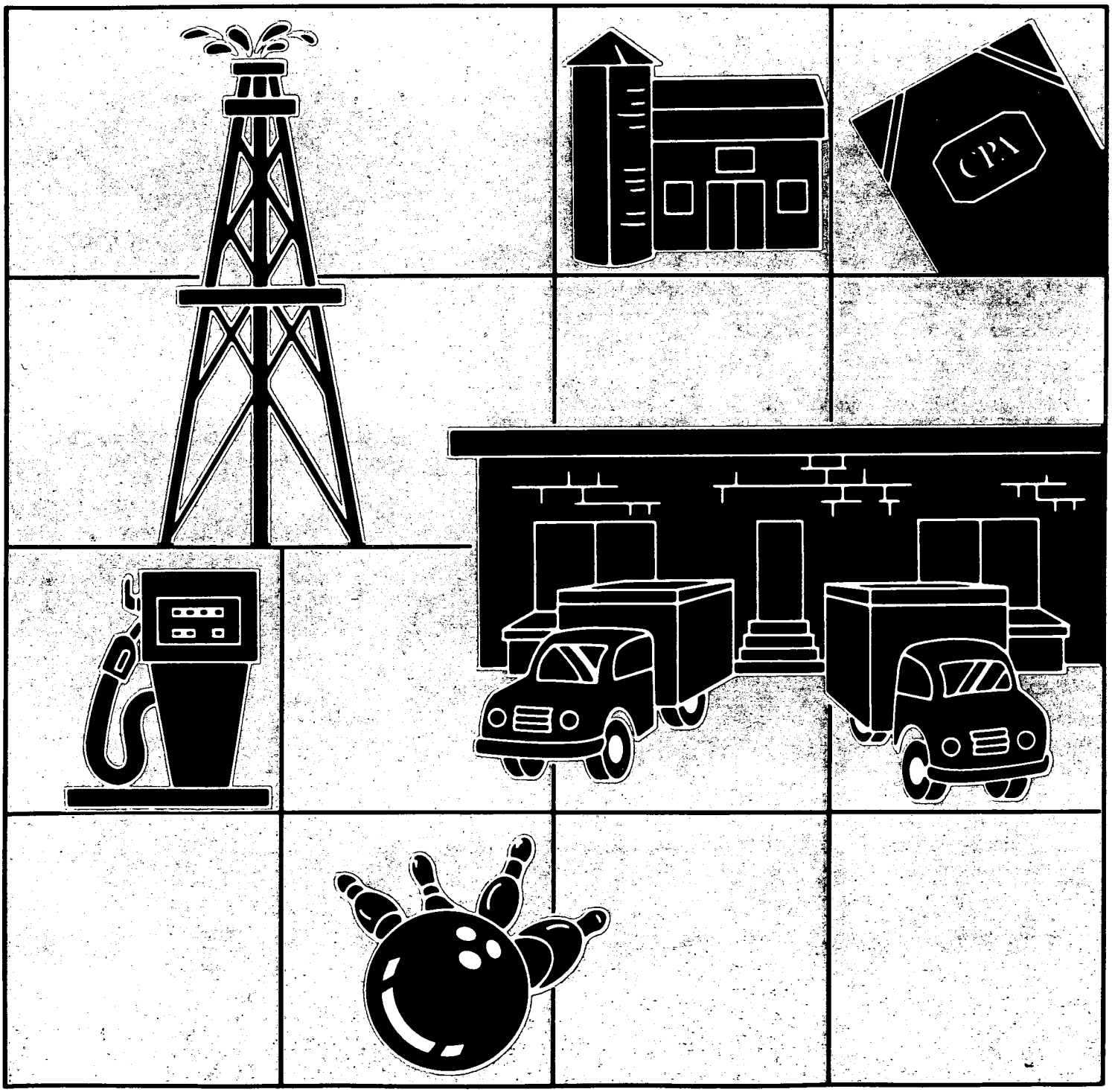
1979 Statistics of Income

Partnership Returns



Department of the Treasury Internal Revenue Service Publication 369 (Rev. 5-82)

Statistics of Income

Other Publications And Related Information

SOI Bulletin

(quarterly publication; $11.00 annual subscription, $3.50 single issue)

Contents, Vol. 1, No. 2, Fall 1981:

- Early Individual Income Tax Return Data, 1980
- Data on Tax-exempt Organizations, 1975, 1977–78
- Selected Corporate, Proprietorship, and Partnership Data, 1978
- Windfall Profit Tax Liability Data, 1980

Contents, Vol. 1, No. 3, Winter 1981–82:

- Projections of return filings, 1982–1990
- Preliminary individual income tax return data, 1980
- Paid preparer and Form W–2 usage, individual income tax returns, 1980
- Preliminary sole proprietorship and partnership return data, 1979
- Windfall profit tax liability, first quarter 1981

Contents, Vol. 1, No. 4, Spring 1982:

- Data from Early 1982 Filings of Individual Income Tax Returns
- Employee Benefit Plan Data, 1977
- Data for Nonresident Alien Income and Tax Withheld, 1971–79
- Corporation Income Tax Return Data, 1979
- Windfall Profit Tax Liability Data, Second Quarter, 1981

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Sole Proprietorship Returns, 1978 (236 pp., $7.00)

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Sole Proprietorship Returns, 1979–1980

Individual Income Tax Returns, 1980

International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns, 1976–1979

SOI Bulletin, Summer, 1982

Tape Files Available

Individual Tax Model File, 1966–1979

State Tax Model File, 1977–1979

Corporation Source Book, 1965–1976

Other tape files include:
- Estate Tax File, 1972, 1976
- Private Foundations File, 1974
- Employee Plans File, 1977
- Exempt Organizations File, 1975

Ordering Information

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

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

The 1979 Individual Tax Model files and the 1977 Employee Plans file are available on a reimbursable basis from the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224

1979

Statistics of Income

Partnership Returns

Publication 369 (5–82)

Department of the Treasury
Internal Revenue Service

Roscoe L. Egger, Jr.
Commissioner

M. Eddie Heironimus
Assistant Commissioner
(Returns and Information Processing)

Fritz Scheuren
Director, Statistics of Income Division

John DiPaolo
Chief, Statistics of Income Branch II

This report presents data from the 1979 partnership returns by industry on receipts, cost of sales and operations, deductions, net income (deficit), capital gains (losses), payments to retirement plans, and number of limited partnerships. It classifies by size of business receipts, size of total assets, States, and number of partners.

To obtain additional data not presented in this report, submit a request in writing to the Director, Statistics of Income Division D:R:S, Internal Revenue Service, Washington, DC 20224 .

In addition, special tabulations can be produced on a reimbursable basis upon request to the Director, Statistics of Income Division, at the address given above.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

April 23, 1982

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

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income--1979, Partnership Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report presents information by industry on receipts, cost of sales and operations, deductions, net income (deficit), capital gains (losses), payments to retirement plans, and number of limited partnerships. Classifications are by size of business receipts, size of total assets, States, and number of partners.

With kind regards,

Sincerely,

Roscoe Egger

Contents

Section 1
INTRODUCTION, 1

Returns covered, 1
Accounting period, 1
Partnership net income, 2
Changes in law, 3

Section 2
DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA, 5

Sample selection, 5
Method of estimation and presentation of data, 6
Sampling variability, 6
Industrial classification, 6
State classification, 7
Other data limitations, 7

Section 3
BASIC TABLES, 9

Guide to tables, 9
Basic tables, 9

Section 4
EXPLANATION OF TERMS, 93

Section 5
FACSIMILES OF FORMS USED, 101

User Survey Form

Section 1 Introduction*

The statistics in this report are estimates derived from a stratified probability sample of the 1.3 million active partnership returns filed for the 1979 Income Year.

Income Year 1979 was defined as encompassing all returns filed during calendar year 1980. (Note: 96.2 percent of the returns had an accounting period ending in December.) This is a departure from past practice which would have defined the income year as the set of accounting periods stretching from July 1979 to June 1980. The change appears to have only a minor impact on the statistical summaries (see discussion of "Accounting Period").

The report is organized into five sections. Section 1 is an introduction and summary of partnership activity for the year, including law changes from the prior year. In Section 2, the sampling methodology is described and limitations of the data are discussed. Section 3 consists of tabulations for partnerships active during 1979. Section 4 contains an explanation of the terms used in the report. Section 5 consists of background material on the return forms and instructions.

RETURNS COVERED

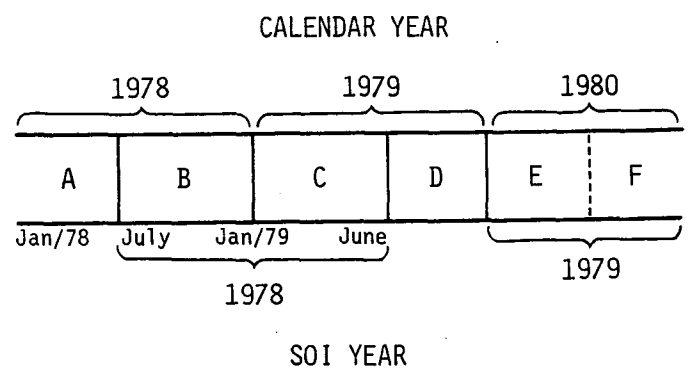
Partnerships, as defined by the Internal Revenue Code, include joint ventures, syndicates, groups, pools, and other associations of two or more persons organized for profit that were not specifically classified in the Code as corporations. Partnerships are not taxable as such; the partners, who can be individuals, estates, trusts, partnerships, or corporations, report their share of the partnership's taxable income (or loss) on their own (e.g., individual, corporation, etc.) income tax returns.

Not all partnership business activity for Income Year 1979 is represented in the present statistics. If there were special agreements among the partners to allocate certain income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnership's income. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. The statistics also do not include deductions for charitable contributions, most dividends received from domestic corporations, foreign taxes paid, additional first year depreciation, and depletion on oil and gas properties, none of which was recognized by the partnership.

In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnerships. The partners in such agreements reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

Accounting Period

The estimation procedure for 1979 differs from that for 1978. The 1978 SOI report and recent prior years included returns with accounting periods ending from July to December of one year plus returns with accounting periods ending from January to June of the following year. These returns were selected during the 18-month period from July 1978 through December of 1979. (Returns with accounting periods ending from July to December will be referred to as early fiscal returns.) Certain problems arose as a result of spanning two calendar years. Chief among these was incorporating tax law changes and, to a lesser degree, corresponding changes in forms design. The diagram below illustrates the change in sample coverage.



For this report, tabulations were based on a sample of all returns filed during the 1980 calendar year regardless of accounting period. These are represented by Blocks E and F in the diagram, with Block F representing returns which in previous years would have been excluded from the sample. The effect of this was to replace the early fiscal returns in Block D with those in Block F.

A comparison of the returns in these two categories is shown in Figure A, Part I. The table shows that whereas there was little difference in the number of returns, certain items, notably cost of sales and operations and guaranteed payments to partners, underwent rather substantial changes. However, as can be seen in Part II, the effect on the overall estimates is minimal.

*This report was prepared by Joseph Middough and Patrick Piet of the Business and Pension Statistics Section under the direction of James Dumais, Acting Chief.

In Part II, data from all returns in the basic file (Block E of the diagram) are compared to the returns in the basic file plus the 1979 early fiscal returns (Blocks D and E) and to returns in the basic file including the 1980 early fiscal returns (Blocks E and F). In all cases, the percentage change columns show that a very small fraction of the total estimate is contributed by early fiscals.

PARTNERSHIP NET INCOME

The number of active partnerships increased in 1979 by 5.3 percent over 1978, as shown in Figure B. There was an even greater increase in partnership business activity as measured in monetary terms. Total receipts rose by 17.8 percent and total deductions by 18.7 percent. Net income (less deficit) increased by 5.6 percent.

The amount of partnership net income (less deficit) is reported as $15.2 billion of which $12.4 billion is associated with partners who are individuals (see Statistics of Income--1979, Individual Income Tax Returns). The reasonable closeness of these two composite figures of net income (less deficit) is the result of component amounts which are quite different. For example, this book reports $40.0 billion for net income and $24.8 for deficit, while Individual Income Tax Returns reports $24.2 and $11.8, respectively. Figure C continues this comparison of net income (less deficit) as reported by partnerships and by individual partners over a ten year period.

These differences in amounts may result from the following. To begin, not all partners are individuals (i.e., corporations, estates, trusts, and other partnerships). These entities report their portion of the partnership profits and losses on their respective tax returns. The overall effect is a somewhat larger reporting of net income (less deficit) for partnerships than for individual partners. Along these same lines, the increased activity of corporations as partners is demonstrated by the upward trend of partnership net income (less deficit) starting as early as 1975 (Figure C).

The reverse effect of reporting smaller net income (less deficit) for partnerships than for individual partners is partially due to filing requirements, that is, not all partnerships are required to file Form 1065 (see "Returns Covered"). Also, partnership net profit and net loss reported on individual income tax returns include guaranteed payments to partners of salaries and interest, as well as the net income and deficit reported on partnership returns.

Figure A.--Selected Items for All 1979 Partnership Returns, 1979 Early Fiscal Year Returns and 1980 Early Fiscal Year Returns

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

Item	Early fiscals		Change, 1979 to 1980		Averages--Early fiscals	
	1979 (Block D)	1980 (Block F)	Number or amount	Percent	1979 (Block D)	1980 (Block F)
Part I--Early Fiscal Returns	(1)	(2)	(3)	(4)	(5)	(6)
Number of partnerships, total	6,479	6,703	224	3.5	-	-
Total assets	2,321,620	2,343,332	21,712	0.9	358.3	349.6
Business receipts	2,670,803	3,441,799	770,996	28.9	412.2	513.5
Cost of sales and operations	811,910	1,487,493	675,583	83.2	125.3	221.9
Depreciation	37,520	32,832	-4,688	-12.5	5.8	4.9
Taxes paid deduction	29,822	28,534	-1,288	-4.3	4.6	4.3
Interest paid	47,387	51,040	3,653	7.7	7.3	7.6
Payroll	148,461	132,580	-15,881	-10.7	22.9	19.8
Guaranteed payments to partners	31,510	17,327	-14,183	-45.0	4.9	2.6
Net income	366,617	568,332	201,715	55.0	56.6	84.8

Item	1979 SOI year returns			Percentage change	
	Basic file with 1979 early fiscals (Blocks D & E)	Basic file (Block E)	Basic file with 1980 early fiscals (Blocks E & F)	Basic to basic with 1979 early fiscals	Basic to basic with 1980 early fiscals
Part II--All Returns	(1)	(2)	(3)	(4)	(5)
Number of partnerships, total	1,299,369	1,292,890	1,299,593	0.5	0.5
Total assets	446,723,067	444,401,447	446,744,779	0.5	0.5
Business receipts	252,011,694	249,340,891	252,782,690	1.1	1.4
Cost of sales and operations	101,374,632	100,562,722	102,050,215	0.8	1.5
Depreciation	17,670,782	17,633,262	17,666,094	0.2	0.2
Taxes paid deduction	8,328,690	8,298,868	8,327,402	0.4	0.3
Interest paid	21,275,483	21,228,096	21,279,136	0.2	0.2
Payroll	26,108,526	25,960,065	26,092,645	0.6	0.5
Guaranteed payments to partners	4,123,118	4,091,608	4,108,935	0.8	0.4
Net income	14,962,837	14,596,220	15,164,552	2.5	3.9

NOTE: The estimates of early fiscals are based on small samples (less than 500 returns) and hence differences especially in amounts are subject to large sampling errors.

Figure B.--Selected Items for Partnerships, 1978 and 1979

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

Item	1978	1979	Change, 1978 to 1979	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of partnerships, total	1,310,107	1,375,919	65,812	5.0
Inactive partnerships[1]	75,950	76,326	376	0.5
Active partnerships	1,234,157	1,299,593	65,436	5.3
Total receipts	219.2	258.2	39.0	17.8
Total deductions	204.7	243.0	38.3	18.7
Cost of sales and operations	87.2	102.1	14.9	17.1
Depreciation	14.5	17.7	3.2	22.1
Payroll	22.3	26.1	3.8	17.0
Net income (less deficit)	14.4	15.2	0.8	5.6
Net income	33.7	40.0	6.3	18.7
Deficit	19.2	24.8	5.6	29.2

[1]Includes amended and duplicate returns (see Section 2).

Finally, net income (less deficit) as reported by partnerships and individual partners differ because of differences in accounting periods and processing of the returns.

CHANGES IN LAW

The tax law changes which affect the comparability of statistics in this report with those for prior years are provided below. The terms used in discussing these tax law changes are more fully explained in Section 4.

"At-Risk" rules revised. Beginning with 1976, an "at-risk" limitation was introduced on a partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year.

For tax years beginning in 1979, the "at-risk" rules were extended to all activities except the holding of real property (other than mineral property) in which a partnership was engaged.

Capital gains. Noncorporate taxpayers could deduct from their gross income 60 percent of any net capital gain (i.e., excess of net long-term capital gain over the net short-term capital loss) for the year. In sales or exchanges before October 1978, this exclusion from income was set at 50 percent of the gain.

Simplified employee pensions. For tax years beginning after 1978, employers could set up simplified employee pension plans and make contributions to their employees' individual retirement arrangements. Employer deductions for contributions made for participating employees are limited to the lesser of 15 percent of compensation or $7,500 for each employee.

Social security (FICA) and Federal unemployment (FUTA) taxes. The limit on the amount of wages subject to social security tax was increased from $17,700 for 1978 to $22,900 for 1979. In addition, the tax rate was raised from 6.05 percent for 1978 to 6.13 percent for 1979. The employer must match the tax withheld from the employee's wages. The Federal unemployment (FUTA) tax rate of 3.4 percent on the first $6,000 of wages paid to each employee during the calendar year remained unchanged for 1979. In the statistics, both the employer's portion of the FICA tax and the FUTA tax are generally included in the "taxes paid" deduction.

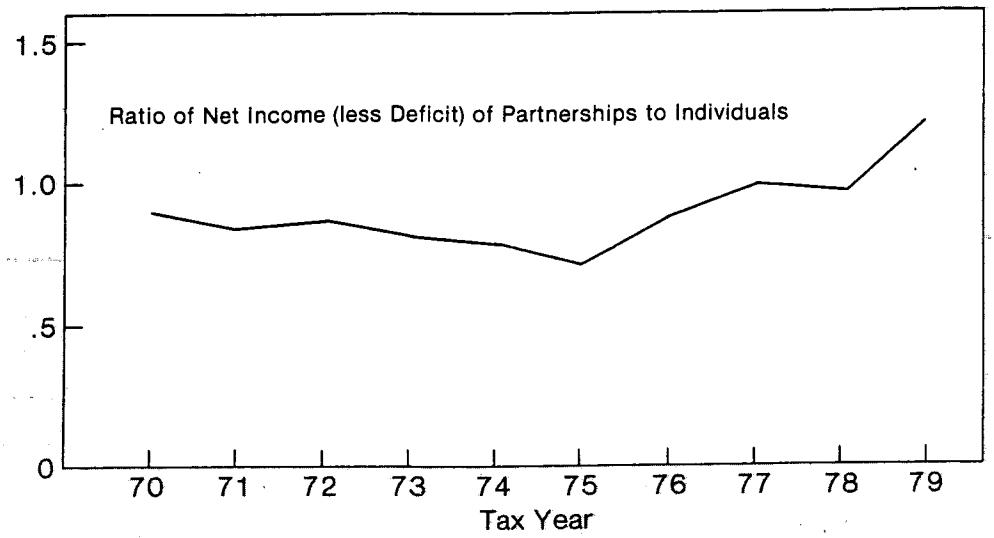
Targeted jobs credit. This credit replaced the "new jobs credit" of 1977 and 1978. Employers that hired individuals from specified target groups could choose to take the targeted jobs credit. An individual was a member of a targeted group if the individual was:

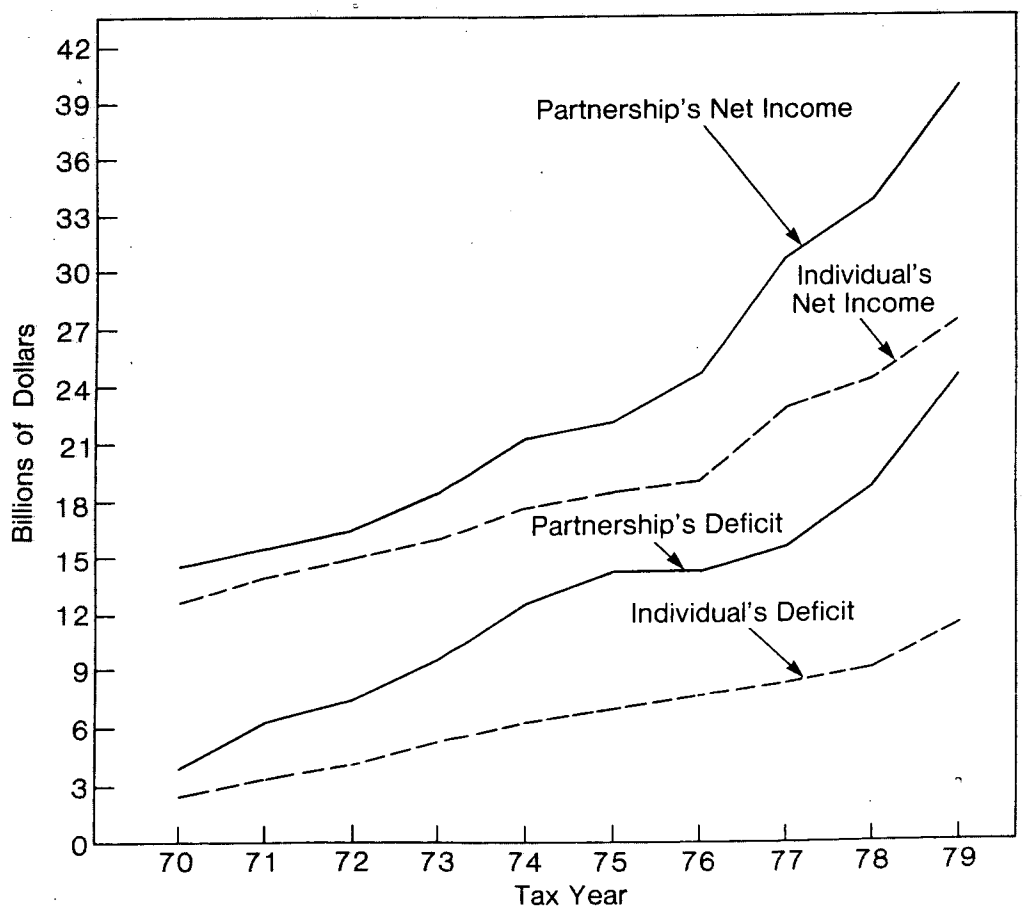
- a vocational rehabilitation referral,
- an economically disadvantaged Vietnam-era veteran,
- a social security income recipient,
- a general assistance recipient,
- a youth participating in a cooperative education program, or
- an economically disadvantaged ex-convict.

Refer to Section 4 under targeted jobs credit for its actual computation.

Figure C.

Net Income (Deficit) As Reported by Filers of Form 1065 (Partnerships) and Form 1040 (Individual Partners)





Section 2

Description of the Sample and Limitations of the Data*

This section describes the sample criteria and selection of returns, the method of estimation and presentation of the data, and the sampling variability of the estimates contained in this report. It also describes the methodology needed to compute confidence interval estimates as well as some of the limitations of the data.

SAMPLE SELECTION

The data presented in this report are estimates based on a stratified probability sample of unaudited Forms 1065, Partnership Returns of Income, filed during calendar year 1980.

The returns were stratified into sample classes by computer, based upon the principal business activity, the size of gross receipts, total income or loss, and total assets. Returns were selected from the various sample strata at rates ranging from 0.6 percent to 100 percent. As indicated in Figure D, this procedure yielded a sample of 50,105 returns from a population of 1,375,919 returns.

Amended and tentative returns were excluded from the sampling procedure because another return filed by the same partnership was subjected to sampling. Duplicate returns, which usually resulted when two or more partners filed a return for the same partnership, as well as returns of inactive partnerships, were sampled but not included in the tabulations (other than in Figures B and D) presented in this report. As Figure B indicates, there was an estimated total of 76,326 inactive, amended, and duplicate returns filed.

Figure D.--Partnerships: Number of Returns in the Population and Sample, 1979

Description of the sample strata			Number of returns	
			Population	Sample
Total			1,375,919	50,105
Returns with primary business activity code 6511,[1] total			370,359	9,582
Net receipts and total income or deficit		Total assets		
Both under $200,000		Not reported or under $100,000	167,255	828
Both under $200,000		$100,000 under $1,000,000	158,648	2,546
Both under $1,000,000 and at least one $200,000 or more	or	Under $1,000,000		
Both under $1,000,000		$1,000,000 under $5,000,000	38,302	3,307
Both under $5,000,000 and at least one $1,000,000 or more	or	Under $5,000,000		
Both under $5,000,000		$5,000,000 under $25,000,000	5,564	2,311
Both under $5,000,000		$25,000,000 or more	590	590
At least one $5,000,000 or more	or	Any amount		
Returns with primary business activity codes other than 6511, total			1,005,560	40,523
Net receipts and total income or deficit		Total assets		
Both under $200,000		Not reported or under $100,000	701,403	6,950
Both under $200,000		$100,000 under $1,000,000	140,039	5,786
Both under $1,000,000 and at least one $200,000 or more		Under $1,000,000	116,312	7,960
Both under $1,000,000		$1,000,000 under $5,000,000	20,037	3,738
Both under $5,000,000 and at least one $1,000,000 or more		Under $5,000,000	19,670	7,990
Both under $5,000,000		$5,000,000 under $25,000,000	3,753	3,753
Both under $5,000,000		$25,000,000 or more	4,346	4,346
At least one $5,000,000 or more	or	Any amount		

[1]Primary business activity code 6511 is defined as: Real estate operators (except developers) and lessors of buildings.

*Paul B. McMahon designed the sample and monitored and coordinated its implementation under the supervision of Peter L. Clarke (formerly Chief, SOI Sampling Section) and Raymond C. Sansing (formerly Chief, Mathematical Statistics Branch).

METHOD OF ESTIMATION AND PRESENTATION OF THE DATA

The estimates in the tables were computed using national weighting factors. Weighting factors were obtained by dividing the computer count of returns filed in a sampling class by the number of returns sampled in that class. These decimal weighting factors were then converted to integer weighting factors before they were applied to the sample returns. For example, if a weight of 44.24 was computed for a sampling class, 24 percent of the sample returns in that stratum would be systematically assigned an integer weighting factor of 45, and 76 percent a weight of 44.

Whenever a weighted frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific partnerships. These combinations and deletions were indicated by a double asterisk (**). Estimates based on less than 10 sampled returns were considered to be unreliable. They were noted by a single asterisk (*) to the left of the data item unless all of the sampled returns were selected with certainty (i.e., at the 100 percent rate). A dash (-) in place of a frequency or amount estimate indicates that no return in the sample had those characteristics.

SAMPLING VARIABILITY

The sample used in this study is one of several possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the standard error. The sampling variability of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. The standard error, when added to and subtracted from the value of the estimate, provides upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Figure E provides upper limit coefficients of variation for selected numbers of returns. These upper limit coefficients of variation exceed the actual coefficient of variation, and hence are only intended as a general indication of the reliability of the data.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the average result of all possible different samples. For example, in table 3, column 1, the number of returns for food stores under retail trade is shown as 21,807. A coefficient of variation of 15.5 percent is obtained by using Figure E.

The standard error of the estimate SE(X) is needed to construct the interval estimate; it is the product of the estimate, X, and its coefficient of variation, CV(X):

$$SE(X) = X \cdot CV(X)$$

$$= 21{,}807 \cdot (0.155)$$

$$= 3{,}380 \text{ returns.}$$

The SE(X) value (of 3,380 returns) is then subtracted from and added to the estimate X to construct a 68 percent confidence interval estimate. The interval is computed using this formula:

$$(X - SE(X)) \leq Y \leq (X + SE(X))$$

with 68 percent confidence, where Y is the population value estimated by X. Based on the data for this example, the interval estimate is from 18,427 (21,807 - 3,380) returns to 25,187 (21,807 + 3,380) returns.

Figure E.--Upper Limit Coefficients of Variation for National Level Estimates

Number of partnerships	Coefficient of variation (Percent)
1,500	50
4,200	30
9,400	20
37,000	10
150,000	5
940,000	2

NOTE: Upper limit coefficients of variation can be computed for numbers of returns not listed by interpolating. For example, linear interpolation yields a coefficient of variation of 15.5 percent for 21,807 returns.

A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds (68 percent) of all possible similarly selected different samples. To obtain this interval estimate with 95 percent confidence limits, multiply the SE(X) value by two. (For this data, the resulting interval would be from 15,047 returns to 28,567 returns).

INDUSTRIAL CLASSIFICATION

Each active partnership return in the statistical sample was assigned to an industry class, even though that partnership may have been engaged in more than one kind of industrial activity. The industry groups used were based on the Standard Industrial Classification (SIC) Manual, 1972 edition (authorized by Statistical Policy, Office of Information and Regulatory Affairs, Office of Management and Budget), modified, where necessary, to fit the information available from tax returns for identifying industries.

Returns in the sample were examined during statistical processing, and each was assigned an industry classification code. In assigning the industry code, the following factors were considered: the partnership's description of its business activity and its principal product or service, the code entered on the return by the partnership to describe its principal business activity, the sources of the partnership's income, the nature of the expenses, and, where necessary, information from various reference books, such as Dun and Bradstreet reports, Moody's Manuals, and Thomas' Register of American Manufacturers.

The fact that, in all cases, a partnership was assigned to a single industry is a limitation of the data. Since some partnerships are engaged in several business activities, some data in the partnership industry groups are not necessarily related to the industrial activity under which they are shown.

The industry classification system used for 1979 was unchanged from 1978. In the report Statistics of Income--1978, Partnership Returns, a comparison will be found of the SIC groupings and the industries used here.

STATE CLASSIFICATION

A partnership was classified by State according to the mailing address shown on the return form. The mailing address usually reflected the State where the partnership conducted its business. However, some partnerships may have used other addresses, such as business offices or private residences of the partners, the office of the practitioners who prepared their returns, or post office boxes. The geographic data are subject to limitations to the extent that the State used in the mailing address differed from the State in which the partnership actually did business. Additional discrepancies resulted when a partnership was engaged in business operations in more than one State. This was characteristic of some of the larger partnerships, or those engaged in particular industrial activities (such as security dealers), or those whose mailing address represented merely the location of the office where their books of accounts were maintained.

The sample of partnership returns was designed to yield national rather than State statistics, therefore reliable State estimates are not available for many industry classes; hence, in the State tabulation (Table 5), it was decided to present only a few broad industry groupings.

OTHER DATA LIMITATIONS

Various techniques were used to control and improve the quality of the data during the processing stages. During sampling, in order to make sure that the sample was being selected according to the sample design, a comparison was made between the expected and realized number of returns sampled from each processing center. Any differences were reconciled by follow-up. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference to other entries on the return or accompanying schedules and to adjust data to achieve consistency in statistical definitions.

The quality of the editing was controlled by means of a continuous subsampling verification system at the processing centers which resulted in 18.9 percent of the documents being reviewed. (All errors found in the review were corrected.) In addition, the Statistics of Income Division in the National Office independently reprocessed approximately one percent of the returns processed to evaluate the quality of the editing after verification and to determine adherence to the processing instructions. Results showed that 99.4 percent of the codes and 97.9 percent of the money amounts were entered correctly. No discernable pattern was found in the errors uncovered. Transcription of the data was subjected to 100 percent verification.

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

Section 3 Basic Tables

Guide to Tables

INDUSTRY MEASUREMENTS

Partners, partnerships, total assets, business receipts, selected deductions, net income, and capital gains (common to each table listed below):

- maximum industry detail (table 2), 19
- selected industries and size of business receipts (table 3), 29
- selected industries and size of total assets (table 4), 45
- selected industries and states (table 5), 57
- selected industries and number of partners (table 6), 83
- selected industries and number of limited partnerships (table 8), 92

Total assets and income statement: selected industries (table 1), 10

Total partnerships and partnership payments to retirement plans for employees or on behalf of partners: industrial division and size of business receipts (table 7), 90

INCOME STATEMENT

Total assets: selected industries (table 1), 10

RETURNS WITH NET INCOME

Partners, partnerships, total assets, business receipts, selected deductions, net income, and capital gains: maximum industry detail (table 2), 19

Total assets and income statement: selected industries (table 1), 10

SIZE OF BUSINESS RECEIPTS

Partners, partnerships, total assets, business receipts, selected deductions, net income, and capital gains: selected industries (table 3), 29

Total partnerships and partnership payments to retirement plans for employees or on behalf of partners: industrial division (table 7), 90

SIZE OF TOTAL ASSETS

Income statement: selected industries (table 1), 10

Partners, partnerships, total assets, business receipts, selected deductions, net income and capital gains: selected industries (table 4), 45

Table 1.—Total Assets and Income Statement for Selected Industries

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

Item	All industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships With and Without Net Income										
Number of partnerships	**1,299,593**	**124,825**	**108,327**	**39,452**	**3,475**	**10,845**	**2,004**	**23,247**	**6,125**	**16,575**
Number of partners	**6,954,767**	**375,386**	**324,147**	**116,337**	**8,561**	**51,676**	**7,120**	**65,413**	**15,003**	**40,145**
Total assets	**447,130,068**	**19,363,189**	**17,159,936**	**6,194,423**	**594,418**	**2,656,516**	**487,518**	**3,973,067**	**657,987**	**1,700,047**
Total receipts	**258,197,936**	**22,293,664**	**19,940,381**	**5,422,076**	**1,347,975**	**1,437,459**	**1,256,445**	**5,378,368**	**907,818**	**2,857,610**
Business receipts	242,653,710	20,809,259	18,559,302	4,808,118	1,277,367	1,308,000	1,176,655	5,130,282	876,484	2,724,259
Income from other partnerships and fiduciaries	1,206,335	12,996	11,905	5,670	*1,657	*1,760	*415	1,541	*227	*631
Nonqualifying dividends	95,663	2,215	2,188	1,091	*27	*223	*1	192	*3	*65
Interest received	7,246,203	110,923	101,815	35,725	7,480	14,786	1,758	27,802	2,202	5,778
Rents received	1,058,713	138,253	133,479	64,586	6,554	11,921	1,052	33,958	2,777	7,343
Royalties	528,617	29,434	25,722	6,018	*41	*3,065	*184	13,872	*245	1,878
Farm net profit	25,245	19,207	19,187	*12,120	*648	*699	—	*423	—	*5,297
Net gain, noncapital assets	980,769	145,511	139,706	49,347	5,670	11,231	3,141	38,259	1,281	19,541
Other receipts	4,402,681	1,025,866	947,077	439,401	48,532	85,774	73,240	192,038	24,600	92,818
Total deductions	**242,992,028**	**21,232,266**	**19,016,173**	**4,963,885**	**1,265,468**	**1,376,763**	**1,235,424**	**5,309,492**	**894,746**	**2,597,294**
Cost of sales and operations	102,096,671	13,287,497	12,165,122	2,523,658	778,937	625,134	981,258	4,051,808	643,336	1,663,715
Inventory, beginning of year	11,229,392	533,161	469,313	141,963	*4,600	33,354	73,413	181,235	*3,272	15,019
Purchases	64,201,085	5,597,434	4,941,007	415,564	124,445	63,525	611,910	2,995,433	255,919	199,248
Cost of labor	6,737,888	1,263,270	1,139,855	331,088	225,021	215,241	15,570	99,011	26,704	144,995
Material and supplies	5,835,434	477,331	390,151	109,746	64,560	43,472	8,308	46,060	10,193	64,271
Other costs	27,301,430	6,059,447	5,786,810	1,674,847	368,360	314,676	321,759	996,865	351,961	1,262,556
Less: Inventory, end of year	13,208,558	643,146	562,014	149,549	*8,049	45,135	49,702	266,798	4,712	22,374
Salaries and wages	19,392,819	289,274	109,053	31,445	3,439	15,802	4,385	12,754	*1,750	7,230
Less: Jobs credit	38,624	1,263	732	*120	*372	*11	*18	*167	—	*24
Guaranteed payments to partners	4,109,882	238,050	175,700	71,659	6,664	18,622	3,251	26,285	3,918	32,738
Rent paid	5,761,027	854,278	822,613	378,193	69,643	34,802	14,837	185,182	30,479	90,998
Interest paid	21,275,551	1,285,845	1,205,231	401,596	51,189	154,307	37,933	283,680	47,677	181,144
Taxes paid	8,328,583	376,444	332,977	115,786	35,470	46,919	5,448	51,357	11,133	46,325
Bad debts	352,371	14,190	12,278	4,558	*41	439	*45	2,896	—	*588
Repairs	4,085,662	736,943	672,911	285,979	50,421	49,158	13,734	96,108	31,878	122,629
Depreciation	17,662,667	1,548,171	1,400,462	536,666	81,907	121,387	23,267	231,428	71,862	269,948
Amortization	361,229	7,555	4,382	1,387	*1,647	643	*11	*129	*30	*32
Depletion	442,699	13,479	2,616	541	—	*304	—	1,488	*2	*29
Pension, profit sharing, annuity, and bond purchase plans	311,926	4,084	2,976	981	*423	*253	*18	*154	—	829
Employee benefit plans	598,606	14,992	11,111	3,339	1,899	1,408	*206	1,541	*107	1,589
Net loss from other partnerships and fiduciaries	2,693,818	58,826	55,310	10,172	*3,495	3,748	*11,792	21,880	—	*3,428
Farm net loss	18,624	*15,495	*15,399	*5,199	—	—	—	—	—	—
Net loss, noncapital assets	439,234	14,229	11,684	3,170	*18	*7	*5	3,547	446	3,735
Other deductions	55,099,282	2,474,177	2,017,081	589,673	180,646	303,842	139,253	339,423	52,126	172,362
Net income (less deficit)	**15,205,908**	**1,061,398**	**924,208**	**458,191**	**82,507**	**60,697**	**21,021**	**68,876**	**13,072**	**260,317**
Net income	40,000,896	2,614,317	2,303,879	867,565	170,677	266,202	64,251	413,856	77,068	344,033
Deficit	24,794,987	1,552,919	1,379,672	409,375	88,170	205,505	43,230	344,981	63,997	83,716
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	139,975	−738	−892	174	*−85	899	*781	−5,587	*652	*24
Net long-term capital gain (less loss)	4,740,180	221,421	211,963	98,202	3,831	10,663	*2	51,892	2,822	33,396
Partnerships With Net Income										
Number of partnerships	**765,575**	**78,122**	**68,926**	**26,853**	**2,385**	**5,422**	**1,177**	**13,274**	**3,475**	**13,117**
Number of partners	**4,051,871**	**215,877**	**187,525**	**72,660**	**5,725**	**23,670**	**3,120**	**34,135**	**8,147**	**30,960**
Total assets	**202,994,406**	**9,877,965**	**8,976,113**	**3,569,734**	**300,900**	**1,277,736**	**293,338**	**1,847,220**	**342,845**	**975,898**
Total receipts	**195,307,018**	**16,385,821**	**14,521,841**	**4,132,768**	**967,442**	**1,125,541**	**937,956**	**3,866,242**	**647,174**	**1,995,387**
Business receipts	183,482,567	15,333,947	13,544,521	3,677,370	919,145	1,017,754	861,911	3,724,973	625,537	1,907,019
Income from other partnerships and fiduciaries	1,140,833	10,707	9,648	4,705	*1,433	*1,698	*367	*1,380	—	*65
Nonqualifying dividends	84,510	1,175	1,149	778	*23	*133	—	142	*3	*60
Interest received	5,460,186	77,059	71,456	24,185	5,831	10,876	1,499	18,958	1,341	4,762
Rents received	686,873	76,166	73,058	40,810	3,689	6,320	860	13,318	1,509	3,113
Royalties	468,222	24,026	23,663	5,681	*17	*2,680	*18	13,025	*90	1,732
Farm net profit	23,648	19,203	19,183	*12,116	*648	*699	—	*423	—	*5,297
Net gain, noncapital assets	780,548	97,678	95,965	41,279	5,279	8,339	1,901	20,506	935	12,762
Other receipts	3,179,630	745,861	683,200	325,844	31,378	77,043	71,401	73,517	17,758	60,574
Total deductions	**155,306,123**	**13,771,503**	**12,217,962**	**3,265,202**	**796,765**	**859,340**	**873,705**	**3,452,386**	**570,105**	**1,651,354**
Cost of sales and operations	81,226,034	9,181,386	8,330,325	1,735,053	519,314	442,021	695,278	2,872,858	435,570	1,079,635
Inventory, beginning of year	8,081,097	391,557	351,446	97,762	*352	27,646	65,910	143,635	*1,908	*7,334
Purchases	52,536,165	4,090,097	3,592,254	349,979	75,189	49,521	413,654	2,233,334	194,223	76,795
Cost of labor	5,079,440	827,649	739,481	219,658	154,464	163,288	11,157	46,652	18,426	77,161
Material and supplies	4,534,150	339,159	263,610	71,359	49,538	32,111	5,669	21,655	7,865	44,389
Other costs	19,930,988	3,968,642	3,773,250	1,105,284	241,034	207,652	239,561	611,132	216,003	883,132
Less: Inventory, end of year	8,935,805	435,717	389,717	108,989	*1,263	38,196	40,673	183,549	*2,855	*9,176
Salaries and wages	15,402,335	204,611	62,479	19,995	*1,586	9,930	3,065	7,543	*280	3,762
Less: jobs credit	33,044	736	242	*33	—	*11	*18	*143	—	*23
Guaranteed payments to partners	2,704,523	121,741	84,540	38,429	*3,706	8,854	2,402	10,415	*2,618	13,129
Rent paid	3,957,485	553,294	531,572	262,185	39,937	23,364	11,277	96,715	20,642	65,934
Interest paid	7,605,972	606,257	570,908	209,823	21,409	60,613	23,257	126,154	18,720	90,583
Taxes paid	4,942,695	256,174	223,671	81,465	24,213	31,024	4,108	31,126	6,641	32,122
Bad debts	192,766	2,814	1,413	745	*20	*16	*18	*92	—	*336
Repairs	2,287,928	497,429	454,675	200,183	33,689	34,668	10,847	55,088	21,604	85,263
Depreciation	7,281,355	952,034	880,418	362,038	57,295	64,196	16,050	121,058	40,700	185,059
Amortization	131,651	1,634	1,005	*994	—	*5	—	*3	—	*3
Depletion	269,550	2,289	2,180	*449	—	*75	—	*1,435	*2	*28
Pension, profit sharing, annuity, and bond purchase plans	281,472	3,013	2,181	761	*299	*213	*7	*139	—	*487
Employee benefit plans	465,943	8,683	4,886	916	1,279	915	*185	275	*102	703
Net loss from other partnerships and fiduciaries	118,289	5,925	5,361	2,595	*29	*1,411	*271	*544	—	*443
Farm net loss	*110	*96	—	—	—	—	—	—	—	—
Net loss, noncapital assets	28,821	1,854	1,830	453	*18	*7	*5	262	*213	789
Other deductions	28,442,237	1,373,006	1,060,760	349,149	93,970	182,039	106,955	128,820	23,012	93,101
Net income	**40,000,896**	**2,614,317**	**2,303,879**	**867,565**	**170,677**	**266,202**	**64,251**	**413,856**	**77,068**	**344,033**
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	117,328	−4,275	−4,331	114	—	*172	*701	−5,317	*−17	*−6
Net long term capital gain (less loss)	2,095,514	121,120	118,993	56,802	*2,107	7,808	*−2	20,602	*1,274	24,853

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction	
	Farms—Continued			Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Partnerships With and Without Net Income									
Number of partnerships	**1,200**	**2,843**	**2,561**	**16,498**	**28,069**	**24,052**	**4,017**	**75,275**	**30,326**
Number of partners	**3,237**	**6,924**	**9,731**	**51,239**	**689,445**	**636,793**	**52,652**	**168,549**	**72,729**
Total assets	**295,625**	**272,589**	**327,748**	**2,203,253**	**16,438,544**	**11,378,580**	**5,059,964**	**8,731,920**	**7,317,314**
Total receipts	**646,045**	**323,137**	**363,449**	**2,353,283**	**10,251,058**	**6,465,726**	**3,785,333**	**20,285,538**	**14,556,756**
Business receipts	621,035	295,433	341,668	2,249,958	9,721,011	6,049,862	3,671,149	19,733,317	14,065,407
Income from other partnerships and fiduciaries	—	*5	—	*1,090	92,950	58,789	*34,161	78,017	77,153
Nonqualifying dividends	*582	—	*5	*26	237	*230	*7	2,867	*92
Interest received	506	3,618	2,159	9,108	64,037	52,327	11,710	80,326	72,846
Rents received	1,134	2,972	*1,182	4,774	32,306	28,330	3,975	71,390	59,362
Royalties	—	*419	—	*3,711	110,375	107,747	2,629	1,378	*336
Farm net profit	—	—	—	*20	*184	—	*184	*1,235	*1,151
Net gain, noncapital assets	*761	6,118	*4,358	5,805	45,747	40,207	5,540	17,528	9,827
Other receipts	22,026	14,571	14,078	78,789	184,212	128,234	55,978	299,478	270,582
Total deductions	**653,491**	**335,210**	**384,402**	**2,216,093**	**12,759,290**	**8,177,294**	**4,581,995**	**18,158,551**	**13,242,054**
Cost of sales and operations	491,615	219,216	186,446	1,122,375	3,769,584	1,818,099	1,951,485	13,673,945	10,562,883
Inventory, beginning of year	5,703	4,938	5,816	63,849	110,332	12,307	98,025	1,428,608	1,298,087
Purchases	103,048	125,824	46,093	656,426	1,291,392	1,051,726	239,665	2,632,871	1,496,445
Cost of labor	24,561	9,754	47,910	123,415	337,562	49,283	288,279	1,687,211	1,081,559
Material and supplies	23,123	3,581	16,836	87,180	289,818	32,953	256,865	2,872,459	2,180,893
Other costs	342,187	80,817	72,782	272,637	1,886,753	689,240	1,197,512	6,406,186	5,734,769
Less: Inventory, end of year	7,008	5,699	*2,989	81,132	146,274	17,411	128,862	1,353,389	1,228,871
Salaries and wages	6,531	10,505	15,212	180,221	281,813	172,467	109,345	816,778	352,147
Less: Jobs credit	*10	—	*11	531	*903	*408	*495	3,427	1,346
Guaranteed payments to partners	4,848	3,796	3,919	62,350	82,010	60,223	21,787	386,039	173,043
Rent paid	4,705	3,821	9,952	31,665	161,098	108,987	52,111	122,579	61,418
Interest paid	16,742	12,834	18,128	80,614	490,097	300,245	189,852	343,927	292,858
Taxes paid	4,896	3,914	11,730	43,467	373,545	181,288	192,258	267,601	143,000
Bad debts	*70	*39	*3,602	1,911	5,890	3,319	2,571	16,834	10,191
Repairs	6,095	6,389	10,519	64,032	169,163	60,277	108,886	127,653	71,222
Depreciation	22,258	17,103	24,637	147,709	895,340	553,779	341,561	334,917	179,050
Amortization	*497	—	*5	3,173	16,114	3,974	12,139	7,480	6,900
Depletion	—	*59	*193	10,863	328,934	104,561	224,373	1,230	682
Pension, profit sharing, annuity, and bond purchase plans	*128	*3	*187	1,109	20,078	4,187	15,892	10,105	4,373
Employee benefit plans	313	*388	*321	3,881	27,721	2,616	25,105	62,898	24,913
Net loss from other partnerships and fiduciaries	*70	*726	—	3,516	359,219	351,600	*7,619	7,290	7,151
Farm net loss	—	—	*10,200	*96	*17	—	*17	—	—
Net loss, noncapital assets	*22	*448	*286	*2,545	70,135	64,677	5,458	3,701	2,084
Other deductions	94,712	55,969	89,074	457,096	5,709,435	4,387,405	1,322,031	1,979,001	1,351,485
Net income (less deficit)	**-7,446**	**-12,072**	**-20,953**	**137,190**	**-2,508,231**	**-1,711,569**	**-796,663**	**2,126,987**	**1,314,703**
Net income	30,717	25,268	44,242	310,438	2,521,601	2,133,691	387,910	2,510,946	1,610,441
Deficit	38,163	37,340	65,195	173,248	5,029,833	3,845,260	1,184,573	383,959	295,738
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss)	*2,250	—	—	154	4,454	5,770	*-1,316	-63	-105
Net long-term capital gain (less loss)	*849	*5,539	*4,767	9,458	59,304	33,205	26,099	22,180	19,822
Partnerships With Net Income									
Number of partnerships	**615**	**1,064**	**1,544**	**9,196**	**13,970**	**12,325**	**1,645**	**57,611**	**20,758**
Number of partners	**1,782**	**2,171**	**5,155**	**28,352**	**411,789**	**405,980**	**5,809**	**126,016**	**47,921**
Total assets	**151,448**	**70,283**	**146,711**	**901,852**	**7,429,694**	**4,783,740**	**2,645,954**	**5,829,423**	**4,683,779**
Total receipts	**344,876**	**255,931**	**248,525**	**1,863,979**	**8,283,953**	**5,450,062**	**2,833,891**	**17,054,005**	**11,993,631**
Business receipts	328,694	243,803	238,314	1,789,426	7,882,920	5,143,988	2,738,932	16,560,425	11,557,082
Income from other partnerships and fiduciaries	—	—	—	*1,059	85,586	57,822	*27,764	77,048	76,184
Nonqualifying dividends	*5	—	*5	*26	*101	*94	*7	2,863	88
Interest received	401	*2,580	1,023	5,604	36,327	30,444	5,883	67,078	60,037
Rents received	*666	*2,298	*474	3,108	24,894	21,823	3,071	51,594	41,133
Royalties	—	*419	—	*363	89,542	88,597	946	*764	*38
Farm net profit	—	—	—	*20	*80	—	*80	*84	—
Net gain, noncapital assets	*2	*841	*4,122	1,713	36,888	31,767	5,121	15,034	7,893
Other receipts	15,108	5,989	4,587	62,661	127,617	75,529	52,088	279,114	251,177
Total deductions	**314,158**	**230,663**	**204,283**	**1,553,541**	**5,762,352**	**3,316,371**	**2,445,981**	**14,543,059**	**10,383,190**
Cost of sales and operations	240,494	197,220	112,882	851,062	2,828,360	1,555,302	1,273,059	11,155,474	8,479,877
Inventory, beginning of year	*978	*1,191	*4,730	40,111	63,987	9,073	54,914	1,064,885	952,482
Purchases	52,138	123,737	23,685	497,843	1,109,418	1,025,027	84,391	2,175,707	1,154,362
Cost of labor	14,746	7,164	26,765	88,167	247,965	35,203	212,762	1,472,409	940,383
Material and supplies	16,318	2,218	12,488	75,549	255,913	30,180	225,733	2,463,363	1,860,708
Other costs	157,254	64,279	47,920	195,391	1,241,090	469,749	771,341	4,823,847	4,311,830
Less: Inventory, end of year	*940	*1,370	*2,706	45,999	90,014	13,930	76,084	844,737	739,888
Salaries and wages	4,082	*1,530	*10,706	142,132	199,867	138,440	61,428	683,490	278,511
Less: Jobs credit	*1	—	*11	*495	*284	*284	—	2,844	910
Guaranteed payments to partners	1,995	*1,437	*1,553	37,202	35,891	23,648	12,243	233,220	91,974
Rent paid	4,224	1,258	6,035	21,722	90,393	52,259	38,133	100,833	48,302
Interest paid	6,662	5,668	8,019	35,349	186,820	133,254	53,565	216,892	178,000
Taxes paid	3,093	2,177	7,702	32,503	308,537	144,233	164,304	215,205	104,899
Bad debts	*69	—	*118	1,401	1,506	296	1,210	9,804	5,068
Repairs	3,485	2,932	6,915	42,753	144,155	50,142	94,013	106,843	56,693
Depreciation	12,457	4,668	16,896	71,616	447,340	285,552	161,787	258,193	126,982
Amortization	—	—	—	629	9,735	1,610	*8,125	3,487	3,018
Depletion	—	*59	*130	*110	237,991	31,594	206,396	1,230	682
Pension, profit sharing, annuity, and bond purchase plans	*128	*3	*144	832	18,984	4,159	14,824	9,608	4,066
Employee benefit plans	*227	*101	*182	3,797	23,012	1,844	21,168	54,164	23,242
Net loss from other partnerships and fiduciaries	*69	—	—	*563	18,337	17,826	*511	2,550	2,441
Farm net loss	—	—	—	*96	—	—	—	—	—
Net loss, noncapital assets	—	*82	—	*25	2,086	2,069	*18	3,289	1,687
Other deductions	37,175	13,529	33,010	312,246	1,209,624	874,426	335,198	1,491,619	978,658
Net income	**30,717**	**25,268**	**44,242**	**310,438**	**2,521,601**	**2,133,691**	**387,910**	**2,510,946**	**1,610,441**
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss)	*22	—	—	*56	367	385	*-19	682	641
Net long-term capital gain (less loss)	*-2	*787	*4,764	2,127	36,867	14,136	22,732	15,141	12,784

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Construction—Continued					Manufacturing				
	Special trade contractors									
	Total	Plumbing, heating, and air condition-ing	Painting, paper hanging and decorating	Masonry, stonework, tile set-ting and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manu-facturing industries
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Partnerships With and Without Net Income										
Number of partnerships	**44,949**	**6,017**	**3,889**	**6,023**	**29,023**	**30,454**	**5,972**	**6,517**	**1,322**	**16,643**
Number of partners	**95,820**	**13,092**	**8,538**	**12,663**	**61,527**	**87,230**	**14,386**	**18,852**	**2,889**	**51,103**
Total assets	**1,414,606**	**189,795**	**45,171**	**140,853**	**1,038,788**	**8,900,756**	**1,227,852**	**788,347**	**375,985**	**6,508,572**
Total receipts	**5,728,781**	**952,940**	**319,995**	**751,720**	**3,704,126**	**13,467,931**	**1,966,794**	**908,413**	**674,618**	**9,918,107**
Business receipts	5,667,910	946,541	316,154	736,956	3,668,259	13,107,895	1,887,044	888,893	647,738	9,684,220
Income from other partnerships and fiduciaries	*864	—	—	—	*864	32,426	*121	—	*271	*32,034
Nonqualifying dividends	*2,775	*42	—	—	*2,733	3,513	*1	*62	—	3,450
Interest received	7,480	1,481	*117	327	5,555	61,294	7,699	4,611	13,709	35,274
Rents received	12,028	*1,597	*2,888	*619	6,924	22,235	5,702	6,262	*309	9,963
Royalties	*1,042	—	*316	—	*726	15,434	*6,273	*86	*126	8,949
Farm net profit	*84	—	—	—	*84	*804	*794	—	*11	—
Net gain, noncapital assets	7,701	1,464	*303	*65	5,870	23,586	3,599	5,178	649	14,161
Other receipts	28,896	1,815	*218	13,754	13,110	200,744	55,561	3,321	11,807	130,055
Total deductions	**4,916,497**	**841,427**	**258,100**	**625,011**	**3,191,960**	**12,983,368**	**1,897,656**	**821,611**	**634,716**	**9,629,385**
Cost of sales and operations	3,111,062	607,268	137,430	377,901	1,988,463	9,248,281	1,251,089	356,942	453,444	7,186,806
Inventory, beginning of year	130,521	37,908	*1,534	10,987	80,092	1,009,634	120,182	27,118	126,921	735,413
Purchases	1,136,426	281,243	33,215	81,819	740,150	6,050,279	675,108	188,451	256,454	4,930,267
Cost of labor	605,652	62,157	56,629	119,414	367,453	1,297,032	167,890	72,247	85,044	971,851
Material and supplies	691,565	147,902	26,565	95,057	422,042	615,050	164,522	32,945	16,414	401,169
Other costs	671,416	108,291	20,972	80,325	461,828	1,459,757	251,576	75,533	68,229	1,064,418
Less: Inventory, end of year	124,518	30,232	*1,485	9,700	83,101	1,183,471	128,190	39,351	99,617	916,312
Salaries and wages	464,631	53,294	38,350	93,167	279,820	708,303	127,513	93,803	47,367	439,619
Less: Jobs credit	2,081	*72	*98	—	1,911	2,289	628	*173	*18	1,470
Guaranteed payments to partners	212,995	36,608	19,036	23,736	133,616	167,831	32,620	22,216	6,706	106,289
Rent paid	61,161	5,876	2,693	7,041	45,551	169,142	26,179	16,733	9,242	116,987
Interest paid	51,069	8,270	2,568	2,973	37,257	281,775	40,092	17,595	20,464	203,625
Taxes paid	124,602	17,813	8,424	21,812	76,552	239,104	38,990	20,446	7,960	171,708
Bad debts	6,642	1,605	671	949	3,418	27,846	1,011	4,430	539	21,865
Repairs	56,431	4,571	1,355	5,392	45,114	151,249	41,059	18,270	4,764	87,156
Depreciation	155,868	17,868	6,736	14,156	117,108	453,956	86,506	58,134	14,437	294,878
Amortization	580	—	*144	—	435	5,745	1,081	2,356	—	2,309
Depletion	*548	—	—	*296	*252	66,176	64,563	*95	—	1,519
Pension, profit sharing, annuity, and bond purchase plans	5,732	1,603	*389	*677	3,062	24,975	2,961	1,965	*1,006	19,042
Employee benefit plans	37,985	4,623	5,225	7,692	20,445	60,836	8,258	5,250	4,997	42,331
Net loss from other partnerships and fiduciaries	*139	*1	—	—	*138	22,893	*191	*5,884	*10	*16,808
Farm net loss	—	—	—	—	—	*65	*65	—	—	—
Net loss, noncapital assets	1,617	*7	*1	—	1,609	4,271	*3,331	*64	*44	832
Other deductions	627,517	82,092	35,175	69,219	441,031	1,353,209	172,776	197,600	63,752	919,081
Net income (less deficit)	**812,284**	**111,513**	**61,896**	**126,709**	**512,166**	**484,564**	**69,138**	**86,802**	**39,902**	**288,721**
Net income	900,505	119,712	65,527	143,444	571,823	1,357,723	146,144	165,542	72,263	973,774
Deficit	88,221	8,199	*3,631	*16,734	59,657	873,159	77,006	78,739	*32,361	685,052
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	*42	*13	—	*33	*– 3	4,261	1,036	– 116	—	3,342
Net long-term capital gain (less loss)	2,358	*1,025	—	—	1,334	39,216	21,828	*2,937	*15	14,436
Partnerships With Net Income										
Number of partnerships	**36,853**	**4,731**	**3,133**	**5,346**	**23,643**	**19,076**	**4,472**	**3,416**	**1,092**	**10,096**
Number of partners	**78,095**	**10,287**	**6,653**	**11,083**	**50,072**	**51,150**	**10,376**	**9,993**	**2,411**	**28,370**
Total assets	**1,145,643**	**132,088**	**39,343**	**120,101**	**854,111**	**4,530,556**	**460,722**	**282,274**	**202,408**	**3,585,152**
Total receipts	**5,060,374**	**850,414**	**281,155**	**668,798**	**3,260,007**	**10,089,171**	**1,317,685**	**685,744**	**385,479**	**7,700,263**
Business receipts	5,003,343	845,252	277,956	654,460	3,225,675	9,883,012	1,303,388	669,841	375,789	7,533,994
Income from other partnerships and fiduciaries	*864	—	—	—	*864	*23,536	*119	—	*271	*23,146
Nonqualifying dividends	*2,775	*42	—	—	*2,733	2,593	*1	*48	—	2,544
Interest received	7,041	1,397	*117	311	5,215	33,456	3,971	3,798	2,502	23,185
Rents received	10,461	*656	*2,837	*235	6,733	17,224	1,611	6,220	*309	9,085
Royalties	*726	—	—	—	*726	8,881	*719	*86	*126	7,950
Farm net profit	*84	—	—	—	*84	*776	*766	—	*11	—
Net gain, noncapital assets	7,142	1,464	*59	*65	5,554	20,773	3,234	4,204	124	13,211
Other receipts	27,937	1,604	*185	13,727	12,422	98,919	3,878	1,547	6,348	87,146
Total deductions	**4,159,869**	**730,703**	**215,628**	**525,354**	**2,688,184**	**8,731,448**	**1,171,541**	**520,202**	**313,216**	**6,726,489**
Cost of sales and operations	2,675,597	548,833	125,288	319,653	1,681,824	6,589,730	753,405	251,371	225,431	5,359,524
Inventory, beginning of year	112,403	30,072	*1,514	8,435	72,382	628,285	75,507	21,938	45,537	485,304
Purchases	1,021,345	245,307	30,476	76,561	669,001	4,571,609	508,100	157,422	108,748	3,797,339
Cost of labor	532,026	55,776	55,897	104,069	316,284	931,953	96,771	43,454	40,208	751,520
Material and supplies	602,655	134,757	23,081	78,970	365,847	334,381	60,617	14,714	11,822	247,228
Other costs	512,017	105,898	15,805	57,374	332,939	890,808	96,812	42,253	48,060	703,683
Less: Inventory, end of year	104,849	22,978	*1,485	5,757	74,629	767,305	84,401	28,411	28,944	625,550
Salaries and wages	404,979	40,238	29,621	84,256	250,864	526,615	103,142	77,108	23,288	323,077
Less: Jobs credit	1,934	*72	*98	—	1,764	1,792	623	*114	*18	1,036
Guaranteed payments to partners	141,247	24,929	*8,755	13,422	94,140	109,526	23,242	8,428	6,083	71,774
Rent paid	52,531	4,778	2,225	6,127	39,400	87,150	18,976	10,251	2,954	54,969
Interest paid	38,892	4,076	1,709	2,263	30,845	91,872	15,713	5,042	2,710	68,407
Taxes paid	110,306	14,830	7,377	18,591	69,509	174,267	28,573	15,645	5,807	124,242
Bad debts	4,736	1,177	*413	724	2,422	17,846	703	3,512	281	13,350
Repairs	50,150	4,089	1,252	4,658	40,150	114,491	36,805	17,446	3,070	57,171
Depreciation	131,212	14,281	5,565	11,405	99,961	237,629	46,770	12,680	8,476	169,703
Amortization	470	—	*144	—	324	3,996	*575	1,826	—	1,595
Depletion	*548	—	—	*296	*252	12,005	*10,504	—	—	*1,502
Pension, profit sharing, annuity, and bond purchase plans	5,541	1,555	*389	*677	2,919	16,893	1,980	1,860	*625	12,429
Employee benefit plans	30,921	3,704	5,137	6,523	15,558	38,397	6,386	4,448	4,147	23,416
Net loss from other partnerships and fiduciaries	*108	*1	—	—	*108	1,193	*16	*421	*3	*754
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,602	*7	*1	—	1,594	957	*315	*60	*44	538
Other deductions	512,962	68,275	27,851	56,758	360,079	710,673	125,060	110,220	30,314	445,078
Net income	**900,505**	**119,712**	**65,527**	**143,444**	**571,823**	**1,357,723**	**146,144**	**165,542**	**72,263**	**973,774**
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	*41	*13	—	*33	*– 4	3,491	*281	*– 116	—	3,326
Net long-term capital gain (less loss)	2,357	*1,025	—	—	1,332	16,508	9,566	*2,937	*15	3,991

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
		Transportation						Retail trade		
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, garden supply and mobile home dealers	General merchandise stores
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Partnerships With and Without Net Income										
Number of partnerships	**19,778**	**16,781**	**11,136**	**5,645**	**2,997**	**204,916**	**31,513**	**173,190**	**8,525**	**2,843**
Number of partners	**61,036**	**44,277**	**25,806**	**18,471**	**16,759**	**487,819**	**81,868**	**405,421**	**21,193**	**7,003**
Total assets	**7,993,284**	**4,574,252**	**856,932**	**3,717,320**	**3,419,032**	**16,336,201**	**5,511,297**	**10,819,340**	**1,065,986**	**336,748**
Total receipts	**5,492,363**	**3,890,435**	**1,525,120**	**2,365,316**	**1,601,928**	**58,924,271**	**20,781,995**	**38,126,776**	**2,768,569**	**906,011**
Business receipts	5,409,055	3,832,870	1,497,405	2,335,464	1,576,186	58,229,310	20,512,475	37,702,076	2,713,720	896,017
Income from other partnerships and fiduciaries	*798	*661	*661	—	*137	14,289	6,940	7,348	*217	*352
Nonqualifying dividends	*232	*232	—	*86	*146	3,213	856	2,357	687	*173
Interest received	24,345	14,199	6,227	7,972	10,146	109,848	48,548	61,054	9,105	2,329
Rents received	11,276	10,414	5,867	4,547	862	151,121	47,820	103,269	17,225	2,674
Royalties	*212	*212	*211	*1	—	6,139	841	5,298	*16	—
Farm net profit	—	—	—	—	—	2,150	*1,148	1,002	*2	—
Net gain, noncapital assets	18,994	14,372	7,889	6,483	4,622	34,577	7,922	26,426	1,269	345
Other receipts	27,450	17,474	6,772	10,702	9,976	373,623	155,443	217,946	26,326	4,122
Total deductions	**5,124,629**	**3,374,877**	**1,410,906**	**1,963,971**	**1,749,751**	**56,065,870**	**19,872,912**	**36,179,048**	**2,585,557**	**852,508**
Cost of sales and operations	1,957,638	1,202,696	374,959	827,737	754,943	43,906,867	17,155,196	26,741,659	1,966,464	663,951
Inventory, beginning of year	15,911	11,578	6,439	5,139	4,333	4,877,282	1,465,304	3,409,247	397,918	124,956
Purchases	1,076,341	492,065	175,849	316,216	584,276	41,235,543	15,983,115	25,244,147	1,881,648	651,046
Cost of labor	111,460	84,598	38,688	45,910	26,862	834,244	220,997	613,247	32,933	7,644
Material and supplies	40,148	35,251	9,164	26,087	4,897	471,419	183,104	288,314	36,549	1,739
Other costs	740,446	595,846	151,827	444,020	144,600	2,040,790	971,025	1,069,765	61,659	19,691
Less: Inventory, end of year	26,668	16,642	7,008	9,634	10,026	5,552,411	1,668,349	3,883,061	444,242	141,125
Salaries and wages	402,815	293,747	197,088	96,659	109,068	3,532,763	670,523	2,860,790	182,323	59,293
Less: Jobs credit	468	*416	*272	*144	*51	8,897	1,139	7,757	293	*143
Guaranteed payments to partners	61,088	47,855	32,770	15,085	13,233	725,185	197,763	527,419	47,211	13,809
Rent paid	81,287	57,447	36,072	21,375	23,840	1,076,174	130,280	945,843	32,342	11,694
Interest paid	315,583	241,761	49,385	192,376	73,822	544,513	160,537	383,914	37,153	7,312
Taxes paid	146,418	94,615	55,929	38,686	51,803	947,853	180,303	767,366	49,875	13,500
Bad debts	9,654	4,969	708	4,261	4,685	90,046	32,743	56,797	9,730	974
Repairs	164,354	141,257	94,147	47,110	23,097	300,151	80,730	219,419	18,777	3,515
Depreciation	852,663	599,914	151,331	448,584	252,749	676,544	165,129	511,358	38,729	7,525
Amortization	6,792	2,607	*1,881	726	4,185	17,184	1,860	15,324	519	*363
Depletion	*58	*58	*58	—	—	7,994	2,459	*5,535	*5,296	—
Pension, profit sharing, annuity, and bond purchase plans	7,474	5,399	3,574	1,825	2,075	24,326	12,428	11,898	2,271	*206
Employee benefit plans	15,081	10,487	8,341	2,145	4,594	69,526	20,203	49,322	3,555	735
Net loss from other partnerships and fiduciaries	4,060	*1,060	*696	*364	*3,000	7,686	6,184	1,502	*213	—
Farm net loss	—	—	—	—	—	*27	*27	—	—	—
Net loss, noncapital assets	5,306	5,156	*186	*4,970	*150	9,157	589	8,568	*169	*15
Other deductions	1,094,826	666,265	404,054	262,212	428,560	4,138,769	1,057,095	3,080,092	191,222	69,759
Net income (less deficit)	**367,734**	**515,558**	**114,214**	**401,344**	**- 147,823**	**2,858,401**	**909,083**	**1,947,728**	**183,011**	**53,503**
Net income	1,079,300	869,580	164,012	705,569	209,719	3,578,092	1,055,738	2,520,764	206,949	63,334
Deficit	711,565	354,022	49,798	304,224	357,543	719,691	146,655	573,036	23,937	9,831
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	130	*- 16	*- 86	*70	*146	7,919	6,509	1,411	*592	*- 24
Net long-term capital gain (less loss)	12,426	- 554	*428	*- 982	*12,980	54,442	9,786	43,834	6,431	*148
Partnerships With Net Income										
Number of partnerships	**11,777**	**9,933**	**7,359**	**2,574**	**1,844**	**134,643**	**22,639**	**111,791**	**6,326**	**1,723**
Number of partners	**29,642**	**24,178**	**16,367**	**7,811**	**5,464**	**321,525**	**59,503**	**261,492**	**16,052**	**4,673**
Total assets	**3,224,244**	**2,024,396**	**511,710**	**1,512,686**	**1,199,849**	**12,432,776**	**4,495,565**	**7,931,647**	**868,373**	**240,710**
Total receipts	**4,319,880**	**3,023,942**	**1,216,889**	**1,807,053**	**1,295,938**	**50,075,610**	**18,648,070**	**31,412,041**	**2,410,919**	**767,533**
Business receipts	4,261,666	2,984,233	1,195,827	1,788,406	1,277,433	49,504,246	18,420,777	31,068,710	2,370,217	758,606
Income from other partnerships and fiduciaries	*495	*358	*358	—	*137	10,544	5,821	4,723	*217	*352
Nonqualifying dividends	*206	*206	*86	*120	—	2,922	724	2,198	687	*173
Interest received	19,488	12,365	6,088	6,277	7,122	96,681	43,471	52,964	7,360	2,143
Rents received	5,837	5,446	4,778	668	392	117,686	37,173	80,480	10,336	2,287
Royalties	*212	*212	*211	*1	—	6,049	810	5,239	*16	—
Farm net profit	—	—	—	—	—	2,147	*1,148	999	*2	—
Net gain, noncapital assets	16,119	11,771	6,079	5,691	4,348	25,918	6,598	19,091	911	*82
Other receipts	15,857	9,351	3,461	5,890	6,506	309,417	131,548	177,636	21,173	3,892
Total deductions	**3,240,580**	**2,154,362**	**1,052,877**	**1,101,485**	**1,086,219**	**46,497,518**	**17,592,332**	**28,891,276**	**2,203,970**	**704,200**
Cost of sales and operations	1,568,682	927,279	308,022	619,257	641,403	37,416,773	15,395,713	22,011,048	1,700,060	556,749
Inventory, beginning of year	12,646	8,835	5,576	3,259	3,810	3,851,261	1,253,036	2,595,494	339,214	88,281
Purchases	890,948	372,904	142,881	230,023	518,043	35,163,593	14,350,920	20,804,391	1,625,794	541,636
Cost of labor	86,303	70,619	31,616	39,003	15,685	617,398	184,391	433,006	28,531	4,154
Material and supplies	34,513	33,088	7,394	25,694	*1,425	393,793	160,326	233,467	34,784	1,564
Other costs	563,457	453,571	126,227	327,345	109,885	1,764,528	866,963	897,565	44,612	17,654
Less: Inventory, end of year	19,185	11,740	5,673	6,067	7,445	4,373,801	1,419,924	2,952,876	372,876	96,540
Salaries and wages	283,296	210,943	148,019	62,924	72,353	2,768,606	577,844	2,189,312	159,784	50,942
Less: Jobs credit	*352	*301	*272	*28	*51	7,967	1,139	6,827	272	*79
Guaranteed payments to partners	32,382	21,318	12,038	9,281	11,063	520,305	158,301	362,001	35,793	10,050
Rent paid	51,197	36,106	26,248	9,858	15,091	757,656	104,984	652,620	25,091	7,975
Interest paid	109,546	77,999	31,047	46,952	31,547	343,168	106,709	236,397	26,221	4,651
Taxes paid	100,618	72,477	41,121	31,356	28,142	747,020	157,469	589,367	41,659	11,713
Bad debts	6,027	3,738	503	3,235	2,289	61,683	19,541	41,637	6,234	828
Repairs	109,100	94,825	74,520	20,306	14,274	230,114	67,313	162,799	15,881	2,291
Depreciation	359,061	244,354	97,258	147,095	114,707	474,444	126,542	347,845	30,321	5,217
Amortization	1,452	300	*223	*77	1,152	10,325	1,442	8,883	*204	*233
Depletion	*58	*58	*58	—	—	2,459	2,199	*260	*173	—
Pension, profit sharing, annuity, and bond purchase plans	5,554	4,870	3,081	1,789	684	23,011	11,909	11,102	2,200	*206
Employee benefit plans	10,634	8,696	7,462	1,234	1,938	56,346	18,199	38,147	3,202	686
Net loss from other partnerships and fiduciaries	*1,015	*1,013	*649	*364	*2	2,662	1,324	839	*213	—
Farm net loss	—	—	—	—	—	*—14	*—14	—	—	—
Net loss, noncapital assets	206	*168	*148	*20	*38	2,068	504	1,564	*152	*15
Other deductions	602,106	450,521	302,754	147,767	151,585	3,088,831	842,965	2,244,283	157,054	52,722
Net income	**1,079,300**	**869,580**	**164,012**	**705,569**	**209,719**	**3,578,092**	**1,055,738**	**2,520,764**	**206,949**	**63,334**
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	*- 15	*18	*- 86	*103	*- 33	7,741	6,443	1,298	*592	*- 24
Net long-term capital gain (less loss)	8,964	*550	*307	*244	*8,414	31,404	7,955	22,626	1,297	*146

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers			
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Partnerships With and Without Net Income										
Number of partnerships	**21,807**	**14,530**	**7,277**	**23,704**	**4,892**	**11,779**	**7,033**	**14,064**	**12,409**	**29,295**
Number of partners	**48,704**	**32,090**	**16,614**	**53,250**	**10,779**	**26,929**	**15,542**	**31,237**	**29,236**	**78,421**
Total assets	**1,112,441**	**835,494**	**276,946**	**1,950,087**	**761,577**	**599,183**	**589,327**	**808,406**	**962,495**	**1,948,173**
Total receipts	**6,902,175**	**5,572,627**	**1,329,548**	**10,122,370**	**3,278,402**	**5,349,567**	**1,494,402**	**1,829,358**	**2,393,985**	**5,905,394**
Business receipts	6,854,311	5,529,594	1,324,717	10,029,557	3,234,484	5,318,260	1,476,813	1,808,224	2,327,190	5,855,760
Income from other partnerships and fiduciaries	660	660	—	*1,334	—	*1,334	—	—	*2,933	*644
Nonqualifying dividends	1,286	1,261	*25	22	*3	*18	*1	*86	*3	*33
Interest received	4,962	4,421	541	9,074	4,613	2,730	1,732	4,928	9,893	5,839
Rents received	12,916	11,979	937	25,559	14,863	8,481	2,215	7,154	5,936	16,542
Royalties	*2,935	*2,929	*6	*1,713	*39	*1,667	*7	—	*146	*25
Farm net profit	*103	*62	*41	*741	—	*538	*203	*124	—	—
Net gain, noncapital assets	1,901	1,317	584	4,579	2,355	1,401	822	403	911	7,251
Other receipts	23,100	20,404	2,696	49,791	22,045	15,138	12,608	8,439	46,973	19,300
Total deductions	**6,629,770**	**5,350,296**	**1,279,474**	**9,701,269**	**3,200,609**	**5,075,348**	**1,425,312**	**1,713,934**	**2,248,923**	**5,667,497**
Cost of sales and operations	5,482,469	4,509,756	972,713	8,264,594	2,781,294	4,400,148	1,083,152	1,154,093	1,505,258	2,834,729
Inventory, beginning of year	353,137	317,743	35,394	771,463	400,008	113,630	257,825	365,313	400,073	93,903
Purchases	5,298,276	4,399,818	898,458	7,802,360	2,534,186	4,218,177	1,049,997	1,147,009	1,418,999	2,338,295
Cost of labor	37,987	20,091	17,895	75,035	34,810	19,368	20,858	17,660	53,520	333,028
Material and supplies	38,044	7,578	30,466	72,037	25,001	11,906	35,130	2,849	16,866	63,960
Other costs	133,246	105,075	28,172	429,112	211,737	182,844	34,531	43,022	57,092	106,627
Less: Inventory, end of year	378,222	340,549	37,672	885,413	424,447	145,777	315,189	421,759	441,292	101,084
Salaries and wages	385,774	289,766	96,008	412,045	115,794	204,695	91,556	159,485	206,578	978,072
Less: Jobs credit	539	176	*363	1,152	123	870	*158	*81	137	3,151
Guaranteed payments to partners	54,986	35,785	19,201	99,809	27,525	44,692	27,592	43,708	61,892	82,021
Rent paid	87,270	54,699	32,572	116,276	18,614	71,368	26,294	79,368	60,757	329,475
Interest paid	37,901	27,744	10,157	87,921	48,517	17,849	21,555	18,064	26,618	90,930
Taxes paid	99,426	79,158	20,268	143,570	24,078	91,851	27,641	34,514	47,249	224,758
Bad debts	3,810	3,395	415	15,450	5,268	5,800	4,382	4,899	9,562	1,901
Repairs	33,919	25,574	8,345	31,375	12,159	12,965	6,251	8,156	13,062	68,849
Depreciation	67,530	47,168	20,362	75,222	22,896	32,781	19,545	21,598	29,791	154,777
Amortization	1,345	859	485	999	343	363	294	666	292	6,959
Depletion	*128	*128	—	*16	*16	—	—	—	—	—
Pension, profit sharing, annuity, and bond purchase plans	3,143	1,834	1,308	1,222	643	327	*252	452	540	1,362
Employee benefit plans	9,121	6,785	2,336	8,246	5,569	927	1,750	1,553	4,652	14,917
Net loss from other partnerships and fiduciaries	*30	*30	—	*24	*7	*17	—	*98	*298	*72
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,231	754	*477	1,608	*1,313	267	*28	*71	*119	839
Other deductions	362,226	267,036	95,190	444,045	136,697	192,169	115,179	187,290	282,393	880,988
Net income (less deficit)	**272,404**	**222,331**	**50,073**	**421,102**	**77,793**	**274,219**	**69,090**	**115,424**	**145,062**	**237,897**
Net income	323,886	250,356	73,531	494,099	95,866	294,829	103,404	161,399	194,201	429,735
Deficit	51,482	28,025	23,457	72,997	18,073	20,610	34,314	45,975	49,140	191,837
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	*21	*21	—	*266	*3	*330	*-68	*-10	—	*173
Net long-term capital gain (less loss)	2,756	2,586	*170	7,233	2,133	3,576	*1,524	*1,633	*784	6,948
Partnerships With Net Income										
Number of partnerships	**15,277**	**11,018**	**4,259**	**16,783**	**3,310**	**9,009**	**4,464**	**8,461**	**7,933**	**18,721**
Number of partners	**34,509**	**24,606**	**9,903**	**37,249**	**7,357**	**20,165**	**9,727**	**18,965**	**18,299**	**49,306**
Total assets	**868,009**	**680,938**	**187,071**	**1,485,357**	**562,493**	**500,096**	**422,768**	**621,259**	**786,723**	**1,175,334**
Total receipts	**5,976,267**	**4,905,015**	**1,071,251**	**8,525,962**	**2,585,596**	**4,778,655**	**1,161,711**	**1,437,333**	**1,985,145**	**4,324,656**
Business receipts	5,934,049	4,866,343	1,067,706	8,452,773	2,553,736	4,752,556	1,146,481	1,418,867	1,926,767	4,288,409
Income from other partnerships and fiduciaries	660	660	—	*149	—	*149	—	—	*2,505	*614
Nonqualifying dividends	1,132	1,107	*25	20	*1	*18	*1	*85	*3	*33
Interest received	4,516	4,169	347	7,863	4,145	2,337	1,381	4,799	8,654	4,481
Rents received	11,581	10,761	819	20,704	12,111	7,297	1,296	6,418	5,923	11,817
Royalties	*2,935	*2,929	*6	*1,678	*11	*1,667	—	—	*146	—
Farm net profit	*103	*62	*41	*739	—	*536	*203	*124	—	—
Net gain, noncapital assets	1,577	1,204	373	3,061	1,766	482	813	*382	768	4,911
Other receipts	19,714	17,781	1,934	38,974	13,824	13,614	11,536	6,659	40,379	14,391
Total deductions	**5,652,380**	**4,654,660**	**997,720**	**8,031,863**	**2,489,730**	**4,483,826**	**1,058,307**	**1,275,934**	**1,790,943**	**3,894,921**
Cost of sales and operations	4,745,003	3,957,497	787,506	6,920,096	2,180,052	3,912,279	827,766	879,997	1,217,873	2,021,484
Inventory, beginning of year	288,606	262,991	25,616	568,532	280,394	98,381	189,757	263,330	295,798	64,226
Purchases	4,584,797	3,855,761	729,036	6,544,148	1,992,044	3,762,997	789,107	878,277	1,142,354	1,682,295
Cost of labor	25,835	14,181	11,654	59,831	27,933	12,713	19,186	13,715	42,442	211,995
Material and supplies	34,702	6,545	28,158	64,974	20,404	10,527	34,044	1,562	13,992	44,121
Other costs	127,873	104,608	23,266	347,623	166,118	158,300	23,205	30,750	50,726	87,180
Less: Inventory, end of year	316,811	286,588	30,223	665,012	306,840	130,640	227,533	307,636	327,438	68,332
Salaries and wages	317,555	250,510	67,045	332,268	88,862	176,011	67,395	120,757	171,524	670,200
Less: Jobs credit	532	169	*363	953	118	684	*150	*52	125	2,659
Guaranteed payments to partners	43,575	30,144	13,431	63,466	16,793	30,551	16,121	30,684	41,932	52,592
Rent paid	64,823	43,532	21,291	93,959	14,557	63,387	16,015	50,374	41,913	214,101
Interest paid	24,250	18,781	5,469	60,044	32,121	13,050	14,873	9,272	19,043	44,442
Taxes paid	82,716	67,506	15,210	118,160	18,493	79,946	19,721	26,335	38,255	153,873
Bad debts	2,961	2,663	298	11,074	4,144	4,537	2,393	4,369	7,553	638
Repairs	26,527	20,588	5,940	25,121	10,011	10,987	4,124	5,540	10,516	47,289
Depreciation	49,904	37,358	12,545	57,314	16,628	27,261	13,426	14,826	20,292	93,933
Amortization	443	342	*101	912	323	332	257	*246	*236	4,483
Depletion	—	—	—	*2	*2	—	—	—	—	—
Pension, profit sharing, annuity, and bond purchase plans	2,653	1,668	985	1,129	554	327	*249	427	509	1,324
Employee benefit plans	7,122	5,753	1,369	6,311	4,194	859	1,259	1,107	4,323	9,854
Net loss from other partnerships and fiduciaries	*30	*30	—	*24	*7	*17	—	*98	*298	*72
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	784	308	*476	110	*11	*86	*13	*71	*22	138
Other deductions	284,566	218,148	66,418	342,824	103,097	164,881	74,846	131,883	216,778	583,156
Net income	**323,886**	**250,356**	**73,531**	**494,099**	**95,866**	**294,829**	**103,404**	**161,399**	**194,201**	**429,735**
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss)	*15	*15	—	*346	*3	*330	*13	*-10	—	*35
Net long-term capital gain (less loss)	2,639	2,538	*102	3,423	2,134	*379	*911	*1,312	*784	2,040

