods*.

- [3] Partners can be classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership does not exceed their investment in the partnership. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of partners who are general partners. A limited partnership has at least one general partner and one or more limited partners.
- [4] The trend of reversing overall partnership losses began with 1987, when overall losses dropped from \$17.4 billion to \$5.4 billion for 1987. Tax Year 1988 was the first recent year for which partnerships showed a positive net income (less deficit), \$14.5 billion.
- [5] Net rental income (loss) shown in Table 3 is less than that shown in Table 1 because some partnerships failed to attach Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. The discrepancy between the two amounts is 0.1 percent and does not represent a significant difference.
- [6] Partners' shares of partnerships income, deductions and credits are reported on the Schedule K of Form 1065.
- [7] Tax Year 1990 refers to returns processed by the Internal Revenue Service during Calendar Year 1991.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups

(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.....	1,553,529	125,029	100,306	39,194	3,360	11,731	1,205	14,888	3,326	16,117
Number of partners.....	17,094,966	502,740	346,283	119,738	8,139	89,598	2,766	39,276	13,651	39,888
Total assets.....	1,685,223,450	27,530,014	20,500,152	7,827,378	631,493	4,416,423	595,099	2,380,032	857,818	1,882,319
Income and deductions from a trade or business: ¹										
Total income.....	518,994,886	12,528,493	6,853,551	2,785,740	226,496	1,147,749	441,404	588,131	181,308	608,467
Business receipts.....	483,417,504	9,496,593	4,037,986	1,648,135	143,661	572,358	421,261	318,017	141,157	121,041
Ordinary income from other partnerships and fiduciaries.....	6,014,742	39,901	39,812	31,797	3,493	1,105	285	3,075	--	--
Farm net profit.....	2,234,751	2,213,659	2,127,973	955,596	78,938	238,737	17,403	226,277	37,506	433,859
Net gain, noncapital assets.....	3,882,967	563,426	522,439	96,567	176	314,550	120	38,349	2,446	52,109
Other income (net).....	23,444,922	214,913	125,341	53,645	228	20,999	2,336	2,413	199	1,458
Total deductions.....	493,468,105	11,778,857	6,255,182	2,226,152	255,180	1,136,810	421,664	576,679	351,945	443,408
Cost of sales and operations.....	242,448,195	6,475,426	3,054,982	1,367,001	126,574	304,490	364,437	275,003	132,167	33,517
Inventory, beginning of year.....	42,868,069	673,958	403,717	166,142	8,799	113,141	43,381	17,670	6,168	5,818
Purchases.....	140,521,621	4,605,294	2,448,182	1,196,370	18,440	180,930	353,915	240,824	111,025	33,561
Cost of labor.....	13,924,993	288,042	59,938	27,588	1,523	15,290	3,275	404	2,205	--
Additional inventory costs.....	2,416,391	26,837	4,816	--	--	199	4,076	--	542	--
Other costs.....	83,210,972	1,253,026	495,376	92,676	104,445	106,926	13,548	40,353	22,550	--
Less: Inventory, end of year.....	45,271,389	612,796	398,756	157,484	6,633	111,995	53,758	24,248	10,322	5,861
Salaries and wages.....	56,025,118	539,095	261,081	62,129	2,010	127,771	9,676	4,197	2,134	20,012
Less: Jobs credit.....	26,224	--	--	--	--	--	--	--	--	--
Guaranteed payments to partners.....	8,829,449	382,882	248,893	68,191	84	29,493	905	30,226	7,972	59,539
Rent paid.....	13,034,650	87,273	32,624	15,609	62	1,938	2,345	1,451	127	3,843
Interest paid.....	29,617,935	322,770	142,137	68,638	1,822	47,794	7,379	2,922	2,680	2,610
Taxes paid.....	9,339,396	144,037	47,530	10,126	215	26,316	1,159	1,576	243	2,750
Bad debts.....	3,486,235	22,157	18,773	1,650	--	401	223	--	11	--
Repairs.....	3,490,358	156,208	30,688	9,254	142	7,767	2,126	461	1,314	1,654
Depreciation.....	19,433,190	262,419	91,965	20,961	468	13,332	3,096	6,386	5,683	13,283
Depletion.....	363,858	294	110	44	--	--	--	66	--	--
Pension, profit sharing, annuity and bond purchase plans.....	1,193,245	6,252	2,133	1,073	31	576	176	2	15	--
Employee benefit plans.....	2,642,264	8,981	2,916	1,493	--	288	605	--	--	--
Ordinary loss from partnerships and fiduciaries.....	8,561,592	99,123	27,678	844	--	20,945	1	5,599	--	--
Farm net loss.....	1,849,205	1,777,864	1,726,573	436,025	118,366	393,553	9,548	216,434	185,620	264,341
Net loss, noncapital assets.....	1,053,321	30,644	29,182	13,512	--	521	10	8,833	333	6,019
Other deductions.....	92,126,318	1,463,431	537,917	149,602	5,403	161,625	19,978	25,524	13,645	35,839
Net income from trade or business (less deficit).....	25,526,781	749,636	598,370	559,588	-28,684	10,939	19,740	11,452	-170,638	165,059
Income.....	76,435,760	3,240,877	2,614,618	1,059,487	88,976	529,330	30,198	248,012	39,073	426,856
Deficit.....	50,908,979	2,491,241	2,016,248	499,899	117,660	518,391	10,458	236,560	209,710	261,797
Portfolio income distributed directly to partners:										
Total income (less deficit).....	38,635,985	841,982	693,267	231,487	13,772	107,139	7,788	111,087	4,704	171,143
Interest income.....	20,799,631	447,515	335,096	117,936	13,032	84,067	3,794	53,249	4,487	33,440
Dividend income.....	2,827,586	16,397	15,914	1,880	572	11,712	5	1,151	219	232
Royalty income.....	911,554	77,643	72,768	63,294	3	--	64	9,405	--	1
Net short-term capital gain (less loss).....	2,403,648	21,341	19,463	-12,557	63	-3,890	1,689	-49	-1	34,170
Net long-term capital gain (less loss).....	10,838,690	239,167	210,111	21,549	101	15,275	2,236	46,777	-1	103,301
Other portfolio income (net).....	854,875	39,919	39,915	39,385	--	-24	--	554	--	--
Real estate rental income (less deficit).....	-35,164,507	293,722	284,784	244,916	2,554	27,451	-15	984	4	2,261
Income.....	19,670,063	315,702	306,394	254,886	2,898	34,741	82	1,886	4	5,269
Deficit.....	54,834,570	21,981	21,610	9,970	344	7,289	97	902	--	3,008
Net income (less deficit) from other rental activity.....	853,621	42,115	35,604	20,742	-91	14,920	--	33	--	--
Income.....	2,153,623	45,934	39,420	23,060	14	16,313	--	33	--	--
Deficit.....	1,300,003	3,819	3,817	2,319	105	1,392	--	--	--	--
Total net income (less deficit) ²	16,809,540	1,666,947	1,382,450	1,047,740	-12,613	149,066	23,588	76,828	-165,928	200,992
Income.....	116,317,801	3,904,865	3,228,424	1,503,954	95,043	630,835	33,368	269,685	39,326	445,305
Deficit.....	99,708,261	2,237,917	1,845,974	456,213	107,657	481,770	9,780	192,857	205,253	244,312

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
 [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 NET INCOME										
Number of partnerships.....	853,676	76,743	62,421	30,000	1,083	8,007	487	8,009	727	10,480
Number of partners.....	10,282,312	298,725	216,058	92,566	3,248	61,032	1,329	19,207	1,817	24,130
Total assets.....	791,225,056	12,333,635	9,408,000	4,161,482	150,543	2,400,588	557,428	768,170	14,128	686,970
Income and deductions from a trade or business: ¹										
Total income.....	378,558,828	10,195,639	5,901,681	2,560,029	214,849	773,831	386,519	531,222	176,541	525,394
Business receipts.....	353,032,377	7,338,591	3,218,723	1,458,395	133,381	218,639	367,052	276,139	138,637	76,081
Ordinary income from other partnerships and fiduciaries.....	5,686,780	34,485	34,409	30,703	2,263	1,105	285	--	--	--
Farm net profit.....	2,180,703	2,160,478	2,075,457	945,129	78,938	232,636	17,403	219,625	37,435	410,003
Net gain, noncapital assets.....	3,497,172	502,969	467,855	79,720	39	307,919	87	34,113	169	38,961
Other income (net).....	14,161,796	159,116	105,237	46,083	228	13,533	1,692	1,345	100	349
Total deductions.....	303,594,419	6,995,584	3,316,637	1,513,737	127,356	256,908	356,321	283,809	137,468	99,332
Cost of sales and operations.....	167,170,736	4,859,272	2,549,352	1,235,221	116,015	132,994	327,061	244,819	128,958	14,455
Inventory, beginning of year.....	21,578,430	429,946	286,153	150,898	8,799	60,960	23,460	13,232	635	5,818
Purchases.....	101,040,249	3,606,683	2,099,263	1,119,612	8,654	75,707	313,837	212,777	111,025	14,499
Cost of labor.....	8,958,695	163,915	46,659	22,032	1,523	9,550	3,275	--	1,280	--
Additional inventory costs.....	1,751,991	8,310	4,275	--	--	199	4,076	--	--	--
Other costs.....	54,257,264	874,125	403,811	85,421	103,672	44,249	12,584	39,710	16,981	--
Less: Inventory, end of year.....	22,904,006	423,231	296,149	148,080	6,633	57,671	30,170	20,901	963	5,861
Salaries and wages.....	40,364,110	298,865	102,381	38,266	2,010	10,408	8,591	4,150	990	10,796
Less: Jobs credit.....	6,009	--	--	--	--	--	--	--	--	--
Guaranteed payments to partners.....	6,490,467	247,554	147,053	57,919	84	18,633	282	10,525	285	15,142
Rent paid.....	9,106,137	63,972	22,920	12,369	62	1,733	1,364	1,397	42	56
Interest paid.....	11,806,019	173,068	60,381	35,930	1,736	9,478	5,242	1,169	1,613	1
Taxes paid.....	5,613,804	75,577	23,306	7,229	215	6,713	691	1,225	184	2,750
Bad debts.....	1,330,652	18,889	17,247	336	--	344	222	--	11	--
Repairs.....	1,955,578	117,303	20,545	4,811	142	6,956	1,894	417	227	509
Depreciation.....	7,185,910	135,246	25,961	6,867	445	3,174	1,268	412	2,177	2,813
Depletion.....	277,307	228	44	44	--	--	--	--	--	--
Pension, profit sharing, annuity and bond purchase plans.....	951,212	3,635	2,101	1,042	31	576	176	2	15	--
Employee benefit plans.....	1,756,489	6,004	2,468	1,341	--	173	557	--	--	--
Ordinary loss from partnerships and fiduciaries.....	472,034	6,773	3,674	--	--	3,535	--	140	--	--
Farm net loss.....	77,290	55,952	52,250	10,848	1,442	12,571	--	783	--	25,623
Net loss, noncapital assets.....	53,645	8,247	7,400	--	--	--	10	1,900	--	5,069
Other deductions.....	48,989,039	924,999	279,554	101,512	5,172	49,619	8,762	16,870	2,966	22,118
Net income from trade or business (less deficit).....	74,964,409	3,200,054	2,585,044	1,046,292	87,493	516,924	30,198	247,413	39,073	426,062
Income.....	76,027,111	3,240,699	2,614,441	1,059,463	88,976	529,330	30,198	248,012	39,073	426,703
Deficit.....	1,062,701	40,645	29,397	13,170	1,484	12,406	--	598	--	641
Portfolio income distributed directly to partners:										
Total income (less deficit).....	28,467,947	440,765	381,309	209,689	5,640	96,952	7,233	21,999	247	23,888
Interest income.....	16,448,196	252,757	207,491	94,675	5,475	56,521	3,146	18,430	30	14,020
Dividend income.....	2,638,360	11,882	11,486	1,297	51	8,454	--	1,151	219	212
Royalty income.....	870,261	65,191	63,727	62,903	3	--	49	773	--	--
Net short-term capital gain (less loss).....	1,385,924	2,030	1,802	61	63	--	1,689	-49	-1	--
Net long-term capital gain (less loss).....	6,371,734	70,264	58,162	12,057	47	32,032	2,348	1,695	-1	9,655
Other portfolio income (net).....	753,472	38,641	38,641	38,696	--	-55	--	--	--	--
Real estate rental income (less deficit):										
Income.....	18,621,406	295,285	287,473	240,391	2,112	34,071	-25	1,886	4	5,010
Income.....	19,439,367	298,093	290,178	242,235	2,456	34,296	72	1,886	4	5,206
Deficit.....	817,961	2,808	2,705	1,844	344	225	97	--	--	196
Net income (less deficit) from other rental activity.....	2,021,697	41,054	34,562	19,700	-91	14,920	--	33	--	--
Income.....	2,065,555	42,552	36,059	19,700	14	16,313	--	33	--	--
Deficit.....	43,858	1,498	1,498	--	105	1,392	--	--	--	--
Total net income ²	116,317,801	3,904,865	3,228,424	1,503,954	95,043	630,835	33,368	269,685	39,326	445,305

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—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 including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships.....	1,050	4,376	5,058	24,723	40,904	38,602	2,301	59,469	20,981
Number of partners.....	2,226	16,594	14,408	156,456	2,148,754	2,114,787	33,967	161,537	77,878
Total assets.....	384,910	1,319,214	205,464	7,079,862	58,246,016	48,569,114	9,676,902	17,969,157	16,191,837
Income and deductions from a trade or business: ¹									
Total income.....	335,375	322,776	216,106	5,674,941	22,091,286	17,119,893	4,971,392	31,250,094	22,312,379
Business receipts.....	275,709	258,871	137,776	5,458,607	19,967,085	15,075,092	4,891,993	30,716,285	21,965,443
Ordinary income from other partnerships and fiduciaries.....	--	57	--	89	833,208	823,961	9,247	41,730	27,002
Farm net profit.....	58,640	37,055	43,962	85,687	3,591	509	3,082	4,566	4,561
Net gain, noncapital assets.....	139	17,974	9	40,987	394,401	388,645	5,756	28,740	11,051
Other income (net).....	887	8,818	34,359	89,572	893,000	831,687	61,314	458,774	304,322
Total deductions.....	267,553	367,476	208,315	5,523,675	20,837,274	15,933,881	4,903,393	29,504,346	21,769,167
Cost of sales and operations.....	228,108	181,958	41,728	3,420,443	9,654,940	6,164,081	3,490,859	24,544,475	19,312,273
Inventory, beginning of year.....	14,177	13,194	15,227	270,241	672,495	382,544	289,951	3,039,085	2,776,393
Purchases.....	122,565	170,658	19,895	2,157,113	4,185,083	3,580,412	604,671	7,103,054	4,014,256
Cost of labor.....	9,390	241	21	228,104	573,687	121,806	451,881	1,802,649	1,067,486
Additional inventory costs.....	--	--	--	22,020	38,278	8,921	29,357	216,294	151,704
Other costs.....	96,414	6,203	12,261	757,650	4,781,704	2,437,338	2,344,366	14,084,364	12,877,066
Less: Inventory, end of year.....	14,439	8,339	5,678	214,040	828,960	415,167	413,793	2,485,515	2,325,221
Salaries and wages.....	5,305	6,680	21,167	278,014	351,599	283,610	67,989	1,005,629	355,575
Less: Jobs credit.....	--	--	--	--	1,647	--	1,647	14	14
Guaranteed payments to partners.....	8,821	13,660	30,000	133,990	231,375	218,487	12,888	398,163	162,173
Rent paid.....	2,460	1,347	3,442	54,649	101,515	91,701	9,815	143,579	71,944
Interest paid.....	2,261	5,285	745	180,632	875,802	745,829	129,972	445,333	371,378
Taxes paid.....	812	2,050	2,284	96,507	657,461	540,834	116,627	209,371	73,191
Bad debts.....	158	155	16,176	3,385	11,874	8,635	3,238	23,079	5,675
Repairs.....	3,336	3,115	1,518	125,520	110,487	67,230	43,257	109,815	43,903
Depreciation.....	3,607	17,205	7,943	170,454	2,090,017	1,873,832	216,184	288,664	121,800
Depletion.....	--	--	--	184	254,160	25,302	228,857	1,844	1,844
Pension, profit sharing, annuity and bond purchase plans.....	256	3	--	4,119	12,252	8,818	3,434	19,801	6,520
Employee benefit plans.....	383	139	8	6,065	21,809	13,967	7,843	29,386	13,084
Ordinary loss from partnerships and fiduciaries.....	--	289	--	71,445	429,804	353,897	75,907	229,922	229,922
Farm net loss.....	--	62,082	40,604	51,291	2,563	2,563	--	333	215
Net loss, noncapital assets.....	32	1,921	--	1,462	36,698	9,074	27,624	1,129	1,121
Other deductions.....	12,014	71,587	42,700	925,514	5,996,564	5,526,020	470,545	2,053,836	998,562
Net income from trade or business (less deficit).....	67,822	-44,700	7,792	151,266	1,254,012	1,186,012	68,000	1,745,748	543,211
Income.....	70,490	51,816	70,381	626,258	6,189,354	5,578,001	611,353	2,775,242	1,442,565
Deficit.....	2,668	96,516	62,590	474,992	4,935,342	4,391,988	543,353	1,029,494	899,354
Portfolio income distributed directly to partners:									
Total income (less deficit).....	1,275	22,743	22,129	148,715	910,283	805,057	105,227	328,303	190,923
Interest income.....	1,142	22,412	1,538	112,419	433,152	384,378	48,774	190,753	165,851
Dividend income.....	99	10	34	483	28,748	28,618	129	3,536	2,058
Royalty income.....	--	--	--	4,876	429,976	389,641	40,335	111,384	165
Net short-term capital gain (less loss).....	38	--	--	1,877	-124,852	-124,584	-268	958	-654
Net long-term capital gain (less loss).....	-3	320	20,556	29,057	91,728	76,192	15,536	19,778	21,750
Other portfolio income (net).....	--	--	--	4	51,532	50,812	720	1,893	1,752
Real estate rental income (less deficit).....	509	4,888	1,231	8,938	-884	-811	-73	-143,733	-145,880
Income.....	509	4,888	1,231	9,308	2,309	2,216	93	19,872	16,453
Deficit.....	--	--	--	370	3,193	3,027	166	163,605	162,333
Net income (less deficit) from other rental activity.....	--	--	--	6,512	-13,140	-24,279	11,139	-1,663	-2,241
Income.....	--	--	--	6,514	15,654	4,515	11,139	2,111	1,534
Deficit.....	--	--	--	2	28,795	28,795	--	3,775	3,775
Total net income (less deficit) ²	69,571	-17,390	10,596	284,497	2,183,394	2,014,371	169,023	1,907,918	564,917
Income.....	72,057	67,736	71,115	676,440	7,008,536	6,327,899	680,637	3,019,767	1,550,379
Deficit.....	2,486	85,126	60,519	391,943	4,825,141	4,313,528	511,613	1,111,849	985,462

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—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 including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH NET INCOME									
Number of partnerships.....	679	1,540	1,410	14,322	27,151	25,863	1,288	44,476	12,205
Number of partners.....	1,479	5,834	5,416	82,667	1,719,473	1,714,029	5,444	99,028	27,959
Total assets.....	383,421	268,449	16,823	2,925,835	37,005,358	33,197,251	3,808,107	8,484,304	7,164,823
Income and deductions from a trade or business: ¹									
Total income.....	282,204	236,695	214,396	4,293,958	19,741,464	16,180,648	3,560,816	23,013,695	15,463,528
Business receipts.....	227,906	184,577	137,717	4,119,868	17,720,064	14,227,218	3,492,847	22,707,014	15,328,304
Ordinary income from other partnerships and fiduciaries.....	--	53	--	77	824,471	816,116	8,355	39,485	24,757
Farm net profit.....	53,271	37,055	43,962	85,020	3,501	509	2,992	4,566	4,561
Net gain, noncapital assets.....	139	6,699	9	35,114	388,921	384,040	4,881	11,505	6,988
Other income (net).....	887	8,311	32,709	53,879	804,507	752,766	51,741	251,125	98,919
Total deductions.....	211,829	185,862	144,015	3,678,948	13,615,275	10,652,056	2,963,219	20,251,752	14,034,237
Cost of sales and operations.....	187,539	132,011	30,278	2,309,921	8,159,061	5,774,173	2,384,889	17,127,464	12,889,439
Inventory, beginning of year.....	13,985	6,039	2,327	143,792	444,521	306,898	137,622	1,457,317	1,310,006
Purchases.....	95,684	127,573	19,895	1,507,419	3,770,013	3,442,873	327,140	4,972,177	2,245,476
Cost of labor.....	8,999	--	--	117,256	367,151	118,740	248,411	1,304,463	692,382
Additional inventory costs.....	--	--	--	4,035	28,755	8,532	20,223	148,644	85,813
Other costs.....	82,956	5,979	12,260	470,314	3,846,150	2,224,591	1,621,560	9,904,846	9,125,738
Less: Inventory, end of year.....	14,085	7,580	4,204	127,082	503,385	348,891	154,493	1,294,725	1,186,799
Salaries and wages.....	3,888	2,133	21,148	196,484	245,010	222,020	22,990	714,097	191,544
Less: Jobs credit.....	--	--	--	--	1,647	--	--	10	10
Guaranteed payments to partners.....	1,883	12,300	30,000	100,501	214,311	212,835	1,476	259,606	85,496
Rent paid.....	2,424	1,280	2,193	41,053	67,056	64,242	2,814	105,972	43,038
Interest paid.....	1,397	3,067	745	112,687	591,410	553,851	37,559	143,253	96,690
Taxes paid.....	602	1,258	2,240	52,271	430,920	366,123	64,797	142,128	48,328
Bad debts.....	158	1	16,176	1,642	8,378	6,396	1,982	13,252	2,994
Repairs.....	2,336	2,292	961	96,758	68,312	64,158	4,154	83,053	38,716
Depreciation.....	2,237	3,435	3,132	109,285	639,360	564,687	74,672	196,428	65,682
Depletion.....	--	--	--	184	199,701	22,741	176,960	1,386	1,386
Pension, profit sharing, annuity and bond purchase plans.....	256	3	--	1,534	10,441	7,517	2,924	16,492	3,349
Employee benefit plans.....	383	14	--	3,536	17,698	12,974	4,725	21,615	6,912
Ordinary loss from partnerships and fiduciaries.....	--	--	--	3,099	11,417	4,909	6,508	1,485	1,485
Farm net loss.....	--	983	--	3,702	2,563	2,563	--	333	215
Net loss, noncapital assets.....	32	388	--	848	4,396	3,983	413	58	58
Other deductions.....	8,694	26,699	37,143	645,445	2,946,889	2,768,884	178,005	1,425,141	558,914
Net income from trade or business (less deficit).....	70,375	50,833	70,381	615,010	6,126,189	5,528,593	597,596	2,761,943	1,429,291
Income.....	70,490	51,816	70,381	626,258	6,189,354	5,578,001	611,353	2,774,725	1,442,048
Deficit.....	115	983	--	11,248	63,165	49,408	13,757	12,782	12,757
Portfolio income distributed directly to partners:									
Total income (less deficit).....	1,208	13,847	607	59,455	912,061	824,463	87,598	258,042	125,846
Interest income.....	1,074	13,512	607	45,266	363,765	331,334	32,430	132,469	111,150
Dividend income.....	99	2	--	396	28,631	28,502	129	2,865	1,387
Royalty income.....	--	--	--	1,463	424,805	385,745	39,060	111,384	165
Net short-term capital gain (less loss).....	38	--	--	228	-88,173	-87,906	-268	-434	-445
Net long-term capital gain (less loss).....	-3	333	--	12,102	131,791	116,265	15,526	9,860	11,832
Other portfolio income (net).....	--	--	--	--	51,242	50,522	720	1,898	1,757
Real estate rental income (less deficit).....	509	3,389	126	7,812	-1,245	-1,272	28	11,229	9,228
Income.....	509	3,389	126	7,915	1,824	1,755	69	19,434	16,181
Deficit.....	--	--	--	103	3,068	3,027	41	8,205	6,953
Net income (less deficit) from other rental activity.....	--	--	--	6,493	15,148	4,475	10,673	-2,021	-2,599
Income.....	--	--	--	6,493	15,188	4,515	10,673	1,731	1,153
Deficit.....	--	--	--	--	40	40	--	3,752	3,752
Total net income ²	72,057	67,736	71,115	676,440	7,008,536	6,327,899	680,637	3,019,767	1,550,379

