

Sole Proprietorship Returns, 1999

by Brian Balkovic and Michael Parisi

Nonfarm sole proprietorship profits increased 2.8 percent for 1999 to \$207.9 billion. While a majority of the principal sole proprietorship industrial sectors reported increased growth in profits, a few sectors reported a decrease in growth. The largest percentage increase in profits for a major industrial sector was 16.6 percent for the administrative and support services sector. The next largest percentage growth in profits for a major industrial sector was 11.2 percent for the finance and insurance sector, followed by 9.4-percent growth reported by the transportation and warehousing sector. There were three major industrial sectors that showed a decline in profits. Sole proprietorships in the professional, scientific, and technical services (the largest industrial sector in profits with 21.7 percent of the total) showed a 0.7-percent decrease in profit growth between 1998 and 1999. The health care and social assistance services also showed a 0.7-percent decrease in profits, while other services showed the largest percentage decrease in profit growth with a 2.8-percent decrease.

The 1999 level of sole proprietorship profits coincided with growth of both receipts and deductions: total business receipts increased 5.6 percent to \$969.3 billion, while total business deductions grew 6.3 percent to \$761.4 billion. The finance and insurance sector reported the largest percentage increases in receipts (41.1 percent), followed by the 8.1-percent growth in receipts reported by the administrative and support services sector [1]. The finance and insurance sector also reported the largest percentage increase in deductions at 49.1 percent for 1999.

When inflation is taken into account, 1999 total nonfarm sole proprietorship profits increased 1.3 percent, receipts increased 4.0 percent, and deductions increased 4.7 percent.

For the first time, Tax Year 1998 introduced the use of the

North American Industry Classification System (NAICS), but in order to maintain comparability of data to Tax Year 1997, the NAICS codes were converted to the Standard Industrial Classification (SIC) codes. This year's article is the first one to compare data based on NAICS. However, trying to compare these data with prior-year articles may be a problem. Based on the 1998 and 1999 NAICS coding system, the comparisons did show discrepancies between 1999 data and years prior to Tax Year 1998. A reason for this was sole proprietorships under the NAICS system were classified under completely different industrial groups, which made prior-year comparisons inadequate. For example, in 1997, finance, insurance, and real estate were grouped by SIC as one industry, and, under the NAICS system, the group has been split into two industrial sectors. The industrial sectors based on the NAICS codes used for comparisons in this article with 1998 and future articles are reported in Tables 1 and 2.

Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1999 increased 1.0 percent to almost 17.6 million (Figure A)[2]. Of the two largest industrial sectors (by numbers of returns), the number of sole proprietorship returns in the professional, scientific, and technical services sector for 1999 increased 0.5 percent and decreased 1.7 percent within the retail trade sector. Total business receipts (the sum of "income from sales and operations" and "other business income") for all nonfarm sole proprietorship industries increased 5.6 percent, from \$918.3 billion to \$969.3 billion [3]. Based on the 1999 NAICS industrial classification breakdown, several industrial sectors reported decreased growth in business receipts for 1999. The arts, entertainment, and recreation sector showed the largest percentage decrease in business receipts with 1.2 percent. The next largest decrease in receipts was real estate and rental leasing with 1.0 percent. The finance and insurance sector showed the largest percentage increase in receipts, an increase of \$25.1 billion or 41.1 percent. The administrative and support services sector receipts increased 8.1 percent, the second largest percentage increase in receipts for 1999.

The largest percentage increase in profits for a major industrial sector was 16.6 percent for the administrative and support services sector.

This article was written by Brian Balkovic and Michael Parisi, economists with the Individual Returns Analysis Section, under the direction of Jeff Hartzok, Chief.

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Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 1998 and 1999

[Number of returns is in thousands--money amounts are in billions of dollars]

| Industrial sector | Number of returns | | | Total business receipts | | | Total business deductions | | |
|---|-------------------|-----------------|---------------------|-------------------------|--------------|---------------------|---------------------------|--------------|---------------------|
| | 1998 | 1999 | Percentage increase | 1998 | 1999 | Percentage increase | 1998 | 1999 | Percentage increase |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All nonfarm industries..... | 17,408.8 | 17,575.6 | 1.0 | 918.3 | 969.3 | 5.6 | 716.2 | 761.4 | 6.3 |
| Construction..... | 2,243.0 | 2,283.9 | 1.8 | 143.9 | 154.2 | 7.1 | 117.9 | 125.9 | 6.7 |
| Special trade contractors..... | 1,789.7 | 1,763.9 | -1.4 | 97.6 | 101.1 | 3.7 | 77.0 | 79.8 | 3.7 |
| Wholesale trade..... | 376.6 | 360.0 | -4.4 | 40.2 | 43.0 | 7.1 | 35.1 | 37.8 | 7.8 |
| Retail trade..... | 2,349.5 | 2,309.3 | -1.7 | 180.7 | 185.2 | 2.5 | 169.9 | 173.8 | 2.3 |
| Transportation and warehousing..... | 790.3 | 790.4 | (¹) | 43.2 | 46.0 | 6.4 | 36.7 | 38.8 | 5.9 |
| Finance and insurance..... | 599.0 | 579.4 | -3.3 | 61.2 | 86.4 | 41.1 | 48.3 | 72.0 | 49.1 |
| Real estate and rental and leasing..... | 871.6 | 851.4 | -2.3 | 43.3 | 42.9 | -1.0 | 25.7 | 24.6 | -4.4 |
| Real estate..... | 796.5 | 788.7 | -1.0 | 38.2 | 39.4 | 3.2 | 21.0 | 21.5 | 2.4 |
| Professional, scientific, and technical services..... | 2,431.4 | 2,443.7 | 0.5 | 107.5 | 106.9 | -0.6 | 62.0 | 61.7 | -0.5 |
| Administrative and support and waste management and remediation services..... | 1,251.2 | 1,455.9 | 16.4 | 34.5 | 37.3 | 8.1 | 25.4 | 26.7 | 5.1 |
| Health care and social assistance..... | 1,506.4 | 1,520.4 | 0.9 | 80.6 | 82.8 | 2.6 | 44.8 | 47.1 | 5.3 |
| Child day care services..... | 618.5 | 606.0 | -2.0 | 6.7 | 6.9 | 2.7 | 4.1 | 4.5 | 8.3 |
| Arts, entertainment, and recreation..... | 986.8 | 1,040.2 | 5.4 | 19.7 | 19.5 | -1.2 | 14.6 | 14.1 | -3.2 |
| Performing arts, spectator sports, and related industries..... | 820.3 | 876.3 | 6.8 | 15.0 | 14.9 | -0.2 | 10.3 | 10.1 | -1.5 |
| Other services..... | 2,070.2 | 2,007.4 | -3.0 | 66.0 | 65.9 | -0.1 | 50.7 | 51.1 | 0.8 |
| Personal and laundry services..... | 1,208.1 | 1,104.6 | -8.6 | 28.5 | 27.7 | -2.7 | 20.3 | 19.6 | -3.5 |
| All other industries..... | 1,932.9 | 1,933.5 | (¹) | 97.3 | 99.3 | 2.1 | 85.0 | 87.8 | 3.2 |

¹ Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

As shown in Figure B, total receipts increased 4.0 percent (in constant dollars). This was a slightly smaller percentage increase than the 4.2-percent increase in 1998 [4].

Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home office) in current dollars, increased 6.3 percent from \$716.2 billion for 1998 to \$761.4 billion for 1999 (Figure A) [5,6]. The arts, entertainment, and recreation; real estate and rental leasing; and professional, scientific, and technical services were a few of the sole proprietorship principal sectors that did not show an increase in deductions for 1999. Sole proprietorships in the finance and insurance sector showed the largest percentage growth in deductions (49.1 percent). The wholesale trade sector reported an increase of 7.8 percent, representing the second

largest growth in deductions. When allowing for inflation, business deductions increased 4.7 percent for 1999.

Representing 48.6 percent of total 1999 business deductions, the cost of sales and operations was \$370.1 billion (figure C), an 8.6-percent increase from the 1998 level. Total business “expenses” (total business deductions minus the cost of sales and operations) were \$391.3 billion for 1999, a 4.4-percent increase from the 1998 amount. Figure D graphically presents the main components of total business expenses. The largest component, salary and wages, accounted for 15.6 percent of the total. For 1999, salary and wages totaled \$61.2 billion, a 4.0-percent increase from 1998 (Figure C). The next largest components of business expenses were car and trucks (10.4 percent), rent on business property, machinery, and equipment (8.0 percent), and depreciation (7.8 percent). For 1999, these items were

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Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988-1999

[Money amounts are in billions of dollars]

| Tax year | Total business receipts | | | Total business deductions ¹ | | | Net income less deficit | | |
|-----------|-------------------------|-------------------------------|---------------------|--|-------------------------------|---------------------|-------------------------|-------------------------------|---------------------|
| | Current dollars | Constant dollars ² | | Current dollars | Constant dollars ² | | Current dollars | Constant dollars ² | |
| | | Amount | Percentage increase | | Amount | Percentage increase | | Amount | Percentage increase |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1988..... | 672.0 | 837.8 | -- | 545.7 | 680.3 | -- | 126.3 | 157.5 | -- |
| 1989..... | 692.8 | 832.0 | -0.7 | 560.2 | 672.8 | -1.1 | 132.7 | 159.4 | 1.2 |
| 1990..... | 730.6 | 844.5 | 1.5 | 589.2 | 681.1 | 1.2 | 141.4 | 163.4 | 2.6 |
| 1991..... | 712.6 | 794.8 | -5.9 | 571.2 | 637.1 | -6.5 | 141.5 | 157.8 | -3.4 |
| 1992..... | 737.1 | 802.6 | 1.0 | 583.1 | 634.9 | -0.3 | 154.0 | 167.7 | 6.3 |
| 1993..... | 757.2 | 805.1 | 0.3 | 600.8 | 638.8 | 0.6 | 156.5 | 166.4 | -0.8 |
| 1994..... | 790.6 | 823.5 | 2.3 | 623.8 | 649.7 | 1.7 | 166.8 | 173.7 | 4.4 |
| 1995..... | 807.4 | 823.0 | -0.1 | 638.1 | 650.5 | 0.1 | 169.3 | 172.5 | -0.7 |
| 1996..... | 843.2 | 843.2 | 2.5 | 666.5 | 666.5 | 2.5 | 176.8 | 176.8 | 2.4 |
| 1997..... | 870.4 | 853.7 | 1.2 | 683.9 | 670.8 | 0.6 | 186.6 | 183.1 | 3.6 |
| 1998..... | 918.3 | 889.6 | 4.2 | 716.2 | 693.8 | 3.4 | 202.3 | 196.0 | 7.0 |
| 1999..... | 969.3 | 925.2 | 4.0 | 761.4 | 726.8 | 4.7 | 207.9 | 198.5 | 1.3 |

¹ Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

² Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, August 2000. The deflator represents the annual average of current-weighted prices, based on 1996 = 100.

NOTE: Percentage increases were calculated after rounding.

\$40.8 billion, \$31.4 billion, and \$30.6 billion, respectively. Car and truck expenses showed a 2.7-percent increase from 1998; rent on business property, machinery, and equipment, a 3.1-percent increase; and depreciation, a 5.2-percent increase.

The depreciation deduction first began to decline for 1986, following the enactment of the Tax Reform Act of 1986 (TRA86). TRA86 reduced the allowable depreciation deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after July 31, 1986. In constant dollars, the depreciation deduction dropped 9.6 percent for 1989 and continued to decline through 1992 (Figure E). Beginning with 1993, the trend reversed, and constant dollar depreciation increased every year through 1998, except for 1995, when it decreased 2.0 percent to \$26.7 billion [7]. The 1999 depreciation deduction accounted for 4.0 percent of total business deductions. Depreciation deductions as a percentage of total business deductions (4.0 percent) remained well below the 1985 (pre-TRA86) level of 5.7 percent.

Beginning with Tax Year 1992, certain smaller businesses could elect to not itemize depreciation and

other business deductions by filing Schedule C-EZ, *Net Profit From Business*, a simplified version of Schedule C, *Profit or Loss From Business*. (Schedule C and Schedule C-EZ are the sources of sole proprietorship statistics.) Taxpayers could use Schedule C-EZ if they: had business expenses of \$2,500 or less; used the cash accounting method; had no inventories; did not report a deficit from the business; had only one business as a sole proprietor; had no employees; were not required to file Form 4562, *Depreciation and Amortization*, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and will not add to the totals.

Figure F presents the numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ by industrial sector. More than 2.6 million taxpayers filed Schedule C-EZ for Tax Year 1999. Of Schedule C-EZ returns filed for 1999, taxpayers in the administrative and support services sector filed almost 390 thousand returns, or 14.6 percent. For

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Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 1998 and 1999

[Money amounts are in millions of dollars]

| Business deductions | 1998 | 1999 | Percentage increase |
|--|------------------|------------------|---------------------|
| | (1) | (2) | (3) |
| Business deductions, total ¹ | 716,157.4 | 761,427.6 | 6.3 |
| Cost of sales and operations | 341,132.8 | 370,079.2 | 8.5 |
| Inventory, beginning of year..... | 30,801.7 | 31,540.5 | 2.4 |
| Cost of labor..... | 27,447.8 | 28,723.3 | 4.6 |
| Purchases..... | 231,405.0 | 255,539.3 | 10.4 |
| Materials and supplies..... | 42,161.8 | 41,757.4 | -1.0 |
| Other costs..... | 42,198.1 | 46,353.8 | 9.8 |
| Inventory, end of year..... | 32,881.5 | 33,835.1 | 2.9 |
| Business expenses, total | 375,024.6 | 391,348.4 | 4.4 |
| Advertising expenses..... | 9,414.0 | 9,453.7 | 0.4 |
| Bad debts from sales or services..... | 925.9 | 1,111.2 | 20.0 |
| Car and truck expenses..... | 39,715.7 | 40,787.0 | 2.7 |
| Commissions..... | 10,722.1 | 11,228.4 | 4.7 |
| Depletion..... | 380.1 | 387.0 | 1.8 |
| Depreciation..... | 29,135.6 | 30,637.6 | 5.2 |
| Employee benefit programs..... | 1,560.4 | 1,663.5 | 6.6 |
| Insurance..... | 12,938.4 | 13,219.8 | 2.2 |
| Legal and professional services..... | 6,669.0 | 6,818.4 | 2.2 |
| Meals and entertainment deducted..... | 3,796.4 | 4,031.5 | 6.2 |
| Mortgage interest..... | 4,882.2 | 4,736.1 | -3.0 |
| Other interest paid on business indebtedness..... | 6,277.2 | 6,488.4 | 3.4 |
| Office expenses..... | 9,611.6 | 9,921.3 | 3.2 |
| Pension and profit-sharing plans..... | 756.9 | 870.4 | 15.0 |
| Rent on machinery and equipment..... | 7,545.4 | 8,227.0 | 9.0 |
| Rent on other business property..... | 22,914.6 | 23,190.5 | 1.2 |
| Repairs..... | 11,349.8 | 11,697.3 | 3.1 |
| Salaries and wages..... | 58,864.8 | 61,204.4 | 4.0 |
| Supplies..... | 19,725.4 | 21,654.3 | 9.8 |
| Taxes paid..... | 13,730.7 | 14,000.4 | 2.0 |
| Travel..... | 7,624.3 | 8,089.6 | 6.1 |
| Utilities..... | 18,431.4 | 18,466.2 | 0.2 |
| Home office business deductions..... | 4,138.4 | 4,785.8 | 15.6 |
| Other business deductions..... | 72,683.5 | 77,357.3 | 6.4 |

¹ Includes returns with Schedule C-EZ attached. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

NOTE: Percentage increases were calculated after rounding.

1999, business receipts from Schedule C-EZ filers totaled \$13.9 billion, or 1.4 percent of total business receipts reported. However, the business deductions reported on Schedule C-EZ returns accounted for only 0.2 percent of total business deductions for all industries. Even in the administrative and support services sector with its higher concentration of Schedule C-EZ filers, deductions reported on Sched-

ule C-EZ accounted for only 0.7 percent of that sector's total business deductions.

Profits and Losses

For 1999, a majority of the principal industrial sectors reported increased sole proprietorship profits (net income less deficit) for 1999, with exceptions being the professional, scientific, and technical services sector; health care and social assistance sector; and other services sector. Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figure G presents profits by industrial sector for 1998 and 1999 [8]. Total profits increased 2.8 percent from \$202.3 billion for 1998 to \$207.9 billion for 1999. The administrative services sector reported the largest percentage change in profits for 1999, increasing 16.6 percent to \$10.6 billion. The finance and insurance sector reported the second largest percentage increase in profits with 11.2 percent. The next largest increase was for the transportation and warehousing sector, which showed a 9.4-percent increase in profits for 1999. The professional, scientific, and technical sector, the largest of the industrial sectors with respect to profits, showed a 0.7-percent decrease in profits.

In constant dollars, total profits increased 1.3 percent for 1999 (Figure B), marking the fourth consecutive year of constant dollar growth in profits. However, this growth was considerably smaller than the 7.0-percent growth of the previous year. Figure E presents net income and deficit separately between 1988 and 1999, in current and constant dollars. For 1999, net income (in constant dollars) increased 1.7 percent, and deficit (in constant dollars) increased 4.9 percent, a change from the 0.8-percent decline in 1998.

Industry Trends

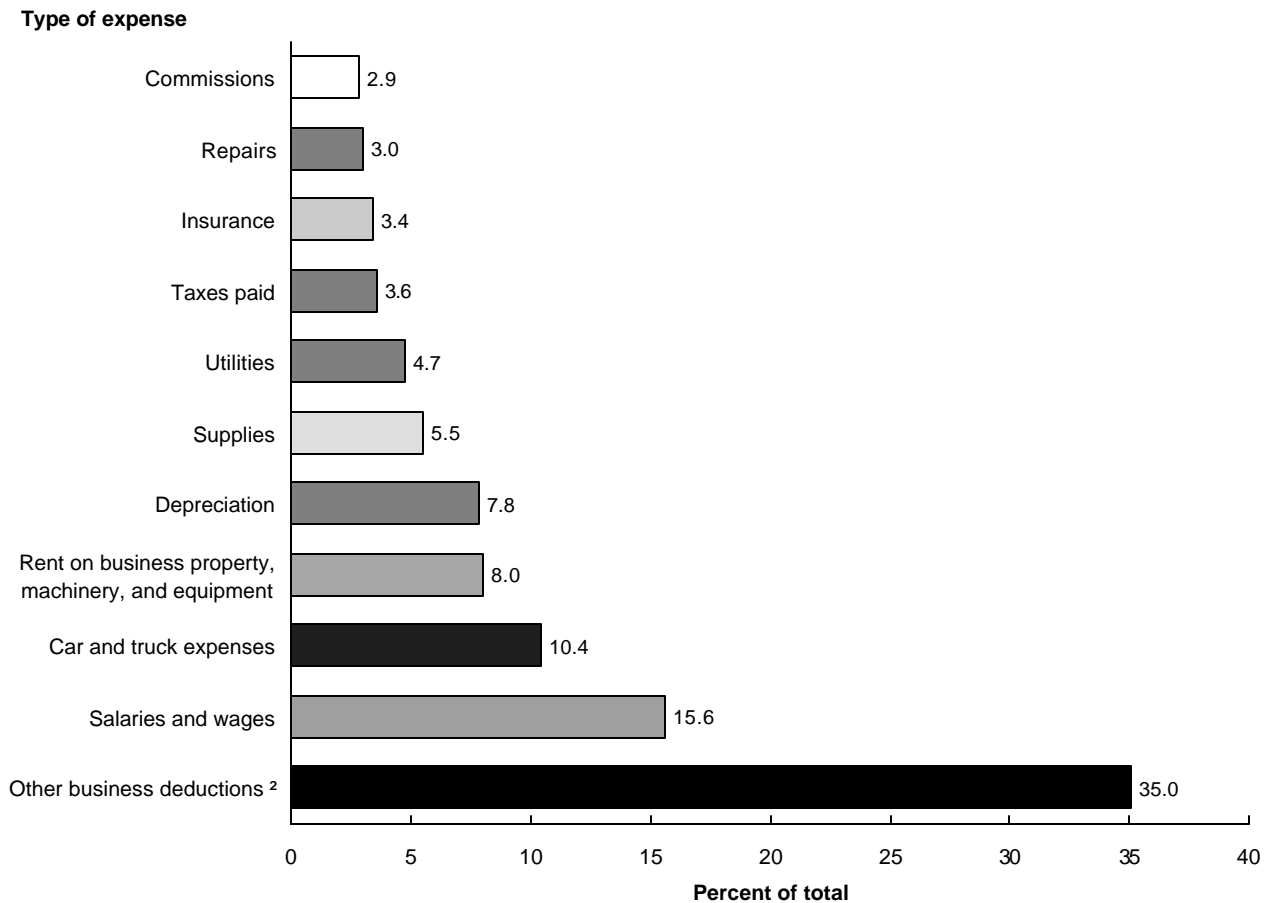
Using receipts as a measure of business size, Figures A and H showed that retail trade was the largest sole proprietorship industrial sector for 1999 with 19.1 percent of all business receipts. Total receipts for this sector, at \$185.2 billion, were 2.5 percent more than the \$180.7 billion reported for 1998, while deductions increased 2.3 percent, resulting in a 5.6-percent increase in profits (Figure G).

The second largest industrial sector was construction, with receipts totaling \$154.2 billion. This amount was 15.9 percent of all sole proprietorship receipts for 1999, representing a 7.1-percent increase

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Figure D

Nonfarm Sole Proprietorship Total Business Expenses, Tax Year 1999 ¹



¹ Total business expenses equal all business deductions minus cost of sales and operations.

² Other business deductions include: advertising expenses; bad debts; depletion; employee benefit programs; interest; legal and professional services; office expenses; pension and profit-sharing plans; travel, meals, and entertainment; and home office deductions. Other business deductions also include all Schedule C-EZ deductions (\$1.3 billion).

NOTES: Percents are based on an estimated total business expense of \$391.3 billion. Detail may not add to 100 percent because of rounding.

from the 1998 amount. Deductions likewise increased by 6.7 percent. Construction profits increased 8.9 percent for 1999, totaling \$28.3 billion. Special trade contractors reported the largest portion (75.3 percent) of these profits. As a group, they showed increases of 3.7 percent for receipts and profits.

The third largest sector was professional, scientific, and technical services, which accounted for 11.0 percent of sole proprietorship receipts for 1999. Receipts decreased 0.6 percent to \$106.9 billion, and

deductions decreased 0.5 percent to \$61.7 billion, yielding a 0.7-percent decrease in profits. This decrease in profits was the second largest percentage loss behind other services in all the principal industrial sector. Figures G and I also demonstrate that the professional, scientific, and technical service sector profits fell from \$45.6 billion in 1998 to \$45.2 billion for 1999, but still accounted for the largest percentage of sole proprietorship profits for 1999 with 21.7 percent.

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Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988-1999

[Money amounts are in billions of dollars]

| Tax year | Current dollars | | | Constant dollars ¹ | | | Percentage increase in constant dollars ¹ | | |
|-----------|-----------------|---------|--------------|-------------------------------|---------|--------------|--|------------------|--------------|
| | Net income | Deficit | Depreciation | Net income | Deficit | Depreciation | Net income | Deficit | Depreciation |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1988..... | 145.5 | 19.2 | 26.1 | 181.4 | 23.9 | 32.5 | -- | -- | -- |
| 1989..... | 152.4 | 19.7 | 24.5 | 183.0 | 23.7 | 29.4 | 0.9 | -1.2 | -9.6 |
| 1990..... | 161.7 | 20.2 | 23.7 | 186.9 | 23.3 | 27.4 | 2.1 | -1.3 | -6.9 |
| 1991..... | 162.4 | 20.9 | 23.1 | 181.1 | 23.3 | 25.8 | -3.1 | -0.2 | -6.0 |
| 1992..... | 173.5 | 19.5 | 23.3 | 188.9 | 21.2 | 25.4 | 4.3 | -8.9 | -1.5 |
| 1993..... | 177.0 | 20.5 | 25.0 | 188.2 | 21.8 | 26.6 | -0.4 | 2.7 | 4.8 |
| 1994..... | 187.8 | 21.0 | 26.2 | 195.6 | 21.9 | 27.3 | 3.9 | 0.3 | 2.7 |
| 1995..... | 191.7 | 22.5 | 26.2 | 195.4 | 22.9 | 26.7 | -0.1 | 4.7 | -2.0 |
| 1996..... | 200.1 | 23.4 | 27.4 | 200.1 | 23.4 | 27.4 | 2.4 | 2.0 | 2.3 |
| 1997..... | 210.5 | 23.8 | 28.6 | 206.4 | 23.4 | 28.1 | 3.2 | (²) | 2.6 |
| 1998..... | 226.2 | 23.9 | 29.1 | 219.1 | 23.2 | 28.2 | 6.1 | -0.8 | 0.5 |
| 1999..... | 233.4 | 25.5 | 30.6 | 222.8 | 24.3 | 29.2 | 1.7 | 4.9 | 3.6 |

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, August 2000. The deflator represents the annual average of current-weighted prices, based on 1996 = 100.