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued			Finance, insurance, and real estate					
	Retail trade—Continued				Finance				
	Drinking places	Liquor stores	Other retail stores	Total	Total	Banking, and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	Insurance agents, brokers, and service
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Partnerships With and Without Net Income									
Number of partnerships	**9,048**	**3,746**	**47,749**	**577,336**	**139,453**	**3,385**	**3,416**	**132,652**	**6,912**
Number of partners	**21,050**	**9,414**	**105,913**	**4,271,344**	**2,020,803**	**28,318**	**19,193**	**1,973,292**	**22,397**
Total assets	**385,583**	**333,069**	**1,916,353**	**331,625,052**	**94,703,747**	**2,473,969**	**21,169,987**	**71,059,792**	**3,068,319**
Total receipts	**770,914**	**1,180,916**	**5,347,085**	**76,258,032**	**21,185,327**	**400,752**	**14,150,440**	**6,634,135**	**3,235,738**
Business receipts	752,692	1,172,420	5,292,184	65,911,001	13,931,238	187,727	12,716,450	1,027,061	2,953,512
Income from other partnerships and fiduciaries	—	*2	*1,207	916,636	783,195	*1,590	19,628	761,977	*1,835
Nonqualifying dividends	—	*12	54	78,136	67,493	*1,574	2,113	63,806	*1,827
Interest received	1,403	362	13,158	6,472,164	5,261,017	198,471	1,066,809	3,995,738	116,073
Rents received	4,802	1,433	9,028	392,849	109,249	4,473	4,120	100,655	7,662
Royalties	—	*3	460	322,023	302,314	*5	*1,367	300,941	*10
Farm net profit	—	*30	*1	1,660	*765	—	—	*765	—
Net gain, noncapital assets	5,204	468	4,094	566,368	173,111	*1,908	10,132	161,070	377
Other receipts	6,812	6,184	26,899	1,597,196	556,946	5,004	329,821	222,122	154,442
Total deductions	**711,597**	**1,124,638**	**4,943,356**	**76,778,961**	**20,721,809**	**246,793**	**13,942,861**	**6,532,156**	**2,800,860**
Cost of sales and operations	379,042	940,184	3,550,875	8,618,895	96,221	*142	61,687	34,392	325,077
Inventory, beginning of year	21,014	102,312	779,159	2,843,837	55,504	—	—	55,504	*302
Purchases	346,289	947,461	3,412,766	3,041,597	153,061	—	*54,714	98,348	71,412
Cost of labor	14,196	2,996	38,248	146,844	3,244	—	—	3,244	1,442
Material and supplies	8,550	762	46,958	480,937	2,346	—	—	2,346	*16,317
Other costs	13,950	*335	205,031	5,877,243	62,147	*142	*6,973	55,032	241,174
Less: inventory, end of year	24,956	113,681	931,288	3,771,563	180,081	—	—	180,081	*5,569
Salaries and wages	70,964	48,802	357,454	2,945,373	833,116	40,240	705,369	87,506	273,664
Less: Jobs credit	*123	*32	2,106	2,095	618	*12	531	*75	*300
Guaranteed payments to partners	15,669	10,489	97,825	817,772	362,526	6,787	195,525	160,214	58,028
Rent paid	31,535	23,071	174,054	1,155,811	140,653	7,531	68,543	64,579	40,052
Interest paid	17,450	9,976	50,591	16,119,115	2,385,828	68,339	1,018,797	1,298,692	17,350
Taxes paid	34,244	21,635	98,595	4,485,561	233,381	5,819	83,112	144,450	33,423
Bad debts	1,460	1,185	7,826	105,173	27,509	3,427	4,671	19,411	8,100
Repairs	11,257	5,112	25,395	1,937,138	37,455	1,175	6,423	29,856	5,977
Depreciation	28,272	12,410	75,504	9,537,785	468,712	4,599	23,272	440,841	16,894
Amortization	*842	1,184	2,155	194,367	23,599	*324	2,257	21,018	589
Depletion	—	—	*95	22,417	16,176	—	*5	16,172	*38
Pension, profit sharing, annuity, and bond purchase plans	*436	*65	2,202	46,313	32,174	*2,043	27,231	2,900	6,479
Employee benefit plans	*711	465	5,368	73,998	22,190	1,371	11,337	9,482	9,617
Net loss from other partnerships and fiduciaries	*624	—	*143	2,169,694	1,757,045	*393	114,221	1,642,430	*1,550
Farm net loss	—	—	—	*3,020	*2,834	—	—	*2,834	—
Net loss, noncapital assets	*57	*75	4,385	299,292	262,883	*12	41,195	221,676	*24
Other deductions	119,157	50,018	492,994	28,249,331	14,020,127	104,603	11,579,749	2,335,776	2,004,299
Net income (less deficit)	**59,317**	**56,278**	**403,729**	**-520,929**	**463,518**	**153,959**	**207,579**	**101,979**	**434,878**
Net income	83,120	63,842	500,199	12,647,300	5,110,573	165,820	744,533	4,200,220	522,981
Deficit	23,803	7,563	96,470	13,168,229	4,647,055	11,861	536,953	4,098,240	88,103
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss)	*51	*20	*322	110,148	31,707	120	-46,539	78,126	*-626
Net long-term capital gain (less loss)	*2,417	*2,281	13,201	4,114,307	1,977,751	18,720	469,093	1,489,939	*-9,794
Partnerships With Net Income									
Number of partnerships	**5,595**	**2,842**	**28,130**	**293,167**	**83,805**	**2,999**	**2,473**	**78,333**	**6,037**
Number of partners	**13,133**	**6,199**	**63,107**	**2,381,752**	**1,404,522**	**26,366**	**13,154**	**1,365,002**	**16,995**
Total assets	**199,253**	**242,414**	**1,444,215**	**140,498,583**	**53,429,854**	**2,042,133**	**10,811,506**	**40,576,215**	**2,685,984**
Total receipts	**544,658**	**983,545**	**4,456,022**	**45,429,762**	**13,125,416**	**379,518**	**7,385,625**	**5,360,273**	**2,999,115**
Business receipts	531,236	975,911	4,411,875	37,565,741	7,339,315	174,938	6,644,485	519,891	2,736,555
Income from other partnerships and fiduciaries	—	*2	*225	877,794	758,899	*1,590	17,781	739,529	*1,796
Nonqualifying dividends	—	*12	53	69,977	61,200	*1,574	1,086	58,539	*1,827
Interest received	1,123	319	11,707	4,856,330	4,005,742	190,724	455,147	3,359,872	105,920
Rents received	3,552	1,174	6,687	220,580	83,611	4,408	4,008	75,195	7,500
Royalties	—	*3	*460	304,323	287,778	*5	*1,037	286,735	*10
Farm net profit	—	*30	*1	*1,358	*763	—	—	*763	—
Net gain, noncapital assets	*3,360	*468	3,571	457,684	149,658	*1,905	4,404	143,349	134
Other receipts	5,387	5,624	21,443	1,075,974	438,450	4,373	257,676	176,401	145,373
Total deductions	**461,538**	**919,704**	**3,955,823**	**32,782,462**	**8,014,843**	**213,697**	**6,641,092**	**1,160,053**	**2,476,134**
Cost of sales and operations	268,023	782,245	2,919,517	6,747,471	87,469	*142	*58,979	28,348	227,286
Inventory, beginning of year	13,687	81,239	592,560	1,794,551	10,381	—	—	10,381	*302
Purchases	248,919	787,511	2,768,660	2,146,239	106,306	—	*52,006	54,300	65,466
Cost of labor	11,937	1,903	32,663	86,675	*1,578	—	—	*1,578	*940
Material and supplies	3,224	696	33,848	260,302	1,971	—	—	1,971	*16,073
Other costs	*7,337	*335	183,475	4,559,572	23,532	*142	*6,973	16,417	144,852
Less: Inventory, end of year	17,081	89,439	691,710	2,099,868	56,299	—	—	56,299	*347
Salaries and wages	41,631	37,764	286,887	1,629,890	527,524	37,221	453,890	36,413	232,051
Less: Jobs credit	*122	*32	2,002	1,538	515	*12	434	*68	*132
Guaranteed payments to partners	7,495	6,146	70,268	381,626	171,817	6,657	127,667	37,493	41,537
Rent paid	17,952	18,072	118,360	507,356	82,088	7,012	46,936	28,140	36,301
Interest paid	7,371	7,005	34,099	5,212,150	965,807	60,381	478,258	427,168	14,995
Taxes paid	23,393	15,680	77,583	1,962,243	123,005	5,281	57,267	60,458	28,926
Bad debts	299	724	6,956	40,414	10,673	3,054	1,922	5,698	6,756
Repairs	7,254	3,816	18,564	748,254	23,044	1,017	5,452	16,576	5,900
Depreciation	14,455	8,862	52,719	3,048,419	98,285	2,868	17,105	78,313	14,463
Amortization	*630	844	650	41,365	3,746	*82	1,235	2,428	*457
Depletion	—	—	*85	11,613	10,750	—	*5	10,745	—
Pension, profit sharing, annuity, and bond purchase plans	*436	*65	2,154	34,956	23,421	*2,043	21,107	271	6,237
Employee benefit plans	*524	455	4,561	41,546	12,126	1,362	9,712	1,052	9,370
Net loss from other partnerships and fiduciaries	—	—	*104	62,541	41,798	*310	13,295	28,193	*1,442
Farm net loss	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*22	*1	250	11,261	7,400	*2	*2,388	5,011	*24
Other deductions	72,174	38,058	365,069	12,302,895	5,826,403	86,278	5,346,309	393,816	1,850,519
Net income	**83,120**	**63,842**	**500,199**	**12,647,300**	**5,110,573**	**165,820**	**744,533**	**4,200,220**	**522,981**
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss)	—	*20	*322	103,424	74,137	117	14,040	59,980	*-626
Net long-term capital gain (less loss)	*37	*1,603	9,344	1,751,326	969,852	18,301	35,729	915,822	*-12,911

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued					Services			
	Real estate						Hotels and other lodging places		
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Partnerships With and Without Net Income									
Number of partnerships	**430,971**	**360,555**	**27,130**	**21,161**	**22,125**	**238,716**	**16,952**	**8,930**	**8,022**
Number of partners	**2,228,144**	**1,888,645**	**130,195**	**110,962**	**98,342**	**813,459**	**81,916**	**45,485**	**36,431**
Total assets	**233,852,986**	**205,580,374**	**5,423,473**	**6,296,577**	**16,552,562**	**37,659,177**	**11,949,091**	**5,750,889**	**6,198,202**
Total receipts	**51,836,967**	**38,757,094**	**772,140**	**3,315,657**	**8,992,076**	**51,216,172**	**6,881,387**	**3,523,584**	**3,357,803**
Business receipts	49,026,251	36,752,003	684,010	3,088,031	8,502,206	49,727,591	6,600,623	3,377,928	3,222,694
Income from other partnerships and fiduciaries	131,606	104,381	2,493	6,174	18,558	58,221	7,142	6,093	*1,049
Nonqualifying dividends	8,816	7,802	772	*9	*233	5,250	*110	91	*19
Interest received	1,095,073	816,430	34,521	76,773	167,350	323,263	42,076	17,885	24,191
Rents received	275,938	92,152	7,552	69,858	106,376	235,795	116,418	66,317	50,101
Royalties	19,699	9,146	10,203	*177	*172	43,621	*606	*336	*270
Farm net profit	*895	—	*496	*141	*258	*5	—	—	—
Net gain, noncapital assets	392,880	314,487	13,496	13,606	51,291	128,459	11,409	7,525	3,884
Other receipts	885,808	660,693	18,598	60,886	145,631	693,967	103,004	47,409	55,595
Total deductions	**53,256,292**	**41,390,369**	**600,186**	**3,139,132**	**8,126,606**	**39,876,879**	**6,778,958**	**3,408,027**	**3,370,931**
Cost of sales and operations	8,197,597	589,052	69,649	1,510,680	6,028,216	7,631,630	1,606,845	847,304	759,541
Inventory, beginning of year	2,788,032	167,471	55,159	371,164	2,194,237	410,625	50,869	24,756	26,113
Purchases	2,817,123	258,064	8,712	683,638	1,866,709	3,275,628	638,786	338,770	300,016
Cost of labor	142,158	26,084	6,944	48,228	60,901	1,060,264	253,550	83,839	169,711
Material and supplies	462,274	45,425	9,635	84,571	322,643	588,231	92,829	14,729	78,101
Other costs	5,573,922	389,862	47,064	850,042	4,286,954	2,828,502	632,486	418,064	214,422
Less: Inventory, end of year	3,585,913	297,855	57,865	526,964	2,703,229	531,619	61,677	32,855	28,822
Salaries and wages	1,838,594	1,447,828	13,577	214,343	162,846	10,415,018	1,009,559	532,750	476,809
Less: Jobs credit	1,177	405	—	*183	590	19,283	1,810	1,280	530
Guaranteed payments to partners	397,218	230,835	9,280	86,365	70,738	1,631,674	55,354	25,076	30,278
Rent paid	975,106	862,555	32,596	48,468	31,487	2,140,658	204,397	97,681	106,716
Interest paid	13,715,938	12,540,071	155,645	295,601	724,620	1,890,824	826,667	417,504	409,164
Taxes paid	4,218,757	3,972,647	65,140	66,196	114,773	1,491,595	366,183	187,044	179,139
Bad debts	69,565	53,544	*477	7,362	8,181	82,738	18,531	9,990	8,541
Repairs	1,893,706	1,820,463	22,499	23,562	27,182	498,434	207,127	107,312	99,815
Depreciation	9,052,179	8,777,647	85,982	87,804	100,746	3,362,246	692,965	352,119	340,846
Amortization	170,179	149,964	898	3,573	15,744	105,903	17,980	5,520	12,460
Depletion	6,203	5,394	764	*25	*20	2,410	*48	—	*48
Pension, profit sharing, annuity, and bond purchase plans	7,661	4,873	*640	1,072	1,076	174,571	2,869	541	2,328
Employee benefit plans	42,191	29,024	*316	4,987	7,864	273,550	38,901	12,741	26,160
Net loss from other partnerships and fiduciaries	411,099	274,047	4,365	101,236	31,451	64,150	9,689	*504	*-9,185
Farm net loss	*186	—	*117	*69	—	—	—	—	—
Net loss, noncapital assets	36,386	23,853	*34	895	11,603	33,143	1,622	921	*-701
Other deductions	12,224,905	10,608,976	138,208	687,075	790,645	10,097,618	1,722,030	812,301	909,729
Net income (less deficit)	**-1,419,326**	**-2,633,275**	**171,954**	**176,525**	**865,470**	**11,339,292**	**102,429**	**115,557**	**-13,128**
Net income	7,013,745	4,799,815	311,339	485,494	1,417,098	13,691,535	629,216	307,481	321,734
Deficit	8,433,071	7,433,089	139,385	308,969	551,627	2,352,243	526,787	191,925	-334,862
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss)	79,067	66,150	7,399	2,070	3,448	13,863	*3,400	*3,291	*109
Net long-term capital gain (less loss)	2,146,350	1,896,813	118,930	52,234	78,372	216,884	70,229	18,676	51,553
Partnerships With Net Income									
Number of partnerships	**203,325**	**164,832**	**18,269**	**8,983**	**11,241**	**157,109**	**8,105**	**4,536**	**3,569**
Number of partners	**960,235**	**783,024**	**80,798**	**46,298**	**50,115**	**513,920**	**39,117**	**22,474**	**16,643**
Total assets	**84,382,745**	**71,920,061**	**2,580,341**	**2,621,555**	**7,260,788**	**19,171,137**	**5,238,624**	**2,918,867**	**2,319,757**
Total receipts	**29,305,231**	**18,895,500**	**593,220**	**2,549,478**	**7,267,033**	**43,668,702**	**4,312,463**	**2,414,359**	**1,898,104**
Business receipts	27,489,871	17,662,267	530,435	2,383,115	6,914,055	42,490,495	4,126,605	2,302,047	1,824,558
Income from other partnerships and fiduciaries	117,099	91,760	2,493	6,094	16,751	55,124	7,125	*6,076	*1,049
Nonqualifying dividends	6,951	6,717	81	—	*153	4,674	*109	*90	*19
Interest received	744,667	528,681	25,570	58,516	131,900	273,768	24,438	14,476	9,962
Rents received	129,470	40,347	4,067	40,290	44,766	172,892	80,809	52,449	28,360
Royalties	16,536	6,652	9,585	*177	*121	34,425	*593	*324	*270
Farm net profit	*596	—	*305	*141	*149	—	—	—	—
Net gain, noncapital assets	307,892	239,878	12,391	11,644	43,979	110,455	7,222	4,016	3,207
Other receipts	492,150	319,199	8,294	49,499	115,157	526,871	65,562	34,883	30,679
Total deductions	**22,291,486**	**14,095,686**	**281,882**	**2,063,984**	**5,849,935**	**29,977,167**	**3,683,247**	**2,106,878**	**1,576,370**
Cost of sales and operations	6,432,717	422,972	33,059	1,177,035	4,799,651	5,738,131	1,042,085	638,905	403,180
Inventory, beginning of year	1,783,869	116,083	*15,318	201,469	1,450,998	273,925	33,976	17,225	16,751
Purchases	1,974,467	190,513	*3,862	565,871	1,214,221	2,388,554	390,539	220,455	170,083
Cost of labor	84,156	12,052	482	35,944	35,679	809,088	141,332	46,860	94,471
Material and supplies	242,258	8,503	4,418	29,704	199,633	452,683	59,006	6,315	52,691
Other costs	4,391,189	270,256	24,593	701,521	3,394,820	2,119,044	459,731	372,051	87,680
Less: Inventory, end of year	2,043,223	174,435	*15,613	357,473	1,495,701	305,161	42,499	24,002	18,497
Salaries and wages	870,315	630,863	10,502	137,302	91,648	9,105,960	540,372	308,912	231,461
Less: Jobs credit	892	305	—	*152	436	17,530	1,221	880	341
Guaranteed payments to partners	168,272	59,031	4,043	59,068	46,129	1,269,831	31,605	15,679	15,925
Rent paid	388,967	336,961	9,899	25,336	16,771	1,809,606	129,192	70,127	59,065
Interest paid	4,231,348	3,715,716	54,577	133,138	327,916	839,268	354,857	222,016	132,841
Taxes paid	1,810,312	1,683,468	39,437	28,466	58,941	1,178,631	204,372	119,535	84,837
Bad debts	22,985	19,144	*156	556	3,129	52,671	9,650	5,517	4,133
Repairs	719,310	681,147	13,425	11,475	13,263	337,543	118,057	62,963	55,094
Depreciation	2,935,671	2,821,488	40,882	34,695	38,606	1,504,234	310,168	184,386	125,782
Amortization	37,162	31,031	*158	605	5,368	59,658	3,373	1,841	1,532
Depletion	863	79	755	*9	*20	1,905	*48	—	48
Pension, profit sharing, annuity, and bond purchase plans	5,297	3,632	*640	*471	553	169,453	1,849	299	1,550
Employee benefit plans	20,049	15,420	*289	2,401	1,939	233,162	22,171	8,999	13,172
Net loss from other partnerships and fiduciaries	19,301	12,877	*636	1,752	4,036	24,067	*446	*340	*106
Farm net loss	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	3,837	3,218	*21	*119	480	7,099	110	*58	*52
Other deductions	4,625,973	3,658,945	73,402	451,707	441,920	7,663,477	916,112	468,181	447,931
Net income	**7,013,745**	**4,799,815**	**311,339**	**485,494**	**1,417,098**	**13,691,535**	**629,216**	**307,481**	**321,734**
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss)	29,912	25,815	*286	1,561	*2,251	5,913	*58	*-5	*63
Net long-term capital gain (less loss)	794,386	718,422	37,641	11,142	27,180	114,183	18,250	11,400	*6,850

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Services—Continued										
	Personal services					Business services	Total	Automobile repair and services			
								Automobile repair shops			Automobile parking and other services
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services			Total	General automotive repair shops	Other automobile repair	
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77	(78)
Partnerships With and Without Net Income											
Number of partnerships	**24,266**	**6,807**	**7,970**	**2,628**	**6,861**	**42,274**	**22,070**	**15,509**	**7,923**	**7,586**	**6,561**
Number of partners	**54,324**	**15,117**	**16,604**	**5,350**	**17,253**	**155,306**	**54,242**	**35,908**	**16,234**	**19,674**	**18,334**
Total assets	**640,011**	**238,382**	**61,579**	**10,120**	**329,930**	**8,925,612**	**1,289,482**	**419,201**	**195,455**	**223,746**	**870,281**
Total receipts	**1,485,332**	**498,291**	**319,349**	**112,530**	**555,162**	**4,243,698**	**2,203,487**	**1,551,016**	**762,246**	**788,770**	**652,470**
Business receipts	1,467,295	490,490	318,183	112,519	546,103	4,009,392	2,165,301	1,540,309	757,285	783,024	624,992
Income from other partnerships and fiduciaries	*15	—	—	—	*15	2,384	*967	*45	—	*45	*922
Nonqualifying dividends	*6	*1	—	—	*5	1,043	*14	*12	*12	—	*1
Interest received	3,256	621	*79	—	2,555	44,359	1,922	801	573	228	1,121
Rents received	6,617	4,365	*713	—	1,538	22,347	11,945	3,653	2,706	948	8,292
Royalties	*624	—	—	—	*624	*102	*46	—	—	—	*46
Farm net profit	—	—	—	—	—	—	*5	—	—	—	*5
Net gain, noncapital assets	3,858	1,638	*349	—	*1,871	45,580	10,166	794	*702	*91	9,372
Other receipts	3,662	1,175	*25	*12	2,450	118,491	13,122	5,401	968	4,434	7,721
Total deductions	**1,290,724**	**441,478**	**284,331**	**86,969**	**477,946**	**4,056,920**	**1,946,569**	**1,318,229**	**652,052**	**666,177**	**628,340**
Cost of sales and operations	402,182	117,683	72,838	9,238	202,424	742,806	1,010,386	809,058	418,435	390,623	201,328
Inventory, beginning of year	28,115	2,189	3,158	*575	22,192	18,838	77,890	66,999	35,367	31,632	10,891
Purchases	159,321	21,554	12,577	*2,657	122,533	287,588	713,648	589,510	326,321	263,190	124,138
Cost of labor	96,183	41,464	34,396	*4,369	15,955	109,298	97,227	73,440	32,405	41,035	23,787
Material and supplies	59,720	22,945	18,933	*1,890	15,952	67,825	105,472	80,718	22,212	58,506	24,753
Other costs	88,923	32,370	6,226	*393	49,934	315,041	97,607	68,904	37,643	31,261	28,703
Less: Inventory, end of year	30,080	2,839	2,453	*646	24,142	55,785	81,458	70,513	35,513	35,000	10,945
Salaries and wages	231,808	82,494	63,298	25,430	60,586	379,598	180,742	132,379	50,700	81,679	48,363
Less: Jobs credit	*197	*167	—	—	*31	530	*138	*15	*15	—	*123
Guaranteed payments to partners	107,117	19,175	35,786	25,426	26,731	113,525	73,089	60,938	22,272	38,667	12,151
Rent paid	90,730	28,488	30,160	8,728	23,354	98,664	79,073	41,445	22,182	19,263	37,628
Interest paid	25,387	10,159	2,868	643	11,717	429,178	74,047	16,096	7,512	8,585	57,951
Taxes paid	44,141	15,949	10,837	3,478	13,878	77,307	58,787	38,424	17,495	20,929	20,364
Bad debts	7,779	1,880	*48	*26	5,826	14,018	4,358	2,823	1,678	1,145	1,535
Repairs	21,998	12,667	2,718	596	6,018	46,965	26,476	10,368	6,572	3,797	16,108
Depreciation	66,335	32,608	8,849	2,179	22,699	1,408,190	176,502	32,835	18,062	14,773	143,667
Amortization	1,578	560	*45	—	973	8,489	1,013	*315	—	*315	697
Depletion	—	—	—	—	—	—	*3	*3	—	*3	—
Pension, profit sharing, annuity, and bond purchase plans	859	*520	—	—	*338	5,221	312	*130	*70	*60	*182
Employee benefit plans	3,271	1,716	*389	*99	1,067	11,888	2,935	2,219	961	1,258	716
Net Loss from other partnerships and fiduciaries	*104	*83	*21	—	—	14,940	*1,524	*59	*59	—	*1,465
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*237	*174	*57	—	*6	21,079	*170	*43	*28	*16	*126
Other deductions	287,394	117,491	56,416	11,128	102,359	685,581	257,290	171,106	86,043	85,063	86,184
Net income (less deficit)	**194,608**	**56,813**	**35,018**	**25,561**	**77,216**	**186,777**	**256,917**	**232,787**	**110,194**	**122,593**	**24,130**
Net income	233,671	67,538	41,287	26,348	98,498	938,017	326,632	247,669	118,801	128,868	78,962
Deficit	39,063	10,725	6,269	*787	21,282	751,240	69,714	14,882	8,607	6,275	54,832
Capital gains and losses allocable to partners:											
Net short-term capital gain (less loss)	*176	—	—	—	*176	8,607	*44	*– 12	—	*– 12	*56
Net long-term capital gain (less loss)	*46	—	*48	—	*– 2	48,677	2,002	*303	—	*303	*1,699
Partnerships With Net Income											
Number of partnerships	**16,840**	**4,683**	**5,305**	**1,906**	**4,946**	**24,225**	**16,515**	**12,331**	**6,384**	**5,947**	**4,184**
Number of partners	**37,745**	**10,295**	**10,897**	**3,906**	**12,647**	**82,490**	**41,061**	**29,217**	**13,120**	**16,097**	**11,844**
Total assets	**455,956**	**160,492**	**42,964**	**8,384**	**244,115**	**2,963,303**	**778,105**	**338,579**	**147,258**	**191,321**	**439,526**
Total receipts	**1,243,678**	**427,227**	**229,064**	**87,861**	**499,526**	**2,983,432**	**1,871,323**	**1,398,236**	**675,555**	**722,681**	**473,087**
Business receipts	1,228,221	421,607	227,932	87,849	490,832	2,794,725	1,844,735	1,388,008	670,809	717,199	456,727
Income from other partnerships and fiduciaries	*15	—	—	—	*15	1,817	*967	*45	—	*45	*922
Nonqualifying dividends	*5	—	—	—	*5	844	*12	*12	*12	—	—
Interest received	3,033	573	*73	—	2,387	28,075	1,516	676	452	224	841
Rents received	5,272	3,070	*685	—	1,516	16,379	9,652	3,653	2,706	948	5,998
Royalties	*624	—	—	—	*624	*102	*46	—	—	—	*46
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	3,062	*894	*349	—	*1,819	40,509	7,230	*751	*680	*70	6,479
Other receipts	3,446	1,083	*25	*12	2,327	100,981	7,164	5,091	896	4,195	2,074
Total deductions	**1,010,007**	**359,688**	**187,777**	**61,513**	**401,028**	**2,045,415**	**1,544,691**	**1,150,567**	**556,754**	**593,813**	**394,125**
Cost of sales and operations	348,273	108,616	45,841	9,094	184,722	561,945	853,627	716,753	360,756	355,997	136,874
Inventory, beginning of year	25,139	1,915	2,143	*467	20,614	15,288	62,586	55,795	26,358	29,438	6,791
Purchases	143,222	17,945	9,223	*2,480	113,574	198,975	612,247	517,722	276,761	240,961	94,525
Cost of labor	86,992	40,515	27,410	*4,366	14,702	94,172	75,559	66,359	27,685	38,673	9,200
Material and supplies	43,085	19,083	7,679	*1,890	14,432	55,032	93,103	74,505	22,164	52,341	18,598
Other costs	76,168	31,726	*1,060	*393	42,989	219,838	78,104	61,647	34,285	27,362	16,457
Less: Inventory, end of year	26,333	2,567	1,674	*502	21,589	21,360	67,972	59,275	26,497	32,778	8,697
Salaries and wages	187,505	71,648	45,089	*18,966	51,801	305,867	155,548	120,620	43,591	77,030	34,928
Less: Jobs credit	*197	*167	—	—	*31	530	*92	*15	*15	—	*78
Guaranteed payments to partners	68,764	9,403	22,670	*18,789	17,901	66,295	50,293	40,845	15,085	25,760	9,448
Rent paid	64,837	22,025	20,020	5,305	17,488	63,897	67,161	34,604	19,264	15,340	32,556
Interest paid	14,405	5,800	2,008	*282	6,315	124,797	42,245	12,506	5,658	6,848	29,739
Taxes paid	34,875	13,234	7,956	1,935	11,750	58,178	49,653	35,170	15,489	19,681	14,483
Bad debts	6,117	577	*24	*15	5,500	2,642	2,897	1,971	901	1,069	927
Repairs	17,763	10,254	1,919	283	5,308	29,391	18,793	8,967	5,570	3,397	9,826
Depreciation	47,484	24,178	5,768	931	16,607	401,993	93,882	28,178	14,511	13,668	65,704
Amortization	1,210	*451	*45	—	*713	2,141	548	*315	—	*315	*233
Depletion	—	—	—	—	—	—	—	—	—	—	—
Pension, profit sharing, annuity, and bond purchase plans	859	*520	—	—	*338	5,015	*233	*63	*3	*60	*171
Employee benefit plans	2,574	1,436	*161	—	978	8,950	2,697	2,161	945	1,215	536
Net loss from other partnerships and fiduciaries	*104	*83	*21	—	—	1,459	*1,191	*59	*59	—	*1,132
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*67	*3	*57	—	*6	2,524	*98	*43	*28	*16	*55
Other deductions	215,369	91,626	36,198	5,914	81,631	410,851	205,917	148,325	74,909	73,416	57,592
Net income	**233,671**	**67,538**	**41,287**	**26,348**	**98,498**	**938,017**	**326,632**	**247,669**	**118,801**	**128,868**	**78,962**
Capital gains and losses allocable to partners:											
Net short-term capital gain (less loss)	*176	—	—	—	*176	5,422	*– 19	*– 12	—	*– 12	*– 6
Net long-term capital gain (less loss)	*36	—	*48	—	*– 12	26,895	*1,162	*78	—	*78	*1,084

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

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

Item	Services—Continued										
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services
			Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
Partnerships With and Without Net Income											
Number of partnerships	**9,094**	**19,031**	**20,910**	**8,929**	**11,981**	**28,836**	**7,370**	**12,657**	**8,430**	**4,227**	**35,256**
Number of partners	**19,238**	**85,124**	**79,301**	**35,471**	**43,830**	**105,273**	**20,624**	**43,670**	**34,123**	**9,547**	**114,441**
Total assets	**187,422**	**3,525,684**	**2,236,399**	**499,810**	**1,736,589**	**2,568,580**	**521,293**	**1,432,681**	**1,341,925**	**90,756**	**4,382,922**
Total receipts	**647,996**	**3,488,189**	**7,602,926**	**3,869,212**	**3,733,714**	**12,586,300**	**2,594,081**	**6,356,661**	**5,998,068**	**358,593**	**3,126,114**
Business receipts	643,018	3,195,270	7,473,890	3,815,379	3,658,511	12,424,203	2,527,651	6,305,001	5,953,069	351,932	2,915,948
Income from other partnerships and fiduciaries	—	7,711	13,031	*1,347	*11,684	3,628	10,554	10,858	10,223	*635	*1,931
Nonqualifying dividends	—	*116	*159	*157	*3	675	*697	804	804	—	1,626
Interest received	1,044	23,358	16,301	6,254	10,047	34,566	9,111	15,906	14,919	986	131,367
Rents received	*815	23,120	15,591	5,032	10,558	16,719	2,915	4,035	2,167	*1,868	15,273
Royalties	—	36,930	*12	*11	*2	901	*2,389	*53	*53	—	*1,957
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	2,036	27,467	2,699	1,068	1,631	6,041	11,147	3,107	272	*2,836	4,949
Other receipts	1,084	174,219	81,242	39,963	41,279	99,566	29,617	16,897	16,561	337	53,063
Total deductions	**547,842**	**3,507,933**	**5,233,822**	**2,089,862**	**3,143,961**	**6,744,360**	**2,197,894**	**4,889,589**	**4,635,765**	**253,824**	**2,682,267**
Cost of sales and operations	316,616	928,647	502,938	59,678	443,260	176,557	629,722	82,471	75,656	*6,815	1,232,460
Inventory, beginning of year	33,958	44,116	15,688	948	14,741	—	*7,145	*3,097	*2,925	*172	130,909
Purchases	230,252	215,298	87,001	10,569	76,432	*15,813	*42,328	*851	—	*851	884,741
Cost of labor	31,924	68,757	134,611	7,709	126,902	*8,802	143,718	44,745	39,158	*5,587	71,447
Material and supplies	38,060	29,788	62,621	5,855	56,766	3,535	32,124	1,482	*787	*695	94,776
Other costs	24,092	616,166	216,114	35,765	180,349	148,407	412,272	36,366	35,801	*565	241,027
Less: Inventory, end of year	41,669	45,479	13,097	1,168	11,929	—	*7,865	*4,070	*3,014	*1,055	190,439
Salaries and wages	60,938	537,587	1,717,260	715,447	1,001,814	2,951,554	602,404	2,413,361	2,311,424	101,937	330,206
Less: Jobs credit	*366	504	1,580	783	797	6,044	736	6,995	6,774	*220	*382
Guaranteed payments to partners	28,500	54,984	235,377	127,706	107,671	302,095	111,492	467,781	436,703	31,078	82,361
Rent paid	16,382	150,192	368,338	181,507	186,831	684,491	78,577	297,618	283,325	14,293	72,197
Interest paid	5,964	173,724	126,963	15,760	111,203	53,755	11,643	50,994	46,206	4,787	112,501
Taxes paid	14,166	98,850	198,294	58,140	140,154	308,042	59,500	187,630	179,095	8,535	78,694
Bad debts	894	3,756	13,653	2,241	11,413	8,864	2,872	4,052	3,797	*255	3,962
Repairs	4,346	53,969	39,373	13,336	26,036	40,001	6,410	18,009	16,247	1,762	33,760
Depreciation	13,511	424,841	144,088	38,488	105,600	181,952	28,299	93,378	85,231	8,147	132,184
Amortization	*585	45,889	1,716	250	1,467	3,640	331	19,541	18,953	588	5,141
Depletion	—	*423	*53	*53	—	*53	—	*1,000	*1,000	—	*831
Pension, profit sharing, annuity, and bond purchase plans	*64	6,313	30,123	22,531	7,593	66,782	16,690	43,428	42,434	*993	1,911
Employee benefit plans	*479	13,019	64,657	30,490	34,168	66,164	15,320	49,404	47,765	1,640	7,511
Net loss from other partnerships and fiduciaries	—	5,288	*157	*150	*7	13,434	10,783	—920	920	—	7,312
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*118	4,539	1,421	*1,320	*101	2,165	*108	*249	*242	*7	1,435
Other deductions	85,645	1,006,418	1,790,991	823,550	967,441	1,890,857	624,479	1,166,747	1,093,540	73,207	580,185
Net income (less deficit)	**100,154**	**– 19,744**	**2,369,104**	**1,779,351**	**589,753**	**5,841,940**	**396,188**	**1,467,073**	**1,362,303**	**104,770**	**443,847**
Net income	107,062	526,843	2,471,647	1,785,504	686,143	5,866,064	451,612	1,486,527	1,381,113	105,414	654,245
Deficit	6,908	546,587	102,543	6,154	96,390	24,124	55,424	19,454	18,810	*644	210,398
Capital gains and losses allocable to partners:											
Net short-term capital gain (less loss)	—	601	*44	*—	*44	711	*93	*– 281	*31	*– 312	467
Net long-term capital gain (less loss)	*248	22,139	9,949	*55	*9,894	12,123	921	1,974	1,645	*329	48,576
Partnerships With Net Income											
Number of partnerships	**6,778**	**6,975**	**16,436**	**7,992**	**8,444**	**25,702**	**5,969**	**10,995**	**7,350**	**3,645**	**18,569**
Number of partners	**14,207**	**31,050**	**62,196**	**31,656**	**30,540**	**97,907**	**17,222**	**39,509**	**31,250**	**8,259**	**51,416**
Total assets	**153,362**	**1,331,133**	**1,621,160**	**462,042**	**1,159,119**	**2,490,815**	**473,758**	**1,381,440**	**1,299,143**	**82,297**	**2,283,478**
Total receipts	**574,150**	**2,352,987**	**6,832,401**	**3,752,309**	**3,080,092**	**12,406,413**	**2,376,667**	**6,210,424**	**5,871,449**	**338,976**	**2,504,765**
Business receipts	569,250	2,155,022	6,730,318	3,700,369	3,029,949	12,253,571	2,311,536	6,159,739	5,827,307	332,432	2,316,773
Income from other partnerships and fiduciaries	—	*7,025	*12,071	*1,347	*10,724	3,628	10,489	10,841	10,206	*635	*1,146
Nonqualifying dividends	—	*32	*159	*157	*3	675	*697	804	804	—	*1,335
Interest received	973	14,676	13,822	6,232	7,590	33,576	8,894	15,526	14,658	868	129,240
Rents received	*815	13,924	12,160	5,009	7,151	15,951	2,124	3,590	1,722	*1,868	12,215
Royalties	—	28,111	*12	*11	*2	901	*2,389	*53	*53	—	*1,593
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	2,036	23,968	2,055	1,068	987	6,019	11,147	3,101	265	*2,836	4,105
Other receipts	1,076	110,228	61,803	38,115	23,688	92,091	29,391	16,770	16,434	337	38,357
Total deductions	**467,088**	**1,826,144**	**4,360,754**	**1,966,804**	**2,393,949**	**6,540,349**	**1,925,055**	**4,723,898**	**4,490,336**	**233,562**	**1,850,520**
Cost of sales and operations	274,315	558,882	434,029	59,678	374,351	144,027	539,816	80,968	74,153	*6,815	900,165
Inventory, beginning of year	27,097	20,130	12,407	948	11,459	—	*7,145	*3,097	*2,925	*172	67,060
Purchases	196,058	126,492	77,199	10,569	66,629	—	37,006	*851	—	*851	605,965
Cost of labor	30,114	31,381	109,684	7,709	101,975	*8,802	129,036	44,097	38,510	*5,587	57,919
Material and supplies	33,378	20,097	55,921	5,855	50,067	3,432	32,120	1,435	*740	*695	56,075
Other costs	23,332	388,584	187,975	35,765	152,210	131,793	342,309	35,558	34,992	*565	175,654
Less: Inventory, end of year	35,662	27,802	9,158	1,168	7,989	—	*7,799	*4,070	*3,014	*1,055	62,506
Salaries and wages	55,129	287,482	1,465,146	690,887	774,259	2,904,781	572,149	2,347,586	2,261,120	86,465	284,396
Less: Jobs credit	*290	*494	1,540	783	757	6,044	736	6,061	5,840	*220	*323
Guaranteed payments to partners	15,454	28,250	177,605	108,113	69,492	259,437	93,868	433,802	403,236	30,566	44,459
Rent paid	14,687	83,136	309,390	176,516	132,874	664,637	69,487	287,106	273,271	13,835	56,077
Interest paid	4,823	61,044	84,277	14,755	69,522	51,433	10,635	46,441	42,271	4,170	44,310
Taxes paid	12,572	56,417	161,929	55,985	105,943	303,670	55,868	183,004	174,524	8,480	58,092
Bad debts	863	1,173	11,175	2,241	8,934	8,805	2,414	4,052	3,797	*255	2,883
Repairs	3,930	29,338	33,677	13,130	20,546	39,731	5,906	17,548	15,800	1,748	23,410
Depreciation	11,126	184,485	106,215	32,217	73,998	178,143	24,840	88,548	80,567	7,980	57,350
Amortization	*535	28,505	1,078	249	829	3,615	240	18,084	17,704	*380	330
Depletion	—	*6	*53	*53	—	*53	—	*1,000	*1,000	—	*745
Pension, profit sharing, annuity, and bond purchase plans	*64	4,565	28,905	22,029	6,876	66,510	16,605	43,428	42,434	*993	1,421
Employee benefit plans	*443	5,723	56,853	29,993	26,861	65,714	14,636	48,738	47,099	1,640	4,662
Net loss from other partnerships and fiduciaries	—	1,419	*157	*150	*7	12,670	4,596	469	469	—	*1,556
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*2	*1,415	*130	*38	*92	2,165	*103	*249	*242	*7	*235
Other deductions	73,435	494,798	1,491,676	761,553	730,123	1,841,002	514,629	1,128,937	1,058,490	70,447	370,751
Net income	**107,062**	**526,843**	**2,471,647**	**1,785,504**	**686,143**	**5,866,064**	**451,612**	**1,486,527**	**1,381,113**	**105,414**	**654,245**
Capital gains and losses allocable to partners:											
Net short-term capital gain (less loss)	—	*– 782	*44	*—	*44	711	*93	*– 281	*31	*– 312	*489
Net long-term capital gain (less loss)	*248	5,872	9,949	*55	*9,894	10,494	921	1,974	1,645	*329	38,380

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

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

Table 2. — Selected Items, by Industries

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

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	**1,299,593**	**136,112**	**6,954,767**	**447,130,068**	**253,000,742**	**102,096,671**	**17,662,667**	**8,328,583**	**21,275,551**	**26,092,084**	**4,109,882**	**15,205,908**	**139,975**	**4,740,180**
Agriculture, forestry, and fishing	**124,825**	**4,481**	**375,386**	**19,363,189**	**20,809,259**	**13,287,497**	**1,548,171**	**376,444**	**1,285,845**	**1,551,281**	**238,050**	**1,061,398**	**- 738**	**221,421**
Farms	108,327	3,696	324,147	17,159,936	18,559,302	12,165,122	1,400,462	332,977	1,205,231	1,248,176	175,700	924,208	- 892	211,963
Field crop	39,452	895	116,337	6,194,423	4,808,118	2,523,658	536,666	115,786	401,596	362,413	71,659	458,191	174	98,202
Vegetable and melon	3,475	*159	8,561	594,418	1,277,367	778,937	81,907	35,470	51,189	228,089	6,664	82,507	*- 85	3,831
Fruit and tree nut	10,845	1,129	51,676	2,656,516	1,308,000	625,134	121,387	46,919	154,307	231,032	18,622	60,697	899	10,663
Horticultural specialty	2,537	279	9,659	304,482	335,748	183,773	23,743	11,599	17,911	62,389	3,713	- 22,835	—	*4,767
Beef cattle feedlots	2,004	167	7,120	487,518	1,176,655	981,258	23,267	5,448	37,933	19,936	3,251	21,021	*781	*2
Beef cattle, except feedlots	23,247	747	65,413	3,973,067	5,130,282	4,051,808	231,428	51,357	283,680	111,598	26,285	68,876	- 5,587	51,892
Hogs, sheep, and goats	6,125	*7	15,003	657,987	876,484	643,336	71,862	11,133	47,677	28,454	3,918	13,072	*652	2,822
Dairy farms	16,575	*252	40,145	1,700,047	2,724,259	1,663,715	269,948	46,325	181,144	152,201	32,738	260,317	*24	33,396
Poultry and eggs	1,200	*10	3,237	295,625	621,035	491,615	22,258	4,896	16,742	31,082	4,848	- 7,446	*2,250	*849
General livestock, including animal specialty	2,843	*51	6,924	272,589	295,433	219,216	17,103	3,914	12,834	20,259	3,796	- 12,072	—	*5,539
Farms not allocable	*24	—	*72	*23,266	*5,919	*2,673	*894	*131	*217	*722	*206	*1,882	—	—
Agricultural services	11,555	607	33,195	1,026,083	1,647,766	859,448	89,200	30,590	44,649	221,930	33,365	143,551	*12	2,157
Veterinary services	1,546	*24	4,512	159,067	365,420	58,092	9,972	7,245	7,841	54,410	15,319	111,079	*37	—
Livestock breeding	1,647	*64	5,441	238,234	105,013	68,854	18,947	1,861	11,916	15,166	2,297	*- 32,920	—	*153
Animal services, except livestock breeding and veterinary	1,356	*144	4,361	114,548	98,297	76,151	10,506	1,695	5,016	5,592	*492	- 19,850	—	*78
Landscape and horticultural services	3,801	*305	8,643	103,201	286,044	127,647	14,350	6,502	4,091	50,256	*3,013	51,522	—	*- 133
Other agricultural services	3,205	*70	10,238	411,034	792,992	528,704	35,426	13,288	15,785	96,505	12,245	33,720	*- 24	*2,060
Forestry	2,678	103	12,031	479,350	321,926	160,043	18,628	10,244	16,687	35,305	12,993	2,082	*142	6,759
Fishing, hunting, and trapping	2,265	*75	6,013	697,820	280,266	102,883	39,881	2,633	19,278	45,871	15,991	- 8,443	—	*542
Mining	**28,069**	**9,643**	**689,445**	**16,438,544**	**9,721,011**	**3,769,584**	**895,340**	**373,545**	**490,097**	**618,472**	**82,010**	**- 2,508,231**	**4,454**	**59,304**
Metal mining	895	420	30,050	2,273,848	1,516,283	787,310	138,993	48,191	90,753	151,599	*315	49,165	*1,014	*1,311
Coal mining	1,786	722	17,572	1,801,747	1,543,460	816,924	142,220	131,656	76,546	168,376	15,853	- 807,381	*- 2,334	15,244
Oil and gas extraction	24,052	8,272	636,793	11,378,580	6,049,862	1,818,099	553,779	81,288	300,245	221,343	60,223	- 1,711,569	5,770	33,205
Nonmetallic minerals, except fuels	1,336	229	5,030	984,370	611,405	347,251	60,348	12,411	22,553	77,154	5,619	- 38,447	*4	9,545
Construction	**75,275**	**1,823**	**168,549**	**8,731,920**	**19,733,317**	**13,673,945**	**334,917**	**267,601**	**343,927**	**2,500,562**	**386,039**	**2,126,987**	**- 63**	**22,180**
General building contractors and operative builders	26,692	1,040	64,777	5,919,345	10,267,575	7,713,923	76,126	90,685	255,035	833,821	153,044	967,097	- 838	18,403
General building contractors	25,882	886	61,794	4,549,667	8,815,266	6,676,808	70,170	79,733	198,736	769,224	148,951	708,618	233	14,741
Operative builders	810	154	2,983	1,369,677	1,452,308	1,037,115	5,956	10,952	56,299	64,596	4,093	258,479	*- 1,071	*3,662
Heavy construction contractors	3,634	110	7,952	1,397,969	3,797,832	2,848,960	102,924	52,315	37,824	598,539	19,999	347,605	733	1,419
Highway and street construction	1,119	102	2,518	414,669	1,096,592	870,409	26,505	28,705	10,459	140,116	6,686	58,477	281	553
Heavy construction, except highway	2,515	*8	5,434	983,301	2,701,240	1,978,550	76,419	23,609	27,365	458,423	13,313	289,128	*452	866
Special trade contractors	44,948	673	95,818	1,406,270	5,593,106	3,111,062	155,858	120,878	51,069	1,031,701	212,995	808,350	*42	2,358
Plumbing, heating, and air conditioning	6,017	**	13,092	189,795	946,541	607,268	17,868	17,813	8,270	115,378	36,608	111,513	*13	*1,025
Painting, paper hanging, and decorating	3,889	*297	8,538	45,171	316,154	137,430	6,736	8,424	2,568	94,882	19,036	61,896	—	—
Electrical work	3,083	**	6,692	194,612	618,901	403,169	8,700	12,176	3,372	107,830	19,601	70,831	—	*206
Masonry, stonework, tile setting, and plastering	6,020	*16	12,663	140,853	736,956	377,901	14,156	21,812	2,973	212,581	23,736	126,709	*33	—
Carpentering and flooring	5,340	*96	11,227	92,897	464,221	227,532	8,105	7,881	3,252	81,475	36,416	105,211	—	*571
Roofing and sheet metal work	2,518	*15	5,422	66,253	339,503	190,343	6,730	6,375	2,025	61,083	9,764	59,404	—	—
Concrete work	2,579	*11	5,211	93,533	425,819	257,503	14,569	13,386	3,308	91,397	11,478	42,403	—	*- 3
Water well drilling	934	*16	2,006	53,038	106,450	41,655	9,836	1,970	3,887	7,185	*1,346	18,443	—	—
Miscellaneous special trade contractors	14,569	*209	30,969	538,455	1,713,365	868,262	69,168	34,765	21,413	296,391	55,012	215,874	*- 3	*560
Manufacturing	**30,454**	**1,561**	**87,230**	**8,900,756**	**13,107,895**	**9,248,281**	**453,956**	**239,104**	**281,775**	**2,003,046**	**167,831**	**484,564**	**4,261**	**39,216**
Food and kindred products	1,794	288	8,874	683,105	1,605,605	1,224,613	35,293	38,008	30,163	161,260	12,707	43,761	*24	3,763
Textile mill products	526	*6	1,264	92,723	167,360	125,241	4,201	3,367	2,741	24,946	*1,227	13,876	*549	—
Apparel and other textile products	2,161	*63	5,167	193,294	530,723	329,612	5,775	15,524	5,275	185,091	10,222	44,497	*36	*177
Lumber and wood products, except furniture	5,972	50	14,386	1,227,852	1,867,044	1,251,089	86,506	38,990	40,092	294,775	32,620	69,138	1,036	21,828
Furniture and fixtures	1,268	*183	3,275	64,708	208,543	125,201	3,325	5,109	2,724	32,102	6,431	31,569	*5	—
Printing, publishing, and allied industries	6,517	274	18,852	788,347	888,893	356,942	58,134	20,446	17,595	165,877	22,216	86,802	*- 116	*2,937

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Chemicals and allied industries	413	*34	1,696	2,609,779	2,419,577	1,973,460	118,150	33,745	110,695	388,385	*1,506	-48,954	—	*69
Leather and leather products	*227	**	*468	*19,346	*71,091	*49,517	*504	*1,010	*461	*10,480	*2,393	*8,918	—	—
Stone, clay, and glass products	1,426	*12	3,667	314,216	486,131	305,586	26,447	13,621	9,301	73,365	8,842	43,080	—	*2,873
Primary metal industries	145	**	511	232,624	427,746	323,504	14,404	6,801	7,402	34,086	*4,313	43,206	*2,581	—
Fabricated metal products	3,100	131	7,964	425,348	765,120	488,081	21,703	17,220	10,103	142,210	21,381	80,594	*147	*873
Machinery, except electrical	1,322	*6	2,889	375,985	647,738	453,444	14,437	7,960	20,464	132,393	6,706	39,902	—	*15
Electrical and electronic equipment	861	*291	5,260	238,539	325,213	214,884	5,904	11,251	3,608	109,330	14,876	-19,861	—	*1
Transportation equipment	358	—	743	126,781	91,959	32,791	*5,229	*1,539	*313	*16,671	*101	*36,140	—	—
Other manufacturing industries	4,339	194	12,139	1,504,689	2,584,868	1,994,243	53,891	24,512	20,837	232,075	22,291	11,946	—	*6,679
Manufacturing not allocable	*25	*25	*75	*3,418	*283	*72	*50	*1	—	—	—	-52	—	—
Transportation, communication, electric, gas, and sanitary services	**19,778**	**1,404**	**61,036**	**7,993,284**	**5,409,055**	**1,957,638**	**852,663**	**146,418**	**315,583**	**513,807**	**61,088**	**367,734**	**130**	**12,426**
Local and interurban passenger transit	1,198	*161	3,894	24,139	96,530	*16,486	4,200	2,885	1,977	21,023	*2,429	10,364	—	*32
Taxicabs	*250	—	*500	*3,742	*31,191	*8,778	*655	*927	*438	*5,751	*2,128	*5,281	—	—
Other passenger transportation	948	*161	3,394	20,397	65,339	*7,707	3,545	1,958	1,540	*15,272	*302	5,084	—	*32
Trucking and warehousing	11,136	325	25,806	856,932	1,497,405	374,959	151,331	55,929	49,385	235,503	32,770	114,214	*-86	*428
Trucking, local and long distance	10,182	*321	23,380	542,053	1,342,527	331,439	122,645	51,221	34,962	217,185	26,333	107,897	*-23	*428
Public warehousing and trucking terminals	954	*4	2,426	314,878	154,879	43,520	28,685	4,708	14,424	18,319	6,437	6,317	*-62	—
Water transportation	1,318	128	5,268	1,725,503	563,744	174,337	190,431	7,249	109,131	65,748	4,336	-59,019	94	*-1,226
Air transportation	1,176	*198	3,574	191,235	120,581	*22,273	39,358	2,042	22,571	15,609	*1,800	-28,096	—	—
Transportation services	1,953	93	5,735	1,776,444	1,554,610	614,642	214,594	26,510	58,697	40,045	6,520	478,095	*-24	*212
Passenger transportation arrangement	1,017	*22	2,233	55,686	406,184	323,076	2,982	2,580	1,064	16,822	2,113	8,523	*9	*117
Freight transportation arrangement	323	*35	1,192	273,920	101,861	42,623	33,098	10,630	8,132	10,702	*1,483	-23,457	—	*95
Other transportation services	613	*36	2,310	1,446,837	1,046,564	248,943	178,514	13,300	49,501	12,520	*2,924	493,029	*-33	—
Communication	1,151	349	12,040	669,610	430,163	89,775	81,998	15,289	34,808	89,701	3,804	-38,844	*-327	*2,220
Electric, gas, and water services	546	*20	1,519	2,556,531	948,448	629,331	150,942	27,500	32,705	11,654	*6,495	-132,573	*473	*2,882
Sanitary services	1,300	*130	3,200	192,892	197,575	35,836	19,809	9,014	6,309	34,524	2,934	23,594	—	*7,879
Wholesale and retail trade	**204,916**	**6,632**	**487,819**	**16,336,201**	**58,229,310**	**43,906,867**	**676,544**	**947,853**	**544,513**	**4,358,111**	**725,185**	**2,858,401**	**7,919**	**54,442**
Wholesale trade	31,513	788	81,868	5,511,297	20,512,475	17,155,196	165,129	180,303	160,537	890,381	197,763	909,083	6,509	9,786
Motor vehicles and automotive equipment	2,524	*6	6,052	205,729	713,756	550,356	4,908	6,639	5,766	41,968	11,034	52,477	—	—
Lumber and construction materials	1,336	25	3,810	221,620	829,622	680,288	9,760	8,758	7,048	46,922	5,082	29,869	—	*1,006
Electrical goods	1,445	*34	3,112	110,625	290,088	207,414	3,105	2,985	1,761	24,060	7,432	23,528	*6	*54
Hardware, plumbing, and heating equipment	773	*6	1,744	102,976	324,042	243,292	3,071	3,788	2,195	24,071	3,421	27,168	—	*305
Farm machinery and equipment	1,194	*19	2,704	287,139	711,100	599,204	7,202	7,925	6,746	37,503	4,886	34,699	*40	*113
Other machinery, equipment, and supplies	4,102	74	9,999	434,724	946,695	663,740	15,253	11,777	10,359	63,182	13,276	89,087	*1	*557
Other durable goods	5,304	157	14,621	1,186,991	3,253,268	2,600,757	29,503	26,685	28,264	144,915	61,422	174,425	*9	2,017
Drugs, chemicals, and allied products	948	*22	2,092	204,464	438,426	318,590	4,610	3,294	2,867	55,408	3,410	45,632	—	*-138
Apparel, piece goods, and notions	1,720	*9	4,120	212,984	634,136	435,850	3,135	6,883	17,349	43,579	7,829	44,139	—	—
Groceries and related products	3,451	94	9,079	543,172	3,618,632	3,123,874	21,728	24,289	16,540	164,247	23,986	137,118	*960	1,162
Farm-product raw materials	1,724	122	5,305	750,631	3,908,846	3,612,121	24,507	10,659	31,501	75,771	13,905	48,880	*5,624	2,415
Alcoholic beverages	571	**	1,487	168,011	771,187	643,248	5,385	24,532	3,851	32,729	6,780	25,676	—	1,048
Other nondurable goods	6,256	214	17,398	1,075,004	4,034,475	3,455,257	32,671	41,831	26,056	132,808	34,675	170,519	*-84	*1,247
Wholesalers not allocable	*165	**	*345	*7,229	*38,204	*21,205	*291	*258	*235	*3,218	*628	*5,869	*-47	—
Retail trade	173,190	5,844	405,421	10,819,340	37,702,076	26,741,659	511,358	767,366	383,914	3,466,280	527,419	1,947,728	1,411	43,834
Building materials, paint, hardware, garden supply, and mobile home dealers	8,525	225	21,193	1,065,986	2,713,720	1,966,464	38,729	49,875	37,153	214,963	47,211	183,011	*592	6,431
Lumber and other building materials dealers	2,389	43	6,281	481,841	1,254,618	931,694	17,909	19,938	12,489	105,379	13,874	80,484	17	5,968
Paint, glass, and wallpaper stores	1,073	*15	2,436	47,189	160,479	109,208	1,954	3,415	1,090	14,215	*4,028	9,810	—	—
Hardware stores	2,959	*127	7,263	291,244	723,905	495,129	7,696	16,036	6,927	57,758	21,712	65,666	—	*409
Retail nurseries and garden supply stores	1,675	—	4,095	86,776	259,537	169,828	5,936	5,809	4,403	25,392	5,155	16,030	*574	—
Mobile home dealers	429	*40	1,118	158,937	315,181	260,606	5,234	4,678	12,245	12,219	2,441	11,022	*1	*54
General merchandise stores	2,843	169	7,003	336,748	896,017	663,951	7,525	13,500	7,312	66,794	13,809	53,503	*-24	*148
Variety stores	840	*34	2,285	86,866	184,591	133,806	1,513	2,743	1,380	16,888	2,802	13,336	*-25	—
Other general merchandise stores	2,003	*135	4,718	249,882	711,427	530,145	6,012	10,757	5,932	49,906	11,007	40,167	*1	*148

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Food stores	21,807	469	48,704	1,112,441	6,854,311	5,482,469	67,530	99,426	37,901	423,223	54,986	272,404	*21	2,756
Grocery stores	14,530	191	32,090	835,494	5,529,594	4,509,756	47,168	79,158	27,744	309,682	35,785	222,331	*21	2,586
Meat and fish markets, including freezer provisioners	2,252	*119	5,020	102,612	555,405	446,011	5,492	5,544	2,238	29,301	7,302	21,393	—	—
Fruit stores and vegetable markets	807	*10	1,804	14,087	145,124	115,424	2,995	1,303	312	7,878	*1,083	4,055	—	—
Candy, nut, and confectionery stores	663	—	1,427	27,062	65,563	36,186	1,412	2,396	*1,538	*6,970	*483	*7,234	—	—
Dairy products stores	882	*26	2,238	56,027	150,199	113,708	3,954	2,071	2,710	12,850	*631	-1,457	—	*168
Retail bakeries	1,261	*118	2,710	34,871	159,987	87,092	3,235	4,764	1,135	33,278	6,167	7,336	—	—
Miscellaneous food stores	1,412	*5	3,415	42,286	248,438	174,292	3,275	4,191	2,223	23,263	3,534	11,513	—	*2
Automotive dealers and service stations	23,704	250	53,250	1,950,087	10,029,557	8,264,594	75,222	143,570	87,921	485,928	99,809	421,102	*266	7,233
Motor vehicle dealers - new car dealers (franchised)	1,533	32	3,633	522,246	2,114,149	1,834,270	17,468	15,139	34,678	115,577	16,501	37,882	*3	83
Motor vehicle dealers - used cars only	3,359	*4	7,146	239,331	1,120,336	947,024	5,428	8,939	13,839	34,903	11,024	39,911	—	*2,050
Auto and home supply stores	4,531	*14	10,186	356,308	950,703	659,806	13,630	18,822	10,066	83,805	22,890	55,709	—	*938
Gasoline service stations	11,779	200	26,929	599,183	5,318,260	4,400,148	32,781	91,851	17,849	223,192	44,692	274,219	*330	3,576
Boat dealers	936	—	1,936	88,391	197,767	160,557	2,011	3,339	4,740	12,362	*121	5,449	*13	—
Recreational vehicles	176	—	386	38,786	103,935	86,728	910	1,596	2,746	4,893	*969	2,261	*-81	—
Motorcycle dealers	609	—	1,454	43,809	140,439	111,956	1,093	2,983	2,593	7,586	*1,385	3,266	—	*586
Miscellaneous aircraft and automotive dealers	781	—	1,580	62,032	83,969	64,104	1,901	901	1,409	*3,610	*2,227	2,405	—	—
Apparel and accessory stores	14,064	561	31,237	808,406	1,808,224	1,154,093	21,598	34,514	18,064	177,063	43,708	115,424	*-10	*1,633
Men's and boys' clothing and furnishings stores	1,608	*300	3,884	160,961	299,175	193,879	2,931	5,460	2,562	26,682	7,197	24,792	*-1	*797
Women's ready-to-wear stores	3,618	*104	7,561	168,344	376,827	233,807	6,329	9,256	3,486	38,963	5,012	21,800	—	*826
Women's accessory and specialty stores	1,308	*107	2,781	41,026	111,756	69,171	1,747	2,386	1,514	14,503	*760	4,837	*-11	—
Children's and infants' wear stores	1,029	—	2,173	43,299	94,540	60,821	902	1,555	2,186	*8,826	*2,403	*1,890	—	—
Family clothing stores	2,378	—	5,409	154,792	378,017	249,749	4,033	6,883	3,931	38,946	12,311	20,054	—	—
Shoe stores	1,704	*25	3,995	101,552	262,028	170,380	2,131	4,932	2,063	25,020	7,493	20,887	—	—
Furriers and fur shops	*158	—	*339	*25,012	*52,623	*37,361	*663	*790	*299	*3,038	*1,786	*5,484	—	—
Apparel and accessory stores, not elsewhere classified	2,261	*25	5,095	113,420	233,257	138,926	2,862	3,252	2,022	21,086	6,746	15,679	*2	*10
Furniture and home furnishings stores	12,409	760	29,236	962,495	2,327,190	1,505,258	29,791	47,249	26,618	259,961	61,892	145,062	—	*784
Furniture stores	3,963	238	9,201	609,339	1,172,108	703,712	12,928	26,327	16,794	137,396	24,709	109,229	—	*267
Floor covering stores	1,653	**	3,554	99,567	282,139	192,403	4,475	4,986	2,628	42,088	9,514	5,040	—	*90
Drapery, curtain and upholstery stores	1,291	*96	2,783	*6,765	47,387	23,784	742	1,286	*726	6,612	*822	6,611	—	—
Home furnishings and equipment stores, except appliances	1,630	**	3,987	59,944	210,892	145,073	2,255	3,249	1,718	21,924	*5,325	5,929	—	—
Household appliance stores	920	—	2,189	70,708	219,334	158,034	2,268	4,332	1,431	25,982	6,229	16,825	—	*427
Radio and television stores	1,475	*136	3,282	56,347	226,115	159,122	2,368	3,761	2,127	12,796	13,398	-1,182	—	—
Music stores	1,477	*269	4,240	59,826	169,215	123,129	4,753	3,307	1,194	13,162	*1,895	2,610	—	—
Eating and drinking places	38,343	1,602	99,471	2,333,756	6,608,452	3,213,771	183,049	259,002	108,379	1,392,986	97,690	297,214	*224	9,365
Eating places	29,295	**	78,421	1,948,173	5,855,760	2,834,729	154,777	224,758	90,930	1,307,949	82,021	237,897	*173	6,948
Drinking places	9,048	**	21,050	385,583	752,692	379,042	28,272	34,244	17,450	85,037	15,669	59,317	*51	*2,417
Miscellaneous retail stores	51,292	1,702	114,921	2,246,693	6,458,115	4,487,585	87,867	119,964	60,396	445,361	107,683	459,323	*342	15,483
Drug stores and proprietary stores	2,609	*38	5,845	205,777	801,731	552,284	5,237	12,777	4,124	78,571	22,087	65,301	—	—
Liquor stores	3,746	*357	9,414	333,069	1,172,420	940,184	12,410	21,635	9,976	51,765	10,489	56,278	*20	*2,281
Used merchandise stores	4,757	*19	10,325	116,084	221,686	132,747	4,018	4,867	2,360	15,385	6,189	17,821	—	—
Sporting goods and bicycle shops	3,480	*125	8,091	164,417	363,668	257,307	4,485	8,402	6,081	20,960	6,741	13,098	*-9	*21
Book stores	1,611	*220	3,879	31,719	88,665	56,493	837	1,743	915	5,416	*1,962	7,312	—	—
Stationery stores	300	*14	713	15,564	62,880	43,531	555	1,090	287	6,793	*1,826	1,680	—	—
Jewelry stores	2,367	*15	5,393	184,566	321,035	196,984	3,929	4,883	3,618	25,701	4,465	39,322	—	*15
Hobby, toy, and game shops	2,685	*94	5,737	51,872	94,591	63,224	2,605	2,596	2,077	5,813	*437	637	—	*1,030
Camera and photographic supply stores	433	—	868	22,490	79,681	54,157	1,208	1,825	*261	7,169	*1,081	3,885	—	—
Gift, novelty, and souvenir shops	5,065	*105	11,484	154,724	344,722	219,094	7,204	8,603	4,156	29,169	5,666	15,596	—	*8,113
Luggage and leather goods stores	*242	—	*514	*7,593	*16,572	*10,169	*271	*240	*244	*721	*1,850	*-134	—	—
Sewing, needlework, and piece goods stores	2,734	*3	5,476	68,724	163,634	110,497	1,502	3,001	2,306	11,662	*2,653	11,016	—	—
Mail order houses	961	**	2,013	51,511	163,192	103,484	458	1,817	820	10,606	*2,573	23,026	*1	*3
Merchandising machine operators	2,064	**	4,554	44,516	147,375	88,149	10,726	2,851	2,011	8,353	1,697	6,644	—	*37
Direct selling organizations	947	*204	2,014	7,584	48,911	37,790	*395	*620	*278	*1,403	*797	3,018	—	—

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Miscellaneous retail stores—Continued														
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	581	—	1,184	29,489	137,335	110,722	1,633	1,959	892	5,872	*3,125	5,150	—	—
Fuel oil dealers	486	*110	1,036	59,425	316,044	273,232	2,014	3,168	1,068	8,741	1,397	18,278	*299	*435
Liquified petroleum gas (bottled gas) dealers	104	—	422	35,906	77,785	57,864	1,126	1,180	*219	4,221	*840	8,707	—	*9
Florists	3,337	—	6,907	81,605	298,237	153,738	6,268	9,483	3,051	42,051	3,250	30,643	—	—
Cigar stores and stands	*314	—	*633	*11,750	*58,338	*42,748	*385	*575	*446	*2,402	*1,294	*6,524	—	—
News dealers and newstands	*249	*106	*511	*13,803	*15,434	*11,779	*770	*533	*479	*968	*661	*- 158	—	—
Other miscellaneous retail stores	12,220	*287	27,908	554,507	1,464,180	971,409	19,830	26,118	14,726	101,617	26,602	125,678	*31	*3,539
Retail trade not allocable	*203	*106	*406	*2,729	*6,488	*3,474	*47	*266	*171	—	*631	*684	—	—
Wholesale and retail trade not allocable	*213	—	*530	*5,563	*14,759	*10,012	*57	*184	*62	*1,450	*3	*1,589	—	*823
Finance, Insurance, and real estate	**577,336**	**97,459**	**4,271,344**	**331,625,052**	**76,258,032**	**8,618,895**	**9,537,785**	**4,485,561**	**16,119,115**	**3,090,122**	**817,772**	**- 520,929**	**110,148**	**4,114,307**
Finance	139,453	31,134	2,020,803	94,703,747	21,185,327	96,221	468,712	233,381	2,385,828	835,742	362,526	463,518	31,707	1,977,751
Banking and miscellaneous finance	479	*127	14,511	1,241,122	242,302	—	*2,557	*2,990	*32,864	*25,945	*1,673	95,560	*48	*587
Credit agencies other than banks	2,906	392	13,807	1,232,847	158,450	*142	2,042	2,829	35,475	14,283	5,114	58,399	*71	18,133
Security and commodity brokers and services	3,416	446	19,193	21,169,987	14,150,440	61,687	23,272	83,112	1,018,797	704,838	195,525	207,579	- 46,539	469,093
Security underwriting syndicates	1,216	*48	3,959	*546,167	4,450,538	*52,006	*1,519	*8,630	22,843	*132,426	*6,050	63,117	—	—
Security brokers and dealers, except underwriting syndicates	1,836	278	11,301	17,441,815	8,007,852	*4,576	11,740	71,313	976,493	541,474	185,742	211,389	191,394	175,193
Commodity contracts brokers, exchanges, and services	3,640	120	3,933	3,182,004	1,692,050	*5,104	10,013	3,168	19,461	30,938	3,733	- 66,927	- 237,932	293,900
Holding and investment companies	132,652	30,169	1,973,292	71,059,792	6,634,135	34,392	440,841	144,450	1,298,692	90,676	160,214	101,979	78,126	1,489,939
Investment clubs	12,103	1,539	122,654	761,652	45,875	*1,448	2,265	1,677	6,151	*629	*3,741	- 9,067	- 10,738	27,047
Common trust funds	2,603	82	702,375	16,868,215	2,163,353	*21	*715	495	1,290	*105	10,809	2,075,613	58,741	34,473
Other holding and investment companies	117,946	28,548	1,148,263	53,429,925	4,424,907	32,924	437,862	142,278	1,291,251	89,941	145,663	- 1,964,566	30,123	1,428,419
Insurance agents, brokers, and service	6,912	199	22,397	3,068,319	3,235,738	325,077	16,894	33,423	17,350	274,806	58,028	434,878	*- 626	*- 9,794
Real estate	430,971	66,126	2,228,144	233,852,986	51,836,967	8,197,597	9,052,179	4,218,757	13,715,938	1,979,575	397,218	- 1,419,326	79,067	2,146,350
Operators and lessors of buildings	360,555	56,499	1,888,645	205,580,374	38,757,094	589,052	8,777,647	3,972,647	12,540,071	1,473,508	230,835	- 2,633,275	66,150	1,896,813
Lessors, other than buildings	27,130	1,821	130,195	5,423,473	772,140	69,649	85,982	65,140	155,645	20,521	9,280	171,954	7,399	118,930
Real estate agents, brokers, and managers	21,161	3,540	110,962	6,296,577	3,315,657	1,510,680	87,804	66,196	295,601	262,389	86,365	176,525	2,070	52,234
Title abstract companies	*170	*3	*404	*27,730	*29,774	*8,683	*903	*876	*371	*8,232	*336	*5,553	—	—
Subdividers and developers, except cemeteries	21,314	4,249	95,729	16,306,634	8,870,495	5,982,594	98,262	111,752	717,351	205,053	67,763	850,376	3,449	74,786
Cemetery subdividers and developers	*280	*11	*1,301	*99,394	*24,522	*16,850	*156	*316	*2,256	*1,306	*180	*- 773	*- 1	*367
Combined real estate, insurance, loans, law offices	361	*3	908	118,803	67,285	*20,089	*1,424	1,829	*4,642	*8,567	*2,459	10,314	—	*3,219
Services	**238,716**	**13,095**	**813,459**	**37,659,177**	**49,727,591**	**7,631,630**	**3,362,246**	**1,491,595**	**1,890,824**	**11,456,000**	**1,631,674**	**11,339,292**	**13,863**	**216,884**
Hotels and other lodging places	16,952	2,424	81,916	11,949,091	6,600,623	1,606,845	692,965	366,183	826,667	1,261,299	55,354	102,429	*3,400	70,229
Hotels	2,253	458	14,715	4,676,569	2,703,136	709,551	248,050	147,248	310,850	586,111	19,998	- 4,932	*60	14,896
Motels, motor hotels, and tourist courts	8,930	1,263	45,485	5,750,889	3,377,928	847,304	352,119	187,044	417,504	615,309	25,076	115,557	*3,291	18,676
Rooming and boarding houses	814	*33	2,354	201,927	101,403	22,829	13,640	5,094	15,342	16,995	*306	- 2,838	—	—
Sporting and recreational camps	729	*58	2,180	110,482	49,948	6,790	7,303	3,020	5,257	8,273	*1,640	*- 6,155	—	—
Trailering parks and camp sites for transients	3,737	582	15,213	1,164,931	324,287	13,328	69,800	21,938	75,029	24,035	7,668	7,894	*48	*36,657
Organizational hotels and lodging houses, on a membership basis	*489	*30	1,969	44,293	43,921	*7,043	2,053	1,839	*2,686	*10,575	*666	*- 7,097	—	—
Personal services	24,266	624	54,324	640,011	1,467,295	402,182	66,335	44,141	25,387	327,795	107,117	194,608	*176	*46
Coin-operated laundries and dry cleaning	3,055	**	6,612	145,134	224,482	48,108	22,351	6,569	6,266	45,287	9,236	23,130	—	—
Other laundry, cleaning, and garment services	3,752	**	8,505	93,248	266,008	69,575	10,257	9,379	3,893	78,504	9,939	33,683	—	—
Photographic studios, portrait	1,312	—	2,726	10,726	66,288	29,654	1,709	1,209	*123	8,865	*6,809	8,295	—	—
Beauty shops	7,970	*322	16,604	61,579	318,183	72,838	8,849	10,837	2,868	97,695	35,786	35,018	—	*48
Barber shops	2,628	—	5,350	10,120	112,519	9,238	2,179	3,478	643	29,799	25,426	25,561	—	—
Shoe repair and hat cleaning shops	*104	—	*208	—	*6,498	*3,626	*60	*263	—	*2,974	*1,210	*552	—	—
Funeral service and crematories	1,902	*94	4,511	200,414	288,279	98,952	11,674	8,106	5,675	38,843	12,426	52,358	*127	*- 2
Miscellaneous personal services	3,543	182	9,808	118,789	185,038	70,192	9,256	4,300	5,919	25,829	6,286	16,011	*49	—
Business services	42,274	3,752	155,306	8,925,612	4,009,392	742,806	1,408,190	77,307	429,178	488,366	113,525	186,777	8,607	48,677
Advertising	1,632	33	4,888	134,574	279,647	152,930	10,778	4,749	8,392	39,448	10,386	16,571	—	*2
Services to buildings	4,560	*313	10,349	43,652	182,283	56,287	7,391	5,376	1,552	55,978	10,229	36,574	*10	*422
Computer and data processing services	2,573	244	9,095	293,394	210,894	55,968	58,367	4,155	7,015	37,596	2,323	- 10,618	—	*3,605
Management and Public relations	4,835	94	13,334	507,202	569,547	68,745	17,156	12,712	19,903	128,264	20,926	182,212	4,996	7,505
Equipment rental and leasing	17,754	2,279	86,574	6,868,922	1,761,016	72,888	1,289,159	22,455	376,229	39,477	35,485	- 224,293	- 301	23,044
Other business services	10,920	789	31,066	1,077,868	1,006,004	335,988	25,340	27,861	16,087	187,604	34,177	186,330	3,902	*14,100

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Automobile repair and services	22,070	434	54,242	1,289,482	2,165,301	1,010,386	176,502	58,787	74,047	277,831	73,089	256,917	*44	2,002
Automotive rentals, without drivers	1,913	267	7,353	487,285	231,185	42,600	119,313	6,721	38,422	25,122	2,072	-19,757	*13	*1,596
Automobile parking	553	*41	1,510	173,365	93,088	*6,876	2,627	5,106	7,266	13,424	*2,282	23,287	—	*-510
Automotive top and body repair shops	4,881	*15	10,160	120,977	441,891	221,155	8,245	11,550	4,863	67,748	16,290	81,604	*-12	*271
General automotive repair shops	7,923	*40	16,234	195,455	757,285	418,435	18,062	17,495	7,512	83,091	22,272	110,194	—	—
Other automotive repair shops	2,705	*41	9,514	102,769	341,133	169,468	6,528	9,379	3,722	54,966	22,377	40,989	—	*32
Automotive services, except repair	4,095	*30	9,471	209,631	300,718	151,851	21,727	8,536	12,263	33,481	7,797	20,601	*43	*613
Miscellaneous repair services	9,094	*28	19,238	187,422	643,018	316,616	13,511	14,166	5,964	92,495	28,500	100,154	—	*248
Radio and TV repair shops	1,708	*13	3,617	25,600	98,497	46,863	2,135	2,073	1,506	8,236	*5,521	16,439	—	—
Electrical repair shops, except radio and TV	1,105	*15	2,311	31,766	149,255	82,419	2,022	3,854	1,291	21,193	*3,556	19,788	—	—
Reupholstery and furniture repair	1,541	—	3,183	4,064	54,290	21,835	1,095	1,165	*382	*7,995	*3,199	9,252	—	—
Other miscellaneous repair shops	4,740	—	10,127	125,992	340,976	165,499	8,259	7,075	2,784	55,071	16,224	54,675	—	*248
Motion pictures	3,500	771	22,364	1,191,028	1,029,424	442,483	198,590	12,979	52,661	89,239	13,892	-43,564	—	*2,045
Motion picture production, distribution, and services	2,618	724	18,385	998,166	740,384	322,495	186,789	3,231	46,624	40,992	9,312	-68,172	—	*1,948
Motion picture theaters	882	47	3,979	192,862	289,040	119,989	11,802	9,748	6,037	48,248	4,579	24,609	—	*96
Amusement and recreation services, except motion pictures	15,531	1,369	62,760	2,334,656	2,165,846	486,163	226,251	85,871	121,063	516,602	41,092	23,819	601	20,095
Producers, orchestras, and entertainers	2,043	65	10,357	144,661	452,293	73,653	39,467	6,630	4,036	75,653	16,349	49,885	*13	*52
Billiard and pool establishments	*317	—	*638	*1,872	*11,506	*3,422	*350	527	*83	*2,230	*390	*340	—	—
Bowling alleys	764	*59	6,060	212,961	184,809	30,214	16,434	10,169	9,338	44,780	3,574	12,587	*188	*1,632
Professional sports clubs and promoters	71	47	745	192,215	127,871	26,230	7,767	4,319	7,694	72,789	2,773	*-29,723	—	*674
Racing, including track operation	4,855	*493	13,128	219,542	177,545	41,167	38,928	7,552	5,706	17,728	*675	-45,953	*1,199	*1,913
Other amusement and recreation services	7,481	705	31,832	1,563,406	1,211,821	311,477	123,304	56,674	94,207	303,422	17,331	36,684	*-799	15,823
Medical and health services	20,910	1,070	79,301	2,236,399	7,473,890	502,938	144,088	198,294	126,963	1,850,291	235,377	2,369,104	*44	9,949
Offices of physicians	8,929	254	35,471	499,810	3,815,379	59,678	38,488	58,140	15,760	722,373	127,706	1,779,351	—	*55
Offices of dentists	3,198	*12	7,484	182,837	641,572	44,859	17,974	13,646	13,076	121,772	32,118	197,568	*44	*109
Offices of osteopathic physicians	*56	—	*154	*2,037	*25,623	—	148	*421	*121	*5,200	*1,388	*11,784	—	—
Offices of chiropractors	*346	—	*912	*11,579	*49,735	*1,124	804	*971	*67	*11,664	*1,566	*17,562	—	—
Offices of optometrists	1,839	*129	3,971	77,858	244,093	65,827	5,353	4,193	2,766	33,455	11,245	64,751	—	*9,107
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	1,537	520	10,488	930,678	1,227,830	192,455	43,129	78,446	62,917	530,580	14,818	45,198	—	*95
Hospitals	87	34	1,740	305,296	585,010	45,694	13,686	21,289	20,378	233,331	*1,378	28,422	—	—
Medical laboratories	1,391	*87	8,744	82,406	271,486	30,950	*9,192	7,362	5,591	74,227	*3,378	45,476	—	—
Dental laboratories	973	—	1,960	16,234	124,084	22,524	*2,493	3,656	278	26,349	*1,008	42,601	—	—
Other medical and health services	2,554	34	8,377	127,663	489,078	39,827	12,821	10,171	6,010	91,341	40,773	136,390	—	*583
Legal services	28,836	82	105,273	2,568,580	12,424,203	176,557	181,952	308,042	53,755	2,954,311	302,095	5,841,940	711	12,123
Educational services	2,894	*76	6,490	83,677	116,337	16,078	4,782	5,448	2,775	28,879	5,300	17,098	—	*-3
Engineering and architectural services	7,370	41	20,624	521,293	2,527,651	629,722	28,299	59,500	11,643	745,386	111,492	396,188	*93	921
Accounting, auditing, and bookkeeping services	12,657	*67	43,670	1,432,681	6,305,001	82,471	93,378	187,630	50,994	2,451,111	467,781	1,467,073	*-281	1,974
Certified public accountants	8,430	*67	34,123	1,341,925	5,953,069	75,656	85,231	179,095	46,206	2,343,808	436,703	1,362,303	*31	1,645
Other accounting, auditing, and bookkeeping services	4,227	—	9,547	90,756	351,932	*6,815	8,147	8,535	4,787	107,304	31,078	104,770	*-312	*329
Other services	32,362	2,357	107,951	4,299,245	2,799,611	1,216,382	127,402	73,246	109,726	372,392	77,060	426,749	467	48,579
Nature of business not allocable	*224	*14	*499	*81,945	*5,272	*2,334	*1,046	*460	*3,871	*683	*234	*-3,307	—	—

Footnotes at end of table.