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—Continued						Manufacturing				
	Special trade contractors					Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Total	Plumbing, heating and air conditioning	Painting, paperhanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified						
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH AND WITHOUT NET INCOME											
Number of partnerships.....	36,879	4,791	2,518	4,416	25,155	1,609	28,285	5,821	5,933	555	15,977
Number of partners.....	80,083	9,727	5,035	11,007	54,314	3,577	246,210	15,704	32,006	1,304	197,195
Total assets.....	1,738,664	230,245	8,015	222,110	1,278,293	58,656	59,789,377	2,846,735	5,371,425	2,606,626	48,964,591
Income and deductions from a trade or business: ¹											
Total income.....	8,776,833	1,437,694	153,766	1,083,924	6,101,448	160,883	66,484,465	3,515,732	5,381,238	3,343,720	54,243,774
Business receipts.....	8,589,959	1,434,369	153,624	1,060,038	5,941,927	160,883	65,354,487	3,469,646	5,278,017	3,274,367	53,332,456
Ordinary income from other partnerships and fiduciaries.....	14,728	--	--	11,556	3,172	--	85,292	4,427	19,748	1,271	59,845
Farm net profit.....	5	--	--	--	5	--	363	--	--	--	363
Net gain, noncapital assets.....	17,689	370	--	11,356	5,963	--	241,747	19,243	6,237	2,938	213,329
Other income (net).....	154,452	2,955	142	974	150,381	--	802,576	22,415	77,237	65,144	637,780
Total deductions.....	7,550,940	1,299,312	121,544	912,547	5,217,538	184,239	65,827,020	3,538,309	5,223,369	3,357,432	53,707,910
Cost of sales and operations.....	5,145,120	996,954	46,128	453,919	3,648,119	87,082	50,736,137	2,633,520	2,361,409	2,652,735	43,088,472
Inventory, beginning of year.....	251,730	58,636	--	25,908	167,186	10,962	7,249,740	279,737	182,262	877,923	5,909,819
Purchases.....	3,032,603	619,807	26,861	1,677,009	2,218,926	56,195	26,004,848	1,402,441	1,004,423	2,249,012	21,348,973
Cost of labor.....	735,163	93,102	8,492	86,079	547,490	--	3,737,747	341,803	280,615	193,398	2,921,932
Additional inventory costs.....	64,590	--	--	62,449	2,141	--	1,387,457	13,926	76,083	18,664	1,278,784
Other costs.....	1,175,185	259,416	2,298	113,089	800,382	32,113	20,078,667	872,793	950,623	322,882	17,932,369
Less: Inventory, end of year.....	145,919	34,006	--	616	111,297	14,376	8,654,036	277,179	215,069	1,009,144	7,152,643
Salaries and wages.....	607,060	113,068	26,275	164,838	302,879	42,994	2,889,743	111,711	750,578	202,990	1,824,465
Less: Jobs credit.....	--	--	--	--	--	--	172	58	61	--	53
Guaranteed payments to partners.....	213,066	15,677	14,284	76,750	106,355	22,923	337,742	38,779	62,977	766	235,220
Rent paid.....	71,420	13,455	78	11,676	46,211	215	670,489	65,612	116,480	25,301	463,097
Interest paid.....	68,397	8,085	35	4,661	55,616	5,559	1,919,982	137,099	204,312	104,002	1,474,569
Taxes paid.....	131,840	34,496	2,497	25,667	69,179	4,339	503,993	24,454	79,260	22,380	377,898
Bad debts.....	17,403	1,736	--	6,204	9,464	--	140,266	5,238	63,125	966	70,938
Repairs.....	65,642	4,855	710	4,049	56,028	270	646,746	39,984	22,639	11,842	572,282
Depreciation.....	165,325	11,489	2,928	15,198	135,710	1,538	1,321,797	110,208	160,656	32,183	1,018,750
Depletion.....	--	--	--	--	--	--	78,777	1,817	1,352	--	75,608
Pension, profit sharing, annuity and bond purchase plans.....	13,281	--	--	7,272	6,010	--	226,660	1,931	19,379	14,130	191,220
Employee benefit plans.....	16,303	210	--	5,135	10,958	--	377,124	4,553	70,441	25,426	276,703
Ordinary loss from partnerships and fiduciaries.....	--	--	--	--	--	--	67,927	3,731	3,955	--	60,241
Farm net loss.....	117	--	--	--	117	--	5,256	4,929	--	--	327
Net loss, noncapital assets.....	7	--	--	--	7	--	24,243	1,020	936	293	21,994
Other deductions.....	1,035,957	99,288	28,608	137,177	770,884	19,318	5,880,310	353,782	1,305,932	264,418	3,956,178
Net income from trade or business (less deficit).....	1,225,893	138,382	32,222	171,378	883,911	-23,356	657,445	-22,577	157,869	-13,712	535,865
Income.....	1,327,169	146,570	32,618	181,484	966,497	5,508	4,438,115	175,092	590,130	125,671	3,547,221
Deficit.....	101,277	8,188	395	10,107	82,587	28,864	3,780,670	197,669	432,261	139,384	3,011,357
Portfolio income distributed directly to partners:											
Total income (less deficit).....	135,223	2,527	--	8,179	124,517	2,157	637,588	30,743	67,328	19,824	519,692
Interest income.....	24,347	2,527	--	7,458	14,362	555	347,811	16,218	29,505	15,580	286,508
Dividend income.....	1,478	--	--	721	757	--	104,026	358	4,641	240	98,787
Royalty income.....	111,219	--	--	--	111,219	--	45,929	1	6,307	1,555	38,067
Net short-term capital gain (less loss).....	11	--	--	--	11	1,602	7,077	157	5,593	--	1,327
Net long-term capital gain (less loss).....	-1,972	--	--	--	-1,972	--	132,390	14,009	21,256	2,450	94,674
Other portfolio income (net).....	141	--	--	--	141	--	356	--	26	--	329
Real estate rental income (less deficit).....	2,147	16	-118	-529	2,778	--	6,940	1,661	3,398	64	1,818
Income.....	3,419	16	--	--	3,403	--	8,968	2,227	3,707	64	2,971
Deficit.....	1,272	--	118	529	625	--	2,028	566	309	--	1,153
Net income (less deficit) from other rental activity.....	578	--	--	401	177	--	3,432	159	8	3,108	157
Income.....	578	--	--	401	177	--	6,974	159	8	3,356	3,451
Deficit.....	--	--	--	--	--	--	3,542	--	--	248	3,294
Total net income (less deficit) ²	1,365,802	140,925	32,104	179,429	1,013,344	-22,801	1,165,938	-4,181	201,754	6,834	961,531
Income.....	1,463,868	148,676	32,500	189,534	1,093,158	5,519	4,791,455	182,007	620,836	134,901	3,853,711
Deficit.....	98,066	7,751	395	10,106	79,814	28,321	3,625,518	186,188	419,082	128,067	2,892,180

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—Continued						Manufacturing				
	Special trade contractors					Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Total	Plumbing, heating and air conditioning	Painting, paperhanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified						
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH NET INCOME											
Number of partnerships.....	30,663	3,158	2,160	3,539	21,806	1,608	15,199	3,844	2,879	541	7,935
Number of partners.....	67,494	6,461	4,319	9,219	47,495	3,575	191,353	9,289	7,565	1,258	173,240
Total assets.....	1,299,910	215,301	8,015	221,287	855,306	19,471	35,560,078	1,209,821	2,084,758	1,209,336	31,056,163
Income and deductions from a trade or business: ¹											
Total income.....	7,402,366	1,161,012	153,766	972,536	5,115,051	147,801	46,000,894	2,289,076	3,392,559	1,710,880	38,608,380
Business receipts.....	7,230,909	1,157,721	153,624	960,342	4,959,222	147,801	45,176,090	2,271,394	3,322,639	1,658,486	37,923,572
Ordinary income from other partnerships and fiduciaries.....	14,728	--	--	11,556	3,172	--	81,648	4,427	18,913	1,271	57,037
Farm net profit.....	5	--	--	--	5	--	362	--	--	--	362
Net gain, noncapital assets.....	4,517	370	--	--	4,147	--	215,478	3,458	1,923	285	209,813
Other income (net).....	152,206	2,921	142	639	148,504	--	527,315	9,797	49,084	50,838	417,595
Total deductions.....	6,075,222	1,014,442	121,149	791,052	4,148,579	142,293	41,574,715	2,114,872	2,802,877	1,587,574	35,069,392
Cost of sales and operations.....	4,183,054	809,772	46,128	382,071	2,945,084	54,970	33,473,132	1,525,504	1,236,761	1,202,669	29,508,198
Inventory, beginning of year.....	136,349	57,799	23,142	55,408	10,962	--	4,812,721	136,119	74,287	334,953	4,267,363
Purchases.....	2,670,506	537,841	26,861	145,485	1,960,319	56,195	17,397,590	881,609	642,309	1,109,596	14,764,077
Cost of labor.....	612,081	70,476	8,492	61,539	471,573	--	2,113,491	199,291	152,365	86,916	1,674,919
Additional inventory costs.....	62,832	--	--	62,449	382	--	1,164,080	3,375	4,998	8,560	1,147,147
Other costs.....	779,106	177,507	2,298	90,071	509,229	1	13,461,379	431,539	399,408	81,332	12,549,099
Less: Inventory, end of year.....	93,550	33,852	--	616	59,083	14,376	5,529,885	126,429	80,767	418,687	4,904,002
Salaries and wages.....	479,558	73,365	26,275	148,386	231,533	42,994	1,905,433	78,466	470,870	116,020	1,240,077
Less: Jobs credit.....	--	--	--	--	--	--	145	58	59	--	27
Guaranteed payments to partners.....	151,186	8,641	14,284	63,624	64,637	22,923	165,509	16,775	41,876	766	106,092
Rent paid.....	62,719	13,025	78	11,289	38,327	215	444,859	62,480	54,286	18,827	309,266
Interest paid.....	45,565	7,115	35	2,842	35,573	998	758,352	52,541	50,286	42,704	612,821
Taxes paid.....	89,853	10,920	2,497	23,414	52,821	4,148	325,106	19,148	47,522	11,495	246,941
Bad debts.....	10,259	1,736	--	979	--	--	98,280	1,715	51,700	811	44,054
Repairs.....	44,068	4,369	710	3,872	35,117	270	287,509	20,058	17,270	8,942	241,239
Depreciation.....	129,207	11,225	2,928	14,409	100,645	1,538	634,943	83,300	76,418	21,743	453,482
Depletion.....	--	--	--	--	--	--	56,171	129	1,352	--	54,690
Pension, profit sharing, annuity and bond purchase plans.....	13,142	--	--	7,272	5,871	--	121,178	1,261	14,989	4,694	100,234
Employee benefit plans.....	14,702	210	--	5,135	9,358	--	181,049	3,657	55,403	25,027	106,963
Ordinary loss from partnerships and fiduciaries.....	--	--	--	--	--	--	9,433	157	4	--	9,272
Farm net loss.....	117	--	--	--	117	--	4,909	4,582	--	--	327
Net loss, noncapital assets.....	--	--	--	--	--	--	4,577	972	839	293	2,472
Other deductions.....	851,990	74,064	28,213	127,760	621,953	14,237	3,094,420	244,186	683,360	133,582	2,033,292
Net income from trade or business (less deficit).....	1,327,144	146,570	32,618	181,484	966,472	5,508	4,426,179	174,204	589,681	123,306	3,538,988
Income.....	1,327,169	146,570	32,618	181,484	966,497	5,508	4,438,115	175,092	590,130	125,671	3,547,221
Deficit.....	25	--	--	--	25	--	11,936	888	449	2,366	8,234
Portfolio income distributed directly to partners:											
Total income (less deficit).....	132,184	2,090	--	8,178	121,915	12	458,702	6,645	50,549	11,286	390,222
Interest income.....	21,307	2,090	--	7,457	11,760	12	264,810	6,550	22,363	7,750	228,147
Dividend income.....	1,478	--	--	721	757	--	64,459	61	2,645	240	61,513
Royalty income.....	111,219	--	--	--	111,219	--	30,452	1	6,298	846	23,307
Net short-term capital gain (less loss).....	11	--	--	--	11	--	4,054	32	3,918	--	103
Net long-term capital gain (less loss).....	-1,972	--	--	--	-1,972	--	94,903	--	15,300	2,450	77,153
Other portfolio income (net).....	141	--	--	--	141	--	25	--	26	--	-1
Real estate rental income (less deficit).....	2,001	16	-118	-529	2,632	--	3,073	1,068	-177	32	2,150
Income.....	3,253	16	--	--	3,237	--	4,369	1,495	132	32	2,710
Deficit.....	1,252	--	118	529	605	--	1,296	427	309	--	560
Net income (less deficit) from other rental activity.....	578	--	--	401	177	--	2,458	123	1	2,728	-393
Income.....	578	--	--	401	177	--	5,674	123	1	2,728	2,823
Deficit.....	--	--	--	--	--	--	3,216	--	--	--	3,216
Total net income².....	1,463,868	148,676	32,500	189,534	1,093,158	5,519	4,791,455	182,007	620,836	134,901	3,853,711

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued

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

Item	Transportation and public utilities					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 dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships.....	25,180	17,187	12,539	4,647	7,994	175,939	20,562	153,918	5,409	2,212
Number of partners.....	503,411	138,576	32,281	106,295	364,835	480,927	50,043	426,209	17,092	6,040
Total assets.....	63,333,737	11,875,178	1,894,089	9,981,089	51,458,559	28,422,527	8,364,787	19,469,292	1,216,600	352,076
Income and deductions from a trade or business: ¹										
Total income.....	35,350,880	10,118,977	3,150,580	6,968,398	25,231,902	99,374,493	36,958,838	61,487,286	3,582,673	1,335,902
Business receipts.....	32,800,444	9,239,841	3,093,288	6,146,553	23,560,603	98,119,832	36,667,003	60,576,117	3,559,852	1,318,721
Ordinary income from other partnerships and fiduciaries.....	539,193	163,597	24,463	139,134	375,596	107,145	4,102	103,043	151	--
Farm net profit.....	297	297	--	297	--	2,121	774	1,346	--	--
Net gain, noncapital assets.....	1,345,410	459,180	24,056	435,124	886,230	72,830	36,775	36,012	3,618	98
Other income (net).....	665,535	256,061	8,772	247,289	409,473	1,072,566	250,182	770,768	19,052	17,062
Total deductions.....	35,916,001	8,952,525	2,972,960	5,979,565	26,963,476	97,102,006	38,122,169	60,178,281	3,418,925	1,227,573
Cost of sales and operations.....	9,366,321	4,568,118	1,124,135	3,443,983	4,798,203	73,829,606	31,968,822	41,288,125	2,605,224	920,085
Inventory, beginning of year.....	196,747	26,210	8,027	18,183	170,537	7,684,452	2,114,850	5,508,237	415,099	106,569
Purchases.....	4,288,388	2,398,539	357,087	2,041,453	1,889,849	69,652,615	30,808,830	38,296,710	2,545,485	935,703
Cost of labor.....	460,356	260,146	210,960	49,186	200,209	1,250,862	198,957	1,042,663	45,556	224
Additional inventory costs.....	10,168	3,839	3,652	186	6,330	209,136	105,395	103,342	17,518	6,206
Other costs.....	4,552,688	1,744,782	538,356	1,206,426	2,807,906	3,104,253	1,053,235	1,976,655	115,895	10,301
Less: Inventory, end of year.....	331,106	38,752	7,027	31,724	292,354	8,456,403	2,417,442	5,919,178	545,449	139,890
Salaries and wages.....	2,176,275	598,960	334,286	264,675	1,577,314	6,635,779	1,038,516	5,513,777	280,446	77,429
Less: Jobs credit.....	30	--	--	--	30	3,047	51	2,996	589	54
Guaranteed payments to partners.....	217,512	111,141	98,443	12,698	106,371	784,645	244,639	536,643	30,725	7,318
Rent paid.....	836,944	146,439	43,924	102,515	690,505	2,449,213	230,033	2,197,267	55,127	30,048
Interest paid.....	3,235,771	527,413	120,004	407,409	2,708,358	1,302,210	320,383	959,630	43,104	9,690
Taxes paid.....	608,937	172,923	90,446	82,476	436,015	1,163,051	140,514	1,012,364	59,521	12,717
Bad debts.....	434,965	12,031	5,755	6,276	422,934	199,264	46,402	149,980	9,238	610
Repairs.....	431,766	205,500	141,804	63,696	226,266	440,940	53,215	384,088	16,259	5,365
Depreciation.....	5,120,831	652,231	214,811	437,420	4,468,600	1,025,542	146,555	874,794	35,834	11,511
Depletion.....	8,772	--	--	--	8,772	1,879	--	187	--	--
Pension, profit sharing, annuity and bond purchase plans.....	36,013	12,505	6,808	5,697	23,509	59,477	30,565	28,763	3,513	1,446
Employee benefit plans.....	172,105	44,550	27,713	16,838	127,555	219,097	71,193	145,498	5,363	3,007
Ordinary loss from partnerships and fiduciaries.....	609,219	56,291	171	56,120	552,928	43,922	18,112	25,810	--	--
Farm net loss.....	1,280	1,280	11	1,269	--	5,345	2,576	2,769	37	--
Net loss, noncapital assets.....	35,222	796	538	258	34,426	13,842	6,957	6,885	140	1,986
Other deductions.....	12,624,098	1,842,346	764,111	1,078,235	10,781,752	8,931,241	1,803,738	7,054,698	274,982	146,416
Net income from trade or business (less deficit).....	-565,122	1,166,452	177,619	988,833	-1,731,574	2,272,488	836,669	1,309,005	163,748	108,329
Income.....	5,563,927	1,677,394	265,962	1,411,432	3,886,533	4,442,469	1,289,090	3,022,828	193,604	141,872
Deficit.....	6,129,048	510,942	88,343	422,599	5,618,107	2,169,981	452,421	1,713,823	29,856	33,543
Portfolio income distributed directly to partners:										
Total income (less deficit).....	717,471	105,928	14,580	91,348	611,543	277,733	106,564	170,027	21,630	-179
Interest income.....	378,703	99,043	13,366	85,676	279,660	209,540	62,120	146,452	10,903	4,500
Dividend income.....	2,177	1,629	1,002	627	548	28,138	20,022	8,116	281	319
Royalty income.....	113	113	113	--	--	480	78	230	--	--
Net short-term capital gain (less loss).....	7,028	734	--	734	6,294	86	342	--	70	--
Net long-term capital gain (less loss).....	329,466	4,447	99	4,348	325,020	50,265	23,787	26,476	10,376	-4,998
Other portfolio income (net).....	-16	-37	--	-37	21	-10,775	215	-10,991	--	--
Real estate rental income (less deficit).....	4,773	4,084	1,366	2,698	689	110,615	37,958	63,014	-183	415
Income.....	12,778	11,608	6,961	4,648	1,170	127,050	38,900	78,508	10,958	433
Deficit.....	8,006	7,525	5,595	1,950	481	16,435	942	15,494	11,141	18
Net income (less deficit) from other rental activity.....	62,434	52,179	3,209	48,970	10,255	-625	5,321	-5,958	213	36
Income.....	126,983	98,778	7,567	91,211	28,205	11,737	5,321	6,404	213	36
Deficit.....	64,549	46,599	4,358	42,241	17,950	12,362	--	12,362	--	--
Total net income (less deficit) ²	-116,938	1,323,463	196,695	1,126,767	-1,440,401	2,609,860	962,384	1,509,868	174,962	113,599
Income.....	5,887,197	1,860,903	289,501	1,571,402	4,026,294	4,716,972	1,378,533	3,200,070	210,266	147,134
Deficit.....	6,004,135	537,440	92,806	444,634	5,466,694	2,107,112	416,150	1,690,202	35,304	33,535

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued

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

Item	Transportation and public utilities					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 dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH NET INCOME										
Number of partnerships.....	13,945	11,241	7,564	3,677	2,704	99,093	13,948	84,044	3,500	1,279
Number of partners.....	153,503	92,059	16,103	75,956	61,444	271,316	33,909	233,458	12,194	2,960
Total assets.....	22,460,332	7,685,579	1,131,975	6,553,604	14,774,753	18,793,580	6,316,364	11,903,413	1,058,166	228,252
Income and deductions from a trade or business: ¹										
Total income.....	18,109,480	7,561,340	1,993,901	5,567,439	10,548,140	74,381,507	29,979,198	43,493,926	3,088,873	976,801
Business receipts.....	15,919,316	6,737,964	1,948,351	4,789,613	9,181,352	73,507,214	29,759,740	42,890,749	3,071,306	965,879
Ordinary income from other partnerships and fiduciaries.....	527,188	156,554	24,463	132,091	370,634	104,009	3,474	100,535	151	--
Farm net profit.....	297	297	--	297	--	1,818	733	1,085	--	--
Net gain, noncapital assets.....	1,314,623	451,967	19,172	432,796	862,656	60,772	34,904	25,825	401	--
Other income (net).....	348,055	214,558	1,915	212,642	133,497	707,695	180,347	475,732	17,015	10,921
Total deductions.....	12,564,742	5,886,658	1,728,010	4,158,648	6,678,084	69,974,563	28,706,480	40,487,412	2,898,931	834,929
Cost of sales and operations.....	5,256,163	3,279,756	692,675	2,587,081	1,976,407	54,889,154	25,556,583	28,778,799	2,241,003	647,425
Inventory, beginning of year.....	71,561	16,216	1,806	14,410	55,345	5,122,350	1,548,776	3,515,410	323,294	54,162
Purchases.....	2,555,575	1,863,541	306,539	1,557,003	692,034	52,036,820	24,801,722	26,717,159	2,190,234	672,682
Cost of labor.....	227,292	192,634	160,996	31,638	34,658	909,336	142,676	757,419	41,510	224
Additional inventory costs.....	569	--	--	--	569	169,451	91,113	77,939	16,583	3,742
Other costs.....	2,421,188	1,189,306	213,180	976,126	1,231,882	2,338,252	809,086	1,455,043	91,551	6,755
Less: Inventory, end of year.....	67,323	13,317	2,925	10,592	53,805	5,938,504	1,891,382	3,941,028	422,170	91,112
Salaries and wages.....	778,691	347,307	153,791	193,515	431,385	4,509,397	841,121	3,584,790	223,252	51,388
Less: Jobs credit.....	12	--	--	--	12	2,268	46	2,219	589	45
Guaranteed payments to partners.....	105,543	63,467	54,772	8,694	42,076	576,995	215,868	358,050	20,791	3,669
Rent paid.....	252,493	62,430	11,394	51,036	190,062	1,503,016	188,468	1,292,634	48,299	15,964
Interest paid.....	629,677	324,179	65,510	258,669	305,498	680,902	169,334	489,371	35,302	3,688
Taxes paid.....	246,884	106,955	37,300	69,654	139,929	773,624	109,530	653,822	45,793	7,641
Bad debts.....	69,327	4,922	3,559	1,364	64,405	150,974	26,514	121,578	7,809	397
Repairs.....	197,845	138,174	102,837	35,337	59,670	298,606	46,042	248,928	14,024	3,431
Depreciation.....	1,398,846	381,573	131,340	250,233	1,017,273	585,664	110,769	470,702	28,656	4,740
Depletion.....	62	--	--	--	62	1,879	--	187	--	--
Pension, profit sharing, annuity and bond purchase plans.....	17,458	6,250	885	5,365	11,208	48,961	26,379	22,432	3,432	1,143
Employee benefit plans.....	38,882	15,042	3,463	11,579	23,840	164,038	58,870	102,761	4,357	1,639
Ordinary loss from partnerships and fiduciaries.....	13,009	8,759	--	8,759	4,250	14,341	12,770	1,570	--	--
Farm net loss.....	1,269	1,269	--	1,269	--	5,260	2,576	2,684	37	--
Net loss, noncapital assets.....	2,071	656	534	121	1,415	4,441	3,666	775	140	1
Other deductions.....	3,556,536	1,145,920	469,949	675,971	2,410,616	5,769,579	1,338,038	4,360,448	224,626	93,647
Net income from trade or business (less deficit).....	5,544,738	1,674,683	265,891	1,408,791	3,870,056	4,406,944	1,272,717	3,006,514	191,942	141,872
Income.....	5,563,916	1,677,383	265,962	1,411,432	3,886,533	4,442,466	1,289,090	3,022,825	193,604	141,872
Deficit.....	19,178	2,701	61	2,640	16,477	35,522	16,372	16,311	1,662	--
Portfolio income distributed directly to partners:										
Total income (less deficit).....	380,238	81,813	9,416	72,397	298,425	230,699	72,654	157,040	20,804	4,811
Interest income.....	206,391	76,110	9,002	67,108	130,281	159,297	43,799	114,668	10,065	4,492
Dividend income.....	1,015	678	300	378	338	27,550	19,661	7,889	281	319
Royalty income.....	113	113	113	--	--	364	78	114	--	--
Net short-term capital gain (less loss).....	1,217	625	--	625	591	3,013	3,580	567	70	--
Net long-term capital gain (less loss).....	171,502	4,286	--	4,286	167,215	46,176	12,660	33,514	10,388	--
Other portfolio income (net).....	--	--	--	--	--	325	37	288	--	--
Real estate rental income (less deficit).....	11,606	10,876	6,942	3,934	731	111,978	36,949	65,386	7,785	415
Income.....	12,364	11,589	6,942	4,648	774	115,629	37,824	68,163	9,008	433
Deficit.....	757	713	--	713	44	3,651	874	2,777	1,243	18
Net income (less deficit) from other rental activity.....	123,333	98,444	7,253	91,191	24,889	10,514	5,292	5,211	213	36
Income.....	125,063	98,444	7,253	91,191	26,820	11,014	5,292	5,711	213	36
Deficit.....	1,731	--	--	--	1,731	500	--	500	--	--
Total net income ²	5,887,197	1,860,903	289,501	1,571,402	4,026,294	4,716,972	1,378,533	3,200,070	210,266	147,134

Footnotes at end of table.