² Less than 0.05 percent.

NOTE: Percentage increases were calculated after rounding.

Figure F

Nonfarm Sole Proprietorship Returns with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 1999

[Money amounts are in millions of dollars]

| Industrial sector | Number of returns | | | Total business receipts | | | Total business deductions | | |
|---|-------------------|--------------------|---------------------|-------------------------|------------------|---------------------|---------------------------|------------------|---------------------|
| | Total | With Schedule C-EZ | Percentage of total | Total | On Schedule C-EZ | Percentage of total | Total | On Schedule C-EZ | Percentage of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All nonfarm industries..... | 17,575,643 | 2,644,479 | 15.0 | 969,347.0 | 13,946.3 | 1.4 | 761,427.6 | 1,321.3 | 0.2 |
| Construction..... | 2,283,929 | 317,624 | 13.9 | 154,225.4 | 1,829.4 | 1.2 | 125,894.8 | 138.5 | 0.1 |
| Wholesale trade..... | 360,035 | 22,264 | 6.2 | 43,039.7 | 209.7 | 0.5 | 37,790.6 | 17.1 | (¹) |
| Retail trade..... | 2,309,272 | 191,113 | 8.3 | 185,175.3 | 893.2 | 0.5 | 173,776.3 | 107.4 | 0.1 |
| Transportation and warehousing..... | 790,376 | 72,602 | 9.2 | 45,989.3 | 439.9 | 1.0 | 38,829.5 | 51.5 | 0.1 |
| Finance and insurance..... | 579,362 | 62,102 | 10.7 | 86,390.6 | 373.4 | 0.4 | 71,981.5 | 33.7 | (¹) |
| Real estate and rental and leasing..... | 851,434 | 64,519 | 7.6 | 42,872.7 | 409.9 | 1.0 | 24,606.9 | 48.6 | 0.2 |
| Professional, scientific, and technical services..... | 2,443,744 | 360,557 | 14.8 | 106,922.3 | 2,649.3 | 2.5 | 61,708.6 | 208.0 | 0.3 |
| Administrative and support and waste management and remediation services..... | 1,455,868 | 387,043 | 26.6 | 37,281.9 | 1,730.4 | 4.6 | 26,706.7 | 174.0 | 0.7 |
| Health care and social assistance..... | 1,520,435 | 332,535 | 21.9 | 82,760.5 | 1,726.0 | 2.1 | 47,148.0 | 180.7 | 0.4 |
| Arts, entertainment, and recreation..... | 1,040,209 | 163,604 | 15.7 | 19,454.3 | 514.3 | 2.6 | 14,127.5 | 78.8 | 0.6 |
| Other services..... | 2,007,431 | 321,395 | 16.0 | 65,926.7 | 1,554.7 | 2.4 | 51,094.1 | 159.1 | 0.3 |
| All other industries..... | 4,242,820 | 540,234 | 12.7 | 284,483.7 | 2,509.2 | 0.9 | 261,539.2 | 231.3 | 0.1 |

¹ Less than 0.05 percent.

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

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Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 1998 and 1999

[Money amounts are in billions of dollars]

| Industrial sector | Net income less deficit | | |
|--|-------------------------|--------------|---------------------|
| | 1998 | 1999 | Percentage increase |
| | (1) | (2) | (3) |
| All nonfarm industries..... | 202.3 | 207.9 | 2.8 |
| Construction..... | 26.0 | 28.3 | 8.9 |
| Special trade contractors..... | 20.6 | 21.3 | 3.6 |
| Wholesale trade..... | 5.1 | 5.3 | 2.2 |
| Retail trade..... | 10.8 | 11.4 | 5.6 |
| Transportation and warehousing..... | 6.6 | 7.2 | 9.4 |
| Finance and insurance..... | 13.0 | 14.4 | 11.2 |
| Real estate and rental and leasing..... | 17.6 | 18.3 | 3.6 |
| Real estate..... | 17.2 | 17.9 | 4.3 |
| Professional, scientific, and technical services..... | 45.6 | 45.2 | -0.7 |
| Administrative and support and waste management and remediation services.... | 9.1 | 10.6 | 16.6 |
| Health care and social assistance..... | 35.9 | 35.6 | -0.7 |
| Child day care services..... | 2.6 | 2.5 | -6.5 |
| Arts, entertainment, and recreation..... | 5.1 | 5.4 | 4.9 |
| Performing arts, spectator sports, and related industries..... | 4.7 | 4.8 | 2.7 |
| Other services..... | 15.3 | 14.8 | -2.8 |
| Personal and laundry services..... | 8.2 | 8.1 | -0.7 |
| All other industries..... | 12.3 | 11.5 | -6.6 |

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

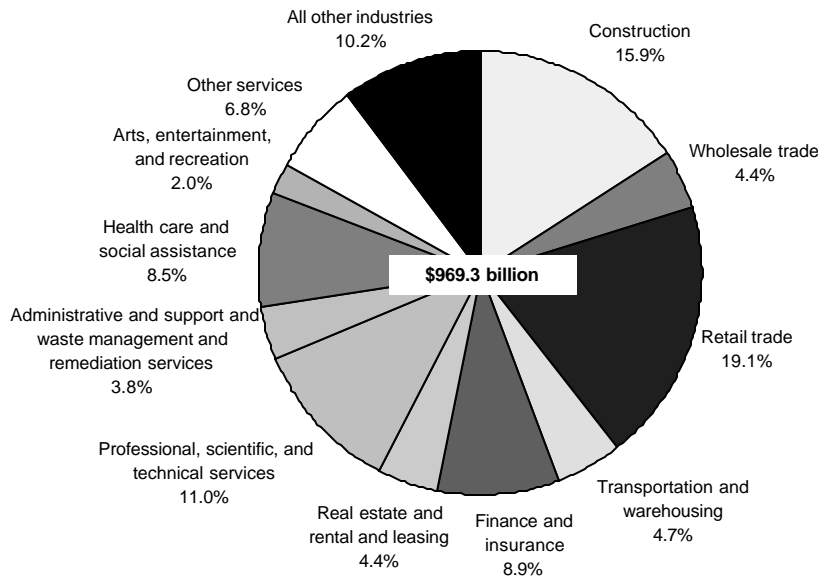
The fourth largest sole proprietorship industrial sector with 8.9 percent of total receipts was the finance and insurance sector. A 41.1-percent increase in receipts for this sector, accompanied by a 49.1-percent increase in deductions, led to the second largest increase in profits (11.2 percent increase).

Summary

Profits for nonfarm sole proprietorships for 1999 grew 2.8 percent to a level of \$207.9 billion. In constant dollars, total nonfarm sole proprietorship profits increased 1.3 percent, the smallest growth in profits since 1995. The administrative and support services sector reported the largest percentage growth in profits at 16.6 percent. The professional, scientific, and technical services sector had the largest profits of any sector at \$45.2 billion, representing 21.7 percent of all sole proprietorship profits. Receipts and deductions increased 5.6 percent and 6.3 percent, respectively. The largest sole proprietorship industrial sector, based on business receipts was the retail trade sector, accounting for 19.1 percent of receipts. The finance and insurance sector showed the largest percentage increase in both receipts and deductions, reporting a 41.1-percent increase in receipts and a 49.1-percent increase in deductions.

Figure H

Nonfarm Sole Proprietorship Total Business Receipts, Tax Year 1999

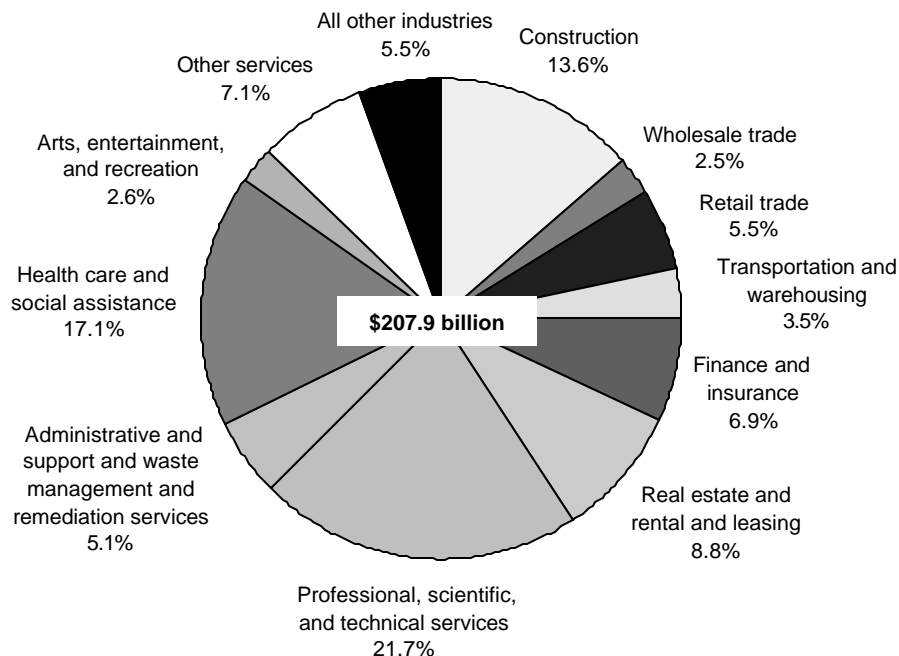


NOTE: Detail may not add to 100 percent because of rounding.

Sole Proprietorship Returns, 1999

Figure I

Nonfarm Sole Proprietorship Total Business Profits, Tax Year 1999



NOTES: Profits are a designation for "net income less deficit," shown elsewhere in this article. Detail may not add to 100 percent because of rounding.

Data Sources and Limitations

The 1999 sole proprietorship estimates are based on a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040 and 1040PC (including electronically-filed returns), processed by the Internal Revenue Service during Calendar Year 2000. Returns in the sample were stratified based on: (1) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., "adjusted gross income" before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from .05 percent to 100 percent. The 1999 nonfarm sole proprietorship data are based on a sample of 50,730 returns and a population of 17,792,887 returns [9]. The corresponding sample and population for the 1998 data were 47,407 and 17,589,368 returns, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are

subject to sampling error. To properly use the statistical data estimates provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. Figure J presents estimated coefficients of variation for the number of returns and money amounts for selected items and industrial sectors. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The Appendix to this issue of the *Bulletin* discusses the reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples.

Notes and References

- [1] Based on the 1999 NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation service sector. The waste management and remediation portion makes up a small percentage of the overall numbers reported

Sole Proprietorship Returns, 1999

Figure J

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 1999

[Coefficients of variation are in percentages]

| Industrial sector | Coefficients of variation | | | | |
|---|--------------------------------------|---------------------------|--------------|-------------|-------------|
| | Total business receipts ¹ | Total business deductions | Depreciation | Net income | Deficit |
| | (1) | (2) | (3) | (4) | (5) |
| All nonfarm industries..... | 0.71 | 0.79 | 1.42 | 0.97 | 2.02 |
| Construction..... | 2.65 | 2.81 | 4.11 | 3.08 | 7.68 |
| Special trade contractors..... | 3.16 | 3.38 | 5.01 | 3.66 | 10.57 |
| Wholesale trade..... | 5.52 | 5.73 | 10.79 | 7.35 | 14.18 |
| Retail trade..... | 2.34 | 2.34 | 4.20 | 3.98 | 4.76 |
| Transportation and warehousing..... | 3.64 | 3.73 | 5.18 | 5.09 | 8.77 |
| Finance and insurance..... | 2.17 | 2.04 | 7.26 | 4.91 | 8.52 |
| Real estate and rental and leasing..... | 3.72 | 4.10 | 6.21 | 4.53 | 9.59 |
| Real estate..... | 3.90 | 4.34 | 6.46 | 4.64 | 10.92 |
| Professional, scientific, and technical services..... | 2.37 | 2.80 | 3.77 | 2.60 | 5.97 |
| Administrative and support and waste management and remediation services..... | 4.26 | 4.95 | 7.12 | 4.44 | 9.75 |
| Health care and social assistance..... | 2.41 | 2.51 | 4.25 | 2.90 | 11.00 |
| Child day care services..... | 6.29 | 7.24 | 12.63 | 6.91 | 19.44 |
| Arts, entertainment, and recreation..... | 4.53 | 4.82 | 7.24 | 5.43 | 6.70 |
| Performing arts, spectator sports, and related industries..... | 4.77 | 4.91 | 7.71 | 5.61 | 7.17 |
| Other services..... | 3.31 | 3.67 | 5.40 | 3.76 | 8.58 |
| Personal and laundry services..... | 4.63 | 5.23 | 8.09 | 5.33 | 11.31 |
| All other industries..... | 2.91 | 2.95 | 3.95 | 3.86 | 5.05 |

¹ Positive only.

under this classification, which are detailed in Table 1.

- [2] For 1999, the 17,573,293 nonfarm sole proprietorship returns accounted for 19,513,317 nonfarm businesses. Actually, more businesses may have existed than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any remaining businesses on one (or more) of the three Schedules C. *Statistics of Income--1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships.

For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income)

reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The North American Industry Classification System (NAICS) was used to classify data by industries for 1999. These classifications were applied on a "per business" (rather than on a "per establishment") basis for Statistics of Income by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in NAICS, the definitions are consistent.

- [3] Statistics for "business receipts, total" in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous business receipts, such as incidental sales of scrap, shown separately in the statistics as "other business income." However, business receipts

Sole Proprietorship Returns, 1999

exclude incidental investment income received through the business. Examples of such incidental investment income are interest, dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sale of investment and business property. Sole proprietors report incidental investment income, in combination with non-business-related investment income, as part of their total incomes on their Individual Income Tax Returns.

- [4] Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 2000. Indices used for this article were:

| <u>Year</u> | <u>Indices</u> | <u>Year</u> | <u>Indices</u> |
|-------------|----------------|-------------|----------------|
| 1988 | 80.2 | 1994 | 96.0 |
| 1989 | 83.2 | 1995 | 98.1 |
| 1990 | 86.5 | 1996 | 100.0 |
| 1991 | 89.7 | 1997 | 102.0 |
| 1992 | 91.8 | 1998 | 103.2 |
| 1993 | 94.1 | 1999 | 104.8 |

- [5] Sole proprietors report personal, i.e., non-business, income and expense items apart from business income or loss, which is reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners qualify as personal income, not as a business expense, and are, therefore, part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

- [6] Business deductions include the home office

business deduction. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as the depreciation deduction, utilities, and "other" expenses on Schedule C.

- [7] The increase in the depreciation deduction for 1993 may be attributed, in part, to a provision of the Omnibus Budget Reconciliation Act of 1993 (OBRA93). The cost of certain tangible property (as described in Internal Revenue Code section 179) may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The provision of OBRA93 (related to these expenses) increased the maximum amount of investment certain small businesses could immediately deduct on property placed in service after 1992, from \$10,000 to \$17,500. Following the enactment of this provision, the deduction increased 32.4 percent to \$13.5 billion for 1993. Again, a change in law increased the depreciation deduction amount to \$18,500 for 1998, and \$19,000 for 1999.
- [8] Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.
- [9] The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended returns and tentative returns are not reflected in these statistics.

SOURCE: IRS, Statistics of Income Bulletin, Summer 2001, Publication 1136 (Rev. 08-2001)

Sole Proprietorship Returns, 1999

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System

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

| Industrial sector | Businesses with and without net income | | | | | | | |
|--|--|--------------------|-------------------------------------|---|---|--|------------------------|-------------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ^{1,2} | Payroll ^{1,3} | Net income less deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All nonfarm industries..... | 17,575,643 | 969,347,038 | 31,191,872 | 8,227,000 | 23,190,502 | 11,224,488 | 89,927,731 | 207,946,977 |
| Agriculture, forestry, hunting, and fishing..... | 306,905 | 16,652,693 | 1,559,696 | 137,300 | 142,304 | 362,368 | 1,920,963 | 1,244,406 |
| Animal production (including breeding of cats and dogs)..... | 35,201 | 786,209 | 117,882 | 1,386 | 17,841 | 18,466 | 34,428 | -212,702 |
| Forestry and logging (including forest nurseries, timber tracts).. | 54,337 | 7,296,277 | 671,297 | 86,418 | 16,786 | 156,429 | 699,169 | 598,768 |
| Fishing..... | 82,380 | 2,668,631 | 318,034 | 11,587 | 43,682 | 96,614 | 185,335 | 564,812 |
| Hunting and trapping..... | 9,361 | 105,930 | 16,644 | *1,378 | *5,810 | *2,123 | *1,099 | -9,701 |
| Support activities for agriculture and forestry..... | 125,625 | 5,795,646 | 435,839 | 36,532 | 58,185 | 88,736 | 1,000,932 | 303,229 |
| Mining..... | 117,099 | 4,434,500 | 416,299 | 38,401 | 24,849 | 232,343 | 276,722 | -140,081 |
| Oil and gas extraction..... | 97,173 | 3,232,669 | 279,947 | 23,504 | 23,637 | 204,167 | 78,754 | -300,328 |
| Coal mining..... | *9 | *9,011 | *1,170 | *Z | -- | *388 | -- | *-355 |
| Metal ore mining..... | *3,017 | *35,808 | *15,957 | *1,064 | *32 | *128 | *6,255 | *-25,627 |
| Nonmetallic mineral mining and quarrying..... | 9,312 | 711,567 | 87,029 | 12,041 | *200 | 24,224 | 142,660 | 39,069 |
| Support activities for mining..... | 7,587 | 445,445 | 32,196 | *1,792 | *980 | *3,436 | *49,052 | 147,161 |
| Utilities..... | 9,077 | 108,154 | 6,394 | *2,833 | *3,434 | 876 | *5,335 | 22,907 |
| Construction..... | 2,283,929 | 154,225,367 | 5,083,264 | 1,291,853 | 821,707 | 1,348,613 | 23,389,656 | 28,330,310 |
| Land subdivision and land development..... | 20,349 | 2,938,922 | 95,821 | 22,450 | 8,378 | 83,926 | 429,934 | 393,163 |
| Residential building construction..... | 357,136 | 37,960,287 | 707,455 | 123,670 | 98,629 | 355,602 | 4,800,902 | 5,154,535 |
| Nonresidential building construction..... | 84,325 | 7,519,397 | 178,728 | 66,167 | 47,660 | 88,609 | 993,964 | 969,055 |
| Heavy construction..... | 58,229 | 4,690,800 | 413,027 | 196,919 | 18,837 | 101,144 | 593,040 | 486,090 |
| Special trade contractors..... | 1,763,890 | 101,115,961 | 3,688,233 | 882,648 | 648,203 | 719,332 | 16,571,815 | 21,327,467 |
| Manufacturing..... | 359,559 | 27,327,211 | 1,011,569 | 260,081 | 752,609 | 347,152 | 3,980,045 | 3,608,920 |
| Food manufacturing..... | 30,876 | 3,021,165 | 68,910 | 2,909 | 106,748 | 35,756 | 254,320 | 327,209 |
| Textile and textile product mills..... | 6,095 | 136,218 | *15,486 | *422 | *756 | *517 | *37,778 | 7,652 |
| Apparel..... | 27,077 | 1,908,086 | 36,391 | 24,819 | 93,825 | 8,139 | 296,605 | 185,411 |
| Leather and allied products..... | *1,652 | *105,449 | *8,517 | *4,897 | -- | *244 | *26,779 | *36,651 |
| Wood products..... | 40,680 | 2,729,519 | 121,842 | 9,565 | 34,961 | 40,573 | 405,359 | 207,252 |
| Paper products..... | *4,567 | *180,312 | *1,534 | *400 | *6,798 | *1,540 | *40,035 | *22,644 |
| Printing and related support activities..... | 42,951 | 3,364,033 | 92,548 | 73,987 | 113,454 | 50,791 | 533,201 | 415,222 |
| Petroleum and coal products..... | *899 | *9,370 | *13,187 | *227 | -- | -- | -- | *-5,458 |
| Chemical manufacturing..... | 9,995 | 259,774 | *8,190 | *7,862 | *595 | *3,140 | *17,053 | 63,412 |
| Plastics, rubber, clay, refractory, and glass products..... | 19,979 | 834,849 | 25,468 | *1,563 | 25,438 | 13,323 | 126,270 | 76,475 |
| Nonmetallic mineral products..... | 7,091 | 567,982 | *45,794 | *11,498 | *158 | *23,252 | *85,183 | 113,782 |
| Primary metal industries..... | *3,669 | *381,799 | *19,886 | *55 | *13,077 | *330 | *11,583 | *55,626 |
| Fabricated metal products..... | 42,476 | 4,086,061 | 201,876 | 63,216 | 88,768 | 52,728 | 594,081 | 587,841 |
| Machinery..... | 21,804 | 3,096,553 | 137,174 | 12,847 | 59,225 | 36,171 | 638,994 | 602,813 |
| Computer and electronic products..... | 9,258 | 348,151 | *13,986 | *990 | *16,014 | *865 | *31,929 | 14,696 |
| Electrical equipment, appliance, and components..... | 9,096 | 984,234 | 24,953 | *4,430 | *21,498 | *8,153 | *85,128 | 166,780 |
| Transportation equipment..... | 8,925 | 835,385 | 13,723 | *2,011 | *12,325 | *14,960 | *116,328 | 127,708 |
| Furniture and related products..... | 29,243 | 2,279,529 | 61,441 | 23,053 | 82,574 | 21,233 | 326,207 | 395,584 |
| Medical equipment and supplies..... | 2,418 | 293,351 | *8,955 | *498 | *12,033 | *2,748 | *22,157 | 80,116 |
| Other miscellaneous manufacturing..... | 40,808 | 1,905,388 | 91,709 | 14,831 | 64,360 | 32,689 | 231,055 | 127,505 |
| Wholesale trade..... | 360,035 | 43,039,660 | 600,791 | 113,215 | 491,448 | 262,140 | 1,830,703 | 5,260,516 |
| Durable goods, including machinery, wood, metals, etc..... | 190,524 | 22,381,553 | 336,820 | 40,740 | 251,724 | 145,442 | 1,106,318 | 2,777,199 |
| Nondurable goods, including food, fiber, chemicals, etc..... | 169,511 | 20,658,107 | 263,971 | 72,475 | 239,724 | 116,699 | 724,384 | 2,483,317 |
| Retail trade..... | 2,309,272 | 185,175,311 | 2,908,770 | 752,443 | 5,644,091 | 1,866,863 | 11,245,417 | 11,404,845 |
| Motor vehicle and parts dealers..... | 126,034 | 33,371,057 | 353,003 | 65,127 | 365,894 | 352,798 | 1,393,125 | 1,424,732 |
| Furniture and home furnishing stores..... | 55,594 | 6,384,327 | 105,243 | 42,391 | 319,536 | 98,462 | 652,983 | 462,214 |
| Electronic and appliance stores..... | 32,785 | 5,257,972 | 103,277 | 15,808 | 190,760 | 47,912 | 667,473 | 484,771 |
| Building material and garden equipment and supplier dealers.. | 50,939 | 7,795,929 | 150,116 | 40,330 | 94,923 | 151,153 | 671,948 | 549,573 |
| Food and beverage stores..... | 108,624 | 31,684,545 | 358,075 | 146,982 | 940,109 | 210,445 | 2,101,100 | 1,327,840 |
| Health and personal care stores..... | 118,048 | 7,360,867 | 97,188 | 43,345 | 176,690 | 33,554 | 423,081 | 887,137 |
| Gasoline stations..... | 33,439 | 23,984,904 | 272,003 | 72,495 | 351,237 | 247,346 | 1,141,460 | 526,120 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System
--Continued