Table 2. — Selected Items, by Industries

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

Industry	Partnerships with net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	**765,575**	**52,626**	**4,051,871**	**202,994,406**	**191,346,588**	**81,226,034**	**7,281,355**	**4,942,695**	**7,605,972**	**20,448,731**	**2,704,523**	**40,000,896**	**117,328**	**2,095,514**
Agriculture, forestry, and fishing	**78,122**	**2,017**	**215,877**	**9,877,965**	**15,333,947**	**9,181,386**	**952,034**	**256,174**	**606,257**	**1,031,523**	**121,741**	**2,614,317**	**-4,275**	**121,120**
Farms	68,926	1,557	187,525	8,976,113	13,544,521	8,330,325	880,418	223,671	570,908	801,719	84,540	2,303,879	-4,331	118,993
Field crop	26,853	485	72,660	3,569,734	3,677,370	1,735,053	362,038	81,465	209,823	239,620	38,429	867,565	114	56,802
Vegetable and melon	2,385	—	5,725	300,900	919,145	519,314	57,295	24,213	21,409	156,050	*3,706	170,677	—	*2,107
Fruit and tree nut	5,422	345	23,670	1,277,736	1,017,754	442,021	64,196	31,024	60,613	173,207	8,854	266,202	*172	7,808
Horticultural specialty	1,520	*129	5,083	123,445	232,395	110,209	16,002	7,572	7,802	36,738	*1,347	42,360	—	*4,764
Beef cattle feedlots	1,177	*54	3,120	293,338	861,911	695,278	16,050	4,108	23,257	14,203	2,402	64,251	*701	*-2
Beef cattle, except feedlots	13,274	278	34,135	1,847,220	3,724,973	2,872,858	121,058	31,126	126,154	54,052	10,415	413,856	-5,317	20,602
Hogs, sheep, and goats	3,475	*5	8,147	342,845	625,537	435,570	40,700	6,641	18,720	18,706	*2,618	77,068	*-17	*1,274
Dairy farms	13,117	*251	30,960	975,898	1,907,019	1,079,635	185,059	32,122	90,583	80,899	13,129	344,033	*-6	24,853
Poultry and eggs	615	*10	1,782	151,448	328,694	240,494	12,457	3,093	6,662	18,827	1,995	30,717	*22	*-2
General livestock, including animal specialty	1,064	—	2,171	70,283	243,803	197,220	4,668	2,177	5,668	8,694	*1,437	25,268	—	*787
Farms not allocable	*24	—	*72	*23,266	*5,919	*2,673	*894	*131	*217	*722	*206	*1,882	—	—
Agricultural services	6,856	*426	17,541	513,916	1,360,521	668,616	45,243	23,636	24,282	179,824	17,876	247,560	*8	*1,485
Veterinary services	1,472	—	3,798	138,108	358,361	56,398	9,419	6,983	7,607	53,410	11,831	114,270	*37	—
Livestock breeding	*425	*10	*1,555	*42,657	*38,190	*12,871	*2,193	*865	*1,741	*1,762	*257	*9,977	—	—
Animal services, except livestock breeding and veterinary	431	*93	1,013	*19,871	81,845	*66,824	1,501	815	*1,112	*2,085	*229	2,200	—	*78
Landscape and horticultural services	2,832	*305	6,269	84,684	254,758	108,643	12,182	5,556	3,580	45,042	*512	57,339	—	*-133
Other agricultural services	1,696	*18	4,906	228,595	627,368	423,880	19,948	9,418	10,241	77,525	5,047	63,774	*-29	*1,541
Forestry	1,188	*29	7,991	136,838	232,930	106,976	12,448	6,960	6,602	23,821	*9,005	28,876	*48	*99
Fishing, hunting, and trapping	1,152	*5	2,820	251,099	195,975	75,470	13,926	1,906	4,464	26,159	10,321	34,002	—	*542
Mining	**13,970**	**4,840**	**411,789**	**7,429,694**	**7,882,920**	**2,828,360**	**447,340**	**308,537**	**186,820**	**447,549**	**35,891**	**2,521,601**	**367**	**36,867**
Metal mining	118	*88	474	1,459,154	1,195,235	532,379	57,422	43,789	38,522	124,681	*192	192,075	—	*1,311
Coal mining	712	*118	2,491	742,635	1,083,428	490,673	70,391	111,548	8,767	101,809	8,598	128,966	*-23	*13,923
Oil and gas extraction	12,325	4,588	405,980	4,783,740	5,143,988	1,555,302	285,552	144,233	133,254	173,359	23,648	2,133,691	385	14,136
Nonmetallic minerals, except fuels	815	*46	2,844	444,165	460,269	250,007	33,974	8,968	6,276	47,699	3,453	66,869	*4	7,498
Construction	**57,611**	**1,123**	**126,016**	**5,829,423**	**16,560,425**	**11,155,474**	**258,193**	**215,205**	**216,892**	**2,153,056**	**233,220**	**2,510,946**	**682**	**15,141**
General building contractors and operative builders	18,184	351	42,350	3,740,661	8,367,952	6,127,184	52,360	72,586	157,354	679,885	76,125	1,175,905	363	11,630
General building contractors	17,733	259	40,436	2,775,333	7,126,028	5,270,871	47,086	64,258	123,716	618,580	72,518	882,078	231	9,968
Operative builders	451	92	1,914	965,328	1,241,924	856,314	5,274	8,327	33,638	61,305	3,607	293,827	*133	*1,662
Heavy construction contractors	2,574	105	5,571	943,118	3,189,131	2,352,692	74,622	32,314	20,646	583,100	15,849	434,536	278	1,154
Highway and street construction	720	102	1,580	297,704	864,979	665,574	21,797	10,393	7,889	114,625	4,995	83,226	281	481
Heavy construction, except highway	1,854	*3	3,991	645,414	2,324,152	1,687,119	52,825	21,921	12,757	423,476	10,854	351,310	*-3	673
Special trade contractors	36,852	667	78,093	1,137,307	4,928,539	2,675,597	131,202	106,582	38,892	898,570	141,247	896,571	*41	2,357
Plumbing, heating, and air conditioning	4,731	**	10,287	132,088	845,252	548,833	14,281	14,830	4,076	95,942	24,929	119,712	*13	*1,025
Painting, paper hanging, and decorating	3,133	*297	6,653	39,343	277,956	125,288	5,565	7,377	1,709	85,420	*8,755	65,527	—	—
Electrical work	2,662	**	5,738	171,947	528,680	325,129	8,354	11,584	2,925	87,975	18,438	74,877	—	*206
Masonry, stonework, tile setting, and plastering	5,346	*16	11,083	120,101	654,460	319,653	11,405	18,591	2,263	188,325	13,422	143,444	*33	—
Carpentering and flooring	5,086	*96	10,719	87,957	446,227	216,777	7,631	7,697	3,191	79,662	34,441	105,466	—	*571
Roofing and sheet metal work	2,094	*15	4,571	62,313	316,102	176,258	6,101	5,820	1,943	55,262	6,388	61,299	—	—
Concrete work	1,970	*11	3,993	82,785	330,309	195,848	10,825	10,748	2,166	77,875	*1,282	50,946	—	*-3
Water well drilling	625	*16	1,388	50,316	103,743	39,940	8,888	1,955	3,747	7,105	*1,346	19,363	—	—
Miscellaneous special trade contractors	11,206	*203	23,663	398,794	1,500,613	727,872	58,164	31,704	16,873	257,505	32,245	259,873	*-4	*559
Manufacturing	**19,076**	**695**	**51,150**	**4,530,556**	**9,883,012**	**6,589,730**	**237,629**	**174,267**	**91,872**	**1,456,776**	**109,526**	**1,357,723**	**3,491**	**16,508**
Food and kindred products	1,072	168	5,665	455,085	1,255,176	933,709	24,653	32,535	15,422	117,007	9,111	76,787	*9	*-20
Textile mill products	398	*4	882	73,486	153,137	111,593	3,466	3,167	2,515	24,513	*1,227	14,840	*549	—
Apparel and other textile products	1,069	*58	2,636	166,601	464,785	286,896	4,747	12,728	3,703	157,909	8,230	50,217	*36	*177
Lumber and wood products, except furniture	4,472	*26	10,376	460,722	1,303,388	753,405	46,770	28,573	15,713	199,290	23,242	146,144	*281	9,566
Furniture and fixtures	914	*99	2,063	42,576	156,871	87,224	2,481	3,704	1,594	21,960	*5,378	33,986	*5	—
Printing, publishing, and allied industries	3,416	*119	9,993	282,274	669,841	251,371	12,680	15,645	5,042	120,448	8,428	165,542	*-116	*2,937

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Chemicals and allied industries	243	*4	867	1,165,834	1,828,036	1,456,159	49,901	17,598	12,101	359,734	*1,494	225,299	—	*69
Leather and leather products	*227	**	*468	*19,346	*71,091	*49,517	*504	*1,010	*461	*10,480	*2,393	*8,918	—	—
Stone, clay, and glass products	964	*12	2,577	238,538	425,899	257,749	18,344	12,222	6,908	63,932	6,981	50,220	—	*2,873
Primary metal industries	142	**	503	194,051	370,814	274,924	9,895	6,300	6,194	25,977	*844	49,211	*2,581	—
Fabricated metal products	2,010	130	5,375	322,431	652,340	398,706	17,917	14,570	6,463	116,817	16,979	99,149	*147	*873
Machinery, except electrical	1,092	*6	2,411	202,408	375,789	225,431	8,476	5,807	2,710	63,476	*6,083	72,263	—	*15
Electrical and electronic equipment	368	*34	843	40,899	111,874	67,160	1,678	1,804	766	17,360	3,187	15,755	—	*1
Transportation equipment	*156	—	*339	*126,338	*90,231	*31,228	*5,091	*1,539	*313	*16,477	*101	*36,692	—	—
Other manufacturing industries	2,533	31	6,152	739,967	1,953,738	1,404,660	31,026	17,066	11,967	141,394	15,849	312,699	—	*16
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	**11,777**	**548**	**29,642**	**3,224,244**	**4,261,666**	**1,568,682**	**359,061**	**100,618**	**109,546**	**369,247**	**32,382**	**1,079,300**	***- 15**	**8,964**
Local and interurban passenger transit	724	*14	1,841	16,899	86,457	*16,470	3,202	2,272	*1,270	*18,312	*1,054	20,317	—	*32
Taxicabs	*125	—	*250	*3,065	*25,675	*8,778	*338	*424	*178	*4,086	*752	*5,458	—	—
Other passenger transportation	599	*14	1,591	*13,834	60,781	*7,692	2,864	*1,848	*1,092	*14,226	*302	14,858	—	*32
Trucking and warehousing	7,359	*215	16,367	511,710	1,195,827	308,022	97,258	41,121	31,047	179,362	12,038	164,012	*- 86	*307
Trucking, local and long distance	6,827	*211	14,858	384,895	1,081,766	270,076	88,758	38,305	24,599	165,505	10,703	138,263	*- 23	*307
Public warehousing and trucking terminals	532	*4	1,509	126,815	114,061	37,945	8,500	2,816	6,448	13,857	*1,335	25,749	*- 62	—
Water transportation	361	*44	1,891	374,024	299,724	92,807	21,912	3,402	15,143	51,975	*3,660	99,959	*94	—
Air transportation	*283	*46	725	*45,202	*26,557	*720	*9,093	*410	*7,113	*792	*20	*6,283	—	—
Transportation services	1,206	*35	3,354	1,076,561	1,375,668	509,260	112,889	25,271	23,427	30,820	4,547	579,011	*9	*212
Passenger transportation arrangement	713	**	1,529	44,281	312,063	237,750	2,414	2,071	788	12,708	959	10,858	*9	*117
Freight transportation arrangement	85	**	*297	14,593	73,606	*38,137	831	10,273	*443	6,786	*820	8,731	—	*95
Other transportation services	408	*26	1,528	1,017,687	989,999	233,374	109,644	12,927	*22,195	11,325	*2,768	559,421	—	—
Communication	513	*80	2,317	275,280	281,415	59,408	26,911	6,879	5,780	52,666	2,024	58,854	*- 163	*419
Electric, gas, and water services	456	*7	1,188	822,163	846,203	564,441	77,139	15,602	23,104	10,995	*6,212	119,800	*130	*116
Sanitary services	875	*107	1,959	102,406	149,815	*17,555	10,657	5,660	2,663	24,325	*2,828	31,065	—	*7,879
Wholesale and retail trade	**134,643**	**3,593**	**321,525**	**12,432,776**	**49,504,246**	**37,416,773**	**474,444**	**747,020**	**343,168**	**3,378,037**	**520,305**	**3,578,092**	**7,741**	**31,404**
Wholesale trade	22,639	509	59,503	4,495,565	18,420,777	15,395,713	126,542	157,469	106,709	761,096	158,301	1,055,738	6,443	7,955
Motor vehicles and automotive equipment	1,843	*3	4,323	179,643	617,011	474,970	3,852	5,231	3,509	34,776	7,175	57,799	—	—
Lumber and construction materials	1,053	*10	2,895	171,406	694,660	572,046	7,229	7,570	4,718	34,181	3,842	40,860	—	*1,006
Electrical goods	819	*19	1,860	96,993	262,539	186,662	2,088	2,541	1,425	22,424	5,451	26,609	*6	—
Hardware, plumbing, and heating equipment	578	*6	1,354	101,470	323,810	243,212	2,309	3,788	2,195	24,033	3,421	27,831	—	*305
Farm machinery and equipment	846	*19	1,952	231,173	632,593	533,504	6,097	6,872	5,352	30,870	4,231	37,477	*40	*111
Other machinery, equipment, and supplies	2,718	42	6,705	319,327	841,457	579,534	11,699	10,636	8,823	57,096	9,888	106,855	*1	*557
Other durable goods	4,203	119	11,956	1,002,184	2,962,536	2,362,473	23,886	23,127	17,690	111,062	51,599	203,809	*- 11	2,015
Drugs, chemicals, and allied products	782	*22	1,754	178,307	418,728	306,851	3,247	2,814	973	53,116	*3,128	47,934	—	—
Apparel, piece goods, and notions	1,309	*9	3,174	141,511	571,091	396,496	2,513	6,388	4,489	42,564	5,922	58,762	—	—
Groceries and related products	2,521	78	6,952	470,483	3,274,039	2,830,756	17,571	21,042	13,947	140,823	18,156	145,331	*960	709
Farm-product raw materials	981	*13	2,619	621,409	3,433,763	3,171,027	18,531	9,315	23,098	65,747	11,999	72,797	*5,596	1,669
Alcoholic beverages	496	**	1,337	141,110	725,793	604,445	4,045	23,894	2,317	30,092	5,572	27,839	—	*1,048
Other nondurable goods	4,432	166	12,491	835,316	3,626,446	3,113,600	23,207	33,999	18,011	111,188	27,545	195,773	*- 101	535
Wholesalers not allocable	*58	**	*131	*5,234	*36,313	*20,136	*267	*253	*162	*3,123	*371	*6,062	*- 47	—
Retail trade	111,791	3,084	261,492	7,931,647	31,068,710	22,011,048	347,845	589,367	236,397	2,615,491	362,001	2,520,764	1,298	22,626
Building materials, paint, hardware, garden supply, and mobile home dealers	6,326	213	16,052	868,373	2,370,217	1,700,060	30,321	41,659	26,221	188,042	35,793	206,949	*592	1,297
Lumber and other building materials dealers	1,711	42	4,720	419,412	1,147,900	848,763	15,795	17,865	10,082	94,850	11,039	89,814	*17	*844
Paint, glass, and wallpaper stores	907	*15	2,104	33,783	127,023	82,390	1,670	2,501	855	12,191	*3,729	12,673	—	—
Hardware stores	2,363	*127	5,809	261,730	651,387	441,946	6,597	14,053	5,106	52,347	16,945	70,464	—	*409
Retail nurseries and garden supply stores	996	—	2,604	55,928	196,971	124,924	3,549	3,736	3,088	20,314	2,209	20,346	*574	—
Mobile home dealers	349	*29	815	97,521	246,936	202,038	2,710	3,504	7,089	8,340	1,871	13,651	*1	*44
General merchandise stores	1,723	*149	4,673	240,710	758,606	556,749	5,217	11,713	4,651	55,017	10,050	63,334	*- 24	*146
Variety stores	414	*34	1,429	63,886	149,420	103,743	1,203	2,475	1,069	12,415	1,898	14,964	*- 25	—
Other general merchandise stores	1,309	*115	3,244	176,823	609,186	453,006	4,014	9,238	3,582	42,602	8,152	48,370	*1	*146

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Food stores	15,277	204	34,509	868,009	5,934,049	4,745,003	49,904	82,716	24,250	342,858	43,575	323,886	*15	2,639
Grocery stores	11,018	77	24,606	680,938	4,866,343	3,957,497	37,358	67,506	18,781	264,522	30,144	250,356	*15	2,538
Meat and fish markets, including freezer provisioners	1,596	*105	3,490	91,733	498,275	395,807	4,253	4,828	1,905	25,951	5,125	28,996	—	—
Fruit stores and vegetable markets	453	**	1,046	5,898	113,120	88,985	1,335	1,047	168	6,201	*911	7,705	—	—
Candy, nut, and confectionery stores	*244	—	*589	*13,845	*36,843	*20,312	*276	*1,793	*14	*3,011	—	*9,468	—	—
Dairy products stores	250	**	700	23,046	89,293	69,687	1,656	1,026	1,044	5,384	*298	3,734	—	*100
Retail bakeries	793	*15	1,743	17,000	115,538	65,939	2,135	2,695	444	18,159	*3,924	10,541	—	—
Miscellaneous food stores	923	*3	2,335	35,550	214,637	146,777	2,891	3,821	1,893	19,631	3,173	13,088	—	*2
Automotive dealers and service stations	16,783	174	37,249	1,485,357	8,452,773	6,920,096	57,314	118,160	60,044	391,147	63,466	494,099	*346	3,423
Motor vehicle dealers - new car dealers (franchised)	1,095	13	2,663	397,752	1,657,049	1,430,216	13,059	11,515	23,228	89,174	10,767	46,615	*3	*83
Motor vehicle dealers - used cars only	2,215	*4	4,694	164,742	896,687	749,835	3,568	6,978	8,893	27,502	6,026	49,251	—	*2,050
Auto and home supply stores	2,965	—	6,511	261,343	737,163	506,146	10,151	13,785	6,523	62,835	12,260	76,020	—	*324
Gasoline service stations	9,009	157	20,165	500,096	4,752,556	3,912,279	27,261	79,946	13,050	188,041	30,551	294,829	*330	*379
Boat dealers	587	—	1,238	67,464	153,038	121,546	1,455	1,730	3,295	10,728	*121	12,801	*13	—
Recreational vehicles	115	—	233	*23,026	65,641	53,547	592	1,213	1,601	3,349	*280	2,786	—	—
Motorcycle dealers	485	—	1,103	41,892	123,966	96,783	732	2,443	2,346	6,594	*1,385	6,679	—	*586
Miscellaneous aircraft and automotive dealers	312	—	642	29,044	66,673	49,745	496	*549	1,109	*2,924	*2,074	5,118	—	—
Apparel and accessory stores	8,461	*276	18,965	621,259	1,418,867	879,997	14,826	26,335	9,272	134,420	30,684	161,399	*-10	*1,312
Men's and boys' clothing and furnishings stores	1,094	*145	2,689	131,907	259,792	164,138	2,456	4,078	2,033	23,139	4,918	28,170	*-1	*797
Women's ready-to-wear stores	2,168	*103	4,443	125,360	263,036	153,867	4,512	7,115	1,519	25,913	2,791	32,798	—	*505
Women's accessory and specialty stores	692	*3	1,549	36,393	98,055	61,256	1,205	1,922	1,133	14,081	*673	7,219	*-11	—
Children's and infants' wear stores	*308	—	*628	*16,170	*46,909	*32,178	*229	*611	*496	*2,273	—	*6,006	—	—
Family clothing stores	1,399	—	3,178	129,263	305,654	193,333	2,542	5,438	1,776	29,944	10,770	32,623	—	—
Shoe stores	1,164	—	2,915	65,277	200,708	130,029	1,169	3,670	723	17,833	5,369	25,484	—	—
Furriers and fur shops	*141	—	*291	*17,241	*38,731	*25,174	*653	*761	*51	*2,996	*1,490	*5,628	—	—
Apparel and accessory stores, not elsewhere classified	1,495	*25	3,272	99,648	205,983	120,023	2,061	2,740	1,541	18,241	4,673	23,471	*2	*10
Furniture and home furnishings stores	7,933	362	18,299	786,723	1,926,767	1,217,873	20,292	38,255	19,043	213,841	41,932	194,201	—	*784
Furniture stores	3,094	*120	7,286	515,472	1,067,759	636,596	10,974	22,962	12,344	122,263	21,730	115,827	—	*267
Floor covering stores	1,035	*19	2,170	71,616	219,035	144,268	3,327	4,033	1,725	33,338	6,112	17,925	—	*90
Drapery, curtain and upholstery stores	881	*96	1,963	*6,590	41,542	21,044	*271	1,100	*535	*6,525	*775	6,967	—	—
Home furnishings and equipment stores, except appliances	867	**	2,330	48,481	145,720	94,495	1,453	2,494	1,238	15,002	*2,871	11,438	—	—
Household appliance stores	595	—	1,320	68,217	187,433	135,243	1,990	3,282	1,424	23,412	*2,468	18,305	—	*427
Radio and television stores	659	**	1,365	29,382	132,943	95,064	877	1,660	864	4,478	*6,082	9,366	—	—
Music stores	802	*116	1,865	46,965	132,335	91,163	1,400	2,725	913	8,823	*1,895	14,374	—	—
Eating and drinking places	24,316	945	62,439	1,374,587	4,819,645	2,289,508	108,389	177,266	51,813	932,981	60,087	512,855	*35	2,077
Eating places	18,721	**	49,306	1,175,334	4,288,409	2,021,484	93,933	153,873	44,442	879,536	52,592	429,735	*35	2,040
Drinking places	5,595	**	13,133	199,253	531,236	268,023	14,455	23,393	7,371	53,446	7,495	83,120	—	*37
Miscellaneous retail stores	30,769	655	68,900	1,683,901	5,381,298	3,698,288	61,534	92,997	40,934	357,183	75,783	563,357	*342	10,948
Drug stores and proprietary stores	2,030	*34	4,544	182,095	716,324	492,625	4,566	11,049	2,817	66,359	19,902	70,160	—	—
Liquor stores	2,842	*242	6,199	242,414	975,911	782,245	8,862	15,680	7,005	39,635	6,146	63,842	*20	*1,603
Used merchandise stores	1,842	*5	4,291	76,060	172,683	94,758	2,494	3,658	1,210	13,574	4,326	28,541	—	—
Sporting goods and bicycle shops	2,191	—	4,936	115,846	263,860	177,512	3,021	5,920	4,163	16,136	3,541	22,981	*-9	*21
Book stores	770	—	1,995	22,909	70,580	45,454	498	1,270	722	3,955	*1,342	9,858	—	—
Stationery stores	156	*14	333	*10,400	43,130	29,964	330	621	*129	4,201	*539	3,476	—	—
Jewelry stores	1,624	*15	3,666	145,475	280,795	171,664	2,750	3,729	2,508	19,858	3,799	42,775	—	—
Hobby, toy, and game shops	1,047	—	2,152	32,446	74,150	48,373	1,005	2,283	*1,265	*5,011	*180	6,127	—	—
Camera and photographic supply stores	275	—	550	15,602	62,521	42,555	*562	1,508	*137	*4,124	*1,021	5,896	—	—
Gift, novelty, and souvenir shops	2,973	*105	6,554	101,120	264,664	162,785	4,306	5,574	2,249	22,679	*2,164	26,582	—	*8,113
Luggage and leather goods stores	*30	—	*90	*3,388	*7,722	*5,198	*135	*107	*164	*401	*465	*541	—	—
Sewing, needlework, and piece goods stores	1,612	**	3,232	47,829	119,925	77,659	947	1,981	1,626	9,152	*300	14,651	—	—
Mail order houses	622	**	1,262	42,665	152,801	98,270	241	1,814	*82	*10,062	*2,355	26,555	*1	*3
Merchandising machine operators	805	*3	1,928	30,244	89,396	50,812	6,866	1,682	1,509	4,109	*1,088	8,745	—	*15
Direct selling organizations	623	—	1,266	*6,312	40,314	29,879	*329	*587	*120	*1,096	*668	4,229	—	—

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Miscellaneous retail stores—Continued														
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	370	—	762	28,720	117,991	96,755	1,461	1,809	589	3,670	*2,749	5,912	—	—
Fuel oil dealers	380	*110	824	56,127	295,377	254,563	1,845	2,318	932	8,058	*1,167	18,642	*299	*435
Liquified petroleum gas (bottled gas) dealers	59	—	258	26,255	63,167	46,423	622	961	*155	2,716	*513	8,955	—	*9
Florists	2,495	—	5,093	59,642	257,243	128,923	5,207	7,396	2,269	35,433	*2,465	35,427	—	—
Cigar stores and stands	*218	—	*441	*3,974	*43,231	*32,716	*65	*335	*7	*1,279	*98	*6,605	—	—
News dealers and newstands	*138	—	*289	*3,403	*7,474	*5,068	*294	*168	*402	*713	—	*802	—	—
Other miscellaneous retail stores	7,667	*123	18,235	430,973	1,262,040	824,086	15,131	22,549	10,872	84,960	20,956	152,054	*31	*749
Retail trade not allocable	*203	*106	*406	*2,729	*6,488	*3,474	*47	*266	*171	—	*631	*684	—	—
Wholesale and retail trade not allocable	*213	—	*530	*5,563	*14,759	*10,012	*57	*184	*62	*1,450	*3	*1,589	—	*823
Finance, insurance, and real estate	**293,167**	**34,617**	**2,381,752**	**140,498,583**	**45,429,762**	**6,747,471**	**3,048,419**	**1,962,243**	**5,212,150**	**1,715,027**	**381,626**	**12,647,300**	**103,424**	**1,751,326**
Finance	83,805	14,940	1,404,522	53,429,854	13,125,416	87,469	98,285	123,005	965,807	528,588	171,817	5,110,573	74,137	969,852
Banking and miscellaneous finance	354	*98	13,449	1,216,629	233,280	—	*1,517	*2,781	*32,864	*23,679	*1,673	100,978	*48	*587
Credit agencies other than banks	2,645	370	12,917	825,504	146,237	*142	1,350	2,500	27,517	13,530	4,984	64,843	*69	17,714
Security and commodity brokers and services	2,473	269	13,154	10,811,506	7,385,625	58,979	17,105	57,267	478,258	453,456	127,667	744,533	14,040	35,729
Security underwriting syndicates	873	*34	3,015	*54,643	3,021,070	*52,006	*164	*558	1,348	*23,123	*688	75,060	—	—
Security brokers and dealers, except underwriting syndicates	1,380	133	7,114	10,460,372	4,002,436	*4,576	7,252	54,011	471,983	405,240	124,915	609,554	14,759	31,003
Commodity contracts brokers, exchanges, and services	220	*102	3,025	296,491	362,119	*2,397	9,689	2,698	4,927	25,093	*2,064	59,919	*- 719	*4,726
Holding and investment companies	78,333	14,203	1,365,002	40,576,215	5,360,273	28,348	78,313	60,458	427,168	37,923	37,493	4,200,220	59,980	915,822
Investment clubs	6,101	760	61,265	345,383	30,931	*1,448	*1,125	1,059	1,373	*574	*249	22,190	- 9,716	13,621
Common trust funds	2,379	80	688,724	16,532,274	2,142,464	*21	*165	475	1,133	*105	*6	2,114,637	58,171	32,740
Other holding and investment companies	69,853	13,363	615,013	23,698,558	3,186,878	26,879	77,023	58,925	424,662	37,244	37,239	2,063,393	11,526	869,461
Insurance agents, brokers, and service	6,037	*82	16,995	2,685,984	2,999,115	227,286	14,463	28,926	14,995	232,859	41,537	522,981	*- 626	*- 12,911
Real estate	203,325	19,595	960,235	84,382,745	29,305,231	6,432,717	2,935,671	1,810,312	4,231,348	953,579	168,272	7,013,745	29,912	794,386
Operators and lessors of buildings	164,832	15,884	783,024	71,920,061	18,895,500	422,972	2,821,488	1,683,468	3,715,716	642,610	59,031	4,799,815	25,815	718,422
Lessors, other than buildings	18,269	**	80,798	2,580,341	593,220	33,059	40,882	39,437	54,577	10,984	4,043	311,339	286	37,641
Real estate agents, brokers, and managers	8,983	1,018	46,298	2,621,555	2,549,478	1,177,035	34,695	28,466	133,138	173,094	59,068	485,494	1,561	11,142
Title abstract companies	*164	—	*374	*18,368	*23,699	*4,851	*730	*584	*309	*4,898	*336	*6,106	—	—
Subdividers and developers, except cemeteries	10,586	1,718	47,925	7,085,027	7,157,450	4,758,060	36,726	56,707	323,517	113,503	43,204	1,394,150	*2,251	23,964
Cemetery subdividers and developers	*220	—	*1,114	*55,212	*21,626	*16,651	*83	*113	*435	*514	*180	*2,371	*- 1	*- 3
Combined real estate, insurance, loans, law offices	271	**	702	102,181	64,257	*20,089	*1,068	1,536	*3,655	*7,977	*2,409	14,471	—	*3,219
Services	**157,109**	**5,193**	**513,920**	**19,171,137**	**42,490,495**	**5,738,131**	**1,504,234**	**1,178,631**	**839,268**	**9,897,518**	**1,269,831**	**13,691,535**	**5,913**	**114,183**
Hotels and other lodging places	8,105	1,032	39,117	5,238,624	4,126,605	1,042,085	310,168	204,372	354,857	680,483	31,605	629,216	*58	18,250
Hotels	1,275	126	7,191	1,696,116	1,514,845	377,012	87,954	68,385	92,563	295,325	9,513	258,136	*22	*4,713
Motels, motor hotels, and tourist courts	4,536	559	22,474	2,918,867	2,302,047	638,905	184,386	119,535	222,016	354,892	15,679	307,481	*- 5	11,400
Rooming and boarding houses	390	—	942	51,451	55,892	*12,560	*2,614	1,456	*3,470	*9,519	—	9,447	—	—
Sporting and recreational camps	*93	*6	*415	*32,979	*21,240	*4,157	*1,647	*1,009	*1,518	*4,004	*527	*2,521	—	—
Trailering parks and camp sites for transients	1,675	340	7,586	521,521	219,150	8,052	32,788	13,492	34,622	13,642	5,567	48,749	*42	*2,137
Organizational hotels and lodging houses, on a membership basis	*136	*1	*509	*17,690	*13,431	*1,399	*779	*495	*669	*3,101	*318	*2,881	—	—
Personal services	16,840	197	37,745	455,956	1,228,221	348,273	47,484	34,875	14,405	274,300	68,764	233,671	*176	*36
Coin-operated laundries and dry cleaning	2,180	—	4,580	96,938	191,168	45,328	17,551	5,430	3,724	40,446	*5,255	27,520	—	—
Other laundry, cleaning, and garment services	2,503	**	5,715	63,554	230,439	63,288	6,627	7,804	2,076	71,550	4,148	40,019	—	—
Photographic studios, portrait	883	—	1,868	7,830	60,975	27,167	1,358	1,124	*112	*8,304	*4,811	10,295	—	—
Beauty shops	5,305	*134	10,897	42,964	227,932	45,841	5,768	7,956	2,008	72,499	22,670	41,287	—	*48
Barber shops	1,906	—	3,906	8,384	87,849	9,094	931	1,935	*282	*23,332	*18,789	26,348	—	—
Shoe repair and hat cleaning shops	*104	—	*208	—	*6,498	*3,626	*60	*263	—	*2,974	*1,210	552	—	—
Funeral service and crematories	1,436	—	3,485	172,183	273,165	94,776	10,282	7,642	4,708	37,371	10,017	59,447	*127	*- 12
Miscellaneous personal services	2,523	**	7,086	64,102	150,193	59,153	4,907	2,721	1,495	17,824	*1,864	28,204	*49	—
Business services	24,225	1,688	82,490	2,963,303	2,794,725	561,945	401,993	58,178	124,797	399,509	66,295	938,017	5,422	26,895
Advertising	863	*8	2,010	62,623	219,756	123,729	5,488	3,249	3,792	31,615	8,674	25,562	—	*2
Services to buildings	2,962	*104	6,638	35,012	143,402	44,305	4,043	4,469	1,087	45,453	*3,183	41,657	*10	*422
Computer and data processing services	1,152	*170	4,496	86,211	130,221	24,402	19,120	2,263	3,353	27,325	*1,391	34,951	—	—
Management and Public relations	3,298	*50	9,066	306,910	470,591	46,771	10,428	9,709	10,219	104,875	14,821	208,539	*4,905	*5,572
Equipment rental and leasing	8,756	1,252	42,185	2,052,455	955,720	45,901	346,808	14,576	97,624	27,238	11,945	378,818	290	20,924
Other business services	7,194	104	18,095	420,094	875,034	276,838	16,106	23,912	8,723	163,003	26,281	248,491	*218	*- 25

Footnotes at end of table.

Table 2. — Selected Items, by Industries — Continued

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

Industry	Partnerships with net income													
	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Automobile repair and services	16,515	245	41,061	778,105	1,844,735	853,627	93,882	49,653	42,245	231,015	50,293	326,632	*-19	*1,162
Automotive rentals, without drivers	878	*154	4,027	235,758	134,583	15,259	51,698	3,490	18,676	7,805	*1,082	21,970	*-14	*1,583
Automobile parking	520	*28	1,344	92,370	87,966	*6,876	2,078	4,163	4,818	12,284	*2,228	25,853	—	*-510
Automotive top and body repair shops	3,659	*15	7,716	95,210	391,535	192,089	7,396	10,395	3,529	62,276	8,496	87,166	*-12	*46
General automotive repair shops	6,384	*15	13,120	147,258	670,809	360,756	14,511	15,489	5,658	71,261	15,085	118,801	—	—
Other automotive repair shops	2,288	*17	8,381	96,110	325,664	163,909	6,272	9,287	3,319	53,427	17,264	41,702	—	*32
Automotive services, except repair	2,786	*16	6,473	111,397	234,178	114,738	11,927	6,829	6,246	23,961	6,139	31,140	*7	*11
Miscellaneous repair services	6,778	*28	14,207	153,362	569,250	274,315	11,126	12,572	4,823	84,952	15,454	107,062	—	*248
Radio and TV repair shops	1,400	*13	3,001	22,062	83,178	36,061	1,505	2,004	1,033	7,585	*2,127	19,425	—	—
Electrical repair shops, except radio and TV	958	*15	2,017	23,496	128,875	69,810	1,639	3,189	909	17,751	*1,964	20,260	—	—
Reupholstery and furniture repair	944	—	1,989	*3,154	46,587	20,088	720	966	*382	*6,993	*1,178	9,886	—	—
Other miscellaneous repair shops	3,476	—	7,200	104,651	310,610	148,357	7,262	6,413	2,498	52,623	10,185	57,491	—	*248
Motion pictures	1,407	137	7,206	409,556	788,214	302,870	80,176	9,440	24,721	50,168	6,349	201,285	—	*2,045
Motion picture production, distribution, and services	904	103	4,922	257,559	539,862	197,755	70,783	2,362	20,248	13,384	3,342	171,304	—	*1,948
Motion picture theaters	503	34	2,284	151,997	248,352	105,115	9,394	7,077	4,472	36,785	3,006	29,981	—	*96
Amusement and recreation services, except motion pictures	5,568	310	23,844	921,578	1,366,808	256,012	104,309	46,978	36,323	268,200	21,901	325,558	*-782	*3,828
Producers, orchestras, and entertainers	1,409	27	6,611	82,425	320,579	51,857	30,573	4,024	3,608	40,648	8,796	63,540	*13	*52
Billiard and pool establishments	*315	—	*630	*1,752	*9,453	*3,422	*350	*428	*83	*1,098	*390	*1,599	—	—
Bowling alleys	370	*36	4,890	145,902	147,457	20,854	13,479	7,672	5,500	35,576	*2,642	17,609	*188	*1,632
Professional sports clubs and promoters	*16	*15	*192	*62,910	*65,629	*9,686	*2,462	*2,064	*1,498	*33,022	*1,365	*9,766	—	*63
Racing, including track operation	1,069	*110	2,568	109,540	121,508	*27,247	6,714	3,446	1,937	11,181	*675	24,453	—	—
Other amusement and recreation services	2,389	122	8,953	519,050	702,183	142,946	50,731	29,345	23,698	146,675	8,033	208,590	*-983	*2,081
Medical and health services	16,436	624	62,196	1,621,160	6,730,318	434,029	106,215	161,929	84,277	1,573,290	177,605	2,471,647	*44	9,949
Offices of physicians	7,992	144	31,656	462,042	3,700,369	59,678	32,217	55,985	14,755	697,813	108,113	1,785,504	—	*55
Offices of dentists	2,409	*3	5,557	111,908	590,584	41,381	13,541	11,775	8,329	108,893	18,017	225,653	*44	*109
Offices of osteopathic physicians	*56	—	*154	*2,037	*25,623	—	*148	*421	*121	*5,200	*1,388	*11,784	—	—
Offices of chiropractors	*221	—	*551	*10,273	*41,351	*1,065	*518	*758	*26	*9,687	—	*17,978	—	—
Offices of optometrists	1,419	*129	3,125	63,565	226,000	59,602	4,276	3,754	2,036	28,104	9,296	66,049	—	*9,107
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	948	239	6,211	613,923	919,898	145,344	29,526	55,759	41,812	385,295	11,455	66,304	—	*95
Hospitals	73	23	1,516	198,407	451,664	*40,186	9,583	15,776	11,071	176,793	*1,253	38,145	—	—
Medical laboratories	664	*56	5,864	42,170	224,072	25,846	5,731	5,134	2,069	51,652	*2,484	72,234	—	—
Dental laboratories	864	—	1,742	15,563	117,969	*21,270	2,207	3,223	250	24,239	—	42,905	—	—
Other medical and health services	1,790	*30	5,820	101,274	432,789	39,659	8,468	9,343	3,807	85,614	25,600	145,090	—	*583
Legal services	25,702	82	97,907	2,490,815	12,253,571	144,027	178,143	303,670	51,433	2,907,539	259,437	5,866,064	711	10,494
Educational services	1,589	*26	3,405	54,228	105,796	*13,486	3,460	4,904	1,923	26,930	*4,164	20,354	—	*-3
Engineering and architectural services	5,969	39	17,222	473,758	2,311,536	539,816	24,840	55,868	10,635	700,449	93,868	451,612	*93	921
Accounting, auditing, and bookkeeping services	10,995	*67	39,509	1,381,440	6,159,739	80,968	88,548	183,004	46,441	2,385,622	433,802	1,486,527	*-281	1,974
Certified public accountants	7,350	*67	31,250	1,299,143	5,827,307	74,153	80,567	174,524	42,271	2,293,789	403,236	1,381,113	*31	1,645
Other accounting, auditing, and bookkeeping services	3,645	—	8,259	82,297	332,432	*6,815	7,980	8,480	4,170	91,832	30,566	105,414	*-312	*329
Other services	16,980	716	48,011	2,229,250	2,210,977	886,679	53,890	53,189	42,387	315,062	40,296	633,891	*489	38,383
Nature of business not allocable	*100	—	*200	*28	*114	*26	—	—	—	—	—	*82	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific partnerships. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
NOTE: Detail may not add to total due to rounding.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industries														
Total	**1,299,593**	**136,112**	**6,954,767**	**447,130,068**	**253,000,742**	**102,096,671**	**17,662,667**	**8,328,583**	**21,275,551**	**26,092,084**	**4,109,882**	**15,205,908**	**139,975**	**4,740,180**
No receipts reported	92,886	21,989	638,484	29,782,722	—	—	375,014	115,862	473,837	75,720	60,019	-5,795,112	29,515	415,947
$1 under $5,000	206,843	22,538	974,334	18,456,436	427,506	52,928	213,588	89,973	327,797	30,252	40,448	-1,353,683	7,126	269,153
$5,000 under $10,000	111,905	7,570	405,114	8,987,114	820,056	117,654	226,391	71,841	234,251	32,939	25,686	-327,864	-10,447	292,777
$10,000 under $25,000	191,690	12,320	731,201	20,968,403	3,212,401	584,494	592,520	218,559	638,979	134,466	94,653	-349,224	21,317	541,563
$25,000 under $50,000	174,161	13,574	625,914	24,641,703	6,239,802	1,342,616	883,929	351,527	985,409	379,919	209,739	188,758	52,624	346,837
$50,000 under $100,000	168,664	14,623	663,472	34,000,999	12,161,156	3,415,178	1,568,360	540,267	1,457,766	866,630	437,476	705,055	30,161	343,539
$100,000 under $200,000	149,470	13,196	626,454	41,373,538	21,077,151	6,893,983	2,068,426	781,193	2,066,813	2,097,197	583,587	2,435,907	1,682	375,815
$200,000 under $500,000	126,274	16,097	804,625	65,265,705	39,280,433	14,385,884	3,261,930	1,450,624	3,537,007	4,319,062	890,176	4,275,459	84,331	401,861
$500,000 under $1,000,000	44,170	7,457	430,380	47,357,401	30,496,272	12,730,524	2,316,079	1,119,656	2,723,689	3,286,262	463,734	2,649,868	48,048	256,863
$1,000,000 under $2,000,000	18,851	3,702	319,213	42,238,643	25,989,094	10,777,045	1,958,739	1,008,020	2,645,787	2,736,969	331,956	2,027,169	-237,178	1,075,205
$2,000,000 under $5,000,000	10,482	2,199	412,145	38,860,735	31,870,801	15,366,675	1,660,567	992,242	2,249,219	3,240,790	307,838	3,216,841	12,036	255,645
$5,000,000 under $10,000,000	2,494	523	174,502	19,530,847	17,160,217	8,214,457	799,208	473,186	1,063,091	1,859,880	130,628	1,940,789	24,160	6,779
$10,000,000 or more	1,703	324	148,929	55,665,821	64,265,852	28,215,233	1,737,916	1,115,633	2,871,906	7,031,997	533,942	5,591,945	76,598	158,195
Agriculture, Forestry, and Fishing														
Total	**124,825**	**4,481**	**375,386**	**19,363,189**	**20,809,259**	**13,287,497**	**1,548,171**	**376,444**	**1,285,845**	**1,551,281**	**238,050**	**1,061,398**	**-738**	**221,421**
No receipts reported	7,724	997	29,141	891,697	—	—	36,143	3,913	16,769	6,353	*4,324	-171,103	*53	9,333
$1 under $5,000	12,847	*164	35,571	421,972	29,606	11,872	17,498	4,941	14,842	1,353	*1,256	-40,309	*85	1,335
$5,000 under $10,000	9,413	*98	24,677	370,001	67,666	29,284	17,680	5,393	14,816	3,355	*2,354	-9,551	—	*2,060
$10,000 under $25,000	17,147	364	50,167	1,059,697	298,148	146,173	62,455	16,169	44,241	18,666	7,041	-46,971	*185	26,882
$25,000 under $50,000	15,347	831	42,903	1,237,684	556,395	229,454	89,130	25,943	62,865	34,366	13,382	26,864	*-27	56,814
$50,000 under $100,000	19,755	639	55,424	1,958,883	1,446,875	674,598	194,439	36,488	117,482	74,776	29,258	208,746	*222	25,951
$100,000 under $200,000	22,258	649	60,391	2,859,612	3,175,461	1,575,697	338,766	64,705	218,434	247,115	61,710	500,898	2,544	37,044
$200,000 under $500,000	13,153	469	37,459	3,769,744	3,975,940	2,129,323	388,821	85,494	287,370	352,665	61,282	383,845	2,198	30,520
$500,000 under $1,000,000	4,729	107	18,217	2,396,662	3,251,637	2,167,311	188,980	51,001	192,668	290,944	21,861	155,650	*5	9,168
$1,000,000 under $2,000,000	1,489	74	5,919	1,837,900	2,064,772	1,375,548	105,530	33,900	119,614	199,558	18,896	45,261	-7,421	13,437
$2,000,000 under $5,000,000	705	59	9,931	1,258,625	2,155,616	1,657,687	63,656	26,687	99,478	161,823	10,781	41,187	*930	2,513
$5,000,000 under $10,000,000	156	*11	707	596,268	1,057,326	866,169	19,457	9,560	39,280	67,584	3,847	-41,883	*607	789
$10,000,000 or more	102	19	4,879	704,442	2,729,818	2,424,380	25,615	12,249	57,985	92,724	2,058	8,765	*-120	5,575
Farms: Total														
Total	**108,327**	**3,696**	**324,147**	**17,159,936**	**18,559,302**	**12,165,122**	**1,400,462**	**332,977**	**1,205,231**	**1,248,176**	**175,700**	**924,208**	**-892**	**211,963**
No receipts reported	5,924	858	22,175	611,082	—	—	21,963	2,977	12,877	5,434	*342	-132,180	—	*5,412
$1 under $5,000	10,795	*139	29,725	375,611	25,723	11,144	13,660	4,466	14,200	1,232	*1,013	-33,000	*85	*1,270
$5,000 under $10,000	7,781	*98	20,793	323,785	56,435	26,000	14,770	5,079	12,929	2,759	*2,354	-4,808	—	*2,060
$10,000 under $25,000	15,040	261	44,839	819,915	257,679	130,226	47,139	14,655	39,814	14,395	3,618	-27,384	*185	25,977
$25,000 under $50,000	12,789	608	36,880	1,129,296	461,379	202,014	75,293	22,691	56,364	24,317	12,436	18,129	*-27	56,814
$50,000 under $100,000	17,935	433	50,042	1,816,309	1,314,951	634,649	183,270	33,486	110,700	58,560	23,712	194,528	*185	23,706
$100,000 under $200,000	20,011	618	49,519	2,633,948	2,859,609	1,486,064	318,596	59,297	208,194	198,571	46,817	438,374	2,530	37,160
$200,000 under $500,000	11,664	446	33,086	3,552,347	3,538,998	1,977,649	369,177	76,173	276,741	289,470	40,027	305,632	2,194	30,489
$500,000 under $1,000,000	4,244	93	16,774	2,106,627	2,927,308	2,009,521	168,343	43,950	179,033	233,202	16,253	124,192	*5	8,988
$1,000,000 under $2,000,000	1,293	63	5,265	1,558,746	1,799,535	1,230,378	91,848	28,959	112,017	163,822	15,183	36,618	-7,452	11,661
$2,000,000 under $5,000,000	624	51	9,627	1,168,817	1,913,995	1,477,979	57,337	24,322	95,623	135,966	8,651	36,986	*916	2,511
$5,000,000 under $10,000,000	138	*9	599	471,397	929,058	762,523	17,467	8,614	35,172	59,238	3,372	-43,656	*607	789
$10,000,000 or more	89	19	4,823	592,057	2,474,630	2,216,975	21,599	8,310	51,567	61,209	1,923	10,778	*-120	5,125

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing — Continued														
Farms: Field crop														
Total	**56,309**	**2,462**	**186,233**	**9,749,838**	**7,729,233**	**4,111,503**	**763,702**	**209,774**	**625,003**	**883,923**	**100,658**	**578,559**	**988**	**117,463**
No receipts reported	3,799	637	16,140	472,216	—	—	15,797	2,723	10,702	4,854	*277	-101,736	—	*3,248
$1 under $5,000	6,331	*134	18,636	284,799	15,866	5,518	8,411	3,583	10,278	1,044	*525	-19,864	*85	*978
$5,000 under $10,000	4,445	*97	13,051	238,783	32,836	11,184	8,154	3,891	8,897	1,650	*1,710	512	—	*1,769
$10,000 under $25,000	8,284	*139	26,779	579,568	144,268	60,183	26,016	10,565	30,445	8,032	2,556	-12,192	*17	23,670
$25,000 under $50,000	7,107	360	23,394	791,252	254,089	100,600	41,536	14,188	32,682	12,725	9,200	18,343	—	*45,610
$50,000 under $100,000	8,005	287	23,748	981,006	583,149	262,399	84,898	16,780	56,322	34,970	14,862	111,446	*60	13,224
$100,000 under $200,000	8,765	272	22,314	1,424,146	1,294,633	630,546	155,303	31,991	99,026	136,523	22,682	219,422	*-187	5,444
$200,000 under $500,000	6,773	413	20,720	1,877,257	2,049,376	1,052,275	211,513	48,246	141,254	211,316	25,686	251,320	1,131	10,895
$500,000 under $1,000,000	1,884	54	10,209	1,206,357	1,262,414	694,672	101,673	29,214	92,650	173,925	12,326	47,149	*-274	4,600
$1,000,000 under $2,000,000	620	50	2,606	970,022	893,226	511,819	60,542	20,670	67,783	118,966	4,870	32,550	*204	1,301
$2,000,000 under $5,000,000	243	*11	6,934	559,114	686,287	425,640	34,224	18,552	42,731	108,413	4,990	37,508	—	*1,714
$5,000,000 under $10,000,000	39	*3	316	169,637	243,772	172,997	8,717	5,713	16,317	41,955	*781	-3,202	*5	*562
$10,000,000 or more	14	*5	1,386	195,682	269,317	183,671	6,918	3,657	15,916	*29,549	*194	-2,695	*-53	*4,449
Farms: Livestock														
Total	**51,994**	**1,234**	**137,842**	**7,386,832**	**10,824,149**	**8,050,946**	**635,865**	**123,073**	**580,011**	**363,531**	**74,836**	**343,767**	**-1,880**	**94,500**
No receipts reported	2,125	*221	6,035	138,866	—	—	6,166	253	2,175	*580	*64	-30,443	—	*2,165
$1 under $5,000	4,464	**6	11,089	90,811	9,857	5,626	5,249	883	3,922	*188	*488	-13,137	—	*292
$5,000 under $10,000	3,336	**	7,742	85,002	23,598	14,817	6,616	1,188	4,032	1,109	*644	-5,320	—	*291
$10,000 under $25,000	6,756	*122	18,060	240,347	113,411	70,044	21,123	4,090	9,370	6,363	*1,062	-15,192	*168	2,306
$25,000 under $50,000	5,682	*248	13,486	338,044	207,290	101,413	33,758	8,502	23,683	11,592	3,236	-214	*-27	11,204
$50,000 under $100,000	9,930	*146	26,294	835,303	731,803	372,250	98,372	16,706	54,378	23,590	8,850	83,082	*125	10,482
$100,000 under $200,000	11,246	346	27,205	1,209,802	1,564,976	855,518	163,293	27,306	109,167	62,048	24,135	218,952	*2,717	31,716
$200,000 under $500,000	4,867	*33	12,294	1,651,824	1,483,703	922,701	156,770	27,797	135,270	77,432	14,135	52,431	1,062	19,594
$500,000 under $1,000,000	2,360	*39	6,565	900,270	1,664,895	1,314,850	66,669	14,735	86,382	59,277	3,927	77,043	*279	4,388
$1,000,000 under $2,000,000	673	*13	2,659	588,724	906,310	718,559	31,306	8,289	44,235	44,856	10,313	4,068	*-7,656	10,359
$2,000,000 under $5,000,000	381	*40	2,693	609,703	1,227,708	1,052,339	23,113	5,770	52,892	27,553	3,661	-521	*916	*798
$5,000,000 under $10,000,000	99	*6	283	301,760	685,286	589,526	8,750	2,901	18,855	17,283	2,592	-40,455	*602	*228
$10,000,000 or more	75	*14	3,437	396,375	2,205,313	2,033,304	14,681	4,653	35,651	31,659	1,729	13,473	*-67	*676
Agricultural services, forestry and fishing														
Total	**16,498**	**785**	**51,239**	**2,203,253**	**2,249,958**	**1,122,375**	**147,709**	**43,467**	**80,614**	**303,105**	**62,350**	**137,190**	**154**	**9,458**
No receipts reported	1,800	*139	6,966	280,615	—	—	14,179	937	3,892	*919	*3,983	-38,923	*53	*3,920
$1 under $5,000	2,052	*25	5,846	46,361	3,883	*728	3,839	475	*642	*121	*243	-7,309	—	*65
$5,000 under $10,000	1,632	—	3,884	46,217	11,231	3,284	2,910	314	1,887	*596	—	-4,743	—	—
$10,000 under $25,000	2,107	*103	5,328	239,782	40,469	15,947	15,316	1,514	4,427	4,271	*3,422	-19,587	—	*905
$25,000 under $50,000	2,558	*223	6,023	108,388	95,016	27,441	13,836	3,253	6,501	10,048	*946	8,735	—	—
$50,000 under $100,000	1,820	*206	5,382	142,574	131,923	39,948	11,169	3,002	6,782	16,215	*5,546	14,218	*37	*2,245
$100,000 under $200,000	2,247	*31	10,872	225,664	315,852	89,633	20,170	5,408	10,241	48,544	14,893	62,524	*14	*-116
$200,000 under $500,000	1,489	*23	4,373	217,398	436,941	151,675	19,644	9,321	10,629	63,195	21,255	78,213	*5	*32
$500,000 under $1,000,000	485	*14	1,443	290,035	324,329	157,790	20,638	7,051	13,635	57,743	5,608	31,458	—	*180
$1,000,000 under $2,000,000	196	*11	654	279,155	265,237	145,171	13,681	4,941	7,597	35,736	3,714	8,643	*31	*1,776
$2,000,000 under $5,000,000	81	**10	304	89,808	241,621	179,708	6,319	2,365	3,855	25,857	2,129	4,201	*14	*2
$5,000,000 under $10,000,000	18	**	108	124,870	128,268	103,645	1,990	946	4,108	8,346	*475	1,773	—	—
$10,000,000 or more	13	—	56	112,385	255,188	207,405	4,017	3,939	6,418	31,515	*135	-2,012	—	*450

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts[3]	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Mining														
Total	**28,069**	**9,643**	**686,445**	**16,438,544**	**9,721,011**	**3,769,584**	**895,340**	**373,545**	**490,097**	**616,472**	**82,010**	**-2,506,231**	**4,454**	**59,304**
No receipts reported	9,603	3,051	171,704	3,624,673	—	—	54,559	15,509	63,705	12,730	10,160	-3,162,199	*1,085	*1,565
$1 under $5,000	3,934	1,213	46,984	86,222	8,075	1,037	1,255	539	*3,280	*1,145	—	-22,613	—	*5,274
$5,000 under $10,000	1,706	511	23,868	62,874	12,414	1,850	2,596	933	*3,535	*270	*81	-3,874	—	*113
$10,000 under $25,000	2,284	1,282	23,590	268,862	38,226	*1,476	14,281	1,645	*877	*276	*156	-101,816	—	*537
$25,000 under $50,000	2,486	758	30,574	275,742	84,832	11,131	11,813	2,635	2,329	*1,622	*4,504	-74,357	—	*2,572
$50,000 under $100,000	1,963	687	34,225	457,479	134,843	8,450	26,096	4,132	6,571	*3,578	*2,655	-117,390	*-53	*760
$100,000 under $200,000	2,050	612	37,239	655,104	297,729	48,133	56,881	10,240	15,353	16,912	9,330	-125,197	*697	*1,225
$200,000 under $500,000	1,979	738	88,247	897,703	609,799	96,962	54,069	22,907	19,333	30,080	12,238	73,395	*321	*7,437
$500,000 under $1,000,000	921	457	65,125	796,497	621,475	163,741	50,132	21,576	23,030	32,862	10,773	80,337	*-1,640	*1,117
$1,000,000 under $2,000,000	538	174	45,817	1,041,373	761,541	182,421	64,284	29,995	35,822	50,774	4,116	126,309	*100	1,822
$2,000,000 under $5,000,000	377	111	108,859	1,352,221	1,169,023	373,133	91,686	43,587	41,978	59,482	4,898	259,490	*127	29,270
$5,000,000 under $10,000,000	116	31	5,886	740,995	819,969	318,690	73,306	28,400	42,869	54,869	3,854	120,556	*329	2,995
$10,000,000 or more	112	18	7,327	6,178,800	5,163,085	2,562,559	394,383	191,448	231,413	353,872	19,244	439,129	*3,489	4,617
Oil and gas extraction														
Total	**24,052**	**8,272**	**636,793**	**11,378,580**	**6,049,862**	**1,818,099**	**553,779**	**181,288**	**300,245**	**221,343**	**60,223**	**-1,711,569**	**5,770**	**33,205**
No receipts reported	8,083	2,166	131,134	2,976,067	—	—	46,849	14,746	33,963	*4,873	7,598	-2,370,715	*71	*307
$1 under $5,000	3,624	1,189	45,746	72,199	7,106	1,037	1,255	283	*3,058	*1,145	—	-22,649	—	*2,511
$5,000 under $10,000	1,574	492	23,319	53,145	11,287	*1,641	2,586	848	*985	*270	*81	-800	—	*-59
$10,000 under $25,000	2,152	1,156	23,120	233,761	36,222	*1,431	13,202	1,443	*772	*162	*95	-89,404	—	*537
$25,000 under $50,000	2,075	625	29,022	227,377	68,900	8,369	10,367	2,152	*1,020	*667	*1,015	-42,190	—	*697
$50,000 under $100,000	1,712	673	33,591	433,398	119,438	7,347	18,920	3,524	5,519	*2,811	*2,655	-113,666	*-53	*760
$100,000 under $200,000	1,538	587	34,797	562,503	213,608	32,848	42,972	8,020	12,318	6,729	8,418	-125,638	*697	*1,225
$200,000 under $500,000	1,760	717	87,092	807,479	542,144	84,174	43,620	20,692	16,062	18,301	8,923	75,104	*321	*7,437
$500,000 under $1,000,000	714	387	62,822	714,829	483,764	104,725	33,993	16,382	17,780	7,224	6,048	98,773	*671	*1,117
$1,000,000 under $2,000,000	406	144	45,032	855,023	571,580	103,394	44,518	23,531	25,459	20,066	1,710	129,355	*100	390
$2,000,000 under $5,000,000	275	98	108,372	1,120,122	848,944	167,683	66,103	30,941	32,680	31,537	2,096	284,909	*150	13,298
$5,000,000 under $10,000,000	80	26	5,733	567,333	563,609	142,470	54,091	19,284	36,365	23,219	3,011	124,093	*325	2,179
$10,000,000 or more	59	12	7,013	2,755,344	2,583,259	1,162,980	175,302	39,444	114,262	104,338	18,574	341,260	*3,489	*2,804
Other mining														
Total	**4,017**	**1,371**	**52,652**	**5,059,964**	**3,671,149**	**1,951,485**	**341,561**	**192,258**	**189,852**	**397,129**	**21,787**	**-796,663**	***-1,316**	**26,099**
No receipts reported	1,520	885	40,570	648,607	—	—	7,709	762	29,742	*7,857	*2,562	-791,485	*1,014	*1,258
$1 under $5,000	*310	*24	*1,238	*14,023	*969	—	—	*256	*222	—	—	*36	—	*2,762
$5,000 under $10,000	*132	*19	*549	*9,729	*1,127	*209	*10	*86	*2,551	—	—	*-3,074	—	*172
$10,000 under $25,000	*132	*126	*470	*35,101	*2,005	*45	*1,079	*202	*105	*114	*61	*-12,412	—	—
$25,000 under $50,000	411	*133	1,552	*48,365	15,932	*2,763	*1,445	*483	*1,309	*955	*3,490	-32,167	—	*1,875
$50,000 under $100,000	*251	*14	*634	*24,080	*15,404	*1,103	*7,176	*608	*1,052	*766	—	*-3,724	—	—
$100,000 under $200,000	512	*25	2,442	92,601	84,121	*15,285	13,909	2,219	3,035	*10,183	*912	440	—	—
$200,000 under $500,000	219	*21	1,155	90,223	67,656	*12,788	10,449	2,215	3,271	11,778	*3,315	-1,709	—	—
$500,000 under $1,000,000	207	*70	2,303	81,668	137,711	59,016	16,138	5,195	5,249	25,638	*4,725	-18,436	*-2,311	—
$1,000,000 under $2,000,000	132	*30	785	186,350	189,961	79,027	19,765	6,464	10,363	30,708	2,406	-3,046	—	*1,432
$2,000,000 under $5,000,000	102	*13	487	232,099	320,078	205,450	25,583	12,647	9,298	27,944	2,802	-25,419	*-23	*15,972
$5,000,000 under $10,000,000	36	*5	153	173,662	256,360	176,220	19,215	9,117	6,504	31,650	*843	-3,537	*4	*816
$10,000,000 or more	53	*6	314	3,423,456	2,579,825	1,399,579	219,080	152,004	117,151	249,534	*670	97,869	—	*1,813

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction														
Total	**75,275**	**1,823**	**168,549**	**8,731,920**	**19,733,317**	**13,673,945**	**334,917**	**267,601**	**343,927**	**2,500,562**	**386,039**	**2,126,987**	**-63**	**22,180**
No receipts reported	3,535	406	10,198	1,047,451	—	—	1,257	2,122	17,366	11,949	*2,017	11,848	*-161	*2,282
$1 under $5,000	3,734	*104	7,849	76,576	8,663	1,942	1,961	264	*680	*578	*1,310	-1,754	—	—
$5,000 under $10,000	3,607	*98	7,336	35,433	27,467	10,017	2,208	560	*414	3,351	*1,591	3,570	—	*145
$10,000 under $25,000	9,822	*98	20,830	150,059	165,307	59,373	8,740	2,680	6,491	16,793	18,149	24,770	—	*554
$25,000 under $50,000	12,733	*110	26,571	148,635	468,445	170,838	19,875	6,238	5,875	41,702	32,341	129,371	—	*1,025
$50,000 under $100,000	15,229	*317	32,593	377,406	1,095,620	445,360	45,001	19,700	16,914	132,375	90,503	234,614	*13	*2,954
$100,000 under $200,000	12,322	*133	26,413	552,546	1,681,895	816,986	56,659	32,532	36,061	305,937	91,501	251,070	*417	*378
$200,000 under $500,000	9,212	250	21,819	1,053,443	2,783,912	1,699,063	61,777	50,570	46,939	418,531	74,389	347,503	*100	3,346
$500,000 under $1,000,000	2,805	*47	6,892	762,603	1,923,972	1,390,531	30,070	32,283	31,938	278,275	29,380	159,195	—	*1,768
$1,000,000 under $2,000,000	1,115	110	3,604	806,906	1,528,082	1,140,906	22,316	22,351	36,967	181,630	11,518	119,821	*184	1,359
$2,000,000 under $5,000,000	766	98	2,936	980,551	2,346,443	1,859,736	23,841	23,867	51,561	218,723	8,740	201,205	*1	*119
$5,000,000 under $10,000,000	215	30	782	764,511	1,480,371	1,200,088	23,092	13,603	33,053	117,680	5,028	108,531	*-1,047	3,595
$10,000,000 or more	180	22	726	1,975,798	6,223,139	4,879,106	38,119	60,832	59,669	773,036	19,572	537,244	430	4,656
General contractors														
Total	**30,326**	**1,150**	**72,729**	**7,317,314**	**14,065,407**	**10,562,883**	**179,050**	**143,000**	**292,858**	**1,432,360**	**173,043**	**1,314,703**	**-105**	**19,822**
No receipts reported	2,963	406	9,001	980,984	—	—	1,143	1,957	16,711	7,993	*2,017	6,444	*-161	*2,238
$1 under $5,000	874	—	1,822	*38,241	1,918	*340	*596	*79	*488	*257	*448	-1,418	—	—
$5,000 under $10,000	1,019	—	2,134	*18,527	7,837	*1,899	*1,179	*189	*273	*1,401	*1,203	-744	—	*145
$10,000 under $25,000	2,798	—	6,068	110,876	45,553	20,906	2,049	621	2,845	6,355	*6,324	975	—	*388
$25,000 under $50,000	4,385	*110	9,245	91,124	166,718	61,469	6,833	2,573	3,879	14,133	19,638	37,434	—	—
$50,000 under $100,000	5,511	*28	11,814	207,081	401,500	186,723	14,314	6,904	9,340	65,678	29,116	64,615	*13	*2,871
$100,000 under $200,000	4,443	*133	9,737	338,442	620,668	337,016	18,696	8,406	21,485	91,224	23,311	91,475	*417	*381
$200,000 under $500,000	4,719	195	11,924	762,734	1,455,776	985,597	27,280	20,314	36,732	169,038	38,439	144,501	*68	2,724
$500,000 under $1,000,000	1,803	*36	4,499	614,099	1,244,987	951,733	18,057	16,018	28,783	110,823	16,378	85,575	—	*1,768
$1,000,000 under $2,000,000	818	101	2,729	705,386	1,135,957	860,496	17,004	12,236	35,042	81,200	7,912	91,520	*188	935
$2,000,000 under $5,000,000	644	92	2,397	875,588	1,983,434	1,593,758	17,044	15,669	47,825	139,004	5,862	173,298	—	*111
$5,000,000 under $10,000,000	190	30	709	679,023	1,318,270	1,080,008	18,484	10,271	30,982	89,413	4,177	91,389	*-1,047	3,619
$10,000,000 or more	159	19	650	1,895,208	5,682,789	4,482,938	36,372	47,762	58,474	655,842	18,220	529,639	418	4,642
Special trade contractors														
Total	**44,949**	**673**	**95,820**	**1,414,606**	**5,667,910**	**3,111,062**	**155,868**	**124,602**	**51,069**	**1,068,202**	**212,995**	**812,284**	***42**	**2,358**
No receipts reported	572	—	1,197	*66,467	—	—	*114	*164	*655	*3,956	—	5,404	—	*43
$1 under $5,000	2,860	*104	6,027	38,335	6,746	1,602	1,365	185	*191	*321	*862	-337	—	—
$5,000 under $10,000	2,588	*98	5,202	16,906	19,630	8,118	1,029	371	*141	1,951	*388	4,314	—	—
$10,000 under $25,000	7,024	*98	14,762	39,183	119,754	38,467	6,692	2,059	3,646	10,439	11,825	23,795	—	*166
$25,000 under $50,000	8,348	—	17,326	57,510	301,727	109,369	13,043	3,665	1,996	27,568	12,703	91,937	—	*1,025
$50,000 under $100,000	9,718	*289	20,779	170,325	694,121	258,637	30,687	12,796	7,574	66,698	61,386	170,000	—	*83
$100,000 under $200,000	7,879	—	16,676	214,105	1,061,228	479,970	37,963	24,126	14,577	214,713	68,190	159,595	—	*-3
$200,000 under $500,000	4,493	*55	9,895	290,710	1,328,136	713,465	34,497	30,256	10,207	249,493	35,950	203,002	*33	*622
$500,000 under $1,000,000	1,002	*11	2,393	148,504	678,985	438,799	12,013	16,265	3,155	167,453	13,002	73,620	—	—
$1,000,000 under $2,000,000	297	*9	875	101,520	392,124	280,410	5,313	10,114	1,925	100,431	3,606	28,301	*-4	*424
$2,000,000 under $5,000,000	122	*6	539	104,963	363,009	265,977	6,796	8,198	3,736	79,720	2,878	27,907	*1	*9
$5,000,000 under $10,000,000	25	—	73	85,488	162,102	120,080	4,608	3,332	2,071	28,266	*852	17,142	—	*-24
$10,000,000 or more	21	*3	16	80,590	540,349	396,168	1,747	13,070	1,195	117,194	*1,353	7,605	*13	*14

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing														
Total	**30,454**	**1,561**	**87,230**	**8,900,756**	**13,107,895**	**9,248,281**	**453,956**	**239,104**	**281,775**	**2,003,046**	**167,831**	**484,564**	**4,261**	**39,216**
No receipts reported	1,426	189	5,420	802,304	—	—	10,739	6,306	*33,370	*777	*1,258	-80,761	—	*52
$1 under $5,000	4,284	*284	11,602	65,290	7,928	3,612	2,421	1,208	*1,635	6,905	*11,351	-34,929	—	*1,099
$5,000 under $10,000	2,137	*293	6,783	23,102	15,426	5,336	1,525	989	*275	*6,758	*5,236	-545	—	—
$10,000 under $25,000	4,307	*80	9,778	104,065	74,453	33,554	7,391	1,941	2,473	7,276	*1,713	1,216	—	*358
$25,000 under $50,000	4,105	*224	9,739	89,006	142,316	44,840	9,721	3,610	3,443	18,219	8,515	21,465	—	*559
$50,000 under $100,000	4,214	*130	9,834	186,110	309,055	142,002	10,103	4,918	12,901	29,964	25,730	50,702	*42	*1,519
$100,000 under $200,000	3,991	*51	9,945	200,436	554,212	231,607	21,482	16,532	7,097	111,428	17,941	104,392	*49	*2,719
$200,000 under $500,000	3,455	101	8,978	621,108	1,085,922	583,964	60,291	28,011	16,726	235,483	28,091	97,583	*5	*2,510
$500,000 under $1,000,000	1,254	57	4,081	526,142	855,385	504,403	43,742	23,952	12,619	167,151	19,238	80,902	*229	*254
$1,000,000 under $2,000,000	572	57	3,143	393,191	786,289	522,986	22,077	16,161	11,878	138,764	11,875	58,076	*289	5,513
$2,000,000 under $5,000,000	433	56	2,078	455,242	1,232,309	804,878	25,794	27,167	11,658	200,353	15,425	87,934	*421	10,673
$5,000,000 under $10,000,000	132	25	1,370	576,410	937,608	706,697	37,473	13,402	14,086	125,437	6,850	18,546	*2,588	2,481
$10,000,000 or more	144	14	4,479	4,858,350	7,106,994	5,664,401	201,196	94,909	153,614	954,530	14,608	79,983	*637	11,480
Lumber and wood products, except furniture														
Total	**5,972**	**50**	**14,386**	**1,227,852**	**1,887,044**	**1,251,089**	**86,506**	**38,990**	**40,092**	**294,775**	**32,620**	**69,138**	**1,036**	**21,828**
No receipts reported	*26	—	*52	*5,219	—	—	*50	*1	—	—	—	*-81	—	—
$1 under $5,000	*483	—	*1,110	*5,869	*804	*194	*703	*129	—	*28	—	*-714	—	*1,099
$5,000 under $10,000	*546	—	*1,195	*5,360	*3,871	*1,877	*182	*31	*118	*257	—	*-339	—	—
$10,000 under $25,000	*807	—	*1,718	*25,586	*14,552	*5,341	*2,783	*793	*802	*675	*1,266	*-2,504	—	*358
$25,000 under $50,000	935	—	2,067	*19,341	32,892	*4,883	2,676	*580	*372	*2,460	*3,848	10,466	—	*531
$50,000 under $100,000	1,153	—	2,537	21,798	83,545	33,795	2,906	958	1,693	*8,693	*5,733	20,978	*167	—
$100,000 under $200,000	828	—	1,946	76,764	124,939	42,568	10,063	4,324	3,572	21,138	*2,108	19,153	*49	*2,604
$200,000 under $500,000	680	*30	1,809	188,410	216,416	111,151	21,810	4,781	5,650	33,140	5,232	9,214	—	—
$500,000 under $1,000,000	226	—	643	52,998	148,512	81,691	7,760	3,376	2,704	26,761	*5,466	11,488	*229	*201
$1,000,000 under $2,000,000	113	*8	342	85,227	153,419	94,803	6,772	3,786	2,496	25,788	1,923	11,541	*67	*1,891
$2,000,000 under $5,000,000	139	*4	516	64,292	331,450	215,621	7,386	11,186	2,456	54,204	2,702	16,618	*450	*6,593
$5,000,000 under $10,000,000	17	**8	158	63,270	126,582	97,358	4,509	1,285	1,466	16,975	*1,958	5,915	—	*2,475
$10,000,000 or more	19	**	293	613,716	650,061	561,808	18,906	7,760	18,764	104,656	*2,383	-32,599	*73	*6,076
Printing, publishing, and allied industries														
Total	**6,517**	**274**	**18,852**	**788,347**	**888,893**	**356,942**	**58,134**	**20,446**	**17,595**	**165,877**	**22,216**	**86,802**	***-116**	***2,937**
No receipts reported	*345	**	*957	*37,709	—	—	*1,245	*118	*9	*101	*129	*-6,791	—	—
$1 under $5,000	1,158	—	2,944	34,450	1,805	836	*948	*58	*224	*89	*146	-1,797	—	—
$5,000 under $10,000	*488	**96	*1,258	*1,440	*3,204	*464	*130	*1	—	*191	*96	*1,069	—	—
$10,000 under $25,000	*809	—	*1,929	*4,583	*13,787	*7,616	*696	*192	*478	*893	—	*-779	—	—
$25,000 under $50,000	1,033	*103	2,587	*13,587	37,149	*12,511	*1,488	1,073	*299	*4,381	*2,431	7,584	—	—
$50,000 under $100,000	*891	—	*2,002	*23,044	*68,443	*30,022	*2,283	*938	*7,935	*7,149	*10,568	*226	*-125	*30
$100,000 under $200,000	1,148	—	3,278	32,491	150,512	67,705	4,763	2,990	1,716	29,076	*122	26,119	—	—
$200,000 under $500,000	402	27	1,378	142,990	112,502	55,129	14,718	2,808	1,150	19,277	*2,836	-1,362	—	*27
$500,000 under $1,000,000	123	11	710	160,247	77,055	39,588	14,472	1,797	*1,159	17,505	*1,590	-3,955	—	—
$1,000,000 under $2,000,000	64	*18	1,048	67,394	85,856	36,764	2,800	1,490	583	17,391	*790	9,719	*9	*2,836
$2,000,000 under $5,000,000	42	**19	394	67,894	141,115	61,511	2,210	2,481	1,782	26,447	2,401	8,432	—	*44
$5,000,000 under $10,000,000	*7	**	*285	*27,540	*47,719	*11,774	*1,280	*994	*173	*10,586	*587	*12,894	—	—
$10,000,000 or more	*7	—	*82	*184,979	*149,746	*33,022	*11,100	*5,508	*2,086	*32,791	*521	*35,445	—	—

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing — Continued														
Other manufacturing industries														
Total	**17,965**	**1,237**	**53,992**	**6,884,557**	**10,331,958**	**7,640,251**	**309,316**	**179,668**	**224,868**	**1,542,394**	**112,994**	**326,624**	**3,342**	**14,451**
No receipts reported	1,055	*187	4,411	759,375	—	—	9,444	*6,187	*33,361	*675	*1,129	- 73,888	—	*52
$1 under $5,000	2,643	*284	7,548	24,971	5,318	2,582	770	1,021	*1,411	*6,789	*11,205	- 32,418	—	—
$5,000 under $10,000	1,103	*199	4,330	*16,302	8,351	*2,996	*1,212	*956	*157	*6,310	*5,140	- 1,275	—	—
$10,000 under $25,000	2,691	*80	6,131	73,896	46,114	20,597	3,912	956	1,194	5,708	*447	4,499	—	—
$25,000 under $50,000	2,137	*121	5,085	56,078	72,275	27,447	5,557	1,957	2,772	11,377	*2,236	3,415	—	*28
$50,000 under $100,000	2,170	*130	5,295	141,268	157,067	78,185	4,914	3,022	3,273	14,122	*9,428	29,497	—	*1,489
$100,000 under $200,000	2,015	*51	4,721	91,181	278,760	121,335	6,656	9,218	1,809	61,214	15,711	59,119	—	*115
$200,000 under $500,000	2,373	*44	5,791	289,708	757,004	417,684	23,763	20,422	9,927	183,066	20,023	89,731	*5	*2,483
$500,000 under $1,000,000	905	*46	2,728	312,897	629,817	383,124	21,509	18,780	8,755	122,885	12,182	73,369	—	*54
$1,000,000 under $2,000,000	395	31	1,753	240,570	547,014	391,419	12,506	10,884	8,800	95,584	9,162	36,815	*213	*786
$2,000,000 under $5,000,000	252	34	1,168	323,056	759,744	527,747	16,198	13,500	7,420	119,702	10,322	62,884	*- 29	*4,036
$5,000,000 under $10,000,000	108	17	927	485,600	763,308	597,565	31,684	11,123	12,446	97,876	4,304	- 263	*2,588	*6
$10,000,000 or more	118	13	4,104	4,069,655	6,307,186	5,069,570	171,190	81,641	132,765	817,084	11,704	77,138	*564	*5,404
Transportation, Communication, Electric, Gas, and Sanitary Services														
Total	**19,778**	**1,404**	**61,036**	**7,993,284**	**5,409,055**	**1,957,638**	**852,663**	**146,418**	**315,583**	**513,807**	**61,088**	**367,734**	**130**	**12,426**
No receipts reported	1,336	244	7,342	1,791,404	—	—	68,405	10,583	9,646	*2,255	*23	- 276,518	*343	*2,766
$1 under $5,000	1,278	*99	2,806	61,292	2,810	*15	3,672	1,248	*2,231	*65	*258	- 11,706	—	—
$5,000 under $10,000	1,275	*96	2,673	*15,526	9,993	*1,136	1,254	375	*206	*1,184	*802	- 3,299	—	—
$10,000 under $25,000	2,967	*124	7,300	91,753	55,392	*6,012	9,171	1,758	4,229	*3,662	*2,884	- 419	—	—
$25,000 under $50,000	3,339	*36	7,645	227,953	126,497	18,998	32,573	4,785	13,353	6,590	6,514	- 13,660	*61	*32
$50,000 under $100,000	3,605	*252	8,383	172,953	263,608	16,152	29,516	9,234	10,122	17,880	*11,547	43,414	—	*7,768
$100,000 under $200,000	2,840	239	11,097	348,895	396,781	51,295	57,138	14,451	27,750	59,717	10,098	26,824	—	—
$200,000 under $500,000	1,747	156	6,615	482,769	543,925	129,125	66,209	20,588	28,751	104,364	8,802	26,620	*68	*1,975
$500,000 under $1,000,000	790	66	3,812	322,996	555,050	283,994	40,736	12,251	14,853	69,154	13,067	23,568	—	*111
$1,000,000 under $2,000,000	321	62	1,660	472,187	438,186	195,768	62,891	9,088	37,682	61,933	3,637	- 13,667	*- 188	*95
$2,000,000 under $5,000,000	198	19	922	895,413	600,199	242,133	142,291	20,686	56,568	81,426	2,526	- 57,586	*9	*117
$5,000,000 under $10,000,000	40	*7	443	505,445	286,721	124,818	54,889	4,723	30,482	24,300	*87	6,234	—	*- 1,105
$10,000,000 or more	42	*4	338	2,604,700	2,129,892	888,190	283,919	36,649	79,709	81,278	*843	617,930	*- 163	*669
Transportation														
Total	**16,781**	**905**	**44,277**	**4,574,252**	**3,832,870**	**1,202,696**	**599,914**	**94,615**	**241,761**	**377,928**	**47,855**	**515,558**	*- 16	- 554
No receipts reported	1,150	*166	4,929	411,433	—	—	35,308	508	*5,397	*1,217	*23	- 55,893	—	—
$1 under $5,000	1,250	*99	2,722	53,617	2,687	*15	3,638	1,215	*1,849	*65	*258	- 11,327	—	—
$5,000 under $10,000	865	*96	1,853	*8,442	7,244	*1,136	*908	*289	*206	*1,184	*802	- 2,206	—	—
$10,000 under $25,000	2,377	*99	5,991	64,776	45,112	*2,202	6,950	1,566	3,683	*2,801	*2,884	549	—	—
$25,000 under $50,000	3,238	*27	7,289	206,675	123,681	18,988	29,747	4,713	11,958	6,452	6,480	- 7,191	*61	*32
$50,000 under $100,000	3,024	*140	6,764	142,442	222,581	*11,466	26,978	7,528	9,491	14,837	*11,377	36,088	—	—
$100,000 under $200,000	2,377	*95	5,876	235,301	331,648	40,545	44,114	12,009	20,139	45,515	*6,931	36,286	—	—
$200,000 under $500,000	1,364	82	3,716	326,123	416,454	101,359	48,628	14,894	22,744	75,654	5,813	26,708	*- 62	*58
$500,000 under $1,000,000	686	*53	2,737	241,281	482,397	265,010	33,142	9,837	11,501	56,777	8,597	19,022	—	—
$1,000,000 under $2,000,000	241	28	1,004	347,195	332,454	164,222	47,723	5,378	27,671	40,352	2,021	- 9,179	*- 23	*95
$2,000,000 under $5,000,000	158	*12	794	766,950	483,404	195,040	130,089	17,203	50,225	59,325	2,315	- 62,585	*9	*117
$5,000,000 under $10,000,000	27	*5	390	368,106	186,992	68,126	48,255	2,458	29,585	16,146	*82	- 3,829	—	*- 1,105
$10,000,000 or more	24	*3	212	1,401,910	1,198,215	334,585	144,433	17,017	47,313	57,603	*273	549,113	—	*250

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas and Sanitary Services — Continued														
Communication, electric, gas, and sanitary services														
Total	**2,997**	**499**	**16,759**	**3,419,032**	**1,576,186**	**754,943**	**252,749**	**51,803**	**73,822**	**135,879**	**13,233**	**- 147,823**	***146**	***12,980**
No receipts reported	186	*78	2,413	1,379,970	—	—	*33,098	*10,075	*4,249	*1,038	—	- 220,624	*343	*2,766
$1 under $5,000	*28	—	*84	*7,675	*123	—	*34	*34	*383	—	—	*- 379	—	—
$5,000 under $10,000	*410	—	*820	*7,084	*2,749	—	*346	*86	—	—	—	*- 1,093	—	—
$10,000 under $25,000	*590	*25	*1,309	*26,976	*10,280	*3,810	*2,221	*191	*547	*860	—	*- 968	—	—
$25,000 under $50,000	*101	*9	*356	*21,278	*2,816	*10	*2,825	*73	*1,395	*138	*34	*- 6,470	—	—
$50,000 under $100,000	581	*112	1,619	*30,511	41,028	*4,686	*2,537	1,706	*632	*3,043	*171	7,325	—	*7,768
$100,000 under $200,000	463	*144	5,221	113,594	65,133	*10,750	13,024	2,441	7,610	14,202	*3,167	- 9,463	—	—
$200,000 under $500,000	383	*74	2,899	156,646	127,471	27,766	17,580	5,694	6,007	28,710	*2,989	- 89	*130	*1,917
$500,000 under $1,000,000	104	*13	1,075	81,715	72,652	*18,984	7,593	2,414	*3,352	*12,377	*4,470	4,545	—	*111
$1,000,000 under $2,000,000	80	34	656	124,992	105,733	31,546	15,168	3,710	10,011	21,581	*1,616	- 4,488	*- 164	—
$2,000,000 under $5,000,000	40	**10	128	128,462	116,795	47,093	12,202	3,483	6,343	22,101	*211	4,999	—	—
$5,000,000 under $10,000,000	13	**	53	137,339	99,729	56,692	6,634	2,265	*898	8,154	*5	10,063	—	—
$10,000,000 or more	18	**	126	1,202,790	931,677	553,605	139,486	19,632	32,396	23,675	*570	68,817	*- 163	*419
Wholesale and Retail Trade														
Total	**204,916**	**6,632**	**487,819**	**16,336,201**	**58,229,310**	**43,906,867**	**676,544**	**947,853**	**544,513**	**4,358,111**	**725,185**	**2,858,401**	**7,919**	**54,442**
No receipts reported	3,212	110	10,079	299,637	—	—	9,090	1,103	1,658	*2,615	*25	- 26,037	—	—
$1 under $5,000	15,613	962	34,949	123,992	34,739	22,647	8,482	1,642	2,506	2,714	*805	- 24,866	—	*2
$5,000 under $10,000	10,539	*314	22,698	115,064	77,029	45,197	5,082	2,020	1,698	6,223	1,705	- 12,769	—	*1,383
$10,000 under $25,000	22,103	677	47,664	296,860	381,771	239,196	13,990	12,056	6,925	20,754	9,909	- 24,424	*51	*4,737
$25,000 under $50,000	28,311	*349	62,762	634,867	1,010,546	593,252	30,355	28,173	18,318	72,878	17,042	49,965	—	*6,290
$50,000 under $100,000	33,846	1,139	76,095	1,112,062	2,527,078	1,559,434	58,623	61,886	40,214	198,480	69,666	162,711	*- 11	*9,454
$100,000 under $200,000	33,161	495	76,240	1,526,806	4,690,748	3,028,269	89,644	104,956	58,337	446,239	103,591	285,535	—	*1,096
$200,000 under $500,000	35,905	1,578	88,026	3,193,098	11,274,386	7,772,888	158,016	234,156	110,866	1,055,893	208,294	758,660	*233	9,525
$500,000 under $1,000,000	13,267	448	35,926	2,346,540	9,247,267	6,785,001	95,274	166,045	75,103	797,778	118,871	588,995	*1,177	1,741
$1,000,000 under $2,000,000	5,180	258	16,124	1,656,958	7,068,844	5,455,908	67,877	106,180	51,289	535,312	61,255	352,437	863	11,785
$2,000,000 under $5,000,000	2,891	196	11,386	2,111,318	8,661,634	6,880,829	61,975	124,553	58,941	595,846	87,842	351,987	- 68	4,105
$5,000,000 under $10,000,000	557	57	3,087	894,341	3,804,501	3,162,847	27,787	44,922	31,756	225,636	20,445	121,859	*5,541	981
$10,000,000 or more	331	49	2,783	2,024,657	9,450,767	8,361,400	50,347	60,162	86,903	397,745	25,735	274,348	134	3,342
Wholesale trade														
Total	**31,513**	**788**	**81,868**	**5,511,297**	**20,512,475**	**17,155,196**	**165,129**	**180,303**	**160,537**	**890,381**	**197,763**	**909,083**	**6,509**	**9,786**
No receipts reported	1,565	36	5,259	244,248	—	—	4,809	*411	*515	*55	*25	- 12,568	—	—
$1 under $5,000	2,996	*136	7,487	30,745	6,722	3,908	4,372	149	*641	*285	—	- 7,747	—	*2
$5,000 under $10,000	2,171	*23	4,649	33,741	15,306	7,807	1,519	423	*810	*2,666	*79	1,126	—	*446
$10,000 under $25,000	3,349	*109	7,196	70,407	55,335	25,384	2,860	1,592	1,445	*2,820	*3,452	- 3,548	—	*524
$25,000 under $50,000	3,432	—	7,772	65,177	114,038	58,268	3,696	2,247	934	5,313	*2,892	22,199	—	—
$50,000 under $100,000	3,764	*30	9,497	134,257	280,986	154,776	7,356	3,268	3,923	16,934	*7,822	48,453	—	—
$100,000 under $200,000	3,192	*25	7,125	186,970	453,897	305,179	7,579	4,756	5,602	23,668	10,875	39,767	—	*12
$200,000 under $500,000	5,014	176	12,396	512,583	1,610,996	1,105,413	24,282	21,807	14,978	107,853	30,338	158,207	*180	*1,636
$500,000 under $1,000,000	2,655	*89	7,099	531,309	1,923,554	1,483,646	20,890	21,055	14,698	114,850	33,490	132,643	*- 47	*685
$1,000,000 under $2,000,000	1,563	40	4,572	550,773	2,197,051	1,787,823	18,637	23,296	12,861	114,568	18,617	123,105	*792	2,387
$2,000,000 under $5,000,000	1,245	63	5,414	1,016,854	4,025,202	3,355,747	26,055	37,584	21,679	167,211	56,356	161,130	*- 81	474
$5,000,000 under $10,000,000	329	26	1,642	539,344	2,265,205	1,983,409	12,297	21,631	16,655	86,429	14,103	60,138	*5,543	557
$10,000,000 or more	238	35	1,760	1,594,889	7,564,185	6,883,838	30,777	42,084	65,795	247,730	19,714	186,179	*123	3,061

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade — Continued														
Retail trade: Total														
Total	**173,190**	**5,844**	**405,421**	**10,819,340**	**37,702,076**	**26,741,659**	**511,358**	**767,366**	**383,914**	**3,466,280**	**527,419**	**1,947,728**	**1,411**	**43,834**
No receipts reported	1,647	*74	4,820	55,389	—	—	4,282	692	*1,143	*2,560	—	-13,469	—	—
$1 under $5,000	12,617	*826	27,462	93,247	28,017	18,739	4,110	1,493	1,864	2,429	*805	-17,119	—	—
$5,000 under $10,000	8,274	*291	17,861	81,084	60,970	37,010	3,564	1,597	888	3,557	*1,626	-14,267	—	*937
$10,000 under $25,000	18,754	*568	40,468	226,453	326,436	213,812	11,130	10,464	5,480	17,934	6,457	-20,876	*51	*4,213
$25,000 under $50,000	24,879	*349	54,990	569,690	896,508	534,984	26,660	25,926	17,384	67,565	14,150	27,766	—	*6,290
$50,000 under $100,000	29,988	1,109	66,316	977,805	2,240,652	1,401,491	51,267	58,481	36,290	180,216	61,843	114,190	*-11	*9,454
$100,000 under $200,000	29,945	470	69,067	1,336,391	4,233,872	2,720,947	82,031	100,169	52,734	422,451	92,717	244,741	—	*261
$200,000 under $500,000	30,891	1,402	75,630	2,680,514	9,663,390	6,667,476	133,734	212,349	95,888	948,040	177,956	600,453	*53	7,889
$500,000 under $1,000,000	10,612	359	28,827	1,815,232	7,323,714	5,301,355	74,384	144,990	60,406	682,928	85,381	456,352	*1,224	1,056
$1,000,000 under $2,000,000	3,617	218	11,552	1,106,185	4,871,792	3,668,085	49,240	82,884	38,428	420,744	42,638	229,331	71	9,397
$2,000,000 under $5,000,000	1,646	133	5,972	1,094,464	4,636,432	3,525,082	35,920	86,969	37,263	428,635	31,486	190,857	*13	3,631
$5,000,000 under $10,000,000	227	31	1,433	353,118	1,533,711	1,175,116	15,467	23,275	15,039	139,208	6,339	61,599	*-2	424
$10,000,000 or more	93	14	1,023	429,768	1,886,582	1,477,563	19,570	18,078	21,108	150,015	6,021	88,169	*11	*280
Food stores														
Total	**21,807**	**469**	**48,704**	**1,112,441**	**6,854,311**	**5,482,469**	**67,530**	**99,426**	**37,901**	**423,223**	**54,986**	**272,404**	**21**	**2,756**
No receipts reported	*441	—	*1,074	*9,509	—	—	*561	*123	*140	—	—	*-2,135	—	—
$1 under $5,000	599	—	1,223	4,083	1,305	1,183	*8	*76	*66	*172	*86	-1,620	—	—
$5,000 under $10,000	*484	—	*1,174	*15,552	*4,011	*2,738	*175	*147	*18	*518	*343	*-1,670	—	—
$10,000 under $25,000	2,226	*103	4,536	27,988	37,132	28,055	1,684	1,004	546	1,682	*976	-3,244	—	*1,035
$25,000 under $50,000	2,586	*94	5,675	27,442	89,909	65,352	2,232	2,120	1,392	5,630	*626	-2,795	—	*679
$50,000 under $100,000	2,946	*103	6,256	77,141	223,747	163,058	4,189	3,773	2,498	14,063	3,877	7,697	—	—
$100,000 under $200,000	4,144	*25	8,945	105,912	586,322	458,447	10,452	9,404	5,384	24,372	3,352	29,417	—	*100
$200,000 under $500,000	5,302	89	11,811	285,385	1,668,507	1,309,479	17,438	25,517	10,235	85,762	17,311	102,774	*8	*15
$500,000 under $1,000,000	1,733	*15	3,983	156,998	1,203,981	984,687	8,922	17,788	5,474	60,910	12,557	54,962	—	*63
$1,000,000 under $2,000,000	854	20	2,147	163,783	1,186,097	961,323	8,508	15,801	5,127	84,015	9,219	40,598	—	460
$2,000,000 under $5,000,000	425	17	1,481	154,415	1,194,474	982,826	8,178	15,537	4,881	85,751	5,020	32,369	*13	*157
$5,000,000 under $10,000,000	54	*3	338	44,940	364,106	293,276	2,888	4,986	1,276	31,395	900	9,075	—	*113
$10,000,000 or more	13	—	61	39,293	294,722	232,045	2,295	3,151	864	28,955	719	6,976	—	*134
Automotive dealers and service stations														
Total	**23,704**	**250**	**53,250**	**1,950,087**	**10,029,557**	**8,264,594**	**75,222**	**143,570**	**87,921**	**485,928**	**99,809**	**421,102**	***266**	**7,233**
No receipts reported	*217	*24	*679	*6,951	—	—	*8	*2	*117	—	—	*-1,289	—	—
$1 under $5,000	*644	—	*1,288	*11,500	*1,049	*212	*1,287	*104	*282	—	—	*-1,579	—	—
$5,000 under $10,000	*99	—	*198	—	*838	*512	*3	*4	*1	—	—	*252	—	—
$10,000 under $25,000	1,351	—	2,806	*16,373	22,208	16,121	*583	851	710	*1,382	*383	-2,410	—	—
$25,000 under $50,000	1,495	—	3,118	41,796	52,646	36,859	1,335	1,213	*1,028	*4,527	*446	7,915	—	*1,560
$50,000 under $100,000	2,820	—	6,283	94,157	217,477	163,394	3,478	3,675	3,389	7,356	*4,375	8,848	—	*198
$100,000 under $200,000	4,801	—	11,111	172,628	674,884	497,695	6,995	9,587	6,431	30,946	14,373	23,646	—	*1
$200,000 under $500,000	7,192	*117	15,530	455,909	2,335,406	1,848,923	17,767	33,048	18,060	110,796	34,994	138,308	—	*1,666
$500,000 under $1,000,000	3,339	*56	7,872	377,171	2,353,298	1,952,508	13,765	33,535	13,975	96,875	22,896	127,651	*190	*42
$1,000,000 under $2,000,000	1,063	*19	2,393	248,766	1,434,803	1,236,319	8,782	17,939	13,102	65,366	11,013	43,537	*64	559
$2,000,000 under $5,000,000	550	*17	1,434	280,651	1,564,630	1,326,019	7,340	30,247	13,149	89,410	6,885	46,041	*4	*3,191
$5,000,000 under $10,000,000	88	10	314	106,262	598,271	510,310	4,977	6,940	6,429	36,383	2,430	14,184	*-3	*-1
$10,000,000 or more	45	*7	224	137,923	774,047	675,724	8,901	6,426	11,249	42,886	2,015	15,996	*11	*18

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade — Continued														
Eating and drinking places														
Total	**38,343**	**1,602**	**99,471**	**2,333,756**	**6,608,452**	**3,213,771**	**183,049**	**259,002**	**108,379**	**1,392,986**	**97,690**	**297,214**	***224**	**9,365**
No receipts reported	*243	—	*550	*23,109	—	—	*542	*282	*237	*694	—	*-3,414	—	—
$1 under $5,000	*765	—	*1,530	*16,788	*2,208	*1,568	*288	*105	*176	*99	—	*-1,460	—	—
$5,000 under $10,000	1,206	—	2,795	*11,408	8,760	5,571	*385	*401	*116	*1,990	*103	-3,814	—	*937
$10,000 under $25,000	4,111	*131	8,665	58,641	73,926	40,823	3,438	3,779	1,316	7,199	*844	-840	*51	*3,155
$25,000 under $50,000	6,997	—	16,093	222,228	257,319	130,644	12,609	10,709	7,417	29,913	3,461	3,001	—	*231
$50,000 under $100,000	8,536	*226	19,549	283,749	627,909	335,306	21,984	24,814	11,880	81,690	13,814	34,719	—	—
$100,000 under $200,000	7,523	*25	18,595	382,575	1,039,759	526,446	33,711	40,708	18,871	213,004	18,127	49,751	—	*19
$200,000 under $500,000	6,257	850	19,471	606,530	1,912,433	937,682	52,267	80,219	31,762	439,345	38,196	61,293	—	*3,745
$500,000 under $1,000,000	2,031	171	7,688	377,843	1,397,245	658,487	26,848	55,146	18,236	322,390	14,958	90,428	*168	*303
$1,000,000 under $2,000,000	504	141	3,367	171,044	655,704	299,363	15,464	20,654	7,676	140,363	4,897	37,094	*7	*513
$2,000,000 under $5,000,000	143	46	832	90,409	397,451	172,776	9,139	14,519	4,264	98,799	1,745	19,311	*-2	*83
$5,000,000 under $10,000,000	20	*8	228	44,519	130,488	51,682	3,922	6,364	3,791	30,711	*355	7,508	—	*262
$10,000,000 or more	*7	*4	*108	*44,913	*105,251	*53,424	*2,455	*1,303	*2,635	*26,789	*1,190	*3,640	—	*116
Other retail trade														
Total	**89,336**	**3,523**	**203,996**	**5,423,056**	**14,209,755**	**9,780,825**	**185,557**	**265,367**	**149,713**	**1,164,143**	**274,934**	**957,008**	**901**	**24,479**
No receipts reported	*746	*50	*2,517	*15,819	—	—	*3,170	*285	*649	*1,865	—	*-6,631	—	—
$1 under $5,000	10,609	*826	23,421	60,876	23,457	15,777	2,528	1,208	1,341	2,158	*720	-12,459	—	—
$5,000 under $10,000	6,485	*291	13,694	54,125	47,361	28,189	3,001	1,044	752	1,049	*1,180	-9,035	—	—
$10,000 under $25,000	11,066	*334	24,461	123,451	193,171	128,812	5,425	4,831	2,908	7,671	4,254	-14,382	—	*22
$25,000 under $50,000	13,801	*255	30,104	278,225	496,635	302,130	10,484	11,885	7,546	27,495	9,618	19,644	—	*3,820
$50,000 under $100,000	15,686	*780	34,228	522,759	1,171,518	739,733	21,617	26,219	18,523	77,108	39,777	62,926	*-11	*9,256
$100,000 under $200,000	13,477	*420	30,416	675,276	1,932,907	1,238,359	30,874	40,470	22,048	154,129	56,864	141,926	—	*141
$200,000 under $500,000	12,140	346	28,818	1,332,690	3,747,044	2,571,392	46,262	73,565	35,831	312,137	87,455	298,077	*45	*2,463
$500,000 under $1,000,000	3,509	*117	9,284	903,220	2,369,190	1,705,673	24,849	38,522	22,721	202,753	34,970	183,312	*866	*648
$1,000,000 under $2,000,000	1,196	*38	3,645	522,591	1,595,189	1,171,081	16,486	28,491	12,523	131,000	17,509	108,103	—	7,865
$2,000,000 under $5,000,000	528	53	2,225	568,990	1,479,877	1,043,462	11,262	26,665	14,970	154,675	17,836	93,135	*-1	*200
$5,000,000 under $10,000,000	65	*10	553	157,396	440,845	319,848	3,680	4,984	3,543	40,720	2,654	30,833	*1	*50
$10,000,000 or more	28	*3	630	207,638	712,562	516,370	5,919	7,198	6,360	51,384	*2,097	61,558	*1	*13
Finance, Insurance, and Real Estate														
Total	**577,336**	**97,459**	**4,271,344**	**331,625,052**	**76,258,032**	**8,618,895**	**9,537,785**	**4,485,561**	**16,119,115**	**3,090,122**	**817,772**	**-520,929**	**110,148**	**4,114,307**
No receipts reported	50,232	14,622	329,873	16,904,692	—	—	79,114	60,807	285,344	5,180	30,618	-1,924,695	19,735	300,902
$1 under $5,000	133,978	18,137	749,779	18,894,579	273,018	1,143	129,073	76,537	276,445	13,964	22,182	-1,119,795	6,933	258,972
$5,000 under $10,000	63,170	5,468	262,885	7,811,165	460,524	4,345	144,155	56,150	196,711	3,537	8,663	-269,702	-11,654	274,647
$10,000 under $25,000	101,768	8,861	491,865	17,715,300	1,676,644	18,922	375,640	167,658	527,620	15,437	24,437	-232,459	21,271	507,038
$25,000 under $50,000	72,956	10,281	360,116	20,758,905	2,591,548	33,286	568,232	244,155	826,764	50,108	50,934	-185,992	52,290	272,765
$50,000 under $100,000	58,811	10,320	365,556	27,833,035	4,119,819	151,139	1,002,198	341,271	1,165,348	89,771	71,621	-374,632	29,157	277,917
$100,000 under $200,000	41,847	9,580	315,589	32,249,735	5,893,943	363,946	1,130,529	431,380	1,554,152	202,352	83,521	260,159	-2,379	315,463
$200,000 under $500,000	32,711	10,957	450,572	49,983,300	10,302,973	740,302	1,975,926	763,238	2,729,749	472,881	122,993	54,191	82,648	319,850
$500,000 under $1,000,000	11,917	5,403	248,171	36,803,476	8,211,369	698,766	1,531,121	655,917	2,193,424	415,400	67,267	-209,011	47,578	236,165
$1,000,000 under $2,000,000	5,893	2,320	203,161	32,322,933	8,212,068	1,150,244	1,162,775	631,472	2,107,483	362,223	66,491	202,079	-234,468	1,039,232
$2,000,000 under $5,000,000	2,915	1,144	238,434	27,227,898	8,997,305	2,178,716	758,810	498,307	1,585,996	393,841	74,346	1,021,727	10,888	193,841
$5,000,000 under $10,000,000	706	238	147,975	12,711,519	4,842,011	1,250,655	319,205	220,112	701,221	195,617	33,506	743,418	16,153	-4,706
$10,000,000 or more	432	128	107,368	32,408,515	20,676,809	2,027,430	361,006	338,556	1,968,860	869,813	161,132	1,513,783	71,998	122,221