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups--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 stores	Furniture and home furnishing stores	Eating places
	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)	(50)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships.....	16,770	10,050	6,720	17,604	5,021	5,056	7,527	12,248	11,200	28,650
Number of partners.....	40,506	23,066	17,440	41,470	11,971	12,338	17,160	24,821	26,681	121,826
Total assets.....	1,506,558	824,979	681,579	2,981,824	1,364,492	857,063	760,269	600,322	1,572,614	4,837,723
Income and deductions from a trade or business: ¹										
Total income.....	8,990,803	6,534,238	2,456,565	14,157,192	6,720,303	5,723,406	1,713,483	1,501,021	3,904,498	12,502,224
Business receipts.....	8,897,144	6,445,813	2,451,330	14,042,737	6,635,592	5,705,359	1,701,785	1,494,724	3,751,927	12,291,855
Ordinary income from other partnerships and fiduciaries.....	298	298	--	1,958	58	533	1,368	661	2,284	48,968
Farm net profit.....	1,038	1,038	--	261	--	--	261	--	--	47
Net gain, noncapital assets.....	3,815	3,571	244	3,267	2,550	563	153	5	218	22,145
Other income (net).....	88,508	83,517	4,991	108,969	82,103	16,951	9,915	5,631	150,069	139,209
Total deductions.....	8,762,685	6,365,214	2,397,471	13,992,793	6,661,991	5,596,452	1,734,350	1,589,602	3,704,990	12,293,112
Cost of sales and operations.....	6,721,394	5,107,887	1,613,507	11,920,547	5,779,338	4,872,049	1,269,161	1,001,306	2,471,679	5,308,525
Inventory, beginning of year.....	441,139	376,787	62,352	1,318,757	778,114	130,881	409,761	356,038	459,174	178,035
Purchases.....	6,421,166	4,854,261	1,566,905	11,627,842	5,703,916	4,809,022	1,114,904	957,292	2,281,926	4,195,878
Cost of labor.....	33,348	18,139	15,209	87,616	39,652	17,539	30,425	17,844	100,965	630,821
Additional inventory costs.....	12,995	12,721	274	13,750	9,668	3,746	337	4,789	4,319	2,215
Other costs.....	244,490	212,302	32,188	176,790	72,398	53,227	51,165	18,377	162,167	370,730
Less: Inventory, end of year.....	443,178	379,644	63,534	1,395,597	881,812	142,367	371,419	354,019	543,953	176,491
Salaries and wages.....	671,192	404,011	267,181	613,280	277,026	230,775	105,479	132,189	265,312	2,226,335
Less: Jobs credit.....	936	885	51	61	--	59	2	1	3	1,302
Guaranteed payments to partners.....	72,878	47,305	25,573	82,529	24,030	31,484	27,015	31,527	36,754	125,050
Rent paid.....	205,278	94,923	110,355	186,262	65,784	81,363	39,116	100,093	128,704	873,028
Interest paid.....	84,239	61,097	23,142	151,558	75,738	28,839	46,980	35,465	73,955	245,450
Taxes paid.....	111,224	78,814	32,410	125,844	47,660	51,304	26,880	36,172	52,771	401,580
Bad debts.....	6,870	5,962	908	19,619	11,838	3,589	4,193	3,627	6,622	7,210
Repairs.....	49,209	34,374	14,835	40,910	11,787	21,100	8,023	6,259	15,867	171,275
Depreciation.....	114,862	73,411	41,451	80,965	22,760	41,450	16,755	23,634	36,523	353,251
Depletion.....	--	--	--	--	--	--	--	--	--	--
Pension, profit sharing, annuity and bond purchase plans.....	3,604	3,280	324	2,381	1,489	798	94	485	1,637	1,729
Employee benefit plans.....	16,278	12,192	4,086	26,794	18,093	4,884	3,817	2,784	9,472	43,222
Ordinary loss from partnerships and fiduciaries.....	58	2	56	473	364	110	--	17,312	--	6,550
Farm net loss.....	409	409	--	763	647	116	--	--	--	86
Net loss, noncapital assets.....	395	385	10	181	70	110	--	--	18	1,751
Other deductions.....	705,732	442,048	263,684	740,748	325,368	228,540	186,839	198,750	603,679	2,529,372
Net income from trade or business (less deficit).....	228,117	169,023	59,094	164,398	58,312	126,954	-20,867	-86,581	199,507	209,112
Income.....	315,401	210,724	104,676	334,465	109,278	150,317	74,870	42,401	360,834	732,922
Deficit.....	87,283	41,701	45,582	170,067	50,966	23,363	95,738	130,982	161,326	523,810
Portfolio income distributed directly to partners:										
Total income (less deficit).....	32,815	11,651	21,164	19,431	-6,207	6,001	19,637	5,631	13,255	44,927
Interest income.....	14,713	5,403	9,310	28,038	4,856	5,204	17,977	5,478	11,570	40,519
Dividend income.....	277	145	132	1,154	22	144	988	166	1,299	1,910
Royalty income.....	--	--	--	91	18	73	--	--	--	119
Net short-term capital gain (less loss).....	-109	-12	-96	295	5	324	-34	-22	209	-190
Net long-term capital gain (less loss).....	17,922	6,104	11,818	1,131	170	256	706	9	166	2,452
Other portfolio income (net).....	12	12	--	-11,278	-11,278	--	--	-1	12	117
Real estate rental income (less deficit):										
Income.....	16,495	16,499	-4	15,317	8,125	3,786	3,407	5,805	865	11,232
Income.....	16,730	16,730	--	17,003	8,253	5,091	3,659	5,838	1,492	11,930
Deficit.....	235	232	4	1,686	129	1,305	252	33	627	698
Net income (less deficit) from other rental activity.....	469	63	405	2,543	2,558	1	-16	--	-11,710	719
Income.....	932	527	405	2,655	2,638	14	4	--	76	719
Deficit.....	464	464	--	112	80	13	20	--	11,786	--
Total net income (less deficit) ²:										
Income.....	260,083	191,145	68,938	200,263	62,613	136,161	1,489	-77,133	201,543	263,728
Income.....	345,365	231,472	113,893	372,231	122,839	159,438	89,954	47,510	368,059	775,945
Deficit.....	85,282	40,327	44,955	171,967	60,226	23,278	88,464	124,643	166,516	512,216

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—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 stores	Furniture and home furnishing stores	Eating places
	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)	(50)
PARTNERSHIPS WITH NET INCOME										
Number of partnerships.....	11,665	7,304	4,362	11,467	4,268	3,354	3,845	3,691	8,766	13,193
Number of partners.....	28,182	17,022	11,160	26,936	10,306	7,216	9,413	7,694	20,611	69,942
Total assets.....	911,089	635,333	275,756	1,893,844	799,303	609,182	485,359	362,038	1,024,152	2,775,577
Income and deductions from a trade or business:										
Total income.....	6,805,862	5,078,887	1,726,975	10,015,673	4,202,493	4,588,518	1,224,662	934,354	2,997,478	8,399,224
Business receipts.....	6,734,753	5,011,114	1,723,639	9,937,540	4,151,243	4,572,224	1,214,073	930,815	2,960,639	8,239,236
Ordinary income from other partnerships and fiduciaries.....	298	298	--	1,958	58	533	1,368	661	2,284	46,461
Farm net profit.....	1,038	1,038	--	--	--	--	--	--	--	47
Net gain, noncapital assets.....	3,609	3,365	244	2,677	2,195	356	127	--	211	16,807
Other income (net).....	66,164	63,072	3,092	73,498	48,997	15,406	9,095	2,877	34,343	96,674
Total deductions.....	6,491,333	4,868,713	1,622,620	9,699,760	4,094,228	4,439,009	1,156,524	892,105	2,638,264	7,668,845
Cost of sales and operations.....	5,093,279	3,940,600	1,152,680	8,395,793	3,622,161	3,930,599	843,033	607,274	1,867,439	3,482,904
Inventory, beginning of year.....	308,945	275,453	33,492	706,788	448,205	99,611	158,972	193,102	382,745	124,375
Purchases.....	4,921,923	3,804,470	1,117,453	8,284,936	3,589,200	3,873,832	821,905	580,270	1,783,481	2,699,599
Cost of labor.....	30,306	17,750	12,555	58,490	29,324	16,352	12,814	16,853	99,383	426,739
Additional inventory costs.....	6,163	5,889	274	7,722	3,935	3,450	337	2,973	3,393	495
Other costs.....	127,263	103,598	23,665	123,664	55,014	50,602	18,048	14,638	50,775	249,267
Less: Inventory, end of year.....	312,754	277,882	34,871	823,902	528,758	113,249	181,895	201,549	459,421	106,485
Salaries and wages.....	474,804	307,637	167,167	397,485	141,188	166,007	90,290	90,981	168,196	1,383,789
Less: Jobs credit.....	693	693	--	61	--	59	2	1	3	778
Guaranteed payments to partners.....	52,610	35,691	16,920	47,186	10,773	14,734	21,679	15,501	21,294	83,966
Rent paid.....	113,297	67,527	45,769	121,226	37,609	58,294	25,323	42,531	87,389	513,902
Interest paid.....	55,054	41,474	13,581	79,478	39,518	17,741	22,219	8,472	30,059	134,575
Taxes paid.....	83,901	61,910	21,992	83,877	26,495	38,538	18,844	18,973	39,037	232,554
Bad debts.....	4,664	3,936	728	9,279	4,878	2,620	1,782	2,091	8,111	2,941
Repairs.....	34,861	22,239	12,621	29,771	8,004	15,643	6,124	3,424	8,968	103,586
Depreciation.....	71,968	48,768	23,199	50,150	14,603	27,178	8,369	9,633	28,572	182,575
Depletion.....	--	--	--	--	--	--	--	--	--	--
Pension, profit sharing, annuity and bond purchase plans.....	3,372	3,049	324	1,522	643	787	93	455	1,006	1,038
Employee benefit plans.....	12,496	9,506	2,991	16,925	9,234	4,067	3,624	2,017	2,340	28,369
Ordinary loss from partnerships and fiduciaries.....	58	2	56	473	364	110	--	37	--	1,003
Farm net loss.....	409	409	--	763	647	116	--	--	--	--
Net loss, noncapital assets.....	18	8	10	169	62	107	--	--	7	188
Other deductions.....	491,236	326,652	164,583	455,725	178,050	162,527	115,147	90,717	375,849	1,518,236
Net income from trade or business (less deficit).....	314,529	210,174	104,355	325,913	108,265	149,509	68,139	42,249	359,213	730,379
Income.....	315,401	210,724	104,676	334,463	109,276	150,317	74,870	42,401	360,834	732,922
Deficit.....	872	550	321	8,550	1,011	808	6,731	152	1,620	2,543
Portfolio income distributed directly to partners:										
Total income (less deficit).....	31,949	11,190	20,759	29,375	3,961	5,782	19,632	5,039	7,650	39,476
Interest income.....	14,152	5,147	9,005	26,716	3,759	4,985	17,972	4,975	6,342	31,374
Dividend income.....	188	56	132	1,154	22	144	988	137	1,299	1,859
Royalty income.....	--	--	--	91	18	73	--	--	--	4
Net short-term capital gain (less loss).....	33	--	33	295	5	324	-34	-18	--	259
Net long-term capital gain (less loss).....	17,565	5,975	11,590	1,119	158	256	706	-54	-2	5,863
Other portfolio income (net).....	12	12	--	--	--	--	--	--	12	117
Real estate rental income (less deficit).....	16,421	16,425	-4	15,735	8,137	4,727	2,870	150	1,121	11,564
Income.....	16,600	16,600	--	16,103	8,253	4,727	3,122	183	1,466	11,765
Deficit.....	179	175	4	368	116	--	252	33	346	201
Net income (less deficit) from other rental activity.....	63	-343	405	2,622	2,638	1	-16	--	73	648
Income.....	526	121	405	2,655	2,638	14	4	--	76	648
Deficit.....	464	464	--	33	--	13	20	--	4	--
Total net income ²	345,365	231,472	113,893	372,231	122,839	159,438	89,954	47,510	368,059	775,945

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—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
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships.....	2,601	1,930	55,294	1,459	822,254	130,540	3,268	5,074	122,199	9,283
Number of partners.....	6,182	4,458	137,124	4,675	10,846,185	3,416,034	180,549	157,603	3,077,882	284,149
Total assets.....	60,249	295,908	6,045,419	588,447	1,279,390,201	347,104,229	23,612,098	54,783,746	268,708,385	4,827,286
Income and deductions from a trade or business: ¹										
Total income.....	525,558	1,146,172	13,841,244	928,370	82,473,395	31,056,219	2,059,615	17,037,444	11,959,160	4,409,937
Business receipts.....	508,673	1,125,454	13,585,031	876,712	64,313,481	22,008,055	1,419,972	13,259,479	7,328,605	3,328,597
Ordinary income from other partnerships and fiduciaries.....	--	--	48,721	--	3,893,059	2,845,736	3,629	728,439	2,113,667	19
Farm net profit.....	--	3	2,842	43	509,854	70,579	515	254	69,810	183
Net gain, noncapital assets.....	16,885	20,715	204,649	51,616	13,747,643	6,129,692	635,500	3,049,272	2,444,920	1,081,138
Other income (net).....	--	--	--	--	--	--	--	--	--	--
Total deductions.....	485,579	1,091,611	13,611,411	801,556	87,011,250	29,441,391	2,151,426	15,745,138	11,544,827	4,027,269
Cost of sales and operations.....	170,392	907,939	9,261,032	572,660	39,827,463	10,831,132	638,635	5,231,207	4,961,289	745,154
Inventory, beginning of year.....	6,268	124,125	2,103,032	61,365	22,250,476	638,747	28,907	191,866	417,974	867
Purchases.....	163,379	869,855	8,298,185	547,075	16,349,644	7,266,266	80,515	4,915,662	2,270,090	41,924
Cost of labor.....	7,921	2,564	115,804	9,242	369,334	78,323	--	32,101	46,222	1,575
Additional inventory costs.....	--	1,604	39,947	399	462,510	15,742	1,355	1,864	12,524	--
Other costs.....	--	2,400	875,505	74,363	21,760,771	3,487,585	564,340	195,383	2,727,861	660,987
Less: inventory, end of year.....	7,176	140,627	2,172,797	119,784	22,678,700	686,629	36,482	108,043	542,104	534
Salaries and wages.....	79,697	36,958	1,130,940	83,485	5,845,247	2,489,422	181,906	1,869,101	438,415	380,628
Less: Jobs credit.....	--	--	49	--	12,127	26	--	--	26	--
Guaranteed payments to partners.....	20,379	11,951	117,532	3,363	1,624,754	1,065,367	5,413	743,567	316,386	104,483
Rent paid.....	50,382	22,147	546,199	21,913	1,011,995	302,159	22,965	213,540	65,654	86,768
Interest paid.....	4,211	15,290	296,668	22,197	13,027,402	7,368,347	721,905	5,437,525	1,208,916	39,568
Taxes paid.....	24,069	20,314	168,150	10,173	1,138,546	212,250	11,611	135,354	65,285	34,973
Bad debts.....	90	820	93,273	2,882	2,092,105	536,884	178,559	5,106	353,219	6,331
Repairs.....	7,431	3,985	67,528	3,636	220,632	40,664	3,575	28,714	8,375	4,164
Depreciation.....	12,744	11,776	193,692	4,193	1,299,386	334,424	25,096	89,423	219,905	28,498
Depletion.....	--	--	187	1,692	706	6	--	--	6	--
Pension, profit sharing, annuity and bond purchase plans.....	--	133	13,834	150	91,636	73,631	1,156	62,196	10,280	4,713
Employee benefit plans.....	2,201	634	35,743	2,407	157,130	62,597	10,474	31,865	20,258	14,678
Ordinary loss from partnerships and fiduciaries.....	--	--	1,417	--	4,888,762	2,350,209	763	210,889	2,138,557	559
Farm net loss.....	--	--	1,476	--	53,773	14,548	--	--	14,548	--
Net loss, noncapital assets.....	--	--	2,414	--	842,563	4,317	615	76	3,627	2,119
Other deductions.....	113,982	59,663	1,681,374	72,805	14,901,278	3,755,461	348,753	1,686,575	1,720,133	2,574,634
Net income from trade or business (less deficit).....	39,979	54,561	229,833	126,814	-4,537,856	1,614,828	-91,811	1,292,306	414,332	382,668
Income.....	45,153	56,647	799,528	130,551	13,333,054	6,264,567	224,217	1,978,137	4,062,213	526,213
Deficit.....	5,174	2,086	569,696	3,737	17,870,910	4,649,739	316,028	685,831	3,647,880	143,545
Portfolio income distributed directly to partners:										
Total income (less deficit).....	251	685	31,582	1,143	32,673,946	21,682,864	329,250	1,355,498	19,998,116	136,607
Interest income.....	251	667	29,813	968	17,416,462	9,893,211	321,662	636,320	8,935,229	116,400
Dividend income.....	--	18	2,692	--	2,529,595	2,372,294	11,435	161,652	2,199,207	1,181
Royalty income.....	--	--	20	172	196,721	88,503	--	673	87,931	1
Net short-term capital gain (less loss).....	--	--	-509	--	2,483,886	2,279,067	5,116	168,924	2,105,027	4,967
Net long-term capital gain (less loss).....	--	--	-582	2	9,299,967	6,766,497	-15,923	402,735	6,379,685	12,512
Other portfolio income (net).....	--	--	147	--	747,315	283,293	6,960	-14,705	291,038	1,546
Real estate rental income (less deficit).....	445	-2	12,625	9,643	-35,677,246	-2,468,925	-9,504	-10,521	-2,448,900	30,630
Income.....	445	1	13,678	9,643	18,515,072	329,217	848	543	327,826	34,413
Deficit.....	--	3	1,052	--	54,192,318	2,798,142	10,353	11,064	2,776,725	3,783
Net income (less deficit) from other rental activity.....	--	122	1,651	12	112,041	64,475	3,752	-304	61,027	658
Income.....	--	122	1,651	12	412,199	83,391	3,754	24	79,612	658
Deficit.....	--	--	--	--	300,159	18,915	2	328	18,585	--
Total net income (less deficit) ²	40,674	55,366	276,782	137,609	-19,212,967	11,847,679	242,495	2,065,320	9,539,864	533,083
Income.....	45,802	57,452	830,306	138,369	47,577,188	17,909,180	549,127	2,569,324	14,790,729	673,034
Deficit.....	5,128	2,086	553,524	760	66,790,156	6,061,501	306,633	504,004	5,250,864	139,951

Footnotes at end of table.

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Wholesale and retail trade--Continued				Total	Finance, insurance and real estate					
	Retail trade--Continued			Wholesale and retail trade not allocable		Finance				Insurance agents, brokers and service	
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies		
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
PARTNERSHIPS WITH NET INCOME											
Number of partnerships.....	2,145	1,268	27,070	1,100	400,584	90,723	3,044	1,168	86,511	4,508	
Number of partners.....	4,665	2,640	57,634	3,949	6,270,914	2,863,543	150,452	121,554	2,591,537	13,531	
Total assets.....	32,255	277,754	3,340,285	573,803	589,058,946	274,596,918	20,869,980	27,066,985	226,659,953	3,590,816	
Income and deductions from a trade or business: ¹											
Total income.....	377,725	961,187	8,936,750	908,383	57,767,316	27,047,043	1,655,514	14,699,404	10,692,125	2,850,847	
Business receipts.....	365,506	940,469	8,744,607	856,725	46,810,551	19,983,755	1,236,909	12,073,108	6,673,738	2,630,224	
Ordinary income from other partnerships and fiduciaries.....	--	--	48,721	--	3,618,886	2,675,568	3,629	718,736	1,953,203	19	
Farm net profit.....	--	--	--	--	8,887	2,018	--	--	2,018	--	
Net gain, noncapital assets.....	--	3	2,116	43	421,885	62,426	437	102	61,888	183	
Other income (net).....	12,219	20,715	141,306	51,616	6,907,107	4,323,277	414,539	1,807,458	2,001,279	220,420	
Total deductions.....	332,572	904,540	8,138,133	780,671	45,506,999	21,298,890	1,431,790	12,810,288	7,056,811	2,330,709	
Cost of sales and operations.....	125,652	756,602	5,561,428	553,773	26,325,856	9,639,735	638,635	4,375,689	4,625,411	217,239	
Inventory, beginning of year.....	3,857	97,248	1,320,894	58,164	8,537,474	369,263	28,907	149,746	190,610	867	
Purchases.....	126,754	721,236	4,736,045	517,939	11,634,286	6,361,136	80,515	4,145,618	2,135,003	41,924	
Cost of labor.....	--	2,564	81,350	9,242	204,152	69,423	--	31,325	38,098	1,575	
Additional inventory costs.....	--	1,604	35,264	399	181,155	6,515	1,355	1,646	3,515	--	
Other costs.....	--	2,400	788,730	74,123	13,379,824	3,248,413	564,340	104,598	2,579,475	133,072	
Less: Inventory, end of year.....	4,958	116,468	1,402,209	106,094	8,392,214	425,945	36,482	57,243	332,219	534	
Salaries and wages.....	51,565	32,888	710,442	83,485	2,991,210	1,937,218	114,177	1,518,494	304,548	368,472	
Less: Jobs credit.....	--	--	49	--	--	--	--	--	--	--	
Guaranteed payments to partners.....	16,050	11,951	85,032	3,077	1,166,166	918,910	2,478	681,075	236,356	103,473	
Rent paid.....	34,748	18,298	296,981	21,913	436,907	227,462	14,918	169,839	42,705	69,962	
Interest paid.....	2,910	130,581	22,197	12,197	6,630,768	5,691,964	474,816	4,533,219	683,929	28,621	
Taxes paid.....	19,326	14,703	108,117	10,173	423,126	150,194	4,499	118,866	26,828	34,063	
Bad debts.....	--	--	85,465	2,882	633,412	64,776	33,040	1,562	30,174	6,241	
Repairs.....	5,254	3,979	41,630	3,636	106,513	35,877	3,200	27,991	4,686	3,571	
Depreciation.....	5,007	9,511	79,892	4,193	303,697	105,835	6,628	66,848	32,359	19,460	
Depletion.....	--	--	187	1,692	455	6	--	--	6	--	
Pension, profit sharing, annuity and bond purchase plans.....	--	133	10,330	150	82,161	70,895	379	61,433	9,082	3,927	
Employee benefit plans.....	2,142	634	31,642	2,407	90,165	49,661	8,294	26,241	15,126	13,044	
Ordinary loss from partnerships and fiduciaries.....	--	--	--	--	273,885	139,119	119	25,142	113,858	558	
Farm net loss.....	--	--	1,476	--	6,653	3,320	--	--	3,320	--	
Net loss, noncapital assets.....	--	--	252	--	11,783	1,529	254	76	1,199	85	
Other deductions.....	69,917	45,768	994,727	71,093	6,024,243	2,262,393	130,352	1,203,814	928,227	1,461,993	
Net income from trade or business (less deficit).....	45,153	56,647	798,618	127,712	12,260,317	5,748,153	223,724	1,889,116	3,635,314	520,138	
Income.....	45,153	56,647	799,528	130,551	12,938,934	6,098,557	224,217	1,978,137	3,896,203	526,213	
Deficit.....	--	--	911	2,839	-678,617	350,404	493	89,021	260,890	6,074	
Portfolio income distributed directly to partners:											
Total income (less deficit).....	205	685	17,046	1,004	24,463,767	17,239,458	313,509	905,598	16,020,351	134,205	
Interest income.....	205	667	15,680	830	14,126,872	9,307,468	315,508	582,969	8,408,990	116,162	
Dividend income.....	--	18	2,635	--	2,390,405	2,255,999	11,381	111,195	2,133,423	1,181	
Royalty income.....	--	--	20	172	192,775	84,923	--	551	84,372	1	
Net short-term capital gain (less loss).....	--	--	-71	--	1,468,093	1,470,672	253	-2,341	1,472,760	2,969	
Net long-term capital gain (less loss).....	--	--	-1,365	2	5,645,899	3,840,387	-14,044	223,576	3,630,855	12,346	
Other portfolio income (net).....	--	--	147	--	639,723	280,009	411	-10,352	289,951	1,546	
Real estate rental income (less deficit).....	445	-2	11,771	9,643	17,636,242	162,089	-5,650	-4,143	171,882	33,349	
Income.....	445	1	12,158	9,643	18,364,948	278,143	283	487	277,374	34,413	
Deficit.....	--	3	387	--	-728,706	116,054	5,933	4,629	105,492	1,064	
Net income (less deficit) from other rental activity.....	--	122	1,436	12	330,855	70,540	3,754	-12	66,797	658	
Income.....	--	122	1,436	12	345,684	77,126	3,754	5	73,367	658	
Deficit.....	--	--	--	--	14,829	6,586	--	17	6,569	--	
Total net income ²	45,802	57,452	830,306	138,369	47,577,188	17,909,180	549,127	2,569,324	14,790,729	673,034	