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

| Industrial sector | Businesses with and without net income | | | | | | | |
|--|--|-------------------|-------------------------------------|---|---|--|------------------------|-------------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ^{1,2} | Payroll ^{1,3} | Net income less deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Retail trade--continued | | | | | | | | |
| Clothing and accessories stores..... | 103,923 | 11,915,848 | 136,809 | 38,512 | 817,123 | 120,775 | 904,316 | 1,142,628 |
| Sporting goods, hobby, book, and music stores..... | 150,948 | 8,777,446 | 160,938 | 59,427 | 457,532 | 86,521 | 589,180 | 392,773 |
| General merchandise stores..... | 31,094 | 4,580,787 | 62,813 | 12,739 | 180,577 | 54,637 | 385,638 | 386,305 |
| Miscellaneous store retailers..... | 422,688 | 23,018,888 | 496,480 | 99,193 | 1,407,668 | 259,605 | 1,755,251 | 1,498,819 |
| Nonstore retailers..... | 1,075,154 | 21,042,740 | 612,823 | 116,092 | 342,043 | 203,656 | 559,862 | 2,321,934 |
| Transportation and warehousing..... | 790,376 | 45,989,293 | 4,559,561 | 1,473,863 | 368,448 | 1,069,315 | 3,533,048 | 7,175,889 |
| Air and rail transportation..... | 14,574 | 503,643 | 75,643 | 9,152 | 19,105 | 24,454 | 44,535 | 42,702 |
| Water transportation..... | 4,349 | 448,335 | 43,604 | *1,807 | *12,729 | 5,340 | 5,638 | 729 |
| General freight trucking, local..... | 169,027 | 13,456,352 | 1,374,724 | 363,864 | 75,893 | 261,922 | 1,438,281 | 2,059,052 |
| General freight trucking, long-distance and specialized freight trucking..... | 250,736 | 21,875,973 | 2,612,451 | 683,903 | 124,905 | 614,141 | 1,547,263 | 2,809,939 |
| Urban transit..... | *973 | *26,839 | *636 | *284 | -- | *273 | *11,969 | *193 |
| Interurban and rural bus transportation..... | *941 | *6,299 | -- | -- | -- | -- | -- | *4,146 |
| Taxi and limousine service..... | 107,387 | 3,104,899 | 125,133 | 305,003 | 62,182 | 77,890 | *12,270 | 787,131 |
| School, employee, and charter bus industry..... | 15,772 | 658,603 | 89,047 | *18,656 | -- | 22,632 | 62,957 | 118,788 |
| Other transit and ground passenger transportation..... | 17,513 | 317,771 | 23,252 | *29,109 | *2,072 | *192 | *39,814 | 86,304 |
| Pipeline transportation..... | ** | ** | ** | ** | ** | ** | ** | ** |
| Scenic and sightseeing transportation..... | **10,255 | **205,850 | **19,961 | **3 | **2,090 | **1,531 | **4,162 | **10,867 |
| Support activities for transportation (including motor vehicle towing)..... | 37,446 | 1,575,197 | 134,468 | 13,590 | 33,252 | 41,048 | 155,503 | 301,600 |
| Couriers and messengers..... | 157,753 | 3,438,180 | 48,821 | 48,148 | 17,849 | 10,998 | 192,421 | 912,194 |
| Warehousing and storage facilities..... | 3,651 | 371,352 | 11,823 | *344 | *18,371 | *8,894 | *18,236 | 42,243 |
| Information..... | 236,546 | 6,987,894 | 368,519 | 101,295 | 229,599 | 49,656 | 506,592 | 1,822,737 |
| Publishing industries..... | 61,348 | 1,927,882 | 64,897 | 15,555 | 32,266 | 19,410 | 111,839 | 440,752 |
| Motion picture and sound recording..... | 61,930 | 1,972,154 | 181,459 | 42,454 | 117,126 | 14,970 | 91,922 | 554,272 |
| Broadcasting and telecommunications..... | 36,118 | 1,382,339 | 53,064 | 37,623 | 25,115 | 9,915 | 96,158 | 256,222 |
| Information services and data processing services..... | 77,150 | 1,705,519 | 69,098 | 5,663 | 55,093 | 5,362 | 206,672 | 571,491 |
| Finance and insurance..... | 579,362 | 86,390,620 | 684,859 | 335,328 | 1,012,070 | 669,225 | 3,096,853 | 14,415,248 |
| Credit intermediation and related activities..... | 54,913 | 3,174,011 | 58,364 | 40,448 | 65,696 | 46,642 | 107,656 | 809,014 |
| Securities, commodity contracts, other financial investments, investment bankers and securities dealers..... | 139,928 | 59,678,189 | 165,408 | 42,858 | 220,301 | 430,503 | 802,038 | 3,658,432 |
| Securities brokers..... | 4,672 | 5,566,788 | 8,261 | *866 | 2,920 | 12,350 | *57,869 | 34,459 |
| Commodity contracts brokers and dealers..... | 27,690 | 10,746,057 | 26,244 | 4,777 | 54,082 | 71,530 | 324,273 | 776,176 |
| Securities and commodity exchanges..... | 4,965 | 4,455,966 | 8,608 | 3,064 | 7,923 | 20,752 | 35,161 | -14,345 |
| Other financial investment activities (investment advice)..... | 956 | 1,086,282 | 1,158 | *401 | *565 | 832 | *736 | 34,253 |
| Insurance agents, brokers, and related activities..... | 101,645 | 37,823,097 | 121,138 | 33,750 | 154,812 | 325,039 | 383,999 | 2,827,889 |
| Insurance agencies and brokerages..... | 384,522 | 23,538,421 | 461,086 | 252,022 | 726,072 | 192,080 | 2,187,159 | 9,947,802 |
| Other insurance related activities..... | 326,762 | 20,995,816 | 415,616 | 227,932 | 691,710 | 180,912 | 1,963,879 | 8,727,558 |
| Real estate and rental and leasing..... | 851,434 | 42,872,742 | 1,870,555 | 390,477 | 670,559 | 762,096 | 1,121,202 | 18,270,902 |
| Real estate..... | 788,716 | 39,418,222 | 1,105,324 | 317,457 | 531,605 | 612,447 | 889,150 | 17,906,626 |
| Lessors of real estate (including miniwarehouses and self storage)..... | 16,728 | 1,039,098 | 87,120 | 6,957 | 38,917 | 113,507 | 83,355 | 241,498 |
| Offices of real estate agents, brokers, property managers, and appraisers..... | 673,734 | 34,016,819 | 939,999 | 286,979 | 443,382 | 400,860 | 669,216 | 16,182,116 |
| Other activities related to real estate..... | 98,254 | 4,362,306 | 78,204 | 23,521 | 49,305 | 98,080 | 136,580 | 1,483,012 |
| Rental and leasing services..... | 62,718 | 3,454,519 | 765,231 | 73,021 | 138,954 | 149,649 | 232,051 | 364,276 |
| Automotive equipment rental and leasing..... | 16,736 | 694,034 | 161,134 | 24,137 | 2,109 | 28,283 | 23,829 | 86,985 |
| Consumer electronics and appliances rental..... | *1,064 | *64,281 | *5,932 | -- | *188 | *2,454 | *1,029 | *20,661 |
| Formal wear and costume rental..... | *941 | *41,380 | *20,805 | *71 | *4,282 | *1,333 | *790 | *803 |
| Video tape and disc rental..... | 7,476 | 842,856 | 126,779 | *23,986 | 118,385 | 20,275 | 97,133 | -16,193 |
| General rental centers and other consumer goods rental..... | 11,269 | 381,586 | 56,659 | *12,086 | 5,460 | 7,073 | *19,132 | 18,325 |
| Commercial and industrial machinery and equipment rental and leasing..... | 25,232 | 1,430,381 | 393,923 | 12,742 | 8,530 | 90,232 | 90,139 | 253,694 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System
--Continued

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

| Industrial sector | Businesses with and without net income | | | | | | | |
|--|--|--------------------|-------------------------------------|---|---|--|------------------------|-------------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ^{1,2} | Payroll ^{1,3} | Net income less deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Professional, scientific, and technical services..... | 2,443,744 | 106,922,289 | 3,061,375 | 835,660 | 2,572,881 | 835,169 | 8,235,205 | 45,226,603 |
| Legal services..... | 324,484 | 27,649,186 | 461,253 | 216,900 | 1,144,430 | 215,293 | 2,996,584 | 12,522,635 |
| Office of certified public accountants..... | 51,079 | 3,063,764 | 103,506 | 27,480 | 111,075 | 42,652 | 458,335 | 1,313,133 |
| Other accounting services..... | 339,095 | 6,405,006 | 286,421 | 61,121 | 149,669 | 104,660 | 640,900 | 2,707,017 |
| Architectural, engineering, and related services..... | 224,099 | 11,203,361 | 409,288 | 78,765 | 210,892 | 88,412 | 1,324,981 | 4,501,665 |
| Architectural services..... | 68,163 | 4,639,593 | 191,095 | 35,556 | 93,811 | 45,015 | 781,008 | 1,337,721 |
| Engineering services..... | 95,922 | 4,831,303 | 148,220 | 26,468 | 80,282 | 25,481 | 332,025 | 2,320,806 |
| Drafting, building inspections, and geophysical surveying..... | 41,901 | 1,012,580 | 24,516 | *10,281 | *17,971 | *1,515 | *116,000 | 597,030 |
| Surveying and mapping (except geophysical) services..... | 15,034 | 647,042 | 43,165 | *5,893 | *18,827 | 15,412 | 93,256 | 195,194 |
| Testing laboratories..... | *3,080 | *72,843 | *2,292 | *568 | -- | *990 | *2,691 | *50,915 |
| Specialized design services..... | 159,875 | 5,025,333 | 229,430 | 56,766 | 101,163 | 25,580 | 213,345 | 1,172,411 |
| Computer systems design services..... | 234,926 | 7,143,506 | 254,165 | 30,712 | 76,576 | 35,930 | 309,582 | 2,878,265 |
| Other professional, scientific, and technical services..... | 1,110,186 | 46,432,133 | 1,317,311 | 363,916 | 779,075 | 322,642 | 2,291,478 | 20,131,477 |
| Management, scientific, and technical consulting services..... | 589,950 | 24,001,543 | 630,382 | 181,244 | 347,098 | 113,567 | 569,461 | 13,207,415 |
| Scientific research and development services..... | 33,161 | 564,199 | 10,697 | *849 | 4,752 | *2,861 | 28,291 | 237,950 |
| Advertising and related services..... | 92,443 | 4,830,733 | 91,542 | 33,966 | 88,342 | 28,984 | 149,480 | 1,228,426 |
| Market research and public opinion polling..... | 26,212 | 1,057,364 | 43,033 | 15,179 | 11,172 | 5,151 | 132,040 | 256,534 |
| Other miscellaneous services..... | 368,420 | 15,978,294 | 541,656 | 132,679 | 327,711 | 172,079 | 1,412,206 | 5,201,152 |
| Administrative and support and waste management and remediation services..... | 1,455,868 | 37,281,872 | 1,675,144 | 435,513 | 587,807 | 310,700 | 4,882,318 | 10,577,063 |
| Administrative and support services..... | 1,433,426 | 36,117,451 | 1,540,744 | 417,404 | 571,549 | 292,650 | 4,681,143 | 10,372,337 |
| Waste management and remediation services..... | 22,442 | 1,164,421 | 134,400 | 18,109 | 16,258 | 18,050 | 201,175 | 204,726 |
| Educational services..... | 326,443 | 4,155,635 | 169,270 | 16,389 | 213,868 | 26,608 | 305,656 | 1,593,522 |
| Health care and social assistance..... | 1,520,435 | 82,760,451 | 2,135,898 | 597,316 | 3,325,035 | 846,969 | 11,295,630 | 35,612,599 |
| Ambulatory health care services..... | 758,008 | 72,078,082 | 1,748,837 | 512,269 | 3,063,565 | 662,661 | 10,363,505 | 31,962,741 |
| Offices of physicians (except mental health specialist)..... | 178,871 | 25,989,675 | 389,189 | 189,625 | 911,638 | 138,702 | 3,038,091 | 13,811,392 |
| Offices of physicians, mental health specialist..... | 24,409 | 1,978,299 | 59,288 | 7,810 | 87,539 | 10,309 | 152,985 | 1,111,657 |
| Offices of dentists..... | 95,536 | 25,366,750 | 749,311 | 147,567 | 905,777 | 334,635 | 5,371,311 | 9,357,972 |
| Offices of chiropractors..... | 28,950 | 3,756,135 | 94,058 | 41,671 | 296,557 | 61,958 | 452,507 | 1,433,559 |
| Offices of optometrists..... | 16,006 | 2,603,483 | 69,542 | 15,941 | 166,099 | 36,553 | 467,742 | 671,878 |
| Offices of mental health practitioners and social therapists..... | 143,813 | 5,715,529 | 178,648 | 60,805 | 398,966 | 30,066 | 254,661 | 2,909,223 |
| Offices of podiatrists..... | 7,650 | 650,945 | 23,121 | *4,112 | 53,491 | *8,792 | 75,087 | 261,145 |
| Outpatient care centers and other miscellaneous health practitioners..... | 99,270 | 2,278,126 | 98,510 | 7,945 | 86,845 | 10,944 | 108,078 | 1,127,865 |
| Medical and diagnostic laboratories..... | 18,425 | 1,404,384 | 35,829 | 14,780 | 69,758 | 13,174 | 221,843 | 478,586 |
| Home health care services..... | 114,427 | 1,645,182 | 35,375 | 15,126 | 53,448 | 8,338 | 126,773 | 660,375 |
| Other ambulatory health care services (including ambulance services, blood and organ banks)..... | 30,651 | 689,575 | 15,965 | 6,887 | 33,446 | 9,192 | 94,425 | 139,089 |
| Hospitals..... | 6,176 | *103,583 | -- | -- | -- | *716 | -- | *31,375 |
| Nursing and residential care facilities..... | 54,217 | 2,400,695 | 86,973 | 26,739 | 52,588 | 112,372 | 478,360 | 619,996 |
| Social assistance..... | 95,996 | 1,246,162 | 28,450 | 7,011 | 102,195 | *1,700 | *15,649 | 533,361 |
| Child day care services..... | 606,038 | 6,931,928 | 271,638 | 51,298 | 106,687 | 69,519 | 638,116 | 2,465,125 |
| Arts, entertainment, and recreation..... | 1,040,209 | 19,454,338 | 1,166,730 | 198,725 | 502,822 | 263,620 | 807,479 | 5,350,243 |
| Performing arts, spectator sports, and related industries..... | 876,286 | 14,934,984 | 867,561 | 108,201 | 358,570 | 119,816 | 384,633 | 4,836,517 |
| Museums, historical sites, and similar institutions..... | *4,034 | *41,887 | (Z) | -- | -- | *770 | -- | *22,906 |
| Amusement, gambling, and recreation industries..... | 159,888 | 4,477,467 | 299,169 | 90,524 | 144,251 | 143,035 | 422,846 | 490,820 |
| Accommodation, food services, and drinking places..... | 315,150 | 36,293,267 | 1,323,776 | 286,639 | 2,020,327 | 1,071,848 | 6,263,155 | 2,154,814 |
| Accommodation..... | 61,298 | 4,849,644 | 447,563 | 33,723 | 104,080 | 575,277 | 620,064 | 279,298 |
| Travel accommodation (including hotels, motels, and bed and breakfast inns)..... | 32,116 | 3,396,910 | 316,749 | 17,777 | 62,520 | 427,577 | 464,652 | 140,870 |
| RV (recreational vehicle) parks and recreational camps..... | 15,791 | 688,232 | 65,697 | *748 | 35,312 | 59,417 | 57,570 | 59,478 |
| Rooming and boarding houses..... | 13,391 | 764,503 | 65,117 | *15,198 | *6,248 | 88,282 | 97,842 | 78,950 |
| Food services and drinking places..... | 253,853 | 31,443,622 | 876,213 | 252,917 | 1,916,247 | 496,571 | 5,643,091 | 1,875,516 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System
--Continued**

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

| Industrial sector | Businesses with and without net income | | | | | | | |
|--|--|-------------------|-------------------------------------|---|---|---------------------------------------|-----------------------|-------------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ¹² | Payroll ¹³ | Net income less deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Other services..... | 2,007,431 | 65,926,666 | 2,522,775 | 943,121 | 3,745,204 | 874,303 | 7,070,450 | 14,839,005 |
| Auto repair and maintenance..... | 326,644 | 23,493,350 | 952,551 | 310,622 | 860,301 | 401,532 | 3,239,375 | 2,823,464 |
| Automotive mechanical and electrical repair and maintenance..... | 168,775 | 12,405,736 | 444,804 | 193,520 | 401,889 | 193,484 | 1,514,783 | 1,542,453 |
| Automotive body shops..... | 94,540 | 6,897,434 | 275,335 | 67,003 | 233,559 | 111,927 | 1,078,796 | 799,251 |
| Other auto repair and maintenance (including oil change, lubrication, and car washes)..... | 63,329 | 4,190,180 | 232,412 | 50,100 | 224,853 | 96,121 | 645,796 | 481,760 |
| Miscellaneous repairs..... | 365,316 | 12,488,692 | 585,498 | 90,069 | 235,236 | 133,033 | 959,228 | 2,677,515 |
| Personal and laundry services..... | 1,104,628 | 27,734,756 | 927,570 | 538,649 | 2,616,882 | 324,228 | 2,843,108 | 8,129,746 |
| Religious, grantmaking, civic, professional, and similar organizations..... | 210,843 | 2,209,867 | 57,156 | *3,782 | 32,786 | 15,510 | *28,739 | 1,208,280 |
| Unclassified establishments..... | 262,768 | 3,349,077 | 66,628 | 16,547 | 61,439 | 24,624 | 161,304 | 1,176,528 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System
--Continued

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

| Industrial sector | Businesses with net income | | | | | | | |
|---|----------------------------|--------------------|-------------------------------------|---|---|--|------------------------|--------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ^{1,2} | Payroll ^{1,3} | Net income |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All nonfarm industries..... | 13,159,090 | 847,760,462 | 22,542,925 | 6,657,600 | 18,921,643 | 7,442,731 | 77,393,367 | 233,404,991 |
| Agriculture, forestry, hunting, and fishing..... | 178,193 | 12,454,721 | 873,908 | 98,580 | 79,967 | 238,509 | 1,457,811 | 2,383,785 |
| Animal production (including breeding of cats and dogs)..... | 12,139 | 564,312 | 35,489 | *970 | 16,150 | *12,422 | *27,293 | 95,333 |
| Forestry and logging (including forest nurseries, timber tracts)..... | 42,205 | 5,695,445 | 458,867 | 63,327 | 9,276 | 104,092 | 469,402 | 756,426 |
| Fishing..... | 52,716 | 2,184,980 | 200,448 | *11,363 | 27,274 | 67,399 | 152,478 | 773,969 |
| Hunting and trapping..... | *2,205 | *70,900 | *2,914 | *1,361 | *2,482 | -- | -- | *21,784 |
| Support activities for agriculture and forestry..... | 68,929 | 3,939,084 | 176,190 | 21,559 | 24,785 | 54,595 | 808,638 | 736,272 |
| Mining..... | 62,629 | 2,711,913 | 180,912 | 20,643 | 10,184 | 53,568 | 180,752 | 743,704 |
| Oil and gas extraction..... | 52,802 | 1,742,439 | 89,389 | 7,101 | 9,253 | 34,061 | 37,581 | 493,636 |
| Coal mining..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Metal ore mining..... | *17 | *27,519 | *819 | *1,064 | *32 | *128 | *5,868 | *1,932 |
| Nonmetallic mineral mining and quarrying..... | 3,562 | 550,044 | 61,264 | *10,686 | *22 | 16,083 | 95,642 | 82,384 |
| Support activities for mining..... | 6,248 | 391,911 | *29,440 | *1,792 | *876 | *3,296 | *41,661 | 165,752 |
| Utilities..... | 5,198 | 106,640 | *4,206 | *2,833 | *3,420 | *837 | *5,335 | 33,480 |
| Construction..... | 1,985,468 | 140,794,427 | 4,237,022 | 1,128,238 | 682,239 | 1,013,237 | 20,924,904 | 30,188,237 |
| Land subdivision and land development..... | 17,316 | 2,515,839 | 76,592 | 21,221 | 6,767 | 40,206 | 393,084 | 519,200 |
| Residential building construction..... | 306,752 | 34,663,798 | 613,209 | 99,628 | 87,178 | 235,920 | 4,340,280 | 5,592,988 |
| Nonresidential building construction..... | 67,062 | 6,883,800 | 147,096 | 59,831 | 25,279 | 55,528 | 937,966 | 1,079,591 |
| Heavy construction..... | 38,294 | 4,101,443 | 291,128 | 185,198 | 9,955 | 72,745 | 499,625 | 582,016 |
| Special trade contractors..... | 1,556,043 | 92,629,548 | 3,108,997 | 762,361 | 553,061 | 608,839 | 14,753,950 | 22,414,442 |
| Manufacturing..... | 244,201 | 24,124,542 | 716,425 | 225,840 | 612,167 | 271,198 | 3,386,360 | 4,280,176 |
| Food manufacturing..... | 23,916 | 2,674,668 | 32,672 | 2,401 | 72,983 | 26,215 | 170,464 | 404,690 |
| Textile and textile product mills..... | *3,076 | *113,152 | *5,868 | *365 | *613 | *469 | *33,064 | *17,635 |
| Apparel..... | 19,775 | 1,703,623 | 33,114 | 21,784 | 87,830 | 5,414 | 227,875 | 213,105 |
| Leather and allied products..... | *1,303 | *102,465 | *8,324 | *4,897 | -- | *244 | *26,779 | *38,822 |
| Wood products..... | 26,063 | 2,443,398 | 91,007 | 9,013 | 31,489 | 31,647 | 340,658 | 238,103 |
| Paper products..... | *3,456 | *141,613 | *1,516 | *301 | *6,798 | *372 | *25,863 | *26,987 |
| Printing and related support activities..... | 31,206 | 2,738,763 | 56,813 | 54,175 | 87,741 | 34,900 | 434,383 | 499,421 |
| Petroleum and coal products..... | *16 | *304 | *1 | -- | -- | -- | -- | *253 |
| Chemical manufacturing..... | 5,676 | 248,838 | *7,270 | *7,862 | *595 | *3,140 | *17,053 | 76,084 |
| Plastics, rubber, clay, refractory, and glass products..... | 15,152 | 683,829 | 20,702 | *1,286 | *23,269 | *11,026 | *80,633 | 113,692 |
| Nonmetallic mineral products..... | 7,091 | 567,982 | *45,794 | *11,498 | *158 | *23,252 | *85,183 | 113,782 |
| Primary metal industries..... | *1,506 | *369,714 | *19,800 | *54 | *12,895 | *233 | *98,913 | *64,302 |
| Fabricated metal products..... | 29,575 | 3,719,277 | 139,977 | 60,095 | 73,958 | 31,266 | 536,764 | 690,644 |
| Machinery..... | 17,640 | 2,834,394 | 131,002 | 7,166 | 44,776 | 32,550 | 605,052 | 674,163 |
| Computer and electronic products..... | 3,278 | 314,178 | *5,726 | *416 | *15,818 | *559 | *28,939 | 50,098 |
| Electrical equipment, appliance, and components..... | 6,687 | 737,220 | 24,142 | *4,430 | *14,546 | *8,153 | *48,989 | 187,646 |
| Transportation equipment..... | 6,994 | 795,511 | *10,272 | *1,973 | *12,274 | *12,878 | *114,137 | 129,899 |
| Furniture and related products..... | 20,238 | 1,965,391 | 36,694 | 22,872 | 56,547 | 17,560 | 268,516 | 432,783 |
| Medical equipment and supplies..... | *1,639 | *287,583 | *8,241 | *498 | *12,033 | *2,748 | *17,872 | *81,825 |
| Other miscellaneous manufacturing..... | 19,915 | 1,682,638 | 37,491 | 14,755 | 57,843 | 28,572 | 225,222 | 226,241 |
| Wholesale trade..... | 263,808 | 38,894,561 | 477,689 | 89,295 | 408,890 | 194,651 | 1,536,941 | 5,883,429 |
| Durable goods, including machinery, wood, metals, etc..... | 135,386 | 20,330,475 | 263,231 | 30,550 | 195,296 | 111,617 | 925,573 | 3,093,415 |
| Nondurable goods, including food, fiber, chemicals, etc..... | 128,422 | 18,564,086 | 214,458 | 58,745 | 213,594 | 83,034 | 611,368 | 2,790,013 |
| Retail trade..... | 1,249,322 | 155,293,611 | 1,906,780 | 561,856 | 4,285,785 | 1,155,717 | 9,118,637 | 16,262,486 |
| Motor vehicle and parts dealers..... | 82,903 | 28,510,866 | 275,686 | 44,853 | 279,076 | 242,590 | 1,134,491 | 1,820,589 |
| Furniture and home furnishing stores..... | 37,073 | 5,374,863 | 63,611 | 37,382 | 258,054 | 53,578 | 541,627 | 704,586 |
| Electronic and appliance stores..... | 21,914 | 4,818,735 | 69,959 | 14,043 | 147,186 | 27,276 | 635,663 | 593,039 |
| Building material and garden equipment and supplier dealers..... | 39,763 | 6,500,671 | 98,281 | 36,742 | 73,681 | 100,111 | 496,453 | 675,750 |
| Food and beverage stores..... | 79,227 | 26,883,233 | 264,417 | 124,413 | 823,347 | 145,770 | 1,638,083 | 1,620,649 |
| Health and personal care stores..... | 58,480 | 6,829,093 | 71,519 | 14,960 | 165,405 | 24,779 | 400,506 | 1,072,780 |
| Gasoline stations..... | 21,044 | 19,610,249 | 179,149 | 64,928 | 307,687 | 124,828 | 961,153 | 642,346 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System
--Continued