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate — Continued														
Finance: Total														
Total	**139,453**	**31,134**	**2,020,803**	**94,703,747**	**21,185,327**	**96,221**	**468,712**	**233,381**	**2,385,828**	**835,742**	**362,526**	**463,518**	**31,707**	**1,977,751**
No receipts reported	22,938	6,436	174,205	4,543,465	—	—	47,305	13,226	43,889	*327	9,650	-1,084,766	19,725	144,791
$1 under $5,000	58,004	11,720	472,912	8,667,117	82,756	*6	25,643	23,699	97,212	12,248	15,781	-803,566	-3,625	171,799
$5,000 under $10,000	12,829	2,815	98,456	3,015,736	91,242	*66	24,676	6,601	33,486	1,346	2,115	-124,600	-10,056	117,033
$10,000 under $25,000	17,894	3,212	215,298	5,704,845	290,008	*513	13,754	14,889	66,497	1,918	16,597	-146,424	3,384	248,845
$25,000 under $50,000	10,211	2,369	111,269	5,416,881	356,707	1,474	17,731	12,645	89,236	6,702	10,792	-115,961	17,018	170,295
$50,000 under $100,000	6,797	1,617	102,762	7,391,678	477,038	*3,948	213,267	13,686	155,383	9,335	35,846	-510,157	32,548	117,723
$100,000 under $200,000	5,460	1,370	110,553	5,625,264	770,286	10,969	23,123	20,492	142,699	14,925	18,696	285,997	-5,865	231,353
$200,000 under $500,000	2,964	1,038	205,154	8,829,636	920,114	6,372	28,634	15,104	175,036	25,917	30,099	244,932	84,884	209,040
$500,000 under $1,000,000	908	253	117,813	6,445,274	647,659	*1,877	17,838	10,041	72,446	14,245	12,812	145,001	45,518	39,265
$1,000,000 under $2,000,000	597	142	106,875	7,440,419	822,945	3,738	17,170	9,510	79,501	32,491	27,561	243,619	-236,283	343,604
$2,000,000 under $5,000,000	490	98	142,193	6,976,089	1,540,906	5,647	17,092	20,884	113,890	49,369	38,465	684,527	2,851	109,325
$5,000,000 under $10,000,000	172	20	86,330	3,645,269	1,222,868	*7,560	5,517	9,689	66,577	36,264	13,163	487,686	9,225	-6,764
$10,000,000 or more	189	44	76,983	21,002,075	13,962,799	*54,052	16,962	62,916	1,249,977	630,654	130,949	1,157,231	72,384	81,441
Holding and investment companies														
Total	**132,652**	**30,169**	**1,973,292**	**71,059,792**	**6,634,135**	**34,392**	**440,841**	**144,450**	**1,298,692**	**90,676**	**160,214**	**101,979**	**78,126**	**1,489,939**
No receipts reported	22,590	6,388	172,260	4,155,889	—	—	47,291	13,226	42,315	*326	9,495	-1,046,508	-4,867	140,534
$1 under $5,000	56,027	11,303	463,235	7,970,382	78,705	*6	25,576	23,495	96,177	12,215	15,778	-784,914	-4,411	157,439
$5,000 under $10,000	12,580	2,811	97,311	2,907,278	88,993	*66	24,621	6,575	31,960	*1,292	2,096	-120,166	-10,063	116,948
$10,000 under $25,000	16,640	3,182	209,297	5,513,170	270,373	*513	13,157	14,765	64,186	1,904	12,723	-141,878	3,197	248,041
$25,000 under $50,000	9,783	2,300	108,746	5,254,497	343,810	1,435	17,564	12,456	85,961	6,050	9,876	-96,849	-105	170,209
$50,000 under $100,000	6,189	1,475	99,736	7,007,312	431,421	*3,807	210,823	12,347	152,605	4,724	35,160	-435,184	32,136	117,690
$100,000 under $200,000	4,716	1,332	107,474	5,304,679	658,536	10,969	22,416	19,949	135,145	9,340	11,821	239,204	-6,550	219,875
$200,000 under $500,000	2,615	982	203,789	7,508,959	813,081	6,372	28,095	13,435	162,869	19,278	15,016	253,836	55,891	199,981
$500,000 under $1,000,000	705	207	115,863	5,339,968	485,901	*1,877	10,724	6,859	62,464	7,668	10,846	199,208	2,790	31,924
$1,000,000 under $2,000,000	407	112	102,825	4,601,182	549,156	*3,541	16,709	4,795	61,327	9,228	18,493	276,310	2,594	48,841
$2,000,000 under $5,000,000	274	60	140,863	5,132,118	869,603	4,629	14,588	6,849	67,827	8,016	17,025	645,359	4,943	56,161
$5,000,000 under $10,000,000	83	11	85,328	3,114,851	584,276	*1,180	5,030	4,799	52,647	2,502	*1,683	449,228	-412	-12,216
$10,000,000 or more	43	*6	66,565	7,249,307	1,460,282	—	4,247	*4,898	283,210	8,134	*202	664,333	*2,983	*-5,490
Other finance														
Total	**6,801**	**965**	**47,511**	**23,643,955**	**14,551,192**	**61,828**	**27,870**	**88,931**	**1,087,136**	**745,065**	**202,312**	**361,539**	**-46,419**	**487,812**
No receipts reported	348	48	1,945	387,576	—	—	*14	—	*1,574	*1	*155	-38,258	*24,591	*4,257
$1 under $5,000	1,977	417	9,677	696,736	4,051	—	*67	204	1,034	*32	*4	-18,653	*786	14,360
$5,000 under $10,000	249	*4	1,145	*108,458	2,249	—	*55	*25	*1,526	*54	*19	-4,434	*7	*85
$10,000 under $25,000	1,254	*30	6,001	191,674	19,636	—	*597	*123	2,311	*15	*3,873	-4,546	*188	*804
$25,000 under $50,000	428	*69	2,523	162,384	12,897	*39	*167	*189	3,275	*652	*916	-19,112	*17,123	*86
$50,000 under $100,000	608	*142	3,026	384,366	45,617	*142	2,443	1,339	2,779	*4,611	*686	-74,974	*412	*33
$100,000 under $200,000	744	*38	3,079	320,385	111,750	—	707	543	7,554	5,586	*6,875	46,793	*685	11,478
$200,000 under $500,000	349	56	1,365	1,320,677	107,034	—	539	1,669	12,166	6,639	15,083	-8,904	*28,992	*9,059
$500,000 under $1,000,000	203	46	1,950	1,105,306	161,758	—	7,114	3,182	9,982	6,577	1,965	-54,207	*42,728	*7,341
$1,000,000 under $2,000,000	190	30	4,050	2,839,237	273,790	*197	460	4,715	18,174	23,264	9,068	-32,691	-238,877	294,763
$2,000,000 under $5,000,000	216	38	1,330	1,843,971	671,303	*1,019	2,505	14,034	46,063	41,354	21,440	39,167	-2,092	53,164
$5,000,000 under $10,000,000	89	*9	1,002	530,418	638,591	*6,380	487	4,890	13,930	33,762	11,480	38,458	*9,637	*5,452
$10,000,000 or more	146	38	10,418	13,752,768	12,502,517	*54,052	12,716	58,017	966,767	622,520	130,747	492,898	69,401	86,930

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate — Continued														
Insurance agents, brokers and service														
Total	**6,912**	**199**	**22,397**	**3,068,319**	**3,235,738**	**325,077**	**16,894**	**33,423**	**17,350**	**274,806**	**58,028**	**434,878**	***-626**	***-9,794**
No receipts reported	*92	*92	*184	—	—	—	—	—	—	*61	—	*-61	—	—
$1 under $5,000	*746	*24	*1,516	*5,549	*1,075	—	*4	*5	—	—	—	*380	—	*1,120
$5,000 under $10,000	*134	—	*288	*9,751	*796	—	*35	*20	*251	*237	—	*-410	—	—
$10,000 under $25,000	*744	—	*1,593	*5,997	*11,723	*1,636	*515	*194	*428	*1,508	—	*5,409	—	—
$25,000 under $50,000	860	—	3,170	*31,343	30,453	*2,277	*449	1,655	*377	*21,717	—	-11,074	—	—
$50,000 under $100,000	1,320	—	3,128	69,405	97,032	*7,677	2,746	2,412	*1,845	17,539	*5,263	29,859	—	—
$100,000 under $200,000	1,722	*49	4,597	142,364	249,565	*62,439	4,106	3,452	1,729	35,155	13,315	72,380	*7	*3,117
$200,000 under $500,000	979	—	2,436	169,580	299,846	48,190	2,863	3,804	888	49,167	23,600	98,830	—	*169
$500,000 under $1,000,000	164	**29	576	70,786	99,402	*6,536	1,471	1,750	*638	22,500	*9,030	28,325	—	*379
$1,000,000 under $2,000,000	85	**	375	57,881	121,184	42,030	543	1,321	687	24,821	2,210	24,628	*1	—
$2,000,000 under $5,000,000	42	**5	1,707	221,599	125,161	*45,104	1,445	1,532	326	18,840	-2,746	20,851	—	—
$5,000,000 under $10,000,000	*8	—	*542	*32,695	*53,226	*14,000	*535	*736	*131	*11,476	*1,221	*3,271	*4	*49
$10,000,000 or more	16	**	12,285	2,251,368	2,146,274	*95,188	*2,183	16,542	*10,050	*71,786	*642	162,491	*-639	*-14,628
Real estate: Total														
Total	**430,971**	**66,126**	**2,228,144**	**233,852,986**	**51,836,967**	**8,197,597**	**9,052,179**	**4,218,757**	**13,715,938**	**1,979,575**	**397,218**	**-1,419,326**	**79,067**	**2,146,350**
No receipts reported	27,202	8,094	155,484	12,361,227	—	—	31,810	47,580	241,455	4,792	20,968	-839,869	*10	156,111
$1 under $5,000	75,228	6,393	275,351	8,221,912	189,187	1,138	103,426	52,833	179,233	1,716	6,401	-316,609	*10,557	86,052
$5,000 under $10,000	50,207	2,653	164,141	4,785,678	368,487	4,279	119,444	49,529	162,974	1,953	6,548	-144,692	*-1,599	157,614
$10,000 under $25,000	83,130	5,649	274,974	12,004,459	1,374,913	16,773	361,371	152,575	460,695	12,011	7,841	-91,444	17,886	258,193
$25,000 under $50,000	61,885	7,912	245,677	15,310,681	2,204,388	29,534	550,053	229,855	737,150	21,689	40,142	-58,957	35,272	102,470
$50,000 under $100,000	50,694	8,703	259,666	20,371,951	3,545,750	139,514	786,185	325,172	1,008,120	62,897	30,512	105,667	-3,391	160,193
$100,000 under $200,000	34,665	8,161	200,439	26,482,107	4,874,093	290,538	1,103,299	407,437	1,409,724	152,271	51,509	-98,218	3,478	80,993
$200,000 under $500,000	28,768	9,919	242,982	40,984,084	9,083,012	685,740	1,944,429	744,330	2,553,825	397,797	69,294	-289,571	-2,235	110,641
$500,000 under $1,000,000	10,845	5,122	129,782	30,287,416	7,464,309	690,354	1,511,812	644,126	2,120,341	378,656	45,425	-382,337	2,061	196,521
$1,000,000 under $2,000,000	5,211	2,177	95,911	24,824,633	7,267,939	1,104,476	1,145,062	620,642	2,027,295	304,911	36,720	-66,168	1,814	695,628
$2,000,000 under $5,000,000	2,383	1,042	94,534	20,030,210	7,331,238	2,127,965	740,273	475,891	1,471,780	325,632	33,135	316,350	8,037	84,516
$5,000,000 under $10,000,000	526	218	61,103	9,033,555	3,565,917	1,229,095	313,153	209,687	634,513	147,877	19,122	252,461	*6,924	2,009
$10,000,000 or more	227	83	28,100	9,155,072	4,567,736	1,878,190	341,861	259,099	708,833	167,374	29,601	194,061	*253	55,409
Operators and lessors of buildings														
Total	**360,555**	**56,499**	**1,888,645**	**205,580,374**	**38,757,094**	**589,052**	**8,777,647**	**3,972,647**	**12,540,071**	**1,473,508**	**230,835**	**-2,633,275**	**66,150**	**1,896,813**
No receipts reported	13,867	4,679	85,600	7,328,367	—	—	27,520	25,261	142,898	3,014	13,574	-520,150	—	110,968
$1 under $5,000	61,784	4,835	207,788	6,376,975	159,575	*401	98,304	38,861	151,078	1,185	5,041	-274,476	*6,339	51,104
$5,000 under $10,000	44,020	2,567	139,911	4,180,411	324,274	*242	114,232	43,352	152,664	1,168	3,819	-144,377	*-2,577	146,005
$10,000 under $25,000	72,911	4,712	234,424	10,666,120	1,204,199	2,594	345,807	137,942	422,310	6,788	6,176	-117,055	17,868	234,049
$25,000 under $50,000	54,860	7,385	219,943	13,818,386	1,953,615	*1,846	534,984	217,347	697,742	12,784	29,383	-123,227	36,175	85,267
$50,000 under $100,000	43,734	8,078	230,017	18,762,639	3,069,001	11,057	767,113	308,640	956,843	46,437	18,583	-22,980	-3,417	149,380
$100,000 under $200,000	29,868	7,696	180,937	24,521,221	4,214,267	61,543	1,077,672	389,984	1,332,493	104,966	23,663	-181,670	1,827	62,678
$200,000 under $500,000	24,330	9,124	217,960	38,194,605	7,677,888	47,340	1,907,071	713,882	2,424,124	303,201	43,463	-458,985	-4,689	95,538
$500,000 under $1,000,000	9,219	4,713	120,773	28,287,632	6,349,247	94,326	1,483,701	623,522	2,016,101	326,607	31,836	-501,228	-852	170,861
$1,000,000 under $2,000,000	4,125	1,908	89,936	22,866,344	5,756,781	130,108	1,125,235	601,980	1,911,347	248,174	24,342	-220,545	1,607	691,494
$2,000,000 under $5,000,000	1,459	652	79,852	16,986,764	4,373,312	114,890	704,380	451,597	1,296,788	236,491	18,196	-41,227	6,989	75,774
$5,000,000 under $10,000,000	277	119	55,996	7,490,063	1,862,126	59,390	298,130	194,615	538,245	97,638	4,550	36,980	*6,740	-1,145
$10,000,000 or more	101	31	25,508	6,100,848	1,812,811	65,316	293,499	225,664	497,437	85,054	8,208	-64,335	*139	*24,840

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate — Continued														
Lessors, other than buildings														
Total	**27,130**	**1,821**	**130,195**	**5,423,473**	**772,140**	**69,649**	**85,982**	**65,140**	**155,645**	**20,521**	**9,280**	**171,954**	**7,399**	**118,930**
No receipts reported	880	196	5,306	251,487	—	—	*153	1,140	3,141	*39	*482	-7,573	—	*16,260
$1 under $5,000	10,108	722	50,905	1,111,619	24,341	*513	4,167	10,202	14,567	—	*345	-17,322	*3,672	31,300
$5,000 under $10,000	3,609	*53	16,231	350,010	25,751	*2,006	4,192	4,760	6,967	*67	—	2,390	—	*5,984
$10,000 under $25,000	5,994	331	24,952	853,781	98,897	3,696	12,287	10,970	25,377	*497	*620	25,724	*19	13,366
$25,000 under $50,000	3,118	*200	13,180	775,010	109,445	7,900	8,590	7,510	18,798	*278	*3,827	43,439	*39	12,294
$50,000 under $100,000	2,115	*143	10,326	485,683	141,925	6,645	10,786	9,068	13,550	2,397	*1,311	74,211	—	*1,069
$100,000 under $200,000	880	*69	4,047	509,049	114,395	*16,933	16,207	7,867	20,465	7,435	*1,239	12,909	*1,129	*5,113
$200,000 under $500,000	282	82	2,674	363,145	89,405	*6,277	10,708	5,292	16,247	5,761	*623	21,311	*47	*721
$500,000 under $1,000,000	110	*21	690	321,220	69,837	*6,488	8,052	5,115	14,110	*2,911	*670	8,009	*2,492	*12,453
$1,000,000 under $2,000,000	20	**4	104	98,474	28,137	*3,518	*2,585	1,497	7,726	*280	*90	8,258	—	*23
$2,000,000 under $5,000,000	**14	**	**1,780	**303,996	**70,007	*15,671	**8,256	**1,718	**14,695	**856	*75	**596	—	**20,345
$5,000,000 under $10,000,000	**	—	**	**	**	—	—	—	**	—	—	**	—	—
$10,000,000 or more	**	**	**	**	**	—	**	**	**	**	—	**	—	**
Real estate agents, brokers and managers														
Total	**21,161**	**3,540**	**110,962**	**6,296,577**	**3,315,657**	**1,510,680**	**87,804**	**66,196**	**295,601**	**262,389**	**86,365**	**176,525**	**2,070**	**52,234**
No receipts reported	6,090	1,627	35,183	1,293,772	—	—	2,122	9,519	20,361	*59	*2,434	-143,222	*10	19,101
$1 under $5,000	1,472	*292	9,133	278,443	2,460	*4	722	1,613	3,281	*309	*6	-8,055	*545	—
$5,000 under $10,000	1,026	*11	2,641	60,406	7,824	*1,556	*419	*617	*526	*8	*1,034	-650	*979	*5,625
$10,000 under $25,000	2,784	540	10,980	219,191	47,836	7,291	1,636	2,486	8,613	4,162	*392	-3,323	—	*10,393
$25,000 under $50,000	2,663	145	7,667	261,766	91,470	12,036	4,247	3,141	9,336	5,460	*3,361	8,820	*-943	*182
$50,000 under $100,000	2,489	*215	8,713	338,584	163,057	43,031	5,108	2,563	11,420	10,030	*8,356	31,786	*26	*5,675
$100,000 under $200,000	1,645	*80	7,114	388,532	220,844	36,355	5,828	4,100	15,333	35,959	*24,827	25,538	*663	*695
$200,000 under $500,000	1,913	305	11,584	732,716	590,548	203,650	14,101	9,822	32,486	65,774	17,252	73,218	*221	2,531
$500,000 under $1,000,000	588	190	4,320	438,857	397,336	169,800	11,945	7,446	31,648	37,230	*7,383	46,262	*341	*752
$1,000,000 under $2,000,000	257	44	1,532	433,408	345,961	177,729	8,105	4,017	25,765	18,584	4,918	32,179	*19	2,258
$2,000,000 under $5,000,000	170	69	8,269	783,564	526,045	258,860	19,454	8,893	50,049	56,871	*3,063	57,510	*48	*2,979
$5,000,000 under $10,000,000	43	16	3,563	390,934	299,689	177,719	8,186	4,685	25,320	20,578	6,597	30,424	*152	*2,044
$10,000,000 or more	21	*6	263	676,405	622,587	422,651	5,930	7,294	61,464	7,365	*6,743	26,040	*8	—
Other real estate														
Total	**22,125**	**4,266**	**98,342**	**16,552,562**	**8,992,076**	**6,028,216**	**100,746**	**114,773**	**724,620**	**223,157**	**70,738**	**865,470**	**3,448**	**78,372**
No receipts reported	6,365	1,592	29,395	3,487,601	—	—	2,014	11,660	75,054	1,680	4,479	-168,924	—	*9,782
$1 under $5,000	1,864	544	7,525	454,876	2,811	*220	234	2,157	10,306	*222	*1,010	-16,756	*1	*3,648
$5,000 under $10,000	1,552	*22	5,358	194,851	10,638	*475	602	800	2,817	*710	*1,695	-2,054	—	—
$10,000 under $25,000	1,441	*66	4,618	265,368	23,981	3,193	1,641	1,176	4,395	*564	*653	3,210	—	*386
$25,000 under $50,000	1,244	182	4,887	455,519	49,858	7,753	2,232	1,857	11,274	3,166	*3,571	12,010	—	*4,726
$50,000 under $100,000	2,356	267	10,610	785,045	171,767	78,780	3,178	4,901	26,307	4,033	*2,262	22,650	—	*4,069
$100,000 under $200,000	2,272	316	8,341	1,063,305	324,587	175,708	3,593	5,486	41,433	3,911	1,781	45,005	*-141	*12,506
$200,000 under $500,000	2,243	408	10,764	1,693,618	725,171	428,474	12,550	15,334	80,969	23,061	7,956	74,886	*2,186	11,851
$500,000 under $1,000,000	928	198	3,999	1,239,708	647,889	419,739	8,113	8,043	58,481	11,907	5,536	64,620	*79	*12,456
$1,000,000 under $2,000,000	809	223	4,339	1,426,407	1,137,060	793,121	9,136	13,148	82,457	37,874	7,369	113,940	*187	1,852
$2,000,000 under $5,000,000	743	320	6,333	2,165,146	2,399,529	1,738,544	13,266	14,903	119,868	31,960	11,800	301,853	*1,000	5,763
$5,000,000 under $10,000,000	205	83	1,542	1,141,147	1,394,201	991,987	6,837	10,387	70,377	29,661	7,976	190,603	*32	*1,110
$10,000,000 or more	103	45	631	2,179,971	2,104,583	1,390,223	37,350	24,921	140,884	74,409	14,650	224,428	*105	*10,223

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services														
Total	**238,716**	**13,095**	**813,459**	**37,659,177**	**49,727,591**	**7,631,630**	**3,362,246**	**1,491,595**	**1,890,824**	**11,456,000**	**1,631,674**	**11,339,292**	**13,863**	**216,884**
No receipts reported	15,714	2,370	74,519	4,418,828	—	—	115,627	15,512	45,771	33,861	11,593	- 165,347	8,461	99,048
$1 under $5,000	31,075	1,575	84,594	726,486	62,554	10,633	49,225	3,593	26,179	3,523	3,286	- 97,793	*109	*2,471
$5,000 under $10,000	20,055	689	54,182	512,923	149,517	20,488	51,873	5,374	15,917	8,262	5,022	- 30,313	*1,208	*14,429
$10,000 under $25,000	31,292	834	80,007	1,281,807	522,459	79,788	100,851	14,653	46,122	51,602	30,364	30,879	*- 190	1,456
$25,000 under $50,000	34,879	985	85,584	1,261,812	1,259,077	240,817	122,230	35,976	51,962	154,436	76,507	235,817	*300	*6,781
$50,000 under $100,000	31,240	1,139	81,358	1,895,366	2,264,201	418,044	202,374	62,639	88,190	319,806	136,496	496,907	*791	17,217
$100,000 under $200,000	31,001	1,437	89,540	2,980,403	4,386,381	778,050	317,327	106,398	149,628	707,498	205,894	1,132,227	*355	17,890
$200,000 under $500,000	28,101	1,837	102,854	5,240,490	8,698,642	1,231,948	495,881	245,267	294,814	1,648,482	374,086	2,534,641	- 1,243	26,699
$500,000 under $1,000,000	8,487	872	48,156	3,402,485	5,830,117	736,776	336,024	156,630	180,054	1,234,697	183,277	1,770,232	698	6,538
$1,000,000 under $2,000,000	3,743	647	39,785	3,707,195	5,129,312	753,263	450,989	158,873	245,052	1,206,775	154,168	1,136,855	3,462	1,963
$2,000,000 under $5,000,000	2,197	516	37,599	4,579,468	6,708,273	1,369,564	492,515	227,388	343,039	1,529,297	103,281	1,310,897	- 272	15,006
$5,000,000 under $10,000,000	572	124	14,252	2,741,357	3,931,709	584,493	243,997	138,464	170,343	1,048,758	57,010	863,528	- 10	1,749
$10,000,000 or more	360	70	21,029	4,910,558	10,785,349	1,407,766	383,331	320,828	233,752	3,508,998	290,689	2,120,763	193	5,637
Hotels and other lodging places														
Total	**16,952**	**2,424**	**81,916**	**11,949,091**	**6,600,623**	**1,606,845**	**692,965**	**366,183**	**826,667**	**1,261,299**	**55,354**	**102,429**	***3,400**	**70,229**
No receipts reported	737	109	2,681	353,826	—	—	992	2,944	7,063	*726	*151	- 14,734	—	*26,637
$1 under $5,000	1,484	*7	3,823	95,524	3,528	*634	4,216	820	3,565	*280	—	- 10,309	—	*1,688
$5,000 under $10,000	998	—	2,031	59,172	7,390	*186	3,665	941	2,046	*172	—	- 3,599	—	*12,565
$10,000 under $25,000	2,182	*31	5,472	254,241	37,284	3,713	11,720	3,471	9,554	3,346	*383	- 14,338	—	*1,731
$25,000 under $50,000	2,382	259	7,612	352,986	90,624	6,690	18,434	8,324	15,122	8,551	2,556	- 7,476	*7	—
$50,000 under $100,000	1,972	176	6,684	531,779	142,811	8,321	25,081	11,008	25,731	17,878	2,266	- 7,672	—	*9,651
$100,000 under $200,000	2,899	356	9,910	965,172	398,994	39,160	55,683	22,351	51,072	60,825	4,919	7,837	—	*9,950
$200,000 under $500,000	2,200	456	14,762	1,725,817	716,689	60,077	102,416	45,354	119,595	135,811	11,941	26,791	*30	*2,528
$500,000 under $1,000,000	789	311	8,528	1,082,461	578,827	74,664	67,279	32,274	71,272	131,170	6,458	31,050	*- 5	*2,151
$1,000,000 under $2,000,000	640	321	10,452	1,500,210	864,417	176,799	101,324	45,248	115,460	200,605	5,073	- 19,597	*3,306	*975
$2,000,000 under $5,000,000	490	303	7,530	2,198,946	1,662,769	672,511	133,720	88,788	191,304	270,045	9,619	20,810	*- 4	*1,931
$5,000,000 under $10,000,000	118	68	1,759	1,173,529	817,817	204,307	75,172	47,710	96,740	201,930	2,895	- 7,971	*22	*422
$10,000,000 or more	61	27	672	1,655,429	1,279,474	359,784	93,264	56,949	118,143	229,960	9,094	101,638	*44	—
Personal services														
Total	**24,266**	**624**	**54,324**	**640,011**	**1,467,295**	**402,182**	**66,335**	**44,141**	**25,387**	**327,795**	**107,117**	**194,608**	***176**	***46**
No receipts reported	*127	—	*279	*3,996	—	—	—	—	*41	—	*300	*- 20	—	—
$1 under $5,000	2,661	*196	5,643	14,347	6,570	926	1,394	127	*170	*925	*95	- 1,109	—	—
$5,000 under $10,000	2,326	—	5,060	7,137	18,467	3,366	2,029	436	*842	1,413	*1,631	2,923	—	—
$10,000 under $25,000	5,038	*94	10,558	43,388	85,636	10,928	4,994	2,084	1,905	12,629	10,563	5,213	—	*48
$25,000 under $50,000	7,238	*94	15,020	83,917	260,694	35,604	10,607	7,072	4,886	49,708	20,762	48,220	—	—
$50,000 under $100,000	3,922	*128	8,616	114,784	291,466	68,067	14,377	9,540	4,275	68,685	36,887	31,011	—	*9
$100,000 under $200,000	1,742	*29	4,448	103,365	237,823	89,055	7,868	6,550	3,984	48,839	18,653	32,155	*127	*- 12
$200,000 under $500,000	930	*60	2,756	125,772	269,468	69,468	11,074	8,599	5,374	63,479	12,820	42,798	—	—
$500,000 under $1,000,000	239	**18	884	80,317	167,597	68,781	7,826	6,235	2,519	50,868	*3,370	19,250	*49	—
$1,000,000 under $2,000,000	25	**	928	*16,890	31,710	13,180	1,383	1,181	*414	9,265	*120	5,198	—	—
$2,000,000 under $5,000,000	*11	**5	*73	*19,606	*31,141	*7,959	*1,838	*478	*443	*6,398	*1,089	*4,328	—	—
$5,000,000 under $10,000,000	*4	**	*25	*15,151	*23,614	*11,133	*2,013	*686	*460	*8,177	*195	*1,599	—	—
$10,000,000 or more	*3	**	*34	*11,342	*43,109	*23,716	*932	*1,154	*75	*7,408	*633	*3,041	—	—

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Business services														
Total	**42,274**	**3,752**	**155,306**	**8,925,612**	**4,009,392**	**742,806**	**1,408,190**	**77,307**	**429,178**	**488,366**	**113,525**	**186,777**	**8,607**	**48,677**
No receipts reported	2,956	463	12,050	1,356,892	—	—	59,565	1,571	9,701	*4,626	4,637	-95,217	*7,314	*20,784
$1 under $5,000	8,742	*400	22,669	239,222	18,024	2,091	11,271	660	5,124	*587	*646	-14,056	*17	*323
$5,000 under $10,000	5,331	664	18,512	236,926	39,090	3,205	27,808	707	7,300	*1,289	*569	-25,087	*9	—
$10,000 under $25,000	7,652	241	23,325	448,942	128,108	11,008	49,565	2,356	14,048	7,539	8,502	9,980	*-190	*713
$25,000 under $50,000	5,187	*75	15,447	280,129	184,285	31,466	48,735	3,499	10,328	17,209	*9,627	35,068	*294	*3,945
$50,000 under $100,000	5,093	511	17,826	561,142	356,180	54,380	89,958	6,895	28,442	36,446	14,603	79,482	*791	*1,795
$100,000 under $200,000	3,753	496	13,267	618,267	530,180	101,451	133,370	8,328	32,007	54,287	20,218	78,550	*231	*2,291
$200,000 under $500,000	2,315	577	11,968	1,020,920	702,893	130,590	186,649	21,392	51,089	92,914	28,128	89,371	*277	*17,429
$500,000 under $1,000,000	666	163	5,795	896,102	459,376	89,645	141,866	8,797	42,032	60,929	4,482	36,558	*105	*917
$1,000,000 under $2,000,000	358	99	4,658	890,130	507,739	101,295	237,626	6,546	60,125	65,669	7,213	-15,313	*-11	*383
$2,000,000 under $5,000,000	161	52	7,755	1,082,155	507,734	85,764	242,914	5,455	92,347	49,394	3,521	-23,946	*-233	*-219
$5,000,000 under $10,000,000	39	*8	1,689	649,143	257,359	65,627	103,011	4,975	39,341	40,166	2,724	-11,355	*4	*-9
$10,000,000 or more	21	*3	345	645,643	318,423	*66,284	75,853	6,126	37,296	57,312	*8,656	42,743	—	*326
Automobile repair and services														
Total	**22,070**	**434**	**54,242**	**1,289,482**	**2,165,301**	**1,010,386**	**176,502**	**58,787**	**74,047**	**277,831**	**73,089**	**256,917**	***44**	**2,002**
No receipts reported	*234	*6	*600	*38,905	—	—	*1,335	*383	*400	*33	*130	*-2,100	—	—
$1 under $5,000	1,816	*38	5,131	55,015	4,544	*951	6,554	265	1,262	*25	*1	-9,931	*36	—
$5,000 under $10,000	1,234	—	2,643	36,911	10,259	*2,711	3,160	285	*942	*905	*926	-3,137	—	—
$10,000 under $25,000	3,237	*28	7,066	82,539	53,085	17,918	5,899	1,242	2,725	2,684	*2,111	4,920	—	*77
$25,000 under $50,000	4,625	*142	10,209	92,534	164,859	64,597	12,452	3,317	5,024	9,440	10,410	23,411	—	—
$50,000 under $100,000	4,344	*7	9,289	133,024	319,560	124,933	18,269	8,562	6,624	24,761	12,195	76,431	—	*-510
$100,000 under $200,000	3,993	*80	12,649	254,013	571,482	279,672	27,187	14,595	13,783	80,052	25,558	80,925	—	—
$200,000 under $500,000	2,160	*85	5,161	300,392	625,223	327,457	44,945	19,439	19,153	101,328	16,335	53,686	*-16	*828
$500,000 under $1,000,000	297	*32	859	118,705	186,614	87,852	17,123	4,322	8,315	27,950	*3,495	25,034	—	*83
$1,000,000 under $2,000,000	100	*11	513	85,648	130,492	69,890	15,041	3,979	7,383	19,555	1,051	6,468	*-12	—
$2,000,000 under $5,000,000	24	**5	103	66,631	62,997	*22,381	15,996	1,120	6,805	6,417	*730	-1,333	—	*1,500
$5,000,000 under $10,000,000	*6	**	*19	*25,165	*36,187	*12,023	*8,541	*1,279	*1,632	*4,681	*147	*2,544	*36	*25
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures														
Total	**19,031**	**2,140**	**85,124**	**3,525,684**	**3,195,270**	**928,647**	**424,841**	**98,850**	**173,724**	**605,841**	**54,984**	**-19,744**	**601**	**22,139**
No receipts reported	2,924	560	11,416	316,564	—	—	39,947	749	3,755	*644	*457	-68,182	*764	*11,947
$1 under $5,000	3,506	516	14,668	135,762	6,822	*1,135	18,401	449	4,467	*290	*512	-30,287	—	*50
$5,000 under $10,000	2,947	*25	8,763	53,516	22,039	2,231	7,571	731	*580	*1,112	*555	-11,622	*1,199	*1,863
$10,000 under $25,000	2,554	*78	9,028	160,741	41,104	10,924	15,598	1,678	10,847	7,474	*124	-12,576	—	—
$25,000 under $50,000	2,307	*126	7,553	151,862	85,780	21,632	16,157	2,977	5,408	9,775	*6,229	-22,800	—	*-18
$50,000 under $100,000	1,146	*27	3,916	174,559	82,076	17,296	25,258	3,486	7,854	12,316	*3,215	-16,898	—	*239
$100,000 under $200,000	1,293	158	7,101	311,015	180,146	30,410	29,803	6,631	12,341	31,034	*7,803	-6,438	*-30	*1,067
$200,000 under $500,000	1,453	346	8,754	621,694	448,611	108,850	42,331	22,244	37,138	93,071	14,931	-14,512	*-1,344	*1,415
$500,000 under $1,000,000	473	135	3,115	283,943	337,033	64,596	34,299	10,276	15,378	49,071	4,477	84,936	—	*2,342
$1,000,000 under $2,000,000	210	75	4,018	277,792	278,144	86,033	43,942	10,948	19,299	58,990	4,372	3,936	—	*94
$2,000,000 under $5,000,000	132	51	4,205	243,826	387,495	86,878	43,472	9,924	15,311	104,427	2,301	-52,394	*3	*1,193
$5,000,000 under $10,000,000	43	18	1,882	144,053	298,258	53,778	18,757	11,596	10,289	65,479	1,877	54,688	*13	*1,112
$10,000,000 or more	43	25	705	650,356	1,027,763	444,885	89,304	17,159	31,058	172,158	8,130	72,404	*-3	*836

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Medical and health services														
Total	**20,910**	**1,070**	**79,301**	**2,236,399**	**7,473,890**	**502,938**	**144,088**	**198,294**	**126,963**	**1,850,291**	**235,377**	**2,369,104**	***44**	**9,949**
No receipts reported	1,181	*37	7,037	87,675	—	—	4,183	1,679	2,225	*14,119	*208	-30,989	—	—
$1 under $5,000	*775	*9	*2,160	*24,067	*1,061	*274	*536	*21	*751	*182	*604	*-3,305	—	—
$5,000 under $10,000	*711	—	*1,519	*5,221	*5,073	*652	*875	*13	*336	*205	*223	*545	—	—
$10,000 under $25,000	1,050	—	2,366	12,704	18,613	*2,896	1,350	481	*556	*4,258	*69	4,567	—	—
$25,000 under $50,000	2,275	*40	5,399	46,000	85,244	*8,670	3,582	1,919	1,773	15,810	*3,546	30,705	—	—
$50,000 under $100,000	2,604	*235	8,085	46,418	195,733	*19,961	6,318	5,079	2,845	31,654	*6,933	54,002	—	—
$100,000 under $200,000	3,445	*260	8,432	102,756	520,146	38,727	11,150	8,495	5,881	77,407	*34,678	205,502	—	*74
$200,000 under $500,000	5,915	128	17,371	411,597	1,812,323	103,016	36,658	35,078	25,327	315,194	83,472	801,281	*44	*690
$500,000 under $1,000,000	1,820	168	10,027	325,125	1,243,504	39,716	24,438	30,453	20,049	266,832	28,503	512,268	—	—
$1,000,000 under $2,000,000	663	102	6,326	375,389	916,681	82,422	20,333	32,003	24,738	252,986	27,616	255,620	—	*81
$2,000,000 under $5,000,000	350	65	4,827	338,658	1,042,669	107,551	15,835	42,460	17,509	329,035	13,332	240,208	—	*9,105
$5,000,000 under $10,000,000	77	15	1,825	211,904	531,851	62,373	8,541	19,666	11,435	169,632	6,434	92,718	—	—
$10,000,000 or more	44	11	3,927	248,886	1,100,992	*36,681	10,290	20,947	13,539	372,977	*29,759	205,982	—	—
Legal services														
Total	**28,836**	**82**	**105,273**	**2,568,580**	**12,424,203**	**176,557**	**181,952**	**308,042**	**53,755**	**2,954,311**	**302,095**	**5,841,940**	**711**	**12,123**
No receipts reported	*365	—	*1,169	*11,728	—	—	*427	*472	*752	*3,319	—	*4,821	—	—
$1 under $5,000	1,243	—	2,941	*3,144	1,656	*282	*177	*40	*48	—	—	-529	—	—
$5,000 under $10,000	*942	—	*2,187	*7,188	*6,773	*648	*276	*519	*241	*2,279	—	*1,966	—	—
$10,000 under $25,000	1,757	—	3,649	17,648	27,111	—	456	514	*326	3,505	—	8,542	—	—
$25,000 under $50,000	2,376	—	5,145	57,458	86,878	*2,227	2,586	1,861	1,131	17,669	*2,364	28,637	—	*1,016
$50,000 under $100,000	4,141	—	9,094	50,874	297,057	*311	4,765	5,312	1,895	39,700	*11,715	151,857	—	*3,657
$100,000 under $200,000	6,843	*16	15,864	224,581	981,711	22,315	18,645	18,613	6,811	158,846	33,970	476,822	—	*615
$200,000 under $500,000	6,882	*42	22,005	370,859	2,146,734	32,174	31,361	42,441	10,667	404,115	67,957	1,053,099	*128	*543
$500,000 under $1,000,000	2,271	—	11,532	261,592	1,544,384	32,372	18,133	31,805	5,753	320,999	43,435	762,788	*557	*-136
$1,000,000 under $2,000,000	1,001	*13	8,244	291,853	1,377,670	16,399	17,592	31,855	5,283	310,529	39,849	680,399	*12	380
$2,000,000 under $5,000,000	683	*7	9,757	367,406	1,962,339	32,841	26,078	50,784	6,826	491,620	40,316	917,101	*-39	1,194
$5,000,000 under $10,000,000	201	**4	6,079	369,495	1,403,611	*7,169	22,025	40,255	6,270	407,672	26,548	632,935	*-85	201
$10,000,000 or more	131	**	7,607	534,753	2,588,260	*29,819	39,429	83,571	7,751	794,058	35,941	1,123,502	*138	4,654
Accounting, auditing, and bookkeeping services														
Total	**12,657**	***67**	**43,670**	**1,432,681**	**6,305,001**	**82,471**	**93,378**	**187,630**	**50,994**	**2,451,111**	**467,781**	**1,467,073**	***-281**	**1,974**
No receipts reported	*228	—	*485	*1,540	—	—	*101	*169	*48	*1,570	*366	*1,855	—	—
$1 under $5,000	*922	—	*2,048	*313	*1,433	—	*79	*81	*31	*2	—	*410	—	—
$5,000 under $10,000	919	—	2,081	*14,584	5,864	—	*1,629	*262	*501	*313	*193	-1,303	—	—
$10,000 under $25,000	1,080	—	2,284	*8,810	19,998	—	*543	408	*472	*2,116	*2,847	9,032	—	*329
$25,000 under $50,000	893	—	1,889	*11,047	32,457	*648	*740	*233	*819	*2,422	*4,316	13,623	—	—
$50,000 under $100,000	1,841	—	4,297	51,275	146,029	*2,887	3,694	3,215	2,167	32,194	20,140	38,072	—	*50
$100,000 under $200,000	2,600	—	5,875	86,675	370,103	—	11,505	8,294	5,362	106,437	*27,228	126,440	*27	*-4
$200,000 under $500,000	2,569	*30	7,556	176,417	804,197	*6,340	15,705	22,274	8,137	228,596	80,569	262,262	*-316	*744
$500,000 under $1,000,000	1,049	**37	4,956	150,812	720,689	*18,457	11,923	18,848	3,931	223,568	67,431	229,413	*-8	*574
$1,000,000 under $2,000,000	415	**	3,038	138,376	574,450	20,917	8,235	17,188	4,263	207,593	53,947	153,955	*16	*74
$2,000,000 under $5,000,000	102	—	1,424	67,384	286,143	*12,388	3,723	8,987	2,529	117,700	22,319	67,919	—	*118
$5,000,000 under $10,000,000	16	**	480	35,208	108,942	*3,023	1,262	3,442	736	41,756	*3,327	35,322	—	—
$10,000,000 or more	23	**	7,257	690,240	3,234,697	*17,811	34,238	104,229	21,996	1,486,845	185,098	530,074	—	*90

Footnotes at end of table.

Table 3. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Other services														
Total	**51,720**	**2,502**	**154,303**	**5,091,637**	**6,086,617**	**2,178,799**	**173,993**	**152,360**	**130,108**	**1,239,153**	**222,352**	**940,188**	**560**	**49,744**
No receipts reported	6,962	1,195	38,802	2,247,703	—	—	9,078	7,544	21,787	8,824	*5,343	39,221	*384	39,680
$1 under $5,000	9,926	409	25,511	159,092	18,917	4,339	6,598	1,131	10,761	1,237	*1,429	-28,677	*57	*411
$5,000 under $10,000	4,647	—	11,386	92,267	34,561	7,488	4,861	1,480	3,130	*574	*925	9,001	—	—
$10,000 under $25,000	6,742	*362	16,259	252,794	111,520	22,401	10,725	2,419	5,690	8,052	5,766	15,539	—	*-1,441
$25,000 under $50,000	7,596	*249	17,310	185,879	268,256	69,283	8,937	6,773	7,472	23,851	16,698	86,428	—	*1,837
$50,000 under $100,000	6,177	*55	13,551	231,511	433,288	121,889	14,654	9,542	8,356	56,173	28,541	90,621	—	*2,325
$100,000 under $200,000	4,433	*42	11,994	314,559	595,797	177,261	22,114	12,541	18,388	89,771	32,868	130,434	—	*3,910
$200,000 under $500,000	3,677	113	12,521	487,022	1,172,504	393,978	24,741	28,446	18,334	213,973	57,934	219,864	*-46	2,523
$500,000 under $1,000,000	883	*15	2,460	203,427	592,093	260,693	13,136	13,620	10,805	103,310	21,625	68,936	—	*608
$1,000,000 under $2,000,000	331	*22	1,608	130,907	448,010	186,329	5,513	9,924	8,087	81,584	14,927	66,190	*151	*-23
$2,000,000 under $5,000,000	244	31	1,925	194,856	764,988	341,292	8,939	19,393	9,966	154,260	10,053	138,205	—	*184
$5,000,000 under $10,000,000	68	**9	494	117,709	454,070	165,061	4,675	8,855	3,441	109,264	12,864	63,049	—	*-1
$10,000,000 or more	34	**	482	473,910	1,192,613	428,786	40,022	30,693	3,893	388,280	13,379	41,379	*14	*-269

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

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

[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

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

Table 4. — Selected Items, by Selected Industries and Size of Total Assets

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industries														
Total	**1,299,593**	**136,112**	**6,954,767**	**447,130,068**	**253,000,742**	**102,096,671**	**17,662,667**	**8,328,583**	**21,275,551**	**26,092,084**	**4,109,882**	**15,205,908**	**139,975**	**4,740,180**
Partnerships with balance sheets	144,861	9,142	468,415	9,246,190	17,888,068	7,095,822	448,767	277,426	484,259	1,407,826	242,788	1,484,384	25,194	601,228
Zero assets[2]	84,867	5,676	276,256	—	9,924,572	3,183,853	173,051	107,765	165,954	496,507	78,128	874,998	10,188	563,606
$1 under $10,000	23,072	1,262	61,798	79,160	756,644	343,013	19,305	15,204	9,979	81,518	32,932	111,827	*- 469	*4,345
$10,000 under $25,000	10,450	*562	28,235	175,972	622,310	266,032	14,655	13,428	10,901	82,972	19,702	73,511	*69	*988
$25,000 under $50,000	8,887	*198	24,372	326,732	570,287	307,914	18,066	11,511	11,653	68,401	10,340	73,472	*- 5	*5,339
$50,000 under $100,000	6,047	*233	19,200	444,995	717,202	453,878	22,099	14,465	17,149	69,034	15,975	41,856	*- 9	*- 1,009
$100,000 under $250,000	6,915	482	30,508	1,028,946	1,114,227	653,334	40,952	24,887	31,034	134,976	27,061	97,026	*20	*11,534
$250,000 under $500,000	2,155	325	9,391	785,108	715,837	419,476	32,260	16,703	32,541	85,551	26,515	25,498	*327	111
$500,000 under $1,000,000	1,429	*124	7,061	962,757	740,891	455,385	30,254	15,556	33,266	94,274	9,508	73,768	*14,087	*1,778
$1,000,000 under $5,000,000	895	233	7,107	1,783,029	1,031,553	590,444	53,957	22,898	73,630	95,434	12,806	39,655	*41	*11,463
$5,000,000 or more	144	47	4,487	3,659,491	1,694,546	422,493	44,167	35,009	98,153	199,160	9,820	72,774	*944	3,073
Partnerships without balance sheets	1,154,732	126,970	6,486,352	437,883,878	235,112,673	95,000,849	17,213,899	8,051,156	20,791,292	24,684,257	3,867,094	13,721,524	114,781	4,138,952
Agriculture, Forestry, and Fishing														
Total	**124,825**	**4,481**	**375,386**	**19,363,189**	**20,809,259**	**13,287,497**	**1,548,171**	**376,444**	**1,285,845**	**1,551,281**	**238,050**	**1,061,398**	**- 738**	**221,421**
Partnerships with balance sheets	10,969	*371	30,161	562,428	900,989	513,973	56,294	16,112	37,490	56,698	17,063	183,185	*3	8,358
Zero assets[2]	6,986	*226	18,458	—	488,451	259,616	27,565	7,222	16,255	18,038	6,657	148,431	—	*5,912
$1 under $10,000	929	—	2,104	3,421	*32,594	*12,925	*652	*593	*148	*3,212	—	14,018	*3	*9
$10,000 under $25,000	*830	*97	*2,349	*13,000	*21,903	*7,927	*1,621	*406	*555	*4,060	*22	*3,043	—	—
$25,000 under $50,000	*619	—	*1,848	*23,615	*64,696	*51,457	*2,414	*414	*720	*2,919	*6,199	*918	—	—
$50,000 under $100,000	*306	—	*612	*24,680	*7,836	*534	*1,208	*324	*416	*99	*403	*1,784	—	—
$100,000 under $250,000	768	*48	2,123	123,397	91,542	57,344	6,810	2,492	4,658	10,865	*3,329	2,941	—	*1,427
$250,000 under $500,000	169	—	390	65,758	50,046	32,614	*4,592	*1,026	3,671	8,815	*28	- 4,329	—	*- 9
$500,000 under $1,000,000	306	—	2,069	189,133	73,666	38,330	7,320	2,464	4,657	4,081	*423	13,967	—	*1,006
$1,000,000 under $5,000,000	53	—	195	79,171	51,145	37,378	3,348	931	4,176	*4,148	—	2,490	—	*12
$5,000,000 or more	*3	—	*13	*40,253	*19,109	*15,849	*764	*239	*2,234	*462	—	*- 78	—	—
Partnerships without balance sheets	113,856	4,110	345,225	18,800,761	19,908,271	12,773,524	1,491,877	360,333	1,248,355	1,494,583	220,987	878,213	- 741	213,063
Farms: Total														
Total	**108,327**	**3,696**	**324,147**	**17,159,936**	**18,559,302**	**12,165,122**	**1,400,462**	**332,977**	**1,205,231**	**1,248,176**	**175,700**	**924,208**	**- 892**	**211,963**
Partnerships with balance sheets	8,466	*265	24,607	509,431	675,707	396,609	46,139	12,687	33,233	30,236	13,037	158,024	—	8,350
Zero assets[2]	5,545	*120	15,236	—	405,388	235,600	22,509	6,353	14,143	9,881	*4,128	135,844	—	*5,910
$1 under $10,000	*317	—	*848	*436	*9,322	*1,926	*158	*83	—	*801	—	*8,483	—	—
$10,000 under $25,000	*530	*97	*1,645	*8,659	*7,293	*3,553	*1,153	*24	*411	*264	—	*409	—	—
$25,000 under $50,000	*602	—	*1,806	*22,930	*23,534	*11,770	*2,349	*289	*682	*2,197	*5,958	*751	—	—
$50,000 under $100,000	*306	—	*612	*24,680	*7,836	*534	*1,208	*324	*416	*99	*403	*1,784	—	—
$100,000 under $250,000	676	*48	1,885	109,026	53,219	31,472	5,288	1,639	4,025	4,390	*2,374	1,091	—	*1,427
$250,000 under $500,000	*151	—	*346	*57,676	*34,442	*22,573	*4,408	*700	*3,657	*5,489	—	*- 6,702	—	*- 5
$500,000 under $1,000,000	290	—	2,037	178,663	69,080	38,330	5,324	2,330	3,991	3,056	*174	14,703	—	*1,006
$1,000,000 under $5,000,000	*46	—	*179	*67,107	*46,484	*35,003	*2,979	*706	*3,676	*3,598	—	*1,738	—	*12
$5,000,000 or more	*3	—	*13	*40,253	*19,109	*15,849	*764	*239	*2,234	*462	—	*- 78	—	—
Partnerships without balance sheets	99,861	3,431	299,540	16,650,505	17,883,595	11,768,513	1,354,323	320,290	1,171,997	1,217,939	162,663	766,184	- 892	203,612
Farms: Field crop														
Total	**56,309**	**2,462**	**186,233**	**9,749,838**	**7,729,233**	**4,111,503**	**763,702**	**209,774**	**625,003**	**883,923**	***100,658**	**578,559**	**988**	**117,463**
Partnerships with balance sheets	4,036	*167	12,130	322,942	273,811	124,740	23,786	7,134	21,278	21,302	*5,609	95,007	—	*3,105
Zero assets[2]	2,607	*119	7,989	—	146,744	60,315	9,882	2,919	8,740	7,207	4,049	83,604	—	*3,038
$1 under $10,000	*85	—	*255	*67	*335	*232	*36	—	—	*51	—	*67	—	—
$10,000 under $25,000	*96	—	*192	*1,145	*2,818	*841	*739	—	*52	*202	—	*- 180	—	—
$25,000 under $50,000	*391	—	*1,384	*14,170	*8,276	*4,889	*1,226	*254	*442	*1,119	—	*1,369	—	—
$50,000 under $100,000	*85	—	*170	*5,881	*2,557	*485	*84	*243	—	—	—	*1,712	—	—
$100,000 under $250,000	431	*48	1,248	65,304	26,541	13,925	2,630	911	1,951	*3,480	*1,560	1,895	—	*55
$250,000 under $500,000	*129	—	*302	*51,104	*26,272	*17,256	*3,718	*700	*3,191	*5,270	—	*- 7,706	—	—
$500,000 under $1,000,000	*190	—	*458	*120,523	*42,438	*19,370	*3,290	*1,762	*3,383	*2,590	—	*12,250	—	—
$1,000,000 under $5,000,000	**22	—	**132	**64,747	**17,831	**7,428	**2,180	**345	**3,519	**1,383	—	**1,997	—	*12
$5,000,000 or more	**	—	**	**	**	**	**	**	**	**	—	**	—	—
Partnerships without balance sheets	52,273	2,295	174,103	9,426,896	7,455,422	3,986,763	739,917	202,640	603,725	862,621	95,049	483,553	988	114,359

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing — Continued														
Farms: Livestock														
Total	**51,994**	**1,234**	**137,842**	**7,386,832**	**10,824,149**	**8,050,946**	**635,865**	**123,073**	**580,011**	**363,531**	**74,836**	**343,767**	**- 1,880**	**94,500**
Partnerships with balance sheets	4,430	*98	12,477	186,489	401,896	271,869	22,353	5,553	11,955	8,934	*7,428	63,017	—	*5,246
Zero assets[2]	2,938	**	7,247	—	258,644	175,286	12,627	3,434	5,404	2,674	*79	52,241	—	*2,872
$1 under $10,000	*232	—	*593	*369	*8,987	*1,694	*123	*83	—	*750	—	*8,415	—	—
$10,000 under $25,000	*434	**98	*1,453	*7,514	*4,475	*2,712	*413	*24	*359	*62	—	*589	—	—
$25,000 under $50,000	*211	—	*422	*8,760	*15,259	*6,881	*1,122	*35	*239	*1,078	*5,958	*- 618	—	—
$50,000 under $100,000	*221	—	*442	*18,798	*5,279	*49	*1,124	*81	*416	*99	*403	*72	—	—
$100,000 under $250,000	245	—	637	43,722	26,678	17,546	2,657	*727	*2,073	*910	*814	- 803	—	*1,373
$250,000 under $500,000	*22	—	*44	*6,572	*8,170	*5,317	*690	—	*465	*219	—	*1,004	—	*- 5
$500,000 under $1,000,000	*100	—	*1,579	*58,140	*26,642	*18,960	*2,035	*568	*608	*466	*174	*2,453	—	*1,006
$1,000,000 under $5,000,000	**27	—	**60	**42,613	**47,762	**43,423	**1,562	**599	**2,391	**2,677	—	**- 337	—	—
$5,000,000 or more	**	—	**	**	**	**	**	**	**	**	—	**	—	—
Partnerships without balance sheets	47,564	1,136	125,365	7,200,343	10,422,254	7,779,078	613,512	117,520	568,056	354,597	67,408	280,750	- 1,880	89,254
Agricultural services, forestry and fishing														
Total	**16,498**	**785**	**51,239**	**2,203,253**	**2,249,958**	**1,122,375**	**147,709**	**43,467**	**80,614**	**303,105**	**62,350**	**137,190**	**154**	**9,458**
Partnerships with balance sheets	2,503	*106	5,554	52,997	225,282	117,364	10,155	3,425	4,256	26,461	4,026	25,161	*3	*7
Zero assets[2]	1,441	*106	3,222	—	83,063	24,016	5,056	869	*2,112	8,157	*2,530	12,587	—	*2
$1 under $10,000	*612	—	*1,256	*2,984	*23,272	*10,999	*493	*509	*148	*2,412	—	*5,535	*3	*9
$10,000 under $25,000	*300	—	*704	*4,340	*14,610	*4,374	*468	*382	*144	*3,796	*22	*2,634	—	—
$25,000 under $50,000	*17	—	*42	*685	*41,162	*39,687	*65	*125	*38	*722	*241	*167	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	*92	—	*238	*14,371	*38,323	*25,872	*1,522	*853	*634	*6,475	*955	*1,849	—	—
$250,000 under $500,000	*18	—	*44	*8,082	*15,605	*10,041	*183	*326	*14	*3,326	*28	*2,373	—	*- 4
$500,000 under $1,000,000	*16	—	*32	*10,470	*4,586	—	*1,996	*134	*666	*1,025	*250	*- 736	—	—
$1,000,000 under $5,000,000	*7	—	*16	*12,064	*4,661	*2,375	*370	*226	*500	*550	—	*752	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	13,995	679	45,685	2,150,256	2,024,676	1,005,011	137,554	40,042	76,358	276,644	58,324	112,029	*151	9,451
Mining														
Total	**28,069**	**9,643**	**689,445**	**16,438,544**	**9,721,011**	**3,769,584**	**895,340**	**373,545**	**490,097**	**618,472**	**82,010**	**- 2,508,231**	**4,454**	**59,304**
Partnerships with balance sheets	2,094	461	33,593	275,157	191,639	82,577	19,223	7,235	16,111	19,543	*1,710	- 53,906	*- 2,311	*14,864
Zero assets[2]	1,435	376	28,253	—	112,150	39,454	8,968	5,103	*9,140	*6,150	*1,400	- 25,992	*- 2,311	*14,864
$1 under $10,000	*303	—	*1,418	*418	*251	*40	*22	—	—	—	—	*121	—	—
$10,000 under $25,000	*209	—	*1,463	*2,631	*2,850	—	—	*165	—	—	—	*- 571	—	—
$25,000 under $50,000	*15	—	*405	*519	*3,858	—	—	*290	—	*255	—	*797	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	**51	*24	**126	**8,415	**4,831	*671	**219	**196	*181	*93	**301	**583	—	—
$250,000 under $500,000	**	—	**	**	**	—	**	**	—	—	**	**	—	—
$500,000 under $1,000,000	*23	*23	*598	*17,973	*750	—	*476	*5	—	—	—	*- 3,030	—	—
$1,000,000 under $5,000,000	53	*37	1,318	104,481	*55,156	*30,737	*5,409	*1,147	*3,492	*8,705	*9	2,219	—	—
$5,000,000 or more	*5	*1	*12	*140,721	*11,793	*11,675	*4,129	*329	*3,298	*4,339	—	*- 28,032	—	—
Partnerships without balance sheets	25,975	9,182	655,852	16,163,387	9,529,372	3,687,007	876,117	366,310	473,986	598,929	80,300	- 2,454,325	6,765	44,440
Oil and gas extraction														
Total	**24,052**	**8,272**	**636,793**	**11,378,580**	**6,049,862**	**1,818,099**	**553,779**	**181,288**	**300,245**	**221,343**	**60,223**	**- 1,711,569**	**5,770**	**33,205**
Partnerships with balance sheets	1,823	300	32,090	154,684	93,356	11,119	5,272	4,383	*8,556	*4,583	*1,421	- 15,532	—	*1,590
Zero assets[2]	1,224	*256	26,905	—	72,357	*9,881	*3,511	3,540	*8,207	*4,234	*1,120	- 13,404	—	*1,590
$1 under $10,000	*303	—	*1,418	*418	*251	*40	*22	—	—	—	—	*121	—	—
$10,000 under $25,000	*209	—	*1,463	*2,631	*2,850	—	—	*165	—	—	—	*- 571	—	—
$25,000 under $50,000	*15	—	*405	*519	*3,858	—	—	*290	—	*255	—	*797	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	**26	—	**76	**4,622	**4,012	*551	**138	**145	*46	*93	**301	**402	—	—
$250,000 under $500,000	**	—	**	**	**	—	**	**	—	—	**	**	—	—
$500,000 under $1,000,000	*23	*23	*598	*17,973	*750	—	*476	*5	—	—	—	*- 3,030	—	—
$1,000,000 under $5,000,000	*20	**21	*1,218	*45,173	*9,159	*646	*622	*220	*292	—	—	*4,872	—	—
$5,000,000 or more	*3	**	*7	*83,349	*120	*1	*503	*18	*12	—	—	*- 4,718	—	—
Partnerships without balance sheets	22,229	7,972	604,703	11,223,896	5,956,506	1,806,980	548,507	176,905	291,689	216,760	58,802	- 1,696,037	5,770	31,615

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Mining — Continued														
Other mining														
Total	**4,017**	**1,371**	**52,652**	**5,059,964**	**3,671,149**	**1,951,485**	**341,561**	**192,258**	**189,852**	**397,129**	**21,787**	**-796,663**	***-1,316**	**26,099**
Partnerships with balance sheets	271	*161	1,503	120,473	98,283	71,458	13,951	2,852	7,555	*14,960	*289	-38,374	*-2,311	*13,274
Zero assets[2]	*211	*120	*1,348	—	*39,793	*29,574	*5,457	*1,563	*933	*1,916	*280	*-12,588	*-2,311	*13,274
$1 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	*25	*24	*50	*3,793	*820	*120	*81	*52	*136	—	—	*181	—	—
$250,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	**35	*17	**105	**116,680	**57,670	**41,764	**8,414	**1,237	**6,487	**13,044	*9	**-25,968	—	—
$5,000,000 or more	**	—	**	**	**	**	**	**	**	**	—	**	—	—
Partnerships without balance sheets	3,746	1,210	51,149	4,939,492	3,572,866	1,880,027	327,610	189,405	182,297	382,169	21,498	-758,288	*995	12,825
Construction														
Total	**75,275**	**1,823**	**168,549**	**8,731,920**	**19,733,317**	**13,673,945**	**334,917**	**267,601**	**343,927**	**2,500,562**	**386,039**	**2,126,987**	**-63**	**22,180**
Partnerships with balance sheets	14,008	476	30,657	339,905	2,005,352	1,281,446	29,654	23,209	23,104	265,255	40,325	281,421	—	*982
Zero assets[2]	8,071	379	17,743	—	1,019,588	715,342	10,660	10,286	9,980	99,528	12,953	138,203	—	*528
$1 under $10,000	3,720	*93	7,964	14,555	197,866	109,909	3,027	1,471	1,196	25,832	14,081	30,835	—	—
$10,000 under $25,000	959	—	2,139	18,462	109,819	38,320	2,478	2,230	1,254	27,528	*1,727	22,580	—	—
$25,000 under $50,000	295	—	590	9,432	63,183	*38,925	*1,210	*814	*376	*8,297	*805	*10,676	—	—
$50,000 under $100,000	170	—	397	12,845	55,908	40,268	997	1,067	662	8,132	*652	4,581	—	—
$100,000 under $250,000	595	—	1,262	92,313	157,994	114,511	2,484	2,693	2,523	21,706	3,426	16,183	—	—
$250,000 under $500,000	71	—	229	23,717	68,838	58,007	*723	868	*481	*4,755	*1,484	-598	—	—
$500,000 under $1,000,000	74	—	189	52,817	157,165	*74,711	*3,300	*1,591	*4,311	*49,314	*4,990	45,374	—	*261
$1,000,000 under $5,000,000	49	**4	129	90,907	122,199	56,986	4,686	1,521	*1,349	15,134	*208	1,255	—	*193
$5,000,000 or more	*4	**	*15	*24,856	*52,792	*34,468	*88	*667	*974	*5,028	—	*12,331	—	—
Partnerships without balance sheets	61,267	1,347	137,892	8,392,015	17,727,965	12,392,499	305,264	244,392	320,823	2,235,307	345,714	1,845,566	-63	21,198
General contractors														
Total	**30,326**	**1,150**	**72,729**	**7,317,314**	**14,065,407**	**10,562,883**	**179,050**	**143,000**	**292,858**	**1,432,360**	**173,043**	**1,314,703**	**-105**	**19,822**
Partnerships with balance sheets	5,482	276	12,594	224,268	1,403,278	970,367	16,021	9,620	17,938	162,745	20,807	180,024	—	*977
Zero assets[2]	3,293	272	7,595	—	738,778	566,084	4,624	4,330	7,329	59,416	8,689	86,659	—	*528
$1 under $10,000	1,212	—	2,632	5,089	118,106	80,427	902	*292	*616	19,635	*4,697	10,803	—	—
$10,000 under $25,000	*443	—	*1,107	*9,305	*48,208	*18,151	*912	*538	*872	*6,525	*452	*9,737	—	—
$25,000 under $50,000	*34	—	*68	*1,275	*20,485	*12,696	*173	*57	*19	*1,604	—	*6,705	—	—
$50,000 under $100,000	*86	—	*215	*6,109	*28,130	*21,646	*549	*377	*472	*2,676	*484	*798	—	—
$100,000 under $250,000	247	—	509	35,556	94,581	75,029	*872	968	1,872	10,352	*863	8,893	—	—
$250,000 under $500,000	*53	—	*163	*18,063	*58,509	*53,484	*138	*571	*314	*2,613	*566	*-681	—	—
$500,000 under $1,000,000	*69	—	*179	*50,051	*149,363	*71,900	*3,188	*1,371	*4,237	*47,827	*4,848	*45,235	—	*256
$1,000,000 under $5,000,000	42	**4	113	79,996	107,396	45,685	*4,624	*1,104	*1,329	*12,049	*208	373	—	*193
$5,000,000 or more	*3	**	*13	*18,823	*39,722	*25,266	*39	*12	*880	*48	—	*11,502	—	—
Partnerships without balance sheets	24,844	874	60,135	7,093,046	12,662,129	9,592,516	163,029	133,380	274,921	1,269,615	152,236	1,134,679	-105	18,845
Special trade contractors														
Total	**44,949**	**673**	**95,820**	**1,414,606**	**5,667,910**	**3,111,062**	**155,868**	**124,602**	**51,069**	**1,068,202**	**212,995**	**812,284**	***42**	**2,358**
Partnerships with balance sheets	8,526	*200	18,063	115,636	602,074	311,080	13,633	13,589	5,167	102,510	19,517	101,397	—	*5
Zero assets[2]	4,778	*107	10,148	—	280,810	149,258	6,035	5,956	2,651	40,112	4,264	51,544	—	—
$1 under $10,000	2,508	*93	5,332	9,466	79,760	29,482	2,125	1,179	580	6,198	*9,384	20,032	—	—
$10,000 under $25,000	*516	—	*1,032	*9,157	*61,611	*20,169	*1,567	*1,692	*382	*21,004	*1,275	*12,843	—	—
$25,000 under $50,000	*261	—	*522	*8,157	*42,698	*26,230	*1,036	*757	*357	*6,692	*805	*3,971	—	—
$50,000 under $100,000	*84	—	*182	*6,736	*27,778	*18,622	*448	*690	*190	*5,456	*168	*3,783	—	—
$100,000 under $250,000	348	—	753	56,757	63,413	39,482	1,612	1,726	651	11,354	*2,562	7,290	—	—
$250,000 under $500,000	*18	—	*66	*5,654	*10,329	*4,523	*586	*297	*167	*2,142	*918	*83	—	—
$500,000 under $1,000,000	*5	—	*10	*2,766	*7,802	*2,811	*113	*219	*74	*1,486	*141	*139	—	*5
$1,000,000 under $5,000,000	**8	—	**18	**16,945	**27,873	**20,502	**111	**1,072	**114	**8,066	—	**1,712	—	—
$5,000,000 or more	**	—	**	**	**	**	**	**	**	**	—	**	—	—
Partnerships without balance sheets	36,423	473	77,757	1,298,970	5,065,836	2,799,983	142,235	111,013	45,902	965,692	193,478	710,887	*42	2,353

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing														
Total	**30,454**	**1,561**	**87,230**	**8,900,756**	**13,107,895**	**9,248,281**	**453,956**	**239,104**	**281,775**	**2,003,046**	**167,831**	**484,564**	**4,261**	**39,216**
Partnerships with balance sheets	4,486	*315	12,238	562,239	689,186	449,582	22,173	13,994	7,178	102,923	18,037	63,977	*12	*9,319
Zero assets[2]	1,846	*102	4,626	—	204,921	139,768	3,554	3,396	1,162	33,929	*6,199	26,188	*12	*9,090
$1 under $10,000	1,265	*84	2,615	3,503	11,389	4,195	*1,259	*246	*56	*483	*999	-807	—	*185
$10,000 under $25,000	*396	—	*886	*5,898	*17,087	*2,763	*247	*443	*112	*3,459	*432	*2,994	—	—
$25,000 under $50,000	*306	*103	*2,157	*9,369	*6,713	*4,120	*103	*918	*154	*5,985	—	*-2,189	—	—
$50,000 under $100,000	*44	—	*88	*3,343	*10,884	*5,764	*203	*86	*201	*2,193	*286	*1,081	—	—
$100,000 under $250,000	364	—	985	53,889	102,381	59,493	4,639	1,958	851	21,767	4,514	10,506	—	—
$250,000 under $500,000	131	*14	321	49,613	85,566	57,011	2,463	1,227	1,625	12,062	*3,901	3,984	—	—
$500,000 under $1,000,000	*111	*3	*359	*67,190	*81,063	*40,653	*5,629	*4,330	*1,326	*10,871	*112	*8,653	—	—
$1,000,000 under $5,000,000	*16	*9	*123	*35,027	*24,483	*18,185	*618	*384	*896	*3,264	*343	*-97	—	*44
$5,000,000 or more	*7	—	*78	*334,408	*144,699	*117,632	*3,456	*1,006	*796	*8,909	*1,252	*13,664	—	—
Partnerships without balance sheets	25,968	1,246	74,992	8,338,517	12,418,709	8,798,699	431,783	225,110	274,597	1,900,122	149,793	420,586	4,249	29,898
Lumber and wood products, except furniture														
Total	**5,972**	**50**	**14,386**	**1,227,852**	**1,887,044**	**1,251,089**	**86,506**	**38,990**	**40,092**	**294,775**	**32,620**	**69,138**	**1,036**	**21,828**
Partnerships with balance sheets	536	*3	1,232	27,994	55,821	32,419	3,702	1,213	815	8,665	*1,986	5,952	*12	*187
Zero assets[2]	*136	—	*286	—	*18,433	*13,939	*347	*237	*181	*1,501	—	*3,439	*12	*2
$1 under $10,000	*193	—	*386	*1,431	*3,481	*2,203	*1,133	*176	*56	*407	*483	*-654	—	*185
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $50,000	*97	—	*194	*2,757	*1,773	—	*39	*64	*20	—	—	*591	—	—
$50,000 under $100,000	*14	—	*28	*1,389	*2,831	*1,178	*101	*64	*180	*603	—	*362	—	—
$100,000 under $250,000	*92	—	*324	*12,562	*15,328	*6,809	*1,198	*339	*325	*3,674	*1,093	*-48	—	—
$250,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	**4	*3	**14	**9,856	**13,974	**8,290	**884	**333	**53	**2,479	**410	**2,262	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	**	—	**	**	**	**	**	**	**	**	**	**	—	—
Partnerships without balance sheets	5,436	47	13,154	1,199,858	1,831,224	1,218,670	82,804	37,777	39,277	286,110	30,634	63,186	1,024	21,641
Printing, publishing, and allied industries														
Total	**6,517**	**274**	**18,852**	**788,347**	**888,893**	**356,942**	**58,134**	**20,446**	**17,595**	**165,877**	**22,216**	**86,802**	***-116**	***2,937**
Partnerships with balance sheets	492	*3	1,308	*21,845	53,447	25,750	*1,133	*1,158	*732	*8,840	*2,468	8,247	—	*2,880
Zero assets[2]	*300	*3	*924	—	*16,992	*8,970	*51	*40	*1	*409	*66	*4,179	—	*2,836
$1 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	*99	—	*198	*2,221	*3,511	*1,717	*159	*131	*112	*749	—	*278	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	*77	—	*154	*11,008	*17,620	*7,467	*820	*404	*230	*3,703	*812	*3,480	—	—
$250,000 under $500,000	**16	—	**32	**8,615	**15,324	**7,596	**103	**583	**389	**3,978	**1,590	**311	—	**44
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	**	—	**	**	**	**	**	**	**	**	**	**	—	**
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	6,025	271	17,544	766,503	835,446	331,192	57,001	19,288	16,862	157,038	19,748	78,555	*-116	*57
Other manufacturing industries														
Total	**17,965**	**1,237**	**53,992**	**6,884,557**	**10,331,958**	**7,640,251**	**309,316**	**179,668**	**224,088**	**1,542,394**	**112,994**	**328,624**	**3,342**	**14,451**
Partnerships with balance sheets	3,458	*309	9,698	512,400	579,919	391,413	17,338	11,622	5,631	85,419	13,584	49,778	—	*6,252
Zero assets[2]	1,410	*99	3,416	—	169,496	116,859	3,156	3,120	979	32,019	*6,133	18,570	—	*6,252
$1 under $10,000	1,072	*84	2,229	2,072	7,909	*1,992	*126	*70	—	*76	*516	-153	—	—
$10,000 under $25,000	*297	—	*688	*3,676	*13,576	*1,046	*88	*312	—	*2,710	*432	*2,717	—	—
$25,000 under $50,000	*209	*103	*1,963	*6,612	*4,939	*4,120	*64	*853	*134	*5,985	—	*-2,780	—	—
$50,000 under $100,000	*30	—	*60	*1,954	*8,053	*4,586	*102	*22	*21	*1,590	*286	*719	—	—
$100,000 under $250,000	195	—	507	30,319	69,433	45,217	2,621	1,215	*296	14,390	*2,609	7,073	—	—
$250,000 under $500,000	117	*14	293	44,060	76,043	52,114	2,451	819	1,425	9,182	*2,501	3,746	—	—
$500,000 under $1,000,000	*108	—	*347	*64,803	*76,418	*37,980	*5,419	*4,194	*1,275	*9,819	*44	*7,913	—	—
$1,000,000 under $5,000,000	*14	*9	*119	*31,966	*18,680	*15,485	*527	*208	*706	*2,166	*153	*-170	—	—
$5,000,000 or more	*6	—	*76	*326,939	*135,371	*112,015	*2,782	*809	*794	*7,481	*910	*12,142	—	—
Partnerships without balance sheets	14,507	928	44,294	6,372,157	9,752,039	7,248,837	291,978	168,046	218,457	1,456,975	99,410	278,845	3,342	8,200

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas, and Sanitary Service														
Total	**19,778**	**1,404**	**61,036**	**7,993,284**	**5,409,055**	**1,957,638**	**852,663**	**146,418**	**315,583**	**513,807**	**61,088**	**367,734**	**130**	**12,426**
Partnerships with balance sheets	2,477	*219	6,331	97,280	218,704	59,126	18,689	6,569	11,051	33,192	2,873	11,508	—	*6,689
Zero assets[2]	1,303	*137	3,464	—	100,949	*29,782	10,087	2,969	6,087	16,451	*1,494	5,187	—	*6,689
$1 under $10,000	*303	—	*714	*1,143	*16,536	*11,973	*390	*37	*56	*386	*610	*2,568	—	—
$10,000 under $25,000	*307	—	*614	*3,284	*10,888	*3,844	*231	*452	*17	*1,790	—	*541	—	—
$25,000 under $50,000	*219	—	*438	*6,828	*9,591	—	*950	*122	*706	*45	—	*-259	—	—
$50,000 under $100,000	*94	—	*188	*5,731	*21,720	*6,566	*677	*311	*344	*169	—	*2,745	—	—
$100,000 under $250,000	*179	*56	*555	*26,804	*24,207	*3,092	*1,872	*694	*1,093	*5,894	*726	*2,326	—	—
$250,000 under $500,000	**62	*23	**314	**26,904	**18,478	*7	**3,219	**1,241	**1,268	**6,481	**43	**2,622	—	—
$500,000 under $1,000,000	**	—	**	**	**	—	**	**	**	**	—	**	—	—
$1,000,000 under $5,000,000	*10	*3	*44	*26,585	*16,334	*3,863	*1,263	*743	*1,479	*1,975	—	*1,024	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	17,301	1,185	54,705	7,896,004	5,190,351	1,898,512	833,974	139,849	304,532	480,615	58,215	356,226	130	5,738
Transportation														
Total	**16,781**	**905**	**44,277**	**4,574,252**	**3,832,870**	**1,202,696**	**599,914**	**94,615**	**241,761**	**377,928**	**47,855**	**515,558**	*-16	**-554**
Partnerships with balance sheets	2,249	*137	5,587	44,004	173,689	54,419	13,237	4,916	7,515	24,572	*2,065	7,840	—	—
Zero assets[2]	1,275	*137	3,408	—	90,249	*28,937	9,344	2,562	6,081	13,684	*1,224	1,490	—	—
$1 under $10,000	*303	—	*714	*1,143	*16,536	*11,973	*390	*37	*56	*386	*610	*2,568	—	—
$10,000 under $25,000	*307	—	*614	*3,284	*10,888	*3,844	*231	*452	*17	*1,790	—	*541	—	—
$25,000 under $50,000	*132	—	*264	*3,795	*7,326	—	*381	*71	*318	*27	—	*76	—	—
$50,000 under $100,000	*94	—	*188	*5,731	*21,720	*6,566	*677	*311	*344	*169	—	*2,745	—	—
$100,000 under $250,000	*99	—	*315	*13,474	*11,616	*3,092	*1,160	*376	*560	*2,034	*189	*60	—	—
$250,000 under $500,000	**39	—	**84	**16,577	**15,353	*7	**1,054	**1,106	**138	**6,481	**43	**361	—	—
$500,000 under $1,000,000	**	—	**	**	**	—	**	**	**	**	**	**	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	14,532	768	38,690	4,530,247	3,659,181	1,148,277	586,678	89,699	234,246	353,356	45,790	507,717	*-16	-554
Communication, electric, gas, and sanitary services														
Total	**2,997**	**499**	**16,759**	**3,419,032**	**1,576,186**	**754,943**	**252,749**	**51,803**	**73,822**	**135,879**	**13,233**	***147,823**	***146**	***12,980**
Partnerships with balance sheets	228	*82	744	*53,276	45,015	*4,707	5,453	1,653	3,536	*8,620	*808	3,668	—	*6,689
Zero assets[2]	*28	—	*56	—	*10,700	*845	*743	*407	*7	*2,767	*270	3,697	—	*6,689
$1 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $50,000	*87	—	*174	*3,033	*2,265	—	*569	*51	*388	*18	—	*-335	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	*80	*56	*240	*13,330	*12,591	—	*713	*318	*532	*3,860	*538	*2,266	—	—
$250,000 under $500,000	*23	*23	*230	*10,327	*3,125	—	*2,165	*135	*1,130	—	—	*-2,983	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	*10	*3	*44	*26,585	*16,334	*3,863	*1,263	*743	*1,479	*1,975	—	*1,024	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	2,769	417	16,015	3,365,757	1,531,171	750,235	247,296	50,150	70,286	127,259	12,425	151,491	*146	*6,292
Wholesale and Retail Trade														
Total	**204,916**	**6,632**	**487,819**	**16,336,201**	**58,229,310**	**43,906,867**	**676,544**	**947,853**	**544,513**	**4,358,111**	**725,185**	**2,858,401**	**7,919**	**54,442**
Partnerships with balance sheets	32,624	1,289	73,597	1,066,972	4,589,807	3,517,396	53,783	73,489	47,943	336,471	55,573	129,054	*71	9,739
Zero assets[2]	18,104	673	40,171	—	1,745,500	1,321,682	23,354	33,081	19,187	150,693	21,536	24,273	*69	*5,411
$1 under $10,000	4,774	*499	11,087	17,802	162,472	120,465	1,479	2,571	892	10,570	*1,925	-1,487	—	*3,727
$10,000 under $25,000	3,126	—	7,092	54,978	225,153	137,394	2,911	4,984	1,414	14,810	*6,719	17,644	—	*-72
$25,000 under $50,000	2,100	—	4,457	75,334	248,161	171,236	4,330	3,867	1,883	21,693	*1,576	19,109	—	*384
$50,000 under $100,000	2,049	*17	4,355	153,174	471,856	353,809	3,944	7,372	3,544	35,655	8,199	22,142	—	*30
$100,000 under $250,000	1,813	*49	4,502	268,869	495,565	350,604	8,982	9,453	7,617	44,607	7,901	17,011	—	*100
$250,000 under $500,000	446	*25	1,200	150,068	322,268	252,837	3,633	6,403	3,986	23,691	3,026	11,399	—	*138
$500,000 under $1,000,000	110	*15	322	80,324	273,172	234,918	1,402	1,925	1,989	12,249	2,548	5,700	*3	—
$1,000,000 under $5,000,000	96	**11	396	166,600	466,270	411,135	1,631	2,283	2,599	18,250	1,653	14,033	—	*20
$5,000,000 or more	*6	**	*15	*99,822	*179,390	*163,317	*2,116	*1,549	*4,831	*4,253	*490	*-770	—	—
Partnerships without balance sheets	172,292	5,343	414,222	15,269,229	53,639,503	40,389,472	622,761	874,364	496,571	4,021,640	669,612	2,729,347	7,848	44,703

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade — Continued														
Wholesale trade														
Total	**31,513**	**788**	**81,868**	**5,511,297**	**20,512,475**	**17,155,196**	**165,129**	**180,303**	**160,537**	**890,381**	**197,763**	**909,083**	**6,509**	**9,786**
Partnerships with balance sheets	4,081	253	9,170	310,856	1,403,167	1,174,366	10,858	10,915	13,366	49,315	9,119	63,825	*3	*405
Zero assets[2]	2,321	*105	5,116	—	403,906	320,251	3,579	3,203	3,861	13,814	2,902	28,357	—	*20
$1 under $10,000	768	*103	1,787	2,965	20,962	*10,142	*481	*75	*3	*1,925	*327	5,319	—	—
$10,000 under $25,000	*239	—	*478	*3,449	*27,933	*19,227	*190	*563	*52	*565	*772	*5,442	—	—
$25,000 under $50,000	*166	—	*332	*5,618	*40,162	*29,286	*989	*176	*595	*1,323	*435	*1,588	—	*384
$50,000 under $100,000	148	—	340	10,573	132,391	112,713	601	801	981	*6,565	*286	4,315	—	—
$100,000 under $250,000	223	*23	450	32,505	87,217	67,486	617	1,030	564	3,493	*1,935	5,389	—	—
$250,000 under $500,000	97	—	234	34,055	105,297	88,084	822	1,987	586	5,340	622	3,692	—	—
$500,000 under $1,000,000	63	*15	183	48,242	169,029	151,972	792	678	1,097	4,632	*986	2,673	*3	—
$1,000,000 under $5,000,000	53	**7	241	96,230	237,491	212,367	673	868	798	7,448	*387	7,809	—	*2
$5,000,000 or more	*3	**	*9	*77,219	*178,781	*162,839	*2,113	*1,536	*4,828	*4,211	*468	*-759	—	—
Partnerships without balance sheets	27,432	535	72,698	5,200,442	19,109,308	15,980,830	154,271	169,388	147,171	841,066	188,644	845,258	6,506	9,380
Retail trade: Total														
Total	**173,190**	**5,844**	**405,421**	**10,819,340**	**37,702,076**	**26,741,659**	**511,358**	**767,366**	**383,914**	**3,466,280**	**527,419**	**1,947,728**	**1,411**	**43,834**
Partnerships with balance sheets	28,449	1,036	64,145	756,116	3,181,199	2,339,863	42,924	62,437	34,576	285,825	46,454	65,160	*69	9,334
Zero assets[2]	15,689	568	34,773	—	1,336,152	998,264	19,775	29,741	15,326	135,550	18,634	-4,152	*69	*5,391
$1 under $10,000	4,006	*396	9,300	14,838	141,511	110,323	997	2,496	889	8,645	*1,598	-6,807	—	*3,727
$10,000 under $25,000	2,887	—	6,614	51,529	197,221	118,168	2,721	4,421	1,361	14,245	*5,947	12,202	—	*-72
$25,000 under $50,000	1,934	—	4,125	69,717	207,999	141,950	3,341	3,692	1,288	20,370	*1,142	17,521	—	—
$50,000 under $100,000	1,901	*17	4,015	142,601	339,465	241,095	3,343	6,572	2,563	29,089	7,913	17,828	—	*30
$100,000 under $250,000	1,590	*26	4,052	236,363	408,349	283,117	8,365	8,423	7,053	41,114	5,966	11,622	—	*100
$250,000 under $500,000	349	*25	966	116,012	216,972	164,753	2,811	4,416	3,400	18,351	2,404	7,707	—	*138
$500,000 under $1,000,000	47	—	139	32,082	104,144	82,946	610	1,247	891	7,617	1,562	3,027	—	—
$1,000,000 under $5,000,000	43	*4	155	70,370	228,779	198,769	958	1,415	1,801	10,802	1,266	6,223	—	*18
$5,000,000 or more	*3	—	*6	*22,603	*609	*478	*3	*14	*3	*42	*22	*-11	—	—
Partnerships without balance sheets	144,741	4,808	341,276	10,063,224	34,520,877	24,401,796	468,434	704,929	349,338	3,180,455	480,965	1,882,568	1,342	34,500
Retail trade: Food stores														
Total	**21,807**	**469**	**48,704**	**1,112,441**	**6,854,311**	**5,482,469**	**67,530**	**99,426**	**37,901**	**423,223**	**54,986**	**272,404**	***21**	**2,756**
Partnerships with balance sheets	3,760	*106	8,343	73,415	584,521	476,570	4,930	8,084	3,037	30,538	5,458	13,302	—	*517
Zero assets[2]	2,179	**	4,973	—	270,778	223,057	2,120	4,103	806	13,106	2,960	1,587	—	*289
$1 under $10,000	*692	**106	*1,482	*3,054	*23,212	*20,994	*55	*114	—	*745	*86	*-1,170	—	—
$10,000 under $25,000	*377	—	*754	*6,605	*45,605	*36,114	*234	*548	*30	*2,702	*600	*2,234	—	—
$25,000 under $50,000	*163	—	*340	*6,911	*33,164	*25,938	*160	*380	*64	*1,709	*419	*1,765	—	—
$50,000 under $100,000	129	—	272	9,369	56,109	45,386	400	1,304	*170	*3,120	*615	2,477	—	—
$100,000 under $250,000	186	**	426	31,217	70,611	55,333	1,464	769	1,685	4,485	*215	2,513	—	*100
$250,000 under $500,000	25	—	72	8,291	47,466	38,789	256	658	*102	2,731	*563	2,342	—	*128
$500,000 under $1,000,000	*6	—	*15	*4,380	*18,704	*15,468	*163	*122	*160	*1,057	—	*450	—	—
$1,000,000 under $5,000,000	*3	—	*9	*3,589	*18,872	*15,489	*77	*89	*20	*882	—	*1,104	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	18,047	363	40,361	1,039,026	6,269,790	5,005,899	62,600	91,342	34,864	392,685	49,528	259,102	*21	2,239
Retail trade: Automotive dealers and service stations														
Total	**23,704**	**250**	**53,250**	**1,950,087**	**10,029,557**	**8,264,594**	**75,222**	**143,570**	**87,921**	**485,928**	**99,809**	**421,102**	***266**	**7,233**
Partnerships with balance sheets	4,080	*33	9,581	177,857	906,632	737,978	5,333	10,759	7,990	42,225	7,585	37,517	*18	*15
Zero assets[2]	2,455	*15	5,791	—	350,455	293,941	1,847	4,932	2,682	17,139	3,349	13,342	*18	*2
$1 under $10,000	225	—	696	546	43,077	35,503	*92	*497	*167	*2,316	*285	-822	—	—
$10,000 under $25,000	*311	—	*622	*5,435	*54,345	*29,061	*144	*469	*260	*1,568	—	*3,905	—	—
$25,000 under $50,000	*215	—	*533	*7,425	*46,653	*36,145	*541	*379	*186	*2,564	*342	*2,970	—	—
$50,000 under $100,000	445	**18	1,010	33,626	99,691	81,433	352	1,553	551	3,486	*1,150	5,563	—	*13
$100,000 under $250,000	287	—	620	42,304	118,746	97,251	753	1,470	1,417	5,888	*889	5,101	—	—
$250,000 under $500,000	101	—	209	32,880	67,736	55,476	742	548	898	2,095	*740	5,857	—	—
$500,000 under $1,000,000	*19	—	*38	*12,285	*32,220	*28,283	*169	*193	*418	*1,362	*260	*566	—	—
$1,000,000 under $5,000,000	**22	**	**62	**43,354	**93,709	**80,884	**693	**718	**1,410	**5,805	*569	**1,036	—	—
$5,000,000 or more	**	—	**	**	**	**	**	**	**	**	—	**	—	—
Partnerships without balance sheets	19,624	217	43,669	1,772,229	9,122,925	7,526,616	69,889	132,811	79,931	443,703	92,224	383,584	*248	7,218