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—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			
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers and managers	Other real estate	Total	Motels, motor hotels and tourist courts	Other lodging places	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships.....	682,431	563,894	41,873	11,823	64,840	267,336	20,263	8,739	11,524
Number of partners.....	7,146,002	6,259,461	234,379	82,128	570,034	2,153,169	306,258	97,068	209,189
Total assets.....	927,458,685	743,140,570	16,554,972	13,081,078	154,682,064	150,062,785	61,487,076	14,939,712	46,547,364
Income and deductions from a trade or business:¹									
Total income.....	47,007,239	10,178,506	307,855	5,989,061	30,531,817	168,487,462	28,029,850	5,582,274	22,447,576
Business receipts.....	38,976,829	7,683,640	229,251	2,594,628	28,469,309	161,702,262	27,240,080	5,442,211	21,797,869
Ordinary income from other partnerships and fiduciaries.....	1,047,303	288,716	283	74,364	683,940	474,083	13,445	4,026	9,419
Farm net profit.....	7,202	4,136	2,941	--	125	408	--	--	--
Net gain, noncapital assets.....	439,092	236,680	345	8,244	193,823	726,423	151,109	47,042	104,067
Other income (net).....	6,536,813	1,965,334	75,034	3,311,824	1,184,620	5,584,286	625,215	88,995	536,220
Total deductions.....	53,542,590	13,258,243	413,462	6,864,980	33,005,904	144,486,413	33,395,984	6,074,060	27,321,924
Cost of sales and operations.....	28,251,177	4,408,205	116,193	1,118,300	22,608,478	27,699,725	8,748,537	778,985	7,969,552
Inventory, beginning of year.....	21,610,862	2,443,851	26,975	538,052	18,601,983	1,079,221	239,705	27,612	212,093
Purchases.....	9,041,454	1,233,654	51,924	544,319	7,211,557	8,154,741	1,811,835	323,489	1,488,346
Cost of labor.....	289,436	98,924	4,702	66,198	119,612	5,421,683	1,582,741	167,159	1,415,582
Additional inventory costs.....	446,767	50,061	46	12,334	384,327	65,702	10,141	252	9,889
Other costs.....	17,612,199	2,581,870	52,425	625,679	14,352,226	13,550,410	5,274,317	278,405	4,995,912
Less: Inventory, end of year.....	21,991,537	2,271,785	19,879	697,546	19,002,326	1,205,204	261,519	27,399	234,120
Salaries and wages.....	2,975,198	625,166	17,063	1,741,342	591,627	36,561,785	3,759,258	912,796	2,846,462
Less: Jobs credit.....	12,101	12,096	--	--	5	9,186	7,317	493	6,824
Guaranteed payments to partners.....	454,904	141,294	3,392	31,610	278,607	4,849,442	133,750	62,580	71,170
Rent paid.....	623,068	117,660	29,459	389,134	86,817	7,691,881	417,869	81,199	336,670
Interest paid.....	5,619,487	1,942,000	53,646	276,085	3,347,755	8,474,066	5,322,750	1,121,872	4,200,877
Taxes paid.....	891,323	268,345	18,426	159,378	445,173	4,909,958	1,471,965	293,872	1,178,093
Bad debts.....	1,548,890	1,318,507	9	75,429	154,945	562,179	74,597	14,129	60,468
Repairs.....	175,804	95,499	3,744	8,853	67,708	1,367,399	524,310	154,584	369,726
Depreciation.....	936,465	494,784	50,736	48,394	342,551	7,956,489	3,290,509	662,509	2,627,999
Depletion.....	701	280	286	--	134	17,426	78	--	78
Pension, profit sharing, annuity and bond purchase plans.....	13,292	4,715	--	5,208	3,369	738,987	19,297	1,799	17,498
Employee benefit plans.....	79,855	27,856	101	27,345	24,553	1,656,328	296,691	62,558	234,131
Ordinary loss from partnerships and fiduciaries.....	2,537,994	1,405,468	1,030	208,387	923,108	2,192,913	1,103,338	107,911	995,427
Farm net loss.....	39,225	13,424	22,485	2,756	560	2,782	--	--	--
Net loss, noncapital assets.....	836,127	199,616	--	299	636,212	64,691	22,030	4,557	17,473
Other deductions.....	8,571,182	2,207,519	96,892	2,772,460	3,494,311	39,749,549	8,218,324	1,815,200	6,403,124
Net income from trade or business (less deficit).....	-6,535,351	-3,079,738	-105,607	-875,920	-2,474,087	24,001,048	-5,366,134	-491,786	-4,874,348
Income.....	6,542,275	1,744,454	54,673	279,185	4,463,963	36,428,963	906,024	285,738	620,286
Deficit.....	13,077,626	4,824,192	160,280	1,155,104	6,938,050	12,427,914	6,272,159	777,524	5,494,634
Portfolio income distributed directly to partners:									
Total income (less deficit).....	10,854,474	8,460,386	684,192	105,577	1,604,320	2,233,993	886,234	502,331	383,903
Interest income.....	7,406,850	6,008,573	130,753	215,680	1,051,844	1,372,449	317,552	73,575	243,977
Dividend income.....	156,120	141,957	4,292	508	9,363	112,536	4,559	1,191	3,368
Royalty income.....	108,217	21,973	82,575	403	3,266	49,244	20	--	20
Net short-term capital gain (less loss).....	199,852	-3,128	-102	18,148	184,935	8,206	-10,565	-1,432	-9,132
Net long-term capital gain (less loss).....	2,520,958	2,044,635	284,142	-132,547	324,728	666,638	572,007	428,184	143,822
Other portfolio income (net).....	462,476	246,377	182,531	3,384	30,184	24,921	2,661	813	1,848
Real estate rental income (less deficit).....	-33,238,951	-28,743,123	164,043	-388,716	-4,271,154	248,894	111,946	4,790	107,156
Income.....	18,151,442	17,231,751	643,430	73,667	202,594	668,168	332,879	31,671	301,208
Deficit.....	51,390,393	45,974,875	479,387	462,383	4,473,748	419,274	220,933	26,881	194,052
Net income (less deficit) from other rental activity.....	46,908	6,316	127,973	-67,208	-20,174	643,901	13,001	1,456	11,545
Income.....	328,151	166,828	129,833	29,091	2,398	1,526,804	13,042	1,456	11,585
Deficit.....	281,243	160,512	1,860	96,299	22,572	883,003	41	--	41
Total net income (less deficit) ²	-31,593,730	-25,397,665	586,561	-1,111,868	-5,670,758	26,452,993	-4,916,395	-408,960	-4,506,435
Income.....	28,994,974	22,359,555	1,165,093	471,952	4,998,373	39,382,801	1,329,846	354,023	975,823
Deficit.....	60,588,704	47,757,220	578,532	1,583,820	10,669,131	12,929,809	6,246,242	763,984	5,482,258

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—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					Total	Hotels and other lodging places		
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers and managers	Other real estate		Total	Motels, motor hotels and tourist courts	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH NET INCOME									
Number of partnerships.....	305,353	250,304	26,121	4,278	24,650	171,485	9,210	4,110	5,100
Number of partners.....	3,393,839	2,878,108	159,716	29,988	326,027	1,263,725	99,087	33,588	65,499
Total assets.....	310,871,211	253,465,077	9,696,116	3,943,861	43,766,157	67,345,897	13,084,120	4,039,384	9,044,736
Income and deductions from a trade or business: ¹									
Total income.....	27,869,426	5,690,329	140,590	1,527,645	20,510,862	128,993,831	8,786,925	2,155,943	6,630,982
Business receipts.....	24,196,572	3,836,582	112,100	1,305,282	18,942,608	123,502,348	8,375,633	2,083,733	6,291,900
Ordinary income from other partnerships and fiduciaries.....	943,299	219,807	274	64,368	658,850	455,474	8,779	1,058	7,721
Farm net profit.....	6,869	3,807	2,941	--	121	408	--	--	--
Net gain, noncapital assets.....	359,276	191,993	94	5,741	161,449	580,882	121,944	38,333	83,611
Other income (net).....	2,363,410	1,438,141	25,181	152,254	747,835	4,454,718	280,569	32,618	247,750
Total deductions.....	21,877,400	4,306,973	111,066	1,273,938	16,185,424	92,775,642	7,910,460	1,876,754	6,033,705
Cost of sales and operations.....	16,468,882	2,262,118	33,534	410,439	13,762,791	16,882,559	3,426,498	259,888	3,166,610
Inventory, beginning of year.....	8,167,343	377,837	8,062	65,463	7,715,981	688,211	65,007	8,389	56,618
Purchases.....	5,231,226	517,155	21,336	192,726	4,500,010	4,941,784	462,619	140,135	322,484
Cost of labor.....	133,154	23,907	--	55,857	53,389	3,667,118	370,987	54,980	316,007
Additional inventory costs.....	174,640	38,305	--	2,153	134,182	51,019	708	71	637
Other costs.....	9,998,339	1,388,753	16,050	184,040	8,409,496	8,008,593	2,596,461	65,698	2,530,764
Less: Inventory, end of year.....	7,965,735	285,911	11,915	106,082	7,561,827	740,535	70,436	9,386	61,050
Salaries and wages.....	685,520	180,755	5,266	264,473	235,026	28,901,883	933,963	340,089	593,874
Less: Jobs credit.....	--	--	--	--	--	1,928	1,185	453	733
Guaranteed payments to partners.....	143,783	35,197	3,356	26,010	79,220	3,751,850	47,831	28,270	19,561
Rent paid.....	139,482	35,608	28,973	43,693	31,208	6,198,835	101,661	24,425	77,236
Interest paid.....	910,183	307,141	13,622	62,491	526,928	2,190,100	610,284	246,141	364,143
Taxes paid.....	238,870	70,732	11,514	36,718	119,906	3,193,433	351,126	96,936	254,190
Bad debts.....	562,396	538,447	5	6,114	17,830	337,847	8,935	2,338	6,597
Repairs.....	67,065	34,429	2,456	4,328	25,852	790,745	131,966	54,903	77,064
Depreciation.....	178,402	103,128	3,095	16,128	56,052	3,267,129	451,817	155,263	296,554
Depletion.....	449	163	286	--	--	17,426	78	--	78
Pension/profit sharing, annuity and bond purchase plans.....	7,339	2,666	--	2,877	1,796	648,721	6,626	347	6,279
Employee benefit plans.....	27,460	11,079	101	7,555	8,725	1,226,735	91,336	24,181	67,155
Ordinary loss from partnerships and fiduciaries.....	134,209	97,653	--	4,137	32,419	141,690	11,256	5,428	5,828
Farm net loss.....	3,333	2,104	664	16	550	343	--	--	--
Net loss, noncapital assets.....	10,170	9,189	--	261	720	13,782	3,304	2,203	1,101
Other deductions.....	2,299,858	616,564	8,193	388,698	1,286,402	25,214,490	1,734,964	636,793	1,098,170
Net income from trade or business (less deficit).....	5,992,026	1,383,356	29,523	253,708	4,325,439	36,218,189	876,466	279,189	597,277
Income.....	6,314,165	1,580,475	53,034	261,929	4,408,728	36,415,522	901,355	285,738	615,617
Deficit.....	322,139	207,118	23,510	8,221	83,289	197,333	24,889	6,550	18,340
Portfolio income distributed directly to partners:									
Total income (less deficit).....	7,090,104	5,601,140	679,806	545	809,703	1,318,892	205,069	63,591	141,478
Interest income.....	4,703,242	3,909,810	103,232	137,668	552,533	940,156	132,577	49,940	82,637
Dividend income.....	133,226	122,969	3,301	500	6,456	109,120	2,609	1,081	1,528
Royalty income.....	107,851	21,699	82,497	403	3,252	45,113	17	--	17
Net short-term capital gain (less loss).....	5,548	25,278	302	5,406	14,626	2,232	141	115	26
Net long-term capital gain (less loss).....	1,793,166	1,411,465	309,099	146,977	219,580	200,383	67,165	12,607	54,558
Other portfolio income (net).....	358,167	160,475	181,979	2,455	13,257	21,888	2,842	79	2,763
Real estate rental income (less deficit):									
Income.....	17,440,805	16,655,611	639,885	48,185	97,124	553,107	310,495	23,735	286,760
Deficit.....	18,052,393	17,174,019	642,794	67,201	168,378	622,563	312,865	24,602	288,263
Net income (less deficit) from other rental activity.....	259,657	105,634	124,676	29,033	314	1,495,229	4,841	--	4,841
Income.....	267,900	111,982	125,044	29,039	1,835	1,513,522	4,841	--	4,841
Deficit.....	8,243	6,348	368	6	1,521	18,293	--	--	--
Total net income ²	28,994,974	22,359,555	1,165,093	471,952	4,998,373	39,382,801	1,329,846	354,023	975,823

¹Footnotes at end of table.

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Services--Continued												
	Personal services					Business services	Automotive repair and other services						
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Automotive repair services			Automobile parking and other services	Miscellaneous repair services	
								Total	General automotive repair shops	Other automotive repair			
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
PARTNERSHIPS WITH AND WITHOUT NET INCOME													
Number of partnerships.....	24,800	8,459	4,891	1,743	9,707	50,694	23,385	15,755	7,007	8,748	7,631	9,859	
Number of partners.....	57,707	17,690	9,782	6,255	23,980	813,540	57,885	36,424	16,452	19,971	21,462	20,223	
Total assets.....	995,149	349,683	27,134	18,624	599,707	31,129,266	3,368,164	568,958	339,195	229,763	2,799,206	224,674	
Income and deductions from a trade or business: ¹													
Total income.....	2,342,727	964,250	294,382	143,337	940,758	14,157,029	4,709,996	2,625,053	1,336,126	1,288,927	2,084,942	864,334	
Business receipts.....	2,260,576	899,902	290,662	136,395	933,617	12,795,353	4,602,143	2,595,776	1,308,853	1,286,923	2,006,367	848,978	
Ordinary income from other partnerships and fiduciaries.....	--	--	--	--	--	61,537	382	--	--	--	382	--	
Farm net profit.....	--	--	--	--	--	105	--	--	--	--	--	240	
Net gain, noncapital assets.....	63,946	62,947	--	--	999	325,213	43,478	78	--	78	43,400	501	
Other income (net).....	18,206	1,401	3,720	6,943	6,142	974,822	63,993	29,199	27,273	1,926	34,793	14,615	
Total deductions.....	2,094,226	871,102	295,448	125,255	802,421	12,598,770	4,536,247	2,349,461	1,225,601	1,123,860	2,186,786	809,435	
Cost of sales and operations.....	546,552	133,261	57,550	35,696	320,044	3,557,629	2,350,783	1,529,209	778,324	750,885	821,574	381,383	
Inventory, beginning of year.....	29,454	9,850	1,316	272	18,016	170,596	179,005	106,099	27,632	78,467	72,906	51,402	
Purchases.....	222,769	29,309	33,238	2,674	157,547	1,241,507	1,785,374	1,277,093	605,231	671,862	508,281	256,608	
Cost of labor.....	122,524	5,786	28,503	32,588	55,646	789,257	215,751	154,993	103,986	51,007	60,758	38,409	
Additional inventory costs.....	298	--	--	--	298	21,589	2,197	740	--	--	1,458	137	
Other costs.....	203,762	97,836	18	434	105,475	1,323,211	350,417	99,236	71,224	28,012	251,181	83,161	
Less: Inventory, end of year.....	37,499	9,519	6,549	272	21,159	190,678	185,336	108,952	30,489	78,464	76,335	48,335	
Salaries and wages.....	325,151	121,192	62,525	20,606	120,828	2,087,527	422,009	177,207	94,855	82,352	244,801	95,989	
Less: Jobs credit.....	--	--	--	--	--	18	--	--	--	--	--	--	
Guaranteed payments to partners.....	77,301	38,847	14,433	9,219	14,803	396,889	74,303	63,566	42,612	20,953	10,738	23,368	
Rent paid.....	185,936	109,213	27,745	22,111	26,868	494,872	234,496	111,054	59,825	51,230	123,441	18,416	
Interest paid.....	63,151	35,154	4,901	1,226	21,871	406,369	228,035	31,515	20,970	10,545	196,520	32,600	
Taxes paid.....	54,807	16,303	11,688	7,434	19,382	234,707	100,552	40,529	20,714	19,815	60,023	19,616	
Bad debts.....	6,998	429	3,838	7	2,724	75,332	19,735	13,027	3,411	9,616	6,709	3,011	
Repairs.....	36,280	23,214	1,923	600	10,543	92,239	33,639	15,830	9,541	6,289	17,809	4,579	
Depreciation.....	133,441	77,170	26,414	1,351	28,505	627,293	470,336	44,375	29,376	14,998	425,961	22,256	
Depletion.....	--	--	--	--	--	189	--	--	--	--	--	--	
Pension, profit sharing, annuity and bond purchase plans.....	7,302	--	--	--	7,302	51,039	4,920	--	--	--	4,920	428	
Employee benefit plans.....	6,012	849	--	--	5,164	142,182	24,214	4,648	3,829	820	19,565	6,593	
Ordinary loss from partnerships and fiduciaries.....	--	--	--	--	--	70,354	5,771	--	--	--	5,771	--	
Farm net loss.....	--	--	--	--	--	267	--	--	--	--	--	--	
Net loss, noncapital assets.....	2	--	--	--	2	1,796	223	--	--	--	223	7,151	
Other deductions.....	651,293	315,470	84,431	27,006	224,386	4,360,104	567,232	318,501	170,738	147,764	248,730	194,046	
Net income from trade or business (less deficit).....	248,501	93,148	-1,066	18,082	138,337	1,558,260	173,748	275,592	110,526	165,066	-101,844	54,900	
Income.....	340,143	137,607	19,629	18,082	164,825	2,474,005	443,312	352,216	161,762	190,454	111,097	110,917	
Deficit.....	91,642	44,459	20,695	--	26,488	915,745	269,564	76,623	51,236	25,388	192,941	56,018	
Portfolio income distributed directly to partners:													
Total income (less deficit).....	9,306	1,144	4	--	8,158	451,674	10,007	2,782	2,219	563	7,226	-2,350	
Interest income.....	7,593	159	4	--	7,430	337,019	5,102	1,419	856	563	3,683	2,244	
Dividend income.....	1,452	960	--	--	492	28,172	372	304	304	--	68	--	
Royalty income.....	--	--	--	--	--	605	--	--	--	--	--	--	
Net short-term capital gain (less loss).....	-119	--	--	--	-119	13,724	-518	466	466	--	-984	--	
Net long-term capital gain (less loss).....	380	25	--	--	354	70,511	4,382	593	593	--	3,789	-4,614	
Other portfolio income (net).....	--	--	--	--	--	1,643	669	--	--	--	669	20	
Real estate rental income (less deficit).....	-2,799	--	442	--	-3,241	143,517	1,283	2,224	2,224	--	-941	--	
Income.....	719	--	442	--	277	248,234	4,787	2,947	2,947	--	1,840	--	
Deficit.....	3,518	--	--	--	3,518	104,717	3,504	723	723	--	2,781	--	
Net income (less deficit) from other rental activity.....	484	--	--	--	484	607,771	20,453	--	--	--	20,453	--	
Income.....	484	--	--	--	484	1,464,529	22,161	--	--	--	22,161	--	
Deficit.....	--	--	--	--	--	856,758	1,708	--	--	--	1,708	--	
Total net income (less deficit) ²	255,231	94,267	-621	18,082	143,503	2,676,988	201,627	279,538	113,909	165,630	-77,912	57,163	
Income.....	347,848	138,568	19,646	18,082	171,551	4,303,590	471,334	356,078	165,078	191,000	115,256	111,090	
Deficit.....	92,617	44,301	20,267	--	28,048	1,626,603	269,708	76,540	51,170	25,370	193,168	53,927	