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

| Industrial sector | Businesses with net income | | | | | | | |
|--|----------------------------|-------------------|-------------------------------------|---|---|--|------------------------|-------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ^{1,2} | Payroll ^{1,3} | Net income |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Retail trade--continued | | | | | | | | |
| Clothing and accessories stores..... | 61,870 | 10,445,163 | 119,254 | 33,906 | 590,985 | 89,729 | 800,813 | 1,424,542 |
| Sporting goods, hobby, book, and music stores..... | 83,077 | 6,888,688 | 101,753 | 35,786 | 296,555 | 56,600 | 452,803 | 848,413 |
| General merchandise stores..... | 25,153 | 4,065,867 | 49,736 | 11,498 | 139,725 | 46,975 | 304,309 | 414,431 |
| Miscellaneous store retailers..... | 214,323 | 18,478,212 | 285,950 | 64,924 | 965,846 | 149,783 | 1,342,656 | 2,467,637 |
| Nonstore retailers..... | 524,494 | 16,887,974 | 327,465 | 78,421 | 238,239 | 93,697 | 410,081 | 3,977,726 |
| Transportation and warehousing..... | 640,213 | 38,283,780 | 3,069,644 | 1,216,544 | 309,103 | 737,959 | 2,504,385 | 8,271,426 |
| Air and rail transportation..... | 9,456 | 402,563 | 6,777 | *8,480 | *13,144 | *3,840 | *38,020 | 142,772 |
| Water transportation..... | 3,320 | 424,180 | 33,910 | *2 | *10,625 | *759 | *4,381 | 26,458 |
| General freight trucking, local..... | 139,936 | 11,240,542 | 950,261 | 286,897 | 62,088 | 191,316 | 1,059,690 | 2,334,182 |
| General freight trucking, long-distance and specialized freight trucking..... | 195,821 | 17,574,745 | 1,751,778 | 544,979 | 102,381 | 440,727 | 1,017,341 | 3,216,213 |
| Urban transit..... | *972 | *26,381 | -- | *284 | -- | -- | *11,969 | *1,203 |
| Interurban and rural bus transportation..... | *941 | *6,299 | -- | -- | -- | -- | -- | *4,146 |
| Taxi and limousine service..... | 92,699 | 2,783,437 | 80,072 | 284,338 | 59,950 | 40,725 | *9,720 | 853,659 |
| School, employee, and charter bus industry..... | 14,318 | 590,008 | 75,263 | *4,302 | -- | 17,173 | *60,737 | 148,029 |
| Other transit and ground passenger transportation..... | 17,119 | 266,217 | *22,914 | *28,739 | *967 | *65 | *9,322 | 88,418 |
| Pipeline transportation..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Scenic and sightseeing transportation..... | *3,465 | *165,388 | *8,600 | -- | *2,051 | -- | *3,577 | *50,309 |
| Support activities for transportation (including motor vehicle towing)..... | 30,698 | 1,346,840 | 95,293 | 10,955 | 22,664 | 27,569 | 116,417 | 365,266 |
| Couriers and messengers..... | 127,833 | 3,097,119 | 34,215 | 47,227 | 16,862 | *8,501 | 158,151 | 997,002 |
| Warehousing and storage facilities..... | 3,637 | 360,059 | *10,561 | *340 | *18,369 | *7,283 | *15,062 | 43,770 |
| Information..... | 166,793 | 6,302,982 | 220,966 | 88,048 | 121,467 | 27,923 | 443,261 | 2,345,093 |
| Publishing industries..... | 48,971 | 1,753,923 | 48,061 | 15,320 | 31,667 | 16,496 | 102,353 | 540,808 |
| Motion picture and sound recording..... | 39,551 | 1,624,486 | 96,809 | 31,665 | 27,646 | 3,474 | 60,662 | 717,228 |
| Broadcasting and telecommunications..... | 27,743 | 1,300,863 | 27,764 | 36,281 | 19,478 | 3,362 | 81,836 | 333,658 |
| Information services and data processing services..... | 50,528 | 1,623,709 | 48,332 | 4,782 | 42,676 | 4,591 | 198,410 | 753,399 |
| Finance and insurance..... | 419,091 | 64,939,668 | 563,869 | 301,191 | 876,129 | 266,427 | 2,851,593 | 16,050,820 |
| Credit intermediation and related activities..... | 42,054 | 3,002,045 | 48,530 | 38,086 | 48,825 | 31,616 | 96,873 | 890,777 |
| Securities, commodity contracts, other financial investments.. | 88,504 | 40,147,755 | 122,657 | 30,266 | 172,190 | 86,469 | 666,629 | 4,731,880 |
| Investment bankers and securities dealers..... | 3,314 | 3,864,573 | 4,315 | *844 | *2,582 | 9,610 | *2,966 | 102,309 |
| Securities brokers..... | 16,629 | 7,495,460 | 22,922 | 4,279 | 28,196 | 5,340 | 310,817 | 990,423 |
| Commodity contracts brokers and dealers..... | 1,818 | 699,111 | 931 | *40 | *610 | 4,512 | *4,457 | 157,075 |
| Securities and commodity exchanges..... | 565 | 589,264 | *569 | *401 | *35 | *159 | -- | 40,423 |
| Other financial investment activities (investment advice).... | 66,178 | 27,499,347 | 93,919 | 24,702 | 140,767 | 66,847 | 348,389 | 3,441,650 |
| Insurance agents, brokers, and related activities..... | 288,532 | 21,789,868 | 392,683 | 232,839 | 655,114 | 148,342 | 2,088,091 | 10,428,163 |
| Insurance agencies and brokerages..... | 245,918 | 19,326,177 | 353,457 | 213,412 | 621,766 | 142,499 | 1,868,025 | 9,162,530 |
| Other insurance related activities..... | 42,614 | 2,463,691 | 39,226 | 19,427 | 33,348 | 5,843 | 220,065 | 1,265,632 |
| Real estate and rental and leasing..... | 661,748 | 39,904,894 | 1,252,178 | 301,858 | 553,330 | 409,421 | 913,035 | 19,782,204 |
| Real estate..... | 619,984 | 37,294,360 | 876,583 | 273,276 | 465,738 | 343,148 | 756,374 | 19,080,663 |
| Lessors of real estate (including miniwarehouses and self storage)..... | 11,044 | 835,643 | 48,617 | 4,285 | 35,479 | 46,958 | 36,876 | 352,455 |
| Offices of real estate agents, brokers, property managers, and appraisers..... | 536,079 | 32,545,258 | 774,705 | 254,088 | 397,588 | 259,625 | 605,177 | 17,034,138 |
| Other activities related to real estate..... | 72,861 | 3,913,458 | 53,260 | 14,903 | 32,671 | 36,565 | 114,322 | 1,694,070 |
| Rental and leasing services..... | 41,764 | 2,610,534 | 375,595 | 28,582 | 87,592 | 66,273 | 156,660 | 701,540 |
| Automotive equipment rental and leasing..... | 12,899 | 532,981 | 55,826 | *16,289 | *844 | 7,002 | *7,472 | 151,114 |
| Consumer electronics and appliances rental..... | *1,056 | *58,561 | *5,031 | -- | *158 | *68 | -- | *24,400 |
| Formal wear and costume rental..... | *941 | *41,380 | *20,805 | *71 | *4,282 | *1,333 | *790 | *803 |
| Video tape and disc rental..... | 3,617 | 541,684 | 74,605 | *3,503 | *74,257 | *14,374 | 71,869 | 40,192 |
| General rental centers and other consumer goods rental.... | 7,457 | 255,420 | 20,610 | *488 | *4,854 | *4,122 | *12,240 | 57,410 |
| Commercial and industrial machinery and equipment rental and leasing..... | 15,794 | 1,180,509 | 198,718 | 8,231 | 3,197 | 39,375 | 64,291 | 427,621 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System
--Continued

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

| Industrial sector | Businesses with net income | | | | | | | |
|--|----------------------------|--------------------|-------------------------------------|---|---|---------------------------------------|-----------------------|-------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ¹² | Payroll ¹³ | Net income |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Professional, scientific, and technical services..... | 1,841,653 | 100,912,238 | 2,380,970 | 668,745 | 2,234,217 | 651,092 | 7,645,411 | 48,215,911 |
| Legal services..... | 274,404 | 26,702,650 | 416,248 | 198,532 | 1,071,860 | 183,115 | 2,748,135 | 12,904,403 |
| Office of certified public accountants..... | 46,609 | 2,920,096 | 88,529 | 27,021 | 101,869 | 28,556 | 427,889 | 1,333,846 |
| Other accounting services..... | 264,136 | 6,057,293 | 235,727 | 42,243 | 134,982 | 86,364 | 611,022 | 2,858,684 |
| Architectural, engineering, and related services..... | 185,297 | 10,735,496 | 348,736 | 63,925 | 193,364 | 77,547 | 1,294,243 | 4,666,318 |
| Architectural services..... | 58,025 | 4,324,827 | 153,101 | 34,094 | 86,149 | 36,497 | 754,328 | 1,418,271 |
| Engineering services..... | 76,543 | 4,716,807 | 135,510 | 15,849 | 70,416 | 24,151 | 330,659 | 2,389,735 |
| Drafting, building inspections, and geophysical surveying.... | 34,542 | 995,435 | 18,088 | *8,088 | *17,971 | *1,515 | *116,000 | 605,726 |
| Surveying and mapping (except geophysical) services..... | 14,089 | 640,187 | 41,691 | *5,893 | *18,827 | *15,383 | 93,256 | 197,884 |
| Testing laboratories..... | *2,097 | *58,241 | *345 | -- | -- | -- | -- | *54,702 |
| Specialized design services..... | 105,180 | 4,653,636 | 180,469 | 43,826 | 80,727 | 23,969 | 202,944 | 1,342,709 |
| Computer systems design services..... | 164,885 | 6,423,417 | 162,228 | 26,138 | 62,682 | 14,119 | 260,688 | 3,152,183 |
| Other professional, scientific, and technical services..... | 801,142 | 43,419,652 | 949,035 | 267,060 | 588,734 | 237,423 | 2,100,490 | 21,957,766 |
| Management, scientific, and technical consulting services.. | 434,066 | 22,671,463 | 430,606 | 127,062 | 250,046 | 65,828 | 468,693 | 14,229,878 |
| Scientific research and development services..... | 25,592 | 460,102 | 4,778 | *796 | *1,791 | *2,380 | *4,522 | 271,299 |
| Advertising and related services..... | 64,274 | 4,591,313 | 77,005 | 25,585 | 77,390 | 25,283 | 147,183 | 1,408,786 |
| Market research and public opinion polling..... | 18,694 | 941,456 | 33,767 | *15,125 | 11,154 | *3,307 | *128,763 | 308,252 |
| Other miscellaneous services..... | 258,515 | 14,755,318 | 402,879 | 98,492 | 248,354 | 140,625 | 1,351,330 | 5,739,551 |
| Administrative and support and waste management and remediation services..... | 1,228,623 | 33,318,010 | 1,366,336 | 352,473 | 479,434 | 236,388 | 4,001,493 | 11,537,803 |
| Administrative and support services..... | 1,212,004 | 32,257,428 | 1,254,713 | 334,887 | 465,197 | 220,268 | 3,820,777 | 11,299,109 |
| Waste management and remediation services..... | 16,619 | 1,060,582 | 111,623 | 17,586 | 14,237 | 16,120 | 180,716 | 238,693 |
| Educational services..... | 271,009 | 3,713,815 | 112,578 | 12,303 | 180,288 | 10,184 | 191,314 | 1,807,427 |
| Health care and social assistance..... | 1,281,256 | 79,261,609 | 1,860,368 | 506,164 | 3,022,723 | 748,413 | 10,752,686 | 36,868,731 |
| Ambulatory health care services..... | 640,415 | 70,064,293 | 1,600,495 | 438,978 | 2,819,829 | 616,209 | 10,082,406 | 32,819,858 |
| Offices of physicians (except mental health specialist)..... | 155,777 | 25,275,181 | 355,682 | 143,860 | 814,396 | 126,617 | 2,891,683 | 14,204,534 |
| Offices of physicians, mental health specialist..... | 20,295 | 1,922,141 | 53,320 | 7,598 | 74,000 | 9,503 | 152,966 | 1,142,361 |
| Offices of dentists..... | 87,673 | 24,900,126 | 726,462 | 141,055 | 886,937 | 333,293 | 5,320,700 | 9,406,329 |
| Offices of chiropractors..... | 23,267 | 3,584,456 | 66,687 | 37,050 | 253,840 | 46,949 | 432,302 | 1,490,961 |
| Offices of optometrists..... | 14,888 | 2,538,840 | 68,933 | 15,092 | 163,269 | 35,639 | 449,088 | 681,294 |
| Offices of mental health practitioners and social therapists.. | 126,245 | 5,571,140 | 164,144 | 59,510 | 375,434 | 23,038 | 253,060 | 3,003,652 |
| Offices of podiatrists..... | 6,042 | 633,250 | 20,852 | *4,112 | 50,422 | *8,792 | 73,350 | 261,842 |
| Outpatient care centers and other miscellaneous health practitioners..... | 76,070 | 2,120,063 | 80,414 | 6,988 | 64,359 | 7,770 | 82,556 | 1,190,746 |
| Medical and diagnostic laboratories..... | 15,740 | 1,360,608 | 27,714 | 14,593 | 68,861 | 10,564 | 216,065 | 490,496 |
| Home health care services..... | 95,522 | 1,541,398 | 26,061 | *3,536 | *37,074 | *5,831 | 116,211 | 763,341 |
| Other ambulatory health care services (including ambulance services, blood and organ banks)..... | 18,898 | 617,090 | 10,226 | *5,583 | 31,236 | *8,212 | 94,425 | 184,301 |
| Hospitals..... | *5,785 | *69,778 | -- | -- | -- | *716 | -- | *46,047 |
| Nursing and residential care facilities..... | 43,485 | 2,031,060 | 61,698 | 25,092 | 47,404 | 77,743 | 391,255 | 659,609 |
| Social assistance..... | 76,680 | 1,139,720 | 19,058 | *7,010 | 74,707 | *1,423 | *14,306 | 625,379 |
| Child day care services..... | 514,892 | 5,956,758 | 179,117 | 35,085 | 80,784 | 52,322 | 264,719 | 2,717,838 |
| Arts, entertainment, and recreation..... | 625,141 | 16,095,155 | 558,757 | 120,264 | 253,230 | 129,528 | 562,164 | 7,408,386 |
| Performing arts, spectator sports, and related industries..... | 504,596 | 12,762,374 | 403,373 | 78,764 | 181,990 | 63,830 | 269,155 | 6,572,322 |
| Museums, historical sites, and similar institutions..... | *4,032 | *41,858 | -- | -- | -- | -- | -- | *23,997 |
| Amusement, gambling, and recreation industries..... | 116,513 | 3,290,923 | 155,384 | 41,500 | 71,240 | 65,698 | 293,009 | 812,067 |
| Accommodation, food services, and drinking places..... | 216,221 | 29,010,250 | 827,280 | 227,686 | 1,517,358 | 635,208 | 4,813,427 | 3,431,838 |
| Accommodation..... | 41,229 | 3,629,188 | 251,596 | 25,270 | 86,938 | 326,346 | 397,556 | 675,791 |
| Travel accommodation (including hotels, motels, and bed and breakfast inns).... | 20,303 | 2,517,748 | 181,338 | 10,235 | 48,693 | 246,529 | 290,980 | 393,585 |
| RV (recreational vehicle) parks and recreational camps..... | 11,756 | 459,684 | 29,284 | *142 | *32,180 | *10,425 | *24,112 | 151,977 |
| Rooming and boarding houses..... | 9,169 | 651,757 | 40,974 | *14,893 | *6,065 | 69,392 | 82,464 | 130,229 |
| Food services and drinking places..... | 174,993 | 25,381,062 | 575,684 | 202,416 | 1,430,420 | 308,863 | 4,415,871 | 2,756,047 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System
--Continued**

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

| Industrial sector | Businesses with net income | | | | | | | |
|--|----------------------------|-------------------|-------------------------------------|---|---|---------------------------------------|-----------------------|-------------------|
| | Number of returns | Business receipts | Depreciation deduction ¹ | Rent paid on machinery and equipment ¹ | Rent paid on other business property ¹ | Interest paid deduction ¹² | Payroll ¹³ | Net income |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Other services..... | 1,611,403 | 58,688,910 | 1,891,199 | 726,828 | 3,234,050 | 647,152 | 5,983,748 | 16,555,050 |
| Auto repair and maintenance..... | 250,678 | 20,757,657 | 748,674 | 276,503 | 720,613 | 288,919 | 2,804,951 | 3,343,341 |
| Automotive mechanical and electrical repair and maintenance..... | 133,355 | 11,099,496 | 376,207 | 175,990 | 344,168 | 145,055 | 1,364,190 | 1,785,849 |
| Automotive body shops..... | 72,832 | 6,157,804 | 227,460 | 55,036 | 189,755 | 88,861 | 912,358 | 985,144 |
| Other auto repair and maintenance (including oil change, lubrication, and car washes)..... | 44,491 | 3,500,358 | 145,007 | 45,478 | 186,690 | 55,003 | 528,402 | 572,348 |
| Miscellaneous repairs..... | 291,010 | 11,084,554 | 431,525 | 64,801 | 215,921 | 121,544 | 739,463 | 2,961,401 |
| Personal and laundry services..... | 899,866 | 24,803,554 | 670,431 | 382,562 | 2,273,069 | 231,262 | 2,419,632 | 8,929,688 |
| Religious, grantmaking, civic, professional, and similar organizations..... | 169,849 | 2,043,145 | 40,570 | *2,962 | *24,447 | *5,427 | *19,701 | 1,320,620 |
| Unclassified establishments..... | 207,119 | 2,948,734 | 41,838 | *8,211 | 57,662 | 15,320 | 120,110 | 1,355,006 |

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

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

(Z) Less than \$500.

¹ Excludes amounts reported on Schedule C-EZ filed by certain small businesses not required to itemize their business deductions. Therefore, totals shown may be slightly understated.

² Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.

³ Payroll is the sum of net salaries and wages plus the cost of labor reported as part of cost of sales and operations.