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade — Continued														
Retail trade: Eating and drinking places														
Total	**38,343**	**1,602**	**99,471**	**2,333,756**	**6,608,452**	**3,213,771**	**183,049**	**259,002**	**108,379**	**1,392,986**	**97,690**	**297,214**	***224**	**9,365**
Partnerships with balance sheets	6,735	*139	15,536	131,859	577,249	305,653	20,013	23,446	11,284	124,897	12,465	-6,841	*51	*4,305
Zero assets[2]	3,970	*125	8,675	—	301,102	174,648	10,731	13,223	7,026	69,777	3,943	-20,012	*51	*3,423
$1 under $10,000	877	—	1,946	3,414	23,470	13,933	*465	*725	*53	*2,278	*413	352	—	*937
$10,000 under $25,000	*524	—	*1,460	*10,608	*29,246	*10,465	*1,067	*1,539	*664	*3,891	*4,439	*5,477	—	*-72
$25,000 under $50,000	*667	—	*1,334	*23,081	*68,822	*40,071	*1,939	*1,478	*299	*11,629	—	*7,010	—	—
$50,000 under $100,000	*265	—	*530	*21,377	*49,706	*20,103	*997	*1,903	*280	*13,309	*2,200	*1,512	—	*17
$100,000 under $250,000	376	*11	1,442	53,682	86,884	37,976	4,257	3,628	2,062	20,092	*1,303	-1,473	—	—
$250,000 under $500,000	*53	—	*119	*16,696	*11,998	*5,925	*536	*662	*839	*2,498	*41	*72	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	*3	*3	*30	*3,001	*6,019	*2,532	*21	*288	*61	*1,422	*127	*221	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	31,608	1,463	83,935	2,201,897	6,031,204	2,908,118	163,036	235,556	97,095	1,268,090	85,225	304,056	*173	5,060
Other retail trade														
Total	**89,336**	**3,523**	**203,996**	**5,423,056**	**14,209,755**	**9,780,825**	**185,557**	**265,367**	**149,713**	**1,164,143**	**274,934**	**957,008**	**901**	**24,479**
Partnerships with balance sheets	13,874	*758	30,685	372,985	1,112,796	819,663	12,649	20,148	12,266	88,166	20,946	21,182	—	*4,497
Zero assets[2]	7,085	*427	15,334	—	413,817	306,618	5,077	7,484	4,812	35,527	8,382	930	—	*1,677
$1 under $10,000	2,212	*293	5,176	7,823	51,751	39,892	385	1,160	*670	*3,306	*815	-5,167	—	*2,790
$10,000 under $25,000	1,675	—	3,778	28,881	68,024	42,527	1,277	1,865	408	*6,083	*908	587	—	—
$25,000 under $50,000	889	—	1,918	32,300	59,360	39,795	701	1,456	*739	*4,468	*381	5,776	—	—
$50,000 under $100,000	1,062	—	2,203	78,229	133,958	94,173	1,594	1,811	1,561	9,173	*3,948	8,276	—	—
$100,000 under $250,000	741	13	1,564	109,160	132,107	92,557	1,891	2,556	1,889	10,649	3,559	5,482	—	—
$250,000 under $500,000	*170	*25	*566	*58,145	*89,771	*64,564	*1,276	*2,548	*1,561	*11,027	*1,060	*-565	—	*11
$500,000 under $1,000,000	*22	—	*86	*15,417	*53,220	*39,196	*277	*932	*313	*5,198	*1,302	*2,011	—	—
$1,000,000 under $5,000,000	**18	—	**60	**43,030	**110,788	**100,340	**171	**334	**312	**2,734	**592	**3,851	—	*18
$5,000,000 or more	**	—	**	**	**	**	**	**	**	**	**	**	—	—
Partnerships without balance sheets	75,462	2,765	173,311	5,050,071	13,096,959	8,961,162	172,909	245,220	137,447	1,075,977	253,988	935,826	901	19,983
Finance, Insurance, and Real Estate														
Total	**577,336**	**97,459**	**4,271,344**	**331,625,052**	**76,258,032**	**8,618,895**	**9,537,785**	**4,485,561**	**16,119,115**	**3,090,122**	**817,772**	**-520,929**	**110,148**	**4,114,307**
Partnerships with balance sheets	43,093	5,157	192,331	5,356,618	7,158,360	713,730	159,460	83,973	280,202	203,165	18,128	380,233	27,762	508,810
Zero assets[2]	27,049	3,337	114,555	—	5,357,408	498,536	53,144	23,833	79,660	28,534	4,578	300,917	12,763	482,871
$1 under $10,000	3,518	*374	15,203	12,005	89,063	*34,535	7,042	5,108	6,147	*730	—	2,025	*-472	*96
$10,000 under $25,000	2,331	*346	8,330	39,831	49,863	*6,181	3,776	1,900	*5,650	*872	*318	2,782	*69	*1,060
$25,000 under $50,000	3,306	*95	10,162	128,904	28,537	*3,621	4,427	2,479	5,847	*3,801	—	-3,284	*-5	*431
$50,000 under $100,000	2,226	*202	10,148	162,874	32,264	*2,704	6,567	2,609	7,032	*2,818	*179	3,414	*-9	*607
$100,000 under $250,000	2,404	*288	18,312	348,411	99,111	27,144	10,860	3,813	11,983	*2,306	*180	19,376	*20	*8,275
$250,000 under $500,000	983	*237	4,105	362,973	60,110	*3,689	12,870	2,919	17,759	*5,818	*3,932	-1,493	*327	*1,126
$500,000 under $1,000,000	642	*82	2,841	439,082	88,686	*44,340	*8,579	*2,994	17,507	*2,281	*443	-3,373	*14,084	*86
$1,000,000 under $5,000,000	535	164	4,523	1,104,775	203,357	*25,048	30,693	11,377	52,353	15,190	*1,251	7,270	*41	*11,189
$5,000,000 or more	99	32	4,152	2,757,763	1,149,961	*67,930	21,502	26,941	76,264	140,815	7,247	52,597	*944	3,071
Partnerships without balance sheets	534,243	92,302	4,079,013	326,268,434	69,099,672	7,905,165	9,378,324	4,401,588	15,838,913	2,886,957	799,644	-901,161	82,386	3,605,496
Finance: Total														
Total	**139,453**	**31,134**	**2,020,803**	**94,703,747**	**21,185,327**	**96,221**	**468,712**	**233,381**	**2,385,828**	**835,742**	**362,526**	**463,518**	**31,707**	**1,977,751**
Partnerships with balance sheets	15,057	2,175	104,489	1,289,926	5,070,626	*56,198	10,539	12,182	60,615	134,362	8,524	180,490	21,375	288,025
Zero assets[2]	11,303	1,475	65,653	—	4,435,558	*54,186	8,051	2,303	25,605	*15,400	*1,318	162,128	6,382	268,574
$1 under $10,000	1,587	*315	9,279	6,111	2,588	—	—	*88	*74	*55	—	200	*-472	*96
$10,000 under $25,000	*626	*100	*2,634	*10,292	*1,049	—	*115	*20	*146	—	*318	*-4,342	*69	*1,018
$25,000 under $50,000	*424	—	*3,237	*17,265	*7,699	*6	—	*4	*273	—	—	*2,003	*-5	*431
$50,000 under $100,000	*399	*99	*5,455	*26,756	*1,003	—	*396	*74	*538	—	—	*-454	*-9	*607
$100,000 under $250,000	*234	*24	*11,722	*32,459	*6,339	—	*39	*39	*89	—	—	*5,750	*20	*2,071
$250,000 under $500,000	*250	*90	*1,756	*94,973	*5,206	*130	*19	*292	*1,096	*60	—	*1,013	*327	*1,126
$500,000 under $1,000,000	*106	*30	*572	*60,033	*5,399	—	*65	—	*3,847	—	*47	*-4,478	*14,084	*86
$1,000,000 under $5,000,000	103	*37	1,214	170,950	39,040	—	*367	*1,166	*2,349	*8,273	*1,006	15,435	*41	*11,189
$5,000,000 or more	25	*5	2,967	871,088	566,746	*1,876	*1,487	*8,196	26,598	*110,574	*5,835	3,234	*937	2,829
Partnerships without balance sheets	124,396	28,959	1,916,314	93,413,821	16,114,701	40,023	458,173	221,199	2,325,213	701,380	354,002	283,029	10,332	1,689,726

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate — Continued														
Finance: Holding and investment companies														
Total	**132,652**	**30,169**	**1,973,292**	**71,059,792**	**6,634,135**	**34,392**	**440,841**	**144,450**	**1,298,692**	**90,676**	**160,214**	**101,979**	**78,126**	**1,489,939**
Partnerships with balance sheets	13,042	1,994	97,305	546,492	218,555	*2,316	8,951	3,411	33,568	*578	*1,407	93,570	6,835	279,235
Zero assets[2]	9,594	1,350	59,857	—	173,742	*2,180	8,026	2,252	24,664	*463	*823	75,867	5,921	259,971
$1 under $10,000	1,488	*315	8,883	5,758	2,543	—	—	*87	74	*55	*—	157	*- 472	*96
$10,000 under $25,000	*525	*100	*2,432	*8,834	*1,049	—	*115	*20	146	—	*318	*364	*69	*1,018
$25,000 under $50,000	*424	—	*3,237	*17,265	*7,699	*6	—	*4	273	—	—	*2,003	*- 5	*431
$50,000 under $100,000	*399	*99	*5,455	*26,756	*1,003	—	*396	*74	538	—	—	*- 454	*- 9	*607
$100,000 under $250,000	*209	*24	*11,672	*28,278	*5,991	—	*39	*39	*89	—	—	*5,426	*20	*2,071
$250,000 under $500,000	*225	*65	*1,531	*86,215	*4,506	*130	*19	*292	*1,054	*60	—	*360	*327	*1,126
$500,000 under $1,000,000	*76	—	*258	*44,384	*3,428	—	—	—	*2,525	—	—	*903	*6	—
$1,000,000 under $5,000,000	83	*37	1,134	131,268	10,726	—	*251	*610	*1,593	—	*263	7,270	*41	*11,189
$5,000,000 or more	19	*4	2,846	197,735	7,868	—	*105	*32	*2,612	—	*4	1,674	*937	2,728
Partnerships without balance sheets	119,610	28,175	1,875,987	70,513,300	6,415,580	32,077	431,890	141,040	1,265,124	90,098	158,806	8,409	71,291	1,210,704
Other finance														
Total	**6,801**	**965**	**47,511**	**23,643,955**	**14,551,192**	**61,828**	**27,870**	**88,931**	**1,087,136**	**745,065**	**202,312**	**361,539**	**- 46,419**	**487,812**
Partnerships with balance sheets	2,015	181	7,184	743,434	4,852,071	*53,882	1,588	8,771	27,047	133,784	*7,116	86,919	*14,540	*8,790
Zero assets[2]	1,709	*125	5,796	—	4,261,816	*52,006	*24	*50	942	*14,937	*495	86,261	*462	*8,604
$1 under $10,000	*99	—	*396	*353	*45	—	—	*1	—	—	—	*44	—	—
$10,000 under $25,000	*101	—	*202	*1,458	—	—	—	—	—	—	—	*- 4,706	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	*25	—	*50	*4,181	*348	—	—	—	—	—	—	*323	—	—
$250,000 under $500,000	*25	*25	*225	*8,758	*700	—	—	—	*42	—	—	*654	—	—
$500,000 under $1,000,000	*30	**31	*314	*15,650	*1,971	—	*65	—	*1,322	—	*47	*- 5,381	*14,078	*86
$1,000,000 under $5,000,000	*20	—	*80	*39,682	*28,314	—	*116	*556	*755	*8,273	*743	*8,165	—	—
$5,000,000 or more	*6	**	*121	*673,354	*558,878	*1,876	*1,383	*8,164	*23,986	*110,574	*5,831	*1,560	—	*101
Partnerships without balance sheets	4,786	784	40,327	22,900,521	9,699,121	*7,946	26,283	80,160	1,060,089	611,281	195,196	274,620	- 60,959	479,022
Insurance agents, brokers, and service														
Total	**6,912**	**199**	**22,397**	**3,068,319**	**3,235,738**	**325,077**	**16,894**	**33,423**	**17,350**	**274,806**	**58,028**	**434,878**	***- 626**	***- 9,794**
Partnerships with balance sheets	749	*92	3,075	239,549	598,444	*70,941	565	4,750	*857	33,254	*4,885	79,767	—	—
Zero assets[2]	623	*92	1,533	—	*104,695	*9,051	*150	*274	*671	*2,378	*941	10,237	—	—
$1 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	*38	—	*122	*4,764	*8,261	*3,347	*42	*100	*3	*1,188	*63	*602	—	—
$250,000 under $500,000	*45	—	*90	*14,469	*15,622	—	*268	*335	*137	*5,264	*3,484	*3,327	—	—
$500,000 under $1,000,000	**39	—	**729	**27,399	**19,698	**9,367	**2	**47	*10	*350	*396	**844	—	—
$1,000,000 under $5,000,000	**	—	**	**	**	**	**	**	—	—	—	**	—	—
$5,000,000 or more	*4	—	*601	*192,917	*450,168	*49,176	*103	*3,992	*36	*24,073	—	*64,757	—	—
Partnerships without balance sheets	6,163	*107	19,322	2,828,770	2,637,294	254,136	16,328	28,674	16,493	241,552	53,144	355,111	*- 626	*- 9,794
Real estate: Total														
Total	**430,971**	**66,126**	**2,228,144**	**233,852,986**	**51,836,967**	**8,197,597**	**9,052,179**	**4,218,757**	**13,715,938**	**1,979,575**	**397,218**	**- 1,419,326**	**79,067**	**2,146,350**
Partnerships with balance sheets	27,287	2,890	84,767	3,827,143	1,489,289	586,591	148,356	67,041	218,730	35,549	4,720	119,976	*6,387	220,786
Zero assets[2]	15,123	1,770	47,369	—	817,155	435,299	44,944	21,256	53,383	10,756	2,320	128,553	*6,380	214,297
$1 under $10,000	1,931	*59	5,924	5,894	86,475	*34,535	7,042	5,020	*6,073	*675	—	1,825	—	—
$10,000 under $25,000	1,705	*246	5,696	29,539	48,814	*6,181	3,661	1,881	*5,505	*872	—	7,124	—	*43
$25,000 under $50,000	2,882	*95	6,925	111,639	20,838	*3,616	4,427	2,476	5,574	*3,801	—	- 5,287	—	—
$50,000 under $100,000	1,827	*103	4,693	136,118	31,261	*2,704	6,171	2,534	6,493	*2,818	*179	3,868	—	—
$100,000 under $250,000	2,132	*264	6,468	311,188	84,510	23,797	10,779	3,673	11,892	*1,117	*117	13,024	—	*6,204
$250,000 under $500,000	688	*147	2,259	253,532	39,282	*3,559	12,583	2,292	16,525	*494	*447	- 5,833	—	—
$500,000 under $1,000,000	*499	*52	*2,158	*354,545	*73,054	*44,340	*8,514	*2,947	*13,650	*1,930	—	*- 2,008	—	—
$1,000,000 under $5,000,000	430	127	2,691	930,928	154,852	*15,681	30,323	10,210	50,005	6,917	*245	- 5,896	—	—
$5,000,000 or more	70	27	584	1,693,758	133,047	*16,878	19,912	14,753	49,630	6,168	*1,412	- 15,394	*7	*242
Partnerships without balance sheets	403,684	63,236	2,143,377	230,025,843	50,347,678	7,611,006	8,903,823	4,151,715	13,497,208	1,944,026	392,498	- 1,539,302	72,680	1,925,564

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate — Continued														
Real Estate: Operators and lessors of buildings														
Total	**360,555**	**56,499**	**1,888,645**	**205,580,374**	**38,757,094**	**589,052**	**8,777,647**	**3,972,647**	**12,540,071**	**1,473,508**	**230,835**	**-2,633,275**	**66,150**	**1,896,813**
Partnerships with balance sheets	20,625	2,135	63,051	3,375,396	679,869	*76,400	140,574	56,472	180,271	14,624	2,610	-11,461	*5,320	204,407
Zero assets[2]	10,641	*1,239	32,121	—	221,881	*35,908	43,436	16,884	40,924	*2,170	*738	2,755	*5,313	198,160
$1 under $10,000	*1,314	*59	*4,392	*3,782	*27,460	—	*4,994	*3,514	*2,498	—	—	*7,137	—	—
$10,000 under $25,000	*1,491	*244	*5,143	*25,146	*21,748	—	*3,578	*1,809	*5,505	*733	—	*-7,129	—	*43
$25,000 under $50,000	2,540	*95	6,241	101,357	13,304	—	4,365	1,932	5,567	—	—	-5,214	—	—
$50,000 under $100,000	*1,488	—	*3,809	*109,747	*18,304	—	*5,729	*1,798	*5,068	—	—	*1,030	—	—
$100,000 under $250,000	1,696	*217	4,706	241,710	43,026	*2,470	10,306	2,737	10,299	*60	—	5,931	—	*6,204
$250,000 under $500,000	519	*94	1,782	195,142	32,244	—	12,307	*2,240	14,642	*494	*392	-6,873	—	—
$500,000 under $1,000,000	*496	*52	*2,146	*352,750	*64,808	*38,022	*8,513	*2,942	*13,483	*297	—	*-3,055	—	—
$1,000,000 under $5,000,000	376	110	2,204	813,730	130,393	—	28,902	9,596	44,492	5,952	*100	-2,260	—	—
$5,000,000 or more	64	25	507	1,532,032	106,699	—	18,442	13,020	37,794	4,918	*1,379	-3,782	*7	—
Partnerships without balance sheets	339,930	54,364	1,825,594	202,204,979	38,077,226	512,652	8,637,074	3,916,175	12,359,800	1,458,884	228,225	-2,621,813	60,830	1,692,406
Real estate: Lessors, other than buildings														
Total	**27,130**	**1,821**	**130,195**	**5,423,473**	**772,140**	**69,649**	**85,982**	**65,140**	**155,645**	**20,521**	**9,280**	**171,954**	**7,399**	**118,930**
Partnerships with balance sheets	1,440	*114	4,836	89,678	38,700	*2,525	3,013	3,338	5,927	*484	*201	12,501	—	*296
Zero assets[2]	*728	—	*2,277	—	*14,897	*1,292	*42	*585	*263	—	—	*11,529	—	*296
$1 under $10,000	*194	—	*580	*384	*11,470	—	*2,024	*1,468	*3,413	*386	—	*-3,559	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	*309	*103	*824	*23,892	*5,091	*355	*305	*655	*1,319	—	—	*2,125	—	—
$100,000 under $250,000	*165	—	*755	*24,800	*4,434	*877	*192	*526	*488	—	—	*1,350	—	—
$250,000 under $500,000	*23	—	*69	*5,908	*926	—	*44	*16	*98	—	*55	*686	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	*21	*11	*331	*34,694	*1,883	—	*407	*89	*346	*97	*146	*369	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	25,690	1,707	125,359	5,333,795	733,440	67,124	82,969	61,802	149,718	20,037	9,079	159,454	7,399	118,634
Real estate: Real estate agents, brokers and managers														
Total	**21,161**	**3,540**	**110,962**	**6,296,577**	**3,315,657**	**1,510,680**	**87,804**	**66,196**	**295,601**	**262,389**	**86,365**	**176,525**	**2,070**	**52,234**
Partnerships with balance sheets	3,436	*155	10,762	175,270	248,579	119,246	2,900	3,800	15,148	10,833	*1,450	40,141	*17	*15,411
Zero assets[2]	2,371	*131	8,078	—	151,326	79,506	725	1,257	3,190	*2,342	*1,154	35,080	*17	*15,411
$1 under $10,000	*302	—	*608	*1,591	*20,009	*8,155	*24	*38	*162	*289	—	*1,906	—	—
$10,000 under $25,000	*207	—	*518	*4,261	*16,590	—	*82	*24	—	*139	—	*10,600	—	—
$25,000 under $50,000	*342	—	*684	*10,283	*7,534	*3,616	*62	*543	*7	*3,801	—	*-73	—	—
$50,000 under $100,000	*30	—	*60	*2,479	*7,865	*2,349	*137	*82	*107	*2,818	*179	*713	—	—
$100,000 under $250,000	*160	**24	**709	*26,672	*17,631	*6,789	*266	*284	*575	*838	*117	*2,584	—	—
$250,000 under $500,000	**24	—	**105	**129,985	**27,625	**18,832	**1,603	**1,573	**11,107	**605	—	-10,669	—	—
$500,000 under $1,000,000	**	—	**	**	**	**	—	—	**	—	—	**	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	**	—	—
Partnerships without balance sheets	17,725	3,385	100,200	6,121,307	3,067,077	1,391,434	84,904	62,396	280,453	251,556	84,915	136,384	2,052	36,823
Other real estate														
Total	**22,125**	**4,266**	**98,342**	**16,552,562**	**8,992,076**	**6,028,216**	**100,746**	**114,773**	**724,620**	**223,157**	**70,738**	**865,470**	**3,448**	**78,372**
Partnerships with balance sheets	1,786	486	6,118	186,799	522,141	388,420	1,870	3,430	17,384	9,608	*459	78,796	*1,050	*672
Zero assets[2]	1,383	**402	4,893	—	429,052	318,593	741	2,530	9,007	6,244	*427	79,190	*1,050	*430
$1 under $10,000	*121	—	*344	*138	*27,535	*26,380	—	—	—	—	—	*-3,660	—	—
$10,000 under $25,000	*7	**	*35	*132	*10,477	*6,181	—	*48	—	—	—	*3,652	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	*111	*24	*298	*18,006	*19,419	*13,661	**15	*127	*530	**1,853	—	*3,158	—	—
$250,000 under $500,000	**126	*53	**370	**47,579	**8,841	**5,240	—	**42	**1,925	—	—	**1,111	—	—
$500,000 under $1,000,000	**	—	**	**	**	**	**	**	**	**	—	**	—	—
$1,000,000 under $5,000,000	*33	**7	*156	*82,505	*22,576	*15,681	*1,015	*524	*5,166	*868	—	*-4,005	—	—
$5,000,000 or more	*5	**	*22	*38,439	*4,240	*2,683	*99	*160	*756	*644	*33	*-650	—	*242
Partnerships without balance sheets	20,339	3,780	92,224	16,365,762	8,469,935	5,639,796	98,876	111,343	707,236	213,549	70,279	786,675	2,398	77,701

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services														
Total	**238,716**	**13,095**	**813,459**	**37,659,177**	**49,727,591**	**7,631,630**	**3,362,246**	**1,491,595**	**1,890,824**	**11,456,000**	**1,631,674**	**11,339,292**	**13,863**	**216,884**
Partnerships with balance sheets	35,110	854	89,507	985,592	2,134,032	477,994	89,492	52,846	61,180	390,579	89,078	486,913	*-344	42,468
Zero assets[2]	20,073	446	48,986	—	895,606	179,674	35,719	21,876	24,484	143,183	23,312	257,791	*-344	38,243
$1 under $10,000	8,260	*212	20,693	26,314	246,472	48,972	5,435	5,179	1,482	40,304	15,317	64,555	—	*329
$10,000 under $25,000	2,292	*119	5,362	37,889	184,747	69,602	3,391	2,846	1,898	30,452	*10,484	24,498	—	—
$25,000 under $50,000	2,027	—	4,315	72,731	145,548	38,555	4,632	2,606	1,967	25,406	*1,760	47,704	—	*4,525
$50,000 under $100,000	1,158	*14	3,412	82,347	116,734	44,234	8,504	2,696	4,950	19,968	*6,256	6,108	—	*-1,646
$100,000 under $250,000	743	*17	2,647	107,731	140,801	40,476	5,168	3,692	2,129	27,737	6,759	28,105	—	*1,731
$250,000 under $500,000	293	**27	2,838	107,158	115,691	15,312	4,875	3,516	3,774	28,293	*14,069	19,117	—	*-1,145
$500,000 under $1,000,000	161	**	673	114,271	59,020	*22,433	3,348	1,645	3,453	11,114	*949	6,512	—	*425
$1,000,000 under $5,000,000	83	*8	379	175,483	92,610	*7,113	6,307	4,512	7,286	28,768	*9,342	11,461	—	*5
$5,000,000 or more	20	11	202	261,668	136,802	*11,623	12,112	4,278	9,756	35,353	*831	23,062	—	*2
Partnerships without balance sheets	203,606	12,241	723,952	36,673,585	47,593,559	7,153,637	3,272,754	1,438,749	1,829,644	11,065,420	1,542,595	10,850,379	14,206	174,416
Hotels and other lodging places														
Total	**16,952**	**2,424**	**81,916**	**11,949,091**	**6,600,623**	**1,606,845**	**692,965**	**366,183**	**826,667**	**1,261,299**	**55,354**	**102,429**	***3,400**	**70,229**
Partnerships with balance sheets	1,999	52	6,850	262,662	142,180	25,381	18,814	10,972	24,756	28,736	1,361	-10,331	—	*39,889
Zero assets[2]	1,166	*38	2,985	—	78,132	*16,335	9,450	5,612	13,961	14,573	*530	-592	—	*33,633
$1 under $10,000	*106	—	*212	*30	*1,088	*308	—	—	—	*133	—	*-28	—	—
$10,000 under $25,000	*130	—	*520	*2,604	*2,396	*1,030	*249	*260	*195	*451	*43	*1,285	—	—
$25,000 under $50,000	*106	—	*212	*4,723	*556	*106	*71	*26	*13	*48	—	*184	—	*4,525
$50,000 under $100,000	*96	—	*192	*5,853	*1,933	—	*708	*83	*606	—	—	*-730	—	—
$100,000 under $250,000	191	—	477	27,198	*4,726	*590	*870	*346	*414	*918	*151	-114	—	*1,731
$250,000 under $500,000	*88	—	*1,886	*31,832	*12,988	*913	*2,065	*1,007	*1,234	*2,966	*449	*-1,132	—	—
$500,000 under $1,000,000	*76	—	*200	*50,083	*12,294	*2,257	*1,421	*867	*1,802	*2,741	*187	*-2,623	—	—
$1,000,000 under $5,000,000	*31	*8	*100	*75,513	*12,513	*2,985	*2,450	*1,718	*4,376	*4,475	—	*-4,840	—	—
$5,000,000 or more	*9	*6	*66	*64,826	*15,554	*859	*1,532	*1,053	*2,155	*2,432	—	*-1,741	—	—
Partnerships without balance sheets	14,953	2,372	75,066	11,686,429	6,458,442	1,581,464	674,151	355,211	801,911	1,232,563	53,993	112,759	*3,400	30,340
Personal services														
Total	**24,266**	**624**	**54,324**	**640,011**	**1,467,295**	**402,182**	**66,335**	**44,141**	**25,387**	**327,795**	**107,117**	**194,608**	***176**	***46**
Partnerships with balance sheets	4,365	—	9,260	27,367	113,792	24,560	7,213	3,577	1,973	21,046	8,816	21,287	—	—
Zero assets[2]	2,876	—	6,144	—	62,458	14,511	4,246	1,653	*835	12,181	*3,729	13,632	—	—
$1 under $10,000	1,121	—	2,242	3,533	15,134	*1,232	*862	*272	*139	*2,017	*4,882	2,005	—	—
$10,000 under $25,000	*122	—	*244	*2,809	*4,394	*1,650	*159	*200	—	*1,053	—	*874	—	—
$25,000 under $50,000	*87	—	*174	*2,764	*3,339	*321	*183	*235	*184	*1,340	—	*1,082	—	—
$50,000 under $100,000	*88	—	*264	*6,881	*11,274	*4,004	*583	*543	*365	*1,154	—	*240	—	—
$100,000 under $250,000	*57	—	*164	*7,846	*13,973	*1,974	*1,001	*602	*439	*2,934	*204	*2,244	—	—
$250,000 under $500,000	*14	—	*28	*3,533	*3,220	*869	*179	*72	*12	*367	—	*1,210	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	19,901	624	45,064	612,644	1,353,502	377,622	59,122	40,564	23,414	306,749	98,301	173,322	*176	*46
Business services														
Total	**42,274**	**3,752**	**155,306**	**8,925,612**	**4,009,392**	**742,806**	**1,408,190**	**77,307**	**429,178**	**488,366**	**113,525**	**186,777**	**8,607**	**48,677**
Partnerships with balance sheets	4,747	*352	12,222	201,854	235,600	70,268	21,220	4,937	9,861	52,972	6,189	30,284	*-150	*-39
Zero assets[2]	2,289	*199	6,090	—	82,020	*15,942	8,754	1,825	2,760	15,832	*4,490	10,024	*-150	*-41
$1 under $10,000	1,709	*106	3,744	4,920	21,068	*4,012	*1,358	723	*190	*4,089	*411	3,647	—	—
$10,000 under $25,000	*219	*14	*555	*3,340	*31,569	*20,689	*552	*213	*87	*6,549	*14	*6,514	—	—
$25,000 under $50,000	*213	—	*533	*6,601	*15,327	*4,058	*723	*373	*266	*5,138	*687	*752	—	—
$50,000 under $100,000	*116	*14	*641	*7,320	*12,512	*3,932	*3,204	*201	*500	*5,160	—	*1,283	—	—
$100,000 under $250,000	*110	**19	*359	*14,686	*29,324	*10,587	*1,081	*592	*467	*6,045	*494	*4,207	—	—
$250,000 under $500,000	*47	—	*119	*18,852	*6,189	*421	*1,020	*49	*141	*326	—	*3,003	—	—
$500,000 under $1,000,000	*26	—	*98	*14,671	*6,709	*4,146	*753	*56	*298	*632	—	*671	—	—
$1,000,000 under $5,000,000	*14	—	*33	*31,069	*11,879	—	*1,686	*372	*444	*4,528	*94	*1,109	—	—
$5,000,000 or more	*4	**	*50	*100,394	*19,004	*6,481	*2,088	*533	*4,709	*4,675	—	*-925	—	*2
Partnerships without balance sheets	37,527	3,400	143,084	8,723,758	3,773,792	672,538	1,386,971	72,370	419,318	435,394	107,336	156,493	8,757	48,717

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Automobile repair and services														
Total	**22,070**	**434**	**54,242**	**1,289,482**	**2,165,301**	**1,010,386**	**176,502**	**58,787**	**74,047**	**277,831**	**73,089**	**256,917**	***44**	**2,002**
Partnerships with balance sheets	3,469	—	7,163	49,526	191,435	98,776	3,865	3,622	2,096	22,724	*7,394	26,939	*-26	*-510
Zero assets[2]	1,709	—	3,418	—	75,904	37,079	1,486	2,357	*434	9,831	*2,831	12,039	*-26	*-510
$1 under $10,000	*840	—	*1,890	*3,740	*38,566	*19,870	*136	*332	*19	*2,940	*1,009	*6,325	—	—
$10,000 under $25,000	*206	—	*412	*4,613	*6,925	*1,955	*99	*50	*142	*223	*399	*2,559	—	—
$25,000 under $50,000	*345	—	*704	*11,282	*28,964	*15,652	*1,157	*208	*22	*3,285	—	*7,667	—	—
$50,000 under $100,000	*336	—	*672	*25,291	*39,896	*23,993	*510	*633	*1,267	*6,391	**3,156	*-1,420	—	—
$100,000 under $250,000	**33	—	**67	**4,601	**1,179	**227	**476	**41	**213	**53	—	**-230	—	—
$250,000 under $500,000	**	—	**	**	**	**	**	**	**	**	**	**	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	18,601	434	47,079	1,239,956	1,973,865	911,609	172,637	55,166	71,951	255,108	65,695	229,978	*70	2,512
Amusement and recreation services, including motion pictures														
Total	**19,031**	**2,140**	**85,124**	**3,525,684**	**3,195,270**	**928,647**	**424,841**	**98,850**	**173,724**	**605,841**	**54,984**	**-19,744**	**601**	**22,139**
Partnerships with balance sheets	3,223	*113	9,846	130,151	149,194	54,950	14,412	2,359	4,363	22,355	*968	-5,023	—	*50
Zero assets[2]	1,818	*3	5,445	—	37,051	*8,428	*3,685	745	*285	*9,428	—	-411	—	*50
$1 under $10,000	*640	*106	*2,041	*2,348	*4,207	*1,787	*612	*85	*11	*894	*79	*408	—	—
$10,000 under $25,000	*441	—	*896	*6,568	*40,537	*33,431	*331	*346	*376	*1,097	*428	*-13,576	—	—
$25,000 under $50,000	*188	—	*376	*5,367	*9,548	*4,691	*593	*71	*105	*685	*342	*1,730	—	—
$50,000 under $100,000	*12	—	*36	*845	*2,694	*448	*4	*4	—	*8	—	*1,656	—	—
$100,000 under $250,000	*67	**4	*764	*8,407	*2,390	*906	*256	*74	*51	*543	—	*-677	—	—
$250,000 under $500,000	*23	**	*62	*9,835	*5,122	*945	*545	*92	*492	*584	—	*688	—	—
$500,000 under $1,000,000	*24	**	*199	*18,949	*1,162	*16	*239	*3	*36	*123	—	*53	—	—
$1,000,000 under $5,000,000	*6	—	*12	*10,378	*855	*16	*514	*114	*587	*142	*118	*-828	—	—
$5,000,000 or more	*4	**	*15	*67,454	*45,628	*4,284	*7,632	*824	*2,419	*8,851	—	*5,934	—	—
Partnerships without balance sheets	15,808	2,027	75,278	3,395,533	3,046,076	873,696	410,429	96,490	169,361	583,486	54,016	-14,721	601	22,090
Medical and health services														
Total	**20,910**	**1,070**	**79,301**	**2,236,399**	**7,473,890**	**502,938**	**144,088**	**198,294**	**126,963**	**1,850,291**	**235,377**	**2,369,104**	***44**	**9,949**
Partnerships with balance sheets	2,695	*109	8,449	54,552	290,107	8,907	4,991	5,915	3,317	58,967	14,325	119,213	—	—
Zero assets[2]	1,865	*106	4,658	—	156,572	*2,771	2,348	2,629	834	24,405	*6,771	78,522	—	—
$1 under $10,000	*257	**3	*2,470	*595	*25,167	*2,211	*13	*585	*14	*3,976	—	*11,601	—	—
$10,000 under $25,000	*354	—	*761	*4,607	*34,953	*1,071	*574	*815	*33	*6,914	*48	*15,338	—	—
$25,000 under $50,000	*144	—	*288	*4,806	*13,955	*2,854	*861	*286	*833	*2,371	*58	*2,174	—	—
$50,000 under $100,000	*25	—	*50	*1,376	—	—	*115	*37	*139	*309	*124	*1,649	—	—
$100,000 under $250,000	*19	—	*58	*3,290	*11,543	—	*192	*362	*110	*4,173	*633	*2,261	—	—
$250,000 under $500,000	*17	—	*85	*6,500	*11,073	—	*236	*432	*403	*4,057	—	*3,352	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	**14	—	**79	**33,378	**36,843	—	**651	**769	**949	**12,763	*6,692	**4,316	—	—
$5,000,000 or more	**	**	**	**	**	—	**	**	**	**	—	**	—	—
Partnerships without balance sheets	18,215	961	70,852	2,181,848	7,183,784	494,031	139,097	192,379	123,646	1,791,324	221,052	2,249,891	*44	9,949
Legal services														
Total	**28,836**	**82**	**105,273**	**2,568,580**	**12,424,203**	**176,557**	**181,952**	**308,042**	**53,755**	**2,954,311**	**302,095**	**5,841,940**	**711**	**12,123**
Partnerships with balance sheets	3,320	—	8,474	58,499	428,955	*23,726	5,343	10,098	2,439	92,314	*19,704	174,867	—	*5
Zero assets[2]	2,209	—	5,065	—	171,586	*16,217	1,604	3,326	1,312	27,301	*233	81,857	—	—
$1 under $10,000	*636	—	*1,686	*2,610	*29,662	*282	*631	*948	*316	*6,321	—	*8,968	—	—
$10,000 under $25,000	*49	—	*112	*785	*12,793	*4,710	*93	*202	*45	*1,057	—	*2,584	—	—
$25,000 under $50,000	*284	—	*693	*10,718	*32,880	*2,516	*440	*574	*107	*5,679	*673	*16,609	—	—
$50,000 under $100,000	*3	—	*12	*203	*3,253	—	*37	*5	*2	*751	—	*1,475	—	—
$100,000 under $250,000	*88	—	*261	*11,342	*31,837	—	*838	*754	*251	*6,676	*3,220	*12,543	—	—
$250,000 under $500,000	**48	—	**468	**17,023	**65,647	—	**526	**1,725	**80	**18,521	**12,360	**17,394	—	—
$500,000 under $1,000,000	**	—	**	**	**	—	**	**	**	**	**	**	—	*5
$1,000,000 under $5,000,000	**3	—	**177	**15,818	**81,297	—	**1,174	**2,564	*326	**26,009	**3,219	**33,436	—	—
$5,000,000 or more	**	—	**	**	**	—	**	**	—	**	**	**	—	—
Partnerships without balance sheets	25,516	82	96,799	2,510,080	11,995,248	152,831	176,608	297,944	51,316	2,861,997	282,391	5,667,074	711	12,118

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Total Assets — Continued

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

Selected industry, size of total assets	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Accounting, auditing, and bookkeeping services														
Total	**12,657**	***67**	**43,670**	**1,432,681**	**6,305,001**	**82,471**	**93,378**	**187,630**	**50,994**	**2,451,111**	**467,781**	**1,467,073**	***-281**	**1,974**
Partnerships with balance sheets	1,853	—	4,279	8,469	155,025	—	1,819	3,533	1,524	40,015	*17,234	52,270	*-316	*329
Zero assets[2]	760	—	1,898	—	54,488	—	*614	*1,508	*817	*16,565	*170	18,958	*-316	—
$1 under $10,000	959	—	1,966	2,403	69,149	—	*703	*1,324	*539	*14,816	*7,050	28,124	—	*329
$10,000 under $25,000	*129	—	*372	*2,809	*24,420	—	*390	*502	*116	*5,852	*9,421	3,321	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $250,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$250,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	*5	—	*43	*3,257	*6,968	—	*112	*198	*52	*2,782	*593	*1,867	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets	10,804	*67	39,391	1,424,212	6,149,976	82,471	91,559	184,097	49,470	2,411,097	450,547	1,414,802	*35	1,645
Other services														
Total	**51,720**	**2,502**	**154,303**	**5,091,637**	**6,086,617**	**2,178,799**	**173,993**	**152,360**	**130,108**	**1,239,153**	**222,352**	**940,188**	**560**	**49,744**
Partnerships with balance sheets	9,439	*228	22,964	192,513	427,743	171,424	11,814	7,833	10,851	51,449	13,089	79,407	*149	*2,745
Zero assets[2]	5,381	*100	13,283	—	177,395	68,391	3,531	2,222	3,246	13,066	4,557	43,760	*149	*5,111
$1 under $10,000	1,992	—	4,442	6,134	42,431	19,270	1,118	911	254	5,119	*1,885	3,505	—	—
$10,000 under $25,000	*642	*103	*1,490	*9,755	*26,759	*5,067	*944	*258	*904	*7,256	*132	*5,599	—	—
$25,000 under $50,000	*660	—	*1,335	*26,470	*40,979	*8,357	*604	*833	*437	*6,860	—	*17,507	—	—
$50,000 under $100,000	482	—	1,545	34,578	45,171	*11,857	3,342	*1,191	*2,071	*6,195	*2,988	1,955	—	*-1,646
$100,000 under $250,000	179	—	500	30,700	46,100	*26,359	456	926	*186	*6,442	*2,057	7,884	—	—
$250,000 under $500,000	*57	**25	*252	*20,851	*22,585	*11,996	*429	*504	*1,422	*4,728	*1,264	*606	—	*-1,145
$500,000 under $1,000,000	*28	—	*68	*25,705	*20,482	*16,014	*696	*148	*1,255	*1,536	*154	*530	—	*425
$1,000,000 under $5,000,000	**18	—	**49	**38,321	*5,839	*4,113	*694	**842	**1,076	*246	*50	**-1,940	—	—
$5,000,000 or more	**	**	**	**	—	—	—	**	**	—	—	**	—	—
Partnerships without balance sheets	42,281	2,274	131,339	4,899,125	5,658,874	2,007,375	162,179	144,527	119,257	1,187,704	209,264	860,782	411	46,999

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

**The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships, instead, the data for rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

[1] Total receipts for Finance, insurance, and real estate, and Business receipts for all other industrial divisions.

[2] This row consists of partnerships filing final returns. Assets were distributed to the partners when the partnership was liquidated, leaving no assets for the partnership at the close of the accounting period.

NOTE: "Farms not allocable", "Wholesale and retail trade not allocable", and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals. Detail may not add to total due to rounding.