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued											
	Personal services					Business services	Automotive repair and other services					
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Automotive repair services			Automobile parking and other services	Miscellaneous repair services
								Total	General automotive repair shops	Other automotive repair		
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
PARTNERSHIPS WITH NET INCOME												
Number of partnerships.....	13,343	4,717	1,853	1,743	5,030	32,451	10,002	7,321	2,259	5,062	2,681	7,650
Number of partners.....	30,645	9,433	3,706	6,255	11,250	542,959	25,812	17,658	5,201	12,457	8,155	15,677
Total assets.....	527,361	48,237	1	18,624	460,499	18,485,671	888,565	294,291	163,771	130,521	594,273	122,241
Income and deductions from a trade or business: ¹												
Total income.....	1,498,872	498,005	93,279	143,337	764,250	10,642,949	2,736,616	1,930,985	1,035,918	895,067	805,631	605,140
Business receipts.....	1,422,682	435,700	93,260	136,395	757,326	9,605,099	2,679,678	1,902,124	1,008,644	893,480	777,554	604,048
Ordinary income from other partnerships and fiduciaries.....	—	—	—	—	—	61,534	382	—	—	—	382	—
Farm net profit.....	—	—	—	—	—	105	—	—	—	—	—	240
Net gain, noncapital assets.....	63,243	62,243	—	—	999	311,039	4,122	78	—	78	4,044	501
Other income (net).....	12,948	62	19	6,943	5,925	665,172	52,433	28,783	27,273	1,509	23,651	352
Total deductions.....	1,159,904	360,398	73,651	125,255	600,600	8,240,946	2,293,304	1,578,769	874,156	704,613	714,534	494,228
Cost of sales and operations.....	364,043	67,869	19,419	35,696	241,058	2,788,687	1,468,082	1,051,824	567,930	483,894	416,259	209,948
Inventory, beginning of year.....	24,717	8,973	219	272	15,254	131,269	118,262	57,276	19,928	37,348	60,986	39,705
Purchases.....	151,965	25,020	10,022	2,674	114,248	908,505	1,228,794	854,037	406,615	447,422	374,757	169,731
Cost of labor.....	99,778	5,786	8,384	32,588	53,020	673,392	146,783	118,028	101,626	16,402	28,755	22,275
Additional inventory costs.....	298	—	—	—	298	20,834	740	740	—	—	—	88
Other costs.....	110,292	36,841	—	434	73,018	1,042,874	97,642	79,871	60,836	19,035	17,772	12,172
Less: Inventory, end of year.....	26,420	8,751	229	272	17,169	130,185	124,600	58,127	21,815	36,312	34,033	34,033
Salaries and wages.....	176,533	57,850	12,413	20,606	85,664	1,391,552	204,692	129,164	80,486	48,679	75,527	63,156
Less: Jobs credit.....	—	—	—	—	—	18	—	—	—	—	—	—
Guaranteed payments to partners.....	40,571	8,137	9,219	9,219	13,995	222,460	17,443	16,534	12,204	4,330	909	12,877
Rent paid.....	104,349	56,421	8,281	22,111	17,536	325,620	141,973	73,738	35,823	37,915	68,234	13,942
Interest paid.....	22,396	969	482	1,226	19,720	230,196	34,173	17,568	12,187	5,381	16,605	5,321
Taxes paid.....	31,532	8,433	2,745	7,434	12,920	165,181	46,010	27,515	15,449	12,067	18,495	17,257
Bad debts.....	2,524	89	18	7	2,409	46,919	6,819	5,633	2,346	3,287	1,186	1,651
Repairs.....	21,089	10,839	1,756	600	7,894	69,973	13,456	7,698	4,399	3,300	5,757	1,624
Depreciation.....	46,204	23,021	2,888	1,351	18,945	291,392	48,077	23,678	12,432	11,246	24,399	15,246
Depletion.....	—	—	—	—	—	189	—	—	—	—	—	—
Pension, profit sharing, annuity and bond purchase plans.....	7,302	—	—	—	7,302	34,263	40	—	—	—	40	428
Employee benefit plans.....	4,945	3	—	—	4,941	78,989	6,221	4,648	3,829	820	1,572	567
Ordinary loss from partnerships and fiduciaries.....	—	—	—	—	—	12,631	—	—	—	—	—	—
Farm net loss.....	—	—	—	—	—	267	—	—	—	—	—	—
Net loss, noncapital assets.....	2	—	—	—	2	478	—	—	—	—	—	—
Other deductions.....	338,416	126,767	16,430	27,006	168,214	2,582,165	306,318	220,768	127,072	93,696	85,551	152,212
Net income from trade or business (less deficit).....	338,966	137,607	19,629	18,082	163,650	2,402,003	443,312	352,216	161,762	190,454	91,097	110,912
Income.....	340,143	137,607	19,629	18,082	164,825	2,465,294	443,312	352,216	161,762	190,454	91,097	110,917
Deficit.....	1,174	—	—	—	1,174	63,291	—	—	—	—	—	5
Portfolio income distributed directly to partners:												
Total income (less deficit).....	9,067	961	4	—	8,103	341,856	6,552	2,698	2,152	546	3,854	178
Interest income.....	7,390	1	4	—	7,375	237,850	2,422	1,335	790	546	1,087	158
Dividend income.....	1,452	960	—	—	492	27,916	364	304	304	—	60	—
Royalty income.....	—	—	—	—	—	605	—	—	—	—	—	—
Net short-term capital gain (less loss).....	-119	—	—	—	-119	-491	-424	466	466	—	-889	—
Net long-term capital gain (less loss).....	354	—	—	—	354	75,644	4,190	593	593	—	3,597	—
Other portfolio income (net).....	—	—	—	—	—	332	—	—	—	—	—	20
Real estate rental income (less deficit).....	-437	—	14	—	-451	189,675	3,076	2,224	2,224	—	852	—
Income.....	-291	—	14	—	-277	235,257	4,603	2,947	2,947	—	1,656	—
Deficit.....	728	—	—	—	728	45,582	1,527	723	723	—	804	—
Net income (less deficit) from other rental activity.....	484	—	—	—	484	1,445,210	22,161	—	—	—	22,161	—
Income.....	484	—	—	—	484	1,461,457	22,161	—	—	—	22,161	—
Deficit.....	—	—	—	—	—	16,247	—	—	—	—	—	—
Total net income ²	347,848	138,568	19,646	18,082	171,551	4,303,590	471,334	356,078	165,078	191,000	115,256	111,090

Footnotes at end of table.

Footnotes at end of table.

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups--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	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Accounting, auditing and bookkeeping services			Management, consulting, and public relations service	Other services	
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME													
Number of partnerships.....	24,332	35,275	10,860	24,415	22,386	3,039	7,754	12,936	6,891	6,045	7,782	24,831	9,133
Number of partners.....	271,755	202,844	46,835	156,008	129,996	6,078	22,726	52,801	36,973	15,829	44,339	167,018	52,032
Total assets.....	17,188,581	14,579,395	1,336,300	13,243,095	9,671,039	2,184	1,041,308	3,921,563	3,183,196	738,367	3,939,926	2,514,460	409,636
Income and deductions from a trade or business: ¹													
Total income.....	13,644,120	28,984,392	11,085,646	17,898,746	44,966,562	153,106	4,900,276	18,175,577	15,666,162	2,509,414	3,402,955	4,156,539	954,320
Business receipts.....	12,538,544	27,138,743	9,682,664	17,456,079	44,155,474	153,106	4,852,377	18,086,916	15,585,017	2,501,900	3,096,644	3,933,328	947,036
Ordinary income from other partnerships and fiduciaries.....	65,736	162,749	28,503	134,246	8,040	--	11,757	28,427	28,249	178	120,633	1,377	1,132
Farm net profit.....	64	--	--	--	--	--	--	--	--	--	--	--	386
Net gain, noncapital assets.....	121,775	6,119	408	5,711	3,642	--	337	9,468	8,177	1,291	108	729	137
Other income (net).....	918,001	1,676,782	1,374,071	302,711	799,406	--	35,805	50,766	44,720	6,046	185,570	221,105	5,629
Total deductions.....	14,127,111	22,804,189	6,323,885	16,480,304	28,878,762	125,363	4,501,757	14,006,389	12,058,277	1,948,113	2,941,016	3,667,165	1,004,938
Cost of sales and operations.....	3,622,646	2,437,269	209,474	2,227,795	429,825	--	1,714,792	201,075	149,607	51,468	1,553,567	2,155,668	314,102
Inventory, beginning of year.....	202,732	63,488	1,574	61,914	7,118	--	226	374	--	--	20,614	114,506	21,895
Purchases.....	979,080	555,502	29,343	526,160	8,662	--	55,427	7,301	740	6,561	214,247	1,016,428	177,952
Cost of labor.....	268,831	512,521	25,402	487,119	12,819	--	434,916	148,712	115,411	33,300	1,138,881	156,320	20,633
Additional inventory costs.....	19,430	1,752	12	1,740	4,984	--	--	--	--	--	--	5,174	8
Other costs.....	2,355,162	1,326,410	134,036	1,192,374	391,293	--	1,045,410	45,139	33,533	11,606	203,591	948,537	45,088
Less: Inventory, end of year.....	232,981	68,769	1,707	67,062	--	--	13	451	451	--	23,765	155,859	18,669
Salaries and wages.....	2,273,666	6,365,027	2,029,291	4,335,736	13,052,744	29,397	1,017,035	6,540,093	5,769,124	770,969	299,363	294,525	19,965
Less: Jobs credit.....	742	609	--	609	19	--	2	318	318	--	157	3	--
Guaranteed payments to partners.....	127,097	900,070	369,096	530,874	1,601,993	26,958	228,633	1,183,588	980,796	202,792	43,881	31,611	2,935
Rent paid.....	395,522	1,193,327	397,376	795,951	3,178,571	16,792	194,512	1,155,727	1,022,449	133,278	109,420	96,421	41,761
Interest paid.....	663,562	891,915	72,521	819,394	382,949	1,030	49,787	209,578	155,795	53,783	143,927	78,413	14,599
Taxes paid.....	331,365	657,270	160,869	496,401	1,225,127	3,281	122,088	574,163	499,721	74,443	30,977	84,041	4,042
Bad debts.....	41,863	244,872	14,449	230,423	48,933	--	5,946	34,042	32,906	1,137	3,460	3,390	346
Repairs.....	124,329	224,884	57,437	167,447	223,269	245	18,298	67,382	49,403	17,979	4,375	13,570	6,364
Depreciation.....	1,110,242	853,542	133,881	719,661	816,754	1,332	94,028	418,141	357,003	61,138	21,947	96,668	68,045
Depletion.....	--	14	--	14	--	--	--	16,896	16,896	--	--	250	--
Pension, profit sharing, annuity and bond purchase plans.....	17,385	131,721	74,244	57,477	347,151	--	31,021	109,532	93,449	16,083	15,300	3,891	2,165
Employee benefit plans.....	60,535	389,465	174,836	214,629	471,743	--	46,547	179,524	150,520	29,003	24,525	8,298	303
Ordinary loss from partnerships and fiduciaries.....	790,582	34,453	649	33,805	19,261	--	145	1,185	1,185	--	133,986	33,837	--
Farm net loss.....	--	76	--	76	--	--	--	--	--	--	--	2,438	10
Net loss, noncapital assets.....	7,596	17,172	1,496	15,676	6,260	--	25	115	54	61	2,268	52	4,289
Other deductions.....	4,561,462	8,463,721	2,628,266	5,835,455	7,074,201	46,328	978,902	3,315,666	2,779,687	535,979	554,176	764,095	526,011
Net income from trade or business (less deficit).....	-482,991	6,180,203	4,761,761	1,418,443	16,087,800	27,743	398,518	4,169,187	3,607,886	561,302	461,939	489,375	-50,618
Income.....	1,737,787	7,576,288	4,796,306	2,779,982	16,317,497	28,945	648,797	4,240,617	3,648,785	591,833	745,631	858,999	23,760
Deficit.....	2,220,778	1,396,085	34,546	1,361,539	229,697	1,202	250,279	71,430	40,899	30,531	283,692	369,624	74,378
Portfolio income distributed directly to partners:													
Total income (less deficit).....	232,332	185,730	38,490	147,240	171,745	104	24,339	39,456	43,725	-4,268	153,110	72,305	14,685
Interest income.....	199,176	120,653	24,039	96,613	135,220	104	17,493	49,653	29,372	20,280	134,555	46,065	3,248
Dividend income.....	20,828	1,823	513	1,310	15,179	--	382	957	952	5	37,171	1,640	2,432
Royalty income.....	41,777	1	--	1	204	--	--	--	--	--	--	6,635	63
Net short-term capital gain (less loss).....	4,314	2,462	-4	2,466	-278	--	185	-1,131	-1,131	--	989	-857	-81
Net long-term capital gain (less loss).....	-34,560	60,367	13,646	46,721	8,930	--	6,278	-16,215	9,021	-25,235	-19,526	18,698	9,292
Other portfolio income (net).....	795	424	296	128	12,491	--	--	6,192	5,511	682	-79	104	-269
Real estate rental income (less deficit).....	14,802	-27,882	1,202	-29,083	15,916	--	44	-3,662	-4,403	741	-8,197	3,926	-7,587
Income.....	19,502	26,170	2,678	23,492	27,594	--	44	1,315	574	741	2,323	4,601	143
Deficit.....	4,700	54,052	1,477	52,575	11,678	--	--	4,976	4,976	--	10,520	675	7,730
Net income (less deficit) from other rental activity.....	12,138	5,731	1,712	4,019	124	--	--	--	--	--	378	-16,179	5,127
Income.....	12,149	10,038	1,828	8,210	339	--	--	--	--	--	378	3,784	5,127
Deficit.....	11	4,308	116	4,191	215	--	--	--	--	--	--	19,962	--
Total net income (less deficit) ²	-193,473	6,280,954	4,789,522	1,491,431	16,266,934	27,847	416,438	4,222,328	3,639,318	583,010	625,766	531,586	-47,605
Income.....	1,938,412	7,681,097	4,821,931	2,859,166	16,495,953	29,049	657,716	4,293,605	3,680,416	613,189	822,435	900,824	29,019
Deficit.....	2,131,885	1,400,143	32,409	1,367,735	229,020	1,202	241,278	71,277	41,098	30,179	196,669	369,238	76,624

Footnotes at end of table.

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups--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	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Accounting, auditing and bookkeeping services			Management, consulting, and public relations service	Other services	
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH NET INCOME													
Number of partnerships.....	11,275	26,296	10,228	16,068	21,086	1,790	4,092	11,802	5,867	5,935	5,648	16,837	5,000
Number of partners.....	142,014	129,676	43,612	86,064	111,887	3,580	15,213	48,170	32,621	15,549	34,281	64,722	14,275
Total assets.....	9,149,793	7,740,464	1,209,851	6,530,612	9,300,212	2,174	726,318	3,664,796	2,936,246	728,550	2,474,887	1,179,295	182,725
Income and deductions from a trade or business: ¹													
Total income.....	9,414,214	23,657,403	10,677,176	12,980,227	44,280,797	125,918	3,911,788	17,304,327	14,925,537	2,378,789	2,993,645	3,035,236	355,001
Business receipts.....	8,620,338	21,934,369	9,277,455	12,656,915	43,484,578	125,918	3,873,457	17,226,695	14,855,345	2,371,349	2,692,426	2,857,428	351,188
Ordinary income from other partnerships and fiduciaries.....	58,830	159,953	27,203	132,750	7,863	--	11,111	25,392	25,213	178	120,252	1,377	1,132
Farm net profit.....	64	--	--	--	--	--	--	--	--	--	--	--	386
Net gain, noncapital assets.....	65,355	5,967	406	5,561	3,642	--	255	4,095	2,804	1,291	31	688	137
Other income (net).....	669,627	1,557,113	1,372,112	185,001	784,714	--	26,965	48,145	42,175	5,971	180,836	175,744	2,158
Total deductions.....	7,695,101	16,087,497	5,880,870	10,206,627	27,963,444	96,973	3,263,120	13,063,829	11,276,753	1,787,077	2,330,152	2,176,686	335,146
Cost of sales and operations.....	2,284,600	1,842,577	204,828	1,637,748	374,172	--	1,184,987	175,455	127,200	48,255	1,358,647	1,404,864	198,076
Inventory, beginning of year.....	164,342	38,079	1,383	36,696	7,118	--	--	374	--	--	17,516	81,821	14,329
Purchases.....	736,594	427,307	25,865	401,442	8,662	--	45,161	7,212	651	6,561	174,038	621,197	125,321
Cost of labor.....	141,975	414,176	25,402	388,775	12,819	--	393,535	132,815	99,515	33,300	1,126,505	132,078	1,776
Additional inventory costs.....	16,433	1,752	12	1,740	4,984	--	--	--	--	--	--	5,174	8
Other costs.....	1,403,213	956,771	132,889	823,882	335,640	--	731,390	35,505	27,111	8,393	59,859	626,773	22,908
Less: Inventory, end of year.....	177,957	41,873	1,536	40,337	--	--	--	451	451	--	19,272	115,308	14,204
Salaries and wages.....	1,292,760	4,630,927	1,956,880	2,674,046	12,700,678	29,397	813,533	6,219,437	5,519,533	699,904	254,296	190,963	19,524
Less: Jobs credit.....	109	119	--	119	19	--	2	318	--	--	157	--	--
Guaranteed payments to partners.....	76,148	695,916	292,279	403,638	1,481,050	6,392	123,207	981,109	820,748	160,361	32,534	14,310	2,935
Rent paid.....	201,414	856,798	371,604	485,193	3,101,626	16,792	165,946	1,063,155	938,090	125,065	55,460	50,098	33,028
Interest paid.....	234,706	375,399	64,030	311,369	347,704	1,011	17,459	185,877	133,148	52,729	101,881	23,693	8,490
Taxes paid.....	187,475	454,736	154,580	300,156	1,205,799	3,281	94,500	543,001	471,663	71,338	24,504	69,030	3,004
Bad debts.....	24,000	156,096	13,173	142,923	47,132	--	5,752	34,042	32,906	1,137	1,836	2,141	292
Repairs.....	86,911	158,911	53,159	105,751	217,964	245	14,123	62,444	44,999	17,444	2,861	9,179	5,691
Depreciation.....	632,336	500,056	118,497	381,559	805,410	1,332	34,141	382,757	324,147	58,609	13,178	45,182	24,598
Depletion.....	--	14	--	14	--	--	--	16,896	16,896	--	--	250	--
Pension, profit sharing, annuity and bond purchase plans.....	12,360	99,587	72,822	26,765	339,786	--	21,421	108,516	92,433	16,083	14,562	3,832	2,165
Employee benefit plans.....	34,048	314,395	172,311	142,084	464,316	--	40,058	163,652	137,506	26,146	22,928	5,281	303
Ordinary loss from partnerships and fiduciaries.....	14,115	3,253	649	2,604	2,241	--	141	1,097	1,097	--	96,725	232	--
Farm net loss.....	--	76	--	76	--	--	--	--	--	--	--	--	10
Net loss, noncapital assets.....	25	1,678	165	1,513	5,840	--	25	115	54	61	2,268	46	4,289
Other deductions.....	2,614,312	5,997,199	2,405,892	3,591,308	6,869,745	38,523	747,828	3,126,594	2,616,650	509,944	348,629	357,585	32,741
Net income from trade or business (less deficit).....	1,719,114	7,569,905	4,796,306	2,773,599	16,317,353	28,945	648,669	4,240,497	3,648,785	591,713	663,494	858,550	19,856
Income.....	1,737,787	7,576,288	4,796,306	2,779,982	16,317,497	28,945	648,797	4,240,617	3,648,785	591,833	745,570	858,999	23,379
Deficit.....	18,673	6,383	--	6,383	144	--	129	120	--	120	82,076	448	3,524
Portfolio income distributed directly to partners:													
Total income (less deficit).....	151,525	111,747	31,566	80,181	165,861	104	9,811	60,912	40,241	20,671	207,850	48,360	4,781
Interest income.....	132,114	90,591	23,202	67,388	133,180	104	8,855	45,741	25,692	20,049	123,347	25,837	1,681
Dividend income.....	20,610	1,479	513	966	15,176	--	164	957	952	5	37,027	1,367	2,432
Royalty income.....	37,650	--	--	1	204	--	--	--	--	--	--	6,635	63
Net short-term capital gain (less loss).....	4,628	-810	-4	-806	-278	--	181	-433	-433	--	977	-857	-81
Net long-term capital gain (less loss).....	-43,632	-20,061	7,559	12,502	5,089	--	611	9,050	9,114	-65	46,578	15,274	956
Other portfolio income (net).....	155	424	296	128	12,491	--	--	5,597	4,916	682	-79	104	-269
Real estate rental income (less deficit).....	17,291	11,927	1,322	10,605	17,424	--	28	813	72	741	-1,731	4,547	130
Income.....	17,687	16,398	2,614	13,784	27,594	--	28	917	176	741	2,323	4,601	143
Deficit.....	397	4,471	1,291	3,179	10,170	--	--	104	104	--	4,054	54	12
Net income (less deficit) from other rental activity.....	11,479	6,769	291	6,477	125	--	--	--	--	--	378	3,784	5,127
Income.....	11,490	8,589	407	8,182	339	--	--	--	--	--	378	3,784	5,127
Deficit.....	11	1,821	116	1,705	215	--	--	--	--	--	--	--	--
Total net income ²	1,938,412	7,681,097	4,821,931	2,859,166	16,495,953	29,049	657,716	4,293,605	3,680,416	613,189	822,435	900,824	29,019

¹Due to significant changes to Form 1065, Total receipts as reported for prior years may be derived by adding amounts shown for Total income, Net rental income (loss), and the following items listed under Portfolio income: interest, dividend, and royalty.²Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term or long-term capital gains), real estate rental income (less deficit) and net income from other rental activity (less deficit).

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

Table 2.—Balance Sheet, by Industrial Group and Net Income Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All industries	Agriculture, forestry and fishing								
		Total	Farms						Hogs, sheep and goats	Dairy farms
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships.....	1,553,529	125,029	100,306	39,194	3,360	11,731	1,205	14,888	3,326	16,117
Number of partners.....	17,094,966	502,740	346,283	119,738	8,139	89,598	2,766	39,276	13,651	39,888
Total assets.....	1,685,223,450	27,580,014	20,500,152	7,827,378	631,493	4,416,423	595,099	2,380,032	857,818	1,882,319
Cash.....	61,612,527	1,582,609	1,318,180	605,154	72,716	300,197	3,912	159,610	2,730	119,582
Trade notes and accounts receivable.....	82,481,044	1,014,926	707,023	130,681	4,844	339,221	90,697	31,544	978	28,581
Less: Allowance for bad debts.....	1,564,754	5,971	1,915	403	—	257	50	—	—	—
Inventories.....	56,507,062	1,234,635	1,031,678	254,723	64	141,649	363,258	89,600	67,185	52,444
U.S. Government obligations.....	22,245,841	233,692	231,172	16,533	101	127,799	—	76,811	—	—
Tax-exempt securities.....	3,704,222	31,733	31,733	1,180	611	28,588	—	—	—	—
Other current assets.....	117,510,203	1,627,619	1,209,315	515,385	126,666	243,800	6,727	50,039	1,590	79,901
Mortgage and real estate loans.....	45,769,931	677,811	665,260	58,525	26,269	503,855	115	76,356	—	—
Other investments.....	199,254,854	1,323,684	964,438	265,968	70,642	228,506	5,600	142,571	—	—
Depreciable assets.....	1,032,723,957	16,672,609	13,453,389	4,091,018	398,871	2,625,120	129,586	1,603,512	3,476	68,827
Less: Accumulated depreciation.....	351,314,177	9,803,960	8,113,694	2,696,708	260,842	1,511,448	67,289	997,696	855,210	2,423,127
Depletable assets.....	25,695,829	1,897,892	1,933	1,338	—	16,354	—	997,696	292,760	1,537,122
Less: Accumulated depletion.....	6,633,705	108,321	1,466	738	—	402	—	326	—	—
Land.....	214,757,035	8,124,879	7,213,544	4,117,979	181,998	1,099,891	50,895	843,739	62,936	242,580
Intangible assets.....	70,184,397	312,162	156,088	62,021	1,217	58,132	4	13,037	2,694	12,585
Less: Accumulated amortization.....	28,196,018	63,166	53,656	9,945	77	31,948	3	3,334	11	6,399
Other assets.....	140,485,203	2,827,183	1,669,229	414,666	8,415	247,367	11,646	293,242	153,790	398,214
Total liabilities and capital.....	1,685,223,450	27,580,014	20,500,152	7,827,378	631,493	4,416,423	595,099	2,380,032	857,818	1,882,319
Accounts payable.....	62,401,908	675,671	380,486	97,942	778	154,687	19,395	24,305	6,100	15,497
Mortgages, notes, bonds payable in less than 1 year.....	87,570,916	2,936,871	2,464,454	885,869	82,943	199,795	348,506	202,593	108,019	474,251
Other current liabilities.....	123,879,764	1,925,839	1,624,421	297,978	8,416	1,126,552	6,545	2,717	40,997	15,487
All nonrecourse loans.....	470,139,911	955,305	934,688	326,974	—	607,714	—	—	—	—
Mortgages, notes, bonds payable in 1 year or more.....	496,727,132	9,254,854	7,864,744	2,637,026	176,326	2,169,605	47,525	973,403	295,374	1,132,524
Other liabilities.....	128,715,928	1,371,008	1,065,610	95,328	56,958	147,669	4,583	316,555	139,898	170,963
Partners' capital accounts.....	315,787,891	10,460,465	6,145,750	3,486,261	306,073	10,401	168,545	860,460	267,430	73,597
PARTNERSHIPS WITH NET INCOME										
Number of partnerships.....	853,676	76,743	62,421	30,000	1,083	8,007	1,205	14,888	3,326	16,117
Number of partners.....	10,282,312	296,725	216,058	92,566	3,248	61,032	2,766	39,276	13,651	39,888
Total assets.....	791,225,056	12,333,835	9,408,000	4,161,482	150,543	2,400,588	595,099	2,380,032	857,818	1,882,319
Cash.....	42,932,861	1,025,841	820,755	364,992	18,260	188,978	3,912	159,610	2,730	119,582
Trade notes and accounts receivable.....	52,357,362	564,945	354,456	86,905	1,617	124,358	90,697	31,544	978	28,581
Less: Allowance for bad debts.....	769,517	2,436	1,915	403	—	257	50	—	—	—
Inventories.....	26,708,612	843,516	722,682	146,580	64	64,621	363,258	89,600	67,185	52,444
U.S. Government obligations.....	16,660,100	102,955	102,955	16,114	101	—	—	76,811	—	—
Tax-exempt securities.....	2,565,189	30,081	30,081	139	—	28,588	—	—	—	—
Other current assets.....	71,820,216	735,198	566,855	247,506	8,432	118,686	6,727	50,039	1,590	79,901
Mortgage and real estate loans.....	37,731,909	375,645	369,692	58,525	225	306,455	115	76,356	—	—
Other investments.....	175,028,042	450,136	398,809	131,586	50,542	150,649	5,600	142,571	3,476	68,827
Depreciable assets.....	356,952,002	8,177,790	6,209,087	2,501,758	73,576	1,190,850	129,586	1,603,512	855,210	2,423,127
Less: Accumulated depreciation.....	154,605,533	5,181,134	3,950,179	1,765,964	32,053	589,459	67,289	997,696	292,760	1,537,122
Depletable assets.....	17,849,571	889,026	1,180	367	—	—	—	997,696	292,760	1,537,122
Less: Accumulated depletion.....	5,625,890	40,993	—	—	—	—	—	326	—	—
Land.....	77,029,460	3,509,778	3,080,472	2,093,562	28,088	594,235	50,895	843,739	62,936	242,580
Intangible assets.....	21,484,076	83,869	71,624	28,215	221	30,355	4	13,037	2,694	12,585
Less: Accumulated amortization.....	10,225,866	23,663	16,593	2,321	8	12,335	3	3,334	11	6,399
Other assets.....	63,332,461	793,283	648,039	253,922	1,478	204,867	11,646	293,242	153,790	398,214
Total liabilities and capital.....	791,225,056	12,333,835	9,408,000	4,161,482	150,543	2,400,588	595,099	2,380,032	857,818	1,882,319
Accounts payable.....	35,163,505	286,280	128,975	47,011	7	30,591	19,395	24,305	6,100	15,497
Mortgages, notes, bonds payable in less than 1 year.....	29,719,963	1,290,314	1,085,938	497,762	5,779	—	348,506	202,593	108,019	474,251
Other current liabilities.....	53,598,412	515,868	352,893	103,729	857	47,621	6,545	2,717	40,997	15,487
All nonrecourse loans.....	102,674,391	216,849	206,949	—	—	166,892	—	—	—	—
Mortgages, notes, bonds payable in 1 year or more.....	154,982,687	3,608,184	2,693,534	1,031,872	71,359	206,949	47,525	973,403	295,374	1,132,524
Other liabilities.....	47,542,037	549,716	456,362	72,750	27,781	684,383	4,583	316,555	139,898	170,963
Partners' capital accounts.....	367,544,062	5,866,624	4,483,350	2,408,356	44,759	1,140,520	168,545	860,460	267,430	73,597
Footnote at end of table										

Footnote at end of table.