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

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System**

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

| Net income status, item | All nonfarm industries | Agriculture, forestry, hunting, and fishing | | | | | | Mining |
|---|------------------------|---|---|--|----------------|----------------------|---|-----------------|
| | | Total | Animal production (including breeding of cats and dogs) | Forestry and logging (including forest nurseries, timber tracts) | Fishing | Hunting and trapping | Support activities for agriculture and forestry | Total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | |
| Number of returns ¹ | 17,575,643 | 306,905 | 35,201 | 54,337 | 82,380 | 9,361 | 125,625 | 117,099 |
| Business receipts, total ¹ | 969,347,038 | 16,652,693 | 786,209 | 7,296,277 | 2,668,631 | 105,930 | 5,795,646 | 4,434,500 |
| Income from sales and operations ¹ | 955,392,128 | 16,386,285 | 739,383 | 7,241,295 | 2,651,885 | 105,928 | 5,647,793 | 4,173,893 |
| Other business income..... | 13,954,910 | 266,408 | 46,826 | 54,982 | 16,746 | *2 | 147,853 | 260,607 |
| Business deductions, total ^{1,2} | 761,427,577 | 15,367,083 | 996,094 | 6,697,511 | 2,103,859 | 115,836 | 5,453,784 | 4,549,827 |
| Cost of sales and operations..... | 370,079,223 | 5,333,588 | 160,682 | 2,841,672 | 315,255 | *11,080 | 2,004,900 | 729,122 |
| Inventory, beginning of year..... | 31,540,485 | 310,638 | *22,702 | 119,851 | *6,152 | *13,045 | 148,888 | 58,581 |
| Cost of labor..... | 28,723,302 | 272,250 | *386 | 95,536 | 147,567 | -- | 28,761 | 52,720 |
| Purchases..... | 255,539,328 | 3,794,487 | 115,317 | 1,693,923 | 93,525 | *23,511 | 1,868,211 | 69,327 |
| Materials and supplies..... | 41,757,379 | 453,787 | *38,117 | 276,131 | *51,399 | -- | 88,140 | 65,326 |
| Other costs..... | 46,353,794 | 871,146 | 6,460 | 773,371 | *22,618 | *643 | 68,055 | 543,368 |
| Inventory, end of year..... | 33,835,064 | 368,720 | 22,299 | 117,141 | *6,005 | *26,119 | 197,155 | 60,199 |
| Advertising expenses..... | 9,453,659 | 63,821 | 5,325 | 12,937 | 14,984 | 5,963 | 24,612 | 7,072 |
| Bad debts from sales or services..... | 1,111,178 | 2,719 | *465 | *162 | *89 | *10 | 1,993 | 2,761 |
| Car and truck expenses..... | 40,786,963 | 612,744 | 47,848 | 238,545 | 99,905 | *7,684 | 218,762 | 127,604 |
| Commissions..... | 11,228,396 | 173,944 | 6,666 | 58,675 | *23,463 | *1,447 | 83,692 | 17,650 |
| Depletion..... | 387,000 | *2,347 | *(Z) | *2,314 | *3 | -- | *30 | 336,588 |
| Depreciation..... | 30,637,555 | 1,554,994 | 116,411 | 670,971 | 316,708 | 16,644 | 434,260 | 415,583 |
| Employee benefit programs..... | 1,663,528 | 13,282 | 305 | 4,266 | *7 | *1 | 8,702 | 6,350 |
| Insurance..... | 13,219,821 | 395,809 | 26,916 | 187,363 | 68,420 | 4,862 | 108,248 | 58,960 |
| Legal and professional services..... | 6,818,392 | 80,536 | 6,439 | 30,042 | 15,912 | 813 | 27,330 | 92,098 |
| Meals and entertainment deducted..... | 4,031,523 | 48,338 | 4,547 | 10,131 | 21,593 | *167 | 11,900 | 17,143 |
| Mortgage interest..... | 4,736,127 | 121,867 | 5,780 | 30,757 | 40,661 | *2,047 | 42,621 | 20,811 |
| Other interest paid on business indebtedness..... | 6,488,361 | 240,501 | 12,686 | 125,672 | 55,953 | *76 | 46,115 | 211,532 |
| Office expenses..... | 9,921,297 | 65,528 | 6,707 | 20,791 | 11,715 | *3,063 | 23,251 | 48,559 |
| Pension and profit-sharing plans..... | 870,362 | 1,152 | -- | *689 | -- | -- | *463 | 976 |
| Rent on machinery and equipment..... | 8,227,000 | 137,300 | 1,386 | 86,418 | 11,587 | *1,378 | 36,532 | 38,401 |
| Rent on other business property..... | 23,190,502 | 142,304 | 17,841 | 16,786 | 43,682 | *5,810 | 58,185 | 24,849 |
| Repairs..... | 11,697,341 | 724,222 | 26,742 | 360,982 | 176,877 | *5,877 | 153,745 | 104,826 |
| Supplies..... | 21,654,319 | 473,302 | 42,648 | 97,134 | 142,427 | 7,546 | 183,547 | 62,418 |
| Salaries and wages..... | 61,204,430 | 1,648,712 | 34,042 | 603,633 | 37,768 | *1,099 | 972,170 | 224,002 |
| Taxes paid..... | 14,000,359 | 289,700 | 12,028 | 103,678 | 43,561 | 696 | 129,738 | 133,077 |
| Travel..... | 8,089,635 | 114,357 | 23,010 | 8,090 | 40,858 | *420 | 41,979 | 44,766 |
| Utilities..... | 18,466,170 | 180,904 | 12,826 | 59,840 | 26,864 | 5,863 | 75,511 | 61,597 |
| Other business deductions..... | 77,357,286 | 2,895,712 | 422,344 | 1,122,469 | 581,122 | 32,129 | 737,648 | 1,748,995 |
| Home office business deductions..... | 4,785,849 | 42,015 | *1,603 | *3,093 | *12,211 | -- | 25,109 | 6,451 |
| Depreciation, Form 8829..... | 554,317 | 4,702 | *1,471 | *327 | *1,325 | -- | *1,579 | *715 |
| Net income less deficit ^{1,2}..... | 207,946,977 | 1,244,406 | -212,702 | 598,768 | 564,812 | -9,701 | 303,229 | -140,081 |
| Net income ^{1,2} | 233,404,991 | 2,383,785 | 95,333 | 756,426 | 773,969 | *21,784 | 736,272 | 743,704 |
| Deficit ² | 25,458,013 | 1,139,379 | 308,036 | 157,658 | 209,157 | 31,485 | 433,043 | 883,785 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | All nonfarm industries | Agriculture, forestry, hunting, and fishing | | | | | | Mining |
|--|------------------------|---|---|--|------------------|----------------------|---|------------------|
| | | Total | Animal production (including breeding of cats and dogs) | Forestry and logging (including forest nurseries, timber tracts) | Fishing | Hunting and trapping | Support activities for agriculture and forestry | Total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| BUSINESSES WITH NET INCOME | | | | | | | | |
| Number of returns ¹ | 13,159,090 | 178,193 | 12,139 | 42,205 | 52,716 | *2,205 | 68,929 | 62,629 |
| Business receipts, total ¹ | 847,760,462 | 12,454,721 | 564,312 | 5,695,445 | 2,184,980 | *70,900 | 3,939,084 | 2,711,913 |
| Income from sales and operations ¹ | 835,968,140 | 12,271,154 | 538,454 | 5,669,301 | 2,174,005 | *70,900 | 3,818,494 | 2,554,684 |
| Other business income..... | 11,792,321 | 183,566 | *25,858 | 26,144 | *10,975 | -- | 120,590 | 157,229 |
| Business deductions, total ^{1,2} | 614,372,697 | 10,071,048 | 468,978 | 4,939,019 | 1,411,035 | *49,116 | 3,202,899 | 1,967,670 |
| Cost of sales and operations..... | 303,576,676 | 3,585,451 | 121,427 | 2,108,918 | 218,516 | *9,120 | 1,127,470 | 401,372 |
| Inventory, beginning of year..... | 22,096,101 | 157,930 | *21,982 | 72,719 | -- | *12,334 | 50,896 | 17,570 |
| Cost of labor..... | 24,937,198 | 201,676 | -- | 59,892 | *119,316 | -- | *22,468 | *43,306 |
| Purchases..... | 205,316,063 | 2,365,635 | *70,117 | 1,213,043 | *31,148 | *21,880 | 1,029,448 | 60,073 |
| Materials and supplies..... | 36,489,521 | 389,242 | *33,933 | 232,646 | *49,155 | -- | 73,508 | 60,393 |
| Other costs..... | 38,454,921 | 652,032 | *3,972 | 597,358 | *18,974 | -- | 31,729 | 239,009 |
| Inventory, end of year..... | 23,717,127 | 181,065 | *8,576 | 66,739 | *77 | *25,094 | 80,580 | 18,980 |
| Advertising expenses..... | 7,730,444 | 30,328 | 1,707 | 9,332 | 8,412 | *1,126 | 9,752 | 5,067 |
| Bad debts from sales or services..... | 624,578 | 2,424 | *462 | *6 | -- | -- | *1,957 | *163 |
| Car and truck expenses..... | 32,699,688 | 428,799 | 26,679 | 179,345 | 76,532 | *905 | 145,338 | 95,103 |
| Commissions..... | 9,473,615 | 145,270 | *134 | 44,795 | *20,851 | *1,219 | 78,271 | 2,158 |
| Depletion..... | 189,011 | *3 | -- | -- | *3 | -- | *(Z) | 163,121 |
| Depreciation..... | 22,117,640 | 872,851 | 35,467 | 458,540 | 199,823 | *2,914 | 176,107 | 180,244 |
| Employee benefit programs..... | 1,508,899 | 10,874 | -- | 3,505 | *3 | -- | 7,366 | 3,757 |
| Insurance..... | 10,951,861 | 266,170 | 13,900 | 151,737 | 41,490 | *333 | 58,710 | 40,310 |
| Legal and professional services..... | 5,272,046 | 55,428 | 2,180 | 23,835 | 10,388 | *193 | 18,833 | 32,856 |
| Meals and entertainment deducted..... | 3,344,825 | 37,287 | 3,689 | 9,916 | 14,425 | *54 | 9,202 | 11,392 |
| Mortgage interest..... | 3,285,686 | 85,719 | *4,011 | 20,405 | 33,133 | -- | 28,170 | 15,370 |
| Other interest paid on business indebtedness..... | 4,157,045 | 152,790 | *8,411 | 83,688 | 34,266 | -- | 26,425 | 38,198 |
| Office expenses..... | 8,097,041 | 39,794 | 3,374 | 17,331 | 4,727 | *1,161 | 13,201 | 33,278 |
| Pension and profit-sharing plans..... | 851,181 | 1,145 | -- | *682 | -- | -- | *463 | 760 |
| Rent on machinery and equipment..... | 6,657,600 | 98,580 | *970 | 63,327 | *11,363 | *1,361 | 21,559 | 20,643 |
| Rent on other business property..... | 18,921,643 | 79,967 | 16,150 | 9,276 | 27,274 | *2,482 | 24,785 | 10,184 |
| Repairs..... | 8,792,473 | 445,725 | *3,669 | 267,288 | 88,398 | *140 | 86,230 | 60,436 |
| Supplies..... | 17,393,568 | 285,269 | 17,703 | 75,919 | 88,356 | *1,729 | 101,561 | 28,279 |
| Salaries and wages..... | 52,456,169 | 1,256,135 | *27,293 | 409,510 | *33,162 | -- | 786,170 | 137,447 |
| Taxes paid..... | 11,416,532 | 199,315 | 9,365 | 68,368 | 25,492 | *296 | 95,795 | 71,006 |
| Travel..... | 6,169,439 | 78,434 | 10,803 | 6,541 | 31,178 | *267 | 29,645 | 13,158 |
| Utilities..... | 14,672,088 | 119,453 | 9,161 | 46,266 | 18,853 | *870 | 44,304 | 29,905 |
| Other business deductions..... | 58,798,610 | 1,771,278 | 152,220 | 877,089 | 411,976 | *23,787 | 306,206 | 560,324 |
| Home office business deductions..... | 3,917,058 | 16,117 | *202 | *3,093 | *10,183 | -- | 2,640 | *5,542 |
| Depreciation, Form 8829..... | 425,285 | 1,058 | *22 | *327 | *625 | -- | *83 | *668 |
| Net income ^{1,2} | 233,404,991 | 2,383,785 | 95,333 | 756,426 | 773,969 | *21,784 | 736,272 | 743,704 |
| Returns with Schedule C-EZ: | | | | | | | | |
| Number of returns..... | 2,644,479 | 31,196 | *1,651 | *1,355 | *6,971 | *941 | 20,278 | 16,768 |
| Business receipts..... | 13,946,275 | 183,634 | *6,827 | *2,493 | *25,259 | *5,176 | 143,879 | 44,932 |
| Business deductions..... | 1,321,302 | 7,384 | *847 | *402 | *2,233 | *1,161 | 2,740 | 7,638 |
| Net income | 12,624,973 | 176,250 | *5,980 | *2,091 | *23,026 | *4,015 | 141,139 | 37,294 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Mining--continued | | | | | Utilities | Construction | |
|---|------------------------------|----------------|------------------------|---|-------------------------------------|---------------|-------------------|--|
| | Oil and gas extraction | Coal mining | Metal ore mining | Nonmetallic mineral mining and quarrying | Support activities for mining | Total | Total | Land subdivision and land development |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | |
| Number of returns ¹ | 97,173 | *9 | *3,017 | 9,312 | 7,587 | 9,077 | 2,283,929 | 20,349 |
| Business receipts, total ¹ | 3,232,669 | *9,011 | *35,808 | 711,567 | 445,445 | 108,154 | 154,225,367 | 2,938,922 |
| Income from sales and operations ¹ | 2,979,745 | *8,866 | *34,346 | 710,210 | 440,726 | 107,888 | 153,190,354 | 2,886,612 |
| Other business income..... | 252,924 | *145 | *1,462 | *1,357 | *4,719 | *265 | 1,035,013 | 52,309 |
| Business deductions, total ¹² | 3,508,243 | *9,366 | *61,435 | 672,498 | 298,285 | 85,216 | 125,894,824 | 2,545,554 |
| Cost of sales and operations..... | 512,924 | *7,151 | *13,307 | 154,380 | *41,361 | *8,844 | 71,209,197 | 1,771,759 |
| Inventory, beginning of year..... | 47,618 | -- | *5,301 | *1,954 | *3,709 | *10,952 | 2,663,253 | 450,061 |
| Cost of labor..... | *1,906 | -- | -- | *43,563 | *7,252 | -- | 14,672,879 | 383,481 |
| Purchases..... | 13,522 | -- | *9,963 | 31,688 | *14,154 | *7,810 | 23,478,269 | 763,693 |
| Materials and supplies..... | 15,609 | -- | *2,194 | *44,255 | *3,268 | -- | 23,102,793 | 168,452 |
| Other costs..... | 484,606 | *7,151 | *1,691 | *34,724 | *15,195 | *130 | 10,378,027 | 450,203 |
| Inventory, end of year..... | 50,337 | -- | *5,842 | *1,803 | *2,217 | *10,048 | 3,086,024 | 444,132 |
| Advertising expenses..... | 1,769 | -- | *22 | 1,616 | 3,665 | *646 | 721,866 | 7,942 |
| Bad debts from sales or services..... | *2,636 | -- | -- | *124 | *1 | *4 | 112,016 | *485 |
| Car and truck expenses..... | 67,931 | -- | *5,992 | 35,798 | 17,883 | *8,779 | 7,857,219 | 73,702 |
| Commissions..... | 16,633 | *6 | *4 | *1,006 | -- | -- | 1,102,876 | 10,970 |
| Depletion..... | 330,324 | *56 | -- | *5,548 | *660 | *54 | 2,185 | *576 |
| Depreciation..... | 279,902 | *1,170 | *15,957 | 87,029 | 31,525 | 6,389 | 5,018,536 | 95,645 |
| Employee benefit programs..... | 3,367 | -- | *20 | *2,958 | *4 | *488 | 211,900 | 1,561 |
| Insurance..... | 14,839 | -- | *439 | 29,177 | 14,504 | 1,306 | 2,859,605 | 25,221 |
| Legal and professional services..... | 79,626 | *56 | *70 | 7,614 | 4,732 | 1,068 | 623,992 | 21,289 |
| Meals and entertainment deducted..... | 8,926 | *5 | *101 | *757 | *7,355 | *459 | 285,164 | 7,455 |
| Mortgage interest..... | 8,189 | -- | -- | *12,622 | -- | *35 | 600,656 | 42,544 |
| Other interest paid on business indebtedness..... | 195,978 | *388 | *128 | 11,602 | *3,436 | *841 | 747,957 | 41,382 |
| Office expenses..... | 29,959 | *12 | *23 | 2,873 | 15,692 | *743 | 758,510 | 9,581 |
| Pension and profit-sharing plans..... | 779 | -- | *5 | *192 | -- | -- | 94,862 | 2,321 |
| Rent on machinery and equipment..... | 23,504 | *(Z) | *1,064 | 12,041 | *1,792 | *2,833 | 1,291,853 | 22,450 |
| Rent on other business property..... | 23,637 | -- | *32 | *200 | *980 | *3,434 | 821,707 | 8,378 |
| Repairs..... | 19,911 | *42 | *2,381 | 59,240 | 23,253 | 1,903 | 1,590,670 | 52,397 |
| Supplies..... | 27,722 | -- | *7,501 | 14,657 | 12,538 | 5,150 | 4,960,754 | 29,846 |
| Salaries and wages..... | 76,849 | -- | *6,255 | 99,098 | *41,800 | *5,335 | 8,716,777 | 46,453 |
| Taxes paid..... | 98,491 | *367 | *1,935 | 23,494 | 8,789 | 978 | 1,760,575 | 32,529 |
| Travel..... | 37,826 | *4 | *897 | *945 | *5,093 | *1,100 | 529,486 | 5,269 |
| Utilities..... | 31,905 | *26 | *124 | 17,343 | 12,198 | *1,201 | 1,677,078 | 24,099 |
| Other business deductions..... | 1,605,477 | *86 | *5,176 | 91,925 | 46,330 | 33,598 | 11,699,723 | 209,422 |
| Home office business deductions..... | 1,758 | -- | -- | -- | *4,693 | *27 | 501,135 | *2,246 |
| Depreciation, Form 8829..... | *45 | -- | -- | -- | *670 | *5 | 64,728 | *175 |
| Net income less deficit ¹²..... | -300,328 | *-355 | *-25,627 | 39,069 | 147,161 | 22,907 | 28,330,310 | 393,163 |
| Net income ¹² | 493,636 | -- | *1,932 | 82,384 | 165,752 | 33,480 | 30,188,237 | 519,200 |
| Deficit ² | 793,964 | *355 | *27,559 | 43,315 | 18,591 | *10,573 | 1,857,927 | 126,037 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Mining--continued | | | | | Utilities | Construction | |
|---|------------------------|-------------|------------------|--|-------------------------------|---------------|-------------------|---------------------------------------|
| | Oil and gas extraction | Coal mining | Metal ore mining | Nonmetallic mineral mining and quarrying | Support activities for mining | Total | Total | Land subdivision and land development |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| BUSINESSES WITH NET INCOME | | | | | | | | |
| Number of returns ¹ | 52,802 | -- | *17 | 3,562 | 6,248 | 5,198 | 1,985,468 | 17,316 |
| Business receipts, total ¹ | 1,742,439 | -- | *27,519 | 550,044 | 391,911 | 106,640 | 140,794,427 | 2,515,839 |
| Income from sales and operations ¹ | 1,588,027 | -- | *26,061 | 548,687 | 391,909 | 106,375 | 139,926,927 | 2,483,986 |
| Other business income..... | 154,412 | -- | *1,458 | *1,357 | *2 | *265 | 867,501 | 31,852 |
| Business deductions, total ^{1,2} | 1,248,264 | -- | *25,588 | 467,660 | 226,159 | 73,161 | 110,605,877 | 1,996,638 |
| Cost of sales and operations..... | 220,329 | -- | *13,307 | 137,667 | *30,069 | *7,882 | 63,755,728 | 1,392,192 |
| Inventory, beginning of year..... | *8,002 | -- | *5,301 | *1,954 | *2,313 | *10,952 | 1,966,611 | 134,794 |
| Cost of labor..... | *9 | -- | -- | *43,297 | -- | -- | 13,242,898 | *354,251 |
| Purchases..... | 6,715 | -- | *9,963 | *29,240 | *14,154 | *6,848 | 20,656,199 | 600,728 |
| Materials and supplies..... | 15,515 | -- | *2,194 | *42,685 | -- | -- | 20,825,550 | 114,333 |
| Other costs..... | 199,828 | -- | *1,691 | *22,295 | *15,195 | *130 | 9,213,617 | 354,592 |
| Inventory, end of year..... | *9,740 | -- | *5,842 | *1,803 | *1,594 | *10,048 | 2,149,147 | 166,506 |
| Advertising expenses..... | 822 | -- | *22 | 998 | *3,224 | *454 | 619,953 | 5,616 |
| Bad debts from sales or services..... | *38 | -- | -- | *124 | *1 | *4 | 74,092 | *47 |
| Car and truck expenses..... | 50,727 | -- | *12 | *26,780 | *17,585 | *5,570 | 6,753,358 | 67,923 |
| Commissions..... | 1,148 | -- | *4 | *1,006 | -- | -- | 1,039,091 | 6,252 |
| Depletion..... | 160,368 | -- | -- | *2,581 | *172 | *54 | 1,933 | *480 |
| Depreciation..... | 89,376 | -- | *819 | 61,264 | *28,785 | *4,201 | 4,180,309 | 76,417 |
| Employee benefit programs..... | 1,010 | -- | *20 | *2,726 | -- | *488 | 200,955 | *906 |
| Insurance..... | 7,683 | -- | *439 | 23,243 | *8,944 | *1,301 | 2,505,234 | 20,311 |
| Legal and professional services..... | 22,456 | -- | *70 | 6,403 | *3,926 | 625 | 519,054 | 10,103 |
| Meals and entertainment deducted..... | 3,645 | -- | *5 | *658 | *7,084 | *171 | 244,161 | 6,685 |
| Mortgage interest..... | 2,785 | -- | -- | *12,585 | -- | *15 | 404,717 | 14,952 |
| Other interest paid on business indebtedness..... | 31,276 | -- | *128 | *3,498 | *3,296 | *823 | 608,521 | 25,253 |
| Office expenses..... | 16,079 | -- | *23 | 2,142 | *15,034 | *743 | 640,938 | 7,127 |
| Pension and profit-sharing plans..... | *589 | -- | *5 | *166 | -- | -- | 94,377 | *2,160 |
| Rent on machinery and equipment..... | 7,101 | -- | *1,064 | *10,686 | *1,792 | *2,833 | 1,128,238 | 21,221 |
| Rent on other business property..... | 9,253 | -- | *32 | *22 | *876 | *3,420 | 682,239 | 6,767 |
| Repairs..... | 7,325 | -- | *1,961 | 40,091 | *11,059 | 1,859 | 1,320,265 | 46,393 |
| Supplies..... | 5,823 | -- | *7 | *11,719 | *10,730 | *2,305 | 4,354,206 | 27,835 |
| Salaries and wages..... | 37,572 | -- | *5,868 | 52,345 | *41,661 | *5,335 | 7,682,006 | 38,833 |
| Taxes paid..... | 46,593 | -- | *566 | 16,918 | *6,928 | *977 | 1,495,953 | 15,377 |
| Travel..... | 12,086 | -- | *117 | *145 | *810 | *36 | 410,232 | 3,541 |
| Utilities..... | 9,621 | -- | *124 | 13,809 | *6,350 | *906 | 1,444,349 | 20,141 |
| Other business deductions..... | 496,363 | -- | *992 | 39,826 | *23,143 | 33,134 | 9,859,278 | 177,828 |
| Home office business deductions..... | *854 | -- | -- | -- | *4,688 | *27 | 448,166 | *2,245 |
| Depreciation, Form 8829..... | *12 | -- | -- | -- | *655 | *5 | 56,714 | *175 |
| Net income ^{1,2}..... | 493,636 | -- | *1,932 | 82,384 | 165,752 | 33,480 | 30,188,237 | 519,200 |
| Returns with Schedule C-EZ: | | | | | | | | |
| Number of returns..... | 14,348 | -- | -- | *684 | *1,736 | *3 | 317,624 | *205 |
| Business receipts..... | 15,954 | -- | -- | *881 | *28,097 | *4 | 1,829,412 | *43,927 |
| Business deductions..... | 7,379 | -- | -- | *258 | -- | *1 | 138,523 | *34 |
| Net income..... | 8,575 | -- | -- | *623 | *28,097 | *3 | 1,690,889 | *43,893 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Construction--continued | | | | Manufacturing | | |
|--|-----------------------------------|--------------------------------------|--------------------|---------------------------|-------------------|--------------------|-----------------------------------|
| | Residential building construction | Nonresidential building construction | Heavy construction | Special trade contractors | Total | Food manufacturing | Textile and textile product mills |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 357,136 | 84,325 | 58,229 | 1,763,890 | 359,559 | 30,876 | 6,095 |
| Business receipts, total ¹ | 37,960,287 | 7,519,397 | 4,690,800 | 101,115,961 | 27,327,211 | 3,021,165 | 136,218 |
| Income from sales and operations ¹ | 37,736,003 | 7,486,150 | 4,658,755 | 100,422,834 | 27,136,377 | 3,016,050 | 136,201 |
| Other business income..... | 224,284 | 33,248 | 32,045 | 693,127 | 190,834 | 5,115 | *17 |
| Business deductions, total ^{1,2} | 32,805,734 | 6,550,474 | 4,204,710 | 79,788,351 | 23,723,378 | 2,693,957 | *128,567 |
| Cost of sales and operations..... | 23,435,631 | 4,321,593 | 1,668,933 | 40,011,281 | 13,133,241 | 1,887,322 | *40,938 |
| Inventory, beginning of year..... | 1,288,015 | 199,432 | 18,858 | 706,886 | 1,057,642 | 114,962 | *1,093 |
| Cost of labor..... | 3,459,321 | 699,647 | 270,788 | 9,859,641 | 1,799,688 | 101,673 | *6,329 |
| Purchases..... | 7,972,326 | 1,421,058 | 566,192 | 12,754,999 | 7,995,271 | 1,605,592 | *18,794 |
| Materials and supplies..... | 7,220,578 | 1,052,441 | 431,302 | 14,230,019 | 2,416,666 | 122,982 | *15,406 |