Table 5. — Selected Items, by States and Selected Industries

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, Total[2]														
All industries	**1,299,593**	**136,112**	**6,954,767**	**447,130,068**	**253,000,742**	**102,096,671**	**17,662,667**	**8,328,583**	**21,275,551**	**26,092,084**	**4,109,882**	**15,205,908**	**139,975**	**4,740,180**
Agriculture, forestry, and fishing	124,825	4,481	375,386	19,363,189	20,809,259	13,287,497	1,548,171	376,444	1,285,845	1,551,281	238,050	1,061,398	-738	221,421
Mining	28,069	9,643	689,445	16,438,544	9,721,011	3,769,584	895,340	373,545	490,097	618,472	82,010	-2,508,231	4,454	59,304
Construction	75,275	1,823	168,549	8,731,920	19,733,317	13,673,945	334,917	267,601	343,927	2,500,562	386,039	2,126,987	-63	22,180
Manufacturing	30,454	1,561	87,230	8,900,756	13,107,895	9,248,281	453,956	239,104	281,775	2,003,046	167,831	484,564	4,261	39,216
Transportation, communication, electric, gas, and sanitary services	19,778	1,404	61,036	7,993,284	5,409,055	1,957,638	852,663	146,418	315,583	513,807	61,088	367,734	130	12,426
Wholesale and retail trade	204,916	6,632	487,819	16,336,201	58,229,310	43,906,867	676,544	947,853	544,513	4,358,111	725,185	2,858,401	7,919	54,442
Wholesale trade	31,513	788	81,868	5,511,297	20,512,475	17,155,196	165,129	180,303	160,537	890,381	197,763	909,083	6,509	9,786
Retail trade	173,190	5,844	405,421	10,819,340	37,702,076	26,741,659	511,358	767,366	383,914	3,466,280	527,419	1,947,728	1,411	43,834
Wholesale and retail trade not allocable	*213	—	*530	*5,563	*14,759	*10,012	*57	*184	*62	*1,450	*3	*1,589	—	*823
Finance, insurance, and real estate	577,336	97,459	4,271,344	331,625,052	76,258,032	8,618,895	9,537,785	4,485,561	16,119,115	3,090,122	817,772	-520,929	110,148	4,114,307
Finance	139,453	31,134	2,020,803	94,703,747	21,185,327	96,221	468,712	233,381	2,385,828	835,742	362,526	463,518	31,707	1,977,751
Insurance	6,912	199	22,397	3,068,319	3,235,738	325,077	16,894	33,423	17,350	274,806	58,028	434,878	*-626	*-9,794
Real estate	430,971	66,126	2,228,144	233,852,986	51,836,967	8,197,597	9,052,179	4,218,757	13,715,938	1,979,575	397,218	-1,419,326	79,067	2,146,350
Services	238,716	13,095	813,459	37,659,177	49,727,591	7,631,630	3,362,246	1,491,595	1,890,824	11,456,000	1,631,674	11,339,292	13,863	216,884
Medical and health services	20,910	1,070	79,301	2,236,399	7,473,890	502,938	144,088	198,294	126,963	1,850,291	235,377	2,369,104	*44	9,949
Legal services	28,836	82	105,273	2,568,580	12,424,203	176,557	181,952	308,042	53,755	2,954,311	302,095	5,841,940	711	12,123
Other services	188,970	11,943	628,885	32,854,198	29,829,498	6,952,136	3,036,206	985,259	1,710,106	6,651,397	1,094,202	3,128,248	13,107	194,811
Nature of business not allocable	*224	*14	*499	*81,945	*5,272	*2,334	*1,046	*460	*3,871	*683	*234	*-3,307	—	—
Alabama														
All industries	**14,477**	**498**	**52,323**	**3,147,533**	**2,498,388**	**1,269,933**	**152,760**	**45,898**	**132,835**	**247,560**	**26,801**	**261,567**	**1,860**	**14,107**
Agriculture, forestry, and fishing	1,655	*6	4,194	91,015	161,651	101,836	15,003	1,595	7,493	9,822	*949	5,328	*54	*1,262
Mining	33	**	1,004	79,700	63,530	*39,595	*5,338	*1,522	*1,819	*4,731	*399	-13,554	—	*1,258
Construction	1,413	**	2,870	46,040	263,441	167,840	10,869	2,661	3,502	29,292	*5,081	28,085	—	*346
Manufacturing	675	**	1,419	31,510	129,318	69,788	6,586	3,270	2,021	26,078	*1,048	5,907	—	*-38
Transportation, communication, electric, gas, and sanitary services	*306	—	*754	*53,963	*39,826	*9,434	*7,234	*687	*4,282	*6,881	*520	*2,168	—	—
Wholesale and retail trade	3,038	*151	6,641	233,829	856,370	673,625	8,627	10,132	6,194	53,275	7,175	37,316	*-25	*135
Wholesale trade	329	**	752	58,943	271,403	217,502	2,657	2,419	1,427	10,951	1,644	14,963	—	*4
Retail trade	2,709	**	5,889	174,885	584,967	456,123	5,970	7,713	4,767	42,324	5,531	22,353	*-25	*131
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	4,373	326	27,219	2,307,598	438,195	87,065	74,140	16,323	94,643	20,517	*1,361	24,590	1,137	9,279
Finance	961	*25	14,343	627,285	60,820	—	*1,146	515	4,196	*4,261	*317	42,357	1,015	516
Insurance	*30	—	*320	*19,516	*32,069	*27,432	*133	*75	*11	*773	—	*-19,029	—	—
Real estate	3,382	301	12,556	1,660,797	345,306	59,633	72,862	15,733	90,436	15,483	*1,044	1,262	*122	*8,762
Services	2,984	*10	8,222	303,877	546,056	120,751	24,964	9,709	12,880	96,965	10,268	171,727	*694	*1,865
Medical and health services	279	—	688	10,772	77,054	*928	719	1,194	*188	13,901	*6,739	30,495	—	—
Legal services	418	—	1,503	20,814	146,823	*1,551	1,856	2,168	471	25,133	*353	90,749	—	*3
Other services	2,287	*10	6,031	272,292	322,179	118,273	22,389	6,347	12,222	57,931	3,176	50,483	*694	*1,863
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Alaska														
All Industries	**3,946**	**320**	**13,072**	**1,054,963**	**536,627**	**271,812**	**35,643**	**12,345**	**38,273**	**80,226**	**9,666**	**23,883**	***-3,695**	**7,136**
Agriculture, forestry, and fishing	418	—	932	34,216	36,495	*9,704	4,473	*904	*505	*9,864	*2,284	6,451	—	—
Mining	*102	*81	*306	*8,736	*7,261	—	*1,391	*16	*346	*968	—	*-1,213	—	—
Construction	268	**	552	61,775	132,011	99,426	4,713	911	*2,103	24,088	*211	16,135	—	—
Manufacturing	*115	—	*332	*11,873	*8,832	*7,874	*303	*98	*497	*513	—	*-3,962	—	—
Transportation, communication, electric, gas, and sanitary services	*201	—	*424	*14,361	*14,509	*6,382	*2,187	*167	*659	*1,383	*780	*1,176	*130	*116
Wholesale and retail trade	794	*36	1,818	85,134	180,442	106,477	5,467	3,424	5,401	28,657	*1,441	2,182	—	—
Wholesale trade	*287	**	656	*15,422	*65,597	*37,533	*819	*886	*1,049	*8,627	*79	*3,026	—	—
Retail trade	507	**	1,162	69,712	114,844	68,943	4,648	2,538	4,352	20,031	*1,362	-843	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,585	189	7,531	704,979	58,743	*3,313	7,994	3,924	19,722	1,043	*444	-2,042	*-3,818	7,020
Finance	437	*136	4,192	359,170	8,412	*254	*126	783	2,855	*246	*33	1,882	*247	*498
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,148	*53	3,339	345,809	50,331	*3,059	7,868	3,141	16,868	*797	*411	-3,924	*-4,065	*6,522
Services	463	**	1,177	133,889	98,334	*38,638	9,115	2,901	9,040	13,709	4,507	5,157	*-7	—
Medical and health services	*35	—	*90	*21,523	*7,253	—	*1,305	*803	*1,959	*1,028	*684	*-1,124	—	—
Legal services	*106	—	*249	*1,713	*12,829	*133	*576	*265	*123	*2,249	—	*5,818	*-7	—
Other services	322	**	838	110,654	78,253	*38,505	7,234	1,833	6,959	10,432	*3,823	463	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona														
All Industries	**17,364**	**1,912**	**77,392**	**6,207,689**	**3,428,192**	**1,886,650**	**258,288**	**116,583**	**297,988**	**285,069**	**37,121**	**175,788**	**9,788**	**65,117**
Agriculture, forestry, and fishing	1,574	101	4,487	622,252	440,591	312,058	33,646	7,742	29,237	52,827	4,777	-21,735	*-56	5,925
Mining	*141	*113	*282	*330,522	*275,504	*124,818	*17,128	*10,016	*11,914	*15,873	—	*57,981	—	*4
Construction	1,085	*60	2,373	146,482	337,389	252,763	2,323	5,401	3,777	20,985	*1,237	48,761	*2	*3,799
Manufacturing	*176	*25	*655	*28,544	*40,377	*24,767	*2,819	*433	*92	*3,606	*116	*5,651	—	—
Transportation, communication, electric, gas, and sanitary services	*194	**	*556	*15,386	*30,164	*4,487	*1,794	*1,093	*904	*2,880	*2,186	*2,664	—	—
Wholesale and retail trade	2,348	37	5,931	258,677	704,248	521,719	8,680	14,460	8,364	53,284	5,908	34,372	*-30	*2,547
Wholesale trade	207	**	464	88,450	187,431	160,360	1,904	2,235	1,514	7,219	*1,782	6,677	*-30	*128
Retail trade	2,141	**	5,467	170,227	516,817	361,359	6,776	12,225	6,851	46,065	4,126	27,695	—	*2,419
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	8,138	1,307	48,468	3,633,494	564,110	129,099	78,466	26,917	147,788	32,155	13,524	-20,195	6,698	51,715
Finance	2,774	513	22,835	1,099,582	73,445	*200	4,765	3,615	27,661	*883	*597	10,512	4,724	30,377
Insurance	*24	—	*48	*4,887	*2,468	—	*31	*48	*85	*449	—	*702	—	—
Real estate	5,340	794	25,585	2,529,025	488,197	128,898	73,671	23,254	120,043	30,822	12,927	-31,408	*1,973	21,338
Services	3,697	256	14,585	1,148,280	1,030,875	514,631	112,493	50,127	93,454	102,776	9,373	69,267	*3,174	*1,127
Medical and health services	*123	—	*405	*370	*7,884	—	*95	*165	—	*1,572	—	*2,186	—	—
Legal services	282	*15	892	30,694	94,839	—	2,585	1,822	*1,052	20,021	*3,794	47,343	*540	—
Other services	3,292	241	13,288	1,117,217	928,152	514,631	109,813	48,140	92,401	81,183	5,579	19,738	*2,634	*1,127
Nature of business not allocable	*11	**	*55	*24,050	*4,933	*2,308	*940	*394	*2,459	*683	—	*-978	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Arkansas														
All industries	**11,328**	**726**	**38,630**	**2,196,600**	**1,626,924**	**878,413**	**97,705**	**34,401**	**91,130**	**130,497**	**27,342**	**174,213**	***80**	**19,619**
Agriculture, forestry, and fishing	1,326	*24	3,228	302,846	355,774	216,359	31,789	4,893	26,652	19,353	*1,819	45,294	*168	*3,644
Mining	312	*155	775	71,223	56,029	*15,369	4,308	1,518	*830	*5,154	*869	795	*4	*4
Construction	1,049	**	2,318	64,502	149,287	87,420	6,246	2,228	2,303	14,766	*3,209	19,668	—	*193
Manufacturing	*140	**	*331	*19,268	*47,827	*31,391	*694	*694	*45	*5,448	*559	*5,389	—	*6,630
Transportation, communication, electric, gas, and sanitary services	*205	—	*413	*417,223	*22,114	*13,474	*1,332	*2,407	*702	*450	—	*-2,486	—	—
Wholesale and retail trade	2,373	*28	5,569	166,624	561,210	439,541	6,243	8,668	5,304	34,951	4,304	27,359	—	*858
Wholesale trade	287	—	608	20,739	143,862	129,120	1,298	1,108	525	2,589	*299	5,592	—	*16
Retail trade	2,062	*28	4,913	142,441	414,369	308,278	4,911	7,529	4,780	32,243	4,005	20,740	—	*19
Wholesale and retail trade not allocable	*24	—	*48	*3,445	*2,979	*2,143	*34	*31	—	*120	—	*1,027	—	*823
Finance, insurance, and real estate	4,049	515	21,555	1,030,410	177,953	*18,983	34,161	8,041	48,743	5,741	*522	16,103	*-92	7,939
Finance	959	**	6,642	254,945	24,064	—	*1,027	325	2,808	*23	*5	14,244	*-130	4,734
Insurance	*103	**	*420	*4,235	*7,819	*4,530	*19	*99	—	*1,332	*116	*1,093	—	—
Real estate	2,987	280	14,493	771,231	146,071	*14,453	33,114	7,617	45,935	4,386	*401	766	*38	*3,205
Services	1,874	—	4,441	124,504	256,729	55,877	12,932	5,952	6,550	44,634	16,060	62,092	—	*352
Medical and health services	226	—	568	14,935	66,734	—	*776	1,473	*427	15,584	*128	24,721	—	—
Legal services	*60	—	*210	*2,566	*27,804	—	*321	*222	*185	*2,606	—	*20,205	—	—
Other services	1,588	—	3,663	107,003	162,191	55,877	11,834	4,257	5,938	26,444	15,932	17,166	—	*352
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
California														
All industries	**210,021**	**42,137**	**1,327,399**	**84,282,369**	**43,892,626**	**18,317,339**	**3,002,207**	**1,096,305**	**3,678,263**	**4,478,699**	**746,814**	**2,697,014**	**-246,153**	**844,380**
Agriculture, forestry, and fishing	14,871	1,809	79,889	4,104,716	3,701,774	2,292,336	228,611	95,432	283,783	514,867	52,054	-12,834	718	25,832
Mining	1,716	881	27,406	1,095,012	598,716	259,414	82,808	12,794	18,037	17,885	3,779	-707,223	*1,007	*-94
Construction	9,382	542	23,725	2,475,689	4,131,693	2,827,082	39,784	45,213	100,702	466,569	69,653	592,862	*-905	*3,643
Manufacturing	5,725	656	22,317	997,165	1,566,445	1,000,041	40,513	32,174	29,022	277,730	42,461	72,866	*75	*1,602
Transportation, communication, electric, gas, and sanitary services	2,373	184	7,843	1,271,664	1,306,394	333,936	111,639	34,462	25,858	97,109	6,221	551,774	*-217	*120
Wholesale and retail trade	34,772	2,461	90,004	2,737,164	9,811,437	6,944,587	131,172	179,866	98,018	977,711	137,896	442,269	1,851	14,340
Wholesale trade	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Retail trade	29,237	2,075	75,376	1,878,247	7,086,257	4,724,894	105,094	160,466	73,582	819,890	112,382	320,044	1,079	13,560
Wholesale and retail trade not allocable	**	—	**	**	**	**	**	**	**	**	**	**	**	**
Finance, insurance, and real estate	101,883	31,585	914,743	65,135,595	14,772,004	3,307,156	1,688,218	483,296	2,786,889	399,055	157,263	435,300	-249,611	739,294
Finance	28,364	10,342	372,453	15,857,104	2,970,463	5,835	77,914	22,329	247,495	33,611	40,615	-52,514	-261,751	504,672
Insurance	315	*53	1,266	114,143	144,596	*5,162	1,550	2,381	551	32,887	*7,016	29,993	—	—
Real estate	73,204	21,190	541,024	49,164,347	11,656,945	3,296,160	1,608,755	458,586	2,538,843	332,557	109,631	457,821	12,140	234,622
Services	39,299	4,019	161,472	6,465,365	8,004,163	1,352,789	679,461	213,069	335,953	1,727,773	277,487	1,322,001	928	59,643
Medical and health services	2,756	130	12,111	344,266	1,450,757	59,463	23,809	29,578	22,461	398,208	46,872	378,984	*-1	*-23
Legal services	2,998	*14	10,602	284,577	1,354,726	*3,033	21,512	31,337	6,910	356,723	27,064	580,743	*-15	260
Other services	33,545	3,875	138,759	5,836,522	5,198,680	1,290,293	634,139	152,154	306,582	972,842	203,551	362,273	944	59,406
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Colorado														
All industries	**27,125**	**3,004**	**376,549**	**9,896,615**	**4,496,401**	**2,070,650**	**288,176**	**110,945**	**573,537**	**344,528**	**89,588**	**70,872**	**8,375**	**116,320**
Agriculture, forestry, and fishing	2,382	*173	7,316	600,009	496,438	371,321	30,940	7,189	44,894	26,333	4,509	-24,814	*663	18,535
Mining	1,486	470	204,902	1,859,605	507,561	212,302	51,031	21,077	66,463	33,468	*2,790	-206,724	*3,472	*6,155
Construction	1,709	**	3,700	226,332	345,568	241,491	7,529	5,231	12,490	29,263	13,924	23,351	*140	*510
Manufacturing	*41	**	*161	*27,319	*90,133	*79,905	*219	*646	*857	*5,370	*39	*-339	—	*3,769
Transportation, communication, electric, gas, and sanitary services	272	*35	4,001	101,902	55,214	*22,451	6,359	1,801	3,091	*4,100	*196	161	—	—
Wholesale and retail trade	3,282	288	9,144	345,557	1,101,834	893,916	12,139	10,840	13,549	60,614	17,348	29,512	*5	*118
Wholesale trade	455	*12	2,500	136,100	543,325	499,214	2,312	2,258	4,965	9,262	*5,682	12,479	—	*73
Retail trade	2,827	276	6,644	209,457	558,509	394,702	9,827	8,582	8,584	51,352	11,665	17,032	*5	*45
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	13,677	1,885	133,808	6,232,488	1,262,461	180,983	128,605	47,170	406,465	46,296	18,253	95,255	4,107	77,291
Finance	4,298	940	75,103	2,204,475	417,233	*1,511	2,650	3,319	193,668	8,801	11,914	90,865	1,814	35,926
Insurance	*214	—	*628	*6,565	*16,975	*2,773	*25	*228	*1	*2,215	—	*5,929	—	—
Real estate	9,165	945	58,077	4,021,448	828,253	176,700	125,929	43,623	212,796	35,281	6,339	-1,539	2,293	41,366
Services	4,276	137	13,517	503,403	637,191	68,283	51,354	16,991	25,729	139,083	32,529	154,471	*-12	*9,942
Medical and health services	460	*26	1,544	23,797	130,537	*2,240	2,044	1,955	*868	23,209	*6,571	56,678	—	*581
Legal services	338	—	1,231	34,031	126,633	*574	2,532	2,504	979	30,208	*5,553	59,403	—	*164
Other services	3,478	111	10,742	445,576	380,020	65,468	46,778	12,532	23,882	85,667	20,405	38,390	*-12	*9,197
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Connecticut														
All industries	**21,029**	**1,829**	**98,616**	**7,636,416**	**3,556,195**	**1,329,822**	**379,654**	**123,669**	**334,308**	**368,949**	**56,017**	**205,368**	**3,367**	**42,848**
Agriculture, forestry, and fishing	298	*18	967	108,002	139,932	103,429	8,406	2,624	6,290	13,471	*1,190	-3,270	—	—
Mining	194	*79	2,714	365,421	101,385	*80,005	*14,354	*662	*4,176	*12,519	—	-39,522	—	—
Construction	1,046	*12	2,414	*96,661	*348,693	282,038	3,733	7,514	5,504	86,214	*7,870	29,391	*-2	*131
Manufacturing	496	*58	1,148	225,629	131,926	80,633	14,987	3,035	5,974	28,271	*4,296	823	—	*54
Transportation, communication, electric, gas, and sanitary services	94	*37	528	448,352	47,987	*3,046	58,286	*1,947	18,677	*5,673	*2,598	-49,397	—	—
Wholesale and retail trade	2,552	*6	5,732	183,841	724,896	541,003	8,276	10,928	5,415	41,401	9,888	42,206	—	*6
Wholesale trade	266	**	725	59,850	195,229	152,526	2,561	1,328	1,327	9,147	*1,865	16,483	—	—
Retail trade	2,286	**	5,007	123,991	529,666	388,477	5,715	9,600	4,089	32,254	8,023	25,723	—	*6
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	11,592	1,481	70,228	5,357,659	1,296,226	85,960	155,195	83,046	249,012	59,838	3,677	67,081	2,826	42,457
Finance	2,600	362	31,732	1,440,012	106,121	*1,448	408	1,223	9,363	2,776	1,863	52,121	7,906	28,317
Insurance	*57	—	*369	*186,881	*381,796	—	*63	*1,954	*249	*21,293	—	*47,942	—	—
Real estate	8,935	1,119	38,127	3,730,766	808,309	84,512	154,724	79,869	239,400	35,768	1,813	-32,982	*-5,081	14,140
Services	4,757	138	14,885	850,851	765,149	153,707	116,417	13,913	39,260	121,562	26,498	158,055	*543	*200
Medical and health services	100	*16	1,073	20,541	56,894	*13,581	*1,220	1,645	*846	16,499	*1,453	20,736	—	—
Legal services	449	—	1,745	20,148	179,518	*9	2,448	3,346	755	35,804	*3,601	94,337	—	—
Other services	4,208	122	12,067	810,162	528,738	140,118	112,749	8,922	37,660	69,260	21,444	42,982	*543	*200
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Delaware														
All industries	**2,056**	***46**	**15,425**	**915,446**	**381,046**	**175,720**	**67,047**	**9,532**	**39,151**	**75,471**	**9,011**	**- 46,230**	***923**	***1,284**
Agriculture, forestry, and fishing	388	—	780	*28,404	*41,055	*17,495	*4,609	*426	*1,460	*1,523	*766	*11,368	—	*312
Mining	**	—	**	**	**	**	**	**	**	**	**	**	—	—
Construction	*281	—	*566	*23,907	*73,553	*63,033	*283	*186	*237	*16,897	*380	*- 16,918	—	—
Manufacturing	**	—	**	**	**	**	**	**	**	**	**	**	—	—
Transportation, communication, electric, gas, and sanitary services	*27	—	*79	*31,195	*13,576	*4,640	*7,113	*8	*3,396	*142	—	*- 4,555	—	—
Wholesale and retail trade	205	—	456	41,649	93,991	71,425	362	2,234	318	33,424	*148	5,868	—	—
Wholesale trade	*5	—	*18	*29,905	*53,720	*40,957	*181	*1,809	*207	*30,922	*148	*2,775	—	—
Retail trade	200	—	438	11,744	40,272	30,468	182	426	*111	*2,501	—	3,094	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	553	*29	11,178	454,407	62,432	*2,378	17,655	3,228	25,959	*1,559	—	- 16,779	*909	*970
Finance	87	—	9,127	135,887	11,122	—	*29	*1	*436	—	—	7,062	*909	*970
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	466	*29	2,051	318,520	51,310	*2,378	17,626	3,227	25,523	*1,559	—	- 23,840	—	—
Services	596	*17	2,168	208,720	79,006	*7,471	21,428	2,254	7,769	21,707	*7,670	8,646	*14	*2
Medical and health services	*14	—	*56	*5	*6,106	—	*1	—	—	—	*6,117	*- 1	—	—
Legal services	*20	—	*166	*4,590	*21,651	—	*175	*507	*15	*4,417	*117	*12,116	—	*2
Other services	562	*17	1,946	204,125	51,249	*7,471	21,252	1,747	7,754	*17,290	*1,436	- 3,469	*14	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
District of Columbia														
All industries	**5,253**	**1,465**	**51,331**	**4,885,481**	**1,694,983**	**223,052**	**177,145**	**92,980**	**201,525**	**267,249**	**18,155**	**92,479**	***87**	**22,708**
Agriculture, forestry, and fishing	*15	—	*45	*2,214	*6,297	*6,297	*539	*969	*653	*1,855	—	*- 5,656	—	—
Mining	*104	*103	*1,681	*141,029	*12,162	*11,331	*1,923	*694	*2,150	*2,545	*111	*- 75,349	—	—
Construction	*12	*10	*105	*29,867	*16,556	*11,542	*69	*280	*867	—	—	*2,849	—	—
Manufacturing	*98	—	*196	*599	*718	*191	*48	—	—	*191	—	*335	—	—
Transportation, communication, electric, gas, and sanitary services	*59	*53	*1,075	*65,453	*48,333	*10,389	*18,359	*548	*2,348	*3,615	*273	*2,534	—	—
Wholesale and retail trade	351	*6	854	5,209	56,211	45,468	454	1,023	*107	4,374	*509	101	—	*8,113
Wholesale trade	**	**	**	**	**	**	**	**	**	**	**	**	—	—
Retail trade	**	**	**	**	**	**	**	**	**	**	**	**	—	**
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	3,610	1,273	39,982	4,286,180	747,387	65,535	133,414	58,382	182,958	42,418	4,653	- 80,466	*130	14,544
Finance	839	385	20,494	806,961	80,459	—	*1,681	2,125	9,593	*10,508	*656	- 21,514	*- 44	10,619
Insurance	*6	—	*681	*9,130	*16,762	*9,533	*54	*496	—	*1,622	*690	*- 1,749	—	—
Real estate	2,765	888	18,807	3,470,089	650,165	56,002	131,679	55,761	173,364	30,288	3,307	- 57,203	*174	*3,924
Services	1,004	*20	7,393	354,929	807,319	72,299	22,339	31,084	12,442	212,253	12,608	248,131	*- 43	*51
Medical and health services	*49	**	*146	*38,162	*51,554	*545	*2,153	*2,673	*3,465	*22,552	*1,593	*3,269	—	—
Legal services	617	**	3,325	89,048	510,703	*2,277	6,541	15,366	1,557	133,396	11,015	252,365	*- 43	*32
Other services	338	*15	3,922	227,720	245,061	*69,477	13,646	13,045	7,421	56,305	—	- 7,503	—	*20
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Florida														
All industries	**47,659**	**4,181**	**218,425**	**14,110,284**	**7,599,614**	**2,943,539**	**531,275**	**228,973**	**654,003**	**729,381**	**96,391**	**163,604**	**10,095**	**883,137**
Agriculture, forestry, and fishing	3,791	276	12,930	763,912	504,372	307,055	33,765	13,008	24,236	76,255	5,240	-8,400	*295	6,412
Mining	635	418	13,183	100,511	40,650	*14,955	6,376	1,226	*3,576	*4,247	*1,520	-314,283	—	—
Construction	1,695	20	3,829	280,944	665,725	485,872	5,623	6,704	14,291	69,016	3,134	70,606	—	*65
Manufacturing	845	—	2,036	82,015	147,033	103,337	5,999	2,068	2,422	17,984	*1,020	13,229	*69	*1,812
Transportation, communication, electric, gas, and sanitary services	769	*21	1,841	104,599	112,128	*26,203	10,788	3,363	5,854	17,070	*955	12,742	*-70	*6,689
Wholesale and retail trade	7,293	54	16,735	454,900	1,483,857	1,085,255	21,708	21,355	11,841	99,352	12,726	86,753	*2	*143
Wholesale trade	1,087	*30	2,731	124,919	345,113	275,848	3,719	3,094	1,177	11,350	1,443	13,336	—	*4
Retail trade	6,112	*24	13,722	329,981	1,133,302	806,240	17,989	18,124	10,664	86,672	11,282	73,348	*2	*139
Wholesale and retail trade not allocable	*94	—	*282	—	*5,441	*3,166	—	*137	—	*1,330	—	*68	—	—
Finance, insurance, and real estate	21,589	2,601	133,839	10,530,775	2,918,344	655,249	315,034	127,463	491,261	95,413	21,021	10,730	8,735	858,494
Finance	4,405	476	48,594	2,309,030	779,227	*291	8,418	6,135	39,772	3,793	6,837	-64	7,673	137,958
Insurance	*226	—	*948	*13,549	*16,609	*9,936	*153	*160	*23	*2,855	*230	*2,294	—	—
Real estate	16,958	2,125	84,297	8,208,197	2,122,508	645,022	306,463	121,168	451,467	88,765	13,954	8,501	1,061	720,536
Services	11,042	791	34,032	1,792,628	1,727,505	265,614	131,983	53,786	100,521	350,044	50,776	292,226	*1,065	9,522
Medical and health services	1,029	*5	2,783	84,905	321,597	18,572	8,652	6,153	5,677	65,771	*17,484	112,476	—	—
Legal services	659	*13	2,327	60,350	282,801	—	5,516	5,735	1,538	70,302	*4,916	132,971	*119	*39
Other services	9,354	773	28,922	1,647,374	1,123,107	247,042	117,815	41,897	93,305	213,971	28,376	46,779	*946	9,483
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Georgia														
All industries	**21,185**	**2,338**	**96,132**	**5,938,551**	**3,777,464**	**1,715,582**	**289,275**	**109,826**	**348,610**	**418,968**	**57,016**	**193,481**	**-565**	**35,360**
Agriculture, forestry, and fishing	2,335	**	5,868	241,372	509,886	382,028	24,207	5,640	18,435	23,226	6,831	2,079	*182	12,853
Mining	*301	*192	*2,964	*33,624	*9,289	—	*1,349	*350	*67	*2,633	—	*-1,895	—	—
Construction	1,843	**	4,012	56,763	259,527	170,620	7,297	3,483	3,220	40,314	5,553	30,308	—	*52
Manufacturing	330	—	872	203,320	159,340	104,860	15,430	3,118	4,259	23,404	*2,298	2,029	—	—
Transportation, communication, electric, gas, and sanitary services	*242	—	*508	*9,798	*33,744	*19,164	*1,528	*251	*752	*2,737	—	*-841	—	—
Wholesale and retail trade	4,572	*31	9,822	232,212	1,012,771	764,454	9,993	19,965	7,258	76,140	13,412	45,435	*3	*4,979
Wholesale trade	378	*6	828	50,333	267,473	220,200	1,849	3,720	1,114	11,032	2,280	14,227	—	—
Retail trade	4,194	*25	8,994	181,879	745,298	544,254	8,143	16,245	6,144	65,108	11,133	31,208	*3	*4,979
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	7,241	1,690	57,607	4,495,455	865,056	112,033	174,782	53,101	265,673	54,381	8,082	-109,616	-572	20,594
Finance	1,314	433	26,974	943,957	73,894	—	737	1,275	6,564	*1,052	*4,367	19,794	-2,692	6,196
Insurance	*279	*92	*751	*16,261	*25,959	*16,072	*464	*129	*118	*2,431	*442	*4,973	—	—
Real estate	5,648	1,165	29,882	3,535,237	765,203	95,961	173,581	51,697	258,992	50,898	3,274	-134,383	*2,120	14,397
Services	4,321	399	14,479	666,006	927,851	162,421	54,689	23,917	48,946	196,133	20,840	225,982	*-178	*-3,119
Medical and health services	307	*12	1,167	40,839	144,851	*11,569	2,389	2,350	1,799	28,645	*1,825	71,421	—	—
Legal services	394	—	2,092	44,269	268,566	*2,019	4,182	5,159	1,141	59,437	*2,822	138,046	*-6	*-4
Other services	3,620	387	11,220	580,898	514,434	148,833	48,118	16,408	46,006	108,051	16,194	16,514	*-171	*-3,115
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Hawaii														
All industries	**7,316**	**1,245**	**60,948**	**3,030,924**	**1,510,612**	**533,640**	**75,053**	**57,630**	**203,295**	**138,406**	**47,081**	**81,123**	**3,817**	**90,092**
Agriculture, forestry, and fishing	*559	*29	*1,609	*50,745	*23,357	*6,810	*2,589	*741	*4,207	*2,002	*3,450	*- 6,821	—	*71
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	156	**	376	*18,754	*46,724	*39,958	*139	*703	*99	*2,364	*46	1,741	*- 166	—
Manufacturing	*155	**	*353	*38,836	*76,990	*9,821	*1,274	*3,418	*1,288	*15,459	*1,161	*24,813	—	—
Transportation, communication, electric, gas, and sanitary services	*145	—	*290	*14,512	*72,307	*56,186	*1,058	*845	*64	*3,561	*85	*2,397	—	—
Wholesale and retail trade	986	*150	3,536	56,941	160,761	107,145	2,354	5,781	1,308	14,200	*2,767	6,194	—	*19
Wholesale trade	*274	**	*581	*22,167	*39,783	*32,308	*359	*479	*249	*1,268	*90	*2,251	—	—
Retail trade	712	**	2,955	34,774	120,978	74,836	1,995	5,302	1,059	12,932	*2,677	3,943	—	*19
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	4,669	1,017	51,004	2,364,070	642,338	228,840	41,992	24,583	164,557	18,935	27,534	- 46,497	*3,983	89,958
Finance	2,029	772	35,070	651,388	43,206	—	340	2,134	64,114	*1	*22,915	- 108,860	*3,771	72,109
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	2,640	245	15,934	1,712,682	599,132	228,840	41,652	22,449	100,442	18,935	4,619	62,363	*212	*17,849
Services	640	23	3,780	487,066	488,135	84,281	25,648	21,560	31,774	81,884	12,038	99,296	—	*44
Medical and health services	*8	—	*116	*7,577	*14,694	—	*227	*1,039	*663	*5,255	*1,515	*1,760	—	—
Legal services	153	—	851	21,988	54,730	—	950	2,991	562	15,379	*4,118	21,315	—	*44
Other services	479	23	2,813	457,501	418,710	84,281	24,471	17,530	30,548	61,250	6,404	76,221	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Idaho														
All industries	**7,387**	**599**	**24,406**	**1,536,556**	**1,655,438**	**1,165,052**	**79,955**	**20,875**	**81,787**	**243,813**	**24,345**	**55,733**	**20,215**	**5,990**
Agriculture, forestry, and fishing	1,298	*26	3,773	287,574	254,678	127,150	31,731	5,738	25,624	16,047	3,806	32,413	*26	*2,590
Mining	*120	*22	*558	*158,271	*42,398	*32,549	*3,014	*327	*238	*8,061	—	*- 25,076	—	—
Construction	807	*95	1,734	276,368	716,260	631,591	1,697	3,743	1,570	154,852	*2,398	46,594	—	*- 2
Manufacturing	185	*17	588	43,623	94,797	63,336	4,089	1,253	2,424	19,260	*3,966	531	*- 9	*701
Transportation, communication, electric, gas, and sanitary services	*206	—	*604	*6,953	*19,905	*6,794	*598	*1,162	*312	*3,514	*1,319	*1,396	—	—
Wholesale and retail trade	1,557	*47	3,876	87,663	321,066	256,322	4,754	3,091	4,884	22,168	3,697	2,254	*- 9	*133
Wholesale trade	546	*15	1,305	40,546	160,580	136,995	1,416	1,009	2,387	9,254	*1,085	- 1,169	*- 6	*30
Retail trade	1,011	*32	2,571	47,117	160,486	119,328	3,338	2,082	2,496	12,914	2,612	3,423	*- 3	*103
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,405	356	10,635	588,533	102,630	24,898	23,254	3,487	42,925	1,515	*3,158	- 28,372	*20,207	2,568
Finance	467	21	3,239	135,686	10,001	*19	*3,123	*215	*1,250	*114	*465	- 7,691	*43	*638
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,938	335	7,396	452,847	92,629	24,879	20,132	3,271	41,675	1,401	*2,694	- 20,681	*20,164	*1,930
Services	809	*36	2,638	87,571	103,704	22,413	10,818	2,074	3,811	18,396	*6,001	25,994	—	*- 1
Medical and health services	*18	—	*38	*2,773	*8,843	*1,401	*269	*311	*73	*2,535	*1,183	*1,673	—	—
Legal services	*144	—	*348	*4,746	*27,585	*17	*368	*476	*48	*5,990	*104	*14,998	—	*- 1
Other services	647	*36	2,252	80,053	67,276	20,994	10,182	1,287	3,689	9,871	*4,714	9,323	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Illinois														
All industries	**69,943**	**5,626**	**392,884**	**25,514,531**	**15,464,713**	**5,692,755**	**1,104,560**	**607,072**	**1,222,959**	**1,843,624**	**270,535**	**1,194,388**	**- 10,960**	**109,408**
Agriculture, forestry, and fishing	4,859	*175	12,606	589,705	581,910	308,146	50,854	13,562	34,463	26,851	10,430	103,381	*85	4,130
Mining	719	*224	16,171	217,129	260,487	*100,368	14,999	2,544	*9,064	*3,626	*730	- 36,713	*- 2,311	—
Construction	3,193	62	7,727	496,114	1,184,471	825,041	16,992	11,980	22,108	132,063	23,068	147,836	—	*691
Manufacturing	1,723	211	6,417	634,692	876,021	579,587	29,213	18,440	12,941	176,289	12,125	82,847	*176	*795
Transportation, communication, electric, gas, and sanitary services	964	*180	3,555	193,966	204,521	77,197	35,440	4,393	17,206	23,611	*1,329	- 20,769	—	—
Wholesale and retail trade	10,747	231	26,433	903,995	3,569,101	2,656,972	43,986	110,700	31,332	262,703	49,880	149,365	*5,385	978
Wholesale trade	1,591	44	4,208	350,736	1,444,474	1,225,249	11,376	23,521	11,374	51,831	15,968	37,340	*5,372	*283
Retail trade	9,156	187	22,225	553,260	2,124,626	1,431,723	32,610	87,178	19,958	210,871	33,912	112,025	*12	*695
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	35,717	3,828	274,048	20,125,028	5,041,579	661,575	687,302	330,553	967,103	170,231	44,976	24,900	- 13,345	99,395
Finance	8,015	**	111,777	6,309,982	1,695,939	*5,132	60,256	16,117	117,603	32,448	24,019	341,264	- 18,267	84,458
Insurance	186	**	438	35,689	31,529	*3,431	*164	439	*533	7,073	*1,723	10,076	—	—
Real estate	27,516	3,013	161,833	13,779,356	3,314,111	653,012	626,882	313,998	848,967	130,709	19,234	- 326,440	*4,922	14,937
Services	12,021	715	45,927	2,353,902	3,746,623	483,868	225,774	114,901	128,741	1,048,251	127,997	743,539	*- 950	3,418
Medical and health services	919	**	5,305	149,597	320,699	22,649	8,356	13,151	8,698	91,546	11,348	67,716	—	—
Legal services	1,485	**	6,096	205,041	888,350	*10,230	13,058	16,784	3,194	210,160	42,538	411,672	—	*65
Other services	9,617	607	34,526	1,999,263	2,537,575	450,990	204,359	84,966	116,849	746,545	74,111	264,151	*- 950	3,353
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Indiana														
All industries	**20,736**	**1,314**	**92,121**	**4,985,081**	**3,311,173**	**1,348,805**	**234,823**	**97,637**	**273,386**	**365,815**	**52,844**	**433,777**	**408**	**13,335**
Agriculture, forestry, and fishing	2,346	—	5,340	247,466	368,789	218,778	26,390	4,251	12,735	24,609	*1,875	43,129	*42	*38
Mining	*141	*117	*954	*41,615	*44,290	*25,485	*3,648	*1,443	*1,149	*6,422	*99	*6,883	—	*273
Construction	1,710	—	3,601	78,611	239,413	149,598	7,570	3,470	2,706	40,501	*4,646	26,884	—	*89
Manufacturing	324	—	884	40,149	126,507	74,607	4,868	2,350	1,638	20,142	*3,051	14,932	—	—
Transportation, communication, electric, gas, and sanitary services	*272	*3	*604	*41,404	*62,672	*21,186	*3,841	*2,301	*1,426	*10,836	*858	*6,889	*- 33	—
Wholesale and retail trade	3,820	*9	10,948	265,413	958,202	736,156	12,332	12,410	10,472	70,152	9,774	49,163	—	*4
Wholesale trade	484	*9	2,455	83,726	347,990	310,218	3,044	1,545	4,158	9,445	1,507	9,278	—	—
Retail trade	3,336	—	8,493	181,687	610,212	425,938	9,289	10,865	6,314	60,708	8,267	39,885	—	*4
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	7,741	1,115	57,568	3,850,292	776,994	25,275	141,677	55,601	223,729	38,314	7,546	51,063	170	12,858
Finance	1,351	*85	31,129	755,176	84,662	*105	*995	1,477	3,317	*607	*6,675	59,556	- 206	3,303
Insurance	*18	—	*105	*13,046	*12,065	*2,648	*133	*73	—	*1,014	—	*6,600	—	—
Real estate	6,372	1,030	26,334	3,082,071	680,268	22,522	140,550	54,052	220,412	36,693	*871	- 15,094	*376	*9,555
Services	4,382	70	12,222	420,130	734,305	97,719	34,496	15,811	19,530	154,839	24,995	234,834	*230	*72
Medical and health services	205	—	722	26,926	149,040	*8,713	1,740	2,425	894	29,916	*1,758	67,383	—	—
Legal services	1,015	—	3,138	38,787	234,900	*1,082	4,021	3,183	1,587	41,193	*14,824	125,786	*1	*43
Other services	3,162	70	8,362	354,417	350,365	87,924	28,735	10,203	17,049	83,729	8,413	41,665	*228	*29
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Iowa														
All industries	**22,589**	**926**	**78,844**	**3,013,896**	**4,640,033**	**2,766,344**	**171,281**	**71,229**	**180,986**	**295,121**	**53,193**	**438,350**	**19**	**22,290**
Agriculture, forestry, and fishing	6,994	*57	18,919	610,025	1,766,390	1,413,832	53,621	13,824	50,481	27,303	9,612	133,284	*147	2,053
Mining	*121	—	*346	*3,698	*11,350	*5,206	*1,404	*532	*1,199	*2,655	*241	*- 14,936	—	—
Construction	582	—	1,181	16,317	99,695	59,379	2,787	1,376	866	11,959	*6,890	14,270	—	—
Manufacturing	160	—	337	224,484	374,825	295,354	9,258	3,289	*18,568	86,477	*369	- 14,496	—	—
Transportation, communication, electric, gas, and sanitary services	387	—	777	*19,097	55,370	*23,841	4,303	2,324	2,620	7,721	*2,882	- 3,595	—	—
Wholesale and retail trade	2,052	136	5,563	232,403	1,001,354	792,178	10,661	8,993	8,824	57,640	14,060	49,300	—	*360
Wholesale trade	240	*10	1,022	102,603	569,842	483,294	5,059	3,215	4,819	22,777	3,090	25,185	—	*4
Retail trade	1,812	*126	4,541	129,800	431,512	308,883	5,602	5,778	4,005	34,864	10,970	24,115	—	*356
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	8,711	441	38,669	1,460,731	655,748	23,498	55,480	27,031	79,456	6,130	4,556	39,621	*- 130	4,001
Finance	721	*4	9,692	325,010	377,307	—	*529	*220	*6,609	*193	*860	9,443	*- 239	927
Insurance	*159	—	*371	*13,952	*13,515	*2,115	*99	*69	*12	*730	*2,708	*1,855	—	—
Real estate	7,831	437	28,606	1,121,769	264,926	21,383	54,852	26,743	72,835	5,207	*988	28,324	*110	*3,074
Services	3,582	*292	13,052	447,142	675,303	153,057	33,768	13,860	18,972	95,236	14,583	234,903	*1	*15,876
Medical and health services	299	—	1,084	10,781	133,364	*1,257	1,102	2,299	273	24,860	*1,896	67,404	*1	—
Legal services	1,130	—	2,873	23,779	177,033	*1,013	2,883	3,015	947	35,308	*5,281	92,413	—	*470
Other services	2,153	*292	9,095	412,582	364,906	150,788	29,783	8,546	17,752	35,068	*7,406	75,087	—	*15,406
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kansas														
All industries	**15,494**	**996**	**66,986**	**2,847,329**	**2,851,057**	**1,612,889**	**143,005**	**64,261**	**162,663**	**208,886**	**27,998**	**297,669**	**3,406**	**26,898**
Agriculture, forestry, and fishing	3,604	*104	10,073	538,427	698,522	490,915	42,428	10,252	44,883	15,568	2,127	65,106	*2,341	11,102
Mining	653	*265	6,271	139,897	191,010	70,177	8,647	1,944	1,568	*4,817	*1,029	10,191	*175	*537
Construction	999	—	2,354	58,239	160,324	122,101	2,371	1,468	4,207	11,269	*4,322	10,598	*- 2	—
Manufacturing	*354	—	*1,180	*366,241	*213,170	*191,895	*13,084	*3,797	*12,749	*39,837	*685	*- 6,725	—	—
Transportation, communication, electric, gas, and sanitary services	*128	**	*361	*54,441	*37,448	*23,780	*3,795	*1,066	*710	*1,189	*302	*5,190	—	—
Wholesale and retail trade	2,413	*101	5,484	224,274	792,003	602,899	10,076	12,312	8,703	52,082	8,467	42,889	*- 7	*7
Wholesale trade	465	—	983	58,219	293,917	257,069	2,447	1,551	2,198	5,904	965	15,788	—	—
Retail trade	1,948	*101	4,501	166,055	498,086	345,830	7,629	10,761	6,505	46,178	7,502	27,101	*- 7	*7
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	5,109	429	35,740	1,324,325	429,931	69,499	52,177	26,573	82,658	14,631	2,911	53,336	*849	15,209
Finance	1,072	*118	16,479	398,252	64,294	*165	2,536	895	3,493	—	*293	32,297	*849	14,686
Insurance	*273	—	*1,071	*12,260	*27,072	*14,083	*216	*75	*423	*914	—	*6,889	—	—
Real estate	3,764	311	18,190	913,814	338,565	55,250	49,425	25,603	78,742	13,717	*2,618	14,149	—	*523
Services	2,234	**	5,523	141,486	328,650	41,624	10,427	6,848	7,185	69,493	8,155	117,085	*50	*43
Medical and health services	235	**	726	*7,366	79,293	—	*518	*1,952	*886	*19,125	*56	27,760	—	—
Legal services	352	—	1,014	8,435	73,045	*687	828	809	*292	11,137	*55	46,213	—	—
Other services	1,647	*79	3,783	125,685	176,313	40,936	9,081	4,086	6,006	39,231	8,045	43,112	*50	*43
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Kentucky														
All industries	**16,257**	**1,144**	**46,959**	**2,319,064**	**2,686,613**	**1,490,692**	**148,952**	**65,127**	**105,288**	**256,655**	**51,396**	**223,652**	**1,458**	**31,987**
Agriculture, forestry, and fishing	3,225	*151	8,076	278,158	206,672	143,361	19,609	2,109	12,034	17,968	*2,428	3,234	*276	*729
Mining	385	*115	2,168	229,405	245,731	136,150	19,766	14,594	3,482	27,879	6,881	11,035	—	*14,310
Construction	1,842	—	3,909	122,170	195,994	103,067	6,742	3,008	3,016	24,112	*727	36,273	*13	*364
Manufacturing	372	**	822	39,760	88,035	55,066	2,949	1,500	1,138	9,858	*2,186	6,249	—	—
Transportation, communication, electric, gas, and sanitary services	912	**	1,858	74,310	103,563	*12,407	16,185	3,338	4,436	18,976	*2,856	9,628	—	—
Wholesale and retail trade	4,130	*61	9,817	297,650	1,211,412	926,237	16,106	23,209	13,612	83,797	17,561	42,273	*267	*1,033
Wholesale trade	567	*18	1,337	82,801	379,368	321,975	4,064	4,105	1,929	13,347	3,960	14,857	*240	*282
Retail trade	3,563	*43	8,480	214,849	832,044	604,262	12,042	19,104	11,683	70,450	13,601	27,416	*28	*751
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	4,244	608	14,280	1,092,304	278,178	58,967	43,422	9,628	60,778	10,930	*1,071	20,153	*902	15,555
Finance	410	*6	3,453	117,849	12,602	—	*266	*78	*1,213	*60	—	3,922	*-2,360	*8,907
Insurance	*130	—	*266	*2,301	*13,909	—	*88	*117	—	*1,696	*202	*6,494	—	—
Real estate	3,704	602	10,561	972,155	251,666	58,967	43,068	9,433	59,565	9,174	*870	9,738	*3,262	*6,648
Services	3,147	*106	8,029	185,307	355,028	55,437	24,173	7,742	6,793	63,136	17,685	94,807	—	*-4
Medical and health services	357	**	843	13,289	70,146	*2,175	938	1,095	*782	9,790	*1,338	33,742	—	—
Legal services	276	**	1,163	24,198	116,147	*349	1,315	2,532	435	22,797	*5,543	54,379	—	*8
Other services	2,514	*102	6,023	147,819	168,735	52,913	21,920	4,114	5,576	30,549	10,804	6,686	—	*-12
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Louisiana														
All industries	**15,321**	**667**	**60,639**	**4,747,897**	**3,019,548**	**1,097,520**	**203,008**	**69,364**	**232,854**	**330,364**	**56,257**	**88,553**	**2,151**	**25,283**
Agriculture, forestry, and fishing	1,975	*3	5,678	583,350	393,222	163,687	40,267	4,856	29,429	27,232	*4,609	55,990	*2,059	*1,755
Mining	539	81	9,159	466,100	233,595	43,413	14,042	12,321	1,018	7,826	*1,876	-217,759	*2	*1,006
Construction	1,054	*98	2,375	56,349	156,646	68,954	4,841	2,881	2,292	19,979	*5,516	17,926	—	*20
Manufacturing	216	*18	735	101,817	284,990	186,067	4,681	2,492	2,660	19,642	*2,681	79,528	—	*110
Transportation, communication, electric, gas, and sanitary services	295	*10	899	111,689	62,278	*9,615	10,706	1,009	7,489	*8,787	*877	12,073	—	—
Wholesale and retail trade	2,141	*21	5,253	212,670	623,140	448,945	8,488	8,629	6,033	51,308	5,632	31,767	*4	*22
Wholesale trade	246	—	699	67,509	159,528	130,003	3,126	2,357	1,952	9,394	564	2,372	—	—
Retail trade	1,895	*21	4,554	145,161	463,612	318,942	5,362	6,273	4,082	41,914	5,067	29,395	*4	*22
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	6,247	347	25,840	2,641,856	420,116	30,045	75,496	16,067	147,444	21,534	*5,498	-105,844	*85	21,378
Finance	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Insurance	**	—	**	**	**	—	**	**	**	**	—	**	—	—
Real estate	4,993	317	18,281	1,918,202	377,121	28,575	74,699	14,565	113,255	20,201	*5,161	-5,709	—	*13,670
Services	2,854	89	10,700	574,066	845,560	146,794	44,486	21,108	36,489	174,055	29,567	214,873	—	*992
Medical and health services	598	*7	2,101	60,962	190,871	*2,662	5,795	4,031	4,234	43,139	*11,631	67,081	—	—
Legal services	400	—	1,911	46,374	217,223	*38,989	2,523	3,050	-1,314	34,945	*3,517	97,880	—	—
Other services	1,856	82	6,688	466,730	437,466	105,142	36,168	14,027	30,941	95,971	14,420	49,912	—	*993
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Maine														
All industries	**4,656**	**273**	**22,327**	**703,912**	**468,813**	**182,661**	**36,377**	**16,029**	**37,471**	**49,293**	**13,690**	**56,220**	***284**	**- 1,572**
Agriculture, forestry, and fishing	*567	—	*2,344	*15,665	*39,020	*19,287	*1,821	*711	*921	*5,192	—	*4,697	—	*419
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*504	—	*1,008	*6,815	*29,436	*15,793	*633	*295	*265	*1,434	*1,287	*6,043	—	—
Manufacturing	*256	*15	*653	*21,029	*39,015	*25,535	*2,286	*1,097	*499	*5,650	*247	*2,537	*549	—
Transportation, communication, electric, gas, and sanitary services	*14	—	*28	*54,108	*15,753	*4,767	*4,549	*1,566	*2,143	*1,244	*139	*- 4,864	—	—
Wholesale and retail trade	987	—	2,138	16,401	116,508	88,678	2,077	2,425	1,476	10,246	*1,676	3,753	—	—
Wholesale trade	*242	—	*484	*552	*15,915	*12,020	*155	*130	*253	*277	*885	*1,107	—	—
Retail trade	745	—	1,654	15,849	100,593	76,658	1,923	2,295	1,223	9,969	*791	2,646	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,536	255	14,229	553,421	109,649	*2,770	21,318	6,870	29,394	*4,499	*3,432	4,815	*- 265	- 1,991
Finance	631	*24	9,448	170,453	23,197	*20	*115	*93	*1,058	*320	*1,944	12,782	*- 265	- 1,991
Insurance	*16	—	*80	*1,358	*8,610	—	*81	*143	*1	*1,709	—	*3,334	—	—
Real estate	889	*231	4,701	381,611	77,842	*2,750	21,122	6,634	28,335	*2,470	*1,487	- 11,301	—	—
Services	792	*3	1,927	36,472	119,432	25,831	3,694	3,065	2,774	21,028	6,910	39,240	—	—
Medical and health services	*205	*3	*507	*8,245	*29,774	*2,265	*497	*826	*528	*6,038	*619	*14,212	—	—
Legal services	*26	—	*270	*8,217	*35,080	—	*329	*700	*24	*7,860	*582	*18,595	—	—
Other services	561	—	1,150	*20,010	54,577	*23,567	2,867	*1,539	2,222	*7,130	*5,709	6,433	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Maryland														
All industries	**19,612**	**2,882**	**113,889**	**7,300,750**	**3,212,083**	**949,868**	**274,100**	**146,842**	**422,061**	**300,574**	**50,377**	**368,668**	**1,884**	**31,811**
Agriculture, forestry, and fishing	535	**	1,352	124,173	73,562	50,651	8,855	1,161	3,980	4,297	*1,186	1,852	—	*- 43
Mining	25	**	489	*76,050	*29,695	*26,107	*859	*815	*2,299	*3,873	*56	- 10,233	—	—
Construction	1,332	140	2,990	173,374	319,338	233,371	5,628	2,935	5,985	28,276	*4,090	27,481	—	*1,642
Manufacturing	256	*105	817	*14,501	67,968	44,416	1,249	528	*302	4,087	*4,933	7,292	—	*2,862
Transportation, communication, electric, gas, and sanitary services	798	*18	1,834	52,222	52,656	*14,413	8,541	2,341	*2,038	*6,507	*4,670	1,125	—	—
Wholesale and retail trade	2,077	*23	4,577	98,621	418,899	311,121	7,437	5,878	3,533	37,180	3,632	13,519	—	*15
Wholesale trade	172	—	346	13,885	52,392	43,058	468	557	*331	*3,260	*648	759	—	—
Retail trade	1,905	*23	4,231	84,735	366,507	268,064	6,968	5,322	3,202	33,920	2,984	12,759	—	*15
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	11,216	2,464	91,514	6,296,504	1,596,674	173,373	202,147	113,106	371,794	62,818	12,622	185,954	1,857	27,368
Finance	2,352	840	43,256	1,069,293	264,309	—	1,314	2,387	16,144	*18,279	*5,820	182,236	1,160	6,770
Insurance	*112	—	*252	*4,155	*7,304	—	*135	*122	—	*1,250	*343	*4,360	—	—
Real estate	8,752	1,624	48,006	5,223,056	1,325,061	173,373	200,698	110,596	355,650	43,289	6,459	- 642	*697	20,598
Services	3,373	114	10,316	465,306	653,291	96,416	39,384	20,077	32,130	153,535	19,189	141,680	*27	*- 34
Medical and health services	441	*3	1,368	22,537	105,311	*5,482	1,410	1,707	*1,247	24,896	*5,873	29,958	—	—
Legal services	379	—	1,507	37,542	162,721	*726	1,972	3,636	580	39,526	3,564	81,274	—	—
Other services	2,553	111	7,441	405,227	385,259	90,208	36,003	14,734	30,303	89,112	9,752	30,447	*27	*- 34
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Massachusetts														
All industries	**17,860**	**2,340**	**96,216**	**7,313,026**	**3,501,006**	**1,229,218**	**297,414**	**204,302**	**370,308**	**362,938**	**54,176**	**194,541**	**1,322**	**78,988**
Agriculture, forestry, and fishing	640	—	1,344	36,777	63,061	*49,253	1,969	1,557	*591	*9,548	*1,044	- 9,460	—	*580
Mining	242	*28	2,764	*45,105	*11,090	—	*972	*592	—	*251	*578	- 17,142	*1	*2,762
Construction	664	**	1,519	55,373	330,091	281,663	1,465	2,027	1,957	33,283	*1,145	29,286	—	—
Manufacturing	646	—	1,322	25,079	83,827	55,902	584	1,369	*223	*10,757	*1,365	13,452	—	*- 4
Transportation, communication, electric, gas, and sanitary services	*149	*4	*367	*51,852	*63,795	*30,921	*3,940	*723	*2,382	*5,980	*3,745	*- 957	*1	—
Wholesale and retail trade	3,704	**	8,337	153,469	804,835	640,889	6,367	9,225	6,008	38,092	8,254	38,724	—	—
Wholesale trade	596	**	1,385	57,698	350,688	315,710	853	1,050	2,398	6,639	1,671	7,361	—	—
Retail trade	3,108	**	6,952	95,771	454,148	325,178	5,514	8,175	3,611	31,452	6,583	31,363	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	7,933	2,101	69,400	6,267,140	1,270,634	82,203	219,890	164,007	333,312	53,601	10,349	- 70,421	1,317	71,708
Finance	2,015	898	37,935	1,631,183	110,373	—	6,880	1,879	6,106	*7,467	2,876	- 885	1,298	11,617
Insurance	139	—	639	35,631	75,032	*33,521	*427	1,438	*180	*13,088	*515	7,997	—	—
Real estate	5,779	1,203	30,826	4,600,326	1,085,229	48,682	212,583	160,690	327,026	33,047	6,958	- 77,533	*19	*60,092
Services	3,879	200	11,151	637,206	873,651	88,388	62,212	24,756	25,155	211,426	27,463	212,438	*3	*3,942
Medical and health services	361	*9	860	74,876	90,299	*8,671	3,193	4,329	5,178	28,497	*5,889	12,938	—	—
Legal services	656	—	2,579	72,983	324,266	*7,824	4,128	7,013	1,879	82,010	4,678	147,897	*3	*3,704
Other services	2,862	191	7,712	489,348	459,087	71,892	54,891	13,413	18,098	100,919	16,896	51,603	—	*238
Nature of business not allocable	*3	*3	*12	*41,026	*21	—	*16	*47	*679	—	*234	*- 1,380	—	—
Michigan														
All industries	**42,590**	**3,629**	**230,556**	**12,667,955**	**6,978,504**	**2,871,159**	**587,193**	**340,856**	**655,154**	**727,995**	**142,593**	**589,339**	**10,626**	**31,380**
Agriculture, forestry, and fishing	2,731	—	6,819	389,070	402,455	228,883	43,583	12,550	31,775	31,986	5,632	43,138	*- 50	7,494
Mining	536	104	22,389	159,084	107,345	*35,769	8,799	3,955	7,512	*10,877	—	22,294	*15	*270
Construction	2,123	*19	4,754	173,863	528,365	338,173	11,086	9,047	6,485	73,798	22,272	65,432	—	*233
Manufacturing	603	*4	1,395	97,204	209,598	121,571	8,210	7,692	2,074	28,264	10,461	17,679	*2	*12
Transportation, communication, electric, gas, and sanitary services	899	*5	2,137	394,166	186,549	*11,581	60,097	2,685	28,268	*6,633	*609	13,378	—	*5
Wholesale and retail trade	7,909	172	17,309	652,150	2,486,303	1,807,295	28,777	69,683	18,343	223,876	27,435	127,010	*28	*340
Wholesale trade	1,074	*5	2,497	108,731	492,094	407,686	4,537	5,306	1,447	18,896	6,536	29,607	*6	*312
Retail trade	6,835	167	14,812	543,418	1,994,209	1,399,608	24,240	64,377	16,896	204,980	20,899	97,403	*22	*28
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	19,809	3,125	149,764	10,128,886	1,949,879	160,471	367,968	196,467	527,683	98,418	34,977	- 21,279	10,616	23,096
Finance	5,246	727	78,515	1,973,024	208,105	*850	2,530	7,313	30,873	*7,766	*8,476	104,688	8,609	12,084
Insurance	*207	—	*449	*24,514	*52,483	*23,401	*277	*776	*744	*4,619	*6,690	*9,151	—	*1
Real estate	14,356	2,398	70,800	8,131,347	1,689,291	136,220	365,161	188,379	496,066	86,033	19,811	- 135,118	*2,008	11,011
Services	7,980	200	25,989	673,534	1,108,009	167,417	58,673	38,778	33,014	254,144	41,208	321,687	*13	*- 70
Medical and health services	672	*47	4,655	70,973	236,271	21,870	4,512	7,032	3,106	52,212	*2,562	96,669	—	—
Legal services	429	—	1,965	42,181	266,582	*7,640	3,595	7,019	1,207	58,005	*9,117	127,944	*16	—
Other services	6,879	153	19,369	560,380	605,156	137,908	50,567	24,727	28,701	143,927	29,528	97,074	*- 3	*- 70
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Minnesota														
All industries	**24,629**	**1,432**	**127,237**	**8,312,991**	**4,060,720**	**1,537,575**	**406,565**	**247,112**	**544,187**	**311,741**	**50,474**	**163,754**	**3,227**	**48,716**
Agriculture, forestry, and fishing	3,927	*33	9,927	396,909	633,535	363,005	58,716	10,354	37,707	25,951	*4,637	84,768	—	11,560
Mining	144	95	4,754	152,032	114,856	*15,753	7,446	7,911	4,517	*2,288	*709	-51,412	—	*7
Construction	1,245	**	3,121	141,731	336,483	238,445	11,105	3,874	7,583	44,778	*5,972	40,221	*32	*344
Manufacturing	429	*86	1,347	51,143	98,683	64,833	3,843	1,918	1,839	19,151	*477	8,482	*2,581	—
Transportation, communication, electric, gas, and sanitary services	480	—	1,053	73,901	94,247	*32,562	10,870	3,080	5,124	7,015	*576	4,935	—	*53
Wholesale and retail trade	3,169	**	7,305	251,067	855,623	659,661	11,163	10,713	10,800	58,529	12,477	37,177	—	*30
Wholesale trade	431	**	1,111	87,066	338,968	270,873	4,488	2,885	3,564	17,753	3,723	18,974	—	*27
Retail trade	2,738	—	6,194	164,001	516,654	388,788	6,675	7,828	7,236	40,776	8,755	18,203	—	*3
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	10,561	1,056	84,588	6,694,187	1,359,849	90,441	263,067	192,496	454,219	19,588	8,996	-108,387	667	36,318
Finance	2,480	371	52,205	720,337	102,610	—	3,717	4,143	16,001	*619	*2,751	-14,985	*442	34,321
Insurance	*70	—	*165	*9,434	*15,734	*9,818	*434	*140	*249	*911	*1,714	*421	—	—
Real estate	8,011	685	32,218	5,964,416	1,241,506	80,623	258,916	188,213	437,969	18,058	4,531	-93,822	*225	1,998
Services	4,674	156	15,142	552,021	567,443	72,876	40,356	16,766	22,398	134,440	16,631	147,969	*-54	*403
Medical and health services	810	**	2,213	54,941	90,040	*2,641	3,036	3,036	3,737	27,482	*2,809	12,773	*8	*60
Legal services	467	**	1,767	100,908	196,589	*148	4,338	3,447	1,535	45,920	*5,555	93,429	*-59	*-164
Other services	3,397	148	11,162	396,172	280,815	70,087	32,981	10,284	17,127	61,038	8,267	41,767	*-4	*508
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mississippi														
All industries	**10,306**	**438**	**36,811**	**1,707,118**	**1,926,881**	**1,068,463**	**126,212**	**43,735**	**82,896**	**170,127**	**37,993**	**167,759**	**367**	**3,150**
Agriculture, forestry, and fishing	1,803	**	4,761	305,523	487,114	307,189	38,311	6,122	19,872	32,655	5,489	55,442	*-6	*2,295
Mining	108	*28	1,592	39,304	*39,286	*21,665	*864	*1,175	*668	*1,019	*638	-22,895	—	—
Construction	271	**	590	43,712	66,958	39,724	2,588	1,595	1,083	6,622	*1,646	6,371	—	*19
Manufacturing	56	—	151	36,333	91,386	65,315	7,587	1,685	519	13,763	*540	4,436	—	—
Transportation, communication, electric, gas, and sanitary services	298	—	935	*102,268	*34,384	*3,490	17,150	*968	*2,383	*8,950	*1,272	-11,861	—	—
Wholesale and retail trade	2,402	*105	5,256	148,018	670,686	535,129	7,395	13,555	6,463	40,325	7,299	30,081	*-3	*-1
Wholesale trade	225	—	461	38,001	197,130	168,440	2,344	2,021	2,482	8,879	*915	13,152	*-3	*8
Retail trade	2,177	*105	4,795	110,017	473,556	366,690	5,051	11,534	3,981	31,446	6,384	16,928	—	*-9
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,819	294	17,634	913,011	198,730	*5,905	41,700	10,911	46,340	9,670	*3,731	16,432	*376	*838
Finance	457	*63	9,154	226,169	10,124	*2	*395	*467	*1,328	*478	*126	-1,106	*374	*526
Insurance	*269	—	*1,022	*16,266	*31,650	*3,120	*83	*694	*78	*3,729	*3,239	*14,464	—	—
Real estate	2,093	*231	7,458	670,577	156,956	*2,784	41,222	9,751	44,933	5,463	*366	3,074	*2	*312
Services	2,549	**	5,892	118,949	338,338	90,046	10,616	7,724	5,568	57,122	17,377	89,753	—	—
Medical and health services	309	—	684	8,413	63,532	*1,365	777	1,086	*496	12,462	*4,107	27,789	—	—
Legal services	348	—	1,033	6,495	74,179	*303	847	1,396	*244	13,441	*2,193	43,604	—	—
Other services	1,892	**	4,175	104,041	200,628	88,378	8,992	5,241	4,829	31,219	11,077	18,361	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Missouri														
All industries	**24,127**	**1,133**	**117,985**	**5,212,753**	**3,918,211**	**2,034,782**	**248,429**	**104,469**	**245,092**	**351,672**	**51,714**	**365,042**	**-5,980**	**63,331**
Agriculture, forestry, and fishing	4,464	*106	11,740	295,858	356,131	227,888	32,940	4,338	24,814	13,335	*3,687	5,852	*-56	39,393
Mining	57	*24	1,543	116,235	154,456	*84,371	*9,182	*14,682	*2,069	*23,029	—	20,048	—	—
Construction	663	—	1,449	27,793	142,686	77,846	1,964	2,577	900	27,964	*9,164	19,463	—	—
Manufacturing	486	—	1,152	106,582	513,068	446,642	3,018	1,708	2,224	13,622	*1,161	13,256	—	*16
Transportation, communication, electric, gas, and sanitary services	608	*28	2,237	114,633	81,113	41,314	11,191	*653	7,382	*3,698	—	2,755	—	—
Wholesale and retail trade	4,384	80	10,010	267,740	1,218,679	955,752	10,553	14,033	8,028	74,751	10,597	60,004	*11	*293
Wholesale trade	518	*36	1,245	56,822	341,259	296,848	1,817	2,166	1,302	9,383	3,349	14,184	—	*15
Retail trade	3,866	*44	8,765	210,918	877,420	658,904	8,736	11,867	6,726	65,367	7,248	45,820	*11	*278
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	9,339	816	78,477	3,789,620	758,526	68,849	135,424	48,148	176,712	45,533	11,039	53,634	-5,950	22,954
Finance	1,556	*165	44,826	762,463	97,973	—	667	1,373	6,129	*16,575	*8,003	30,219	-5,957	2,150
Insurance	453	*24	1,027	*11,813	44,364	*16,720	*1,055	479	*183	*8,146	*569	11,703	—	—
Real estate	7,330	627	32,624	3,015,344	616,189	52,130	133,702	46,295	170,400	20,811	2,467	11,712	*7	20,804
Services	4,022	79	11,169	492,254	693,551	132,120	44,078	18,321	22,755	149,741	16,066	190,331	*15	*675
Medical and health services	190	*7	638	19,064	67,196	*3,556	1,054	1,160	*1,306	9,867	*131	36,824	—	—
Legal services	482	—	2,065	57,003	172,851	*3,440	2,398	2,887	1,052	35,518	*3,628	91,526	*-1	*1,013
Other services	3,350	72	8,466	416,187	453,503	125,124	40,626	14,274	20,396	104,356	12,308	61,980	*17	*-338
Nature of business not allocable	*104	—	*208	*2,037	—	—	*79	*8	*209	—	—	*-300	—	—
Montana														
All industries	**7,242**	**404**	**40,005**	**1,504,829**	**784,020**	**353,301**	**61,734**	**25,572**	**73,902**	**79,839**	**12,787**	**52,093**	***2,251**	**12,222**
Agriculture, forestry, and fishing	1,548	**	4,109	319,717	116,568	62,272	16,523	5,567	17,997	4,894	*1,591	-3,264	*-304	*5,864
Mining	*133	*107	*1,189	*25,345	*9,501	*1,459	*1,105	*56	*1,457	*120	*7	*-14,249	—	—
Construction	632	—	1,279	28,993	92,791	46,185	3,629	1,663	1,081	12,077	*1,392	12,732	—	*910
Manufacturing	*149	**	*309	*10,273	*18,591	*13,608	*551	*126	*323	*1,415	*92	*-1,570	—	—
Transportation, communication, electric, gas, and sanitary services	*25	—	*50	*386	*4,656	*3,934	*64	*17	*11	*127	—	*216	—	—
Wholesale and retail trade	1,135	—	2,405	98,953	252,340	187,769	4,189	2,546	4,609	21,343	2,349	15,264	*-81	*9
Wholesale trade	385	—	842	21,016	74,191	58,973	480	357	786	3,345	*582	7,426	—	—
Retail trade	750	—	1,563	77,938	178,148	128,797	3,710	2,190	3,824	17,999	*1,766	7,838	*-81	*9
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,298	227	27,274	928,684	154,880	24,255	27,606	11,007	43,674	8,248	2,921	1,863	*2,615	5,705
Finance	469	*142	20,247	242,824	14,718	*21	1,957	759	5,716	*306	*473	2,358	*363	4,154
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,829	*85	7,027	685,860	140,162	24,234	25,649	10,248	37,959	7,942	*2,448	-495	*2,253	*1,551
Services	1,322	*41	3,390	92,479	134,694	13,820	8,066	4,591	4,749	31,614	*4,435	41,102	*20	*-266
Medical and health services	*50	—	*273	*14,097	*45,895	*936	*852	*1,384	*613	*13,750	*2,988	*15,976	—	—
Legal services	*204	—	*665	*9,736	*46,331	—	*975	*876	*444	*10,326	—	*24,028	*20	—
Other services	1,068	*41	2,452	68,646	42,468	12,884	6,239	2,331	3,692	7,538	*1,448	1,098	—	*-266
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Nebraska														
All industries	**11,534**	**617**	**44,458**	**2,251,764**	**2,403,249**	**1,424,017**	**128,955**	**101,237**	**113,165**	**138,761**	**30,530**	**301,432**	**-693**	**8,805**
Agriculture, forestry, and fishing	3,548	*239	10,222	627,060	862,570	624,345	46,249	9,542	45,289	18,696	8,786	76,695	*-276	3,126
Mining	*3	**	*14	*212,125	*249,558	*90,004	*18,268	*62,054	*193	*1,470	*6	*53,570	*-6	*-11
Construction	1,046	*5	2,187	65,609	278,377	176,647	10,872	3,216	2,566	23,747	9,035	48,168	—	*318
Manufacturing	*13	—	*242	*11,261	*36,174	*25,465	*733	*339	*464	*2,758	*96	*3,733	—	—
Transportation, communication, electric, gas, and sanitary services	*45	—	*92	*16,200	*15,618	*9,956	*1,294	*573	*134	*1,289	*115	*859	—	—
Wholesale and retail trade	1,454	**	3,114	139,717	539,359	449,229	5,878	5,733	7,627	28,701	3,430	14,740	—	*88
Wholesale trade	197	**	421	59,151	236,717	210,605	1,524	1,166	3,181	6,902	*524	3,911	—	*1
Retail trade	1,257	—	2,693	80,566	302,642	238,624	4,353	4,567	4,446	21,800	2,906	10,829	—	*87
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	4,335	359	25,351	1,024,861	194,197	23,297	27,184	15,021	50,956	12,542	2,970	26,820	-411	5,279
Finance	1,408	*223	13,565	282,920	29,426	*3,651	1,847	727	5,914	*393	*87	11,871	-430	1,049
Insurance	*112	—	*230	*643	*15,958	*5,531	*120	*259	*24	*3,299	—	*4,424	—	—
Real estate	2,815	*136	11,556	741,298	148,813	14,115	25,217	14,035	45,017	8,850	*2,883	10,524	*19	*4,230
Services	1,090	*12	3,236	154,931	227,397	25,074	18,478	4,759	5,936	49,558	6,093	76,847	—	*5
Medical and health services	231	—	567	*10,881	77,631	*1,605	*1,156	1,216	*742	15,527	*3,710	35,042	—	—
Legal services	178	—	577	*10,877	65,859	*1,210	*1,134	1,648	*859	15,090	*1,216	30,152	—	*5
Other services	681	*12	2,092	133,173	83,907	22,258	16,189	1,894	4,335	18,941	*1,167	11,654	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nevada														
All industries	**6,517**	**1,302**	**42,029**	**2,193,516**	**1,127,937**	**440,746**	**96,761**	**38,179**	**119,038**	**161,826**	**21,133**	**39,152**	***543**	**48,318**
Agriculture, forestry, and fishing	438	*28	1,768	145,100	48,182	13,336	11,131	1,783	8,585	5,499	*56	-2,080	—	*444
Mining	*209	*114	*2,880	*56,887	*22,410	*14,546	*3,984	*201	*3,271	*4,088	—	*-31,431	—	—
Construction	337	—	1,002	92,763	220,549	169,108	3,131	2,616	3,521	20,376	*3,714	21,827	—	—
Manufacturing	*6	**	*79	*33,188	*21,300	*16,476	*4,205	*130	*1,702	*1,554	*8	*-2,031	—	—
Transportation, communication, electric, gas, and sanitary services	*34	**	*219	*135,383	*11,830	*313	*5,522	*745	*4,309	*3,523	*13	*-8,063	—	—
Wholesale and retail trade	860	—	1,743	66,534	188,617	130,869	3,426	3,358	1,670	14,977	4,041	12,035	*4	—
Wholesale trade	*19	—	*38	*4,014	*21,291	*17,251	*176	*172	*61	*924	*892	*1,183	*4	—
Retail trade	841	—	1,705	62,520	167,326	113,618	3,250	3,186	1,609	14,053	3,149	10,853	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	3,221	1,044	29,799	1,225,784	272,401	37,524	37,727	11,182	70,761	21,832	1,484	27,333	*507	47,874
Finance	1,250	669	22,771	252,490	32,396	—	*108	245	1,071	*91	*654	23,036	*459	*7,237
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,971	375	7,028	973,294	240,005	37,524	37,619	10,938	69,690	21,741	*830	4,297	*49	*40,637
Services	1,412	107	4,539	437,877	342,649	58,573	27,634	18,165	25,220	89,978	11,81d	21,561	*32	—
Medical and health services	*23	*5	*85	*63,976	*33,837	—	*2,385	*448	*3,850	*12,125	*2,369	*-2,201	—	—
Legal services	*40	—	*109	*2,670	*15,196	—	*180	*257	*20	*2,598	—	*7,876	—	—
Other services	1,349	102	4,345	371,231	293,616	58,573	25,069	17,460	21,350	75,255	9,449	15,885	*32	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
New Hampshire														
All industries	**3,168**	**124**	**9,100**	**631,732**	**406,273**	**187,025**	**22,275**	**19,721**	**28,673**	**59,640**	**9,222**	**32,343**	***- 106**	**3,221**
Agriculture, forestry, and fishing	*328	*55	*1,246	*53,976	*32,383	*14,762	*980	*1,484	*1,795	*4,922	*1,103	*1,390	*1	*32
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*216	—	*446	*14,803	*42,694	*33,212	*1,114	*786	*1,254	*12,070	—	*2,096	—	—
Manufacturing	*256	—	*558	*16,672	*32,282	*22,239	*571	*838	*252	*5,933	*415	*3,332	—	—
Transportation, communication, electric, gas, and sanitary services	*14	*14	*28	—	*5,806	*3,960	*37	*95	—	*542	—	*830	—	—
Wholesale and retail trade	781	**	1,641	32,559	145,127	103,177	1,842	3,700	2,361	11,630	*1,606	6,023	—	—
Wholesale trade	*17	—	*34	*3,376	*25,374	*20,871	*258	*1,962	*293	*1,328	*48	*622	—	—
Retail trade	764	**	1,607	29,183	119,753	82,307	1,584	1,738	2,067	10,303	*1,558	5,401	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	965	*50	3,578	364,528	48,782	—	10,601	5,487	16,227	*14	*4,322	2,020	*- 108	*3,189
Finance	65	*27	928	53,918	6,328	—	—	*38	*271	—	*4,112	1,800	*- 123	*- 19
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	900	*23	2,650	310,610	42,453	—	10,601	5,449	15,957	*14	*210	220	*15	*3,208
Services	608	**	1,603	149,194	99,200	9,675	7,130	7,332	6,784	24,530	*1,776	16,652	—	—
Medical and health services	*136	—	*272	*1,321	*8,906	—	*39	*12	—	—	—	*5,909	—	—
Legal services	*79	—	*331	*17,936	*37,135	*1,752	*575	*622	*117	*7,885	*351	*17,714	—	—
Other services	393	**	1,000	129,936	53,159	*7,924	6,516	6,698	6,668	16,645	*1,425	- 6,972	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
New Jersey														
All industries	**37,740**	**2,665**	**147,898**	**12,008,629**	**5,197,212**	**1,817,186**	**446,533**	**271,862**	**546,129**	**475,938**	**90,930**	**312,420**	**- 31,970**	**174,076**
Agriculture, forestry, and fishing	919	—	2,485	42,598	104,055	47,485	5,339	2,136	*1,786	*7,520	—	19,891	*296	—
Mining	*63	*59	*734	*245,734	*135,032	*76,677	*12,447	*823	*2,637	*2,343	*260	*- 37,581	*10	*33
Construction	2,030	*112	4,222	252,967	361,609	251,847	5,354	5,826	5,051	53,247	*2,290	52,687	—	*678
Manufacturing	975	*14	2,321	217,773	399,644	291,114	11,427	4,848	7,081	36,155	5,560	26,557	—	*35
Transportation, communication, electric, gas, and sanitary services	406	*61	2,312	91,219	43,457	*12,795	14,580	2,605	4,267	*7,701	*12	- 16,529	—	—
Wholesale and retail trade	5,074	255	10,948	403,138	1,196,783	852,116	12,472	13,200	6,965	88,787	12,003	110,565	*1	*1,107
Wholesale trade	713	*27	1,784	184,551	460,729	327,561	2,172	3,467	1,306	33,619	6,289	62,903	*1	*- 7
Retail trade	4,361	*228	9,164	218,586	736,055	524,556	10,300	9,732	5,659	55,169	5,714	47,662	—	*1,113
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	20,376	2,015	101,626	10,159,801	1,875,152	71,963	321,367	212,232	488,361	58,177	35,525	- 137,512	- 31,697	141,056
Finance	3,561	462	24,519	2,379,320	115,784	*723	3,081	8,476	22,794	*1,111	15,474	- 93,080	- 32,889	92,522
Insurance	*246	—	*962	*18,932	*128,172	*12,230	*145	*759	*6	*4,449	*1,089	*6,857	—	—
Real estate	16,569	1,553	76,145	7,761,549	1,631,196	59,010	318,141	202,997	465,562	52,618	18,962	- 51,288	*1,193	48,534
Services	7,897	149	23,250	595,400	1,081,480	213,188	63,547	30,191	29,982	222,008	35,281	294,343	*- 581	31,167
Medical and health services	693	**	1,639	37,359	121,001	21,037	3,851	3,094	4,484	28,882	*4,168	37,693	*9	*49
Legal services	1,213	**	3,213	58,283	235,939	11,211	6,048	4,787	2,432	54,211	*4,018	99,325	*2	—
Other services	5,991	144	18,398	499,758	724,540	180,940	53,647	22,310	23,066	138,915	27,094	157,325	*- 592	31,118
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
New Mexico														
All industries	**7,182**	**853**	**28,482**	**1,525,381**	**1,198,698**	**692,542**	**73,328**	**25,431**	**69,692**	**111,322**	**15,638**	**87,130**	***-228**	**24,533**
Agriculture, forestry, and fishing	793	*13	1,960	182,767	104,872	62,852	10,925	1,719	7,831	12,094	*1,781	5,006	*-2	*-33
Mining	382	*110	1,678	82,308	60,591	*14,925	8,844	3,920	*1,580	*3,462	*192	19,287	—	*1,563
Construction	209	**	455	38,076	93,270	62,519	2,771	2,643	1,211	17,292	*1,670	6,082	—	*16
Manufacturing	*366	**	*830	*77,539	*262,874	*224,716	*2,214	*683	*1,269	*13,411	—	*20,040	—	*1,753
Transportation, communication, electric, gas, and sanitary services	*52	—	*152	*9,478	*15,226	*3,113	*1,943	*733	*498	*2,457	*127	*1,835	—	—
Wholesale and retail trade	1,334	*227	3,674	120,405	344,238	262,343	4,274	3,773	4,180	24,982	3,494	13,658	—	*-7
Wholesale trade	162	—	467	*21,216	*95,897	*88,175	*666	*357	*518	*2,941	—	-618	—	—
Retail trade	1,172	*227	3,207	99,189	248,341	174,168	3,608	3,417	3,663	22,041	3,494	14,276	—	*-7
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,371	452	15,382	880,982	143,466	15,976	30,974	7,603	45,541	1,776	*1,077	2,138	*-239	17,677
Finance	929	*142	6,504	213,512	25,215	*266	233	811	2,294	*682	*136	18,334	*-287	3,307
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,442	310	8,878	667,470	118,251	*15,710	30,741	6,792	43,247	1,094	*942	-16,196	*48	*14,370
Services	1,675	*46	4,351	133,826	174,162	46,097	11,383	4,356	7,580	35,848	7,297	19,085	*13	*3,564
Medical and health services	*113	—	*235	*2,331	*11,755	—	*709	*218	*161	*2,620	*9	*1,218	—	—
Legal services	*349	—	*842	*4,736	*19,839	—	*447	*176	*115	*4,922	—	*10,925	—	—
Other services	1,213	*46	3,274	126,759	142,567	46,097	10,227	3,962	7,304	28,305	*7,288	6,942	*13	*3,564
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
New York														
All industries	**89,283**	**7,699**	**448,937**	**65,674,559**	**33,536,010**	**5,851,818**	**1,948,468**	**1,565,490**	**3,222,940**	**3,963,684**	**554,866**	**1,525,184**	**301,002**	**598,111**
Agriculture, forestry, and fishing	4,715	*10	12,082	318,167	489,160	255,113	57,698	15,074	38,783	38,644	9,119	20,729	*-7,617	*1,753
Mining	928	371	14,440	507,136	350,770	100,455	23,054	7,525	25,455	28,269	*573	-36,715	—	*919
Construction	2,657	*10	6,429	488,664	1,258,052	873,680	20,494	33,131	15,890	133,563	15,665	9,011	*12	*55
Manufacturing	2,404	57	6,684	509,072	559,926	372,605	36,215	11,076	5,558	99,186	12,165	2,692	—	*306
Transportation, communication, electric, gas, and sanitary services	699	68	2,831	1,267,036	376,099	120,605	139,722	16,249	64,377	39,664	*4,061	-225,241	—	*1,912
Wholesale and retail trade	13,012	413	28,669	1,329,992	4,151,646	3,185,488	29,306	55,377	38,051	217,335	55,390	233,012	*43	3,011
Wholesale trade	2,675	*13	6,431	808,150	2,546,568	2,067,714	11,050	23,029	25,838	88,371	46,342	115,381	*41	*209
Retail trade	10,337	400	22,238	521,842	1,605,078	1,117,774	18,257	32,347	12,213	128,964	9,047	117,632	*2	*2,802
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	45,206	5,569	299,932	56,788,722	18,061,623	194,870	1,172,043	1,132,740	2,865,467	943,612	175,744	-396,706	300,938	557,659
Finance	11,011	1,798	110,460	26,836,427	10,570,749	*56,543	43,975	90,691	1,171,015	575,177	135,955	-170,077	295,900	456,125
Insurance	316	—	970	895,453	692,182	*21,129	*1,576	*9,248	*281	*47,685	—	46,336	*-629	*-15,177
Real estate	33,879	3,771	188,502	29,056,843	6,798,691	117,198	1,126,492	1,032,800	1,694,172	320,750	39,789	-272,964	5,667	116,711
Services	19,662	1,201	77,870	4,465,772	8,288,734	749,003	469,936	294,319	169,359	2,463,411	282,149	1,918,402	7,626	32,495
Medical and health services	2,671	*211	9,825	302,309	1,167,897	167,292	16,729	51,429	12,832	361,738	33,757	241,174	*26	*95
Legal services	3,769	*11	15,495	557,412	2,728,315	26,856	34,297	99,240	7,550	739,410	66,006	1,138,460	*74	1,952
Other services	13,222	979	52,550	3,606,051	4,392,522	554,855	418,910	143,649	148,978	1,362,263	182,385	538,767	7,526	30,447
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
North Carolina														
All industries	**25,796**	**1,588**	**87,348**	**4,073,884**	**3,448,034**	**1,753,010**	**200,482**	**71,794**	**200,957**	**590,527**	**65,274**	**330,592**	***- 1,578**	**16,014**
Agriculture, forestry, and fishing	2,331	—	5,349	216,213	239,843	170,011	22,050	3,183	15,346	26,167	2,541	- 14,441	—	*400
Mining	*103	**	*230	*2,365	*7,947	*4,312	*24	*405	—	*2,115	—	*- 4,330	—	—
Construction	2,901	—	5,994	67,694	245,812	153,706	5,731	2,714	3,503	33,925	10,764	29,657	—	*73
Manufacturing	489	**	1,232	308,011	408,744	352,663	4,384	2,023	4,557	303,732	*1,470	31,674	—	*- 99
Transportation, communication, electric, gas, and sanitary services	*282	*17	*1,199	*27,061	*63,574	*7,664	*6,850	*2,408	*982	*6,933	*277	*12,012	—	*95
Wholesale and retail trade	5,471	71	12,093	293,614	1,265,950	973,104	10,882	23,653	10,763	84,845	19,128	68,148	—	*258
Wholesale trade	402	*4	1,057	74,553	286,361	231,005	2,953	2,666	2,519	18,022	2,353	20,225	—	*258
Retail trade	5,069	*67	11,036	219,061	979,589	742,099	7,930	20,987	8,244	66,823	16,775	47,923	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	9,609	1,210	47,984	2,850,129	618,587	30,198	117,338	23,202	149,060	29,379	9,363	28,852	*- 1,578	13,683
Finance	1,120	*312	15,235	343,851	145,968	—	*130	330	822	*14,744	*630	22,039	*- 1,452	*- 523
Insurance	*104	—	*667	*148,245	*9,787	—	*39	*52	*3	*652	*462	*4,697	—	—
Real estate	8,385	898	32,082	2,358,032	462,833	30,198	117,168	22,820	148,235	13,983	8,271	2,116	*- 126	14,206
Services	4,610	287	13,267	308,798	597,576	61,352	33,223	14,206	16,746	103,432	21,732	179,020	—	*1,603
Medical and health services	359	**	1,434	18,105	207,513	*9,773	962	2,141	936	20,802	*1,649	77,664	—	—
Legal services	449	—	1,403	10,561	115,870	—	1,215	1,807	*346	23,206	*3,271	64,408	—	—
Other services	3,802	**	10,430	280,132	274,192	51,579	31,046	10,258	15,464	59,423	16,812	36,949	—	*1,603
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
North Dakota														
All industries	**5,720**	***51**	**20,681**	**1,081,034**	**750,888**	**336,307**	**106,300**	**21,688**	**82,210**	**49,078**	**11,306**	**53,768**	***107**	**2,054**
Agriculture, forestry, and fishing	1,302	—	3,434	178,209	252,898	107,997	40,819	4,936	25,734	7,791	*5,922	37,325	*70	*648
Mining	*85	—	*170	—	—	—	—	—	—	—	—	*- 1,590	—	—
Construction	405	—	867	47,451	55,405	37,607	*1,110	978	1,009	*5,159	*1,309	2,052	—	*5
Manufacturing	*87	—	*174	*954	*3,124	*1,705	*66	*37	—	*552	—	*944	—	—
Transportation, communication, electric, gas, and sanitary services	*101	—	*202	*8,392	*7,688	*337	*1,628	*684	*901	*888	*737	*- 20	—	—
Wholesale and retail trade	319	—	681	49,545	182,503	149,277	2,322	2,833	974	10,377	*735	5,880	—	—
Wholesale trade	30	—	87	*10,399	88,788	80,700	262	293	283	2,683	*143	1,623	—	—
Retail trade	289	—	594	39,146	93,715	68,577	2,060	2,540	691	7,694	*592	4,258	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,647	*35	12,728	718,502	144,692	*4,296	51,135	9,919	47,865	3,771	*174	- 5,676	*37	*1,401
Finance	*267	—	*3,356	*88,116	*12,735	*489	*625	*575	*1,416	*110	*76	*7,890	*37	*1,534
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	2,380	*35	9,372	630,386	131,957	*3,807	50,510	9,344	46,450	3,661	*98	- 13,566	—	*- 134
Services	774	*16	2,425	77,981	104,578	35,089	9,220	2,302	5,726	20,540	*2,428	14,851	—	—
Medical and health services	*22	—	*139	*11,449	*29,998	*4,420	*653	*182	*346	*5,561	*1,424	*10,541	—	—
Legal services	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services	752	*16	2,286	66,532	74,579	30,669	8,567	2,120	5,380	14,979	*1,004	4,310	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Ohio														
All industries	**48,406**	**5,254**	**277,772**	**16,143,763**	**8,921,702**	**3,657,097**	**727,752**	**316,696**	**927,673**	**1,034,940**	**128,040**	**680,425**	**4,049**	**82,366**
Agriculture, forestry, and fishing	3,968	*147	10,529	370,676	321,578	171,373	33,569	6,497	22,538	15,443	*3,778	47,166	*21	*1,488
Mining	2,050	518	23,514	1,442,999	1,057,796	561,671	110,840	39,607	83,839	115,205	*1,967	-53,139	*320	*7,670
Construction	2,785	*201	6,155	243,445	463,759	308,319	8,726	7,809	7,710	97,864	13,487	58,280	*283	*46
Manufacturing	1,487	*95	4,096	185,637	356,552	199,086	12,842	9,940	6,350	47,474	13,067	47,321	—	*200
Transportation, communication, electric, gas, and sanitary services	725	*53	2,467	145,896	202,630	*134,594	9,279	1,725	5,045	20,377	*564	9,322	—	—
Wholesale and retail trade	6,555	274	14,918	618,213	2,317,886	1,865,344	26,525	26,184	20,812	130,698	26,468	96,544	*62	*1,190
Wholesale trade	959	**	2,637	317,498	1,148,928	1,026,749	11,144	6,754	9,096	33,624	7,734	23,624	*61	*1,215
Retail trade	5,502	**	12,093	300,477	1,168,205	838,214	15,382	19,430	11,716	97,075	18,734	72,548	*1	*-25
Wholesale and retail trade not allocable	*94	—	*188	*239	*753	*381	—	—	—	—	—	*372	—	—
Finance, insurance, and real estate	21,655	3,238	186,151	12,024,770	2,398,381	177,398	428,526	165,432	718,994	123,567	22,286	2,925	3,390	70,966
Finance	4,486	918	114,962	2,257,912	210,594	—	7,760	5,859	32,991	36,959	*13,859	22,168	4,353	30,634
Insurance	353	—	812	*30,051	76,528	*15,950	*1,148	1,101	*383	*14,945	*84	20,261	—	—
Real estate	16,816	2,320	70,377	9,736,806	2,111,259	161,448	419,619	158,473	685,620	71,663	8,343	-39,504	*-963	40,332
Services	9,181	728	29,942	1,112,127	1,803,119	239,311	97,445	59,502	62,385	484,312	46,422	472,005	*-26	*806
Medical and health services	548	*5	2,308	29,715	137,982	*5,084	1,893	3,283	1,940	26,749	*3,165	71,151	—	—
Legal services	957	—	3,762	63,218	418,484	*16,517	5,039	9,339	1,089	93,393	10,521	203,715	—	*1
Other services	7,676	723	23,872	1,019,194	1,246,653	217,710	90,513	46,881	59,356	364,170	32,736	197,140	*-26	*805
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Oklahoma														
All industries	**18,658**	**2,090**	**95,424**	**5,250,347**	**4,187,585**	**2,207,298**	**234,266**	**82,967**	**248,017**	**299,729**	**38,515**	**-45,658**	**829**	**59,186**
Agriculture, forestry, and fishing	1,848	*69	4,673	261,582	675,539	528,553	17,277	2,018	29,309	14,518	*2,538	21,426	*-327	*1,692
Mining	2,744	807	34,695	1,126,376	620,103	126,382	60,318	18,915	20,280	18,897	1,814	-167,184	*168	7,720
Construction	977	**	2,016	115,653	214,783	135,529	9,266	3,442	7,270	34,216	2,704	21,195	*-2	*698
Manufacturing	248	**	779	195,119	291,470	250,620	20,519	3,131	3,780	27,724	*2,938	-6,523	*5	—
Transportation, communication, electric, gas, and sanitary services	336	*6	859	29,794	73,596	*55,101	4,983	*755	*2,057	*4,907	*1,679	-2,337	—	*250
Wholesale and retail trade	3,349	225	8,627	298,533	1,255,103	974,576	12,588	18,576	11,661	86,028	13,328	54,485	*37	*69
Wholesale trade	470	**	1,020	113,487	503,193	456,855	2,030	6,327	1,964	10,879	1,817	14,588	*39	*31
Retail trade	2,879	**	7,607	185,046	751,910	517,721	10,557	12,249	9,697	75,149	11,511	39,897	*-2	*38
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	6,530	927	36,592	2,927,414	581,074	54,263	86,248	25,578	152,369	27,249	3,377	-96,728	948	48,487
Finance	2,030	204	20,096	968,440	153,780	—	4,457	1,453	21,310	*1,364	*1,729	-65,227	21	44,474
Insurance	124	—	*544	*12,496	20,132	*1,658	*232	*228	*16	*6,089	*373	*8,433	—	*168
Real estate	4,376	723	15,952	1,946,478	407,162	52,605	81,558	23,897	131,043	19,796	*1,276	-39,934	*927	*3,845
Services	2,626	*53	7,183	295,876	475,918	82,273	23,068	10,553	21,292	86,189	10,137	130,007	—	*269
Medical and health services	258	—	1,159	27,189	89,817	*3,227	2,133	2,171	*2,060	22,344	*560	39,540	—	—
Legal services	864	—	2,102	16,365	119,485	*62	1,202	1,617	451	16,214	*95	64,349	—	—
Other services	1,504	*53	3,922	252,321	266,616	78,984	19,732	6,765	18,780	47,632	*9,481	26,118	—	*269
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Oregon														
All industries	**21,493**	**886**	**67,325**	**5,769,752**	**3,318,913**	**1,654,121**	**254,359**	**115,459**	**220,810**	**391,489**	**51,113**	**259,009**	**6,887**	**45,408**
Agriculture, forestry, and fishing	1,716	**	4,475	591,199	350,876	242,143	31,945	11,124	28,026	47,865	3,690	- 12,731	*57	3,241
Mining	*7	—	*26	*73,844	*48,186	*29,436	*1,288	*11,555	*315	—	—	*- 3,416	—	—
Construction	1,990	—	4,440	212,771	323,392	214,273	9,635	5,806	7,323	41,713	3,683	46,529	—	*889
Manufacturing	623	**	1,635	216,829	412,044	308,358	10,159	5,231	6,431	61,961	2,997	1,392	*30	*6,612
Transportation, communication, electric, gas, and sanitary services	949	—	2,101	706,838	89,538	*13,300	50,525	2,993	2,164	8,410	*3,619	- 33,699	*343	*2,766
Wholesale and retail trade	3,600	*40	8,452	318,606	913,717	685,899	11,387	13,806	8,509	76,008	14,522	35,146	*24	*2,832
Wholesale trade	827	*4	1,864	77,741	255,720	213,079	1,756	2,160	891	9,832	3,309	14,370	—	*837
Retail trade	2,773	*36	6,588	240,865	657,998	472,820	9,631	11,646	7,618	66,176	11,212	20,776	*24	*1,995
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	8,554	673	31,976	3,035,282	505,170	57,371	91,279	40,245	131,093	11,619	8,156	39,334	*6,577	28,633
Finance	2,094	*335	8,291	696,413	92,623	—	4,158	2,938	14,671	*535	*337	46,305	*6,557	19,440
Insurance	*163	—	*338	*26,790	*17,738	*6,647	*192	*236	*328	*2,530	*2,894	*2,438	—	*3,117
Real estate	6,297	338	23,347	2,312,080	394,809	50,724	86,929	37,072	116,094	8,554	4,925	- 9,409	*21	6,076
Services	4,054	*167	14,220	614,383	675,990	103,341	48,139	24,699	36,950	143,913	14,446	186,454	*- 144	*434
Medical and health services	413	*3	1,666	44,215	147,720	*24,077	2,233	5,836	2,386	39,098	*609	43,209	—	*7
Legal services	484	—	1,915	33,046	167,875	*425	2,684	4,040	614	40,012	*2,774	81,587	—	—
Other services	3,157	*164	10,639	537,122	360,395	78,839	43,223	14,824	33,950	64,802	11,063	61,657	*- 144	*428
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pennsylvania														
All industries	**56,796**	**4,311**	**324,088**	**14,868,365**	**10,606,939**	**5,096,436**	**613,090**	**287,331**	**631,172**	**1,228,887**	**205,877**	**662,525**	**7,077**	**204,019**
Agriculture, forestry, and fishing	3,659	*162	9,484	331,979	404,041	234,343	48,570	7,048	16,188	26,560	12,525	30,751	—	10,043
Mining	1,882	659	40,301	844,015	500,858	175,186	65,832	10,407	17,510	50,951	4,819	- 156,092	*- 25	*2,111
Construction	3,842	*17	8,226	265,750	841,768	574,681	15,357	12,631	12,865	128,581	15,902	78,575	*- 9	*1,731
Manufacturing	2,020	—	5,249	853,019	1,055,247	799,857	25,886	19,271	7,948	194,624	14,588	- 174,364	*- 157	*7,716
Transportation, communication, electric, gas, and sanitary services	1,263	*164	3,101	163,292	232,444	60,645	26,739	7,307	10,460	41,222	2,881	16,993	*- 23	*32
Wholesale and retail trade	11,384	184	25,069	994,417	3,581,583	2,722,085	44,038	39,906	29,040	274,783	46,306	209,690	*34	4,430
Wholesale trade	2,205	*53	5,025	336,549	1,521,840	1,260,316	14,118	12,130	8,849	81,285	17,831	73,771	—	2,429
Retail trade	9,179	*131	20,044	657,867	2,059,743	1,461,769	29,920	27,776	20,191	193,497	28,475	135,919	*34	2,001
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	21,820	2,466	201,675	10,469,078	2,220,385	218,015	302,484	138,728	495,628	106,467	19,185	217,899	7,407	171,924
Finance	3,745	835	137,873	2,743,103	527,223	*93	8,175	3,314	20,002	7,449	*4,275	262,148	6,242	20,831
Insurance	593	—	1,702	70,636	88,293	*5,012	1,651	2,291	*605	29,457	*5,059	14,788	*1	—
Real estate	17,482	1,631	62,100	7,655,339	1,604,870	212,911	292,658	133,123	475,021	69,561	9,851	- 59,037	*1,164	151,093
Services	10,926	659	30,983	946,816	1,770,614	311,624	84,185	52,033	41,533	405,699	89,671	439,074	*- 149	6,034
Medical and health services	979	**	2,379	58,790	206,875	*18,160	8,619	5,289	3,344	44,907	10,661	64,445	—	—
Legal services	1,453	**	5,189	128,995	554,753	*5,797	7,097	16,154	1,448	133,249	12,222	255,733	*63	*710
Other services	8,494	441	23,415	759,031	1,008,986	287,666	68,468	30,590	36,741	227,543	66,788	118,896	*- 212	*5,323
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Rhode Island														
All industries	3,709	270	13,209	911,077	378,601	145,028	42,936	15,216	51,216	35,828	8,760	8,429	—	*601
Agriculture, forestry, and fishing	*118	—	*236	—	*3,919	*3,919	*1,410	*301	*227	—	—	*-1,756	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*237	—	*474	*208	*20,246	*14,237	—	*34	*240	*369	*1,137	*3,836	—	—
Manufacturing	*355	**	*767	*21,692	*9,346	*3,428	*1,581	*368	—	*2,567	*129	*880	—	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	749	—	1,643	18,778	118,132	92,219	893	2,597	*851	8,863	*745	7,755	—	—
Wholesale trade	*160	—	*327	*6,493	*44,589	*39,752	*300	*618	*219	*4,290	*122	*927	—	—
Retail trade	589	—	1,316	*12,286	73,543	52,467	593	1,980	*633	4,573	*624	6,828	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,489	258	8,090	758,314	123,029	*21,623	28,535	8,857	43,228	1,682	1,912	-17,279	—	*597
Finance	**	**	**	**	**	—	**	**	**	—	**	**	—	**
Insurance	**	—	**	**	**	**	**	**	—	—	—	**	—	—
Real estate	1,333	251	4,428	668,758	101,241	12,256	26,031	8,846	41,938	1,682	*1,499	-22,659	—	*28
Services	761	**	1,999	112,085	103,929	*9,602	10,517	3,059	6,670	22,347	*4,837	14,993	—	*3
Medical and health services	*132	**	*337	*28,242	*20,373	—	*1,552	*820	*2,677	*8,412	*232	*-123	—	—
Legal services	*46	—	*253	*8,544	*37,581	*2,342	*482	*695	*209	*8,093	*3,565	*15,905	—	*3
Other services	583	—	1,409	75,299	45,975	*7,260	8,482	*1,544	*3,784	*5,841	*1,040	-788	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
South Carolina														
All industries	12,138	1,139	48,939	2,468,632	1,711,430	807,809	130,293	43,915	108,316	195,415	20,562	183,130	1,147	23,365
Agriculture, forestry, and fishing	1,362	—	2,887	52,364	157,828	92,219	17,108	1,981	4,473	10,185	*564	10,522	*3	*461
Mining	*51	**	*153	*34,219	*37,818	*28,687	*4,182	*516	*3,051	*8,062	*891	*2,501	—	—
Construction	1,268	*107	2,671	24,326	118,092	61,603	1,934	2,033	1,601	24,767	*1,423	18,216	—	—
Manufacturing	469	**	951	18,003	60,883	38,526	2,388	*790	*278	*7,546	*850	8,116	*12	*256
Transportation, communication, electric, gas, and sanitary services	*7	—	*53	*19,691	*13,704	*6,392	*2,353	*127	*15	*176	—	*1,829	—	—
Wholesale and retail trade	2,960	*147	7,307	164,511	618,869	446,931	8,670	11,040	3,827	50,553	8,969	45,112	*-23	*840
Wholesale trade	434	—	926	30,644	141,027	105,279	2,432	1,081	1,087	7,394	*1,167	14,704	*-23	*768
Retail trade	2,526	*147	6,381	133,867	477,842	341,652	6,238	9,959	2,740	43,159	7,801	30,408	—	*71
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	4,403	786	29,351	1,747,191	367,479	80,144	59,349	19,856	84,602	28,000	*1,455	14,039	718	19,822
Finance	539	*177	12,872	351,415	22,428	—	*508	*438	*4,142	—	—	12,553	1,183	5,539
Insurance	*211	—	*422	*1,026	*21,911	*12,372	*447	*196	—	*1,836	*992	*3,840	—	—
Real estate	3,653	609	16,057	1,394,750	323,141	67,772	58,394	19,222	80,460	26,164	*463	-2,354	*-465	14,284
Services	1,618	*81	5,566	408,326	336,757	53,307	34,309	7,572	10,469	66,126	6,410	82,795	*437	*1,985
Medical and health services	179	*24	1,225	9,127	74,784	*499	546	1,020	*142	13,189	—	44,787	—	—
Legal services	*180	—	*629	*12,279	*65,985	—	*1,060	*1,358	*384	*12,818	*3,360	*32,872	—	—
Other services	1,259	*57	3,712	386,921	195,988	52,809	32,702	5,194	9,943	40,119	*3,051	5,136	*437	*1,985
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
South Dakota														
All industries	**5,767**	***237**	**20,454**	**971,485**	**881,691**	**478,107**	**63,868**	**22,605**	**65,145**	**52,211**	**28,746**	**83,331**	***8**	***1,293**
Agriculture, forestry, and fishing	1,836	—	4,022	225,887	321,242	223,969	22,930	5,654	22,602	3,787	*1,731	33,140	—	*1,179
Mining	*175	*88	*3,694	*2,773	*6,375	—	*1,594	*103	*813	—	—	*- 104	—	—
Construction	673	*16	1,391	36,238	102,359	58,299	3,515	2,230	2,819	11,102	*11,879	7,894	—	*75
Manufacturing	*4	—	*12	*1,961	*6,211	*3,916	*104	*59	*27	*540	*48	*1,123	—	—
Transportation, communication, electric, gas, and sanitary services	*60	—	*175	*17,153	*27,398	*7,264	*3,604	*727	*2,376	*3,628	*128	*- 481	—	—
Wholesale and retail trade	864	—	2,094	77,093	205,947	164,446	2,623	2,715	2,923	8,823	3,560	10,391	*3	—
Wholesale trade	143	—	494	*11,578	77,668	68,828	*392	*191	*680	*599	*2,548	1,490	—	—
Retail trade	721	—	1,600	65,515	128,279	95,619	2,230	2,525	2,243	8,224	*1,012	8,901	*3	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,632	*133	7,653	543,369	105,166	*7,056	25,778	8,357	31,372	2,380	*305	3,140	*5	*15
Finance	*244	—	*1,587	*70,141	*4,196	—	*59	*13	*1,450	*9	*39	*1,920	*5	*- 115
Insurance	*24	—	*48	*725	*4,955	*1,747	*21	*18	—	*233	*72	*1,557	—	—
Real estate	1,364	*133	6,018	472,503	96,016	*5,309	25,698	8,326	29,923	*2,138	*194	- 337	—	*130
Services	523	—	1,413	67,010	106,994	*13,157	3,719	2,760	2,214	21,951	11,097	28,229	—	*24
Medical and health services[2]	*31	—	*212	*4,974	*24,865	—	*229	*306	*21	*4,268	*770	*11,517	—	—
Legal services	*63	—	*224	*2,937	*21,602	—	*286	*684	*44	*3,265	*1,660	*11,430	—	—
Other services	429	—	977	59,099	60,527	*13,157	3,203	1,770	2,149	14,418	*8,667	5,282	—	*24
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tennessee														
All industries	**24,856**	**1,812**	**86,344**	**4,918,408**	**4,040,091**	**2,195,031**	**232,556**	**95,431**	**242,482**	**378,246**	**73,061**	**284,037**	**332**	**14,337**
Agriculture, forestry, and fishing	2,744	—	6,096	161,614	214,849	134,993	21,578	3,114	15,818	10,890	*78	7,118	*23	*1,627
Mining	455	*123	2,167	36,404	50,657	*37,574	*1,089	*859	*728	*1,945	*2,383	- 23,668	—	*132
Construction	1,649	**	3,541	143,633	355,831	227,536	8,533	5,640	5,949	48,673	8,537	34,892	—	*251
Manufacturing	439	**	1,269	137,122	204,806	127,730	9,980	3,353	1,948	27,167	3,306	20,346	*9	*8
Transportation, communication, electric, gas, and sanitary services	663	*105	1,970	43,673	46,770	*15,694	*2,339	1,562	*1,619	*4,223	*5,870	- 2,298	—	—
Wholesale and retail trade	5,578	*60	12,911	407,024	1,816,505	1,420,639	15,261	24,659	12,199	112,040	20,330	109,993	—	*493
Wholesale trade	783	*24	2,004	134,216	540,760	450,043	3,445	8,192	4,904	23,478	5,004	24,039	—	*432
Retail trade	4,795	*36	10,907	272,807	1,275,745	970,596	11,816	16,468	7,294	88,562	15,326	85,954	—	*61
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	8,930	1,437	46,567	3,473,302	690,946	97,636	137,819	39,522	176,136	34,975	9,475	- 10,644	238	11,825
Finance	1,230	*184	13,125	436,176	90,999	*1,277	4,739	920	14,543	*12,140	*3,301	26,583	124	10,217
Insurance	*104	—	*278	*13,518	*42,337	*19,542	*122	*415	*19	*7,356	*1,522	*7,436	—	—
Real estate	7,596	1,253	33,164	3,023,608	557,611	76,817	132,958	38,187	161,574	15,478	4,652	- 44,664	*114	*1,608
Services	4,298	80	11,623	515,611	659,613	133,203	35,957	16,723	28,086	138,334	23,083	148,215	*62	—
Medical and health services	482	*9	1,436	75,572	171,669	*9,066	1,737	4,497	1,551	40,579	*3,894	55,079	—	—
Legal services	353	—	1,116	13,641	113,869	*2,461	1,514	1,849	435	22,586	*5,641	60,637	—	—
Other services	3,463	71	9,071	426,398	374,075	121,676	32,707	10,377	26,100	75,169	13,547	32,499	*62	—
Nature of business not allocable	*100	—	*200	*28	*114	*26	—	—	—	—	—	*82	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Texas														
All industries	**99,602**	**10,649**	**597,963**	**41,172,815**	**21,481,513**	**10,058,378**	**1,642,396**	**567,160**	**1,709,129**	**1,770,357**	**349,510**	**420,368**	**37,129**	**492,495**
Agriculture, forestry, and fishing	11,431	380	34,883	1,999,591	2,062,679	1,415,162	128,079	25,167	111,449	132,587	21,231	60,804	*260	14,345
Mining	6,165	1,762	167,712	4,747,603	2,914,568	990,574	258,922	84,634	171,677	130,656	42,093	-328,875	1,621	12,673
Construction	6,186	129	13,127	675,371	1,656,220	1,159,288	28,658	16,167	22,485	202,343	45,747	132,868	*62	*3,350
Manufacturing	1,920	*9	4,677	2,001,174	2,231,294	1,633,770	82,380	50,412	105,276	148,023	5,412	105,463	*462	*36
Transportation, communication, electric, gas, and sanitary services	1,099	130	3,082	882,030	1,028,908	624,098	92,435	24,644	44,091	60,288	2,164	68,114	—	—
Wholesale and retail trade	12,537	143	30,307	1,171,580	4,050,571	3,188,282	42,382	43,766	36,424	267,971	56,514	186,389	*44	2,069
Wholesale trade	2,725	44	7,458	397,573	1,609,383	1,388,750	12,209	7,782	10,962	64,311	10,928	73,130	*44	*398
Retail trade	9,812	99	22,849	774,007	2,441,188	1,799,532	30,173	35,984	25,462	203,660	45,586	113,259	—	1,671
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	45,313	7,577	296,629	27,075,297	4,378,953	587,309	816,784	247,742	1,081,138	190,594	68,452	-608,094	33,860	442,634
Finance	12,567	3,196	140,656	8,142,211	713,338	4,767	180,042	20,230	89,405	23,686	19,145	-357,733	5,758	138,654
Insurance	1,047	*26	3,016	169,331	224,325	*29,599	4,939	3,753	2,189	42,266	14,160	61,887	*12	*1,548
Real estate	31,699	4,355	152,957	18,763,756	3,441,291	552,943	631,803	223,760	989,544	124,642	35,147	-312,249	28,090	302,432
Services	14,946	519	47,526	2,613,071	3,158,175	459,895	192,757	74,616	136,088	637,898	107,897	804,414	*819	17,388
Medical and health services	1,305	**	4,373	185,584	490,360	23,045	13,296	8,776	10,478	112,719	8,993	177,743	—	*9,107
Legal services	1,999	**	6,874	164,952	816,168	23,949	12,723	11,666	3,125	169,924	14,898	423,253	*4	*-97
Other services	11,642	389	36,279	2,262,535	1,851,646	412,901	166,738	54,173	122,485	355,255	84,006	203,418	*815	8,378
Nature of business not allocable	*5	—	*20	*7,098	*147	—	—	*12	*500	—	—	*-715	—	—
Utah														
All industries	**11,473**	**2,413**	**88,816**	**4,006,149**	**1,658,212**	**772,266**	**216,733**	**38,608**	**198,772**	**161,264**	**31,317**	**-86,979**	**-119,41**	**61,155**
Agriculture, forestry, and fishing	822	—	2,201	136,740	97,127	52,021	12,848	2,108	8,995	5,093	*2,209	-2,775	—	*3,260
Mining	**	**	**	**	**	**	**	**	**	**	—	**	—	—
Construction	809	**	1,921	110,381	220,210	153,287	4,411	3,596	5,004	23,901	*4,262	1,401	*25	*227
Manufacturing	537	*6	1,409	66,048	144,519	93,136	4,391	1,784	2,470	22,133	*3,186	12,070	—	*134
Transportation, communication, electric, gas, and sanitary services	149	**	388	140,478	23,733	*2,987	23,172	*906	10,424	*4,477	*306	-22,853	—	*121
Wholesale and retail trade	1,279	*14	3,412	142,852	425,556	328,099	6,046	4,685	4,677	38,467	2,099	15,566	—	*41
Wholesale trade	280	**	753	42,521	97,244	83,988	975	602	790	3,996	*336	2,494	—	*35
Retail trade	999	**	2,659	100,331	328,313	244,110	5,071	4,083	3,887	34,472	1,763	13,072	—	*6
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	5,435	1,965	65,440	2,882,883	469,827	97,228	94,589	18,314	132,205	14,360	5,728	-78,842	-11,965	54,938
Finance	2,187	979	38,188	1,148,852	102,163	*6,891	6,150	1,883	33,415	*2,343	*772	-39,774	-6,020	38,068
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	3,248	986	27,252	1,734,031	367,664	90,337	88,440	16,431	98,790	12,017	4,956	-39,068	*-5,945	*16,869
Services	2,323	311	13,601	509,508	253,805	37,189	69,250	7,000	34,381	49,481	13,527	-18,271	—	*2,435
Medical and health services	*143	—	*302	*1,445	*16,772	*3,620	*236	*197	*32	*2,476	—	*5,282	—	—
Legal services	*135	—	*306	*3,753	*35,280	—	*742	*678	*355	*7,739	*78	*15,970	—	*194
Other services	2,045	311	12,993	504,310	201,753	33,569	68,272	6,124	33,994	39,266	13,449	-39,523	—	*2,240
Nature of business not allocable	**	**	**	**	**	**	**	**	**	**	—	**	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Vermont														
All industries	**3,194**	***124**	**9,710**	**342,402**	**181,190**	**97,009**	**15,564**	**4,904**	**12,082**	**15,171**	***6,208**	**17,518**	***289**	***703**
Agriculture, forestry, and fishing	*512	—	*1,024	*11,018	*47,171	*25,402	*4,447	*633	*1,913	*2,128	*2,205	*8,574	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*21	—	*66	*3,223	*12,597	*10,122	*68	*87	*157	*569	*580	*1,415	—	—
Manufacturing	*126	—	*262	*5,258	*10,782	*7,916	*454	*327	*136	*2,144	—	*393	—	—
Transportation, communication, electric, gas, and sanitary services	*14	—	*28	*60	*2,908	*2,792	*1	*1	—	—	*122	*- 8	—	—
Wholesale and retail trade	269	*32	638	15,496	40,527	30,049	487	597	*379	3,574	*2,375	1,023	—	*2
Wholesale trade	*4	*4	*52	*5,171	*7	—	*5	*58	—	—	—	*- 15	—	*2
Retail trade	265	*28	586	10,325	40,520	30,049	482	539	*379	3,574	*2,375	1,038	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,109	*92	4,402	272,392	31,404	*6,247	5,199	2,599	6,885	*358	—	2,929	*289	*701
Finance	*67	*23	*1,457	*51,795	*3,136	—	*1	*22	—	—	—	*2,853	*289	*701
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,042	*69	2,945	220,596	28,268	*6,247	5,197	2,578	6,885	*358	—	76	—	—
Services	1,143	—	3,290	34,955	35,800	*14,482	4,908	660	*2,613	*6,399	*926	3,191	—	—
Medical and health services	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	*14	—	*70	*720	*4,306	—	*60	*23	*5	*1,021	—	*2,468	—	—
Other services	1,129	—	3,220	34,235	31,494	*14,482	4,849	*637	*2,608	*5,379	*926	724	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Virginia														
All industries	**23,918**	**2,650**	**101,971**	**6,603,026**	**3,434,164**	**1,184,925**	**263,668**	**109,430**	**391,520**	**408,956**	**40,083**	**276,069**	**1,225**	**104,557**
Agriculture, forestry, and fishing	2,538	*34	7,342	178,239	236,374	84,315	20,290	5,592	8,860	33,196	*1,719	44,012	*- 26	*2,058
Mining	253	*124	2,730	75,504	122,474	38,864	16,157	5,976	864	23,067	*609	- 14,112	—	—
Construction	1,501	*18	3,579	131,970	348,218	241,294	3,043	2,607	7,997	22,618	*4,318	43,978	—	*383
Manufacturing	398	*8	931	*28,232	69,875	*35,566	3,062	687	*6,598	6,371	*760	11,790	—	—
Transportation, communication, electric, gas, and sanitary services	507	*39	1,899	*41,216	*30,386	*5,482	*7,123	*611	*4,451	*4,509	*610	- 3,754	—	—
Wholesale and retail trade	3,529	*39	8,160	224,742	707,800	534,867	7,295	9,741	5,166	63,049	10,436	40,054	—	*646
Wholesale trade	327	*5	847	49,742	137,653	113,777	1,040	2,705	883	7,101	*1,348	6,182	—	—
Retail trade	3,202	*34	7,313	175,000	570,148	421,090	6,255	7,037	4,283	55,949	9,088	33,872	—	*646
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	10,481	2,135	62,253	5,213,561	1,095,950	145,583	172,477	59,921	321,577	57,946	9,603	- 85,019	*1,244	97,587
Finance	1,992	288	18,611	623,438	66,307	*2,043	638	1,612	12,417	*4,496	*2,360	- 5,137	*- 143	2,575
Insurance	*16	—	*48	*854	*7,223	—	*52	*67	*9	*932	*5,123	*129	—	—
Real estate	8,473	1,847	43,594	4,589,269	1,022,420	143,541	171,787	58,241	309,151	52,518	2,120	- 80,011	*1,387	95,012
Services	4,711	253	15,077	709,562	823,086	98,954	34,223	24,295	36,007	198,200	12,027	239,120	*7	*3,883
Medical and health services	360	*29	1,201	78,405	121,058	*297	2,588	3,078	4,696	29,841	*441	54,291	—	—
Legal services	842	*16	2,782	59,462	240,883	—	4,668	7,000	1,380	64,920	*1,068	117,584	—	—
Other services	3,509	208	11,094	571,695	461,146	98,656	26,967	14,216	29,931	103,438	10,518	67,246	*7	*3,883
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships		Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Washington														
All industries	**33,959**	**3,184**	**153,247**	**9,635,150**	**4,758,871**	**2,117,007**	**341,724**	**181,918**	**391,643**	**650,394**	**88,829**	**409,940**	**533**	**84,102**
Agriculture, forestry, and fishing	3,000	*189	8,794	880,311	432,747	222,202	56,900	13,386	33,926	61,708	11,602	12,183	*62	*1,503
Mining	349	*64	3,325	51,004	30,499	*2,622	2,877	1,638	*892	*557	*763	12,448	—	—
Construction	3,466	*103	7,411	342,684	725,647	539,915	14,557	15,924	14,293	106,452	13,160	70,618	*454	*276
Manufacturing	1,456	*97	3,282	188,646	459,674	300,130	12,259	13,984	6,789	67,659	*2,199	31,724	*458	*4,009
Transportation, communication, electric, gas, and sanitary services	251	*56	610	80,113	81,232	*21,659	5,115	2,661	3,013	*25,110	*857	2,175	—	*270
Wholesale and retail trade	3,163	*136	7,847	330,264	976,477	717,189	12,548	20,881	14,914	85,016	11,735	49,222	*299	*1,036
Wholesale trade	278	*4	811	77,686	254,888	203,791	1,762	2,847	3,133	16,136	*721	13,024	—	*125
Retail trade	2,885	*132	7,036	252,578	721,589	513,399	10,786	18,035	11,781	68,879	11,014	36,198	*299	*911
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	17,542	2,230	107,918	6,771,440	996,116	164,937	157,206	71,213	266,079	31,714	17,282	- 29,220	- 860	72,637
Finance	7,115	1,002	62,620	2,245,358	160,615	*79	4,525	7,866	39,243	*1,576	4,579	- 16,968	680	60,025
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	10,427	1,228	45,298	4,526,083	835,501	164,858	152,681	63,347	226,836	30,138	12,703	- 12,252	*- 1,540	12,612
Services	4,732	309	14,060	990,689	1,056,479	148,353	80,263	42,230	51,736	272,179	31,232	260,791	*120	4,370
Medical and health services	381	*25	1,388	68,206	171,679	*11,535	4,031	7,451	3,364	50,724	*2,225	48,545	—	*74
Legal services	647	—	2,558	57,728	292,813	*1,543	4,825	10,088	1,432	75,352	4,190	142,819	—	*17
Other services	3,704	284	10,114	864,754	591,987	135,275	71,408	24,690	46,940	146,103	24,818	69,426	*120	4,279
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
West Virginia														
All industries	**9,035**	**1,268**	**53,895**	**656,952**	**815,092**	**340,341**	**40,499**	**26,186**	**29,045**	**113,462**	**15,491**	**148,302**	***- 74**	***6,333**
Agriculture, forestry, and fishing	833	—	2,306	57,773	61,909	27,071	6,502	1,103	*1,961	*5,755	*1,253	11,231	*37	—
Mining	2,525	786	31,169	55,759	77,274	24,239	8,104	4,681	*2,453	8,423	*981	13,547	—	—
Construction	662	**	1,555	13,540	101,363	66,313	2,336	2,233	*636	14,871	*5,964	12,564	—	—
Manufacturing	*130	**	*273	*17,302	*64,532	*33,373	*1,013	*1,668	*248	*13,487	*73	*7,731	—	—
Transportation, communication, electric, gas, and sanitary services	*151	—	*330	*26,518	*24,827	—	*1,697	*1,474	*212	*8,294	*1,647	*2,042	—	—
Wholesale and retail trade	1,242	*14	3,213	68,429	193,427	144,921	2,506	3,286	1,293	16,943	4,094	9,508	—	*10
Wholesale trade	253	—	1,011	*19,395	56,442	41,635	692	1,383	*280	4,701	*821	3,908	—	—
Retail trade	989	*14	2,202	49,034	136,985	103,286	1,814	1,903	1,013	12,242	3,273	5,600	—	*10
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,912	*461	10,852	348,753	100,305	*24,637	13,025	4,530	19,931	10,214	—	9,238	*- 111	*6,519
Finance	510	*111	6,589	88,794	20,381	—	*602	338	*1,597	*1,017	—	10,619	*- 111	*6,402
Insurance	*108	—	*216	*10,468	*10,468	—	—	*170	*122	*1,170	—	*5,584	—	—
Real estate	1,294	*350	4,047	249,491	69,456	*24,637	12,423	4,022	18,212	*8,027	—	- 6,966	—	*117
Services	1,580	*4	4,197	68,876	191,456	19,788	5,316	7,211	2,310	35,476	*1,479	82,441	—	*- 196
Medical and health services	*36	—	*150	*12,006	*30,177	*2,774	*292	*726	*183	*3,249	—	*16,278	—	—
Legal services	149	—	600	9,552	82,590	*386	1,232	3,046	*236	16,722	*1,311	46,620	—	—
Other services	1,395	*4	3,447	47,318	78,689	*16,628	3,792	3,439	1,891	15,505	*168	19,543	—	*- 196
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5. — Selected Items, by States and Selected Industries — Continued

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

State selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wisconsin														
All industries	**23,966**	**1,007**	**118,543**	**6,075,206**	**2,985,033**	**1,256,697**	**212,770**	**102,424**	**252,160**	**259,053**	**34,416**	**525,278**	**2,304**	**26,548**
Agriculture, forestry, and fishing	3,446	—	7,734	265,388	378,529	206,651	38,822	11,655	32,377	22,904	*275	40,007	*75	8,373
Mining	*120	*3	*535	*43,497	*40,059	*30,984	*2,483	*1,213	*1,520	*2,585	—	-4,148	—	—
Construction	1,561	—	3,263	32,357	245,111	151,667	2,860	1,810	907	17,135	*1,362	*63,398	—	—
Manufacturing	538	*35	1,393	64,956	164,420	123,387	2,659	2,208	1,268	20,525	*1,228	18,267	—	*-71
Transportation, communication, electric, gas, and sanitary services	413	—	829	*26,936	33,896	*3,150	*4,703	*718	*914	*2,832	*53	13,105	—	—
Wholesale and retail trade[2]	3,807	*115	8,477	273,836	772,555	553,875	11,361	13,517	10,293	61,321	6,654	56,268	—	*1,495
Wholesale trade	509	*13	1,265	67,304	265,265	201,294	3,724	2,779	2,183	14,633	*1,025	25,092	—	*736
Retail trade	3,298	*102	7,212	206,531	507,290	352,581	7,637	10,738	8,110	46,688	5,629	31,176	—	*759
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	10,038	808	80,955	3,821,787	774,452	86,855	107,829	53,363	174,927	21,720	*4,164	72,278	2,105	15,569
Finance	2,198	226	52,140	1,221,007	240,938	*1,485	849	1,089	18,892	*95	*1,149	101,456	2,002	12,774
Insurance	*99	—	*198	*1,302	*1,967	—	*14	*28	—	*292	—	*1,377	—	—
Real estate	7,741	582	28,617	2,599,478	531,547	85,370	106,966	52,246	156,035	21,333	*3,016	-30,555	*104	2,796
Services	4,043	46	15,357	1,546,450	576,012	100,128	42,053	17,939	29,953	110,030	20,679	266,102	*124	*1,182
Medical and health services	360	**	4,205	12,668	94,733	*4,884	779	1,252	*335	16,144	*11,572	48,822	—	—
Legal services	233	—	1,144	21,426	123,264	—	1,496	2,547	914	29,046	*1,236	60,865	—	—
Other services	3,450	**	10,008	1,512,356	358,015	95,244	39,777	14,140	28,704	64,840	7,871	156,416	*124	*1,182
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wyoming														
All industries	**5,152**	***87**	**16,203**	**1,126,879**	**592,725**	**250,018**	**74,886**	**14,608**	**65,563**	**41,719**	**10,942**	**18,866**	***4,301**	**11,200**
Agriculture, forestry, and fishing	471	**	1,010	102,891	46,393	25,688	4,325	969	6,860	2,262	*1,322	193	*18	*976
Mining	212	**	1,213	106,986	100,379	*29,820	8,395	3,611	2,581	*9,862	*2,208	2,740	—	—
Construction	283	—	648	24,106	56,185	37,294	1,737	1,189	1,121	*3,276	*2,617	5,334	—	*57
Manufacturing	*92	—	*184	—	*5,690	*2,801	*303	*305	*511	*1,016	—	*139	—	—
Transportation, communication, electric, gas, and sanitary services	*224	—	*471	*24,339	*30,245	*5,460	*7,018	*601	*2,571	*1,528	—	*4,158	—	—
Wholesale and retail trade	403	—	904	49,016	160,833	124,260	1,423	3,356	2,062	9,212	*896	12,602	—	—
Wholesale trade	*24	—	*78	*11,300	*33,483	*28,998	*419	*667	*617	*1,444	*31	*1,096	—	—
Retail trade	379	—	826	37,716	127,351	95,263	1,004	2,689	1,445	7,768	*864	11,506	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,577	*80	9,665	497,660	86,353	*4,120	17,377	2,414	27,255	795	*227	-258	*4,283	5,494
Finance	809	*22	5,226	98,441	34,880	*595	*7,453	*770	*12,520	*84	—	-5,741	*6	*1,501
Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,768	*58	4,439	399,219	51,473	*3,525	9,924	1,644	14,735	712	*227	5,483	*4,277	*3,993
Services	890	—	2,108	321,880	106,647	20,574	34,308	2,162	22,600	13,769	*3,672	-6,043	—	*4,674
Medical and health services	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	*51	—	*162	*4,380	*10,782	—	*26	*102	—	*1,298	—	*7,851	—	*3,657
Other services	839	—	1,946	317,500	95,865	20,574	34,282	2,060	22,600	12,470	*3,672	-13,894	—	*1,016
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific partnerships. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]Includes data from returns of Puerto Rico and U.S. Possessions and foreign countries.
NOTE: Detail may not add to total because of rounding.