Table 2.—Balance Sheet, by Industrial Group and Net Income Status—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 including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships.....	1,050	4,376	5,058	24,723	40,904	38,602	2,301	59,469	20,981
Number of partners.....	2,226	18,594	14,408	156,456	2,148,754	2,114,767	33,967	161,537	77,878
Total assets.....	384,910	1,319,214	205,464	7,079,862	58,246,016	48,569,114	9,676,902	17,989,157	16,191,837
Cash.....	24,766	13,242	16,271	264,429	2,017,303	1,785,473	231,830	1,558,760	1,243,064
Trade notes and accounts receivable.....	36,809	29,030	14,638	307,903	3,177,019	2,614,182	562,837	4,037,288	3,694,701
Less: Allowance for bad debts.....	1,204	--	--	4,058	21,812	16,803	5,009	5,847	4,227
Inventories.....	31,774	13,177	17,806	202,956	1,113,884	576,667	537,217	3,089,868	2,965,206
U.S. Government obligations.....	4,442	5,486	--	2,520	564,163	550,225	13,938	72,651	29,163
Tax-exempt securities.....	1,354	--	--	--	30,791	25,434	5,356	30,569	30,095
Other current assets.....	45,252	127,229	12,728	418,304	3,305,336	2,971,189	334,147	2,443,954	2,298,841
Mortgage and real estate loans.....	--	139	--	12,551	87,417	77,802	9,615	167,970	152,201
Other investments.....	2,861	167,049	9,936	359,247	8,167,138	7,111,724	1,055,414	410,965	346,264
Depreciable assets.....	362,493	805,688	158,764	3,219,219	35,989,865	28,715,629	7,274,236	5,054,075	3,872,328
Less: Accumulated depreciation.....	272,076	360,859	116,893	1,690,266	20,727,203	17,525,308	3,201,895	1,947,124	1,211,698
Depletable assets.....	813	--	--	1,879,059	21,334,096	19,676,187	1,657,909	9,159	9,125
Less: Accumulated depletion.....	--	--	--	108,855	6,093,861	5,904,656	189,205	4,625	4,595
Land.....	136,459	430,907	46,159	911,335	578,325	277,665	300,660	1,465,809	1,263,764
Intangible assets.....	3,950	2,127	321	156,074	3,766,142	3,222,333	543,810	129,694	126,655
Less: Accumulated amortization.....	1,615	258	64	9,510	1,892,378	1,793,646	98,732	39,774	38,671
Other assets.....	8,831	86,258	46,799	1,157,954	6,849,792	6,205,018	644,774	1,515,765	1,419,621
Total liabilities and capital.....	384,910	1,319,214	205,464	7,079,862	58,246,016	48,569,114	9,676,902	17,989,157	16,191,837
Accounts payable.....	27,459	32,742	1,580	295,185	3,273,434	2,932,626	340,808	1,995,490	1,807,060
Mortgages, notes, bonds payable in less than 1 year.....	14,416	133,464	14,598	472,418	1,357,616	873,615	484,001	3,151,917	2,980,614
Other current liabilities.....	4,083	108,745	12,903	301,418	1,558,577	991,398	567,179	2,846,734	2,619,031
All nonrecourse loans.....	--	--	--	20,617	1,003,551	948,273	55,278	824,075	733,198
Mortgages, notes, bonds payable in 1 year or more.....	235,866	135,745	61,351	1,390,110	8,591,648	6,741,814	1,849,834	4,731,834	4,390,303
Other liabilities.....	22,915	125,383	5,357	285,398	2,009,120	1,163,051	846,069	1,639,354	1,520,512
Partners' capital accounts.....	80,171	783,136	109,675	4,314,715	40,452,071	34,918,337	5,533,734	7,799,752	2,141,117
PARTNERSHIPS WITH NET INCOME									
Number of partnerships.....	679	1,540	1,410	14,322	27,151	25,863	1,288	44,478	12,205
Number of partners.....	1,479	5,834	5,416	82,667	1,719,473	1,714,029	5,444	99,028	27,959
Total assets.....	383,421	268,449	16,823	2,925,835	37,005,358	33,197,251	3,808,107	8,484,304	7,164,923
Cash.....	24,766	6,353	1,690	205,086	1,722,863	1,582,262	140,601	1,187,692	907,161
Trade notes and accounts receivable.....	35,711	3,288	--	210,489	2,581,796	2,184,509	397,288	2,117,189	1,864,460
Less: Allowance for bad debts.....	1,204	--	--	521	15,258	12,207	3,050	3,785	2,212
Inventories.....	31,544	4,739	4,204	120,834	668,160	440,521	227,639	1,377,971	1,311,549
U.S. Government obligations.....	4,442	5,486	--	--	563,375	549,575	13,800	25,500	25,500
Tax-exempt securities.....	1,354	--	--	--	30,015	24,658	5,356	25,887	25,887
Other current assets.....	45,252	107,684	--	168,343	2,771,739	2,611,301	160,438	1,210,310	1,071,620
Mortgage and real estate loans.....	--	139	--	5,952	72,794	72,794	--	156,183	142,895
Other investments.....	2,861	218	--	51,328	6,685,323	6,404,988	280,335	406,309	355,120
Depreciable assets.....	362,291	212,357	24,872	1,968,702	17,440,112	14,170,056	3,270,056	2,246,234	1,301,017
Less: Accumulated depreciation.....	272,035	108,393	14,200	1,230,955	10,456,010	8,861,392	1,594,618	1,311,343	704,454
Depletable assets.....	813	--	--	887,846	15,594,659	15,141,381	453,278	5,559	5,559
Less: Accumulated depletion.....	--	--	--	40,993	5,345,997	5,215,204	130,792	4,368	4,368
Land.....	136,459	28,236	--	429,306	354,355	187,519	166,836	486,772	353,395
Intangible assets.....	3,950	1,253	321	12,245	3,039,774	2,761,939	277,835	23,489	21,627
Less: Accumulated amortization.....	1,615	67	64	7,071	1,604,819	1,551,828	52,991	5,230	4,329
Other assets.....	8,831	7,591	--	145,243	2,902,476	2,706,379	196,097	539,934	494,495
Total liabilities and capital.....	383,421	268,449	16,823	2,925,835	37,005,358	33,197,251	3,808,107	8,484,304	7,164,923
Accounts payable.....	25,159	1,747	--	157,305	2,293,265	2,092,754	200,510	1,300,104	1,187,770
Mortgages, notes, bonds payable in less than 1 year.....	14,396	28,269	2	204,376	700,566	610,517	90,050	1,116,545	1,001,800
Other current liabilities.....	4,083	61,516	2,835	162,975	833,533	643,361	190,172	1,359,024	1,219,605
All nonrecourse loans.....	--	--	--	9,900	701,519	680,210	21,310	161,695	161,695
Mortgages, notes, bonds payable in 1 year or more.....	235,866	15,498	4,485	914,651	5,244,277	4,564,623	679,655	902,474	714,122
Other liabilities.....	22,915	36,060	--	93,354	873,385	607,049	266,336	793,561	740,377
Partners' capital accounts.....	81,002	125,359	9,500	1,383,274	26,358,813	23,998,737	2,360,075	2,850,901	2,139,554

Footnote at end of table.

Table 2.—Balance Sheet, by Industrial Group and Net Income Status—Continued

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

Item	Construction—Continued						Manufacturing				
	Special trade contractors					Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Total	Plumbing, heating and air conditioning	Painting, paperhanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified						
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH AND WITHOUT NET INCOME											
Number of partnerships.....	36,879	4,791	2,519	4,416	25,155	1,609	28,285	5,821	5,933	555	15,977
Number of partners.....	80,983	9,727	5,035	11,007	54,314	3,577	246,210	15,704	32,006	1,304	197,195
Total assets.....	1,738,864	230,245	8,015	222,110	1,278,293	58,656	59,789,377	2,846,735	5,371,425	2,606,626	48,964,591
Cash.....	315,556	51,145	809	55,593	208,009	139	1,839,067	46,322	161,683	9,675	1,621,387
Trade notes and accounts receivable.....	328,726	76,912	45	12,152	239,617	13,861	9,265,644	185,340	791,365	561,900	7,727,036
Less: Allowance for bad debts.....	1,621	21	--	979	620	--	162,871	2,236	72,741	6,656	81,238
Inventories.....	110,287	34,006	--	591	75,690	14,376	8,861,204	252,705	365,769	959,876	7,282,855
U.S. Government obligations.....	43,488	--	--	--	43,488	--	27,858	--	--	--	27,858
Tax-exempt securities.....	475	--	--	--	475	--	1,416	--	--	--	1,416
Other current assets.....	144,861	28,108	1,037	60,546	55,170	252	2,374,909	106,110	459,734	246,355	1,562,711
Mortgage and real estate loans.....	13,288	--	--	13,288	--	2,481	19,202	12,481	40	--	6,680
Other investments.....	51,189	--	--	13,515	37,673	13,512	2,231,489	104,962	378,121	198,299	1,550,107
Depreciable assets.....	1,173,869	87,776	17,977	114,322	953,794	7,878	37,312,028	2,099,345	2,129,380	989,592	32,093,711
Less: Accumulated depreciation.....	731,709	50,322	12,926	72,056	596,406	3,717	11,530,299	908,243	708,163	473,732	9,440,161
Depletable assets.....	34	--	--	--	34	--	515,586	398,120	45,447	--	72,019
Less: Accumulated depletion.....	29	--	--	--	29	--	54,347	35,145	6,806	--	12,396
Land.....	192,585	813	558	10,575	180,639	9,459	1,210,571	396,247	14,766	9,604	789,954
Intangible assets.....	3,039	227	--	--	2,812	--	5,280,360	59,677	1,582,197	20,181	3,618,325
Less: Accumulated amortization.....	1,103	68	--	--	1,034	--	1,442,545	8,966	478,855	4,430	950,295
Other assets.....	95,730	1,670	514	14,564	78,981	414	4,040,086	140,015	709,489	95,962	3,094,621
Total liabilities and capital.....	1,738,864	230,245	8,015	222,110	1,278,293	58,656	59,789,377	2,846,735	5,371,425	2,606,626	48,964,591
Accounts payable.....	182,229	45,527	--	12,181	124,521	6,201	5,747,715	119,202	400,928	484,200	4,743,385
Mortgages, notes, bonds payable in less than 1 year.....	171,303	28,197	4	499	142,602	--	3,659,643	283,744	275,520	651,872	2,448,507
Other current liabilities.....	222,758	24,152	145	13,952	184,509	4,944	5,780,427	69,873	948,916	210,457	4,551,181
All nonrecourse loans.....	90,877	--	--	--	90,877	--	5,068,473	448,900	45,754	2,020	4,571,799
Mortgages, notes, bonds payable in 1 year or more.....	273,670	25,477	543	20,408	227,242	67,861	11,961,589	654,523	1,099,832	236,470	9,970,665
Other liabilities.....	118,841	26,799	--	18,435	73,606	1	3,651,600	227,205	414,150	81,583	2,928,662
Partners' capital accounts.....	678,986	80,092	7,323	156,636	434,936	20,352	23,919,930	1,043,289	2,186,225	940,024	19,750,392
PARTNERSHIPS WITH NET INCOME											
Number of partnerships.....	30,663	3,158	2,160	3,539	21,806	1,808	15,199	3,944	2,879	541	7,935
Number of partners.....	67,494	6,461	4,319	9,219	47,495	3,575	191,353	9,289	7,565	1,258	173,240
Total assets.....	1,299,910	215,301	8,015	221,287	855,306	19,471	35,560,078	1,209,821	2,084,758	1,209,336	31,056,163
Cash.....	280,379	37,276	809	55,509	186,786	151	1,462,386	23,469	99,684	10,610	1,328,624
Trade notes and accounts receivable.....	251,950	76,912	45	11,809	163,184	779	5,487,534	125,274	499,547	251,633	4,611,079
Less: Allowance for bad debts.....	1,572	21	--	979	572	--	101,349	1,640	44,311	2,933	52,466
Inventories.....	52,046	33,852	--	591	17,603	14,376	5,404,543	118,951	117,901	399,808	4,767,882
U.S. Government obligations.....	--	--	--	--	--	--	27,858	--	--	--	27,858
Tax-exempt securities.....	--	--	--	--	--	--	1,236	--	--	--	1,236
Other current assets.....	138,685	28,086	1,037	60,268	49,294	5	1,288,505	42,840	98,827	74,647	1,072,191
Mortgage and real estate loans.....	13,288	--	--	13,288	--	--	14,440	11,416	--	--	3,024
Other investments.....	51,189	--	--	13,515	37,673	--	1,780,054	62,445	325,945	106,500	1,285,165
Depreciable assets.....	937,338	84,751	17,977	114,085	720,524	7,878	23,946,806	1,145,522	1,260,544	676,614	20,864,125
Less: Accumulated depreciation.....	603,173	48,196	12,926	71,940	470,111	3,717	8,319,794	619,831	519,351	346,250	6,834,361
Depletable assets.....	--	--	--	--	--	--	240,387	212,766	--	--	27,621
Less: Accumulated depletion.....	--	--	--	--	--	--	22,329	15,269	--	--	7,060
Land.....	133,377	813	558	10,575	121,431	--	636,774	71,108	9,391	6,477	549,798
Intangible assets.....	1,862	227	--	--	1,635	--	2,167,662	13,192	341,184	14,604	1,798,702
Less: Accumulated amortization.....	900	68	--	--	832	--	911,043	1,989	223,077	4,430	681,547
Other assets.....	45,440	1,670	514	14,564	28,692	1	2,456,388	118,473	22,056	2,294,293	2,294,293
Total liabilities and capital.....	1,299,910	215,301	8,015	221,287	855,306	19,471	35,560,078	1,209,821	2,084,758	1,209,336	31,056,163
Accounts payable.....	108,481	45,525	--	8,939	54,017	3,853	3,404,798	64,518	206,245	160,354	2,973,682
Mortgages, notes, bonds payable in less than 1 year.....	114,745	12,882	4	155	101,704	--	1,426,900	66,843	46,140	186,250	1,127,668
Other current liabilities.....	139,373	23,819	145	12,154	103,255	46	2,219,031	31,125	315,172	98,950	1,773,784
All nonrecourse loans.....	--	--	--	--	--	--	4,196,745	214,638	--	--	3,982,108
Mortgages, notes, bonds payable in 1 year or more.....	175,311	25,152	543	20,408	129,209	13,041	5,666,296	256,191	336,481	203,806	4,869,819
Other liabilities.....	53,183	26,799	--	18,435	7,948	1	1,650,515	12,150	105,911	26,572	1,505,882
Partners' capital accounts.....	708,818	81,125	7,323	161,196	459,174	2,529	16,995,792	564,358	1,074,810	533,404	14,823,220

Footnote at end of table.

Table 2.—Balance Sheet, by Industrial Group and Net Income Status—Continued

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

Item	Transportation and public utilities					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 dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships.....	25,190	17,187	12,539	4,647	7,994	175,939	20,562	153,918	5,409	2,212
Number of partners.....	503,411	138,576	32,281	108,295	364,635	480,927	50,043	428,209	17,092	6,040
Total assets.....	63,333,737	11,875,178	1,894,089	9,981,089	51,458,559	28,422,527	8,364,787	19,489,292	1,216,600	352,076
Cash.....	1,968,881	494,413	114,462	379,951	1,494,468	2,041,768	599,084	1,417,239	107,905	38,810
Trade notes and accounts receivable.....	4,456,925	1,101,187	95,883	1,005,304	3,355,776	5,035,776	2,769,677	2,120,588	189,161	23,265
Less: Allowance for bad debts.....	333,472	4,707	1,235	3,472	328,764	161,506	46,338	115,074	1,624	68
Inventories.....	466,617	102,582	11,674	90,908	364,035	7,249,603	2,266,899	4,863,752	434,753	135,575
U.S. Government obligations.....	5,325	4,384	--	4,384	941	130,775	25,556	105,218	2,126	--
Tax-exempt securities.....	9,698	2,080	--	2,080	7,608	15,558	8,317	7,241	--	--
Other current assets.....	2,748,968	471,365	80,331	391,055	2,277,582	1,355,694	402,524	949,445	38,877	8,397
Mortgage and real estate loans.....	90,659	5,121	5,114	8	85,538	83,621	5,537	78,085	7,390	3,077
Other investments.....	4,757,381	1,278,069	300,776	977,293	3,479,312	840,791	382,208	458,484	12,637	36,021
Depreciable assets.....	52,631,446	13,680,918	2,134,209	11,546,709	38,950,528	11,774,258	2,171,052	9,546,427	547,449	125,885
Less: Accumulated depreciation.....	20,945,717	6,844,762	1,100,161	5,744,600	14,100,955	5,284,292	1,165,412	4,085,671	273,434	51,403
Depletable assets.....	219,871	1,686	--	1,686	218,185	82,043	16,213	20,282	--	--
Less: Accumulated depletion.....	28,968	745	--	745	28,223	13,305	7,187	3,184	--	--
Land.....	603,679	265,313	135,708	129,605	338,366	1,321,846	111,267	987,012	113,825	11,562
Intangible assets.....	11,888,257	370,248	95,759	274,489	11,518,009	2,166,539	582,256	1,581,386	3,939	4,561
Less: Accumulated amortization.....	3,170,878	46,235	14,704	31,530	3,124,643	725,564	154,803	570,111	2,088	1,550
Other assets.....	7,945,074	994,240	36,274	957,966	6,950,834	2,508,923	397,836	2,108,173	35,684	17,945
Total liabilities and capital.....	63,333,737	11,875,178	1,894,089	9,981,089	51,458,559	28,422,527	8,364,787	19,489,292	1,216,600	352,076
Accounts payable.....	2,700,695	695,593	130,314	565,279	1,302,104	2,005,102	2,161,886	2,548,451	144,905	62,504
Mortgages, notes, bonds payable in less than 1 year.....	2,834,456	1,012,805	255,509	757,296	1,821,651	3,375,742	1,345,528	1,943,553	120,271	31,088
Other current liabilities.....	6,192,974	772,689	73,452	699,236	5,420,286	3,264,729	881,520	2,322,768	55,751	15,963
All nonrecourse loans.....	10,341,329	1,163,324	10,978	1,152,347	9,178,005	322,677	98,284	224,393	609	--
Mortgages, notes, bonds payable in 1 year or more.....	18,486,044	3,580,858	878,414	2,702,444	14,905,186	6,802,923	1,282,834	5,372,369	193,583	44,315
Other liabilities.....	5,869,012	353,185	25,918	327,266	5,515,827	1,308,078	333,080	959,455	44,962	3,222
Partners' capital accounts.....	16,909,227	4,296,725	519,505	3,777,220	12,612,502	8,553,860	2,261,654	6,098,302	656,518	195,004
PARTNERSHIPS WITH NET INCOME										
Number of partnerships.....	13,945	11,241	7,564	3,677	2,704	99,093	13,948	84,044	3,500	1,279
Number of partners.....	153,503	92,059	16,103	75,956	61,444	271,316	33,909	233,458	12,194	2,960
Total assets.....	22,460,332	7,685,579	1,131,975	6,553,604	14,774,753	18,793,580	6,316,364	11,903,413	1,058,168	228,252
Cash.....	1,004,239	400,237	88,020	312,217	604,002	1,690,577	477,403	1,188,567	97,730	31,591
Trade notes and accounts receivable.....	1,977,973	662,189	51,263	610,926	1,315,785	3,875,594	2,213,757	1,316,390	162,598	16,473
Less: Allowance for bad debts.....	60,274	2,135	27	2,108	58,140	61,381	23,183	38,103	1,143	68
Inventories.....	105,348	47,543	4,418	43,125	57,804	5,043,932	1,742,795	3,195,874	353,688	90,126
U.S. Government obligations.....	5,325	4,384	--	4,384	941	130,245	25,027	105,218	2,126	--
Tax-exempt securities.....	2,080	2,080	--	2,080	--	15,085	7,844	7,241	--	--
Other current assets.....	1,252,055	371,683	35,129	336,554	880,372	943,873	302,426	637,773	22,110	5,316
Mortgage and real estate loans.....	128	8	--	8	121	67,166	5,032	62,135	7,390	3,048
Other investments.....	1,806,647	915,530	297,880	617,650	891,117	688,557	281,644	406,815	12,629	36,021
Depreciable assets.....	21,992,822	9,033,030	1,034,433	7,998,597	12,959,793	6,968,361	1,436,855	5,474,727	507,664	64,002
Less: Accumulated depreciation.....	10,996,899	4,954,017	588,266	4,365,751	6,042,883	3,565,403	717,169	2,815,026	247,488	27,862
Depletable assets.....	2,143	1,686	--	1,686	457	65,968	2,994	17,425	--	--
Less: Accumulated depletion.....	745	745	--	745	--	8,664	2,607	3,123	--	--
Land.....	273,561	192,445	80,970	111,475	81,116	1,026,373	97,900	704,906	105,515	6,826
Intangible assets.....	1,730,949	304,816	66,263	238,553	1,426,133	998,796	279,526	716,373	3,576	--
Less: Accumulated amortization.....	443,197	32,795	10,713	22,083	410,402	399,341	90,139	308,552	1,934	--
Other assets.....	3,808,176	739,641	72,605	667,036	3,068,535	1,513,840	276,259	1,234,772	33,706	2,778
Total liabilities and capital.....	22,460,332	7,685,579	1,131,975	6,553,604	14,774,753	18,793,580	6,316,364	11,903,413	1,058,168	228,252
Accounts payable.....	1,218,084	489,157	95,914	393,243	728,927	3,366,144	1,717,579	1,565,006	124,041	24,383
Mortgages, notes, bonds payable in less than 1 year.....	823,869	417,177	82,713	334,463	406,692	1,744,153	590,066	1,079,747	96,531	14,991
Other current liabilities.....	2,037,780	527,754	27,021	500,733	1,510,027	1,677,656	646,688	970,527	49,192	10,519
All nonrecourse loans.....	2,687,834	785,423	10,978	774,445	1,902,412	71,289	28,791	42,498	609	--
Mortgages, notes, bonds payable in 1 year or more.....	4,333,826	2,289,304	510,831	1,778,473	2,044,523	3,675,288	839,238	2,688,329	153,900	22,824
Other liabilities.....	815,123	184,813	18,074	166,738	630,311	570,811	195,438	359,831	33,721	3,164
Partners' capital accounts.....	10,543,816	2,991,954	386,445	2,605,509	7,551,862	7,688,239	2,298,563	5,197,474	600,172	152,371

Footnote at end of table.