| Other costs..... | 4,941,972 | 1,164,653 | 403,798 | 3,417,402 | 1,092,312 | 71,715 | *(Z) |
| Inventory, end of year..... | 1,446,581 | 215,638 | 22,006 | 957,667 | 1,228,336 | 129,601 | *684 |
| Advertising expenses..... | 97,513 | 25,982 | 25,987 | 564,442 | 234,687 | 20,590 | *949 |
| Bad debts from sales or services..... | 26,487 | 4,055 | *4,615 | 76,375 | 22,701 | *129 | -- |
| Car and truck expenses..... | 1,148,803 | 321,730 | 249,618 | 6,063,366 | 814,328 | 49,532 | *5,116 |
| Commissions..... | 241,482 | 36,052 | 15,918 | 798,454 | 240,751 | 26,772 | -- |
| Depletion..... | *572 | *29 | *2 | *1,006 | *2,158 | *1,978 | -- |
| Depreciation..... | 696,187 | 178,218 | 412,952 | 3,635,534 | 998,722 | 68,900 | *15,486 |
| Employee benefit programs..... | 42,137 | 16,875 | 7,069 | 144,258 | 84,651 | 2,513 | -- |
| Insurance..... | 512,074 | 149,491 | 135,689 | 2,037,131 | 325,682 | 25,860 | *1,384 |
| Legal and professional services..... | 146,737 | 36,127 | 30,114 | 389,726 | 148,635 | 14,965 | *1,687 |
| Meals and entertainment deducted..... | 42,814 | 20,408 | 6,412 | 208,075 | 49,999 | 2,216 | *777 |
| Mortgage interest..... | 196,531 | 43,093 | 23,300 | 295,187 | 135,782 | 16,390 | *48 |
| Other interest paid on business indebtedness..... | 159,071 | 45,516 | 77,844 | 424,145 | 211,370 | 19,365 | *469 |
| Office expenses..... | 150,817 | 30,042 | 22,808 | 545,261 | 214,742 | 17,488 | *1,533 |
| Pension and profit-sharing plans..... | 7,358 | *3,687 | *1,461 | 80,035 | 22,057 | *586 | -- |
| Rent on machinery and equipment..... | 123,670 | 66,167 | 196,919 | 882,648 | 260,081 | 2,909 | *422 |
| Rent on other business property..... | 98,629 | 47,660 | 18,837 | 648,203 | 752,609 | 106,748 | *756 |
| Repairs..... | 174,880 | 58,520 | 181,134 | 1,123,740 | 289,782 | 34,191 | *1,298 |
| Supplies..... | 800,532 | 175,368 | 273,029 | 3,681,979 | 709,951 | 34,450 | *8,547 |
| Salaries and wages..... | 1,341,581 | 294,318 | 322,252 | 6,712,174 | 2,180,357 | 152,647 | *31,449 |
| Taxes paid..... | 298,677 | 77,809 | 63,279 | 1,288,282 | 530,230 | 46,051 | *4,801 |
| Travel..... | 74,764 | 59,149 | 14,968 | 375,336 | 139,315 | 9,963 | *3,049 |
| Utilities..... | 281,761 | 86,601 | 65,014 | 1,219,602 | 571,182 | 67,822 | *6,702 |
| Other business deductions..... | 2,591,764 | 431,192 | 372,668 | 8,094,677 | 1,507,691 | 81,889 | *3,157 |
| Home office business deductions..... | 89,712 | 13,098 | 13,873 | 382,205 | 126,870 | *2,526 | -- |
| Depreciation, Form 8829..... | 11,268 | *509 | *76 | 52,700 | 12,847 | *10 | -- |
| Net income less deficit ^{1,2} | 5,154,535 | 969,055 | 486,090 | 21,327,467 | 3,608,920 | 327,209 | 7,652 |
| Net income ^{1,2} | 5,592,988 | 1,079,591 | 582,016 | 22,414,442 | 4,280,176 | 404,690 | *17,635 |
| Deficit ² | 438,453 | 110,536 | 95,926 | 1,086,975 | 671,256 | 77,482 | *9,984 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Construction--continued | | | | Manufacturing | | |
|---|-----------------------------------|--------------------------------------|--------------------|---------------------------|------------------|--------------------|-----------------------------------|
| | Residential building construction | Nonresidential building construction | Heavy construction | Special trade contractors | Total | Food manufacturing | Textile and textile product mills |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 306,752 | 67,062 | 38,294 | 1,556,043 | 244,201 | 23,916 | *3,076 |
| Business receipts, total ¹ | 34,663,798 | 6,883,800 | 4,101,443 | 92,629,548 | 24,124,542 | 2,674,668 | *113,152 |
| Income from sales and operations ¹ | 34,497,561 | 6,856,104 | 4,078,527 | 92,010,749 | 23,941,720 | 2,673,030 | *113,152 |
| Other business income..... | 166,238 | 27,695 | 22,916 | 618,799 | 182,822 | *1,638 | -- |
| Business deductions, total ¹² | 29,070,954 | 5,804,209 | 3,519,427 | 70,214,650 | 19,844,380 | 2,269,978 | *95,517 |
| Cost of sales and operations..... | 20,978,431 | 4,010,143 | 1,523,257 | 35,851,705 | 11,392,052 | 1,682,897 | *34,034 |
| Inventory, beginning of year..... | 1,090,409 | 182,013 | 18,145 | 541,250 | 763,398 | 83,364 | *477 |
| Cost of labor..... | 3,163,668 | 684,494 | 216,831 | 8,823,652 | 1,540,078 | *46,989 | *6,329 |
| Purchases..... | 6,822,487 | 1,292,089 | 519,581 | 11,421,314 | 6,855,615 | 1,502,856 | *11,866 |
| Materials and supplies..... | 6,450,077 | 1,012,488 | 403,355 | 12,845,297 | 2,223,808 | 89,285 | *15,406 |
| Other costs..... | 4,451,021 | 1,038,436 | 383,593 | 2,985,976 | 933,017 | 48,121 | -- |
| Inventory, end of year..... | 999,231 | 199,377 | 18,248 | 765,785 | 923,864 | 87,717 | *44 |
| Advertising expenses..... | 86,288 | 21,440 | 8,546 | 498,063 | 167,707 | 10,956 | *948 |
| Bad debts from sales or services..... | 4,460 | *432 | *4,032 | 65,121 | 10,891 | *10 | -- |
| Car and truck expenses..... | 1,021,056 | 248,042 | 191,737 | 5,224,600 | 623,698 | 46,230 | *4,570 |
| Commissions..... | 222,575 | *33,520 | 15,814 | 760,930 | 215,071 | 26,646 | -- |
| Depletion..... | *528 | *8 | *2 | *916 | *2,108 | *1,928 | -- |
| Depreciation..... | 602,059 | 146,588 | 291,053 | 3,064,192 | 706,212 | 32,663 | *5,868 |
| Employee benefit programs..... | 41,523 | 16,736 | 6,571 | 135,220 | 75,154 | *2,252 | -- |
| Insurance..... | 444,536 | 131,927 | 108,063 | 1,800,397 | 270,481 | 18,566 | *1,258 |
| Legal and professional services..... | 133,727 | 25,927 | 21,182 | 328,114 | 105,001 | 7,339 | *527 |
| Meals and entertainment deducted..... | 37,729 | 14,595 | 4,127 | 181,025 | 40,677 | 1,985 | *490 |
| Mortgage interest..... | 120,408 | 17,408 | 15,104 | 236,845 | 109,835 | *15,861 | -- |
| Other interest paid on business indebtedness..... | 115,512 | 38,120 | 57,641 | 371,994 | 161,362 | 10,353 | *469 |
| Office expenses..... | 130,587 | 25,592 | 20,157 | 457,476 | 169,876 | 13,593 | *1,424 |
| Pension and profit-sharing plans..... | 7,358 | *3,687 | *1,461 | 79,710 | 22,019 | *568 | -- |
| Rent on machinery and equipment..... | 99,628 | 59,831 | 185,198 | 762,361 | 225,840 | 2,401 | *365 |
| Rent on other business property..... | 87,178 | 25,279 | 9,955 | 553,061 | 612,167 | 72,983 | *613 |
| Repairs..... | 155,850 | 42,114 | 119,600 | 956,307 | 234,158 | 29,464 | *569 |
| Supplies..... | 675,984 | 149,369 | 231,523 | 3,269,494 | 498,203 | 27,282 | *4,950 |
| Salaries and wages..... | 1,176,612 | 253,471 | 282,793 | 5,930,297 | 1,846,282 | 123,476 | *26,735 |
| Taxes paid..... | 268,111 | 64,946 | 50,089 | 1,097,430 | 455,832 | 33,154 | *4,356 |
| Travel..... | 52,482 | 47,748 | 13,484 | 292,977 | 93,478 | 7,584 | *810 |
| Utilities..... | 250,726 | 71,770 | 53,652 | 1,048,061 | 458,834 | 51,897 | *5,387 |
| Other business deductions..... | 2,252,488 | 336,320 | 290,729 | 6,801,913 | 1,228,888 | 47,212 | *2,144 |
| Home office business deductions..... | 79,567 | 11,502 | 13,641 | 341,211 | 104,700 | *2,526 | -- |
| Depreciation, Form 8829..... | 11,150 | *508 | *76 | 44,805 | 10,213 | *10 | -- |
| Net income ¹²..... | 5,592,988 | 1,079,591 | 582,016 | 22,414,442 | 4,280,176 | 404,690 | *17,635 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | 53,151 | 14,451 | *6,946 | 242,871 | 38,614 | *6,957 | *965 |
| Business receipts..... | 365,703 | 49,255 | *39,761 | 1,330,765 | 211,680 | *45,141 | *3,622 |
| Business deductions..... | 25,551 | 7,694 | *16 | 105,229 | 15,804 | *154 | -- |
| Net income..... | 340,152 | 41,561 | *39,745 | 1,225,536 | 195,876 | *44,987 | *3,622 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Manufacturing--continued | | | | | | | | |
|---|--------------------------|-----------------------------|----------------|----------------|---|-----------------------------|------------------------|--|------------------------------|
| | Apparel | Leather and allied products | Wood products | Paper products | Printing and related support activities | Petroleum and coal products | Chemical manufacturing | Plastics, rubber, clay, and glass products | Nonmetallic mineral products |
| | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | | |
| Number of returns ¹ | 27,077 | *1,652 | 40,680 | *4,567 | 42,951 | *899 | 9,995 | 19,979 | 7,091 |
| Business receipts, total ¹ | 1,908,086 | *105,449 | 2,729,519 | *180,312 | 3,364,033 | *9,374 | 259,770 | 834,849 | 567,982 |
| Income from sales and operations ¹ | 1,856,210 | *105,401 | 2,718,054 | *180,312 | 3,347,428 | *9,161 | 259,759 | 824,212 | *562,462 |
| Other business income..... | *51,876 | *49 | 11,465 | -- | 16,605 | *213 | *11 | *10,637 | *5,521 |
| Business deductions, total ^{1,2} | 1,722,742 | *68,798 | 2,522,281 | *157,667 | 2,953,818 | *14,833 | 196,359 | 758,373 | 454,200 |
| Cost of sales and operations..... | 841,482 | -- | 1,620,080 | *72,916 | 1,415,075 | *155 | 78,544 | 318,102 | *212,466 |
| Inventory, beginning of year..... | 108,785 | -- | 78,007 | *3,850 | 82,814 | -- | *5,123 | 51,180 | *14,320 |
| Cost of labor..... | *74,636 | -- | 248,874 | *24,574 | 218,789 | -- | *4,584 | *47,659 | *35,126 |
| Purchases..... | 546,105 | -- | 891,568 | *47,320 | 732,928 | -- | *67,386 | 262,113 | *97,920 |
| Materials and supplies..... | 87,809 | -- | 457,426 | *545 | 213,167 | *146 | *10,987 | 24,137 | *75,622 |
| Other costs..... | 147,020 | -- | 59,201 | *1,359 | 232,246 | *9 | *1,389 | *30,167 | *3,846 |
| Inventory, end of year..... | 122,874 | -- | 114,996 | *4,733 | 64,869 | -- | *10,924 | 97,155 | *14,367 |
| Advertising expenses..... | 24,214 | *127 | 19,873 | -- | 37,650 | -- | *1,614 | 9,014 | *1,894 |
| Bad debts from sales or services..... | *842 | -- | *2,978 | -- | 8,211 | -- | *97 | *1,238 | *1,036 |
| Car and truck expenses..... | 28,751 | *9,417 | 64,394 | *19,333 | 123,857 | *510 | *16,097 | 41,276 | *20,227 |
| Commissions..... | *68,784 | -- | *4,111 | *4,529 | 25,162 | -- | *3,087 | *5,369 | -- |
| Depletion..... | -- | -- | *21 | -- | -- | *1 | -- | -- | -- |
| Depreciation..... | 35,533 | *8,475 | 120,810 | *774 | 89,508 | *13,187 | *8,190 | 25,364 | *45,794 |
| Employee benefit programs..... | *3,459 | -- | 4,629 | *558 | 10,821 | -- | *251 | *2,274 | -- |
| Insurance..... | 18,380 | -- | 36,052 | *2,226 | 40,978 | -- | *2,838 | 11,315 | *11,495 |
| Legal and professional services..... | 17,730 | *2,637 | 11,401 | *494 | 16,201 | *711 | *1,113 | 3,767 | *2,233 |
| Meals and entertainment deducted..... | 2,651 | *413 | 1,583 | *1,341 | 6,962 | -- | *1,871 | 3,304 | -- |
| Mortgage interest..... | *1,721 | -- | 18,368 | -- | 15,581 | -- | -- | *6,154 | *21,628 |
| Other interest paid on business indebtedness..... | 6,418 | *244 | 22,205 | *1,540 | 35,210 | -- | *3,140 | 7,169 | *1,624 |
| Office expenses..... | 8,932 | *628 | 12,930 | *369 | 51,423 | -- | *10,047 | 8,671 | *2,056 |
| Pension and profit-sharing plans..... | *822 | -- | *515 | -- | *4,801 | -- | *213 | -- | *576 |
| Rent on machinery and equipment..... | 24,819 | *4,897 | 9,565 | *400 | 73,987 | *227 | *7,862 | *1,563 | *11,498 |
| Rent on other business property..... | 93,825 | -- | 34,961 | *6,798 | 113,454 | -- | *595 | 25,438 | *158 |
| Repairs..... | 14,517 | *1,491 | 29,001 | *2,089 | 43,402 | -- | *5,756 | 4,322 | *13,219 |
| Supplies..... | 66,034 | *1,036 | 52,000 | *1,968 | 127,290 | -- | *13,820 | 37,362 | *7,783 |
| Salaries and wages..... | 221,970 | *26,779 | 156,485 | *15,461 | 314,412 | -- | *12,469 | 78,611 | *50,057 |
| Taxes paid..... | 51,806 | *2,722 | 53,378 | *2,119 | 70,081 | *6 | *1,542 | 17,624 | *12,509 |
| Travel..... | 8,367 | *1,399 | 2,473 | *1,942 | 6,334 | -- | *1,050 | 5,589 | *214 |
| Utilities..... | 54,784 | *2,696 | 43,428 | *1,936 | 76,374 | -- | 7,684 | 25,567 | *13,309 |
| Other business deductions..... | 111,841 | *5,719 | 188,616 | *13,994 | 221,106 | *35 | 8,787 | 108,192 | *23,419 |
| Home office business deductions..... | *14,556 | *119 | *11,254 | *6,881 | 23,497 | -- | *8,454 | *10,515 | *1,005 |
| Depreciation, Form 8829..... | *858 | *42 | *1,032 | *760 | *3,040 | -- | -- | *104 | -- |
| Net income less deficit ^{1,2}..... | 185,411 | *36,651 | 207,252 | *22,644 | 415,222 | *-5,458 | 63,412 | 76,475 | 113,782 |
| Net income ^{1,2} | 213,105 | *38,822 | 238,103 | *26,987 | 499,421 | *253 | 76,084 | 113,692 | 113,782 |
| Deficit ² | 27,694 | *2,171 | 30,852 | *4,342 | 84,199 | *5,711 | *12,673 | 37,217 | -- |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Manufacturing--continued | | | | | | | | |
|---|--------------------------|-----------------------------|------------------|-----------------|---|-----------------------------|------------------------|--|------------------------------|
| | Apparel | Leather and allied products | Wood products | Paper products | Printing and related support activities | Petroleum and coal products | Chemical manufacturing | Plastics, rubber, clay, refractory, and glass products | Nonmetallic mineral products |
| | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| BUSINESSES WITH NET INCOME | | | | | | | | | |
| Number of returns ¹ | 19,775 | *1,303 | 26,063 | *3,456 | 31,206 | *16 | 5,676 | 15,152 | 7,091 |
| Business receipts, total ¹ | 1,703,623 | *102,465 | 2,443,398 | *141,613 | 2,738,763 | *304 | 248,838 | 683,829 | 567,982 |
| Income from sales and operations ¹ | 1,651,795 | *102,416 | 2,431,477 | *141,613 | 2,722,198 | *91 | 248,827 | 673,230 | *562,462 |
| Other business income..... | *51,828 | *49 | 11,922 | -- | 16,565 | *213 | *11 | *10,599 | *5,521 |
| Business deductions, total ^{1,2} | 1,490,518 | *63,643 | 2,205,309 | *114,627 | 2,239,342 | *51 | 172,754 | 570,137 | 454,200 |
| Cost of sales and operations..... | 763,228 | -- | 1,465,138 | *44,355 | 1,144,420 | *9 | *73,240 | 233,804 | *212,466 |
| Inventory, beginning of year..... | 93,824 | -- | 58,889 | *3,850 | 42,500 | -- | *5,123 | 42,610 | *14,320 |
| Cost of labor..... | *46,978 | -- | 235,942 | *10,402 | 181,998 | -- | *4,584 | *20,382 | *35,126 |
| Purchases..... | 517,948 | -- | 770,123 | *34,291 | 573,339 | -- | *62,708 | 200,831 | *97,920 |
| Materials and supplies..... | 85,469 | -- | 433,436 | *545 | 167,313 | -- | *10,361 | *13,685 | *75,622 |
| Other costs..... | 132,708 | -- | 49,758 | -- | 227,823 | *9 | *1,389 | *26,497 | *3,846 |
| Inventory, end of year..... | 113,698 | -- | 83,009 | *4,733 | 48,553 | -- | *10,924 | 70,199 | *14,367 |
| Advertising expenses..... | 14,424 | *127 | 18,873 | -- | 29,416 | -- | *1,590 | 7,036 | *1,894 |
| Bad debts from sales or services..... | *110 | -- | *2,748 | -- | *1,039 | -- | *97 | *840 | *1,036 |
| Car and truck expenses..... | 24,999 | *6,714 | 51,974 | *7,776 | 78,660 | -- | *10,933 | 35,863 | *20,227 |
| Commissions..... | *62,271 | -- | *1,954 | *4,529 | *21,364 | -- | *3,087 | *588 | -- |
| Depletion..... | -- | -- | *21 | -- | -- | *1 | -- | -- | -- |
| Depreciation..... | 32,256 | *8,324 | 91,007 | *756 | 54,389 | *1 | *7,270 | 20,702 | *45,794 |
| Employee benefit programs..... | *3,431 | -- | *1,908 | *558 | 6,156 | -- | *251 | *1,891 | -- |
| Insurance..... | 14,236 | -- | 30,921 | *1,472 | 29,829 | -- | *2,791 | 9,876 | *11,495 |
| Legal and professional services..... | 13,590 | *2,637 | 10,177 | *434 | 11,819 | -- | *926 | 2,608 | *2,233 |
| Meals and entertainment deducted..... | 2,059 | -- | 1,568 | *1,269 | 5,758 | -- | *1,772 | *2,923 | -- |
| Mortgage interest..... | *1,721 | -- | 15,375 | -- | 11,604 | -- | -- | *4,947 | *21,628 |
| Other interest paid on business indebtedness..... | 3,693 | *244 | 16,272 | *372 | 23,296 | -- | *3,140 | *6,079 | *1,624 |
| Office expenses..... | 8,064 | *369 | 12,016 | *327 | 33,932 | -- | *8,159 | *6,307 | *2,056 |
| Pension and profit-sharing plans..... | *814 | -- | *515 | -- | *4,801 | -- | *213 | -- | *576 |
| Rent on machinery and equipment..... | 21,784 | *4,897 | 9,013 | *301 | 54,175 | -- | *7,862 | *1,286 | *11,498 |
| Rent on other business property..... | 87,830 | -- | 31,489 | *6,798 | 87,741 | -- | *595 | *23,269 | *158 |
| Repairs..... | 14,436 | *1,491 | 24,060 | *2,089 | 30,402 | -- | *5,432 | *1,874 | *13,219 |
| Supplies..... | 15,669 | *1,036 | 48,146 | *1,919 | 80,375 | -- | *10,607 | *17,968 | *7,783 |
| Salaries and wages..... | 180,897 | *26,779 | 104,716 | *15,461 | 252,385 | -- | *12,469 | *60,252 | *50,057 |
| Taxes paid..... | 46,624 | *2,702 | 42,384 | *1,984 | 54,404 | *6 | *1,538 | 15,571 | *12,509 |
| Travel..... | 7,300 | *505 | 1,911 | *1,912 | 5,504 | -- | *204 | *4,533 | *214 |
| Utilities..... | 49,612 | *2,149 | 33,384 | *1,911 | 57,095 | -- | *5,714 | 20,105 | *13,309 |
| Other business deductions..... | 106,411 | *5,669 | 178,831 | *13,523 | 143,542 | *35 | *5,169 | 88,109 | *23,419 |
| Home office business deductions..... | *14,556 | -- | *9,740 | *6,881 | 14,795 | -- | *8,454 | *3,134 | *1,005 |
| Depreciation, Form 8829..... | *858 | -- | -- | *760 | *2,424 | -- | -- | -- | -- |
| Net income ^{1,2} | 213,105 | *38,822 | 238,103 | *26,987 | 499,421 | *253 | 76,084 | 113,692 | 113,782 |
| Returns with Schedule C-EZ: | | | | | | | | | |
| Number of returns..... | *2,910 | -- | *1,925 | *2,149 | *2,903 | -- | *3,668 | *1,925 | -- |
| Business receipts..... | *21,741 | -- | *39,029 | *2,729 | *9,394 | -- | *9,785 | *1,234 | -- |
| Business deductions..... | *504 | -- | *1,170 | -- | *2,440 | -- | *1,239 | *573 | -- |
| Net income..... | *21,237 | -- | *37,859 | *2,729 | *6,954 | -- | *8,546 | *661 | -- |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Manufacturing--continued | | | | | | |
|---|--------------------------|---------------------------|------------------|----------------------------------|---|--------------------------|--------------------------------|
| | Primary metal industries | Fabricated metal products | Machinery | Computer and electronic products | Electrical equipment, appliance, and components | Transportation equipment | Furniture and related products |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | *3,669 | 42,476 | 21,804 | 9,258 | 9,096 | 8,925 | 29,243 |
| Business receipts, total ¹ | *381,799 | 4,086,061 | 3,096,553 | 348,151 | 984,234 | 835,385 | 2,279,529 |
| Income from sales and operations ¹ | *381,664 | 4,084,694 | 3,087,339 | 332,449 | 982,386 | 835,385 | 2,219,662 |
| Other business income..... | *135 | 1,367 | 9,214 | *15,702 | *1,848 | -- | *59,867 |
| Business deductions, total ¹² | *326,174 | 3,498,220 | 2,493,740 | 333,455 | 817,454 | 707,677 | 1,883,945 |
| Cost of sales and operations..... | *131,710 | 1,770,824 | 1,402,695 | 197,597 | 579,445 | 434,419 | 1,136,552 |
| Inventory, beginning of year..... | *1,224 | 177,161 | 89,684 | *8,669 | *52,352 | *50,165 | 45,960 |
| Cost of labor..... | *9,246 | 284,528 | 366,054 | *17,647 | *61,117 | *46,856 | 219,433 |
| Purchases..... | *18,169 | 596,648 | 805,802 | *126,805 | 497,402 | *380,574 | 456,817 |
| Materials and supplies..... | *34,690 | 676,233 | 105,501 | *40,569 | *732 | *46,351 | 397,488 |
| Other costs..... | *69,650 | 212,448 | 122,102 | *15,478 | *13,786 | *806 | 89,188 |
| Inventory, end of year..... | *1,270 | 176,195 | 86,449 | *11,570 | *45,944 | *90,333 | 72,334 |
| Advertising expenses..... | *705 | 40,438 | 15,169 | *4,398 | *9,627 | *5,708 | 12,700 |
| Bad debts from sales or services..... | *1 | *1,581 | *1,116 | *2,388 | *111 | -- | *1,348 |
| Car and truck expenses..... | *9,712 | 116,352 | 83,291 | *16,010 | 26,383 | 28,104 | 92,848 |
| Commissions..... | *25 | 15,620 | *11,242 | *708 | *358 | *20,300 | 13,883 |
| Depletion..... | -- | *157 | -- | -- | -- | -- | -- |
| Depreciation..... | *19,886 | 201,692 | 137,173 | *13,289 | 24,534 | 13,723 | 58,113 |
| Employee benefit programs..... | *2,384 | 11,284 | 34,221 | *1,908 | *2,948 | *14 | *2,579 |
| Insurance..... | *5,754 | 57,675 | 46,898 | *1,162 | 12,393 | 16,662 | 14,724 |
| Legal and professional services..... | *303 | 15,493 | 16,323 | *690 | 2,016 | 3,989 | 9,509 |
| Meals and entertainment deducted..... | *392 | 8,934 | 6,114 | *213 | *2,715 | *899 | 2,763 |
| Mortgage interest..... | *97 | 20,183 | *6,925 | -- | *259 | *9,438 | *12,338 |
| Other interest paid on business indebtedness..... | *233 | 32,545 | 29,245 | *865 | *7,894 | *5,523 | 8,895 |
| Office expenses..... | *1,130 | 24,105 | 17,520 | 2,662 | 7,829 | 6,281 | 17,869 |
| Pension and profit-sharing plans..... | *250 | *4,392 | *2,500 | -- | *1,083 | *2,504 | *1,856 |
| Rent on machinery and equipment..... | *55 | 63,216 | 12,847 | *990 | *4,430 | *2,011 | 23,053 |
| Rent on other business property..... | *13,077 | 88,768 | 59,225 | *16,014 | *21,498 | *12,325 | 82,574 |
| Repairs..... | *7,206 | 47,013 | 30,197 | *9,697 | 7,459 | *5,472 | 18,547 |
| Supplies..... | *1,154 | 119,590 | 42,275 | *20,663 | 16,344 | 9,148 | 91,420 |