Table 6. — Selected Items, by Number of Partners and Selected Industries

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

Number of partners, selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts[1]	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Partnerships														
All industries	**1,299,593**	**136,112**	**6,954,767**	**447,130,068**	**253,000,742**	**102,096,671**	**17,662,667**	**8,328,583**	**21,275,551**	**26,092,084**	**4,109,882**	**15,205,908**	**139,975**	**4,740,180**
Agriculture, forestry, and fishing	**124,825**	**4,481**	**375,386**	**19,363,189**	**20,809,259**	**13,287,497**	**1,548,171**	**376,444**	**1,285,845**	**1,551,281**	**238,050**	**1,061,398**	**-738**	**221,421**
Farms	108,327	3,696	324,147	17,159,936	18,559,302	12,165,122	1,400,462	332,977	1,205,231	1,248,176	175,700	924,208	-892	211,963
Crops	56,309	2,462	186,233	9,749,838	7,729,233	4,111,503	763,702	209,774	625,003	883,923	100,658	578,559	988	117,463
Livestock	51,994	1,234	137,842	7,386,832	10,824,149	8,050,946	635,865	123,073	580,011	363,531	74,836	343,767	-1,880	94,500
Farms not allocable	*24	—	*72	*23,266	*5,919	*2,673	*894	*131	*217	*722	*206	*1,882	—	—
Agricultural services, forestry and fishing	16,498	785	51,239	2,203,253	2,249,958	1,122,375	147,709	43,467	80,614	303,105	62,350	137,190	154	9,458
Mining	**28,069**	**9,643**	**689,445**	**16,438,544**	**9,721,011**	**3,769,584**	**895,340**	**373,545**	**490,097**	**618,472**	**82,010**	**-2,508,231**	**4,454**	**59,304**
Oil and gas extractions	24,052	8,272	636,793	11,378,580	6,049,862	1,818,099	553,779	181,288	300,245	221,343	60,223	-1,711,569	5,770	33,205
Other	4,017	1,371	52,652	5,059,964	3,671,149	1,951,485	341,561	192,258	189,852	397,129	21,787	-796,663	*-1,316	26,099
Construction	**75,275**	**1,823**	**168,549**	**8,731,920**	**19,733,317**	**13,673,945**	**334,917**	**267,601**	**343,927**	**2,500,562**	**386,039**	**2,126,987**	**-63**	**22,180**
General contractors	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Special trade contractors	44,948	673	95,818	1,406,270	5,593,106	3,111,062	155,858	120,878	51,069	1,031,701	212,995	808,350	*42	2,358
Contractors not allocable	**	—	**	**	**	—	**	**	—	**	—	**	—	—
Manufacturing	**30,454**	**1,561**	**87,230**	**8,900,756**	**13,107,895**	**9,248,281**	**453,956**	**239,104**	**281,775**	**2,003,046**	**167,831**	**484,564**	**4,261**	**39,216**
Lumber and wood products, except furniture	5,972	50	14,386	1,227,852	1,887,044	1,251,089	86,506	38,990	40,092	294,775	32,620	69,138	1,036	21,828
Printing, publishing, and allied industries	6,517	274	18,852	788,347	888,893	356,942	58,134	20,446	17,595	165,877	22,216	86,802	*-116	*2,937
Other	17,965	1,237	53,992	6,884,557	10,331,958	7,640,251	309,316	179,668	224,088	1,542,394	112,994	328,624	3,342	14,451
Transportation, communication, electric, gas, and sanitary services	**19,778**	**1,404**	**61,036**	**7,993,284**	**5,409,055**	**1,957,638**	**852,663**	**146,418**	**315,583**	**513,807**	**61,088**	**367,734**	**130**	**12,426**
Transportation	16,781	905	44,277	4,574,252	3,832,870	1,202,696	599,914	94,615	241,761	377,928	47,855	515,558	*-16	-554
Communication, electric, gas, and sanitary services	2,997	499	16,759	3,419,032	1,576,186	754,943	252,749	51,803	73,822	135,879	13,233	-147,823	*146	*12,980
Wholesale and retail trade	**204,916**	**6,632**	**487,819**	**16,336,201**	**58,229,310**	**43,906,867**	**676,544**	**947,853**	**544,513**	**4,358,111**	**725,185**	**2,858,401**	**7,919**	**54,442**
Wholesale trade	31,513	788	81,868	5,511,297	20,512,476	17,155,196	165,129	180,303	160,537	890,381	197,763	909,083	6,509	9,786
Retail trade	173,190	5,844	405,421	10,819,340	37,702,076	26,741,659	511,358	767,366	383,914	3,466,280	527,419	1,947,728	1,411	43,834
Food stores	21,807	469	48,704	1,112,441	6,854,311	5,482,469	67,530	99,426	37,901	423,223	54,986	272,404	*21	2,756
Automotive dealers and service stations	23,704	250	53,250	1,950,087	10,029,557	8,264,594	75,222	143,570	87,921	485,928	99,809	421,102	*266	7,233
Apparel and accessory stores	14,064	561	31,237	808,406	1,808,224	1,154,093	21,598	34,514	18,064	177,063	43,708	115,424	*-10	*1,633
Furniture and home furnishings stores	12,409	760	29,236	962,495	2,327,190	1,505,258	29,791	47,249	26,618	259,961	61,892	145,062	—	*784
Eating places	29,295	1,600	78,421	1,948,173	5,855,760	2,834,729	154,777	224,758	90,930	1,307,949	82,021	237,897	*173	6,948
Other retail trade	71,911	2,204	164,573	4,037,739	10,827,033	7,500,516	162,441	217,848	122,481	812,156	185,003	755,839	962	24,479
Wholesale and retail trade not allocable	*213	—	*530	*5,563	*14,759	*10,012	*57	*184	*62	*1,450	*3	*1,589	—	*823
Finance, insurance, and real estate	**577,336**	**97,459**	**4,271,344**	**331,625,052**	**76,258,032**	**8,618,895**	**9,537,785**	**4,485,561**	**16,119,115**	**3,090,122**	**817,772**	**-520,929**	**110,148**	**4,114,307**
Finance	139,453	31,134	2,020,803	94,703,747	21,185,327	96,221	468,712	233,381	2,385,828	835,742	362,526	463,518	31,707	1,977,751
Holding and investment companies	132,652	30,169	1,973,292	71,059,792	6,634,135	34,392	440,841	144,450	1,298,692	90,676	160,214	101,979	78,126	1,489,939
Other finance	6,801	965	47,511	23,643,955	14,551,192	61,828	27,870	88,931	1,087,136	745,065	202,312	361,539	-46,419	487,812
Insurance agents, brokers, and service	6,912	199	22,397	3,068,319	3,235,738	325,077	16,894	33,423	17,350	274,806	58,028	434,878	*-626	*-9,794
Real estate	430,971	66,126	2,228,144	233,852,986	51,836,967	8,197,597	9,052,179	4,218,757	13,715,938	1,979,575	397,218	-1,419,326	79,067	2,146,350
Operators and lessors of buildings	360,555	56,499	1,888,645	205,580,374	38,757,094	589,052	8,777,647	3,972,647	12,540,071	1,473,508	230,835	-2,633,275	66,150	1,896,813
Lessors, other than buildings	27,130	1,821	130,195	5,423,473	772,140	69,649	85,982	65,140	155,645	20,521	9,280	171,954	7,399	118,930
Real estate agents, brokers, and managers	21,161	3,540	110,962	6,296,577	3,315,657	1,510,680	87,804	66,196	295,601	262,389	86,365	176,525	2,070	52,234
Other real estate	22,125	4,266	98,342	16,552,562	8,992,076	6,028,216	100,746	114,773	724,620	223,157	70,738	865,470	3,448	78,372
Services	**238,716**	**13,095**	**813,459**	**37,659,177**	**49,727,591**	**7,631,630**	**3,362,246**	**1,491,595**	**1,890,824**	**11,456,000**	**1,631,674**	**11,339,292**	**13,863**	**216,884**
Hotels and other lodging places	16,952	2,424	81,916	11,949,091	6,600,623	1,606,845	692,965	366,183	826,667	1,261,299	55,354	102,429	*3,400	70,229
Personal services	24,266	624	54,324	640,011	1,467,295	402,182	66,335	44,141	25,387	327,795	107,117	194,608	*176	*46
Business services	42,274	3,752	155,306	8,925,612	4,009,392	742,806	1,408,190	77,307	429,178	488,366	113,525	186,777	8,607	48,677
Automotive repair and services	22,070	434	54,242	1,289,482	2,165,301	1,010,386	176,502	58,787	74,047	277,831	73,089	256,917	*44	2,002
Amusement and recreation services, including motion pictures	19,031	2,140	85,124	3,525,684	3,195,270	928,647	424,841	98,850	173,724	605,841	54,984	-19,744	601	22,139
Medical and health services	20,910	1,070	79,301	2,236,399	7,473,890	502,938	144,088	198,294	126,963	1,850,291	235,377	2,369,104	*44	9,949
Legal services	28,836	82	105,273	2,568,580	12,424,203	176,557	181,952	308,042	53,755	2,954,311	302,095	5,841,940	711	12,123
Accounting, auditing, and bookkeeping services	12,657	*67	43,670	1,432,681	6,305,001	82,471	93,378	187,630	50,994	2,451,111	467,781	1,467,073	*-281	1,974
Other services	51,720	2,502	154,303	5,091,637	6,086,617	2,178,799	173,993	152,360	130,108	1,239,153	222,352	940,188	560	49,744
Nature of business not allocable	***224**	***14**	***499**	***81,945**	***5,272**	***2,334**	***1,046**	***460**	***3,871**	***683**	***234**	***-3,307**	—	—

Footnotes at end of table.

Table 6. — Selected Items, by Number of Partners and Selected Industries — Continued

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

Number of partners, selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Partnerships With 2 Partners														
All industries	**769,676**	**18,049**	**1,539,352**	**134,627,797**	**117,607,864**	**62,339,970**	**5,882,632**	**3,046,333**	**6,475,493**	**11,189,759**	**1,779,686**	**8,739,740**	**82,674**	**1,764,896**
Agriculture, forestry, and fishing	**85,806**	**1,026**	**171,612**	**9,819,492**	**13,084,962**	**8,394,490**	**941,834**	**217,709**	**722,728**	**920,264**	**112,459**	**918,342**	**-4,748**	**135,158**
Farms	73,777	747	147,554	8,895,329	11,618,359	7,660,712	859,887	188,062	675,961	717,618	88,183	793,665	-4,836	131,140
Crops	35,169	547	70,338	4,647,584	4,507,481	2,420,744	437,559	106,721	321,391	480,941	39,983	461,610	747	73,610
Livestock	38,608	200	77,216	4,247,745	7,110,878	5,239,968	422,327	81,342	354,569	236,677	48,199	332,055	-5,583	57,530
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing	12,029	*279	24,058	924,163	1,466,604	733,778	81,947	29,646	46,768	202,646	24,276	124,677	*88	4,018
Mining	**7,398**	**1,038**	**14,796**	**6,649,056**	**4,048,511**	**1,695,990**	**332,754**	**178,474**	**160,245**	**259,488**	**26,160**	**-137,982**	**2,616**	**12,364**
Oil and gas extractions	5,974	941	11,948	3,836,023	1,886,198	574,423	132,805	43,002	80,940	57,499	22,054	-159,284	1,625	9,021
Other	1,424	97	2,848	2,813,033	2,162,313	1,121,567	199,949	135,471	79,305	201,990	4,106	21,302	*991	3,343
Construction	**65,513**	**896**	**131,026**	**5,207,833**	**13,673,588**	**9,142,643**	**246,178**	**210,841**	**209,988**	**1,769,054**	**264,071**	**1,477,072**	**-441**	**14,327**
General contractors	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Special trade contractors	40,515	562	81,030	1,088,450	4,630,213	2,560,525	130,038	98,460	39,012	855,815	151,568	692,390	*42	2,245
Contractors not allocable	**	—	**	**	**	—	**	**	—	**	—	**	—	—
Manufacturing	**22,318**	**311**	**44,636**	**5,069,067**	**8,352,696**	**5,954,891**	**261,829**	**125,835**	**176,391**	**1,329,527**	**71,326**	**289,386**	***-117**	**8,015**
Lumber and wood products, except furniture	4,652	*30	9,304	664,013	1,107,619	660,102	52,959	26,252	25,291	178,308	15,287	80,187	*3	*2,634
Printing, publishing, and allied industries	4,671	—	9,342	185,684	492,672	192,134	9,651	12,125	10,842	89,225	13,724	83,412	*-125	*101
Other	12,995	281	25,990	4,219,371	6,752,404	5,102,655	199,218	87,458	140,258	1,061,995	42,315	125,786	*5	5,280
Transportation, communication, electric, gas, and sanitary services	**14,969**	**456**	**29,938**	**2,988,077**	**2,924,377**	**1,343,745**	**335,896**	**79,236**	**125,552**	**296,347**	**39,782**	**126,260**	***105**	***7,494**
Transportation	13,219	342	26,438	1,965,898	1,910,922	732,787	262,838	51,738	98,753	236,409	36,222	21,469	*-25	*309
Communication, electric, gas, and sanitary services	1,750	*114	3,500	1,022,179	1,013,455	610,958	73,058	27,498	26,799	59,937	3,560	104,791	*130	*7,185
Wholesale and retail trade	**167,731**	**3,258**	**335,462**	**9,822,040**	**36,661,432**	**27,625,081**	**441,907**	**613,966**	**358,421**	**2,642,994**	**432,131**	**1,806,818**	**6,676**	**32,950**
Wholesale trade	24,731	238	49,462	2,533,714	10,438,571	8,702,873	92,981	92,421	91,581	441,963	81,656	471,966	6,411	4,745
Retail trade	142,882	3,020	285,764	7,284,642	26,219,129	18,919,685	348,893	521,513	266,840	2,200,912	350,474	1,333,453	265	27,382
Food stores	18,351	368	36,702	832,001	5,001,622	4,005,692	51,427	72,868	28,721	304,916	34,532	193,442	*21	604
Automotive dealers and service stations	19,838	93	39,676	1,397,417	7,503,951	6,147,739	51,260	109,255	60,130	352,728	73,782	338,036	*265	5,662
Apparel and accessory stores	12,142	*387	24,284	627,979	1,349,002	859,935	17,315	25,964	15,690	128,924	33,415	84,880	*-11	*922
Furniture and home furnishings stores	10,564	*526	21,128	657,564	1,726,352	1,128,611	20,696	38,050	18,854	196,177	47,437	96,640	—	*254
Eating places	21,793	343	43,586	1,101,802	3,267,335	1,638,077	92,820	124,320	53,820	691,847	41,488	141,036	*-2	4,884
Other retail trade	60,194	1,303	120,388	2,667,880	7,370,866	5,139,631	115,375	151,057	89,625	526,321	119,821	479,419	*-7	15,056
Wholesale and retail trade not allocable	*118	—	*236	*3,684	*3,732	*2,524	*34	*31	—	*120	—	*1,399	—	*823
Finance, insurance, and real estate	**241,288**	**8,410**	**482,576**	**83,006,565**	**21,497,810**	**3,757,255**	**2,206,490**	**1,156,652**	**4,141,853**	**826,445**	**223,460**	**850,326**	**72,901**	**1,449,442**
Finance	40,230	1,713	80,460	17,937,809	5,055,874	21,360	60,558	44,413	470,143	179,916	61,568	80,938	54,564	256,925
Holding and investment companies	36,779	1,482	73,558	16,367,592	1,408,542	21,218	55,735	30,774	421,669	25,012	40,147	-4,700	33,340	244,022
Other finance	3,451	231	6,902	1,570,217	3,647,331	*142	4,822	13,639	48,474	154,905	21,421	85,638	21,224	12,903
Insurance agents, brokers, and service	4,999	*130	9,998	317,246	604,498	138,542	7,932	7,551	4,493	88,856	24,942	154,135	*7	*4,237
Real estate	196,059	6,567	392,118	64,751,510	15,837,439	3,597,353	2,138,000	1,104,688	3,667,217	557,673	136,950	615,252	18,330	1,188,279
Operators and lessors of buildings	164,753	5,220	329,506	52,928,499	9,879,512	166,554	2,030,595	1,005,367	3,152,700	323,476	45,315	29,591	15,351	1,056,023
Lessors, other than buildings	8,808	*172	17,616	1,806,088	250,890	27,385	34,381	19,078	55,228	3,486	1,802	41,472	*74	37,891
Real estate agents, brokers, and managers	12,271	383	24,542	2,376,671	1,582,274	637,591	40,332	28,934	121,695	136,283	47,925	128,463	1,865	38,064
Other real estate	10,227	792	20,454	7,640,252	4,124,763	2,765,824	32,692	51,309	337,595	94,428	41,908	415,726	1,040	56,301
Services	**164,449**	**2,654**	**328,898**	**12,063,602**	**17,364,373**	**4,425,848**	**1,115,665**	**463,612**	**580,106**	**3,145,640**	**610,298**	**3,409,735**	**5,681**	**105,146**
Hotels and other lodging places	9,441	272	18,882	3,581,702	1,998,851	433,059	191,652	102,443	205,013	349,935	19,862	119,084	*1	56,581
Personal services	21,713	*205	43,426	399,795	1,142,458	308,195	46,806	33,862	16,486	255,060	92,264	160,747	*127	*46
Business services	26,777	518	53,554	3,146,747	1,850,159	507,519	458,005	37,481	154,304	235,370	35,553	126,999	3,739	23,845
Automotive repair and services	19,174	*97	38,348	767,986	1,704,889	840,496	86,899	45,035	38,659	217,486	63,576	221,551	*-31	*366
Amusement and recreation services, including motion pictures	11,238	251	22,476	1,092,742	1,290,017	493,742	110,426	30,857	40,514	192,321	10,977	120,218	*982	*14,542
Medical and health services	14,067	540	28,134	688,286	2,607,903	262,523	54,120	67,341	41,675	547,280	104,641	862,226	*44	*183
Legal services	16,910	*20	33,820	449,256	2,061,029	75,490	34,744	41,083	13,538	371,368	59,313	942,738	*542	*5,269
Accounting, auditing, and bookkeeping services	7,895	*15	15,790	280,742	1,260,187	24,143	24,179	32,492	11,256	408,410	96,840	359,713	*-289	*969
Other services	37,234	736	74,468	1,656,346	3,448,879	1,480,680	108,835	73,019	58,662	568,410	127,271	496,457	*567	3,345
Nature of business not allocable	***204**	—	***408**	***2,065**	***114**	***26**	***79**	***8**	***209**	—	—	***-217**	—	—

Footnotes at end of table.

Table 6. — Selected Items, by Number of Partners and Selected Industries — Continued

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

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Partnerships With 3 Partners														
All industries	**204,609**	**14,073**	**613,827**	**63,348,137**	**37,808,217**	**16,491,857**	**2,881,540**	**1,315,595**	**3,510,860**	**3,374,931**	**629,837**	**1,842,626**	**34,623**	**585,358**
Agriculture, forestry, and fishing	**21,999**	**591**	**65,997**	**4,083,336**	**4,152,511**	**2,648,635**	**330,156**	**79,093**	**267,873**	**282,014**	**62,034**	**228,103**	**3,078**	**43,716**
Farms	19,884	489	59,652	3,682,733	3,771,317	2,470,187	308,001	72,521	257,065	226,881	45,217	180,400	3,078	43,119
Crops	10,582	136	31,746	2,049,447	1,574,632	804,202	174,055	46,607	126,790	162,913	30,328	137,944	170	19,277
Livestock	9,278	353	27,834	1,610,019	2,190,766	1,663,311	133,053	25,783	130,059	63,245	14,682	40,574	2,908	23,842
Farms not allocable	*24	—	*72	*23,266	*5,919	*2,673	*894	*131	*217	*722	*206	*1,882	—	—
Agricultural services, forestry and fishing	2,115	*102	6,345	400,603	381,194	178,449	22,154	6,573	10,808	55,133	16,817	47,703	—	*597
Mining	**3,729**	**803**	**11,187**	**2,205,878**	**1,050,833**	**278,085**	**139,232**	**30,667**	**81,257**	**148,783**	**6,987**	**-271,805**	***621**	**14,584**
Oil and gas extractions	2,912	488	8,736	1,389,749	704,509	74,274	103,922	22,131	70,733	94,445	3,781	-240,256	*611	9,908
Other	817	*315	2,451	816,129	346,325	203,811	35,310	8,536	10,524	54,339	*3,206	-31,549	*10	*4,675
Construction	**7,381**	**386**	**22,143**	**1,579,744**	**3,381,213**	**2,494,916**	**45,966**	**30,636**	**51,714**	**479,149**	**82,063**	**342,750**	***68**	**4,662**
General contractors	3,634	291	10,902	1,411,866	2,754,268	2,171,422	25,754	16,985	41,641	364,295	40,026	253,235	*68	4,605
Special trade contractors	3,747	*95	11,241	167,877	626,944	323,495	20,212	13,651	10,072	114,854	42,037	89,516	—	*57
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**4,743**	**222**	**14,229**	**1,994,330**	**1,969,785**	**1,324,212**	**96,885**	**70,440**	**63,302**	**240,357**	**32,685**	**85,124**	***410**	**16,119**
Lumber and wood products, except furniture	1,151	*6	3,453	276,907	287,848	183,644	21,086	6,066	7,741	37,571	11,321	1,255	*442	*7,926
Printing, publishing, and allied industries	854	—	2,562	191,699	118,188	54,909	13,098	2,866	3,516	19,095	*4,740	10,613	—	—
Other	2,738	*216	8,214	1,525,724	1,563,749	1,085,659	62,701	61,507	52,045	183,692	16,624	73,256	*-32	*8,193
Transportation, communication, electric, gas, and sanitary services	**2,632**	**113**	**7,896**	**1,608,613**	**638,459**	**190,244**	**196,674**	**28,787**	**64,972**	**68,663**	**7,895**	**-256,470**	***-327**	***180**
Transportation	2,017	*50	6,051	733,438	430,979	130,009	109,950	17,109	53,321	41,279	5,584	-40,634	—	*31
Communication, electric, gas, and sanitary services	615	*63	1,845	875,175	207,480	60,235	86,725	11,678	11,651	27,384	*2,311	-215,836	*-327	*149
Wholesale and retail trade	**23,755**	**1,308**	**71,265**	**2,800,241**	**9,677,453**	**7,284,759**	**102,060**	**153,754**	**81,827**	**715,479**	**153,568**	**476,371**	**1,146**	**8,357**
Wholesale trade	4,118	235	12,354	1,134,036	3,920,926	3,230,919	27,010	34,851	24,470	190,693	60,035	157,837	*31	1,021
Retail trade	19,543	1,073	58,629	1,666,204	5,751,085	4,050,674	75,050	118,765	57,357	523,456	93,533	318,465	*1,115	7,335
Food stores	2,746	*46	8,238	170,444	1,130,177	902,184	10,449	16,764	6,304	63,621	12,251	55,120	—	*834
Automotive dealers and service stations	2,906	69	8,718	327,364	1,419,419	1,180,674	13,274	21,410	15,464	66,242	15,220	52,617	—	1,368
Apparel and accessory stores	1,313	*130	3,939	82,283	220,943	138,273	2,181	5,075	1,325	22,428	4,446	16,394	*2	*-9
Furniture and home furnishings stores	1,209	*103	3,627	111,811	274,417	187,054	2,558	3,649	2,971	26,598	8,511	18,609	—	*427
Eating places	3,627	171	10,881	319,443	939,578	433,397	21,072	38,266	15,037	214,511	15,447	35,928	*138	*896
Other retail trade	7,742	554	23,226	654,860	1,766,552	1,209,092	25,517	33,602	16,256	130,057	37,659	139,796	*976	3,819
Wholesale and retail trade not allocable	*94	—	*282	—	*5,441	*3,166	—	*137	—	*1,330	—	*68	—	—
Finance, insurance, and real estate	**104,912**	**9,214**	**314,736**	**43,634,874**	**10,962,607**	**1,426,324**	**1,420,269**	**750,602**	**2,625,907**	**360,084**	**76,330**	**-183,693**	**29,499**	**485,323**
Finance	21,094	2,341	63,282	6,759,712	2,430,431	9,605	33,460	32,705	337,107	47,279	16,340	-166,921	21,572	188,983
Holding and investment companies	19,967	2,307	59,901	6,139,398	644,877	4,737	24,207	28,926	320,516	26,374	9,419	-223,041	21,260	181,223
Other finance	1,127	*34	3,381	620,314	1,785,555	*4,868	9,253	3,778	16,592	20,906	6,921	56,120	*313	7,760
Insurance agents, brokers, and service	869	*24	2,607	178,457	194,246	*14,451	3,188	3,551	1,535	41,808	14,257	53,409	—	*548
Real estate	82,949	6,849	248,847	36,696,705	8,337,930	1,402,268	1,383,622	714,346	2,287,265	270,997	45,733	-70,181	7,926	295,792
Operators and lessors of buildings	68,450	5,876	205,350	32,265,023	6,156,073	78,662	1,343,937	674,497	2,105,743	188,740	24,592	-292,654	5,348	242,778
Lessors, other than buildings	6,854	*176	20,562	940,421	146,409	20,554	17,036	13,089	29,421	7,086	*4,491	14,177	*929	41,826
Real estate agents, brokers, and managers	2,881	134	8,643	572,315	402,265	176,458	7,179	8,090	29,704	46,366	7,744	33,238	*1,293	*3,637
Other real estate	4,764	663	14,292	2,918,946	1,633,182	1,126,595	15,470	18,670	122,396	28,805	8,906	175,057	*356	7,551
Services	**35,458**	**1,436**	**106,374**	**5,441,121**	**5,975,356**	**844,680**	**550,297**	**171,616**	**274,008**	**1,080,401**	**208,275**	**1,422,246**	**129**	**12,418**
Hotels and other lodging places	2,843	133	8,529	1,660,579	748,063	146,909	84,428	43,446	95,827	141,903	5,539	9,704	*22	*3,130
Personal services	1,932	*302	5,796	85,023	135,088	32,849	8,090	4,231	2,613	30,084	10,256	14,321	—	—
Business services	6,702	443	20,106	1,657,563	687,542	88,515	287,537	12,180	95,804	70,428	23,827	19,347	*-339	*804
Automotive repair and services	1,824	*102	5,472	222,577	247,382	101,907	25,753	6,590	14,497	26,628	4,250	31,175	*48	*46
Amusement and recreation services, including motion pictures	2,968	*244	8,904	420,186	367,552	63,247	73,243	13,787	13,567	55,563	7,341	12,432	*188	*1,333
Medical and health services	2,920	*10	8,760	319,194	1,050,154	36,140	22,532	26,324	20,158	216,173	39,855	408,342	*-1	*-23
Legal services	5,511	*15	16,533	253,763	1,368,497	51,743	20,534	26,990	7,854	244,448	28,704	669,281	*133	*2
Accounting, auditing, and bookkeeping services	2,692	*17	8,076	118,855	528,947	*9,652	10,091	13,860	4,577	140,623	54,815	175,224	—	*177
Other services	8,066	*170	24,198	703,382	842,131	313,718	18,089	24,207	19,109	154,551	33,687	82,420	*79	6,949
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 6. — Selected Items, by Number of Partners and Selected Industries — Continued

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

Number of partners, selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Partnerships With 4 Partners														
All industries	**100,682**	**10,421**	**402,728**	**38,422,214**	**19,962,323**	**7,257,661**	**1,407,577**	**747,866**	**1,807,567**	**1,776,110**	**320,922**	**2,184,439**	**18,061**	**345,345**
Agriculture, forestry, and fishing	**7,772**	**645**	**31,088**	**1,549,609**	**1,329,255**	**842,046**	**92,118**	**30,808**	**92,891**	**122,429**	**20,936**	**86,373**	***90**	**15,141**
Farms	6,938	615	27,752	1,384,143	1,174,864	754,455	86,061	27,821	89,205	106,377	14,310	73,873	*62	12,784
Crops	4,677	384	18,708	884,096	653,066	355,218	55,453	21,460	55,921	87,805	10,326	60,101	*-28	2,860
Livestock	2,261	*231	9,044	500,047	521,798	399,237	30,608	6,361	33,284	18,571	3,985	13,772	*90	9,924
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing	834	*30	3,336	165,466	154,392	87,591	6,057	2,987	3,685	16,053	6,626	12,500	*28	*2,357
Mining	**2,625**	**398**	**10,500**	**1,074,012**	**742,043**	**311,091**	**54,635**	**16,142**	**36,626**	**49,923**	**8,333**	**-221,629**	***63**	**3,120**
Oil and gas extractions	2,014	295	8,056	502,862	415,357	142,138	29,973	8,104	8,316	14,048	5,032	-161,702	*63	*2,005
Other	611	*103	2,444	571,150	326,686	168,953	24,662	8,038	28,310	35,875	*3,301	-59,927	—	*1,115
Construction	**1,226**	**56**	**4,904**	**739,443**	**1,213,995**	**953,968**	**8,484**	**10,433**	**30,533**	**149,155**	**26,396**	**100,034**	***-2**	**1,976**
General contractors	812	44	3,248	657,249	1,083,167	875,655	5,527	6,769	29,498	127,400	11,495	92,707	*-2	*1,933
Special trade contractors	414	*12	1,656	82,194	130,827	78,312	2,956	3,664	1,035	21,755	14,901	7,327	—	*43
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**1,682**	**243**	**6,728**	**345,539**	**648,596**	**436,665**	**17,700**	**11,838**	**9,570**	**109,954**	**23,626**	**40,874**	***2,620**	***23**
Lumber and wood products, except furniture	70	*3	280	42,695	89,155	56,907	3,710	2,042	1,174	16,492	*1,891	3,450	—	*-38
Printing, publishing, and allied industries	465	*111	1,860	51,302	*35,117	*15,851	*2,122	*1,097	*1,189	*9,116	*142	-9,879	—	—
Other	1,147	*129	4,588	251,542	524,324	363,907	11,868	8,700	7,207	84,347	21,593	47,303	*2,620	*61
Transportation, communication, electric, gas, and sanitary services	**800**	***32**	**3,200**	**1,681,414**	**879,334**	**95,613**	**97,040**	**19,607**	**12,221**	**43,771**	**2,293**	**541,979**	***352**	***2,736**
Transportation	612	**	2,448	839,660	815,689	89,075	80,924	15,539	11,457	30,762	*1,625	531,911	*9	*-1,109
Communication, electric, gas, and sanitary services	188	**	752	841,755	*63,645	*6,539	*16,116	*4,068	*764	*13,009	*668	10,069	*343	*3,845
Wholesale and retail trade	**7,672**	**352**	**30,688**	**1,156,135**	**4,403,604**	**3,365,662**	**46,544**	**67,620**	**34,367**	**323,737**	**62,935**	**230,225**	***37**	**7,118**
Wholesale trade	1,165	*42	4,660	492,817	2,035,613	1,712,601	14,960	18,691	11,805	78,635	21,248	101,672	*2	1,636
Retail trade	6,507	310	26,028	663,319	2,367,991	1,653,061	31,584	48,928	22,562	245,103	41,687	128,553	*35	5,482
Food stores	521	*22	2,084	61,438	376,615	306,560	3,136	4,690	2,174	24,797	3,942	12,967	—	*87
Automotive dealers and service stations	680	*10	2,720	123,134	606,518	512,782	6,891	6,754	7,663	38,138	8,034	13,141	*4	*-1
Apparel and accessory stores	430	—	1,720	26,823	86,358	58,463	474	1,241	343	8,653	*2,941	3,015	—	—
Furniture and home furnishings stores	361	*15	1,444	63,677	142,550	88,363	897	1,995	871	15,256	2,223	18,631	—	*99
Eating places	1,843	192	7,372	142,725	472,579	224,984	10,979	18,705	6,358	109,876	8,764	20,142	*30	*125
Other retail trade	2,672	*71	10,688	245,523	683,371	461,910	9,208	15,544	5,154	48,383	15,782	60,658	*1	*5,172
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	**65,651**	**7,697**	**262,604**	**28,664,557**	**7,268,614**	**848,039**	**847,730**	**487,464**	**1,406,708**	**219,969**	**52,337**	**484,074**	**10,055**	**291,337**
Finance	15,472	**	61,888	4,373,795	832,405	*1,144	11,039	20,013	126,731	7,964	8,985	272,011	6,262	108,287
Holding and investment companies	14,978	**	59,912	4,181,105	320,204	*1,144	10,889	19,104	120,963	4,525	7,967	-31,187	2,843	105,972
Other finance	494	**	1,976	192,689	512,201	—	150	909	5,769	3,439	*1,018	303,198	*3,420	*2,315
Insurance agents, brokers, and service	423	**	1,692	1,145,825	967,273	*23,412	963	5,213	*9,981	9,804	*7,016	113,687	*-10	*548
Real estate	49,756	5,422	199,024	23,144,937	5,468,937	823,483	835,728	462,239	1,269,996	202,202	36,336	98,377	3,802	182,502
Operators and lessors of buildings	43,370	4,690	173,480	20,547,750	4,277,418	118,894	812,182	440,363	1,158,234	145,199	17,652	1,631	-457	164,432
Lessors, other than buildings	3,307	*277	13,228	619,879	93,499	*1,418	10,778	9,244	18,690	1,977	*1,361	23,863	*3,448	13,703
Real estate agents, brokers, and managers	1,089	156	4,356	503,051	302,043	141,914	4,690	3,106	25,614	29,488	12,809	17,674	*985	*644
Other real estate	1,990	299	7,960	1,474,257	795,977	561,256	8,077	9,525	67,459	25,538	4,514	55,208	*-173	*3,722
Services	**13,245**	**995**	**52,980**	**3,155,674**	**3,476,659**	**404,578**	**243,299**	**103,896**	**183,448**	**757,170**	**123,832**	**924,620**	**4,846**	**23,894**
Hotels and other lodging places	1,546	176	6,184	1,304,676	613,382	121,860	77,922	35,642	93,105	133,444	7,427	8,025	*40	*240
Personal services	320	**	1,280	41,674	63,914	*28,957	*3,028	*1,764	*2,071	*10,155	*826	9,056	—	—
Business services	3,142	438	12,568	829,206	306,093	45,126	98,041	6,431	47,107	38,769	4,335	44,174	*4,527	*6,639
Automotive repair and services	229	*36	916	100,012	79,238	35,427	17,152	1,932	6,893	15,833	*605	7,829	*27	*13
Amusement and recreation services, including motion pictures	1,166	*23	4,664	193,071	151,663	40,082	7,997	6,257	6,179	34,308	5,504	17,027	*13	*1,812
Medical and health services	1,359	*41	5,436	146,526	592,367	21,647	9,295	13,638	8,047	120,723	12,910	253,030	—	*9,107
Legal services	2,244	**	8,976	150,093	867,923	22,051	11,756	18,055	3,623	176,138	33,844	409,195	*6	*361
Accounting, auditing, and bookkeeping services	884	—	3,536	103,353	419,979	*6,778	8,202	11,119	2,833	135,209	42,321	129,764	*-8	—
Other services	2,355	*265	9,420	287,063	382,101	82,651	9,906	9,060	13,589	92,591	16,060	46,520	*242	*5,721
Nature of business not allocable	***9**	***3**	***36**	***55,830**	***224**	**—**	***27**	***59**	***1,204**	**—**	***234**	***-2,111**	**—**	**—**

Footnotes at end of table.

Table 6. — Selected Items, by Number of Partners and Selected Industries — Continued

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

Number of partners, selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Partnerships With 5-10 Partners														
All industries	**143,018**	**43,453**	**961,012**	**79,110,476**	**31,536,991**	**9,091,250**	**3,153,629**	**1,451,189**	**3,915,136**	**3,350,805**	**557,829**	**1,418,921**	**60,387**	**760,838**
Agriculture, forestry, and fishing	**6,847**	**1,047**	**42,079**	**2,316,338**	**1,388,567**	**855,944**	**116,704**	**34,475**	**113,063**	**168,505**	**29,980**	**-56,610**	**985**	**16,392**
Farms	5,796	873	36,182	1,923,017	1,224,738	772,967	91,518	31,748	103,624	146,752	23,533	-34,035	963	13,919
Crops	4,459	700	28,314	1,349,860	713,737	389,192	64,419	26,261	73,069	120,482	16,655	-32,254	*275	11,180
Livestock	1,337	173	7,868	573,158	511,001	383,775	27,099	5,487	30,555	26,269	6,878	-1,781	*688	*2,739
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing	1,051	*174	5,897	393,320	163,828	82,977	25,185	2,727	9,440	21,754	6,447	-22,575	*22	*2,472
Mining	**6,162**	**2,220**	**43,213**	**2,877,572**	**2,107,715**	**1,132,610**	**190,699**	**75,829**	**94,891**	**131,355**	**8,522**	**-748,906**	**3,445**	**9,956**
Oil and gas extractions	5,567	1,918	38,342	2,457,003	1,452,925	786,772	123,252	41,199	56,096	39,022	4,944	-745,713	3,451	9,892
Other	595	302	4,871	420,569	654,790	345,838	67,446	34,630	38,795	92,333	3,578	-3,193	*-6	*64
Construction	**838**	**300**	**5,076**	**841,749**	**1,087,090**	**816,854**	**16,076**	**12,076**	**26,373**	**92,410**	**9,805**	**173,294**	***311**	***1,183**
General contractors	574	**	3,597	788,980	920,881	698,432	13,816	7,694	25,575	54,979	5,599	159,691	*311	*1,183
Special trade contractors	264	**	1,479	52,769	166,211	118,423	2,260	4,383	798	37,431	4,206	13,603	—	—
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**1,165**	**334**	**6,938**	**526,107**	**1,019,898**	**718,446**	**25,917**	**14,239**	**10,600**	**148,921**	**20,216**	**95,761**	***1,092**	**11,265**
Lumber and wood products, except furniture	84	*3	546	112,676	182,988	163,550	3,151	1,692	4,428	20,525	2,461	-3,062	*526	*11,173
Printing, publishing, and allied industries	434	*113	2,263	31,457	95,805	51,804	2,346	2,110	780	22,428	*1,078	11,657	*9	—
Other	647	218	4,129	381,974	741,105	503,091	20,420	10,436	5,392	105,969	16,677	87,167	*558	*91
Transportation, communication, electric, gas, and sanitary services	**987**	**460**	**7,138**	**1,232,552**	**690,987**	**259,676**	**156,347**	**10,583**	**76,383**	**66,121**	**8,560**	**5,948**	—	***1,801**
Transportation	771	353	5,572	820,785	490,360	194,956	121,856	7,003	64,272	45,214	2,629	-13,551	—	—
Communication, electric, gas, and sanitary services	216	107	1,566	411,767	200,626	*64,720	34,491	3,580	12,111	20,907	*5,932	19,499	—	*1,801
Wholesale and retail trade	**4,638**	**1,084**	**28,561**	**1,405,198**	**4,601,714**	**3,437,978**	**45,138**	**75,896**	**40,454**	**437,302**	**54,191**	**211,391**	*7	**2,645**
Wholesale trade	1,068	144	6,484	645,890	2,357,234	1,986,052	12,961	24,368	16,422	109,425	20,519	121,173	*9	994
Retail trade	3,570	940	22,077	759,308	2,244,480	1,451,926	32,178	51,528	24,032	327,877	33,672	90,218	*-2	1,651
Food stores	165	20	1,018	36,456	244,062	186,629	1,735	3,867	584	20,695	3,797	9,225	—	1,103
Automotive dealers and service stations	258	63	1,489	79,430	413,254	351,868	3,579	5,270	4,191	22,661	2,528	12,568	*-3	*6
Apparel and accessory stores	156	*44	937	53,949	120,463	77,703	1,117	1,836	445	13,576	2,432	8,131	*-1	*42
Furniture and home furnishings stores	171	*29	1,025	54,637	54,906	30,150	762	1,783	1,784	7,351	*1,136	-582	—	*4
Eating places	1,733	680	10,916	248,180	797,996	368,122	17,765	27,966	9,740	199,665	14,202	30,205	—	*103
Other retail trade	1,087	104	6,692	286,657	613,799	437,454	7,219	10,808	7,288	63,930	9,578	30,670	*1	*393
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	**104,804**	**34,269**	**712,458**	**63,966,306**	**13,277,908**	**1,153,883**	**2,067,762**	**997,310**	**3,200,557**	**529,837**	**138,026**	**-136,713**	**51,828**	**699,699**
Finance	36,117	11,389	253,344	12,720,264	2,112,670	5,389	77,542	41,414	231,908	58,692	59,820	53,293	1,888	410,591
Holding and investment companies	35,131	11,174	246,379	10,827,741	1,281,675	5,389	76,297	31,673	190,767	18,890	36,714	2,167	46	388,931
Other finance	986	215	6,965	1,892,524	830,995	—	1,245	9,741	41,141	39,802	23,106	51,126	1,842	21,660
Insurance agents, brokers, and service	559	*41	3,171	855,568	766,936	50,066	3,401	9,032	746	69,378	*9,166	82,227	*-624	*-15,127
Real estate	68,128	22,839	455,943	50,390,474	10,398,301	1,098,427	1,986,819	946,863	2,967,903	401,767	69,040	-272,233	50,563	304,235
Operators and lessors of buildings	55,020	19,447	366,353	45,491,456	8,629,856	130,964	1,944,440	902,727	2,766,853	351,355	49,153	-464,219	46,566	272,550
Lessors, other than buildings	6,517	639	43,731	1,174,837	205,882	15,713	16,274	16,837	34,805	2,368	*618	86,442	*2,948	16,622
Real estate agents, brokers, and managers	3,028	1,396	21,064	1,243,308	476,221	255,056	8,902	11,816	57,052	20,290	12,742	13,233	—	7,824
Other real estate	3,563	1,357	24,795	2,480,873	1,086,343	696,695	17,203	15,484	109,192	27,754	6,526	92,310	*1,050	7,239
Services	**17,566**	**3,728**	**115,494**	**5,920,605**	**7,358,178**	**713,551**	**534,047**	**230,387**	**350,357**	**1,775,670**	**288,529**	**1,875,734**	**2,719**	**17,899**
Hotels and other lodging places	1,699	731	10,996	2,091,957	1,126,397	201,279	127,496	66,791	165,160	270,957	11,543	-13,277	*3,296	8,379
Personal services	214	*42	1,215	47,263	67,294	*12,049	4,657	2,155	*2,243	17,573	*2,492	10,487	*49	—
Business services	4,235	1,095	28,610	1,359,918	531,402	52,568	230,370	8,270	77,083	77,455	31,010	4,354	*35	*729
Automotive repair and services	583	*157	3,578	123,454	95,594	26,039	25,151	2,792	7,799	9,774	*3,073	13,606	—	*1,577
Amusement and recreation services, including motion pictures	2,259	697	15,660	614,867	482,736	170,017	57,237	19,417	43,194	90,864	10,166	-38,585	*-218	*1,869
Medical and health services	1,662	183	10,888	358,456	1,034,571	63,800	23,593	30,746	20,779	275,567	27,353	337,688	—	*104
Legal services	3,077	*20	20,073	447,998	2,487,633	20,061	30,103	55,898	7,821	543,588	79,568	1,226,210	*3	298
Accounting, auditing, and bookkeeping services	1,011	*32	6,405	211,865	942,312	27,220	14,425	27,722	6,350	324,825	98,016	269,028	*16	616
Other services	2,826	771	18,069	664,826	590,241	140,518	21,014	16,597	19,928	165,068	25,309	66,224	*-462	4,329
Nature of business not allocable	***11**	***11**	***55**	***24,050**	***4,933**	***2,308**	***940**	***394**	***2,459**	***683**	—	*-978	—	—

Footnotes at end of table.

Table 6. — Selected Items, by Number of Partners and Selected Industries — Continued

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

Number of partners, selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Partnerships With 11-50 Partners														
All industries	**75,800**	**47,169**	**1,452,441**	**86,643,205**	**31,636,453**	**5,156,997**	**3,743,574**	**1,371,886**	**4,201,952**	**3,601,163**	**469,634**	**-1,509,928**	**108,698**	**731,414**
Agriculture, forestry, and fishing	**2,320**	**1,099**	**41,516**	**1,244,564**	**642,404**	**414,734**	**56,691**	**12,188**	**67,756**	**50,425**	**12,031**	**-73,096**	***-166**	**11,032**
Farms	1,851	899	29,913	924,863	558,464	375,154	44,326	10,653	57,843	42,905	3,847	-47,982	*-182	11,019
Crops	1,377	655	21,872	608,288	222,648	108,032	24,403	6,855	34,748	25,658	3,160	-20,056	*-176	*10,536
Livestock	474	244	8,041	316,575	335,816	267,121	19,923	3,798	23,095	17,247	*688	-27,926	*-6	*483
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing	469	200	11,603	319,701	83,941	39,580	12,365	1,535	9,913	7,520	*8,183	-25,114	*16	*13
Mining	**7,026**	**4,388**	**157,048**	**1,954,284**	**1,121,644**	**239,651**	**117,228**	**40,080**	**70,395**	**27,655**	**21,766**	**-946,024**	***21**	**17,560**
Oil and gas extractions	6,498	3,876	143,470	1,598,262	963,926	147,930	107,899	36,538	40,419	15,297	14,751	-243,150	*21	*659
Other	528	512	13,578	356,022	157,718	91,920	9,329	3,543	29,976	12,358	7,016	-702,874	—	*16,901
Construction	**309**	**183**	**4,825**	**350,944**	**346,910**	**242,744**	**17,973**	**3,214**	**25,060**	**10,170**	***3,491**	**28,638**	—	***33**
General contractors	306	180	4,773	337,188	317,706	218,193	17,701	2,618	24,929	8,323	*3,208	26,100	—	*19
Special trade contractors	*3	*3	*52	*13,756	*29,204	*24,552	*271	*596	*130	*1,846	*284	*2,538	—	*14
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**517**	**438**	**8,816**	**665,949**	**677,389**	**471,481**	**43,734**	**11,254**	**13,548**	**117,106**	**18,592**	**-36,398**	***65**	***2,998**
Lumber and wood products, except furniture	*9	*5	*194	*79,031	*151,273	*128,890	*3,245	*1,504	*459	*28,613	*741	*-2,972	*65	*133
Printing, publishing, and allied industries	84	47	1,908	299,224	107,473	35,220	29,809	1,432	1,160	17,223	2,063	-24,018	—	*2,836
Other	424	386	6,714	287,695	418,643	307,370	10,680	8,317	11,929	71,270	15,787	-9,408	—	*30
Transportation, communication, electric, gas, and sanitary services	**377**	**340**	**9,185**	**417,112**	**226,186**	**66,530**	**61,597**	**6,359**	**31,569**	**35,272**	**2,557**	**-68,101**	—	***215**
Transportation	157	128	3,393	196,410	148,769	54,665	23,604	2,989	13,407	21,814	*1,795	-8,885	—	*215
Communication, electric, gas, and sanitary services	220	212	5,792	220,702	77,418	*11,866	37,992	3,370	18,162	13,458	*762	-59,217	—	—
Wholesale and retail trade	**1,097**	**618**	**18,477**	**823,379**	**1,862,490**	**1,322,422**	**30,206**	**29,921**	**20,327**	**191,675**	**16,335**	**100,444**	***-2**	**2,701**
Wholesale trade	**	**	**	**	**	**	**	**	**	**	**	**	—	**
Retail trade	679	498	11,921	389,099	1,000,627	600,520	20,741	24,590	11,159	155,158	7,408	63,565	*-2	1,973
Food stores	23	*12	505	12,102	93,063	73,891	752	1,222	*117	9,079	*463	949	—	*129
Automotive dealers and service stations	*22	*15	*647	*22,741	*86,416	*71,532	*219	*881	*474	*6,159	*245	*4,739	—	*197
Apparel and accessory stores	*22	—	*305	*13,943	*20,516	*13,142	*222	*256	*233	*2,036	*474	*2,714	—	*669
Furniture and home furnishings stores	103	*87	1,902	65,723	103,621	*56,203	4,788	1,717	*2,062	14,580	*2,020	7,391	—	—
Eating places	296	213	5,370	133,282	369,607	164,927	11,800	15,070	5,812	89,477	2,120	10,820	*7	*940
Other retail trade	213	171	3,192	141,307	327,406	220,825	2,961	5,444	2,461	33,827	2,086	36,952	*-9	*39
Wholesale and retail trade not allocable	**	—	**	**	**	**	**	**	**	—	**	**	—	—
Finance, insurance, and real estate	**56,505**	**35,981**	**1,062,012**	**73,122,448**	**17,196,167**	**1,269,475**	**2,622,111**	**929,073**	**3,546,489**	**729,277**	**201,852**	**-2,653,669**	**108,656**	**644,362**
Finance	23,497	12,510	439,234	21,615,179	6,445,829	56,286	229,811	55,944	452,092	196,953	95,469	-993,347	110,463	516,333
Holding and investment companies	22,807	12,092	425,364	14,979,935	795,142	1,540	224,695	27,643	193,789	12,145	31,741	-942,398	3,046	464,682
Other finance	690	418	13,870	6,635,244	5,650,687	*54,746	5,116	28,301	258,303	184,809	63,727	-50,949	107,418	51,651
Insurance agents, brokers, and service	47	*3	823	173,693	400,827	*3,419	*1,244	3,842	*559	56,267	*2,439	50,452	—	—
Real estate	32,961	23,468	621,955	51,333,576	10,349,511	1,209,769	2,391,056	869,287	3,093,839	476,056	103,945	-1,710,774	-1,807	128,029
Operators and lessors of buildings	28,034	20,435	535,036	47,862,976	8,570,637	77,746	2,358,058	840,985	2,969,604	419,738	89,562	-1,841,667	-909	117,070
Lessors, other than buildings	1,580	519	28,499	734,428	55,946	*4,579	5,500	5,807	14,426	*1,434	*892	2,467	—	*6,399
Real estate agents, brokers, and managers	1,814	1,397	34,047	1,115,861	469,308	272,494	18,910	11,828	46,117	27,742	5,145	-29,599	*-2,074	*1,487
Other real estate	1,533	1,117	24,373	1,620,311	1,253,619	854,951	8,588	10,667	63,691	27,142	8,346	158,025	*1,175	*3,074
Services	**7,649**	**4,122**	**150,562**	**8,064,526**	**9,563,263**	**1,129,760**	**794,035**	**339,797**	**426,808**	**2,439,584**	**193,009**	**2,138,278**	**123**	**52,512**
Hotels and other lodging places	1,350	1,074	29,306	3,038,293	1,946,871	675,431	197,465	109,900	246,374	337,053	7,965	-25,644	*40	*1,899
Personal services	85	*72	1,753	60,645	55,743	*19,955	3,244	1,971	*1,974	14,283	*1,279	-518	—	—
Business services	1,375	1,219	23,500	1,741,330	520,025	45,848	301,706	10,912	45,499	48,539	14,790	-19,004	418	*16,329
Automotive repair and services	260	42	5,928	75,453	38,197	*6,517	21,548	2,438	6,199	*8,111	*1,585	-17,243	—	—
Amusement and recreation services, including motion pictures	1,365	894	25,890	1,044,797	747,796	122,193	168,228	23,817	61,888	192,717	19,225	-116,443	*-364	*2,491
Medical and health services	832	261	18,866	542,840	1,288,427	78,446	25,130	44,441	26,670	389,973	27,206	305,221	*1	*579
Legal services	1,011	**	19,897	898,407	3,839,450	6,240	56,729	107,914	15,846	1,077,036	75,272	1,788,440	-107	1,701
Accounting, auditing, and bookkeeping services	154	**	2,506	104,582	369,150	*14,402	4,887	11,151	4,232	136,064	26,012	104,810	—	*123
Other services	1,217	546	22,916	558,178	757,603	160,728	15,099	27,254	18,126	235,807	19,678	118,658	*134	29,391
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 6. — Selected Items, by Number of Partners and Selected Industries — Continued

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

Number of partners, selected industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Partnerships With 51-100 Partners														
All industries	**2,351**	**1,281**	**162,921**	**17,519,882**	**5,154,149**	**393,738**	**261,116**	**184,862**	**980,723**	**1,010,818**	**132,304**	**488,638**	**88,566**	**189,871**
Total farms	*44	*43	*2,790	*104,099	*43,934	*6,280	*3,569	*1,166	*5,238	*4,278	*604	*-68	*23	*-18
Oil and gas extraction	325	146	23,371	120,565	102,564	*3,951	7,928	9,814	*1,066	*958	*22	18,094	—	*861
Holding and investment companies	1,022	418	72,245	3,212,952	136,319	*2	37,853	1,922	15,593	1,449	9,086	-128,754	30,170	36,021
Operators and lessors of buildings	483	411	32,660	2,431,141	552,049	*15,450	127,589	54,320	197,182	18,892	*1,916	-60,127	*-225	34,019
Total services	225	83	15,347	795,534	2,043,061	78,244	43,111	69,780	34,408	618,366	40,034	709,426	*136	*4,982
All other industries	252	180	16,508	10,855,592	2,276,222	289,811	41,066	47,860	727,236	366,876	80,642	-49,934	58,462	114,007
Partnerships With 101-500 Partners														
All industries	**2,430**	**1,225**	**521,260**	**12,244,176**	**4,612,963**	**1,035,556**	**138,871**	**96,625**	**158,082**	**664,709**	**87,544**	**926,211**	**-243,753**	**330,846**
Oil and gas extraction	612	471	115,008	475,458	299,999	33,766	27,176	14,167	6,126	*74	*9,044	-94,143	—	—
Holding and investment companies	1,315	340	308,924	5,640,412	824,069	*337	7,051	2,195	22,717	1,272	10,818	549,020	-3,175	47,714
Operators and lessors of buildings	309	305	57,062	1,152,318	211,097	*301	52,627	17,711	52,650	6,095	*482	6,613	*369	*593
All other industries	194	109	40,266	4,975,990	3,277,797	1,001,151	52,018	62,551	76,589	657,268	67,200	464,720	-240,948	282,538
Partnerships With 501-1000 Partners														
All industries	**583**	**215**	**375,042**	**4,721,986**	**2,535,995**	**132,842**	**71,511**	**78,710**	**67,545**	**961,946**	**118,672**	**305,588**	**-3,425**	**10,517**
Oil and gas extraction	73	66	51,187	268,649	75,408	7,330	10,515	4,727	7,855	—	—	-8,688	—	—
Holding and investment companies	413	78	255,030	2,915,810	198,500	—	*670	*643	1,606	*375	*3,469	102,400	-3,440	8,815
Operators and lessors of buildings	60	46	42,554	788,189	121,280	*481	25,845	8,316	33,789	8,208	*279	-3,549	—	*1,701
All other industries	37	25	26,271	749,340	2,140,807	125,031	34,482	65,024	24,295	953,363	114,924	215,425	*15	—
Partnerships With 1001 or More Partners														
All industries	**444**	**226**	**926,184**	**10,492,193**	**2,145,787**	**196,802**	**122,215**	**35,518**	**158,192**	**161,843**	**13,454**	**809,674**	**-5,856**	**21,095**
Oil and gas extraction	77	71	236,675	730,009	148,977	47,514	10,310	*1,606	28,694	—	*596	-76,727	—	*860
Holding and investment companies	240	44	471,979	6,794,847	1,024,806	*25	3,444	1,570	11,073	*636	10,853	778,473	-5,964	12,558
Operators and lessors of buildings	76	69	146,644	2,113,022	359,172	—	82,374	28,361	103,317	11,806	*1,883	-8,894	*107	*7,647
All other industries	51	42	70,886	854,315	612,831	149,262	26,087	3,981	15,109	149,401	122	116,822	—	*29

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

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

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: Estimates for separate industry groups have been combined in certain cases to avoid disclosure of information about specific partnerships. Detail may not add to total due to rounding.

Table 7. — Payments to Retirement Plans, by Industrial Division and Size of Business Receipts

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

Industrial division, size of business receipts[1]	Total number of partnerships	Partnerships with deduction for pension profit-sharing, annuity or bond purchase plans		Partnerships with payments on behalf of partners			
		Number of partnerships	Amount	To a self-employed retirement plan[2]		To an individual retirement arrangement[3]	
				Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All Industries							
Total	**1,299,593**	**18,403**	**311,926**	**9,307**	**217,840**	**1,611**	**32,288**
Under $100,000[4]	946,149	1,250	4,958	830	2,775	*306	*12,490
$100,000 under $200,000	149,470	2,493	4,563	1,887	18,329	*493	*13,309
$200,000 under $500,000	126,274	7,246	25,424	3,554	39,865	501	2,504
$500,000 under $1,000,000	75,997	6,914	105,063	2,883	111,044	**311	**3,985
$10,000,000 or more	1,703	500	171,918	153	45,827	**	**
Agriculture, Forestry, and Fishing							
Total	**124,825**	**905**	**4,084**	**850**	**4,983**	**409**	**13,695**
Under $100,000[4]	82,233	*157	*351	*138	*292	*26	*78
$100,000 under $200,000	22,258	*167	*207	*265	*1,357	*286	*13,019
$200,000 under $500,000	13,153	386	800	391	2,691	*71	*515
$500,000 under $1,000,000	7,079	185	1,863	*53	*605	*26	*84
$10,000,000 or more	102	10	864	3	39	—	—
Mining							
Total	**28,069**	**142**	**20,078**	**47**	**499**	***17**	***78**
Under $100,000[4]	21,976	*5	*72	—	—	—	—
$100,000 under $200,000	2,050	—	—	—	—	—	—
$200,000 under $500,000	1,979	*32	*1,063	*16	*18	**17	**79
$500,000 under $1,000,000	1,952	77	4,832	27	402	**	**
$10,000,000 or more	112	28	14,110	4	79	—	—
Construction							
Total	**75,275**	**536**	**10,105**	**263**	**3,328**	**226**	**1,054**
Under $100,000[4]	48,660	—	—	—	—	—	—
$100,000 under $200,000	12,322	*98	*118	*126	*504	*97	*176
$200,000 under $500,000	9,212	159	1,062	*58	*694	*77	*259
$500,000 under $1,000,000	4,901	258	6,968	**79	**2,129	*52	*620
$10,000,000 or more	180	21	1,957	**	**	—	—
Manufacturing							
Total	**30,454**	**507**	**24,975**	**221**	**3,016**	***16**	***50**
Under $100,000[4]	20,473	—	—	—	—	—	—
$100,000 under $200,000	3,991	—	—	*103	*1,545	—	—
$200,000 under $500,000	3,455	*117	*351	*43	*489	**16	**50
$500,000 under $1,000,000	2,391	325	6,107	**75	**982	**	**
$10,000,000 or more	144	65	18,518	**	**	—	—
Transportation, Communication, Electric, Gas, and Sanitary Services							
Total	**19,778**	**462**	**7,474**	***128**	***2,648**	***4**	***13**
Under $100,000[4]	13,800	*211	*1,071	*104	*520	—	—
$100,000 under $200,000	2,840	*96	*348	—	—	—	—
$200,000 under $500,000	1,747	*59	*360	*15	*563	—	—
$500,000 under $1,000,000	1,349	85	3,065	**9	**1,566	*4	*13
$10,000,000 or more	42	11	2,629	**	**	—	—
Wholesale and Retail Trade							
Total	**204,916**	**2,633**	**24,326**	**1,560**	**11,584**	**275**	**2,001**
Under $100,000[4]	113,624	*10	*16	—	—	—	—
$100,000 under $200,000	33,161	*337	*780	*455	*2,111	—	—
$200,000 under $500,000	35,905	797	1,972	536	3,857	*129	*446
$500,000 under $1,000,000	21,895	1,384	10,845	553	5,153	**146	**1,562
$10,000,000 or more	331	105	10,712	16	462	**	**
Wholesale trade							
Total	**31,513**	**895**	**12,428**	**497**	**4,682**	**43**	**157**
Under $100,000[4]	17,277	*10	*16	—	—	—	—
$100,000 under $200,000	3,192	—	—	*102	*759	—	—
$200,000 under $500,000	5,014	289	701	161	1,502	—	—
$500,000 under $1,000,000	5,792	524	4,300	219	2,002	**43	**157
$10,000,000 or more	238	72	7,410	15	420	**	**
Retail trade							
Total	**173,190**	**1,738**	**11,898**	**1,063**	**6,902**	**232**	**1,849**
Under $100,000[4]	96,159	—	—	—	—	—	—
$100,000 under $200,000	29,945	*337	*780	*353	*1,353	—	—
$200,000 under $500,000	30,891	508	1,270	375	2,355	*129	*446
$500,000 under $1,000,000	16,102	860	6,545	**335	**3,194	103	1,403
$10,000,000 or more	93	33	3,302	**	**	—	—

Footnotes at end of table.

Table 7. — Payments to Retirement Plans, by Industrial Division and Size of Business Receipts — Continued

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

Industrial division, size of business receipts[1]	Total number of partnerships	Partnerships with deduction for pension profit-sharing, annuity or bond purchase plans		Partnerships with payments on behalf of partners			
		Number of partnerships	Amount	To a self-employed retirement plan[2]		To an individual retirement arrangement[3]	
				Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance, Insurance, and Real Estate							
Total	**577,336**	**1,390**	**46,313**	**522**	**12,238**	**275**	**13,008**
Under $100,000[4]	480,915	*101	*2,549	*121	*147	*173	12,193
$100,000 under $200,000	41,847	*68	*128	*53	*376	—	—
$200,000 under $500,000	32,711	612	2,372	187	2,114	*73	*235
$500,000 under $1,000,000	21,431	552	9,595	146	7,027	**29	**575
$10,000,000 or more	432	57	31,669	15	2,574	**	**
Finance							
Total	**139,453**	**194**	**32,174**	**295**	**6,448**	***5**	***166**
Under $100,000[4]	128,673	**	**	*121	*147	**	**
$100,000 under $200,000	5,460	**10	**2,557	*7	*105	—	—
$200,000 under $500,000	2,964	*37	*198	88	1,207	—	—
$500,000 under $1,000,000	2,167	113	3,990	64	2,415	**5	**165
$10,000,000 or more	189	34	25,429	15	2,574	**	**
Insurance agents, brokers, and service							
Total	**6,912**	**333**	**6,479**	**145**	**4,883**	***18**	***346**
Under $100,000[4]	3,896	—	—	—	—	—	—
$100,000 under $200,000	1,722	*24	*19	*46	*271	—	—
$200,000 under $500,000	979	178	528	*44	*467	—	—
$500,000 under $1,000,000	299	125	1,562	*55	*4,144	*18	*346
$10,000,000 or more	16	*6	*4,371	—	—	—	—
Real estate							
Total	**430,971**	**863**	**7,661**	**82**	**908**	***252**	***12,491**
Under $100,000[4]	348,346	*99	*35	—	—	*172	*12,193
$100,000 under $200,000	34,665	*36	*67	—	—	—	—
$200,000 under $500,000	28,768	397	1,646	*55	*440	*73	*235
$500,000 under $1,000,000	18,965	314	4,043	*27	*468	*7	*65
$10,000,000 or more	227	17	1,869	—	—	—	—
Services							
Total	**238,716**	**11,828**	**174,571**	**5,716**	**179,544**	**389**	**2,384**
Under $100,000[4]	164,255	766	899	*467	*1,816	*107	*214
$100,000 under $200,000	31,001	1,727	2,981	885	12,435	*110	*116
$200,000 under $500,000	28,101	5,084	17,445	2,308	29,440	121	937
$500,000 under $1,000,000	14,999	4,048	61,788	1,944	93,790	51	1,117
$10,000,000 or more	360	203	91,458	112	42,064	—	—

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

**The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships, instead, the data for rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

[1] Total receipts for Finance, insurance, and real estate, and Business receipts for all other industrial divisions.

[2] Commonly known as a "Keogh" plan.

[3] Includes individual retirement accounts, annuities, and bonds.

[4] Includes returns with no business receipts.

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

Detail may not add to total due to rounding.

Table 8. — Limited Partnerships: Selected Items for Selected Industries

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

Selected industry	Number of limited partnerships	Number of partners	Business receipts[1]	Total assets	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All industries	**136,112**	**2,352,378**	**39,789,309**	**154,550,921**	**10,911,965**	**5,790,227**	**1,988,420**	**7,779,226**	**3,423,479**	**602,171**	**- 5,719,536**	**- 65,310**	**1,480,647**
Agriculture, forestry, and fishing	**4,481**	**52,536**	**1,309,288**	**2,039,400**	**924,673**	**91,032**	**19,366**	**127,025**	**100,544**	**15,697**	**- 161,222**	**699**	**21,123**
Farms	3,696	45,786	1,203,866	1,634,928	874,945	68,561	17,043	113,367	83,649	13,941	- 118,853	*683	18,744
Other	785	6,750	105,422	404,472	49,728	22,471	2,323	13,658	16,896	*1,756	- 42,369	*16	*2,379
Mining	**9,643**	**526,971**	**2,136,859**	**4,997,930**	**546,745**	**203,758**	**93,361**	**165,279**	**97,931**	**50,619**	**- 1,167,377**	***- 2,041**	**23,120**
Oil and gas extractions	8,272	483,401	1,676,914	4,076,981	283,071	174,941	65,612	124,539	22,556	43,185	- 467,544	*276	8,375
Other mining	1,371	43,570	459,945	920,949	263,674	28,817	27,749	40,740	75,376	7,434	- 699,833	*- 2,317	*14,744
Construction	**1,823**	**8,221**	**1,267,879**	**953,381**	**885,171**	**13,588**	**10,251**	**43,259**	**74,531**	**11,425**	**147,374**	**—**	***327**
Manufacturing	**1,561**	**15,420**	**997,288**	**1,117,397**	**733,245**	**62,637**	**15,563**	**22,136**	**140,081**	**28,652**	**- 63,627**	***3,642**	**5,460**
Transportation, communication, electric, gas, and sanitary services	**1,404**	**14,057**	**412,368**	**1,063,080**	**116,207**	**128,675**	**13,962**	**67,345**	**65,749**	**7,456**	**- 114,347**	***1**	***215**
Wholesale and retail trade	**6,632**	**32,042**	**4,560,225**	**1,650,169**	**3,437,050**	**63,958**	**60,868**	**53,275**	**413,628**	**44,659**	**168,287**	***71**	**5,711**
Wholesale trade	788	6,407	2,499,012	913,371	2,159,514	24,558	13,531	26,508	113,787	21,779	85,304	*74	*1,710
Retail trade	5,844	25,635	2,061,213	736,797	1,277,536	39,400	47,337	26,767	299,840	22,880	82,983	*- 3	4,001
Finance, insurance, and real estate	**97,459**	**1,544,159**	**22,812,299**	**131,598,080**	**2,819,436**	**4,151,385**	**1,508,650**	**6,598,529**	**1,190,163**	**351,695**	**- 4,387,002**	**- 78,994**	**1,383,050**
Finance	31,134	605,038	4,146,524	38,321,591	10,071	129,941	93,505	1,034,643	395,121	190,440	- 1,659,832	- 114,703	937,205
Holding and investment companies	30,169	591,195	1,557,696	25,434,204	2,630	121,286	45,792	602,189	31,685	74,592	- 1,412,623	- 15,602	522,079
Other finance	965	13,843	2,588,828	12,887,388	*7,441	8,655	47,712	432,454	*7,762	*5,705	247,208	- 99,101	415,126
Insurance	199	645	496,706	*651,521	*5,398	*1,282	*3,003	*5,939	*7,762	*5,705	50,696	*- 10	*548
Real estate	66,126	938,476	18,169,069	92,624,968	2,803,967	4,020,162	1,412,143	5,557,947	787,281	155,550	- 2,777,866	35,718	445,296
Operators and lessors of buildings	56,499	831,439	14,187,747	84,537,154	220,587	3,937,237	1,355,009	5,212,084	652,184	130,947	- 3,028,393	30,378	398,677
Other real estate	9,627	107,037	3,981,322	8,087,813	2,583,380	82,925	57,133	345,862	135,097	24,603	250,527	5,340	46,619
Services	**13,095**	**158,905**	**6,288,149**	**11,066,408**	**1,447,129**	**1,074,237**	**265,958**	**699,242**	**1,340,169**	**91,736**	**- 139,263**	**11,313**	**41,642**

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

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based.

Detail may not add to total due to rounding.

Section 4

Explanation of Terms

This section contains brief descriptions of the terms appearing in the tables in this report. The instructions that accompany the tax forms in Section 5 will provide additional information about many items.

These explanations are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report. Definitions marked with the symbol (#) have been modified from the previous year's report to reflect processing or tax law changes.

Active partnerships

Every partnership engaged in a trade or business or having income from sources within the United States and recognized for taxable purposes must file Form 1065. However, the statistics in this report are only from the returns of "active" partnerships, that is, those partnerships reporting at least one item of income or deductions. "Inactive" partnerships, on the other hand, report only interest exempt from tax, interest on tax-free covenant bonds, and qualifying dividends from certain domestic corporations.

Amortization

Amortization (Form 1065, page 1, line 21) was a deduction for recovery of certain capital expenditures over a period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure is written off is much shorter than if depreciation had been used; depending on the specific provision of the law, the period of time may be as little as 60 months. The following types of amortization, applicable to the statistics in this report, are specifically mentioned in the Code as allowable deductions:

- .bond premiums (section 171)
- .child care facilities (section 188)
- .coal mine safety equipment (section 187)
- .expenditures to rehabilitate a certified historic structure (section 191)
- .lessee's improvements to leased property (section 178)
- .low-income rental housing rehabilitation expenditures (section 167)
- .motion picture film or video tape production costs (section 280)
- .organization and syndication fees (section 709)
- .on-the-job training facilities (section 188)
- .pollution control facilities (section 169)
- .railroad rolling stock (section 184)
- .railroad tunnel bores and grading (section 185)
- .research and experimental expenditures (section 174)
- .trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently reported by the partnership as depreciation, and amortization of bond premiums (as well as other financial items such as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets concerned. Therefore, in order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to leasehold improvements, bond premiums (or other financial items), and intangible assets, have been transferred to depreciation or "other deductions," as appropriate. An exception was made for partnership motion picture film and video tape production costs. These amounts were accepted as reported and no attempt has been made to transfer them to the depreciation statistics if they were reported as amortization. See also "Depreciation."

Amortization includes organization and syndication fees and amounts which partnerships entered on the schedule of cost of goods sold but are identifiable as amortization.

Bad debts

Bad debts occurring during the year, or reasonable amounts added to a reserve for bad debts (Form 1065, page 1, line 18) were allowable as deductions under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the current year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other receipts" of partnerships.

Business receipts

Business receipts (Form 1065, page 1, line 1c) were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales taxes which were included in the sales price of the product. Some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

Generally, business receipts were income from the partnership's principal business activities. However, there were several exceptions to this rule. First, for partnerships in the finance industries, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges. Second, rents earned in addition to the company's principal income, and interest, royalties, and nonqualifying dividends were for the most part reported separately. However, when rent was actual operating income, (e.g., hotels, real estate operators, and manufacturers who rented rather than sold their products), the rental income was often reported in business receipts. Finally, incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnerships in the "Security, commodity brokers, and services" industry and the "Banking and miscellaneous finance" industry were given special treatment in statistical processing. Sales of securities were netted against the cost of these financial instruments, and only the net amount was shown as business receipts. Since it was usually not possible to separate sales of securities from other sources of receipts such as commissions, an arbitrary rule was used for partnerships in the specified industries; if cost of sales and operations was 50 percent or more of business receipts, costs were subtracted from receipts, and the difference was used as business receipts.

Business receipts from farming were understated because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property, rather than as business receipts and was reported on line 10 of page 1 of Form 1065.

Capital gains and losses (#)

Capital gains and losses resulted from the sale or exchange of capital assets, which for partnerships were generally defined in the Code to include any assets of the partership not used in the normal course of business. Thus, types of property specifically excluded from treatment as capital assets included property held primarily for sale to customers in the ordinary course of business, depreciable business property, such as machinery, real estate used in the partnership's trade or business, and accounts or notes receivable acquired in the normal course of business. The net gain or loss realized by the partnership was reported separately from the gain or loss from normal business activities and was included in the income of the partners.

Net short-term gain or loss (Schedule D, line 3, column F) was the net amount of gain or loss from the sale of capital assets held by the business for one year or less. Net long-term gain or loss (Schedule D, line 7, column F) was the net gain or loss resulting from the sale of capital assets held for more than one year. For sales after October 1978, the capital gain deduction has been increased from 50% to 60% of the net capital gains. This favorable tax treatment was applicable to only net long-term gains when reported on the partners' tax returns.

Net gains from the disposition of certain types of property not classified as capital assets could be afforded capital gains treatment under section 1231 of the Code. Assets qualifying under this section included depreciable property used in business, such as machinery and buildings, and other specific types of property such as cut timber, coal, domestic iron ore (and their royalties), livestock, and unharvested crops sold with the land, if the land were held for more than one year. This provision applied only to net gains from such property; net losses were treated as ordinary loss by the partnership.

The gains of section 1231 may be cancelled out or reduced if the property in section 1231 is also property in other Code sections (e.g., 1245, 1250, or mining property with unrecaptured mining exploration expenditures).

Cost of labor

Cost of labor was a component of cost of sales and operations. For partnerships engaged in farming and using Schedule F, which does not contain a cost of sales and operations schedule as such, it represented the amount reported in Schedule F, page 1, part II, line 33, "labor hired". For nonfarm partnerships, it was the amount reported in Schedule A, line 29 on page 1 of Form 1065. In both cases, the taxpayer was required to reduce the deduction for cost of labor by the amount claimed for the targeted jobs credit. (See also "Payroll").

Cost of sales and operations

If the receipts of the partnership included income from the sale of goods made or bought, cost of goods sold (Form 1065, page 1, line 2) generally included the direct cost of those goods. Therefore cost of sales and operations included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods. "Cost of operations" related to returns for which inventories were not an income determining factor. Cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing services.

Partnerships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing inventory, by which both direct and indirect production costs were taken into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, wages of supervisors and other indirect labor costs.

Many partnerships did not report cost of sales and operations completely. Instead, they allocated the various "costs" to "deduction" items on the return, rather than to cost of sales and operations.

During statistical processing, deduction items reported in cost of sales and operations were transferred to the proper item. Some of the transferred items were depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Farm costs presented special problems because the farm schedule, Schedule F, did not provide for a separate cost of goods sold or cost of operations computation. The cost of sales and operations statistics for farms were constructed during statistical processing from deduction items shown on Schedule F that were comparable to those shown on page 1 of Form 1065. See the discussions in this section under "Purchases", "Cost of Labor", "Materials and Supplies", and "Other Costs".

Statistical adjustments to cost of goods sold made for partnership security dealers are explained under "Business Receipts".

Depletion

Depletion (Form 1065, page 1, line 22), a deduction allowed for the exhaustion of natural deposits or timber, was either based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil were converted or manufactured prior to sale. For other natural deposits, gross income was the income from mining, defined to include extractive and certain treatment processes. Also included were previously deducted exploration expenditures that were required by Code section 617 to be recaptured when the mine reached the production stage.

Under elective provisions of the Code, exploration and development expenditures connected with domestic natural deposits (except oil and gas), could either be currently deducted or treated as deferred expenses and ratably deducted as the minerals were sold. The write-offs of deferred amounts were not included as part of depletion.

Percentage depletion was the deduction of a percentage of gross income from the depletable property. The percentage varied according to the type of mineral. The deduction was limited to 50 percent of the net income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

Generally, percentage depletion could not be used for oil and gas wells. However, independent producers and royalty owners could have used percentage depletion, provided they did not refine more than 50,000 barrels of crude oil in any day and provided they did not sell oil or natural gas through a retail outlet. The depletion deduction for these "small producers" was limited to 65 percent of their net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the partnership could carry the disallowed portion to the next year for inclusion in the depletion deduction. The depletion rate for small producers for Tax Year 1979 was 22 percent for a maximum daily average of 1,200 barrels.

The depletion allowance for oil and gas wells was computed separately by each partner and was not allowed to the partnership. The partnership allocated to each partner a proportionate share of the adjusted basis of each oil or gas property of the partnership. This allocation must have been made on the date the partnership acquired the oil or gas property, or January 1, 1975, whichever was later. A partner's proportionate share of the adjusted basis of the partnership's property was determined by the amount of that partner's interest in the partnership's capital or income, and by the terms of the partnership agreement.

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

Depreciation

The deduction for depreciation (Form 1065, page 1, line 20) permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. A deduction for depreciation was not allowed on inventories, or on land apart from the physical improvements or developments to it.

Several methods of computation may have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount was deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby relatively larger portions of the asset's cost were written off during earlier years, were also commonly used. Accelerated methods of depreciation were restricted for certain kinds of real property.

In lieu of computing depreciation using separate useful lives for each individual asset, standard lives, based on groupings of assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, the partnership grouped assets of the same type acquired in the same year into one or more "vintage" accounts and assigned each account a useful life chosen from a published permissible range of lives. The range of useful lives was generally within 20 percent of the industry-grouped "guideline lives" established under the previous rules. (The Treasury Department could modify the guideline lives in the future as necessary). Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight-line, declining balance, and sum of the years-digits. Salvage value was not to be taken into account in computing depreciation, and no "vintage" account could be depreciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 were depreciated under the revised rules, but no range of useful lives was allowed.

Amounts shown as depreciation included any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics were amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year depreciation (section 179) cannot be deducted by partnerships, but was allocated to the partners for reporting on their own returns.

Employee benefit programs

Contributions by employers to employee-benefit plans other than deferred-compensation plans, deductible under Code section 162, were reported on Form 1065, page 1, line 23b. These plans included hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

The statistics for this item included amounts identified in the cost of sales and operations schedules.

Contributions to retirement and other deferred compensation plans deductible under Code section 404 were included in "Retirement Plans."

Farm net profit (or loss)

Farm net profit or loss was reported on Schedule F, line 58 by partnerships using the cash accounting method and on Schedule F, line 76 by partnerships using the accrual method. For partnerships that reported the components of farm income and expenses on Schedule F, these components were combined during statistical processing with the equivalent income and deduction items shown on page 1 of Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid". For those partnerships not reporting the detail of income and expenses, farm net profit was shown in the tables as an item of income, and farm net loss was shown as a deduction. Since most farm partnerships reported the detail of income and expenses, the amounts presented in the income item "Farm net profit" and the deduction item "Farm net loss" represent only a small portion of partnership farming activity.

Income (or loss) from other partnerships

This item (Form 1065, page 1, line 4) was the partnership's share of ordinary income (loss) of another partnership. If there was a loss from another partnership, the amount of the loss which may be claimed is limited either to the extent of the aggregate amount with respect to which the partnership was at risk or to the extent of the adjusted basis of such partner's interest in the partnership.

Interest paid

Interest paid in connection with business indebtedness (Form 1065, page 1, line 16) was deductible as a business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in the capacity of lender to the partnership rather than as partner.

Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as unstated amounts of interest as provided in Code section 483.

Interest received

This item (Form 1065, page 1, line 6) included interest received by the partnership from all sources, except wholly tax-exempt interest and interest on tax-free covenant bonds. Included in this item are amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premiums. For installment sales, interest received included amounts stated in the contract, as well as unstated amounts of interest as provided in Code section 483.

Inventories

Inventories (Form 1065, page 1, lines 27 and 33), consisted of goods held for sale and raw materials and supplies that became a part of goods held for sale. Partnerships engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor were required to use inventories in computing their net income. The use of inventories required that direct expenses of production, such as factory labor for a manufacturer, be accrued and charged against sales in the year that the finished goods were sold. Thus, in accounting for the sale of goods, all such businesses were in effect required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

In accordance with the "full absorption" inventory method, both direct and indirect production costs must be taken into account in the computation of costs. Production costs had to be allocated to goods produced during the tax year, regardless of whether the goods were sold during the year or were still in inventory at the end of the year.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for determining their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and the lower of cost or market value. Under the unit-livestock-price method, livestock was grouped by kind and age, and all animals in each group were valued at the estimated cost of raising them. Under the farm-price method, each item of inventory was valued at the estimated market price, less the cost of disposition. The valuation of inventories by the farm-price method could have resulted in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Limited partners/partnerships

A limited partner is one whose potential personal liability for the partnership's debts is limited to the amount of money or other property that the partner contributed or is required to contribute to the partnership.

A limited partnership is a partnership composed of at least one general partner (i.e., personally liable for the obligations of the partnership) and one or more limited partners.

Materials and supplies

The amount of materials and supplies, a component of the cost of goods sold, was reported by nonfarm partnerships on line 30, Schedule A, Form 1065. For farms, it was the item "supplies purchased," line 41, part II, page 1 of Schedule F.

Net gain (or loss), noncapital assets

This item (Form 1065, page 1, line 10) represented gains and losses from the sale or exchange of property not eligible for beneficial capital gains tax treatment by partners. Such gains and losses resulted mostly from the sale or exchange of: (1) depreciable, depletable, and real property; (2) notes and accounts receivable acquired in the ordinary course of business for services rendered or from the sale of inventory or other property held for sale; (3) copyrights, literary, musical, or artistic compositions or similar properties; (4) securities, including governmental obligations and debt obligations sold or exchanged by financial institutions; and (5) patents, inventions or designs, and secret formulas or processes.

Net income (or deficit)

Net income or deficit (shown on Form 1065, page 1, line 26, as ordinary income (loss)) represented the difference between total income (loss) and total deductions. Total income was primarily composed of gross profits (the balance of gross receipts or sales less returns and allowances minus cost of goods sold and/or operations) and other income items which, unlike gross profits, were incidental to the principal business activity of the partnership. Total deductions included ordinary and necessary business expenses, such as salaries, costs of acquiring or producing goods for sale, and the costs of purchasing or renting property needed for conducting business. Contributions, gifts, additional first-year depreciation, foreign taxes, and depletion on oil and gas wells were not included in total deductions; however, these items were deductible by the individual partners on their tax returns. Interest on state and local government obligations and on tax free covenant bonds was nontaxable and, therefore, was not reflected in net income or deficit. (See also Section 1 of this report.)

New jobs credit (#)

The targeted jobs credit replaced the new jobs credit for tax years ending after December 31, 1978. An explanation of "targeted jobs credit" is provided in this section.

Nonqualifying dividends received

Nonqualifying dividends (Form 1065, page 1, line 5) were corporate dividends which were received by the partnership for which the individual partners were not entitled to the $100 dividend exclusion ($200 for joint returns) on their individual income tax returns when the income was passed through to the partners.

Nonrecourse loans

Nonrecourse loans were loans made by the partnership for which none of the partners had any personal liability. Generally, these were loans for which the real property of the partnership, such as real estate, served as collateral.

Other costs

Other costs were a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, Schedule A, Form 1065. For farms, the amount was computed during statistical processing from Schedule F, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion.

If inventories, purchases, and the other components of cost of goods sold were not reported separately, the entire amount was included in other costs on Schedule A.

The following items were transferred out of "other costs" and into the appropriate deduction field whenever they could be identified during statistical editing: amortization, pension and profit-sharing plans, employee benefit programs, depletion, depreciation, taxes, interest, bad debts, commissions, rent, and insurance.

Other deductions

Other deductions (Form 1065, page 1, line 24) comprised business expenses which were not allocable to a specific deduction item on the return form, such as: administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscriptions; postage and stationery; sales discounts; and laundry, uniforms, and cleaning. This item also included unrealized profit on current-year installment sales; reported amounts of negative income; commissions; insurance; and legal and professional fees.

Other receipts

This item (Form 1065, page 1, line 11) included amounts not elsewhere reported in the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Payments to partners

Guaranteed payments which were made to partners for services rendered or for the use of capital, where such payments were determined without regard to income of the partnership, were allowed as a deduction to the partnership. The payments were taxable to the partner who received them. This item was reported on Form 1065, page 1, line 14.

Payroll

Payroll was the sum of cost of labor reported as part of cost of sales and operations (Form 1065, page 1, line 29) plus the deduction for salaries and wages (net of targeted jobs tax credit) (Form 1065, page 1, line 13). Various kinds of contract labor not actually representing employee payroll, such as janitorial or secretarial services, may also have been included. Payments to partners were excluded.

Payroll amounts were frequently included by taxpayers in other items, such as commissions, legal and professional fees, and repairs. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll was probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

See "Retirement Plans."

Purchases

This item was a component of the cost of goods sold. For nonfarm businesses, the source was line 28c, Schedule A, of Form 1065. For farms, the sources were Schedule F, page 1, part I column c, for farmers using the cash accounting method, and Schedule F, page 2, part V, line 72, for farmers using the accrual accounting method.

Rent paid

Rent paid on business property (Form 1065, page 1, line 15) was deductible as a business expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

Rents received

This item (Form 1065, page 1, line 7) consisted of the gross rent receipts reported on Schedule H, line 1, column b. Expenses associated with rental income and reported on Schedule H, such as depreciation, repairs, interest, and taxes, were included in their respective deduction categories. If rents were the largest income item, they were included in "Business Receipts."

Repairs

This deduction (Form 1065, page 1, line 19) included the costs of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which increased the value of property, improvements which appreciably prolonged property life, or expenditures for restoring or replacing property. These expenditures were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs to property when ambiguity existed as to whether the expenditures were deductible in the year incurred, or whether they had to be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction could also have elected to currently deduct certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated. (See also "Depreciation".)

Retirement plans

This deduction (Form 1065, page 1, line 23a) was the employer's contribution to employee pension, profit-sharing, stock bonus, annuity, bond purchase, and other deferred compensation plans that were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the tax year and provided a carryover for certain amounts paid in excess of these limitations. The retirement plan deduction did not include any payments by partners to their own retirement plans; these payments were reported on the partners' individual income tax returns as adjustments used in calculating adjusted gross income. The statistics included any identifiable amounts of this item which were transferred out of cost of sales and operations during statistical processing.

Royalties

This income item (Form 1065, page 1, line 8) consisted of the gross amount of royalties received, generally on an agreed percentage basis, for the use of property rights, including patents, copyrights, timber, minerals, or oil wells. Expenses relating to this income, such as depletion and taxes, were included in their respective deduction categories.

Royalties received under lease agreements on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment, were not included in this item. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231, and as such, were reportable by the partners on their own returns and not by the partnership.

Salaries and wages

This item (Form 1065, page 1, line 13c) consisted of those salaries and wages not included as "cost of labor" in the cost of sales and operations schedule and not included in some other deduction category on the return. Salaries and wages were reduced by any amount of targeted jobs credit claimed by the partnership based on those salaries and wages; the amount shown in these statistics was the amount remaining after this reduction. Salaries to partners were not included in this item, but in "payments to partners." (See also "Payroll.")

Size of business receipts

Size of business receipts was based on "business receipts" (as defined above) (Form 1065, page 1, line 1c) for all industries except those in the finance, insurance, and real estate division. For these industries, total receipts was used as the basis for classification. (See also "Total receipts".)

Size of total assets

Size of total assets was based on the amount reported in the end-of-year balance sheet (Schedule L, line 13, column D). Returns with zero assets were used as a classification for returns of liquidating partnerships which had disposed of all their assets and whose returns were final.

Targeted jobs credit

For tax years ending after December 31, 1978, an employer could elect to claim a targeted jobs credit for qualified wages paid or incurred to individuals who were members of certain targeted groups. An individual was a member of a targeted group if the individual was:

- a vocational rehabilitation referral,
- an economically disadvantaged Vietnam-era veteran,
- a social security income recipient,
- a general assistance recipient,
- a youth participating in a cooperative education program, or
- an economically disadvantaged ex-convict.

Except for certain vocational rehabilitation referrals, an individual first had to be hired after September 26, 1978. The total allowable current year credit was equal to the sum of:

(a) 50 percent of total qualified first-year wages paid or incurred during the tax year, plus

(b) 25 percent of total qualified second-year wages paid or incurred during the tax year.

Total qualified first-year wages were limited to 30 percent of total unemployment insurance wages (FUTA) paid during the calendar year ending in the tax year in which the jobs credit was figured. The total jobs credit could not exceed 90 percent of tax liability. The employer had to reduce his or her salary and wage deduction by the targeted jobs credit.

The amount of jobs credit as computed above was figured at the partnership level. It was apportioned among the partners according to their interest in the partnership at the time the wages on which the credit was computed were paid or incurred.

Taxes paid

Taxes paid (Form 1065, page 1, line 17) included the amounts reported as a business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid by the partnership to foreign countries or U.S. possessions were allocated to the partners for use as a deduction or a credit against income tax. Federal income taxes, gift taxes, and taxes assessed against local benefits were not deductible. Sales, excise, and related taxes reported by partnerships as part of business receipts were generally transferred to the taxes paid deduction during statistical processing.

Total assets

Total assets (Form 1065, Schedule L, line 13, column D) were those reported in the end-of-year balance sheet in the partnerships' books of account. Total assets were net of accumulated depreciation, amortization, and depletion, and of the reserve for bad debts. When reserves for bad debts were reported as liabilities, they were treated as reductions from the asset accounts to which they related, and the totals of assets and liabilities were adjusted accordingly.

Total deductions

Total deductions consisted of: (1) the deduction for cost of sales and operations (Form 1065, page 1, line 2) and (2) the business deductions from gross income (Form 1065, page 1, line 25). In addition, total deductions included the partnership's share of net loss from other partnerships' net loss from sales of noncapital assets, and farm net loss, (negative amounts from Form 1065, page 1, lines 4, 9, and 10 respectively).

Total receipts

Total receipts consisted of the sum of business receipts (Form 1065, page 1, line 1c); investment income such as nonqualifying dividends, interest, rents, royalties (Form 1065, page 1, lines 5, 6, 7, and 8), and net gain from sale of noncapital assets; and income from farms and other partnerships (positive amounts from Form 1065, page 1, lines 10, 9, and 4, respectively); and "other" income (Form 1065, page 1, line 11). For purposes of this report, total receipts were not reduced by net losses from other partnerships, sales of noncapital assets, or farms (negative amounts from Form 1065, page 1, lines 4, 9, and 10, respectively).

Zero assets

The final returns of liquidating partnerships which have disposed of all assets were represented in this "asset size" category. The liquidating partnerships were active, however, during a portion of the accounting period.

Section 5

Facsimiles of Forms Used

CONTENTS

U. S. Partnership Returns of Income, Form 1065 and Instructions, 102

New Jobs Credit, Forms 5884, and Instructions, 110

Form **1065** Department of the Treasury Internal Revenue Service

U.S. Partnership Return of Income

For calendar year 1979, or fiscal year beginning ....., 1979, and ending ....., 19.....

1979

A Principal business activity (see page 12 of Instructions)

B Principal product or service (see page 12 of Instructions)

C Business code number (see page 12 of Instructions)

Use IRS label. Otherwise please print or type. Name / Number and street / City or town, State, and ZIP code

D Employer identification no.

E Date business started

F Enter total assets from Schedule L, line 13, column (D). $

G Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (attach explanation)

H Is this a final return? ☐ Yes ☐ No

IMPORTANT—You must fill in all lines and schedules. If more space is needed, see page 2 of Instructions. Enter any items specially allocated to the partners on Schedule K, line 16, and not on the numbered lines on this page or in Schedules A through J.