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--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 stores	Furniture and home furnishing stores	Eating places
	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)	(50)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships.....	16,770	10,050	6,720	17,604	5,021	5,056	7,527	12,248	11,200	28,650
Number of partners.....	40,506	23,066	17,440	41,470	11,971	12,338	17,160	24,821	26,891	121,826
Total assets.....	1,506,558	824,979	681,579	2,981,824	1,364,492	857,063	760,269	600,322	1,572,614	4,837,723
Cash.....	136,530	69,431	67,099	166,214	50,885	74,025	41,304	82,758	108,395	348,444
Trade notes and accounts receivable.....	85,513	27,927	57,586	353,002	192,485	91,740	68,776	80,832	527,598	105,593
Less: Allowance for bad debts.....	68	43	24	3,602	2,879	618	105	2,526	77,245	537
Inventories.....	316,914	263,275	53,639	1,193,702	780,224	103,960	309,518	257,681	468,890	164,405
U.S. Government obligations.....	178	178	--	1,256	--	1,256	--	--	--	--
Tax-exempt securities.....	--	--	--	21,922	--	70	21,852	--	997	124
Other current assets.....	55,436	21,445	33,992	272,852	57,109	48,601	167,142	38,152	79,285	253,057
Mortgage and real estate loans.....	37,491	266	37,226	6,112	4,810	1,302	--	682	254	3,430
Other investments.....	7,870	7,334	536	27,297	3,278	16,380	7,639	9,280	81,053	128,505
Depreciable assets.....	1,272,238	700,335	571,904	1,013,488	256,024	582,280	175,185	139,995	368,937	4,151,178
Less: Accumulated depreciation.....	631,912	405,069	226,843	452,795	105,228	247,950	99,617	68,897	193,606	1,727,050
Depletable assets.....	3,877	3,877	--	13,120	--	--	13,120	--	336	2,857
Less: Accumulated depletion.....	2,749	2,749	--	--	--	--	--	--	297	61
Land.....	101,565	74,034	27,531	196,265	64,973	110,345	20,947	1,083	54,182	404,937
Intangible assets.....	36,649	19,889	16,761	65,309	36,108	17,978	11,223	49,535	11,287	504,134
Less: Accumulated amortization.....	18,136	7,396	10,740	20,522	8,885	9,142	2,495	5,129	2,965	194,540
Other assets.....	105,160	52,245	52,914	128,202	35,586	66,837	25,779	16,877	145,514	693,248
Total liabilities and capital.....	1,506,558	824,979	681,579	2,981,824	1,364,492	857,063	760,269	600,322	1,572,614	4,837,723
Accounts payable.....	213,207	145,508	67,699	520,848	187,707	125,816	207,324	93,426	216,585	450,900
Mortgages, notes, bonds payable in less than 1 year.....	55,548	35,226	20,323	793,351	618,648	45,306	129,397	50,442	162,770	291,260
Other current liabilities.....	122,715	71,477	51,238	155,263	81,399	58,977	14,886	65,256	227,755	500,809
All nonrecourse loans.....	10,949	10,849	100	55,258	22,189	3,499	29,571	--	1,649	70,391
Mortgages, notes, bonds payable in 1 year or more.....	498,136	303,989	194,147	551,808	161,319	288,126	102,363	189,487	286,471	1,908,070
Other liabilities.....	64,696	43,742	20,954	105,686	16,887	23,129	65,670	5,584	322,378	232,278
Partners' capital accounts.....	541,308	214,189	327,119	799,610	276,342	312,209	211,059	196,127	355,006	1,384,015
PARTNERSHIPS WITH NET INCOME										
Number of partnerships.....	11,665	7,304	4,362	11,467	4,268	3,354	3,845	3,891	8,766	13,193
Number of partners.....	28,182	17,022	11,160	26,936	10,306	7,216	9,413	7,894	20,611	69,942
Total assets.....	911,089	635,333	275,756	1,893,844	799,303	609,182	485,359	362,038	1,024,152	2,775,577
Cash.....	96,296	65,503	30,793	146,146	39,196	70,240	36,710	68,210	91,699	310,673
Trade notes and accounts receivable.....	57,114	23,716	33,399	232,971	115,968	71,197	45,806	66,007	327,974	53,897
Less: Allowance for bad debts.....	43	19	24	1,761	1,225	503	34	2,015	7,685	413
Inventories.....	217,431	191,136	26,295	640,816	449,754	82,938	108,124	167,684	385,458	102,759
U.S. Government obligations.....	178	178	--	1,256	--	1,256	--	--	--	--
Tax-exempt securities.....	--	--	--	21,922	--	70	21,852	--	997	124
Other current assets.....	47,160	14,670	32,491	202,002	14,982	20,251	166,769	4,268	30,971	165,037
Mortgage and real estate loans.....	37,491	266	37,226	6,103	4,810	1,293	--	682	254	3,375
Other investments.....	7,216	7,185	31	26,229	2,638	15,952	7,639	9,068	45,446	116,690
Depreciable assets.....	744,276	523,467	220,809	666,603	160,145	393,940	112,518	72,058	269,861	2,219,025
Less: Accumulated depreciation.....	436,196	299,205	136,991	327,524	70,862	188,895	67,767	40,331	160,552	1,113,268
Depletable assets.....	3,877	3,877	--	13,120	--	--	13,120	--	336	--
Less: Accumulated depletion.....	2,749	2,749	--	--	--	--	--	--	297	--
Land.....	60,230	53,876	6,354	132,719	46,480	73,647	12,592	779	21,065	281,206
Intangible assets.....	18,629	8,690	9,940	34,095	15,008	15,883	3,203	11,228	4,918	240,301
Less: Accumulated amortization.....	11,942	8,449	8,493	11,690	2,907	8,097	686	4,899	1,362	93,765
Other assets.....	72,119	48,191	23,928	110,838	25,315	60,010	25,512	9,298	15,071	489,935
Total liabilities and capital.....	911,089	635,333	275,756	1,893,844	799,303	609,182	485,359	362,038	1,024,152	2,775,577
Accounts payable.....	145,656	98,131	47,525	319,737	126,489	95,820	97,428	45,959	156,447	226,894
Mortgages, notes, bonds payable in less than 1 year.....	43,395	25,560	17,834	392,000	331,882	18,553	41,566	39,912	76,027	163,021
Other current liabilities.....	62,581	34,793	27,788	90,431	39,718	39,400	11,313	37,422	75,696	247,581
All nonrecourse loans.....	9,811	9,811	--	3,499	--	3,499	--	--	1,649	20,946
Mortgages, notes, bonds payable in 1 year or more.....	267,644	225,135	42,509	312,562	94,764	167,448	50,350	74,391	157,333	877,859
Other liabilities.....	45,689	29,616	16,074	79,662	7,962	7,271	64,429	5,558	17,690	62,735
Partners' capital accounts.....	336,314	212,288	124,026	695,953	198,488	277,192	220,273	158,796	539,309	1,176,540

Footnote at end of table.

Table 2.—Balance Sheet, by Industrial Group and Net Income Status--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						Insurance agents, brokers and service
	Retail trade--Continued			Wholesale and retail trade not allocable	Total	Finance					
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies		
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
PARTNERSHIPS WITH AND WITHOUT NET INCOME											
Number of partnerships.....	2,601	1,930	55,294	1,459	822,254	130,540	3,268	5,074	122,199	9,283	
Number of partners.....	6,182	4,458	137,124	4,675	10,846,185	3,416,034	180,549	157,603	3,077,882	284,149	
Total assets.....	60,249	295,908	6,045,419	588,447	1,279,390,201	347,104,229	23,612,098	54,783,746	268,708,385	4,827,286	
Cash.....	12,223	373,987	25,444	58,779	40,787,505	15,879,723	892,739	1,616,344	13,370,639	379,472	
Trade notes and accounts receivable.....	537	943	754,146	145,510	44,073,843	26,528,179	11,050,487	10,049,809	5,427,883	1,006,837	
Less: Allowance for bad debts.....	--	--	29,405	94	317,669	123,554	64,992	1,379	57,182	279	
Inventories.....	2,902	119,245	1,769,685	118,952	32,908,743	9,816,025	16,939	9,200,849	598,237	573	
U.S. Government obligations.....	--	--	80,049	--	20,844,606	18,383,133	347,081	3,501,993	14,534,059	103,739	
Tax-exempt securities.....	--	--	5,807	--	3,385,107	2,771,349	28,392	153,253	2,589,703	--	
Other current assets.....	641	1,532	201,216	3,724	96,303,625	52,446,301	4,087,390	36,308,616	403,312	--	
Mortgage and real estate loans.....	--	--	19,648	--	43,031,975	18,448,423	3,166,909	6,795	15,274,719	478,030	
Other investments.....	--	150	155,672	98	174,614,146	154,079,131	1,867,739	7,949,924	144,261,469	1,134,059	
Depreciable assets.....	85,467	103,977	1,737,811	56,779	734,286,505	9,299,935	329,197	536,905	8,433,833	445,419	
Less: Accumulated depreciation.....	46,847	51,781	587,945	33,209	222,292,119	2,580,171	127,990	253,011	2,199,170	217,285	
Depletable assets.....	--	--	92	45,548	1,342,715	103,165	--	1,375	101,790	--	
Less: Accumulated depletion.....	--	--	78	2,934	242,393	56,561	--	849	55,712	--	
Land.....	--	14,784	88,809	223,568	190,508,669	13,068,855	33,716	3,159	13,031,980	74,704	
Intangible assets.....	4,241	11,076	890,655	2,896	34,994,624	2,085,550	373,009	95,529	1,617,012	79,181	
Less: Accumulated amortization.....	2,018	1,171	321,992	650	15,215,172	859,852	238,063	51,190	570,599	54,686	
Other assets.....	3,104	55,178	907,261	2,814	100,375,493	27,814,599	1,849,546	9,923,946	16,041,108	994,211	
Total liabilities and capital.....	60,249	295,908	6,045,419	588,447	1,279,390,201	347,104,229	23,612,098	54,783,746	268,708,385	4,827,286	
Accounts payable.....	5,732	25,427	814,919	84,181	36,954,884	20,911,763	7,481,359	7,495,319	5,935,085	813,728	
Mortgages, notes, bonds payable in less than 1 year.....	650	1,881	436,313	86,661	60,212,471	9,633,931	2,736,443	1,406,687	5,490,801	157,649	
Other current liabilities.....	14,675	16,714	1,147,867	60,441	89,482,551	42,767,432	706,879	18,892,757	23,187,796	261,282	
All nonrecourse loans.....	--	--	85,535	--	412,890,707	12,863,722	356,107	36,013	12,471,601	43,817	
Mortgages, notes, bonds payable in 1 year or more.....	37,731	74,747	1,588,022	147,720	389,602,092	23,236,660	2,612,867	619,212	20,004,580	732,509	
Other liabilities.....	--	2,425	183,074	15,542	97,592,945	32,631,974	5,474,461	14,621,077	12,536,436	3,296,637	
Partners' capital accounts.....	1,461	179,564	1,789,689	193,903	192,854,552	205,058,748	4,243,982	11,712,680	189,102,086	478,335	
PARTNERSHIPS WITH NET INCOME											
Number of partnerships.....	2,145	1,268	27,070	1,100	400,584	90,723	3,044	1,168	86,511	4,508	
Number of partners.....	4,665	2,640	57,634	3,949	6,270,914	2,863,543	150,452	121,554	2,591,537	13,531	
Total assets.....	32,255	277,754	3,340,285	573,803	589,058,946	274,596,918	20,869,980	27,066,985	226,659,953	3,590,816	
Cash.....	9,222	41,889	295,109	24,608	27,262,527	13,553,372	764,372	1,343,033	11,445,968	331,732	
Trade notes and accounts receivable.....	241	943	398,172	145,447	28,513,927	19,924,507	10,347,686	5,735,713	3,841,107	554,766	
Less: Allowance for bad debts.....	--	--	24,975	94	152,157	93,793	40,667	611	52,515	122	
Inventories.....	1,578	106,920	1,129,413	105,263	12,360,071	4,363,575	16,939	3,950,225	396,410	573	
U.S. Government obligations.....	--	--	80,049	--	15,537,613	13,684,709	269,778	2,918,836	10,496,095	103,739	
Tax-exempt securities.....	--	--	5,807	--	2,664,345	1,713,334	28,392	131,864	1,553,078	--	
Other current assets.....	131	1,532	159,246	3,674	58,835,960	41,721,668	3,640,482	5,595,567	32,485,619	382,303	
Mortgage and real estate loans.....	--	--	3,791	--	36,176,676	17,406,387	2,637,243	6,795	14,762,349	478,030	
Other investments.....	--	150	153,364	98	158,570,606	136,745,602	1,395,884	6,562,419	128,787,298	494,285	
Depreciable assets.....	59,080	95,677	776,481	56,779	213,251,095	3,312,620	163,764	254,548	2,894,307	374,771	
Less: Accumulated depreciation.....	39,120	49,225	373,459	33,209	80,042,367	1,204,478	46,120	136,582	1,021,777	206,375	
Depletable assets.....	--	--	92	45,548	849,532	77,095	--	1,375	75,720	--	
Less: Accumulated depletion.....	--	--	78	2,934	144,380	43,691	--	849	42,841	--	
Land.....	--	14,784	81,781	223,568	67,040,276	8,382,723	21,056	1,122	8,360,545	72,320	
Intangible assets.....	1,677	11,076	390,875	2,896	7,722,492	811,216	34,353	76,291	700,573	64,700	
Less: Accumulated amortization.....	619	1,171	181,171	650	3,278,408	320,325	4,821	47,360	268,343	51,496	
Other assets.....	65	55,178	445,786	2,809	44,291,138	14,562,397	1,641,438	674,598	12,246,360	991,591	
Total liabilities and capital.....	32,255	277,754	3,340,285	573,803	589,058,946	274,596,918	20,869,980	27,066,985	226,659,953	3,590,816	
Accounts payable.....	432	25,427	496,030	83,559	20,075,438	16,388,838	7,453,494	3,994,506	370,522	370,522	
Mortgages, notes, bonds payable in less than 1 year.....	90	1,881	251,900	74,339	18,483,508	6,047,151	1,765,415	766,971	3,514,765	157,134	
Other current liabilities.....	322	16,502	380,281	60,441	39,394,775	29,007,552	355,894	12,200,597	16,451,060	132,779	
All nonrecourse loans.....	--	--	85,610	--	85,610,798	7,978,193	43,329	10,840	7,924,024	--	
Mortgages, notes, bonds payable in 1 year or more.....	36,144	59,456	726,217	147,720	115,430,162	15,405,972	1,873,085	509,935	13,022,952	621,744	
Other liabilities.....	--	7,223	118,834	15,542	36,867,463	14,038,712	5,240,671	707,802	8,090,239	2,472,865	
Partners' capital accounts.....	4,732	181,712	1,361,040	192,202	273,196,801	185,730,501	4,138,092	8,930,002	172,662,406	164,227	

Footnote at end of table.

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--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			
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers and managers	Other real estate	Total	Motels, motor hotels and tourist courts	Other lodging places	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships.....	682,431	563,894	41,873	11,823	64,840	267,336	20,263	8,739	11,524
Number of partners.....	7,146,002	6,259,461	234,379	82,128	570,034	2,153,189	306,258	97,068	209,189
Total assets.....	927,458,685	743,140,570	16,554,972	13,081,078	154,682,064	150,062,785	61,487,076	14,939,712	46,547,364
Cash.....	24,528,311	20,124,095	392,209	514,162	3,497,845	9,760,635	1,760,513	303,877	1,456,637
Trade notes and accounts receivable.....	16,538,827	11,298,013	104,309	960,803	4,175,701	11,394,868	1,530,447	236,479	1,293,968
Less: Allowance for bad debts.....	193,836	111,904	394	5,016	76,522	555,806	44,569	8,075	38,494
Inventories.....	23,092,144	2,521,162	20,974	554,872	19,995,136	1,570,222	300,065	29,814	270,251
U.S. Government obligations.....	2,357,734	1,959,664	2,537	21,648	373,885	366,773	19,014	--	19,014
Tax-exempt securities.....	613,758	556,905	23,646	31,576	1,631	199,359	1,131	230	901
Other current assets.....	43,454,011	27,996,906	509,808	1,086,349	13,860,948	7,335,892	1,264,474	172,646	1,091,828
Mortgage and real estate loans.....	24,105,522	19,442,312	652,015	1,234,403	2,776,793	1,611,275	696,997	429,596	267,401
Other investments.....	19,400,956	9,935,339	836,649	1,486,718	7,142,249	6,888,893	905,610	1,152,033	246,423
Depreciable assets.....	724,541,151	662,927,910	10,292,207	5,274,901	48,046,132	138,535,148	60,355,947	12,882,170	47,473,777
Less: Accumulated depreciation.....	219,494,664	207,649,713	3,943,055	1,407,180	6,494,718	58,459,881	18,287,352	3,822,226	14,465,126
Depletable assets.....	123,951	811,995	404,945	1,116	21,495	294,467	92,170	--	92,170
Less: Accumulated depletion.....	185,832	128,311	48,406	812	8,303	87,885	29,470	--	29,470
Land.....	177,365,110	132,266,624	6,337,941	1,705,507	37,055,038	10,899,301	7,407,703	2,133,239	5,274,464
Intangible assets.....	32,829,893	28,600,858	445,528	730,078	3,053,429	11,643,487	2,655,779	562,383	2,093,396
Less: Accumulated amortization.....	14,300,634	12,782,795	130,916	139,283	1,247,640	5,644,371	1,110,179	155,812	954,367
Other assets.....	71,566,683	45,371,511	654,974	1,031,235	24,508,963	14,310,207	3,968,797	1,021,358	2,947,439
Total liabilities and capital.....	927,458,685	743,140,570	16,554,972	13,081,078	154,682,064	150,062,785	61,487,076	14,939,712	46,547,364
Accounts payable.....	15,229,392	10,233,669	124,766	540,259	4,330,678	6,222,727	1,854,402	257,131	1,597,271
Mortgages, notes, bonds payable in less than 1 year.....	50,420,891	33,655,754	500,498	786,530	15,478,110	10,001,641	4,114,145	860,248	3,253,897
Other current liabilities.....	46,453,838	32,667,675	535,433	2,227,578	11,023,152	12,826,355	4,019,511	581,108	3,438,402
All nonrecourse loans.....	399,783,168	356,874,802	3,403,628	2,329,868	35,174,850	38,906,082	25,672,810	3,921,148	21,751,662
Mortgages, notes, bonds payable in 1 year or more.....	365,632,922	296,233,341	6,599,485	1,944,508	57,855,568	47,289,910	22,978,151	6,590,413	16,387,737
Other liabilities.....	61,664,333	45,462,349	1,035,476	1,469,727	13,696,781	15,212,609	7,549,298	594,973	6,954,324
Partners' capital accounts.....	11,725,861	33,987,039	4,355,686	782,587	17,122,905	19,603,462	4,701,240	2,134,690	6,835,930
PARTNERSHIPS WITH NET INCOME									
Number of partnerships.....	306,353	250,304	26,121	4,278	24,650	171,485	9,210	4,110	5,100
Number of partners.....	3,393,839	2,878,108	159,716	29,988	326,027	1,263,725	99,087	33,588	65,499
Total assets.....	310,871,211	253,465,077	9,696,116	3,943,861	43,766,157	67,345,897	13,084,120	4,039,384	9,044,736
Cash.....	13,377,423	11,397,172	298,816	187,106	1,494,329	7,541,501	609,277	129,970	479,307
Trade notes and accounts receivable.....	8,034,654	5,482,769	50,225	410,882	2,090,777	7,413,782	428,199	87,488	340,711
Less: Allowance for bad debts.....	58,242	47,122	64	4,413	6,644	372,880	4,486	1,531	2,955
Inventories.....	7,995,924	388,069	11,935	140,275	7,455,646	892,784	75,063	9,743	65,320
U.S. Government obligations.....	1,749,165	1,559,904	--	21,648	167,613	267,228	--	--	--
Tax-exempt securities.....	551,011	525,733	23,646	--	1,631	196,460	285	--	285
Other current assets.....	16,731,990	10,697,988	401,055	446,009	5,186,939	4,768,369	348,984	85,566	263,418
Mortgage and real estate loans.....	18,292,258	14,876,178	618,313	624,389	2,173,378	868,877	461,220	236,274	224,945
Other investments.....	21,330,719	16,640,725	756,807	246,349	3,686,838	4,620,042	1,087,995	224,951	863,043
Depreciable assets.....	209,563,703	198,991,001	3,898,778	1,247,362	5,426,563	62,702,051	12,003,155	3,854,591	8,148,564
Less: Accumulated depreciation.....	78,631,514	75,191,489	2,017,882	335,996	1,086,147	34,564,730	4,688,634	1,411,794	3,276,841
Depletable assets.....	772,438	354,078	404,945	--	13,414	202,297	--	--	--
Less: Accumulated depletion.....	100,690	45,611	48,406	--	6,673	58,414	--	--	--
Land.....	58,585,233	45,746,123	4,553,400	390,261	7,895,448	3,687,690	1,787,726	639,249	1,148,477
Intangible assets.....	6,846,576	6,158,346	280,852	80,132	327,246	5,715,561	355,764	114,047	241,717
Less: Accumulated amortization.....	2,906,587	2,654,209	73,025	25,691	153,662	3,558,701	128,226	24,692	103,534
Other assets.....	28,737,151	18,585,422	536,721	515,546	9,099,461	7,023,979	747,798	95,519	652,279
Total liabilities and capital.....	310,871,211	253,465,077	9,696,116	3,943,861	43,766,157	67,345,897	13,084,120	4,039,384	9,044,736
Accounts payable.....	3,316,079	1,973,715	46,335	67,529	1,228,500	3,207,491	298,309	63,999	234,311
Mortgages, notes, bonds payable in less than 1 year.....	12,279,224	8,308,836	187,397	183,213	3,599,778	4,117,109	232,309	81,273	151,035
Other current liabilities.....	10,254,445	7,263,970	262,518	135,249	2,592,708	5,559,182	470,899	106,033	364,866
All nonrecourse loans.....	77,632,805	70,113,747	1,508,062	683,014	5,327,783	9,027,660	3,001,433	979,926	2,021,508
Mortgages, notes, bonds payable in 1 year or more.....	99,402,445	84,555,135	1,933,858	1,198,868	11,714,585	16,115,941	4,259,447	1,573,797	2,685,649
Other liabilities.....	20,355,886	16,277,403	573,353	782,025	2,723,105	5,396,380	982,916	43,102	939,814
Partners' capital accounts.....	87,630,527	64,972,273	5,184,593	893,963	16,579,698	23,922,154	3,838,807	1,191,254	2,647,553

Footnote at end of table.