| Salaries and wages..... | *102,337 | 309,553 | 272,940 | *14,283 | *24,011 | *69,472 | 106,774 |
| Taxes paid..... | *10,941 | 77,924 | 77,990 | *1,856 | 7,871 | 22,568 | 28,994 |
| Travel..... | *2,319 | 19,904 | 27,135 | *538 | 3,897 | *3,909 | 5,955 |
| Utilities..... | *9,812 | 76,409 | 67,964 | *6,543 | 22,140 | 10,697 | 34,559 |
| Other business deductions..... | *6,008 | 360,494 | 88,734 | 15,418 | 27,491 | 23,244 | 98,498 |
| Home office business deductions..... | -- | *9,633 | *2,778 | *5,559 | *2,611 | -- | *7,594 |
| Depreciation, Form 8829..... | -- | *184 | *1 | *697 | *419 | -- | *3,327 |
| Net income less deficit ¹² | *55,626 | 587,841 | 602,813 | 14,696 | 166,780 | 127,708 | 395,584 |
| Net income ¹² | *64,302 | 690,644 | 674,163 | 50,098 | 187,646 | 129,899 | 432,783 |
| Deficit ² | *8,677 | 102,802 | 71,350 | *35,401 | *20,865 | *2,191 | 37,199 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Manufacturing--continued | | | | | | |
|---|--------------------------|---------------------------|----------------|----------------------------------|---|--------------------------|--------------------------------|
| | Primary metal industries | Fabricated metal products | Machinery | Computer and electronic products | Electrical equipment, appliance, and components | Transportation equipment | Furniture and related products |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | *1,506 | 29,575 | 17,640 | 3,278 | 6,687 | 6,994 | 20,238 |
| Business receipts, total ¹ | *369,714 | 3,719,277 | 2,834,394 | 314,178 | 737,220 | 795,511 | 1,965,391 |
| Income from sales and operations ¹ | *369,582 | 3,717,917 | 2,828,448 | 298,475 | 735,372 | 795,511 | 1,906,951 |
| Other business income..... | *131 | 1,359 | *5,946 | *15,702 | *1,848 | -- | *58,440 |
| Business deductions, total ^{1,2} | *305,412 | 3,028,633 | 2,160,231 | 264,080 | 549,574 | 665,612 | 1,532,608 |
| Cost of sales and operations..... | *123,726 | 1,646,597 | 1,258,872 | *173,257 | 349,566 | *415,807 | 930,314 |
| Inventory, beginning of year..... | *1,224 | 114,791 | 70,689 | *7,464 | *52,352 | *28,790 | 25,749 |
| Cost of labor..... | *3,393 | 282,813 | 360,156 | *17,002 | *25,145 | *46,813 | 188,786 |
| Purchases..... | *16,153 | 563,354 | 698,684 | *119,566 | *309,318 | *358,429 | 284,487 |
| Materials and supplies..... | *34,657 | 651,966 | 94,776 | *35,843 | *732 | *46,017 | 389,530 |
| Other costs..... | *69,570 | 153,224 | 106,435 | *4,135 | *6,329 | *674 | 84,331 |
| Inventory, end of year..... | *1,270 | 119,551 | 71,868 | *10,751 | *44,310 | *64,917 | 42,569 |
| Advertising expenses..... | *345 | 24,687 | 8,238 | *2,132 | *9,597 | *5,504 | 7,999 |
| Bad debts from sales or services..... | *1 | *708 | *1,115 | *2,351 | *31 | -- | *7 |
| Car and truck expenses..... | *9,642 | 85,955 | 58,309 | *8,731 | 19,528 | 24,965 | 84,138 |
| Commissions..... | -- | 15,620 | *7,527 | *708 | *335 | *20,298 | *11,570 |
| Depletion..... | -- | *157 | -- | -- | -- | -- | -- |
| Depreciation..... | *19,800 | 139,792 | 131,001 | *5,028 | 23,852 | *10,272 | 33,367 |
| Employee benefit programs..... | *2,362 | 10,917 | 34,221 | *1,816 | *2,948 | -- | *1,677 |
| Insurance..... | *5,211 | 49,721 | 45,496 | *643 | *6,881 | *15,066 | 13,165 |
| Legal and professional services..... | *248 | 12,438 | 9,848 | *549 | 2,016 | *3,763 | 5,475 |
| Meals and entertainment deducted..... | *392 | 7,311 | 3,339 | *212 | *2,405 | *881 | 1,867 |
| Mortgage interest..... | -- | *7,521 | *6,925 | -- | *259 | *7,356 | *11,417 |
| Other interest paid on business indebtedness..... | *233 | 23,744 | 25,625 | *559 | *7,894 | *5,523 | 6,143 |
| Office expenses..... | *927 | 20,658 | 13,828 | *1,628 | 5,728 | *6,181 | 16,854 |
| Pension and profit-sharing plans..... | *250 | *4,392 | *2,500 | -- | *1,083 | *2,504 | *1,856 |
| Rent on machinery and equipment..... | *54 | 60,095 | 7,166 | *416 | *4,430 | *1,973 | 22,872 |
| Rent on other business property..... | *12,895 | 73,958 | 44,776 | *15,818 | *14,546 | *12,274 | 56,547 |
| Repairs..... | *6,769 | 39,671 | 23,607 | *1,471 | *6,615 | *3,711 | 15,602 |
| Supplies..... | *726 | 77,215 | 29,023 | *12,679 | *13,947 | *8,843 | 88,818 |
| Salaries and wages..... | *95,520 | 253,951 | 244,897 | *11,937 | *23,844 | *67,324 | 79,730 |
| Taxes paid..... | *10,379 | 73,738 | 74,126 | *1,590 | 4,713 | *21,586 | 21,719 |
| Travel..... | *2,308 | 15,453 | 8,457 | *430 | *3,542 | *3,685 | 2,595 |
| Utilities..... | *9,072 | 60,367 | 55,232 | *5,257 | 16,175 | *9,774 | 26,644 |
| Other business deductions..... | *4,552 | 309,893 | 62,101 | *12,287 | 25,825 | *18,322 | 84,639 |
| Home office business deductions..... | -- | *9,633 | *2,778 | *4,574 | *1,713 | -- | *7,594 |
| Depreciation, Form 8829..... | -- | *184 | *1 | *697 | *290 | -- | *3,327 |
| Net income ^{1,2} | *64,302 | 690,644 | 674,163 | 50,098 | 187,646 | 129,899 | 432,783 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | *2,149 | *5,166 | *1,906 | *8 | *948 | *947 | *1,924 |
| Business receipts..... | *681 | *27,088 | *7,012 | *6 | *9,784 | *1,904 | *29,348 |
| Business deductions..... | *681 | *4,441 | *1,221 | *5 | *2,105 | *1,269 | -- |
| Net income | -- | *22,647 | *5,791 | *1 | *7,679 | *635 | *29,348 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Manufacturing--continued | | Wholesale trade | | | Retail trade | |
|--|--------------------------------|-----------------------------------|-------------------|---|---|--------------------|---------------------------------|
| | Medical equipment and supplies | Other miscellaneous manufacturing | Total | Durable goods, including machinery, woods, metals, etc. | Nondurable goods, including food fiber, chemicals, etc. | Total | Motor vehicle and parts dealers |
| | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 2,418 | 40,808 | 360,035 | 190,524 | 169,511 | 2,309,272 | 126,034 |
| Business receipts, total ¹ | 293,351 | 1,905,388 | 43,039,660 | 22,381,553 | 20,658,107 | 185,175,311 | 33,371,057 |
| Income from sales and operations ¹ | 293,128 | 1,904,420 | 42,460,167 | 22,064,764 | 20,395,403 | 182,742,407 | 33,051,836 |
| Other business income..... | *223 | 968 | 579,493 | 316,789 | 262,703 | 2,432,904 | 319,221 |
| Business deductions, total ^{1,2} | 213,235 | 1,777,884 | 37,790,639 | 19,611,196 | 18,179,443 | 173,776,301 | 31,946,526 |
| Cost of sales and operations..... | *118,738 | 874,182 | 29,382,249 | 15,179,312 | 14,202,937 | 125,476,112 | 26,496,601 |
| Inventory, beginning of year..... | *17,041 | 155,253 | 2,259,831 | 1,585,182 | 674,648 | 20,064,689 | 3,974,341 |
| Cost of labor..... | *4,278 | 28,286 | 810,254 | 554,366 | 255,888 | 2,612,669 | 479,681 |
| Purchases..... | *117,811 | 725,514 | 25,841,972 | 12,739,546 | 13,102,427 | 116,125,457 | 24,579,502 |
| Materials and supplies..... | *7,442 | 99,432 | 1,544,846 | 1,005,698 | 539,148 | 4,111,931 | 901,889 |
| Other costs..... | *262 | 21,640 | 1,382,412 | 1,023,774 | 358,638 | 3,971,676 | 901,007 |
| Inventory, end of year..... | *28,096 | 155,943 | 2,457,066 | 1,729,254 | 727,812 | 21,410,310 | 4,339,820 |
| Advertising expenses..... | *7,171 | 22,845 | 227,949 | 149,274 | 78,675 | 1,877,085 | 253,958 |
| Bad debts from sales or services..... | -- | *1,624 | 67,483 | 18,935 | 48,549 | 274,720 | 102,610 |
| Car and truck expenses..... | *6,723 | 56,396 | 1,162,481 | 572,688 | 589,793 | 3,858,664 | 314,289 |
| Commissions..... | *4,534 | 36,269 | 494,267 | 312,584 | 181,683 | 1,067,884 | 149,048 |
| Depletion..... | -- | -- | 2,166 | *1,002 | *1,163 | 5,543 | *52 |
| Depreciation..... | *8,955 | 89,337 | 583,955 | 329,485 | 254,470 | 2,869,919 | 351,111 |
| Employee benefit programs..... | *1,668 | *3,139 | 43,992 | 22,616 | 21,376 | 191,423 | 24,766 |
| Insurance..... | *2,450 | 17,436 | 229,308 | 127,300 | 102,008 | 1,408,961 | 249,111 |
| Legal and professional services..... | *1,310 | 26,064 | 135,117 | 72,931 | 62,186 | 773,494 | 109,999 |
| Meals and entertainment deducted..... | *1,443 | 5,408 | 152,192 | 80,214 | 71,977 | 309,740 | 22,725 |
| Mortgage interest..... | *2,748 | *3,904 | 78,181 | 55,828 | 22,353 | 810,414 | 109,877 |
| Other interest paid on business indebtedness..... | -- | 28,785 | 183,960 | 89,614 | 94,346 | 1,056,449 | 242,920 |
| Office expenses..... | *2,280 | 20,990 | 209,421 | 112,331 | 97,089 | 1,006,875 | 112,394 |
| Pension and profit-sharing plans..... | -- | *1,960 | 12,314 | 6,292 | 6,022 | 45,001 | 2,501 |
| Rent on machinery and equipment..... | *498 | 14,831 | 113,215 | 40,740 | 72,475 | 752,443 | 65,127 |
| Rent on other business property..... | *12,033 | 64,360 | 491,448 | 251,724 | 239,724 | 5,644,091 | 365,894 |
| Repairs..... | *2,639 | 12,267 | 201,736 | 104,784 | 96,953 | 1,322,810 | 263,998 |
| Supplies..... | *2,356 | 56,711 | 447,111 | 182,451 | 264,660 | 1,940,461 | 228,004 |
| Salaries and wages..... | *17,879 | 202,769 | 1,020,449 | 551,952 | 468,496 | 8,632,748 | 913,444 |
| Taxes paid..... | *2,036 | 37,410 | 299,334 | 159,626 | 139,708 | 2,853,655 | 347,589 |
| Travel..... | *3,422 | 31,856 | 373,665 | 241,272 | 132,394 | 881,220 | 59,457 |
| Utilities..... | *4,593 | 38,165 | 466,814 | 234,479 | 232,335 | 3,435,745 | 350,896 |
| Other business deductions..... | *9,087 | 111,962 | 1,255,277 | 638,917 | 616,360 | 6,799,664 | 794,061 |
| Home office business deductions..... | *672 | 19,214 | 139,406 | 66,272 | 73,134 | 373,795 | 13,359 |
| Depreciation, Form 8829..... | -- | *2,372 | 16,835 | 7,335 | 9,501 | 38,851 | *1,892 |
| Net income less deficit ^{1,2} | 80,116 | 127,505 | 5,260,516 | 2,777,199 | 2,483,317 | 11,404,845 | 1,424,732 |
| Net income ^{1,2} | *81,825 | 226,241 | 5,883,429 | 3,093,415 | 2,790,013 | 16,262,486 | 1,820,589 |
| Deficit ² | *1,709 | 98,737 | 622,912 | 316,216 | 306,696 | 4,857,641 | 395,857 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Manufacturing--continued | | Wholesale trade | | | Retail trade | |
|---|--------------------------------|-----------------------------------|------------------|---|---|-------------------|---------------------------------|
| | Medical equipment and supplies | Other miscellaneous manufacturing | Total | Durable goods, including machinery, woods, metals, etc. | Nondurable goods, including food fiber, chemicals, etc. | Total | Motor vehicle and parts dealers |
| | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | *1,639 | 19,915 | 263,808 | 135,386 | 128,422 | 1,249,322 | 82,903 |
| Business receipts, total ¹ | *287,583 | 1,682,638 | 38,894,561 | 20,330,475 | 18,564,086 | 155,293,611 | 28,510,866 |
| Income from sales and operations ¹ | *287,361 | 1,681,810 | 38,360,661 | 20,022,862 | 18,337,799 | 153,193,035 | 28,229,039 |
| Other business income..... | *223 | *828 | 533,901 | 307,613 | 226,288 | 2,100,576 | 281,827 |
| Business deductions, total ^{1,2} | *205,758 | 1,456,397 | 33,011,133 | 17,237,060 | 15,774,073 | 139,031,209 | 26,690,277 |
| Cost of sales and operations..... | *113,620 | 726,699 | 25,999,086 | 13,550,275 | 12,448,811 | 103,720,456 | 22,668,639 |
| Inventory, beginning of year..... | *16,977 | 100,406 | 1,711,269 | 1,193,586 | 517,683 | 13,992,086 | 2,883,204 |
| Cost of labor..... | -- | *27,241 | 684,548 | 464,091 | 220,457 | 2,069,354 | 391,668 |
| Purchases..... | *117,233 | 616,509 | 22,919,921 | 11,450,833 | 11,469,088 | 96,191,281 | 21,022,259 |
| Materials and supplies..... | *7,442 | 71,725 | 1,289,970 | 776,388 | 513,582 | 3,128,138 | 790,238 |
| Other costs..... | -- | 18,169 | 1,290,824 | 996,644 | 294,181 | 3,349,331 | 792,772 |
| Inventory, end of year..... | *28,032 | 107,352 | 1,897,447 | 1,331,267 | 566,180 | 15,009,735 | 3,211,501 |
| Advertising expenses..... | *7,171 | 16,771 | 189,571 | 124,936 | 64,635 | 1,430,710 | 207,721 |
| Bad debts from sales or services..... | -- | *797 | 58,226 | 12,356 | 45,870 | 186,546 | 68,281 |
| Car and truck expenses..... | *6,723 | 37,760 | 946,046 | 489,557 | 456,490 | 2,678,023 | 238,475 |
| Commissions..... | *4,534 | *34,041 | 462,659 | 291,072 | 171,587 | 810,169 | 105,153 |
| Depletion..... | -- | -- | *1,984 | *888 | *1,096 | 4,116 | *52 |
| Depreciation..... | *8,241 | 35,829 | 461,386 | 256,028 | 205,358 | 1,889,649 | 275,631 |
| Employee benefit programs..... | *1,668 | *3,099 | 38,041 | 18,267 | 19,774 | 163,759 | 21,446 |
| Insurance..... | *2,418 | 11,436 | 193,925 | 107,296 | 86,629 | 1,093,635 | 189,521 |
| Legal and professional services..... | *753 | 17,619 | 107,606 | 55,814 | 51,792 | 512,328 | 74,907 |
| Meals and entertainment deducted..... | *1,443 | 5,002 | 129,655 | 68,902 | 60,752 | 211,216 | 13,448 |
| Mortgage interest..... | *2,748 | *2,473 | 56,526 | 40,314 | 16,212 | 498,080 | 78,575 |
| Other interest paid on business indebtedness..... | -- | 26,099 | 138,125 | 71,302 | 66,822 | 657,637 | 164,015 |
| Office expenses..... | *2,208 | 15,617 | 178,542 | 98,368 | 80,174 | 685,028 | 89,075 |
| Pension and profit-sharing plans..... | -- | *1,947 | 11,647 | 5,624 | 6,022 | 40,740 | 2,462 |
| Rent on machinery and equipment..... | *498 | 14,755 | 89,295 | 30,550 | 58,745 | 561,856 | 44,853 |
| Rent on other business property..... | *12,033 | 57,843 | 408,890 | 195,296 | 213,594 | 4,285,785 | 279,076 |
| Repairs..... | *2,639 | 11,039 | 167,673 | 88,890 | 78,783 | 938,373 | 199,673 |
| Supplies..... | *2,355 | 48,861 | 384,988 | 137,691 | 247,297 | 1,225,647 | 149,427 |
| Salaries and wages..... | *17,872 | 7,901,676 | 852,393 | 461,482 | 390,911 | 7,049,283 | 742,824 |
| Taxes paid..... | *2,035 | 2,432,165 | 239,954 | 130,141 | 109,814 | 2,192,210 | 256,183 |
| Travel..... | *3,422 | 854,069 | 313,345 | 201,142 | 112,203 | 540,724 | 42,764 |
| Utilities..... | *4,593 | 2,868,710 | 395,029 | 199,122 | 195,907 | 2,473,682 | 262,115 |
| Other business deductions..... | *8,784 | 5,873,364 | 1,041,267 | 530,055 | 511,212 | 4,832,097 | 510,873 |
| Home office business deductions..... | -- | 374,333 | 128,129 | 63,118 | 65,011 | 246,204 | 2,355 |
| Depreciation, Form 8829..... | -- | 33,433 | 16,303 | 7,203 | 9,100 | 17,130 | *55 |
| Net income ^{1,2}..... | *81,825 | 22,145,915 | 5,883,429 | 3,093,415 | 2,790,013 | 16,262,486 | 1,820,589 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | *11 | 213,377 | 22,264 | 11,208 | 11,056 | 191,113 | 9,458 |
| Business receipts..... | *43 | 1,102,912 | 209,745 | 93,301 | 116,444 | 893,167 | 39,855 |
| Business deductions..... | *2 | 124,532 | 17,148 | 8,573 | 8,575 | 107,384 | 2,733 |
| Net income..... | *43 | 978,380 | 192,597 | 84,728 | 107,869 | 785,783 | 37,122 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Retail trade--continued | | | | | | | |
|--|--------------------------------------|---------------------------------|---|--------------------------|---------------------------------|-------------------|---------------------------------|---|
| | Furniture and home furnishing stores | Electronic and appliance stores | Building material and garden equipment and supplier dealers | Food and beverage stores | Health and personal care stores | Gasoline stations | Clothing and accessories stores | Sporting goods, hobby, book, and music stores |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | |
| Number of returns ¹ | 55,594 | 32,785 | 50,939 | 108,624 | 118,048 | 33,439 | 103,923 | 150,948 |
| Business receipts, total ¹ | 6,384,327 | 5,257,972 | 7,795,929 | 31,684,545 | 7,360,867 | 23,984,904 | 11,915,848 | 8,777,446 |
| Income from sales and operations ¹ | 6,260,288 | 5,187,670 | 7,753,685 | 31,125,568 | 7,267,985 | 23,751,856 | 11,809,878 | 8,713,795 |
| Other business income..... | 124,040 | 70,302 | 42,244 | 558,977 | 92,882 | 233,048 | 105,970 | 63,651 |
| Business deductions, total ^{1,2} | 5,922,113 | 4,773,201 | 7,246,356 | 30,356,705 | 6,473,730 | 23,458,783 | 10,773,301 | 8,385,926 |
| Cost of sales and operations..... | 3,582,704 | 3,281,266 | 4,872,359 | 23,692,237 | 4,588,681 | 19,957,864 | 7,227,052 | 5,621,170 |
| Inventory, beginning of year..... | 755,073 | 459,771 | 1,040,933 | 2,170,589 | 643,574 | 616,987 | 2,235,818 | 1,881,659 |
| Cost of labor..... | 218,676 | 283,953 | 125,689 | 388,729 | *40,822 | 101,191 | 163,809 | 199,035 |
| Purchases..... | 3,108,147 | 2,902,488 | 3,969,534 | 22,438,448 | 4,105,030 | 19,683,272 | 6,850,908 | 5,221,315 |
| Materials and supplies..... | 144,955 | 78,712 | 565,182 | 369,253 | 403,635 | 154,030 | 99,812 | 106,655 |
| Other costs..... | 190,597 | 73,733 | 258,311 | 561,722 | 58,154 | 52,070 | 197,097 | 178,485 |
| Inventory, end of year..... | 834,743 | 517,391 | 1,087,290 | 2,236,504 | 662,534 | 649,686 | 2,320,392 | 1,965,979 |
| Advertising expenses..... | 177,469 | 99,249 | 101,714 | 135,406 | 82,268 | 45,399 | 168,955 | 126,879 |
| Bad debts from sales or services..... | 15,342 | 4,423 | 8,950 | 34,711 | 4,948 | 15,399 | 19,178 | 7,224 |
| Car and truck expenses..... | 167,415 | 64,984 | 174,461 | 175,095 | 188,283 | 58,342 | 155,317 | 241,554 |
| Commissions..... | 60,304 | 13,652 | 15,966 | 59,308 | 24,297 | 12,318 | 41,272 | 60,447 |
| Depletion..... | *6 | -- | *49 | *564 | *1,042 | -- | *2,156 | *566 |
| Depreciation..... | 104,464 | 102,666 | 150,116 | 357,616 | 96,540 | 271,960 | 133,937 | 155,326 |
| Employee benefit programs..... | 8,256 | 17,378 | 13,954 | 22,785 | 10,592 | 18,815 | 6,398 | 9,343 |
| Insurance..... | 60,494 | 44,391 | 107,010 | 220,931 | 47,060 | 125,963 | 83,197 | 66,573 |
| Legal and professional services..... | 36,895 | 18,737 | 25,607 | 127,608 | 35,546 | 44,200 | 58,655 | 45,364 |
| Meals and entertainment deducted..... | 23,269 | 5,341 | 15,272 | 8,399 | 20,560 | 1,990 | 16,402 | 13,444 |
| Mortgage interest..... | 33,308 | 17,378 | 70,403 | 115,780 | 12,181 | 181,226 | 63,096 | 39,016 |
| Other interest paid on business indebtedness..... | 65,154 | 30,534 | 80,750 | 94,665 | 21,373 | 66,120 | 57,678 | 47,504 |
| Office expenses..... | 34,408 | 30,389 | 46,010 | 46,611 | 61,331 | 28,647 | 94,846 | 62,356 |
| Pension and profit-sharing plans..... | *2,750 | *1,445 | *902 | 3,129 | 7,203 | 2,670 | *2,952 | *1,533 |
| Rent on machinery and equipment..... | 42,391 | 15,808 | 40,330 | 146,982 | 43,345 | 72,495 | 38,512 | 59,427 |
| Rent on other business property..... | 319,536 | 190,760 | 94,923 | 940,109 | 176,690 | 351,237 | 817,123 | 457,532 |
| Repairs..... | 60,302 | 36,369 | 91,042 | 230,285 | 40,011 | 120,881 | 51,044 | 49,880 |
| Supplies..... | 38,457 | 31,052 | 81,867 | 217,411 | 123,819 | 86,325 | 129,132 | 87,837 |
| Salaries and wages..... | 434,307 | 383,520 | 546,259 | 1,712,371 | 382,259 | 1,040,269 | 740,507 | 390,145 |
| Taxes paid..... | 102,341 | 96,556 | 189,918 | 507,040 | 87,878 | 275,248 | 256,945 | 188,191 |
| Travel..... | 36,422 | 33,638 | 23,159 | 11,796 | 28,986 | 4,686 | 60,870 | 37,348 |
| Utilities..... | 137,848 | 96,222 | 148,634 | 729,795 | 123,214 | 322,714 | 229,009 | 165,081 |
| Other business deductions..... | 358,390 | 151,212 | 343,009 | 758,305 | 248,245 | 352,599 | 302,291 | 396,745 |
| Home office business deductions..... | 18,318 | *4,737 | *3,691 | *3,003 | 16,111 | *450 | 12,265 | 42,549 |
| Depreciation, Form 8829..... | *779 | *611 | -- | *460 | *648 | *43 | 2,872 | 5,613 |
| Net income less deficit ^{1,2} | 462,214 | 484,771 | 549,573 | 1,327,840 | 887,137 | 526,120 | 1,142,628 | 392,773 |
| Net income ^{1,2} | 704,586 | 593,039 | 675,750 | 1,620,649 | 1,072,780 | 642,346 | 1,424,542 | 848,413 |
| Deficit ² | 242,372 | 108,267 | 126,177 | 292,809 | 185,643 | 116,225 | 281,914 | 455,640 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Retail trade--continued | | | | | | | |
|---|--------------------------------------|---------------------------------|---|--------------------------|---------------------------------|-------------------|---------------------------------|---|
| | Furniture and home furnishing stores | Electronic and appliance stores | Building material and garden equipment and supplier dealers | Food and beverage stores | Health and personal care stores | Gasoline stations | Clothing and accessories stores | Sporting goods, hobby, book, and music stores |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) |
| BUSINESSES WITH NET INCOME | | | | | | | | |
| Number of returns ¹ | 37,073 | 21,914 | 39,763 | 79,227 | 58,480 | 21,044 | 61,870 | 83,077 |
| Business receipts, total ¹ | 5,374,863 | 4,818,735 | 6,500,671 | 26,883,233 | 6,829,093 | 19,610,249 | 10,445,163 | 6,888,688 |
| Income from sales and operations ¹ | 5,258,958 | 4,749,952 | 6,460,043 | 26,405,264 | 6,768,599 | 19,414,478 | 10,339,868 | 6,844,135 |
| Other business income..... | 115,904 | 68,782 | 40,628 | 477,968 | 60,494 | 195,770 | 105,294 | 44,553 |