Income

1a	Gross receipts or sales $ ..... 1b Less returns and allowances $ ..... Balance ▶	1c
2	Cost of goods sold and/or operations (Schedule A, line 34)	2
3	Gross profit (subtract line 2 from line 1c)	3
4	Ordinary income (loss) from other partnerships and fiduciaries (attach statement)	4
5	Nonqualifying dividends	5
6	Interest	6
7	Net income (loss) from rents (Schedule H, line 2)	7
8	Net income (loss) from royalties (attach schedule)	8
9	Net farm profit (loss) (attach Schedule F (Form 1040))	9
10	Net gain (loss) (Form 4797, line 11)	10
11	Other income (attach schedule)	11
12	TOTAL income (loss) (combine lines 3 through 11)	12

Deductions

13a	Salaries and wages (other than to partners) $..... 13b Less Jobs Credit $..... Balance ▶	13c
14	Guaranteed payments to partners (see page 4 of Instructions)	14
15	Rent	15
16	Interest	16
17	Taxes	17
18	Bad debts (see page 5 of Instructions)	18
19	Repairs	19
20	Depreciation (Schedule J, line 5)	20
21	Amortization (attach schedule)	21
22	Depletion (other than oil and gas, attach schedule—see page 5 of Instructions)	22
23a	Retirement plans, etc. (see page 5 of Instructions). (Enter number of plans ▶.....)	23a
23b	Employee benefit programs (see page 5 of Instructions)	23b
24	Other deductions (attach schedule)	24
25	TOTAL deductions (add lines 13c through 24)	25
26	Ordinary income (loss) (subtract line 25 from line 12)	26

Schedule A—COST OF GOODS SOLD AND/OR OPERATIONS (See Page 3 of Instructions)

27	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	27
28a	Purchases $..... 28b Less cost of items withdrawn for personal use $..... Balance ▶	28c
29	Cost of labor	29
30	Materials and supplies	30
31	Other costs (attach schedule)	31
32	Total of lines 27 through 31	32
33	Inventory at end of year	33
34	Cost of goods sold (subtract line 33 from line 32). Enter here and on line 2, above	34

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of general partner ▶ Date

Paid Preparer's Information

Preparer's signature and date ▶ Check if self-employed ▶ ☐ Preparer's social security no.

Firm's name (or yours, if self-employed) and address ▶ E.I. No. ▶ ZIP code ▶

Schedule A (Continued)

35 a Check all methods used for valuing closing inventory: (i) ☐ Cost (ii) ☐ Lower of cost or market as described in regulations section 1.471–4 (see page 6 of Instructions) (iii) ☐ Writedown of "subnormal" goods as described in regulations section 1.471–2(c) (see page 6 of Instructions)

b Did you use any other method of inventory valuation not described in line 35a? (Yes / No)
If "Yes," specify methods used and attach explanation.

c Is Form 970 or other statement attached for adoption of LIFO inventory methods? (Yes / No)

d Are you engaged in manufacturing? (Yes / No)
If "Yes," did you value your inventory using the full absorption method (regulations section 1.471–11)? (Yes / No)

e Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory? (Yes / No)
If "Yes," attach explanation.

Schedule D—CAPITAL GAINS AND LOSSES (See Page 6 of Instructions)

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis	f. Gain (loss) for the year (d less e)
1					

2 Partnership's share of net short-term gain (loss), including specially allocated items, from other partnerships and from fiduciaries

3 Net short-term gain (loss) from lines 1 and 2. Enter here and on Schedule K (Form 1065), line 5

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

4					

5 Partnership's share of net long-term gain (loss), including specially allocated items, from other partnerships and from fiduciaries

6 Capital gain distributions

7 Net long-term gain (loss) from lines 4, 5, and 6. Enter here and on Schedule K (Form 1065), line 6

Schedule H—INCOME FROM RENTS (See Page 4 of Instructions) If more space is needed, attach schedule.

a. Kind and location of property	b. Amount of rent	c. Depreciation (explain in Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1 Totals				

2 Net income (loss) (subtract total of columns c, d, and e from column b). Enter here and on page 1, line 7

Schedule I—BAD DEBTS (See Page 5 of Instructions)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1974						
1975						
1976						
1977						
1978						
1979						

Schedule J—DEPRECIATION (See Page 6 of Instructions) If more space is needed, use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (NOT to exceed $2,000). (Do not include in items below. Enter here and on Schedule K, line 2.)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
3 Totals						

4 Amount of depreciation claimed in Schedules A and H

5 Balance (subtract line 4 from line 3). Enter here and on page 1, line 20

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC. (See Pages 7–10 of Instructions)

Enter the total distributive amount for each applicable item listed below.
Note: *Enter each partner's distributive share on Schedule K–1. Prepare a separate Schedule K–1 for each partner.*

Enter the number of partners in the partnership ▶

Are any partners in this partnership also partnerships? ☐ Yes ☐ No

a. Distributive share items	b. Total amount
1 a Guaranteed payments to partners: (1) Deductible by the partnership (page 1, line 14)	
(2) Capitalized by the partnership (see page 4 of Instructions)	
b Ordinary income (loss) (page 1, line 26)	
2 Additional first-year depreciation (Schedule J, line 1)	
3 Gross farming or fishing income	
4 Dividends qualifying for exclusion (attach list)	
5 Net short-term capital gain (loss) from transactions entered into: a After 10/31/78	
b Before 11/1/78	
6 Net long-term capital gain (loss) from transactions entered into: a After 10/31/78	
b Before 11/1/78	
7 Net gain (loss) from involuntary conversions due to casualty or theft: a After 10/31/78	
b Before 11/1/78	
8 Other net gain (loss) under section 1231 from transactions entered into: a After 10/31/78	
b Before 11/1/78	
9 Net earnings (loss) from self-employment (Schedule N, line 12)	
10 a Charitable contributions (attach list): 50%....., 30%....., 20%.....	
b Other itemized deductions (attach list)	
11 Expense account allowance	
12 Jobs credit	
13 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)	
14 a Payments for partners to a Keogh Plan. (Type of plan ▶.....)	
b Payments for partners to an IRA or Simplified Employee Pension (SEP)	
15 a Foreign taxes paid (see page 9 of Instructions)	
b Other income, deductions, etc. (attach schedule)	
c Oil and gas depletion. (Enter amount (not for partner's use) ▶.....)	
16 Specially allocated items (attach schedule): a Short-term capital gain (loss)	
b Long-term capital gain (loss)	
c Ordinary gain (loss)	
d Other	
17 Tax preference items (see page 10 of Instructions): a Accelerated depreciation on real property:	
(1) Certified historic structure rehabilitation (167(o) or amortization under 191)	
(2) Low-income rental housing (167(k))	
(3) Other government assisted low-income housing	
(4) Other real property	
b Accelerated depreciation on personal property subject to a lease	
Amortization: c ....., d ....., e ....., f	
g Reserves for losses on bad debts of financial institutions	
h Depletion (other than oil and gas)	
i (1) Excess intangible drilling costs from oil, gas or geothermal wells	
(2) Net income from oil, gas or geothermal wells	
18 Interest on investment indebtedness: a Investment interest expense: (1) Indebtedness incurred before 12/17/69	
(2) Indebtedness incurred before 9/11/75, but after 12/16/69	
(3) Indebtedness incurred after 9/10/75	
b Net investment income (loss)	
c Excess expenses from "net lease property"	
d Excess of net long-term capital gain over net short-term capital loss from investment property	

19 Investment in property that qualifies for investment credit:			
Basis of new investment property	a 3 or more but less than 5 years		
	b 5 or more but less than 7 years		
	c 7 or more years		
New commuter highway vehicle	d 3 or more years		
Qualified progress expenditures	e 7 or more years	1974 through 1978	
	f 7 or more years	1979	
Cost of used investment property	g 3 or more but less than 5 years		
	h 5 or more but less than 7 years		
	i 7 or more years		
Used commuter highway vehicle	j 3 or more years		

Schedule L—BALANCE SHEETS (See Page 10 of Instructions)

ASSETS	Beginning of taxable year (A) Amount	(B) Total	End of taxable year (C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
a Less allowance for bad debts				
3 Inventories				
4 Government obligations: a U.S. and instrumentalities				
b State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
a Less accumulated depreciation				
9 Depletable assets				
a Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
a Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 All nonrecourse loans (attach schedule)				
18 Mortgages, notes, and bonds payable in 1 year or more				
19 Other liabilities (attach schedule)				
20 Partners' capital accounts				
21 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Page 11 of Instructions)

(Show reconciliation of each partner's capital account on Schedule K–1, block M)

a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from page 1, line 26	d. Income not included in column c, plus non-taxable income	e. Losses not included in column c, plus unallowable deductions	f. Withdrawals and distributions	g. Capital account at end of year

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Page 11 of Instructions)

1 Ordinary income (loss) (Form 1065, page 1, line 26)		1	
2 Guaranteed payments to partners included on Schedule K, lines 1a(1) and 1a(2)	2		
3 Net loss from rental of real estate	3		
4 Net loss from Form 4797 (Form 1065, page 1, line 10)	4		
5 Total (add lines 2, 3, and 4)		5	
6 Add lines 1 and 5. (If line 1 is a loss, reduce line 1 by the amount on line 5)		6	
7 Nonqualifying dividends (Form 1065, page 1, line 5)	7		
8 Interest	8		
9 Net income from rental of real estate	9		
10 Net gain from Form 4797 (Form 1065, page 1, line 10)	10		
11 Total (add lines 7, 8, 9, and 10)		11	
12 Net earnings (loss) from self-employment (subtract line 11 from line 6). Enter on Schedule K, line 9		12	

Additional Information Required

	Yes	No
I Is the partnership a limited partnership (see page 2 of Instructions)?		
J Is this partnership a partner in another partnership?		
K (1) Did you elect to claim amortization (under section 191) or depreciation (under section 167(o)) for a rehabilitated certified historic structure (see page 11 of Instructions)?		
(2) Amortizable basis (see page 11 of Instructions) ▶.....		
L Will the character of any liabilities in Schedule L (Balance Sheets), other than line 17, change to nonrecourse or become covered by a guarantee or similar arrangement in the future? If "Yes," enter the year(s) and amount(s) of the anticipated changes ▶		
M Has any material regarding the offering of a partnership interest or other security ever been registered or filed with a Federal or State agency or authority? If "Yes," attach a statement giving the name and address of the agency(s)		
N At any time during the tax year, did the partnership have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 11 of Instructions)?		
O Was the partnership the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the partnership or any partner has any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520–A, or 926. (See page 11 of Instructions.)		

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1979

Department of the Treasury
Internal Revenue Service

Instructions for Form 1065
U.S. Partnership Return

(Section references are to the Internal Revenue Code unless otherwise specified)

Highlights

The targeted jobs credit replaces the new jobs credit after 12/31/78. Please see page 4 of the Instructions for Form 1065, line 13 and page 9 of the Instructions for Schedules K and K–1.

The "at risk" rules of section 465 now apply to all activities, except the holding of real property (other than mineral property). See the instructions for Schedules K and K–1.

Purpose

Form 1065 is used to report the income, deductions, credits, gains and losses from the operation of a U.S. partnership. Form 1065 for 1979 is an information return for the calendar year 1979, or other tax year beginning in 1979.

Who Must File

Every partnership engaged in a trade or business or having income from sources within the United States must file Form 1065. A partnership must file even if its principal place of business is outside the United States or all its members are nonresident aliens.

Religious and apostolic organizations which are exempt from income tax under section 501(d) must file Form 1065.

When to File

A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of its tax year. A foreign partnership whose partners are nonresident aliens must file its return on or before the 15th day of the 6th month following the close of its tax year.

To change a partnership from one tax year to another, or to adopt an initial tax year for a new partnership, see section 706(b) and **Form 1128**, Application for Change in Accounting Period.

If you need more time to file a partnership return, file **Form 2758**, Application for Extension of Time to File.

Where to File

Use the addressed envelope that came with the return or use the Internal Revenue Service Center address for the State where the partnership's principal place of business or principal office or agency is located. No street address is necessary. See below for a list of Service Centers.

A partnership without a principal office or agency or principal place of business in the United States must file its return with the Internal Revenue Service Center, Philadelphia, PA 19255.

If the partnership's principal place of business or principal office or agency is located in	Use the following Internal Revenue Service Center address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN 37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255

Penalty

In many cases the law imposes a penalty on the partnership for failure to file a complete return on time unless the failure is due to reasonable cause. Section 6698 provides that the amount of the penalty is $50 per person who was a partner, times the number of months (or any fraction of a month), the failure continues, for a maximum of five months.

General Information

Note: *In addition to those publications which are listed throughout the Instructions, you may wish to get* **Publication 334**, *Tax Guide for Small Business, and* **Publication 541**, *Tax Information on Partnerships.*

Accounting Methods

Figure ordinary income by the accounting method regularly used in maintaining the partnership's books and records. The method should clearly reflect income. (See section 446). Unless allowed by law, the partnership may not change the accounting method used to report income in earlier years (for income as a whole or for any material item) without first getting consent on **Form 3115**, Application for Change in Accounting Method. See **Publication 538**, Accounting Periods and Methods, for more information.

Rounding Off to Whole-Dollar Amounts

You may show the money items on the return and accompanying schedules as whole-dollar amounts. To do so, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Recordkeeping

The partnership records must be retained as long as their contents may be material in the administration of any Internal Revenue law. Copies of the filed tax returns should also be retained as part of the partnership's records. Please see **Publication 552**, Recordkeeping Requirements and a List of Tax Publications, for more details.

Information Returns

Every partnership must file information returns if it makes payments of rents, commissions, or other fixed or determinable income totaling $600 or more to any one person in the course of its trade or business during the calendar year. Interest payments are reportable if they total $10 or more.

For example, if the partnership pays a person $600 or more in any calendar year to perform services under a subcontract type of arrangement where no employment taxes are withheld, the partnership must file Form 1099–NEC.

Use Form 1096 to summarize and send information returns to the Internal Revenue Service Center. For more information about filing information returns, and exceptions, see the Instructions for Form 1096.

Attachments

If you need more space on the forms or schedules, attach separate sheets. Use the same arrangement as the printed forms, and show the totals on the printed forms. Be sure to put the partnership's name and employer identification number on these separate sheets.

Definitions

a. Partnership. The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship. If an organization more nearly resembles a corporation than a partnership or trust, it will be an association taxed as a corporation.

b. General Partner. A general partner is a member of the organization who is personally liable for the obligations of the partnership.

c. Limited Partner. A limited partner is one whose potential personal liability for partnership debts is limited to the amount of money or other property that the partner contributed or is required to contribute to the partnership.

d. Limited Partnership. A limited partnership is a partnership composed of at least one general partner and one or more limited partners.

e. Nonrecourse Loans. Nonrecourse loans are those liabilities of the partnership for which none of the partners have any personal liability.

Section 702(a) Items

The partners are required by the Code to take into account separately their distributive shares of: (1) gains and losses from sales and exchanges of capital assets held for not more than 1 year; (2) gains and losses from sales and exchanges of capital assets held for more than 1 year; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7, above.

Elections

Generally, the partnership decides how to figure taxable income from its operations. For example, it will choose the accounting method and depreciation methods. The partnership also makes the elections under the following sections:

- Section 1033 provides for an election by the partnership not to recognize gain where property is compulsorily or involuntarily converted into property (other than like kind property) or into money to the extent it is reinvested in similar property.
- Section 754 provides rules under which a partnership may elect to adjust the basis of its remaining assets: (a) when assets distributed to a partner have increased or decreased in value; (b) to reflect the purchase price paid by a new partner for the new partner's interest; or (c) to reflect a change in the basis of a partnership interest on the death of a partner.
- Section 190 provides for an election by the partnership to pass through to the partners, as a current expense, up to $25,000 of expenditures for the removal of architectural and transportation barriers to the handicapped and elderly.

Information about other elections may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations.

Certain elections are made by a partner separately on the partner's income tax return and not by the partnership. These elections are made under section 901 (foreign tax credit), section 617 (deduction and recapture of certain mining exploration expenditures, paid or incurred), section 57(c) (definition of net lease), and section 163(d)(6) (limitation on interest on investment indebtedness).

Distribution of Unrealized Receivables and Inventory Items

If a partnership distributes unrealized receivables or substantially appreciated inventory items for all or part of a partner's interest in other partnership property (including money), treat the transaction as a sale or exchange between the partner and the partnership. Treat the partnership gain (loss) as ordinary income (loss). Allocate it only to partners (other than the distributee partner) who will take this amount into account separately under section 702(a)(7). If a partnership gives other property (including money) for all or part of that partner's interest in the partnership's unrealized receivables or substantially appreciated inventory items, treat the transaction as a sale or exchange of the property. See section 751 and related Regulations for definitions of unrealized receivables and substantially appreciated inventory items.

Net Operating Loss Deduction

A partnership is not allowed the deduction for net operating losses.

Contributions to the Partnership

Generally, no gain (loss) is recognized to the partnership or any of the partners when property is given to the partnership in exchange for an interest in the partnership. This rule does not apply to any gain realized on a transfer of property to a partnership that would be treated as an investment company (within the meaning of section 351) if the partnership were incorporated.

The basis to the partnership of property given by a partner is the adjusted basis in the hands of the partner at the time given, plus any gain recognized at that time. (See section 723.)

Production Costs of Films, Books, Records, or Similar Property

Except for production costs charged to a capital account, expenses for the production of a film, sound recording, book, or similar property are deductible only in those tax years in which the partnership reasonably may expect to receive most of the income from the property. See section 280 for definitions and how to figure the deduction for the year. If a corporation is a member of the partnership, consult an Internal Revenue Service office for assistance.

For more information, see **Publication 541**.

Signatures

General Partner

Form 1065 is not considered a return unless it is signed. One general partner must sign the return. If a receiver, trustee in bankruptcy, or assignee controls the organization's property or business, that person must sign the return.

Paid Preparer's Information

If someone prepares the return and does not charge the partnership, that person should not sign the partnership return as a preparer. Certain others who prepare the return should not sign as a preparer. For example, a regular, full-time employee of the partnership or one of the partners in the partnership should not sign as a preparer.

Generally, anyone who is paid to prepare the partnership return must sign the return as a preparer and fill in the other blanks in this section.

If more than one person prepares the return, the individual preparer with the primary responsibility for the overall accuracy of the return must sign as preparer.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box.

Partners who prepare income tax returns as members of a partnership are considered to be employees for purposes of the income tax return preparer rules only, and should not check the "self-employed" box. The partners are still considered self-employed for self-employment tax purposes.

If you have any questions about whether a preparer is required to sign the return, please contact an IRS office.

The person required to sign your return MUST complete the required preparer information and:

- *Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)*
- *Give you a copy of your return in addition to the copy to be filed with IRS.*

Tax return preparers should be familiar with their responsibilities. **Publication 1045,** Information for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. This publication also contains the regulation citations which govern their work.

Specific Instructions

These instructions follow the line numbers on the first page of the return, and on schedules appearing on that and other pages. Specific instructions for most of the lines have been provided. Those lines that do not appear in the instructions are self-explanatory.

File only one return for each partnership. Mark "duplicate copy" on any copy you give to an individual partner.

If a syndicate, pool, joint venture, or similar group files Form 1065, a copy of the agreement and all amendments must be attached to the return, unless a copy has already been filed. Under section 761(a), an investing unincorporated organization or one participating in the joint production, extraction, or use of property under an operating agreement, may elect to not be treated as a partnership.

The election is made in a statement attached to Form 1065 for the first year for which it wants the exclusion. (See regulations section 1.761–2).

Form 1065

Name, Address and Employer Identification Number

The partnership must use its legal (not trade) name on all tax returns and other documents filed. Please use the label on this package. If the partnership's name, address, or employer identification number is wrong on the label, write the correct information on the label. If the partnership did not receive a label, print or type the partnership's legal name and address on the appropriate line. Show the correct employer identification number in item D on page 1 of Form 1065. If the partnership does not have a number, it must apply for one on Form SS–4. This form is available at any Social Security Administration or Internal Revenue Service office.

Question F. Enter the total assets from Schedule L, line 13, column (D).

Question H. If this is the last year the partnership is in business, answer question H "Yes."

Income

(Lines 1–12)

Note: *Do not include any income which is tax-exempt in lines 1–12. Enter these amounts in Schedule M, column d.*

A partnership which receives any exempt income other than interest, or holds any property or engages in any activity which produces exempt income, will attach to its return an itemized statement showing the amount of each type of exempt income, and the amount of expense items allocated to each type.

See page 4 of the Instructions for expenses related to tax-exempt income.

Line 1

Gross Receipts

Enter gross receipts or sales from all business operations. Do not include those required to be reported on lines 4 through 11. For example, do not include gross receipts from farming on this line. Show net profits (losses) from farming on line 9.

Line 2

Cost of Goods Sold (From Schedule A)

Enter the amount from Schedule A, line 34.

Cost of Operations

If the entry on line 2 is for the cost of operations, complete Schedule A, even if inventories are not used.

Line 3

Gross Profit

If the partnership uses the installment method for reporting gross profit under section 453, attach a schedule showing separately for the current year and the three preceding years the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profit to gross sales; (e) amount collected; and (f) gross profit on amount collected. Enter the total reportable gross profit on line 3 and refer to the schedule attached.

Line 4

Ordinary Income (Loss) from Other Partnerships and Fiduciaries

Enter the amount shown on Form 1065, Schedule K–1 or Form 1041, Schedule K–1.

Example: *If Partnership A is a partner in Partnership B, Partnership A will enter on this line its share of ordinary income (loss) of B. This information should be shown on the Schedule K–1 issued to Partnership A by Partnership B.*

Show the partnership's or fiduciary's name, address, and EIN on a separate statement attached to this return. If income from more than one entity is reported on this line (or is reported instead on another line or schedule of this Form 1065) show the income or loss from each on the statement.

If there is a loss from another partnership, the amount of the loss which Partnership A may claim will be subject to the limitations of section 465 and 704(d), as appropriate. If A's tax year does not coincide with B's tax year, include in A's return the share of the ordinary income (loss) for the tax year of B ending within the year for which A's return is filed.

Partnership A will consider its share of other items separately reported on the Schedule K–1 issued by B as if the items were realized by B or incurred in the same manner as incurred by B. For example, Partnership A's share of B's capital gains (losses) should be reported on Schedule D of Form 1065, lines 2 and 5.

Line 5

Nonqualifying Dividends

Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is not entitled to an exclusion. These dividends come from the following:

- Corporations exempt from income tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives), for their tax year in which the distribution is made or for their next preceding tax year;
- Regulated investment companies; certain amounts may be designated by the company as qualifying dividends.
- Certain real estate investment trusts under sections 856 through 858.

- Foreign corporations, including a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations not listed on page 3. (See page 8 of Instructions for Schedule K, line 4.)

Dividends paid on deposits or withdrawable accounts in mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, and Federal savings and loan associations, are reported as interest on line 6.

Line 6

Interest

Enter total interest from all sources except interest exempt from tax, and interest on tax-free covenant bonds.

Line 7

Rents

Report in Schedule H the income and expenses of rental property. The expense deductions for the rental of a dwelling unit may be limited if the property is used by a partner for personal purposes. (See section 280A.)

Line 8

Royalties

Enter the net income (loss) shown on a detailed schedule attached to the return.

Line 9

Net Farm Profit (Loss)

Enter the partnership's net profit (loss) from Schedule F (Form 1040). Attach Schedule F (Form 1040) to Form 1065. Do not include on this line any farm profit (loss) from other partnerships. Report those amounts on line 4.

A farming syndicate will only be allowed a deduction for feed, seed, fertilizer, or other similar farm supplies in the tax year in which the items are actually used or consumed. For definitions, exceptions to the general rule, and special rules for poultry, see section 464. For special rules for grove, orchard and vineyard expenses, see section 278.

If a corporation is a member of a partnership that is engaged in farming, see section 447.

For additional information, please get **Publication 225,** Farmer's Tax Guide.

Line 11

Other Income

Enter any other taxable income and attach a detailed schedule to the return. Include taxable income from annuities and insurance proceeds.

Do not include those items requiring separate computations which are required to be reported on Schedule K. (See page 7 of Instructions for Schedule K.)

Deductions

(Lines 13a–26)

Note: *Do not include any nondeductible amounts (such as expenses connected with the production of tax-exempt income) in lines 13a–26. Enter these amounts in Schedule M, column e.*

If an expense is connected with both taxable income and nontaxable income, allocate a reasonable part of the expense to each kind of income. (See section 265.)

See **Note** under **Income** on page 3 of the Instructions.

Organization and Syndication Expenses. Amounts paid or incurred to organize a partnership or promote the sale of an interest in a partnership are capital expenditures subject to section 263, and are not deductible. Under section 709, the partnership may choose to amortize the organization expenses over a period of 60 or more months, beginning with the month in which the partnership begins business. (See page 5 of Instructions for line 21.) The unamortized balance of organization costs and all syndication expenditures should be shown on the balance sheets (Schedule L). See the note in the instructions for line 14 on this page for the treatment of these amounts paid to a partner.

Line 13

Salaries and Wages

Enter salaries and wages not reported elsewhere (e.g., Schedule A, line 29 and contributions to Simplified Employee Pension Plans (SEP) on line 23(a).)

The partnership must reduce the deduction for wages and salaries paid or incurred by the amount of the jobs credit computed by the partnership. Enter on line 13b the total amount of the jobs credit computed by the partnership. Subtract this from the salaries and wages shown on line 13a. See page 9 of the Instructions for Schedules K and K–1, line 12. Also, see Instruction G of Form 5884 to figure the amount of credit to enter on line 13b.

For additional information, please get **Publication 906,** Targeted Jobs and WIN Credits.

Line 14

Guaranteed Payments to Partners

Deduct payments or credits to a partner for services or for the use of capital if the payments or credits are determined without regard to partnership income, unless the payments and credits should be capitalized. Do not include distributive shares of partnership profits. Report the guaranteed payments to the appropriate partners on Schedule K–1 (Form 1065), line 1a(1).

Note: *Although payments or credits to a partner for services rendered in organizing a partnership may be guaranteed payments under section 707, they are not deductible on line 14 but should be separately reported on Schedules K and K–1, line 1a(2). They are capital expenditures.*

Line 15

Rent

Enter rent paid on business property. Do not deduct rent for a dwelling unit occupied by any partner for personal use.

Line 16

Interest

Enter interest on all indebtedness incurred for the operation of the trade or business of the partnership. Interest on indebtedness incurred to hold property for investment may be considered to be deductible only under section 212, and reportable to the partners separately as an itemized deduction on Schedules K and K–1, line 10b. Payments or credits by a partnership to a partner for the use of capital, should be entered on line 14; but interest paid by a partnership to a partner as a result of a transaction in which the partner acts as other than a partner, should be entered on this line. This interest is reported on Form 1099–INT if over $10. (The limitations on deductions for unpaid interest are given in regulation 1.267(b)–1(b).)

Generally, both accrual and cash basis partnerships must deduct prepaid interest payments over the period of the prepayment instead of when actually paid. (See section 461(g).)

Do not deduct amounts paid or accrued during the year for real property construction period interest (other than for low-income housing). See page 5 of Instructions for line 21 for information on amortizing these amounts. However, you may deduct amounts paid or accrued during the year for non-residential real property construction period interest if the construction period began in a tax year beginning before January 1, 1976, and also for residential real property if the construction period began in a tax year beginning before January 1, 1978. (See section 189 for definitions.)

Generally, interest expense on funds borrowed after December 16, 1969, to purchase or carry property held for investment is not deducted on line 16. It is reported on Schedule K, line 18. (See Instructions on page 10.) For more information, see section 163(d) and Form 4952, Investment Interest Expense Deduction.

Line 17

Taxes

Enter taxes paid or incurred on business property for carrying on a trade or business if not reflected in cost of goods sold. Federal import duties and Federal

excise and stamp taxes are deductible only if paid or incurred in carrying on the trade or business of the partnership. Taxes incurred in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income may be considered to be deductible only under section 212. These are reportable separately to the partners on Schedules K and K–1, line 10b, as an itemized deduction. Do not deduct taxes assessed against local benefits which increase the value of the property assessed (as for paving, etc.), Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported elsewhere, as on Schedule H or Schedule K.

Do not deduct amounts paid or accrued during the year for real property construction period taxes (other than for low-income housing). See Instructions on this page for line 21 for information on amortizing these amounts. You may, however, deduct amounts paid or accrued during the year for non-residential real property construction period taxes if the construction period began in a tax year beginning before January 1, 1976, and also for residential real property if the construction period began in a tax year beginning before January 1, 1978. (See section 189 for definitions.)

Line 18
Bad Debts

Deduct business bad debts either when they become wholly or partially worthless, or by a reasonable addition to a reserve for bad debts. Use Schedule I to figure the deduction if the partnership uses the reserve method. A partnership may choose either method on its first return in which a bad debt deduction is taken. It must use that method for following years unless it receives permission to change.

Line 19
Repairs

Enter the cost of repairs that do not add to the value or appreciably prolong the life of the repaired property. New building, machinery, or permanent improvements or betterments that increase the value of the property are not deductible. They are chargeable to capital accounts and may be depreciated or amortized.

Line 20
Depreciation

See page 6 of Instructions for Schedule J.

Line 21
Amortization

If the partnership elects the deduction for amortization of certain expenditures for research and experiment (section 174), trademark and trade name (section 177), and mine or natural deposit development (section 616), file a statement with the return. Do not enter the deduction for amortization of bond premiums on this line. Include it on line 24.

See section 169 for amortization of the cost of certified pollution control facilities over a five-year period.

See section 188 for amortization of certain expenditures made before January 1, 1977 for on-the-job training facilities and before January 1, 1982 for child-care facilities.

See section 191 for amortization of the cost of certain rehabilitation expenditures made after June 14, 1976 for certified historic structures.

See section 709 for amortization of the cost of partnership organization expenses over a period of 60 or more months.

See section 189(b) for amortization of real property construction period interest and taxes, other than for low-income housing.

For details the partnership must furnish in statements required by these sections, consult any IRS office.

Line 22
Depletion

If the partnership claims a deduction for timber depletion, attach Form T.

Do not report depletion deductions for oil and gas properties on this line. Depletion on these properties is figured separately by each partner under section 613A(c)(7)(D). See the Instructions for Schedules K and K–1, line 15b, Item F, for the information on oil and gas depletion that must be supplied to the partners by the partnership.

Line 23a
Retirement Plans, etc.

Enter the number of plans for which all assets either have not been distributed, or were distributed in the current year. The number of plans must be entered even if no deduction is claimed.

Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, bond purchase plan, or simplified employee pension plan (SEP), and under any other deferred compensation plan. Except for payments to simplified employee pension plans (SEP), payments for partners to these plans should be entered on Schedule K, line 14a. Payments for partners to simplified employee pension plans (SEP) should be entered on Schedules K and K–1, line 14b. See **Form 5305–SEP**, for more information.

If the partnership contributes to an Individual Retirement Arrangement (IRA) for employees, include the contribution in compensation on page 1, line 13a or 29. Contributions to an Individual Retirement Arrangement (IRA) for a partner should be entered on Schedules K and K–1, line 14b.

Note: *Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan (other than a Simplified Employee Pension Plan), whether or not the plan is qualified under the Internal Revenue Code or a deduction is claimed for the current tax year, must file the required forms as described below.*

Form 5500: *Complete for each plan with 100 or more participants, whether or not an owner-employee participates.*

Form 5500–C: *Complete for each plan with fewer than 100 participants, none of whom is an owner-employee.*

Form 5500–K: *Complete for each plan with fewer than 100 participants and at least one owner-employee participant.*

File these forms on or before the last day of the seventh month following the close of your plan year. Do not attach any of these forms to Form 1065. The Employee Retirement Income Security Act (ERISA) imposes penalties for failure to furnish information and failure to file the forms required.

Line 23b
Employee Benefit Programs

Enter the partnership's contributions to employee benefit programs for common-law employees that are not part of retirement plans included on line 23(a), such as contributions for insurance, health, and welfare programs.

Also include the partnership's contributions to a qualified group legal services plan established for the exclusive benefit of employees (including partners) or their spouses or dependents. The plan must be a separate written plan designed to provide specified benefits of personal legal services through prepayment of, or provision in advance for, legal fees in whole or in part by the employer. (See section 120.)

Line 24
Other Deductions

Enter any other authorized deductions for which there is no line on page 1 of the return. Do not include those items requiring separate computation which must be reported on Schedule K. Do not deduct losses incurred in transactions which were not connected with the partnership's trade or business. These losses should be reported separately to the partners on Schedule K and K–1, line 15b.

Line 27
Inventory at Beginning of Year

Enter the beginning inventory on Schedule A, line 27. If it is different from last year's closing inventory, attach an explanation.

Line 28a
Purchases

Enter purchases on line 28a.

Line 28b
Withdrawals for Personal Use

Items taken out of inventory or purchases for the personal use of partners should be entered on line 28b and subtracted from the amount on line 28a. These items should also appear in Schedules M and K–1 as distributions to partners.

Lines 35a—35e
Valuation Methods Instructions

Your inventories can be valued at:

a. cost,
b. cost or market value (whichever is lower), or
c. any other method approved by the Commissioner of Internal Revenue, where those methods conform with the provisions of the applicable regulations cited below.

Taxpayers using erroneous valuation methods should request permission to change to a method permitted for Federal tax purposes. For further information regarding the change, see regulation section 1.446–1(e)(3).

Check the method(s) used for valuing inventories in line 35a. Under "lower of cost or market," market generally applies to normal market conditions where there is a current bid price prevailing at the date the inventory is valued. When no regular open market exists or when quotations are nominal because of inactive market conditions, use fair market prices from the most reliable sales or purchase transactions that occurred near the date the inventory is valued. For additional requirements, see regulation section 1.471–4.

Inventory may be valued below cost when the merchandise is unsalable at normal prices or unusable in the normal way because the goods are "subnormal" (that is because of damage, imperfections, shop wear, etc.) within the meaning of regulation section 1.471–2(c). Such goods may be valued at a current bona fide selling price less direct cost of disposition (but not less than scrap value) where the taxpayer can establish such a price. See regulation section 1.471–2(c) for additional requirements.

In line 35b, indicate whether you used a method of inventory valuation other than those described in line 35a and attach a statement describing the method used.

If the partnership wants to adopt the LIFO inventory method provided in section 472, file and attach **Form 970** or a statement that contains all the information required by Form 970 to the return for the year of adoption.

Schedule D
Capital Gains and Losses

Caution: *If you have capital gains and losses passed through from a fiscal year entity, you must know if the sale occurred before November 1, 1978. This information must be supplied to partners who receive a share of these gains or losses.*

The holding period for long-term capital gains and losses is more than one year.

For amounts received from an installment sale, the holding period rule in effect in the year of sale will determine the treatment of the amounts received as long-term or short-term gain.

Gains and losses on commodity futures contracts (but not options on futures contracts) retain the more than 6 months holding period rule for long-term treatment.

Report sales or exchanges of capital assets on this schedule. Report every sale or exchange of property in detail, even though there is no gain or loss. Exceptions are specially allocated gains and losses entered on Schedule K, line 16, and shown in a separate schedule attached to Form 1065. (See page 9 of Instructions for Schedule K, line 16.)

To report sales or exchanges of property other than capital assets, including the sale or exchanges of property used in a trade or business and involuntary conversions (section 1231), see **Form 4797** and related instructions.

For additional information please get **Publication 544**, Sales and Other Dispositions of Assets.

Transfer of Appreciated Property to a Political Organization

If at the time a partnership transfers property to a political organization the fair market value of the property exceeds the partnership's adjusted basis, the partnership must treat this transaction as a sale of property on the date of transfer. Ordinary income or capital gains provisions will apply as if a sale had actually occurred. (See section 84.)

Exchange of "Like Kind" Property

Although no gain or loss is recognized when property held for use in a trade or business or for investment is exchanged solely for property of a "like kind" to be held either for use in a trade or business or for investment, the partnership must report the transaction on Schedule D of Form 1065, or Form 4797, whichever applies.

This nonrecognition does not apply to property that is stock in trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest.

If Schedule D of Form 1065 is used, identify the property disposed of in column a. Enter the date of acquisition in column b and the date of exchange in column c. Write "like kind exchange" in column d and enter the adjusted basis in column e. Enter zero in column f. (See section 1031.)

Capital Gain Distributions

Report on line 6 as long-term capital gain distributions (a) a capital gain dividend or (b) the partnership's share of the undistributed capital gain from a regulated investment company. (See page 9 of instructions for Schedule K, line 13.)

Losses on Worthless Securities

If any securities which are capital assets become worthless during the tax year, the loss is a loss from the sale or exchange of capital assets as of the last day of the tax year.

Collapsible Corporations

Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. (See section 341.)

"Wash Sales" Losses

Losses from the sale or other disposition of stock or securities are not deductible (unless sustained in connection with the partnership trade or business) if, within 30 days before or after the date of sale or other disposition, the partnership has acquired (by purchase or by an exchange where the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Installment Sales

If the partnership sold personal property or real property, at a gain, it may be eligible to report the gain under the installment method. The sale must provide for 1 or more payments in each of 2 or more tax years.

If the installment method is elected, attach a computation titled "Installment Sale Computation." (See section 453.)

For the treatment of a part of the payments as "unstated interest" and other information see **Publication 537**, Installment and Deferred-Payment Sales.

Schedule J
Depreciation

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of partnership property used in its trade or business or held for the production of income is allowable as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments

added to it. Be sure to include depreciation on lease-hold improvements, patents, and copyrights in Schedule J.

The various methods of depreciation are:

- Straight line
- Declining balance
- Sum of the years-digits
- Any other consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.
- Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970; or in the Class Life (CL) System for assets put into service before January 1, 1971.

Adjustments to Basis of Property

Additional First-Year Depreciation. A partnership may elect to write off as additional first-year depreciation, 20% (not to exceed $2,000) of the cost (before salvage value) of its depreciable tangible personal property acquired in the tax year if the asset has a useful life of six years or more from its acquisition date. The additional depreciation is not deductible by the partnership, but is reported separately on Schedules K and K–1. The partners will report their shares in the year the partnership begins to deduct regular depreciation for the property. The basis of the asset for computing regular depreciation is the cost of the asset less the additional allowance and any salvage value, whether or not the additional depreciation elected is in excess of the limitation permitted for any partner. Show the total additional first-year depreciation on Schedule J, line 1, and Schedule K, line 2 and allocate it to each partner on Schedule K–1 (Form 1065), line 2.

Salvage Value. Salvage value must be taken into account in determining the depreciation deduction, except under the declining balance method, Class Life Asset Depreciation Range (CLADR) System, or Class Life (CL) System. To figure the basis on which the partnership may take depreciation for personal property (other than livestock) it need not take into account salvage value that does not exceed 10 percent of the property's cost or other basis. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful life of three or more years. (See section 167(f).)

For more information on depreciation methods, and on changing from one method to another, please get **Publication 534**, Depreciation. Also, see **Form 4562**.

Schedule K and Schedule K-1

Partner's Share of Income, Credits, Deductions, etc.

Purpose

Schedule K is a summary schedule of all the partners' shares of the partnership's income, deductions, credits, etc.

Schedule K–1 shows each partner's separate share. Copy A of each K–1 is attached to Form 1065 filed with the Internal Revenue Service. Copy B is sent to the partner. Copy C is kept with a copy of the partnership return as a part of the partnership's records.

Although the partnership is not subject to income tax, the members are liable for income tax on their shares of the partnership income, whether or not distributed, and must include their share on their returns.

The total amount of the distributive share items (column b) reported on each line on all of the partners' Schedule K–1's should equal the amount reported on the same line of Schedule K of Form 1065. Similarly, the total of the amounts reported in each column of Block M of all the partners' Schedule K–1's should equal the amounts reported in the same column in Schedule M of Form 1065.

How Income is Shared Among Partners

Income (loss) is allocated to a partner only for the part of the year that person is a member of the partnership. The partnership will either allocate on a daily basis or separate the partnership year into segments and allocate income, loss, or special items in each segment among the persons who were partners during that segment. (See section 706(c)(2) for additional information and for the termination of a partner's interest.)

Allocate shares of income, gain, loss, deduction, or credit among the partners in accordance with the partnership agreement for sharing income or loss generally. If the partners agree, specific items may be allocated among them in a ratio different from the ratio for sharing income or loss generally. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, report the special items on Schedule K, line 16, instead of on the numbered lines on page 1 of Form 1065.

If the partnership agreement does not provide for the partner's share of income, gain, loss, deduction, or credit, or if the allocation under the agreement does not have substantial economic effect, the partner's share will be determined in accordance with the partner's interest in the partnership. (See section 704(b).)

Specific Instructions

(Schedule K–1 only)

Enter on Schedule K–1 the names, addresses and identifying numbers of the partner and partnership. Section 6676 provides a $5.00 penalty for failure to provide the identifying number of each partner unless it is shown that the failure is due to reasonable cause.

Be sure to answer all the questions on the schedule including the partner's percentages and liabilities. Also complete the Reconciliation of Partner's Capital Account on the front of the schedule (Block M).

A. Date(s) Partner Acquired Any Partnership Interest During the Year. If any partnership interest was acquired on a single date or on several different dates during the current tax year, enter the date(s).

E. Did Partner's Interest Terminate or Decrease? If answered "Yes" for item E(i), complete item F(i). Item E(ii) should be answered "Yes" only if the partner's profit or loss sharing percentage decreased during the year; if "Yes," complete items F(i) and (ii).

In the year a partner's profit or loss sharing percentage decreases or terminates, the partnership should show the partner's share of partnership liabilities, adjusted basis of any property distributed and data necessary to determine the proper application of section 751 in a separate statement. The partner will need this information to figure gain (loss) on the disposition of the interest.

F. Partner's Profit, Loss, and Capital Sharing Percentages and Percentage of Time Devoted to the Business. Enter the percentage existing at the end of the year in item F(ii). However, if a partner's interest terminated during the year, enter the percentages that existed immediately before the termination in item F(i). When the profit or loss sharing percentage has changed during the year, the pre-change percentage should be shown in item F(i) and the end of year percentage in item F(ii). If there are multiple changes in the profit and loss sharing percentage during the year, attach a statement giving the date and percentage before each change. Show the percentages for capital sharing and time devoted to the business at the end of the year.

H. What Type of Entity Is This Partner? State on this line whether the partner is an individual, a corporation, a fiduciary, a partnership, or a nominee. If a nominee, indicate the type of entity represented by the nominee: I—Individual; C—Corporation; F—Fiduciary; or P—Partnership.

I. Partner's Share of Liabilities. Enter each partner's share of nonrecourse liabilities and other liabilities (immediately before a total disposition if a partner terminated his or her interest in the partnership during the year, or in all other cases at the end of the year) which were incurred before 1/1/77 in item I(i). Enter those incurred after 12/31/76 in item I(ii). (A nonrecourse liability is any partnership liability for which a partner has no personal liability. A partner's other liability is any partnership liability for which the partner is personally liable.) If the partnership is engaged in two or more different types of "at risk" activities, or a combination of "at risk" activities and any other activity, attach a statement showing the partner's share of nonrecourse liabilities and other liabilities for each activity, unless all of the activities are covered under section 465(c)(3)(A) and 65 percent or more of the losses from the activities are allocated to the partners active in the management of the partnership. (See "At Risk" Rules on this page for further information.)

K. Partner's Share of Any Pre-1976 Loss Resulting from a Section 465(c)(1) Activity. To help the members of a partnership engaged in an activity subject to the limitations of section 465(c)(1) determine the amount they are "at risk," enter each partner's share of the total pre-1976 loss(es) from a section 465(c)(1) activity for which there existed a corresponding amount of nonrecourse liability at the end of each year in which these loss(es) occurred. (See "At Risk" Rules on this page for further information.)

(Schedule K & K–1 unless otherwise noted)

Line 1a(1) and 1a(2)

Enter on line 1a(1) the guaranteed payments to partners for salaries and interest deductible by the partnership and reported on Form 1065, line 14. Enter on line 1a(2) the guaranteed payments to partners that are required to be capitalized by the partnership. (See the note on page 4 of the instructions for Form 1065, line 14.)

Line 1b, Schedule K–1

Enter the partner's share of the ordinary income (loss) reported on Form 1065, line 26. If Form 1065, line 26, is a loss, enter the partner's full share of the loss. If the partner holds interests in the partnership both as a general partner and as a limited partner, enter the total loss for all interests held in the partnership. The loss is entered without reference to the adjusted basis of the partner's interest in the partnership or the partner's amount "at risk." Line 1b should reflect the total ordinary income (loss) from all business operations, including "at risk" activities and income (loss) from other entities.

"At Risk" Rules

Generally, the special "at risk" rules of section 465 of the Internal Revenue Code apply to all activities except real estate (other than mineral property). The "at risk" rules may apply to a member of a partnership. The "at risk" rules only apply if there is a loss from an activity carried on as a trade or business or for the production of income by the partnership. Generally, the amount a partner has "at risk" limits the loss a partner can deduct for any tax year.

A partner is generally considered "at risk" for an activity for the cash and adjusted basis of other property contributed to the activity, and any amounts borrowed for use in the activity for which the partner is personally liable.

A partner's "at risk" amount does not include the proceeds from the partner's share of any nonrecourse loan used to finance the activity or the acquisition of property used in the activity. However, a partner is "at risk" to the extent of the net fair market value of the partner's own property (not used in the activity) which secures borrowed amounts for which the partner is not liable. A partner is not "at risk" for borrowed amounts from a person who is related to the partner under section 267(b), or any amount that is protected against loss by a guarantee, stop-loss agreement, or similar arrangement.

If a partner has amounts not "at risk" for an activity and that partner shares in the loss for that activity, that partner must figure the allowable loss to report on that partner's tax return.

A partner's interest in the partnership is treated as a single activity if the partnership is engaged in only one activity. If the partnership is engaged in two or more activities, the partner may be able to treat them as one activity if the activities are:

One of the following:

a. Films or video tapes
b. Section 1245 property which is leased or held for leasing
c. Farms
d. Oil and gas properties as defined under section 614
e. Geothermal properties as defined under section 614

OR

Any other activities except real estate (other than mineral property) which constitute a trade or business carried on by the partnership if 65% or more of the losses for the tax year are allocable to partners who actively participate in the management of the trade or business.

Partners should get a separate statement of income, expenses, deductions, and credits for each activity.

If the partnership sells or otherwise disposes of an asset used in, or its interest (or the partner sells or otherwise disposes of his interest) in (either total or partial) an activity to which the "at risk" rules apply (see section 465 of the Internal Revenue Code), the partner should combine the gain or loss on the sale or disposition with the profit or loss from the activity to determine the net profit or loss, from the activity. If this is a net loss, it may be limited because of the "at risk" rules.

Any loss from an activity not allowed for a tax year is treated as a deduction allocable to the activity in the next tax year.

See **Publication 535**, Business Expenses and Operating Losses, for further information on the amount of loss to be reported by each partner.

Line 3

Enter the gross farming and/or fishing income of the partnership. Fishing income is included on Form 1065, line 3; farming income is from Schedule F (Form 1040), line 32 or 89.

Line 4

Enter the dividends received from domestic corporations for which the partner is entitled to an exclusion (section 116) on the income tax return filed by the partner. (See page 3 of Instructions for Form 1065, line 5.)

Lines 5 thru 8

Enter on lines 5a, 6a, 7a, and 8a, the gain (loss) which resulted from sales or exchanges (including involuntary conversions) after 10–31–78. Enter on lines 5b, 6b, 7b, and 8b, the gain (loss) which resulted from sales or exchanges (including involuntary conversions) before 11–1–78. For any partner which is a corporation, attach a schedule of gains and losses occurring:

- after 12–31–78
- before 1–1–79

for the computation of the corporate alternative tax.

Line 10a

Enter the total amount of charitable contributions, and each amount subject to the 50%, 30%, and 20% limitations, paid by the partnership during its tax year. Attach an itemized list which separately shows the partnership's charitable contributions subject to the 50%, 30%, and 20% limitations.

Line 10b

Report on line 10b amounts paid by the partnership which would be an itemized deduction on any of the partners' income tax returns if paid directly by a partner for the same purpose. These amounts include, but are not limited to, expenses under section 212 for the production of income other than from the partnership's trade or business.

Line 11
Complete line 11 for the 6 highest paid partners, including limited partners. This information is required only for those partners whose income from the partnership (including expense account allowances, the partner's share of ordinary income, and any other compensation) is more than $25,000.

Expense account allowance means amounts, other than compensation, received as advances or reimbursements, and amounts paid by or for the partnership for expenses incurred by or for a partner, including all amounts charged through any type of credit card.

It does not include amounts paid for the purchase of goods for resale or use in the business, and incidental expenses, such as the purchase of office supplies for the partnership, or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures. See section 274(h) for the treatment of expenses incurred for attending a convention outside of the United States, its possessions, and the Trust Territory of the Pacific.

Line 12
Enter on Schedule K the jobs credit (line 9 of attached Form 5884) computed by the partnership. The jobs credit is computed at the partnership level. It is apportioned among the partners according to their interest in the partnership at the time the wages on which the credit is computed were paid or incurred. Enter each partner's share of the credit on Schedule K–1. See **Form 5884** for definitions, special rules, and limitations.

Line 13
Enter taxes paid on undistributed capital gains by a regulated investment company. The partnership as a shareholder of a regulated investment company will receive notice on **Form 2439** that the company paid tax on undistributed capital gains.

Line 14a
State on this line whether the Keogh (H.R. 10) plan is a defined contribution plan or a defined benefit plan. (See section 401.)

If there is a defined benefit plan, attach a statement showing the amount of benefit accrued for the tax year to the Schedule K–1 for each partner.

Line 14b
Enter on this line payments for partners to either an Individual Retirement Arrangement (IRA) or Simplified Employee Pension (SEP).

Line 15a
Enter the taxes described in section 901 paid or accrued by the partnership to foreign countries or U.S. possessions. Also, give each partner the partner's share of these taxes, and the various gross incomes, deductions, and losses from foreign sources needed to figure the partner's foreign tax credit. (See **Form 1116** and instructions.)

Line 15b
Enter on Schedule K, the partnership's total for the items in the following paragraphs a. through g. which apply. Income or gains should be shown as a positive number; losses should be shown with the number in parentheses. Enter the description and amount of each partner's share for each of these items on a statement attached to Schedule K–1 (Form 1065).

a. The total income, gain, or deduction of the following items: recoveries of bad debts, prior taxes, and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); expenditures for the removal of architectural and transportation barriers to the elderly and handicapped which the partnership has elected to treat as a current expense (section 190); and any income, gain, or loss to the partnership under section 751(b).

b. The partnership's gains from disposition of farm recapture property (see Form 4797) and other items to which sections 1251 and 1252 apply.

c. Show separately the number of gallons of gasoline, lubricating oil, and special fuels used during the tax year for each separate activity identified in Parts I and II of Form 4136 and related instructions.

Partnerships which operate taxicabs must provide each partner with the number of gallons of gasoline used in the taxicabs, and other information as required by **Form 4136–T.**

d. Enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program. Attach to Form 1065 a separate schedule showing each WIN program employee's name, social security number, date employment began, and the qualified first-year or second-year WIN program salaries and wages paid or incurred. Give all partners a copy of this schedule and their allocation for each WIN program employee. For additional information on claiming this credit and related wage reduction, see **Form 4874.**

e. Show the gross non-farm income from Schedule F (Form 1040) to be used by an individual partner to figure self-employment income under the optional method.

f. On Schedule K–1, supply each partner with the partner's share of gross income from the property, share of production for the tax year, etc., needed to figure the partner's depletion deduction for oil and gas wells. The partnership should also allocate to each partner a proportionate share of the adjusted basis of each partnership oil or gas property. The allocation is made as specified in section 613A(c)(7)(D).

g. For any partner that is a corporation, enter on Schedules K and K–1, line 15b: **1.** any income allocable to the partner(s) that is "timber preference income" under section 57(e); **2.** the corporate partner's share of construction period interest and taxes for construction begun during the year. Corporate partners must add their share of the amortization deduction for these items (from Form 1065, line 21) to their share of partnership income (loss) shown on Schedule K–1, line 1b.

Line 15c
Enter on this line, for Internal Revenue Service use only, the total amount of depletion on all partnership oil and gas properties calculated as follows:

- For each partnership property for which cost depletion would be required, enter the depletion that would be allowed to the partner, taking into account the partner's proportionate share of the adjusted basis for each partnership property.
- For each partnership property for which percentage depletion would be required, enter the percentage depletion that would be allowed to the partner using the "applicable percentage" of 22 percent.

For making this entry only, assume that no limitations imposed by section 613A are operative. Do not extend any amount into the "amount" column.

Line 16
Enter any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement that are different from the allocation of partnership income or loss.

Do not include amounts from line 16 elsewhere on Schedule K or K–1 as an item of income, deduction, or credit. Income or gain should be shown as a positive number; losses should be shown

with the number in parentheses; a credit should be labeled "CR."

Partners must include specially allocated items in determining the limitations on losses discussed earlier. A partnership that is a partner in another partnership must include its share of specially allocated ordinary gains (losses) from sales, exchanges, or involuntary or compulsory conversions of the other partnership's assets on Form 4797.

Line 17
Enter items of income and deductions which are tax preference items. (See **Form 4625** for details.)

Line 17a General Rule. On the appropriate line(s), enter the amount you get (never less than zero) by subtracting the depreciation that would have been allowable for the year if you had used the straight-line method, from the depreciation actually allowable. Figure this amount separately for each property.

However, if you amortized certain rehabilitation expenditures for certified historic structures or other section 1250 property over a 5-year period enter on line 17a(1) the amount you get by subtracting the straight-line depreciation over the normal useful life of the improvement, from the amount of this amortization.

Enter on line 17a(3) the excess depreciation on property described in section 1250(a)(1)(B) other than amounts shown in 17a(2).

Enter on line 17a(4) any amounts not listed in 17a(1), 17a(2), or 17a(3).

Lines 17c through f. Enter the excess of the amortization allowable over the depreciation deduction otherwise allowable for each of the following facilities: line 17c, certified pollution control facility; line 17d, units of railroad rolling stock; line 17e, on-the-job training facility; and line 17f, child-care facility.

Line 17h. Do not include any depletion on oil and gas wells. The partners must compute their depletion deductions separately under section 613A.

Line 17i. Enter on line 17i(1) the excess intangible drilling costs from oil, gas and geothermal wells under section 57(a)(11). On line 17i(2) enter the net income (loss) from oil, gas and geothermal properties of the partnership.

Line 18
Enter the interest on investment indebtedness and items of investment income and expenses, and gains and losses from the sale or exchange of investment property. The interest reported on line 18a(1) may also be taken as a deduction on Form 1065, line 16; however, the interest reported on lines 18a(2) and 18a(3) should not appear as a deduction elsewhere on the return.

The amounts reported on lines 18b and d will be used on each partner's **Form 4952** to determine the limitation on the investment interest expense deduction. The income and expenses included on these lines may be reported elsewhere on Form 1065 or Schedules K and K–1. For example, interest income included on line 18b may be reported on Form 1065, line 6.

Investment interest expense must be allocated to the period in which the indebtedness was incurred. The indebtedness incurred periods are: before December 17, 1969; before September 11, 1975 but after December 16, 1969; and after September 10, 1975. For additional information see Form 4952. Notify the partners of any part of the investment interest expense that is nonbusiness interest.

For further information and the special provisions that apply to "out of pocket" expenses and rental income from property subject to a net lease, see section 163(d) and **Publication 550,** Investment Income and Expenses. (Individuals, estates and trusts, also see **Form 4952.**)

Line 19
Enter the partnership's investment in qualifying depreciable property by new and used categories and life years. Partners are allowed a tax credit based on their pro rata shares of this investment by filing **Form 3468.** (For information on whether property qualifies for the credit and for other information see **Form 3468** and related instructions.)

Attach a separate schedule showing the partnership's investment in qualifed energy credit property. See **Schedule B** (Form 3468), for information needed.

Line 20
(Schedule K–1 only.)

When investment credit property is disposed of before the "life-years category" assigned, notify each partner on line 20 of Schedule K–1. The partners must recompute their investment credit using as the useful life the period the property was actually held. In recomputing the credit, the partners must use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) is more than the recomputed credit, the partner's income tax for the year of disposition must be increased by the excess. For additional information, see **Form 4255.**

Line 21
(Schedule K–1 only.)

Enter on line 21a the total of a partner's basis at the time(s) of contribution for all property (other than money) that the partner has ever contributed to the partnership. Enter on line 21b the value as reflected in the partner's capital account at the time(s) of contribution of all property (other than money) that the partner has contributed to the partnership.

Line 22
(Schedule K–1 only.)

Enter on line 22a the total of the partnership's basis at the time(s) of distribution for all property (other than money) ever distributed to the partner. Enter on line 22b the value as reflected in the partner's capital account at the time(s) of distribution of all property (other than money) that was distributed to the partner.

Line 23
(Schedule K–1 only.)
Partnership Information on International Boycotts. All partnerships must answer the questions on International boycotts. See **Form 5713** for additional information.

You may be required to file Form 5713 if you are:

- a partnership
- a partner in a partnership
- a partnership which is a U.S. shareholder in a foreign corporation

AND you have operations in or with

- a country
- the government of a country
- a company
- a national of a country

which requires participation in, or cooperation with, an International boycott as a condition of doing business.

Further, if you participate in, or cooperate with, an International boycott (as defined in section 999(b)(3)) during the tax year, part of the foreign tax credit will be denied the partners. Any one subject to the reporting requirements of section 999(a), as outlined above must file Form 5713. The partnership must furnish each partner a copy of Form 5713 filed by the partnership if there has been participation or cooperation with an International boycott.

Schedule L
Balance Sheet

The balance sheets which are filed, should agree with the partnership's books and records. Any differences should be explained in an attached statement.

Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit copies of their balance sheets prescribed by the

Commission or State or municipal authorities, as of the beginning and end of the tax year instead of completing Schedule L.

Schedule M

Reconciliation of Partner's Capital Accounts

Show on Schedule M what caused the changes in the partners' capital accounts during the tax year.

The amounts shown should agree with the partnership's books and records. These amounts must also agree with the balance sheet amounts. If these amounts do not agree, attach an explanation of the difference.

Column d should include capital gains, tax-exempt interest income, and dividends qualifying for the exclusion. Column e should include capital losses, investment interest expense not allowed as a deduction, charitable contributions, and other itemized deductions, and additional first-year depreciation. The reconciliation of each partner's capital account should be completed on Schedule K–1, Block M for each partner.

The amounts reported here should equal the total of the amounts reported in Block M of all the partners' Schedules K–1.

Schedule N

Computation of Net Earnings (Loss) from Self-Employment

Limited Partners

Limited partners may treat as self-employment income only guaranteed payments for services actually rendered to, or on behalf of, the partnership to the extent that those payments are established to be in the nature of remuneration for those services. Show only these amounts on line 9 of Schedule K–1 for a limited partner.

No amount should be shown on line 9 of Schedule K–1 for a trust or corporation that is a partner.

General Partners

General partners' net earnings (loss) from self-employment do not include:

- Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, government, or political subdivision, unless received in the course of a trade or business as a dealer in stocks or securities.
- Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer.

However, receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, trailer parks, warehouses, or storage garages are not rentals from real estate for this purpose. General partners should include these amounts in determining net earnings (loss) from self-employment.

Guaranteed Payments

Include in the amount on line 2 any guaranteed payments to partners reported on Schedule K, lines 1a(1) and 1a(2). Also include other ordinary income and expense items reported on Schedule K that are self-employment income or expense under section 1402.

Additional Information Required

Form 1065, page 4

K. Historic Structures

Question 1. You may elect to amortize rehabilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amortization to be figured using a period of 60 months. Section 167(o) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic structure.

If you elect amortization for these expenditures or elect to take an accelerated method of depreciation:

a. answer "Yes" to question 1;

b. attach to the return a copy of the final certification letter issued by the Department of the Interior approving the rehabilitation or, if no such letter has been issued;

c. attach to the return a copy of a completed first page of U.S. Department of the Interior Form FHR–8–253a, Historic Preservation Certification Application—Part 2 (as submitted to the Department of the Interior).

Question 2. Include on this line the amortizable basis of the property. This is the amount that is permitted to be deducted over the 60 month period. See **Publication 535,** Business Expenses and Operating Losses, for more information. For specific definitions of the kinds of property referred to, see section 1250(a)(1)(B)(i), (ii), and (iv).

Foreign Financial Accounts and Foreign Trusts

Fill in this part if you had a foreign account, or you were the grantor of, or transferor to, a foreign trust.

Question N. Check "Yes" if either a. OR b. below applies to you.

a. At any time during the year the partnership had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country. *Exception:* Check "No" if either of the following apply to the partnership:

- The combined value of the accounts was $1,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.

b. The partnership owns more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form 90–22.1 to see if the partnership is considered to have an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.

If the partnership checked "Yes" for Question N, file Form 90–22.1 by June 30, 1980, with the Department of the Treasury at the address shown on the form. Form 90–22.1 is not a tax return, so do not file it with the IRS. But be sure to file Form 1065 with the IRS.

The partnership can get Form 90–22.1 from many IRS offices.

Question O. Check "Yes" if the partnership was a grantor of, or a transferor to, a foreign trust that existed during the tax year.

A U.S. partnership that ever transferred property to a foreign trust may have to include the income from that property in the partnership's taxable income if the trust had a U.S. beneficiary during 1979. (See section 679.)

If the partnership transfers property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership, an excise tax is imposed under section 1491 (see **Form 926,** Return by a Transferor of Property to a Foreign Corporation, Foreign Trust, or Foreign Partnership). To avoid this excise tax the partnership may choose to treat the transfer as a taxable sale or exchange as specified in section 1057.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions, for use on Form 1065 partnership returns, are based on the 1972 revised Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises and establishments by type of activity in which engaged.

Using the list below, enter on page 1, under C, the code for the specific industry group for which the largest percentage of "total assets" is used. "Total assets" means the amount entered on Schedule L, line 13 column D. On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total assets. For example, if the principal business activity is "Retail food store," the principal product or service may be "dairy products."

Agriculture, Forestry, and Fishing

Code

Farms:
0120 Field crop.
0160 Vegetable and melon farms.
0170 Fruit and nut tree farms.
0180 Horticultural specialty.
0211 Beef cattle feedlots.
0212 Beef cattle, except feedlots.
0215 Hogs, sheep, and goats.
0240 Dairy farms.
0250 Poultry and eggs.
0260 General livestock (except animal specialty).
0270 Animal specialty.

Agricultural services and forestry:
0740 Veterinary services.
0753 Livestock breeding.
0754 Animal services, except livestock breeding and veterinary.
0780 Landscape and horticultural services.
0790 Other agricultural services.
0800 Forestry.

Fishing, hunting, and trapping:
0930 Commercial fishing, hatcheries and preserves.
0970 Hunting, trapping, and game propagation.

Mining

1000 Metal mining.
1150 Coal mining.
1300 Oil and gas extraction.
1400 Nonmetallic minerals except fuel.

Construction

General building contractors and operative builders:
1510 General building contractors.
1531 Operative builders.

Heavy construction contractors:
1611 Highway and street construction.
1620 Heavy construction, except highway.

Special trade contractors:
1711 Plumbing, heating, and air conditioning.
1721 Painting, paperhanging, and decorating.
1731 Electrical work.
1740 Masonry, stonework, and plastering.
1750 Carpentering and flooring.
1761 Roofing and sheet metal work.
1771 Concrete work.
1781 Water well drilling.
1790 Miscellaneous special trade contractors.

Manufacturing

2000 Food and kindred products.
2200 Textile mill products.
2300 Apparel and other textile products.
2400 Lumber and wood products except furniture.
2500 Furniture and fixtures.
2700 Printing, publishing, and allied industries.
2800 Chemicals and allied products.
3100 Leather and leather products.
3200 Stone, clay, and glass products.
3300 Primary metal industries.
3400 Fabricated metal products.
3500 Machinery, except electrical.
3600 Electrical and electronic equipment.
3700 Transportation equipment.
3970 Other manufacturing industries.

Transportation, Communication, Electric, Gas, and Sanitary Services

Local and interurban passenger transit:
4121 Taxicabs.

Code

4189 Other passenger transportation.

Trucking and warehousing:
4210 Trucking, local and long distance.
4289 Public warehousing and trucking terminals.

Other transportation including transportation services:
4400 Water transportation.
4540 Transportation by air.
4722 Passenger transportation arrangement.
4723 Freight transportation arrangement.
4799 Other transportation services.
4800 Communication.
4900 Electric and gas services.
4950 Sanitary services.

Wholesale Trade

Durable:
5010 Motor vehicles and automotive equipment.
5030 Lumber and construction materials.
5060 Electrical goods.
5070 Hardware, plumbing, and heating equipment.
5083 Farm machinery, and equipment.
5089 Other machinery, equipment, and supplies.
5095 Other durable goods.

Nondurable:
5129 Drugs, chemicals, and allied products.
5130 Apparel, piece goods, and notions.
5140 Groceries and related products.
5150 Farm-product raw materials.
5180 Alcoholic beverages.
5195 Other nondurable goods.

Retail Trade

Building materials, hardware, garden supply, and mobile home dealers:
5211 Lumber and other building materials dealers.
5231 Paint, glass, and wallpaper stores.
5251 Hardware stores.
5261 Retail nurseries and garden stores.
5271 Mobile home dealers.

General merchandise:
5331 Variety stores.
5398 Other general merchandise stores.

Food stores:
5411 Grocery stores.
5420 Meat and fish markets freezer provisioners.
5431 Fruit stores and vegetable markets.
5441 Candy, nut, and confectionery stores.
5451 Dairy products stores.
5460 Retail bakeries.
5490 Other food stores.

Automotive dealers and service stations:
5511 New car dealers (franchised).
5521 Used car dealers.
5531 Auto and home supply stores.
5541 Gasoline service stations.
5551 Boat dealers.
5561 Recreational vehicle dealers.
5571 Motorcycle dealers.
5599 Aircraft, and other automotive dealers.

Apparel and accessory stores:
5611 Men's and boys' clothing and furnishings.
5621 Women's ready-to-wear stores.
5631 Women's accessory and specialty stores.
5641 Children's and infants' wear stores.
5651 Family clothing stores.
5661 Shoe stores.
5681 Furriers and fur shops.

Code

5699 Other apparel and accessory stores.

Furniture, home furnishings, and equipment stores:
5712 Furniture stores.
5713 Floor covering stores.
5714 Drapery, curtain, and upholstery stores.
5719 Home furnishings, except appliances.
5722 Household appliance stores.
5732 Radio and television stores.
5733 Music stores.

Eating and drinking places:
5812 Eating places.
5813 Drinking places.

Miscellaneous retail stores:
5912 Drug stores and proprietary stores.
5921 Liquor stores.
5931 Used merchandise stores.
5941 Sporting goods stores and bicycle shops.
5942 Book stores.
5943 Stationery stores.
5944 Jewelry stores.
5945 Hobby, toy, and game shops.
5946 Camera and photographic supply stores.
5947 Gift, novelty, and souvenir shops.
5948 Luggage and leather goods stores.
5949 Sewing, needlework, and piece goods stores.
5961 Mail order houses.
5962 Merchandising machine operators.
5963 Direct selling organizations.
5982 Fuel and ice dealers (except fuel oil and bottled gas dealers).
5983 Fuel oil dealers.
5984 Liquefied petroleum gas (bottled gas) dealers.
5992 Florists.
5993 Cigar stores and stands.
5994 News dealers and newsstands.
5996 Other miscellaneous retail stores.

Finance, Insurance, and Real Estate

6000 Banking.
6100 Credit agencies other than banks.

Security and commodity brokers, dealers, exchanges and services:
6212 Security underwriting syndicates.
6218 Security brokers and dealers, except underwriting syndicates.
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.

Real estate:
6411 Insurance agents, brokers, and services.
6511 Real estate operators (except developers) and lessors of buildings.
6520 Lessors of real property other than buildings.
6531 Real estate agents, brokers, and managers.
6541 Title abstract offices.
6552 Subdividers and developers, except cemeteries.
6553 Cemetery subdividers and developers.
6611 Combined real estate, insurance, loans, law offices.

Holding and other investment companies:
6746 Investment clubs.
6747 Common trust funds.
6748 Other holding and investment companies.

Services

Hotels and other lodging places:
7012 Hotels.
7013 Motels, motor hotels, and tourist courts.

Code

7021 Rooming and boarding houses.
7032 Sporting and recreational camps.
7033 Trailer parks and camp sites.
7041 Organizational hotels and lodging houses on a membership basis.

Personal services:
7215 Coin-operated laundries and dry cleaning.
7219 Other laundry, cleaning, and garment services.
7221 Photographic studios, portrait studios.
7231 Beauty shops.
7241 Barber shops.
7251 Shoe repair and hat cleaning shops.
7261 Funeral services and crematories.
7299 Miscellaneous personal services.

Business services:
7310 Advertising.
7340 Services to buildings.
7370 Computer and data processing services.
7392 Management, consulting, and public relations services.
7394 Equipment rental and leasing.
7398 Other business services.

Automotive repair and services:
7510 Automotive rentals and leasing, without drivers.
7520 Automobile parking.
7531 Automobile top and body repair shops.
7538 General automobile repair shops.
7539 Other automotive repair shops.
7540 Automotive services, except repair.

Miscellaneous repair services:
7622 Radio and TV repair shops.
7628 Electrical repair shops, except radio and TV.
7641 Reupholstery and furniture repair.
7680 Other miscellaneous repair shops.

Motion picture:
7812 Motion picture and video tape production, distribution, and services.
7830 Motion picture theaters.

Amusement and recreation services:
7920 Producers, orchestras, and entertainers.
7932 Billiard and pool establishments.
7933 Bowling alleys.
7941 Professional sports clubs and promoters.
7948 Racing, including track operation.
7980 Other amusement and recreation services.

Medical and health services:
8011 Offices of physicians.
8021 Offices of dentists.
8031 Offices of osteopathic physicians.
8041 Offices of chiropractors.
8042 Offices of optometrists.
8048 Registered and practical nurses.
8050 Nursing and personal care facilities.
8060 Hospitals.
8071 Medical laboratories.
8072 Dental laboratories.
8098 Other medical and health services.

Other services:
8111 Legal services.
8200 Educational services.
8911 Engineering and architectural services.
8932 Certified public accountants.
8933 Other accounting, auditing, and bookkeeping services.
8999 Other services, not elsewhere classified.

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23-188-5979

Form **5884**
Department of the Treasury
Internal Revenue Service

Jobs Credit

▶ Attach to your tax return.

1979

Name

Identifying number as shown on page 1 of your tax return

Important.—The taxpayer's wage and salary deduction must be reduced by the credit on line 9 if the taxpayer elects to claim this credit. (See instruction G.)

If you are an electing small business corporation, partnership, estate, or trust which apportions the credit to shareholders, partners, or beneficiaries, complete only lines 1 through 9.

If you are an individual shareholder, partner, beneficiary, or patron, who receives a jobs credit(s) from a small business corporation, partnership, estate, trust, or section 1381(a) cooperative, and have no other jobs credit, skip lines 1 through 9; enter your apportioned credit(s) on line 10, 11, 12, or 13 and complete the balance of the form as applicable.

If you are an individual who receives more than one jobs credit, see instruction for line 9.

Note: *If you are a member of a group of trades or businesses that are under common control or an estate or trust that apportions the jobs credit between itself and its beneficiaries, please see instruction H (2) and the instruction for line 9 before completing the form.*

Part I Jobs Credit

1 Complete the schedule below for qualified first-year wages (limited to $6,000 for each employee) paid or incurred during the tax year to employees who are certified as members of a targeted group (see instructions D and E):

(a) Targeted group	(b) Number of employees within each group	(c) Total qualified first-year wages paid or incurred per group
Targeted group A		
Targeted group B		
Targeted group C		
Targeted group D		
Targeted group E		
Targeted group F		
Targeted group G		

2 Total—Add the amounts in columns (b) and (c) . . . . . .

3 Enter 30% of the total FUTA wages paid during the 1979 calendar year (see instructions)	3	
4 Enter the smaller of line 2, column (c), or line 3	4	

5 Complete the schedule below for qualified second-year wages (limited to $6,000 for each employee) paid or incurred during the tax year to employees who are certified as members of a targeted group (see instructions D and E):

(a) Targeted group	(b) Number of employees within each group	(c) Total qualified second-year wages paid or incurred per group
Targeted group A		
Targeted group B		
Targeted group C		
Targeted group D		
Targeted group E		
Targeted group F		
Targeted group G		

6 Total—Add the amounts in columns (b) and (c) . . . . . .

7 Enter 50% of line 4 (see instruction I for special limits)	7	
8 Enter 25% of line 6, column (c) (see instruction I for special limits)	8	
9 Current year jobs credit—Add lines 7 and 8. Enter here and include on Schedule C (Form 1040), line 31(b); Form 1120, line 13b, page 1; or the corresponding appropriate line on other returns (see instruction G for details). (Members of a group of trades or businesses under common control, electing small business corporations, partnerships, estates and trusts, see instruction for line 9.)	9	
10 Shareholder's current year jobs credit from Schedule K-1 (Form 1120S)	10	
11 Partner's current year jobs credit from Schedule K-1 (Form 1065)	11	
12 Beneficiary's current year jobs credit from Schedule K-1 (Form 1041)	12	
13 Patron's jobs credit—Enter credit allocated from cooperative (see instruction J)	13	
14 Total jobs credit for current year—Add lines 9 through 13	14	
15 Carryback and carryover of unused credit(s) other than shareholder's, partner's, or beneficiary's unused credit(s) entered on line 22, 23, or 24	15	

Part II Tax Liability Limitation

16 a Individuals—Enter amount from Form 1040, line 37, page 2				
b Estates and trusts—Enter amount from Form 1041, line 27, page 1			16	
c Corporations—Enter amount from Schedule J (Form 1120), line 3, page 3				
17 a Credit for the elderly (individuals only)	17a			
b Foreign tax credit	17b			
c Investment credit	17c			
d WIN credit	17d			
e Credit for political contributions (individuals only)	17e			
f Credit for child and dependent care expenses (individuals only) . . .	17f			
g Possessions corporation tax credit (corporations only)	17g			
h Tax on lump-sum distributions from Form 4972 or Form 5544 . . .	17h			
i Section 72(m)(5) penalty tax (individuals only)	17i			
j Total—Add lines 17a through 17i			17j	
18 Subtract line 17j from line 16			18	
19 Tax liability limitation for line 14—Enter 90% of line 18			19	
20 Allowed current year jobs credit—Enter smaller of line 14 or line 19. If line 14 does not contain an entry, enter zero. (Section 1381(a) type cooperatives, see instruction J.)			20	
21 Tax liability limitation for lines 22, 23, and 24—Subtract line 20 from line 19 (all filers other than shareholders, partners and beneficiaries to which lines 22, 23, or 24, apply, are to skip lines 22 through 25; enter zero on line 26; and complete lines 27 through 29 as applicable)			21	
22 Enter shareholder's unused carryover credit from tax years beginning prior to 1-1-79			22	
23 Enter partner's unused carryover credit from tax years beginning prior to 1-1-79			23	
24 Enter beneficiary's unused carryover credit from tax years beginning prior to 1-1-79			24	
25 Lines 22, 23 and 24 limits:				
a Enter the smallest of line 21, 22, or the amount figured by using the formula in the line 25 instruction			25a	
b Enter the smallest of line 21, 23, or the amount figured by using the formula in the line 25 instruction			25b	
c Enter the smallest of line 21, 24, or the amount figured by using the formula in the line 25 instruction			25c	
26 Total allowed unused carryover credit(s) from tax years beginning prior to 1-1-79 for shareholders, partners, and beneficiaries—Add lines 25a through 25c. If zero, enter zero. Do not enter more than line 21			26	
27 Tax liability limitation for line 15—Subtract line 26 from line 21			27	
28 Total allowed unused credit from line 15—Enter the smaller of line 27 or line 15			28	
29 Total allowed jobs credit from all sources—Add lines 20, 26, and 28. Enter here and on Form 1040, line 44; Schedule J (Form 1120), line 4(d), page 3; or the appropriate line on other returns			29	

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1979 Department of the Treasury Internal Revenue Service

Instructions for Form 5884

Jobs Credit

(References are to the Internal Revenue Code)

(1) For tax years ending after December 31, 1978, an employer may elect to claim a targeted jobs credit for qualified wages paid or incurred to individuals who are members of the targeted groups listed in Instruction E. Except for certain vocational rehabilitation referrals, an individual must be first hired after September 26, 1978. The total allowable current year credit is equal to the sum of:

(a) 50% of total qualified first-year wages paid or incurred during the tax year, plus

(b) 25% of total qualified second-year wages paid or incurred during the tax year.

(2) Total qualified first-year wages are limited to 30% of total unemployment insurance wages (FUTA), paid during the calendar year ending in the tax year the jobs credit is being figured.

(3) The total jobs credit may not exceed 90% of tax liability as defined in section 53(a).

(4) The employer must reduce his or her salary and wage deduction by the targeted jobs credit on line 9. See Instruction G for details.

General Instructions

A. Who Must File.—Any individual, estate, trust, organization, or corporation claiming the above credit; or any electing small business corporation, partnership, estate, or trust that apportions the credit among its shareholders, partners, or beneficiaries must attach Form 5884 to its income tax return. Electing small business corporations, partnerships, estates, or trusts must also allocate the credit of each shareholder, partner, or beneficiary on the appropriate line of Schedule K-1 of their return.

B. Jobs Credit Is Elective.—The targeted jobs credit is elective. The election to claim the credit may be made (or revoked) at any time before the expiration of three years beginning on the due date of the taxpayer's return on which the jobs credit is claimed (or has been claimed). See section 44B.

C. Jobs Credit Not Allowed.—Generally, employers who are not subject to FUTA or who are tax-exempt organizations (other than a cooperative described in section 521) do not qualify for the credit.

Special rules apply in the case of employers of agricultural employees and railroad employees. See Instruction H(1) for these rules.

D. Qualified First-Year Wages.—Generally, qualified first-year wages are unemployment insurance (FUTA) wages (limited to $6,000 for each employee) paid or incurred after December 31, 1978, for services rendered by an eligible employee during the first one-year period of employment which begins with the day the individual begins work for the employer. Except for vocational rehabilitation referral employees for whom a new jobs credit was taken, all eligible employees are treated as having first begun work on January 1, 1979, or the date first hired by the employer, whichever is later. Vocational rehabilitation referral employees for whom a new jobs credit was taken are treated as having begun work for the employer on or after the beginning of such individual's rehabilitation plan.

Qualified Second-Year Wages.—Generally qualified second-year wages are FUTA wages (limited to $6,000 for each employee) paid or incurred for services rendered by an eligible employee during the one-year period beginning on the day after the last day of the first one-year period.

E. Targeted Groups.—An individual is a member of a targeted group if such individual is:

- a vocational rehabilitation referral,
- an economically disadvantaged youth,
- an economically disadvantaged Vietnam-era veteran,
- an SSI recipient,
- a general assistance recipient,
- a youth participating in a cooperative education program, or
- an economically disadvantaged ex-convict.

Except for vocational rehabilitation referral employees for whom a new jobs credit was taken, an individual must be first hired after September 26, 1978. All employees must be certified by a local designated agency as meeting the eligibility requirements of a targeted group as contained in section 51(d)(2) through (8). For purposes of a targeted group certification, designated agencies are generally local offices of the State Employment Security Agency (Jobs Service). A youth participating in a cooperative education program is certified by the qualified school administering the cooperative education program in which the youth is enrolled. The school issues Form 6199, Certification of Youth Participating in a Qualified Cooperative Education Program, to an employer to certify a youth. The designated or certifying agency issues an authorized certification form to an employer to certify that an employee meets the eligibility requirements of a targeted group on the date the employee is hired or during the preemployment period for the employee. A vocational rehabilitation referral or a youth participating in a cooperative education program may become qualified after the date he or she is hired.

F. Unused Credit.—If the amount of the credit for the year is more than the tax liability limitation of section 53, the excess (unused credit) may be carried back to each of the 3 tax years preceding the year of the unused credit and then may be carried forward to each of 7 years following the year of the unused credit. See section 53(b) and related regulations for details concerning unused credits for tax years beginning before 1979.

Carryback and Carryover For Tax Year In Which The Alternative Minimum Tax Applies.—If the alternative minimum tax applies, you may not receive the full tax benefit for the jobs credit claimed during the tax year. If so, the amount of jobs credit tax benefit you lose is eligible for carryback and carryover as an unused credit. See section 55(c)(3)(A) for details.

G. Employer's Deduction for Salaries and Wages.—If the employer elects to claim the credit, no deduction is allowed to an employer for the part of salaries and wages paid or incurred for the tax year equal to the allowable targeted jobs credit on line 9. The salary and wage deduction is to be reduced even though the credit is not used for the current tax year. For example, if an employer is entitled to a $20,000 credit on line 9 but has tax liability of only $18,000 on line 19, the employer's salary and wage deduction must be reduced by $20,000 and the unused credit of $2,000 may be used for carryback or carryover purposes.

When salaries and wages are capitalized for depreciation, the amount subject to depreciation must be reduced by the part of the allowable credit that applies to the salaries and wages being capitalized. For example, if the credit on line 9 of Form 5884 is $1,000 and $100 of the line 9 credit is attributable to salaries and wages being capitalized (which represents 10% of total wages), the amount subject to depreciation would be reduced by $100. The $900 balance ($1,000 less $100) would be included on the appropriate salary and wage deduction line of your tax return (Form 1120, line 13b, page 1; Schedule C (Form 1040), line 31b; etc.).

Note: *Attach a schedule to Form 5884 to reconcile any differences for cases in which the reduction of salaries and wages on Form 1120, line 13b, page 1; Schedule C (Form 1040), line 31b; etc. is less than the credit on line 9 of Form 5884 attached to the tax return.*

H. Special Rules.—

(1) Qualified Wages.—Although qualified wages are generally FUTA wages, a different definition of qualified wages applies to agricultural employees and railroad employees.

Agricultural Employees.—If in any year an employee performs services that qualify during more than half of any pay period as agricultural labor for FUTA purposes, then qualified wages are Social Security Tax (FICA) wages, but the dollar limitation for each individual is $6,000 per year.

Railroad Employees.—If more than half of the wages you pay to an employee during any tax year qualify under the Railroad Unemployment Insurance Act (RUIA), then qualified wages are RUIA wages, but the dollar limitation for each employee is $500 per month.

(2) Trades or businesses that are under common control.—In the case of a group of trades or businesses that are under common control, the jobs credit is computed under section 51 as if all the organizations that are under common control are one trade or business. The total group credit must be apportioned among the members of the group on the basis of each member's proportionate share of the wages giving rise to such credit. The amount of qualified first-year wages cannot exceed 30% of the total unemployment insurance wages paid by the group. The tax liability limitations of section 53 apply to each member individually. See section 52(a) and related regulations for details.

(3) Wages paid or incurred by an employer to an employee during any calendar year are considered for the jobs credit only if more than one-half of the wages paid or incurred are for services performed in a trade or business of the employer.

(4) Qualified first-year and second-year wages do not include any amounts paid by an employer for any period to any individuals for whom the employer receives federally funded payments for on-the-job training of such individuals for such period.

(5) Qualified first-year and second-year wages do not include wage expenditures made with the use of "cost-sharing payments" from grants made after September 30, 1979 under any program listed in section 126(a). See section 126(c).

(6) The jobs credit cannot be claimed for an individual for whom the employer claims a WIN credit under section 40.

I. Mutual Savings Institutions, Regulated Investment Companies and Real Estate Investment Trusts.—These institutions are not allowed the full jobs credit. See section 52(f) and related regulations for special limits.

J. Cooperatives.—Cooperative organizations described in section 1381(a) are allowed the jobs credit to the same extent it is available to taxpayers in general. In addition, any credit (other than unused credits attributable to tax years ending before November 1, 1978) the cooperative cannot use because of the tax liability limitation of section 53 shall be allocated to the patrons of the cooperative.

Specific Instructions

Line 1.—Enter in column (b) the total number of employees within each targeted group listed in column (a) for whom qualified first-year wages were paid or incurred during the tax year. The targeted group of the employee (A through G) is shown on the certification form (or Form 6199) which was issued to the employer by a local designated agency as explained in Instruction E.

Enter in column (c) the total qualified first-year wages paid or incurred to all certified employees within each targeted group. Generally, these wages are limited to $6,000 for each employee.

If a jobs credit was claimed in a prior year for first-year wages paid or incurred for an individual in a prior year, the $6,000 limit must be reduced by these prior year first-year wages. For example, if first-year wages of $2,000 were paid or incurred to an employee in the taxpayer's 1978–79 tax year, the first-year wages for this employee for the taxpayer's 1979–80 tax year is limited to $4,000 ($6,000 less the $2,000 first-year wages paid to the employee in the 1978–79 tax year).

Line 3.—Enter 30% of the total unemployment insurance wages paid during the 1979 calendar year. Generally, this is 30% of line 5, Part I, of the 1979 Form 940. FICA wages (limited to $6,000 per employee) must be used for agricultural employees and RUIA wages (limited to $500 per month per employee) must be used for railroad employees for purposes of the 30% limitation. See section 51(h).

Line 5.—Enter in column (b) the total number of employees within each targeted group listed in column (a) for whom qualified second-year wages were paid or incurred during the tax year.

Enter in column (c) the total qualified second-year wages paid or incurred to all certified employees within each targeted group. Generally, these wages are limited to $6,000 for each employee.

If a jobs credit was claimed in a prior year for second-year wages paid or incurred for vocational rehabilitation referral employees in a prior year, the $6,000 limitation must be reduced by these prior year second-year wages. For example, if second-year wages of $2,000 were paid to such an employee in the taxpayer's 1978–79 tax year, the second-year wages for this employee for the taxpayer's 1979–80 tax year is limited to $4,000 ($6,000 limit less $2,000 second-year wages paid to the employee in the 1978–79 tax year).

Line 9.—When a group of trades or businesses are under common control (see Instruction H(2)), the member of the group that made the greater proportionate contribution of qualified first-year wages (or qualified second-year wages if no first-year wages are involved) must report the computation of the group credit on lines 1 through 9 (ignoring lines 10 through 29) of Form 5884.

In order for each member to determine its allowed credit, each member (including the above member) must enter on a separate Form 5884, its apportioned share of the current year's jobs credit on line 9 (ignoring lines 1 through 8); enter any unused credit from prior or subsequent years on line 15; and complete lines 10 through 29 as applicable. Each member must attach to its Form 5884 a schedule showing the apportionment of the total group credit to the members of the group.

If the jobs credit figured by an estate or trust is to be apportioned to the estate or trust itself as well as to its beneficiaries, the credit on line 9 is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each. The estate or trust must attach to Form 5884 a schedule showing this apportionment and enter and identify the estate's or trust's portion and the beneficiaries' portion in the margin to the right of line 9. The estate or trust will then complete lines 10 through 29, as applicable, to determine its allowed jobs credit to be claimed on its Form 1041. The beneficiaries' shares will be apportioned to the individual beneficiaries and each beneficiary is to determine his or her allowable jobs credit as explained below.

The credit figured on lines 1 through 9 by a small business corporation, partnership, or estate and trust is apportioned to the individual shareholders, partners, and beneficiaries, respectively (see the Instructions for Form 1120S, Form 1065, and Form 1041 for method of apportionment). Each individual shareholder, partner, or beneficiary will enter the apportioned credit on lines 10, 11, or 12 (whichever is applicable) of a separate Form 5884 and will then complete the balance of Form 5884 where applicable.

Note: *Where an individual shareholder, partner, or beneficiary is entitled to a combined credit from two or more sources, such as from a sole proprietorship and a partnership, the credit of the proprietorship would be figured on lines 1 through 9 of Form 5884. The credit arising from the partnership would be entered on line 11 of the same form. Lines 12 through 29 are then completed to determine the total allowed credit to be entered on the individual taxpayer's Form 1040.*

Line 17(h). Tax on Lump-Sum Distributions.—Individuals, estates, or trusts which are recipients of lump-sum distributions from qualified employees' trusts or annuity plans are to enter the amount of partial tax included in line 16. This partial tax is computed on Form 4972 and Form 5544.

Line 25. Limits.—The carryover of unused jobs credit entered on lines 22, 23, or 24 is limited to the proportionate part of the tax liability on line 19 that is attributable to the shareholder's, partner's, or beneficiary's interest in each small business corporation, partnership, estate, or trust from which the credit is derived.

The unused credit of each entity is limited to an amount computed in accordance with the following formula:

$$\text{Line 19} \times \frac{\text{Portion of taxable income attributable to an interest in a 1120S, 1065, or 1041 entity}}{\text{Taxable income for the year less the zero bracket amount (section 63(d)), if any}}$$

See section 63 for a definition of taxable income and section 53 and related regulations for further information and examples of the computation of the limitation.

Publication 906.—For more detailed information on the targeted jobs credit, get Publication 906, Targeted Jobs and WIN Credits.

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