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Services--Continued											
	Personal services					Business services	Automotive repair and other services					
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Automotive repair services			Automobile parking and other services	Miscellaneous repair services
								Total	General automotive repair shops	Other automotive repair		
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
PARTNERSHIPS WITH AND WITHOUT NET INCOME												
Number of partnerships.....	24,800	8,459	4,891	1,743	9,707	50,694	23,385	15,755	7,007	8,748	7,631	9,859
Number of partners.....	57,707	17,690	9,782	6,255	23,980	813,540	57,885	36,424	16,452	19,971	21,462	20,223
Total assets.....	995,149	349,683	27,134	18,624	599,707	31,129,266	3,368,164	568,958	339,195	229,763	2,799,206	224,674
Cash.....	121,938	38,474	1,555	8,015	73,893	1,469,699	104,749	60,897	25,445	35,452	43,852	33,081
Trade notes and accounts receivable.....	58,904	4,017	--	--	54,887	4,023,941	237,515	82,190	32,192	49,997	155,325	31,242
Less: Allowance for bad debts.....	947	--	--	--	947	184,813	1,061	--	--	--	1,061	261
Inventories.....	27,339	1,257	6,118	272	19,693	203,125	174,436	89,719	19,262	70,458	84,717	31,202
U.S. Government obligations.....	--	--	--	--	--	161,847	--	--	--	--	--	17,675
Tax-exempt securities.....	--	--	--	--	--	10,603	--	--	--	--	--	--
Other current assets.....	38,686	8,824	--	--	29,862	1,873,632	129,537	5,519	2,787	2,732	124,018	19,460
Mortgage and real estate loans.....	--	--	--	--	--	685,827	5,272	--	--	--	5,272	--
Other investments.....	15,761	--	--	--	15,761	2,210,926	32,447	--	--	--	32,447	1,336
Depreciable assets.....	1,023,166	549,673	60,936	29,637	382,921	33,077,557	3,199,453	346,183	257,266	88,917	2,853,270	142,656
Less: Accumulated depreciation.....	605,675	367,433	41,474	23,932	172,835	18,057,028	1,202,465	134,493	102,782	31,711	1,067,971	85,269
Depletable assets.....	77,819	--	--	--	77,819	3,750	3,291	3,291	--	3,291	--	--
Less: Accumulated depletion.....	47,434	--	--	--	47,434	387	443	443	--	443	--	--
Land.....	62,504	1,732	--	--	60,771	798,215	396,144	77,364	72,961	4,402	318,781	1,273
Intangible assets.....	186,215	132,215	--	662	53,338	1,969,260	104,002	7,572	1,695	5,878	96,430	40
Less: Accumulated amortization.....	100,187	57,268	--	563	42,356	587,029	26,650	3,113	85	3,028	23,537	40
Other assets.....	137,061	38,192	--	4,534	94,335	3,470,140	211,936	34,273	30,454	3,818	177,663	32,278
Total liabilities and capital.....	995,149	349,683	27,134	18,624	599,707	31,129,266	3,368,164	568,958	339,195	229,763	2,799,206	224,674
Accounts payable.....	33,085	12,275	482	1,213	19,115	1,471,779	200,283	98,991	30,527	68,464	101,293	10,032
Mortgages, notes, bonds payable in less than 1 year.....	47,948	74	13,238	--	34,636	1,937,965	234,280	27,466	9,273	18,193	206,814	2,528
Other current liabilities.....	59,745	30,530	--	2,813	26,401	2,013,607	285,177	101,455	44,913	56,542	183,722	30,645
All nonrecourse loans.....	112,620	103,513	--	--	9,107	7,264,296	984,011	--	--	--	984,011	--
Mortgages, notes, bonds payable in 1 year or more.....	420,214	162,988	--	--	257,226	7,628,142	757,702	174,876	128,131	46,746	582,826	60,588
Other liabilities.....	114,548	101	--	--	114,447	2,177,944	148,254	25,134	25,134	--	123,120	63,186
Partners' capital accounts.....	206,990	40,202	13,414	14,598	138,775	8,635,533	758,456	141,036	101,219	39,818	617,420	57,695
PARTNERSHIPS WITH NET INCOME												
Number of partnerships.....	13,343	4,717	1,853	1,743	5,030	32,451	10,002	7,321	2,259	5,062	2,681	7,850
Number of partners.....	30,645	9,433	3,706	6,255	11,250	542,959	25,812	17,658	5,201	12,457	8,155	15,877
Total assets.....	527,361	48,237	1	18,624	460,499	18,485,671	888,565	294,291	163,771	130,521	594,273	122,241
Cash.....	107,322	26,289	--	8,015	73,017	1,108,606	69,892	55,200	24,180	31,021	14,691	22,577
Trade notes and accounts receivable.....	34,661	1,775	--	--	32,886	2,656,010	112,174	57,207	31,016	26,191	54,967	21,503
Less: Allowance for bad debts.....	947	--	--	--	947	143,134	81	--	--	--	81	--
Inventories.....	17,413	--	--	272	17,141	132,256	111,827	47,928	18,056	29,872	63,899	21,819
U.S. Government obligations.....	--	--	--	--	--	158,174	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	8,621	--	--	--	--	--	--
Other current assets.....	29,501	195	--	--	29,306	1,219,790	45,364	5,338	2,787	2,551	40,027	7,372
Mortgage and real estate loans.....	--	--	--	--	--	278,493	--	--	--	--	--	--
Other investments.....	15,761	--	--	--	15,761	1,262,003	560	--	--	--	560	590
Depreciable assets.....	468,633	146,465	5	29,637	292,525	22,041,697	505,217	194,904	140,589	54,316	310,313	92,290
Less: Accumulated depreciation.....	301,936	127,179	5	23,932	150,819	13,454,952	266,317	102,145	80,390	21,756	164,171	63,146
Depletable assets.....	77,819	--	--	--	77,819	3,750	3,291	3,291	--	3,291	--	--
Less: Accumulated depletion.....	47,434	--	--	--	47,434	387	443	443	--	--	--	--
Land.....	28,753	692	--	--	28,060	608,332	203,859	23,642	23,256	385	180,218	1,273
Intangible assets.....	48,734	--	--	662	48,071	766,222	55,358	3,702	--	3,702	51,655	40
Less: Accumulated amortization.....	39,075	--	--	563	38,512	337,741	9,924	2,424	--	2,424	7,500	40
Other assets.....	88,159	--	4,534	83,625	2,177,931	57,788	8,091	4,277	3,814	49,696	17,963	--
Total liabilities and capital.....	527,361	48,237	1	18,624	460,499	18,485,671	888,565	294,291	163,771	130,521	594,273	122,241
Accounts payable.....	9,577	2,672	--	1,213	5,693	1,122,310	69,639	55,963	10,993	44,970	33,676	8,493
Mortgages, notes, bonds payable in less than 1 year.....	11,833	--	--	--	11,833	1,375,789	56,944	20,189	9,273	10,916	36,755	2,528
Other current liabilities.....	24,487	532	--	2,813	21,140	1,192,777	46,836	9,113	7,646	1,467	37,723	3,083
All nonrecourse loans.....	9,107	--	--	--	9,107	3,832,630	--	--	--	--	--	--
Mortgages, notes, bonds payable in 1 year or more.....	216,576	5,491	--	--	211,065	4,274,440	202,788	109,268	80,499	28,769	93,519	35,724
Other liabilities.....	80,912	--	--	--	80,912	1,272,175	39,075	25,134	25,134	--	13,942	1
Partners' capital accounts.....	174,870	39,541	1	14,598	120,730	5,415,549	453,283	74,624	30,226	44,398	378,659	72,412

Footnote at end of table.

Table 2.--Balance Sheet, by Industrial Group and Net Income Status--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	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Accounting, auditing and bookkeeping services			Management, consulting, and public relations service	Other services	
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME													
Number of partnerships.....	24,332	35,275	10,860	24,415	22,386	3,039	7,754	12,936	6,891	6,045	7,782	24,831	9,133
Number of partners.....	271,755	202,844	46,835	156,008	129,996	6,078	22,726	52,801	36,973	15,829	44,339	167,018	52,032
Total assets.....	17,188,581	14,579,395	1,336,300	13,243,095	9,671,039	2,184	1,041,308	3,921,563	3,183,196	738,367	3,939,926	2,514,460	409,636
Cash.....	1,084,918	1,147,070	258,574	888,496	2,756,196	190	193,456	546,546	403,062	143,484	354,711	187,568	36,000
Trade notes and accounts receivable.....	1,287,644	1,867,351	229,325	1,638,026	950,191	--	270,013	460,456	386,455	74,000	337,692	339,472	24,755
Less: Allowance for bad debts.....	16,027	249,918	30,955	218,963	37,507	--	1,821	4,562	3,620	942	7,588	6,533	--
Inventories.....	562,435	90,712	5,203	85,509	5,924	--	22	1,461	1,238	223	23,260	150,239	12,286
U.S. Government obligations.....	44,728	5,296	2,759	2,538	63,125	--	85	4,859	4,859	--	32,251	17,892	--
Tax-exempt securities.....	100,712	897	--	897	78,745	--	--	5,298	312	4,986	1,303	671	--
Other current assets.....	1,028,296	900,290	110,439	789,850	1,206,117	--	203,248	356,153	308,784	47,370	201,926	114,071	14,206
Mortgage and real estate loans.....	82,434	739	411	328	2,159	--	24	1,397	1,397	--	223	136,203	--
Other investments.....	1,163,142	370,388	38,571	331,817	194,777	--	38,835	143,425	120,179	23,246	1,780,107	32,139	20,368
Depreciable assets.....	14,056,127	12,634,449	1,380,965	11,253,484	8,326,135	12,565	766,248	3,572,488	2,796,251	776,237	441,864	926,492	468,024
Less: Accumulated depreciation.....	7,476,209	4,686,082	855,184	3,830,898	4,849,041	10,571	508,313	2,108,111	1,617,195	490,915	150,081	433,684	323,582
Depletable assets.....	10	24,748	1,211	23,537	313	--	--	71,423	71,423	--	5,242	15,702	--
Less: Accumulated depletion.....	--	9,180	866	8,314	86	--	--	--	--	--	885	--	--
Land.....	1,074,001	857,265	33,520	823,745	61,590	--	5,616	63,057	29,465	33,592	68,693	103,239	43,957
Intangible assets.....	4,730,437	819,271	60,063	759,209	310,321	--	24,341	146,140	97,124	49,016	362,290	335,990	3,112
Less: Accumulated amortization.....	3,113,443	296,419	21,124	275,294	122,043	--	10,212	59,920	47,552	12,368	76,666	141,583	2,169
Other assets.....	2,579,376	1,102,516	123,390	979,126	724,120	--	59,767	721,451	631,014	90,438	565,583	737,181	112,680
Total liabilities and capital.....	17,188,581	14,579,395	1,336,300	13,243,095	9,671,039	2,184	1,041,308	3,921,563	3,183,196	738,367	3,939,926	2,514,460	409,636
Accounts payable.....	950,845	799,367	59,066	740,302	236,215	--	--	229,066	124,389	104,698	132,890	172,184	36,775
Mortgages, notes, bonds payable in less than 1 year.....	536,021	990,187	194,644	795,543	856,854	1,236	165,049	807,973	612,061	195,912	175,021	132,434	40,559
Other current liabilities.....	1,806,326	1,526,233	210,894	1,315,339	1,543,790	1	203,256	442,977	405,075	37,901	319,792	575,295	1,577
All nonrecourse loans.....	1,330,276	2,240,423	8,299	2,232,124	247,627	--	49,734	74,740	74,740	--	866,393	63,153	27,711
Mortgages, notes, bonds payable in 1 year or more.....	4,958,545	6,468,087	437,073	6,031,014	1,902,284	--	283,389	884,576	555,661	328,915	481,050	467,181	6,238
Other liabilities.....	2,056,075	1,305,083	51,556	1,253,528	993,133	--	68,580	209,325	197,182	12,143	217,303	309,879	62,203
Partners' capital accounts.....	5,550,492	1,250,014	374,769	875,246	3,891,137	947	138,742	1,272,886	1,214,089	58,797	1,747,477	794,334	234,573
PARTNERSHIPS WITH NET INCOME													
Number of partnerships.....	11,275	26,296	10,228	16,068	21,066	1,790	4,092	11,802	5,867	5,935	5,648	16,837	5,000
Number of partners.....	142,014	129,676	43,612	86,064	111,887	3,580	15,213	48,170	32,621	15,549	34,281	64,722	14,275
Total assets.....	9,149,793	7,740,464	1,209,851	6,530,612	9,300,212	2,174	726,318	3,664,796	2,936,246	728,550	2,474,887	1,179,295	182,725
Cash.....	847,456	930,719	250,663	680,056	2,727,135	181	128,874	543,986	400,939	143,046	320,845	124,632	35,235
Trade notes and accounts receivable.....	932,188	1,257,730	213,693	1,044,038	913,151	--	220,119	434,814	362,276	72,538	204,128	199,106	24,622
Less: Allowance for bad debts.....	9,737	168,211	25,711	142,500	34,928	--	981	4,562	3,620	942	4,479	1,335	--
Inventories.....	331,638	55,873	4,894	50,979	5,924	--	8	1,338	1,115	223	19,145	120,480	12,286
U.S. Government obligations.....	7,542	5,296	2,759	2,538	63,125	--	80	4,859	4,859	--	10,260	17,892	--
Tax-exempt securities.....	100,712	897	--	897	78,745	--	--	5,298	312	4,986	1,303	600	--
Other current assets.....	665,624	642,346	101,585	540,761	1,073,180	--	197,514	342,638	295,484	47,154	140,270	55,787	14,206
Mortgage and real estate loans.....	81,914	411	411	--	2,159	--	24	1,397	1,397	--	148	43,111	--
Other investments.....	315,379	291,634	34,048	257,586	175,583	--	27,537	140,538	117,368	23,170	1,275,373	27,089	20,368
Depreciable assets.....	8,272,149	6,655,944	1,242,265	5,413,679	8,147,756	12,565	394,098	3,264,539	2,509,305	755,234	311,584	532,424	226,733
Less: Accumulated depreciation.....	5,253,222	3,131,010	791,071	2,339,939	4,729,066	10,571	290,634	1,942,491	1,469,573	472,918	123,375	309,376	167,853
Depletable assets.....	10	24,748	1,211	23,537	313	--	--	71,423	71,423	--	5,242	15,702	--
Less: Accumulated depletion.....	--	9,180	866	8,314	86	--	--	--	--	--	885	--	--
Land.....	624,079	268,998	26,074	242,924	61,539	--	5,565	43,264	9,672	33,592	32,361	21,940	13,881
Intangible assets.....	3,515,816	415,373	48,196	367,177	300,975	--	15,599	135,376	86,359	49,016	41,301	65,005	1,465
Less: Accumulated amortization.....	2,674,210	160,228	19,308	140,920	120,286	--	7,709	56,279	43,911	12,368	10,667	14,318	1,465
Other assets.....	1,392,454	659,123	121,009	538,114	634,992	--	36,222	678,659	592,841	85,818	252,332	280,557	3,247
Total liabilities and capital.....	9,149,793	7,740,464	1,209,851	6,530,612	9,300,212	2,174	726,318	3,664,796	2,936,246	728,550	2,474,887	1,179,295	182,725
Accounts payable.....	583,331	349,352	53,084	296,268	221,627	--	93,213	214,727	110,029	104,698	78,786	138,127	11,902
Mortgages, notes, bonds payable in less than 1 year.....	219,702	505,267	164,717	340,550	808,327	--	101,994	651,480	460,302	191,178	89,077	61,860	16,998
Other current liabilities.....	961,598	672,527	192,989	479,537	1,318,207	1	158,821	429,431	392,627	36,804	169,911	110,602	1,561
All nonrecourse loans.....	331,488	769,131	8,299	760,832	247,627	--	531	74,740	74,740	--	725,558	35,313	--
Mortgages, notes, bonds payable in 1 year or more.....	1,693,837	2,546,842	356,563	2,190,279	1,647,488	--	38,117	766,480	443,450	323,030	217,316	216,887	6,238
Other liabilities.....	860,578	791,392	27,488	763,904	987,882	--	8,387	193,580	181,437	12,143	114,174	65,487	25,104
Partners' capital accounts.....	4,499,259	2,105,953	406,711	1,699,242	4,069,255	2,173	325,255	1,334,357	1,273,661	60,697	1,079,965	551,017	120,921

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

Table 3.--Partnerships With Rental Real Estate Income: Income, Expenses and Net Income, by Selected Industrial Groups

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

Item	All industries	Agriculture, forestry and fishing	Mining	Construction	Manufacturing	Transportation and public utilities	Wholesale and retail trade	Finance, insurance and real estate			Services	Nature of business not allocable
								Total	Real estate			
									Total	Operators and lessors of buildings		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships reporting rental real estate income.....	652,088	18,235	343	3,774	223	169	8,447	604,717	570,690	512,737	15,682	499
Number of partners.....	7,093,012	65,095	15,779	10,944	1,259	609	27,821	6,845,664	6,281,730	5,818,275	124,058	1,782
Gross income from rentals.....	147,246,205	666,908	22,836	338,689	13,358	74,181	258,717	143,198,853	141,848,011	133,455,867	2,660,279	12,384
Rental real estate expenses.....	170,840,342	375,209	22,699	430,132	5,206	69,448	149,409	167,391,701	165,771,711	154,380,064	2,376,569	19,967
Advertising.....	1,041,247	80	49	1,792	1	796	620	1,021,956	1,016,870	923,769	15,915	36
Auto and travel.....	127,662	1,415	29	795	--	59	27	118,570	116,243	104,957	6,767	--
Cleaning and maintenance.....	5,642,933	1,183	170	13,895	76	192	4,178	5,576,538	5,540,531	5,209,315	46,145	556
Commissions.....	767,450	2,340	73	1,643	65	72	1,027	756,619	743,123	700,350	5,086	525
Insurance.....	2,833,525	9,674	395	5,964	75	701	6,805	2,773,922	2,745,504	2,582,823	35,771	216
Legal and other professional fees.....	7,061,591	13,997	215	14,178	2	3,086	3,769	6,881,004	6,789,089	6,354,558	144,865	474
Interest expense.....	68,052,529	84,801	6,494	216,036	2,359	35,826	46,707	66,841,673	66,196,645	61,093,310	810,530	8,104
Repairs.....	5,137,995	13,503	1,045	11,394	178	1,419	6,454	5,008,591	4,928,857	4,690,606	92,971	2,439
Taxes.....	14,861,455	54,776	1,246	35,214	432	4,231	19,357	14,581,637	14,440,547	13,606,673	163,119	1,442
Utilities.....	9,062,614	11,347	2,049	20,924	293	1,279	10,200	8,855,012	8,787,415	8,315,009	159,750	1,760
Wages and salaries.....	4,768,432	6,719	913	3,226	1	3,065	1,911	4,651,090	4,622,202	4,386,131	101,428	79
Depreciation.....	32,927,543	65,294	3,885	85,604	1,385	15,795	34,459	32,216,755	31,926,573	29,821,258	501,194	3,171
Other expenses.....	18,555,368	110,079	6,135	19,467	338	2,928	13,897	18,108,332	17,918,112	16,591,306	293,028	1,163
Net gain (less loss) from sales of business property.....	829,283	4,627	78	4,572	--	--	560	821,318	795,255	753,909	-1,873	--
Net income (less loss) from partnerships and fiduciaries.....	-12,399,653	-2,604	-1,099	-56,863	-1,211	40	747	-12,305,716	-10,110,506	-8,572,835	-32,944	-4
Gain.....	1,282,232	257	328	1,922	100	81	2,281	1,261,465	1,111,368	1,080,190	15,799	--
Loss.....	13,681,884	2,861	1,426	58,785	1,311	41	1,533	13,567,181	11,221,873	9,653,025	48,742	4
Net rental income (less loss).....	-35,164,507	293,722	-884	-143,733	6,940	4,773	110,615	-35,677,246	-33,238,951	-28,743,123	248,894	-7,587
Income.....	19,670,063	315,702	2,309	19,872	8,968	12,778	127,050	18,515,072	18,151,442	17,231,751	668,168	143
Loss.....	54,834,570	21,981	3,193	163,605	2,028	8,006	16,435	54,192,318	51,390,393	45,974,875	419,274	7,730

Table 4.--Income Distributed to Partners, by Selected Industrial Groups

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

Item	All industries	Agriculture, forestry and fishing	Mining	Construction	Manufacturing	Transportation and public utilities	Wholesale and retail trade	Finance, insurance and real estate			Services	Nature of business not allocable
								Total	Real estate			
									Total	Operators and lessors of buildings		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships.....	1,553,529	125,029	40,904	59,469	28,285	25,180	175,939	822,254	682,431	563,864	267,336	9,133
Number of partners.....	17,094,966	502,740	2,148,754	161,537	246,210	503,411	480,927	10,846,185	7,146,002	6,259,461	2,153,169	52,032
Number of partnerships reporting income (or loss) available for distribution.....	1,547,963	125,019	39,315	59,261	28,284	25,140	175,581	820,356	681,900	563,490	266,590	8,417
Total income (less loss).....	71,602,066	3,835,213	3,903,122	2,317,847	1,689,837	1,345,584	3,236,616	21,647,926	-3,985,782	-781,061	33,671,850	-35,550
Ordinary income (less loss) from												
trade or business.....	25,526,781	749,636	1,254,012	1,745,748	657,445	1,335,206	2,272,488	-4,537,856	-6,535,351	-3,079,738	24,001,048	-50,618
Rental real estate income (less loss).....	-35,212,719	295,011	-884	-143,733	6,940	-565,122	110,619	-35,727,987	-33,286,347	-28,789,524	250,130	-7,587
Other rental income (less loss).....	853,621	42,115	-13,140	-1,663	3,432	4,773	-625	112,041	46,908	6,316	643,901	5,127
Portfolio interest income.....	20,799,631	447,515	433,152	190,753	347,811	62,434	209,540	17,416,462	7,406,850	6,008,573	1,372,449	3,248
Portfolio dividend income.....	2,827,586	16,397	28,748	3,536	104,026	378,703	28,138	2,529,595	156,120	141,957	112,536	2,432
Portfolio royalty income (less loss).....	911,554	77,643	429,976	111,384	45,929	2,177	480	196,721	108,217	21,973	49,244	63
Short-term capital gains (less loss).....	2,403,648	21,341	-124,852	958	7,077	113	86	2,483,886	199,852	-3,128	8,206	-81
Long-term capital gains (less loss).....	10,838,690	239,167	91,728	19,778	132,390	7,028	50,265	9,299,967	2,520,958	2,044,635	666,638	9,292
Other portfolio income (less loss).....	854,875	39,919	51,532	1,893	356	329,466	-10,775	747,315	462,476	246,377	24,921	-269
Guaranteed payments to partners.....	9,907,309	394,893	230,321	370,269	351,902	-16	724,472	2,922,556	1,523,735	925,721	4,699,775	2,813
Net gain (less loss), business property or transactions (section 1231).....	24,350,366	1,188,724	222,951	8,286	366,988	210,308	-152,262	20,733,075	19,996,007	18,859,088	1,260,493	30
Other income.....	7,540,724	322,851	1,299,580	10,637	-334,457	722,081	4,191	5,472,151	3,414,792	2,836,689	582,511	--
Income (less loss) distributable to partners, by type of partner:												
All partners.....	62,315,392	3,203,892	4,559,477	1,738,060	1,426,895	342,986	3,008,300	17,508,158	-4,385,047	-1,223,964	30,514,800	12,824
Corporate general partners.....	8,356,483	214,362	1,068,719	655,691	116,468	308,135	691,613	1,922,307	-2,443,758	-2,056,009	3,378,408	780
Corporate limited partners.....	-1,005,756	98,621	345,070	-106,469	139,541	-553,651	72,740	-456,061	-1,866,481	-1,573,550	-545,785	238
Individual general partners.....	48,457,349	2,553,819	401,797	1,164,740	763,073	668,681	2,005,161	13,368,939	8,349,434	7,978,076	27,516,981	14,157
Individual limited partners.....	-365,402	230,131	534,629	36,085	73,239	53,201	54,089	-1,364,344	-3,843,366	-2,339,996	21,506	-3,938
Partnership general partners.....	-112,588	-4,718	683,266	-14,950	97,801	172,026	54,727	-1,114,715	-3,370,398	-2,601,177	14,304	-330
Partnership limited partners.....	514,970	122,352	1,027,933	4,675	140,862	-238,309	10,415	-422,026	-2,016,757	-1,400,337	-130,615	-317
Tax-exempt organization general partners.....	301,217	--	400	81	--	-1,256	--	299,446	154,700	140,265	2,545	--
Tax-exempt organization limited partners.....	1,606,144	2,989	77,916	-4,391	7,450	-6,341	1,078	1,511,407	-5,822	-26,642	16,037	--
Nominee and other general partners....	3,018,602	-16,546	250,324	15,335	14,145	-35,566	25,573	2,704,732	525,030	631,149	58,822	1,784
Nominee and other limited partners....	1,544,374	2,884	169,421	-12,737	74,317	-23,935	92,903	1,058,473	132,371	24,256	182,598	451