| Business deductions, total ¹² | 4,670,277 | 4,225,696 | 5,824,921 | 25,262,583 | 5,756,313 | 18,967,903 | 9,020,620 | 6,040,275 |
| Cost of sales and operations..... | 2,883,978 | 3,017,284 | 4,016,069 | 20,003,829 | 4,204,390 | 16,289,722 | 6,135,456 | 4,130,888 |
| Inventory, beginning of year..... | 543,715 | 394,152 | 699,134 | 1,767,213 | 560,524 | 421,785 | 1,699,305 | 1,096,499 |
| Cost of labor..... | 197,055 | 282,348 | 74,233 | 312,080 | *40,205 | 81,121 | 143,780 | 148,370 |
| Purchases..... | 2,461,576 | 2,650,496 | 3,290,204 | 18,931,967 | 3,857,777 | 16,100,374 | 5,824,732 | 3,830,592 |
| Materials and supplies..... | 119,467 | 73,494 | 461,550 | 289,525 | 308,197 | 88,293 | 83,838 | 92,702 |
| Other costs..... | 166,215 | 55,710 | 237,949 | 543,681 | 31,941 | 50,409 | 170,584 | 91,453 |
| Inventory, end of year..... | 604,049 | 438,915 | 747,000 | 1,840,636 | 594,253 | 452,260 | 1,786,782 | 1,128,728 |
| Advertising expenses..... | 127,426 | 93,280 | 80,518 | 94,905 | 61,216 | 37,953 | 144,232 | 87,916 |
| Bad debts from sales or services..... | 5,748 | 3,896 | 7,950 | 29,794 | 3,001 | 13,378 | 17,044 | 4,460 |
| Car and truck expenses..... | 135,096 | 48,547 | 150,643 | 146,169 | 138,231 | 40,929 | 130,708 | 164,407 |
| Commissions..... | 44,041 | 13,143 | 15,944 | 56,711 | 16,166 | 3,033 | 38,230 | 50,464 |
| Depletion..... | *6 | -- | *(Z) | *564 | *10 | -- | *2,155 | *566 |
| Depreciation..... | 63,015 | 69,355 | 98,281 | 264,001 | 71,116 | 179,106 | 118,453 | 98,194 |
| Employee benefit programs..... | 6,328 | 17,292 | 11,205 | 19,060 | 9,463 | 17,139 | 5,602 | 8,151 |
| Insurance..... | 45,201 | 38,537 | 84,846 | 178,788 | 42,659 | 97,975 | 71,082 | 46,067 |
| Legal and professional services..... | 29,233 | 14,392 | 20,556 | 73,039 | 25,347 | 35,699 | 43,223 | 29,251 |
| Meals and entertainment deducted..... | 20,237 | 4,772 | 14,510 | 6,167 | 17,518 | 1,754 | 12,180 | 8,345 |
| Mortgage interest..... | 18,932 | 8,385 | 50,745 | 72,745 | 10,317 | 90,029 | 42,418 | 26,722 |
| Other interest paid on business indebtedness.... | 34,647 | 18,891 | 49,366 | 73,025 | 14,462 | 34,799 | 47,311 | 29,878 |
| Office expenses..... | 25,784 | 23,694 | 33,169 | 33,825 | 40,793 | 21,318 | 80,777 | 43,258 |
| Pension and profit-sharing plans..... | *2,750 | *1,342 | *819 | *1,943 | 7,171 | 2,670 | *2,951 | *1,525 |
| Rent on machinery and equipment..... | 37,382 | 14,043 | 36,742 | 124,413 | 14,960 | 64,928 | 33,906 | 35,786 |
| Rent on other business property..... | 258,054 | 147,186 | 73,681 | 823,347 | 165,405 | 307,687 | 590,985 | 296,555 |
| Repairs..... | 34,463 | 23,098 | 75,484 | 165,561 | 32,473 | 90,620 | 42,853 | 28,526 |
| Supplies..... | 28,871 | 20,049 | 56,798 | 157,278 | 90,907 | 61,613 | 95,249 | 52,835 |
| Salaries and wages..... | 344,572 | 353,315 | 422,219 | 1,326,003 | 360,301 | 880,032 | 657,034 | 304,433 |
| Taxes paid..... | 80,948 | 85,685 | 141,329 | 403,760 | 81,187 | 198,151 | 218,994 | 127,817 |
| Travel..... | 28,558 | 8,880 | 22,040 | 8,079 | 23,963 | 2,998 | 50,178 | 27,067 |
| Utilities..... | 104,363 | 76,374 | 98,164 | 547,753 | 106,094 | 230,045 | 176,612 | 107,788 |
| Other business deductions..... | 291,548 | 118,036 | 260,211 | 644,504 | 204,070 | 264,907 | 251,014 | 292,029 |
| Home office business deductions..... | 17,533 | *4,725 | *3,634 | *2,555 | *13,827 | *450 | *7,464 | 24,671 |
| Depreciation, Form 8829..... | *596 | *604 | -- | *416 | *403 | *43 | *801 | *3,559 |
| Net income ¹²..... | 704,586 | 593,039 | 675,750 | 1,620,649 | 1,072,780 | 642,346 | 1,424,542 | 848,413 |
| Returns with Schedule C-EZ: | | | | | | | | |
| Number of returns..... | ** | *4,232 | *965 | 12,502 | *1,781 | *1,924 | *3,997 | 16,691 |
| Business receipts..... | ** | *43,309 | *4,823 | 106,300 | *20,599 | *20,207 | *8,725 | 46,988 |
| Business deductions..... | ** | *1,494 | -- | 4,764 | *1,267 | *966 | *4,510 | 12,892 |
| Net income..... | ** | *41,815 | *4,823 | 101,536 | *19,332 | *19,241 | *4,215 | 34,096 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Retail trade--continued | | | Transportation and warehousing | | | | |
|--|----------------------------|-------------------------------|--------------------|--------------------------------|-----------------------------|----------------------|---------------------------------|--|
| | General merchandise stores | Miscellaneous store retailers | Nonstore retailers | Total | Air and rail transportation | Water transportation | General freight trucking, local | General freight trucking, long-distance and specialized freight trucking |
| | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | |
| Number of returns ¹ | 31,094 | 422,688 | 1,075,154 | 790,376 | 14,574 | 4,349 | 169,027 | 250,736 |
| Business receipts, total ¹ | 4,580,787 | 23,018,888 | 21,042,740 | 45,989,293 | 503,643 | 448,335 | 13,456,352 | 21,875,973 |
| Income from sales and operations ¹ | 4,461,460 | 22,702,872 | 20,655,513 | 45,520,925 | 488,929 | 447,631 | 13,279,356 | 21,702,915 |
| Other business income..... | 119,328 | 316,016 | 387,227 | 468,368 | 14,714 | *704 | 176,996 | 173,058 |
| Business deductions, total ^{1,2} | 4,199,350 | 21,519,502 | 18,720,808 | 38,829,476 | 473,671 | 446,882 | 11,397,300 | 19,066,647 |
| Cost of sales and operations..... | 2,934,139 | 12,877,108 | 10,344,932 | 4,768,886 | 49,347 | *247,019 | 1,647,282 | 1,957,407 |
| Inventory, beginning of year..... | 612,455 | 3,986,564 | 1,686,925 | 125,929 | *7,309 | *29,019 | 11,565 | 7,251 |
| Cost of labor..... | 147,914 | 281,705 | 181,464 | 955,427 | *12 | -- | 568,156 | 316,633 |
| Purchases..... | 2,519,264 | 11,608,744 | 9,138,804 | 1,769,288 | *38,249 | *100,272 | 497,096 | 552,758 |
| Materials and supplies..... | *40,280 | 816,524 | 431,004 | 312,692 | *2,785 | -- | 140,469 | 119,366 |
| Other costs..... | 199,963 | 725,908 | 574,630 | 1,706,320 | *14,391 | *120,968 | 439,539 | 971,768 |
| Inventory, end of year..... | 585,737 | 4,542,337 | 1,667,895 | 100,771 | *13,397 | *3,241 | 9,543 | 10,369 |
| Advertising expenses..... | 32,189 | 373,791 | 279,808 | 146,668 | 3,747 | 2,784 | 33,033 | 26,753 |
| Bad debts from sales or services..... | 4,185 | 13,421 | 44,330 | 17,172 | -- | *73 | 4,992 | 8,550 |
| Car and truck expenses..... | 54,397 | 558,438 | 1,706,089 | 8,083,277 | 11,025 | 10,674 | 2,374,864 | 3,689,928 |
| Commissions..... | 15,783 | 155,840 | 459,649 | 691,145 | *3,337 | *14,636 | 250,626 | 249,781 |
| Depletion..... | -- | *1,073 | *34 | *188 | *74 | *(Z) | *41 | *73 |
| Depreciation..... | 62,771 | 490,794 | 592,618 | 4,553,296 | 75,450 | 43,604 | 1,373,090 | 2,609,100 |
| Employee benefit programs..... | 15,410 | 31,914 | 11,812 | 56,259 | *1,226 | *1 | 12,250 | 28,028 |
| Insurance..... | 39,646 | 241,269 | 123,314 | 1,956,220 | 11,932 | 7,636 | 635,542 | 959,374 |
| Legal and professional services..... | 13,147 | 129,681 | 128,055 | 203,868 | 6,071 | 1,408 | 66,606 | 91,376 |
| Meals and entertainment deducted..... | 8,143 | 54,155 | 120,038 | 649,220 | 8,107 | 530 | 108,187 | 492,521 |
| Mortgage interest..... | 35,251 | 105,449 | 27,448 | 283,807 | *5,556 | *536 | 64,632 | 134,749 |
| Other interest paid on business indebtedness.... | 19,386 | 154,157 | 176,208 | 785,508 | 18,898 | 4,804 | 197,290 | 479,392 |
| Office expenses..... | 15,141 | 207,591 | 267,152 | 224,452 | 4,833 | 1,706 | 64,302 | 79,828 |
| Pension and profit-sharing plans..... | *1,048 | 13,164 | 5,705 | 15,384 | *5 | -- | *7,346 | 2,757 |
| Rent on machinery and equipment..... | 12,739 | 99,193 | 116,092 | 1,473,863 | 9,152 | *1,807 | 363,864 | 683,903 |
| Rent on other business property..... | 180,577 | 1,407,668 | 342,043 | 368,448 | 19,105 | *12,729 | 75,893 | 124,905 |
| Repairs..... | 33,923 | 196,858 | 148,217 | 2,984,018 | 31,249 | 15,127 | 970,751 | 1,648,487 |
| Supplies..... | 37,540 | 354,554 | 524,463 | 661,330 | 5,557 | 10,130 | 182,179 | 333,694 |
| Salaries and wages..... | 237,724 | 1,473,545 | 378,398 | 2,577,621 | 44,523 | 5,638 | 870,125 | 1,230,630 |
| Taxes paid..... | 85,014 | 504,092 | 212,843 | 916,375 | 4,879 | 1,136 | 276,681 | 532,315 |
| Travel..... | 23,645 | 200,101 | 361,112 | 388,340 | 16,574 | 958 | 94,054 | 170,109 |
| Utilities..... | 128,005 | 561,323 | 443,005 | 606,226 | 9,121 | 4,712 | 167,569 | 275,450 |
| Other business deductions..... | 209,413 | 1,229,012 | 1,656,382 | 6,309,653 | 132,468 | 58,132 | 1,535,403 | 3,222,886 |
| Home office business deductions..... | *135 | 64,995 | 194,182 | 56,746 | *466 | *179 | 18,148 | 27,811 |
| Depreciation, Form 8829..... | *42 | 5,687 | 20,205 | 6,264 | *194 | -- | 1,633 | 3,351 |
| Net income less deficit ^{1,2} | 386,305 | 1,498,819 | 2,321,934 | 7,175,889 | 42,702 | 729 | 2,059,052 | 2,809,939 |
| Net income ^{1,2} | 414,431 | 2,467,637 | 3,977,726 | 8,271,426 | 142,772 | 26,458 | 2,334,182 | 3,216,213 |
| Deficit ² | 28,126 | 968,818 | 1,655,792 | 1,095,537 | 100,070 | 25,729 | 275,130 | 406,274 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Retail trade--continued | | | Transportation and warehousing | | | | |
|---|----------------------------|-------------------------------|--------------------|--------------------------------|-----------------------------|----------------------|---------------------------------|--|
| | General merchandise stores | Miscellaneous store retailers | Nonstore retailers | Total | Air and rail transportation | Water transportation | General freight trucking, local | General freight trucking, long-distance and specialized freight trucking |
| | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) |
| BUSINESSES WITH NET INCOME | | | | | | | | |
| Number of returns ¹ | 25,153 | 214,323 | 524,494 | 640,213 | 9,456 | 3,320 | 139,936 | 195,821 |
| Business receipts, total ¹ | 4,065,867 | 18,478,212 | 16,887,974 | 38,283,780 | 402,563 | 424,180 | 11,240,542 | 17,574,745 |
| Income from sales and operations ¹ | 3,947,036 | 18,198,015 | 16,577,646 | 37,897,684 | 388,809 | 424,118 | 11,085,075 | 17,448,124 |
| Other business income..... | 118,830 | 280,196 | 310,327 | 386,095 | *13,754 | *62 | 155,467 | 126,621 |
| Business deductions, total ¹² | 3,651,435 | 16,010,663 | 12,910,244 | 30,015,707 | 259,792 | 397,722 | 8,906,360 | 14,358,532 |
| Cost of sales and operations..... | 2,650,863 | 9,977,317 | 7,742,020 | 3,758,039 | *34,774 | *247,019 | 1,330,295 | 1,408,202 |
| Inventory, beginning of year..... | 473,028 | 2,370,983 | 1,082,548 | 93,060 | *432 | *29,019 | *4,457 | *3,105 |
| Cost of labor..... | *88,231 | 153,915 | 156,349 | 688,430 | -- | -- | 408,074 | 209,798 |
| Purchases..... | 2,392,346 | 8,969,284 | 6,859,675 | 1,611,391 | *24,340 | *100,272 | 469,152 | 475,455 |
| Materials and supplies..... | *10,380 | 579,514 | 230,941 | 235,128 | -- | -- | 95,949 | 90,334 |
| Other costs..... | 188,536 | 629,100 | 390,981 | 1,192,622 | *10,097 | *120,968 | 357,539 | 633,643 |
| Inventory, end of year..... | 501,658 | 2,725,479 | 978,474 | 62,592 | *95 | *3,241 | *4,875 | *4,134 |
| Advertising expenses..... | 29,139 | 279,914 | 186,490 | 108,121 | *928 | *2,203 | 28,312 | 21,825 |
| Bad debts from sales or services..... | 3,017 | 10,725 | 19,254 | 9,121 | -- | *73 | 4,965 | 2,190 |
| Car and truck expenses..... | 42,634 | 344,373 | 1,097,811 | 6,461,350 | *2,585 | *6,420 | 1,944,449 | 2,922,996 |
| Commissions..... | 7,350 | 117,194 | 342,738 | 590,543 | *1,110 | *14,318 | 228,402 | 175,338 |
| Depletion..... | -- | *733 | *29 | *113 | *(Z) | -- | *40 | *73 |
| Depreciation..... | 49,694 | 283,829 | 318,974 | 3,065,670 | 6,777 | 33,910 | 949,015 | 1,749,595 |
| Employee benefit programs..... | 12,175 | 25,223 | 10,676 | 37,933 | *1,094 | -- | 10,361 | 17,561 |
| Insurance..... | 30,908 | 180,472 | 87,580 | 1,529,392 | 5,028 | 5,029 | 492,655 | 743,636 |
| Legal and professional services..... | 11,922 | 75,110 | 79,649 | 164,817 | 2,151 | *914 | 54,864 | 74,164 |
| Meals and entertainment deducted..... | 6,686 | 32,992 | 72,607 | 564,054 | 7,724 | *102 | 83,407 | 439,646 |
| Mortgage interest..... | 30,664 | 54,481 | 14,066 | 214,713 | *128 | -- | 56,087 | 100,881 |
| Other interest paid on business indebtedness.... | 16,311 | 95,302 | 79,631 | 523,246 | *3,712 | *759 | 135,230 | 339,846 |
| Office expenses..... | 12,058 | 142,530 | 138,747 | 170,176 | *3,933 | *1,299 | 46,209 | 62,171 |
| Pension and profit-sharing plans..... | *1,048 | 13,164 | 2,896 | 15,183 | -- | -- | *7,323 | 2,586 |
| Rent on machinery and equipment..... | 11,498 | 64,924 | 78,421 | 1,216,544 | *8,480 | *2 | 286,897 | 544,979 |
| Rent on other business property..... | 139,725 | 965,846 | 238,239 | 309,103 | *13,144 | *10,625 | 62,088 | 102,381 |
| Repairs..... | 25,319 | 117,476 | 102,829 | 2,291,634 | *2,979 | *7,253 | 705,833 | 1,310,082 |
| Supplies..... | 28,484 | 207,735 | 276,401 | 572,354 | 3,548 | *5,693 | 151,351 | 295,272 |
| Salaries and wages..... | 216,078 | 1,188,741 | 253,732 | 1,815,956 | *38,020 | *4,381 | 651,616 | 807,542 |
| Taxes paid..... | 63,446 | 393,863 | 140,847 | 712,259 | 3,760 | *839 | 220,552 | 402,187 |
| Travel..... | 15,924 | 133,681 | 176,591 | 276,091 | *12,685 | *524 | 58,832 | 144,051 |
| Utilities..... | 102,966 | 380,727 | 280,682 | 477,011 | 7,172 | *2,982 | 129,496 | 207,106 |
| Other business deductions..... | 143,417 | 868,410 | 983,078 | 5,031,002 | 99,092 | 52,277 | 1,249,974 | 2,451,805 |
| Home office business deductions..... | *110 | 35,588 | 133,293 | 49,778 | -- | *179 | 15,557 | 25,575 |
| Depreciation, Form 8829..... | *42 | 2,121 | 8,492 | 3,973 | -- | -- | 1,246 | 2,183 |
| Net income ¹²..... | 414,431 | 2,467,637 | 3,977,726 | 8,271,426 | 142,772 | 26,458 | 2,334,182 | 3,216,213 |
| Returns with Schedule C-EZ: | | | | | | | | |
| Number of returns..... | ** | 32,615 | 105,976 | 72,602 | *4,044 | *954 | *5,962 | *9,573 |
| Business receipts..... | ** | 93,143 | 507,131 | 439,916 | *23,909 | *2,712 | *32,346 | *74,106 |
| Business deductions..... | ** | 20,315 | 56,880 | 51,504 | *969 | *922 | *2,550 | *6,840 |
| Net income..... | ** | 72,828 | 450,251 | 388,412 | *22,940 | *1,790 | *29,796 | *67,266 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Transportation and warehousing--continued | | | | | | |
|---|---|---|----------------------------|--|---|-------------------------|---------------------------------------|
| | Urban transit | Interurban and rural bus transportation | Taxi and limousine service | School, employee, and charter bus industry | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation |
| | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | *973 | *941 | 107,387 | 15,772 | 17,513 | ** | **10,255 |
| Business receipts, total ¹ | *26,839 | *6,299 | 3,104,899 | 658,603 | 317,771 | ** | **205,850 |
| Income from sales and operations ¹ | *26,835 | *6,299 | 3,051,505 | 658,230 | 317,771 | ** | **203,368 |
| Other business income..... | *4 | -- | *53,394 | *373 | -- | ** | **2,482 |
| Business deductions, total ^{1,2} | *26,645 | *2,153 | 2,321,122 | 539,814 | 231,467 | ** | **195,082 |
| Cost of sales and operations..... | -- | -- | *11,379 | *44,176 | *24 | ** | **37,642 |
| Inventory, beginning of year..... | -- | -- | *4,740 | -- | -- | ** | ** |
| Cost of labor..... | -- | -- | -- | *10 | -- | ** | ** |
| Purchases..... | -- | -- | *250 | *2,373 | *23 | ** | **10,459 |
| Materials and supplies..... | -- | -- | -- | *323 | -- | ** | **994 |
| Other costs..... | -- | -- | *8,083 | *41,516 | *1 | ** | **26,189 |
| Inventory, end of year..... | -- | -- | *1,694 | *46 | -- | ** | ** |
| Advertising expenses..... | -- | -- | 36,297 | 5,633 | *159 | ** | **2,358 |
| Bad debts from sales or services..... | -- | -- | *1,671 | *576 | -- | ** | ** |
| Car and truck expenses..... | *3,468 | -- | 438,983 | 45,382 | 79,697 | ** | **4,458 |
| Commissions..... | -- | -- | 87,750 | *1,554 | -- | ** | **286 |
| Depletion..... | -- | -- | -- | -- | -- | ** | ** |
| Depreciation..... | *636 | -- | 124,590 | 88,958 | 23,252 | ** | **19,933 |
| Employee benefit programs..... | *221 | -- | *3,179 | *511 | *919 | ** | **1,977 |
| Insurance..... | *2,447 | -- | 165,085 | 27,839 | *3,168 | ** | **6,261 |
| Legal and professional services..... | *107 | -- | 7,695 | 2,553 | *583 | ** | **580 |
| Meals and entertainment deducted..... | *143 | -- | 11,027 | 7,829 | *2,361 | ** | **2,202 |
| Mortgage interest..... | *273 | -- | 45,537 | *4,913 | *163 | ** | **1,523 |
| Other interest paid on business indebtedness..... | -- | -- | 32,353 | 17,719 | *29 | ** | **8 |
| Office expenses..... | *55 | -- | 20,041 | 4,342 | *1,855 | ** | **7,753 |
| Pension and profit-sharing plans..... | -- | -- | *3,952 | -- | -- | ** | ** |
| Rent on machinery and equipment..... | *284 | -- | 305,003 | *18,656 | *29,109 | ** | **3 |
| Rent on other business property..... | -- | -- | 62,182 | -- | *2,072 | ** | **2,090 |
| Repairs..... | *1,685 | -- | 128,651 | 28,675 | *7,634 | ** | **15,329 |
| Supplies..... | *58 | -- | 25,244 | 10,694 | *615 | ** | **5,439 |
| Salaries and wages..... | *11,969 | -- | *12,270 | *62,947 | *39,814 | ** | **4,162 |
| Taxes paid..... | *1,129 | -- | 34,809 | 14,663 | *2,828 | ** | **2,911 |
| Travel..... | *20 | -- | *5,892 | *20,947 | *3,876 | ** | **9,247 |
| Utilities..... | *449 | -- | 40,322 | 10,129 | *2,399 | ** | **1,777 |
| Other business deductions..... | *3,702 | -- | 702,827 | 119,307 | 25,340 | ** | **69,023 |
| Home office business deductions..... | -- | -- | *2,953 | *1,028 | *1 | ** | **117 |
| Depreciation, Form 8829..... | -- | -- | *543 | *89 | -- | ** | **27 |
| Net income less deficit ^{1,2}..... | *193 | *4,146 | 787,131 | 118,788 | 86,304 | ** | **10,867 |
| Net income ^{1,2} | *1,203 | *4,146 | 853,659 | 148,029 | 88,418 | ** | **59,309 |
| Deficit ² | *1,009 | -- | 66,528 | *29,240 | *2,114 | ** | **39,443 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Transportation and warehousing--continued | | | | | | |
|---|---|---|----------------------------|--|---|-------------------------|---------------------------------------|
| | Urban transit | Interurban and rural bus transportation | Taxi and limousine service | School, employee, and charter bus industry | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation |
| | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | ** | *941 | 92,699 | 14,318 | 17,119 | ** | **4,437 |
| Business receipts, total ¹ | ** | *6,299 | 2,783,437 | 590,008 | 266,217 | ** | **191,769 |
| Income from sales and operations ¹ | ** | *6,299 | 2,735,655 | 589,998 | 266,217 | ** | **191,769 |
| Other business income..... | ** | -- | *47,782 | *11 | -- | ** | ** |
| Business deductions, total ¹² | ** | *2,153 | 1,933,131 | 441,979 | 177,800 | ** | **140,257 |
| Cost of sales and operations..... | ** | -- | *8,332 | *44,167 | *1 | ** | **994 |
| Inventory, beginning of year..... | ** | -- | -- | -- | -- | ** | ** |
| Cost of labor..... | ** | -- | -- | -- | -- | ** | ** |
| Purchases..... | ** | -- | *250 | *2,373 | -- | ** | ** |
| Materials and supplies..... | ** | -- | -- | *323 | -- | ** | **994 |
| Other costs..... | ** | -- | *8,083 | *41,516 | *1 | ** | ** |
| Inventory, end of year..... | ** | -- | -- | *46 | -- | ** | ** |
| Advertising expenses..... | ** | -- | 14,630 | *4,797 | *159 | ** | **1,919 |
| Bad debts from sales or services..... | ** | -- | *529 | *576 | -- | ** | ** |
| Car and truck expenses..... | ** | -- | 332,658 | 44,670 | 79,173 | ** | **7,839 |
| Commissions..... | ** | -- | 87,279 | *1,415 | -- | ** | ** |
| Depletion..... | ** | -- | -- | -- | -- | ** | ** |
| Depreciation..... | ** | -- | 80,072 | 75,174 | *22,914 | ** | **8,573 |
| Employee benefit programs..... | ** | -- | *116 | *508 | *919 | ** | **221 |
| Insurance..... | ** | -- | 133,766 | 23,169 | *2,615 | ** | **8,274 |
| Legal and professional services..... | ** | -- | 7,456 | *1,432 | *579 | ** | **146 |
| Meals and entertainment deducted..... | ** | -- | 10,899 | *7,500 | *1,094 | ** | **606 |
| Mortgage interest..... | ** | -- | *31,021 | *4,913 | *65 | ** | ** |
| Other interest paid on business indebtedness..... | ** | -- | *9,704 | 12,260 | -- | ** | ** |
| Office expenses..... | ** | -- | 15,831 | *1,914 | *1,549 | ** | **3,303 |
| Pension and profit-sharing plans..... | ** | -- | *3,952 | -- | -- | ** | ** |
| Rent on machinery and equipment..... | ** | -- | 284,338 | *4,302 | *28,739 | ** | **284 |
| Rent on other business property..... | ** | -- | 59,950 | -- | *967 | ** | **2,051 |
| Repairs..... | ** | -- | 115,798 | 17,120 | *7,269 | ** | **11,649 |
| Supplies..... | ** | -- | 20,516 | 10,562 | *241 | ** | **3,562 |
| Salaries and wages..... | ** | -- | *9,720 | *60,737 | *9,322 | ** | **15,546 |
| Taxes paid..... | ** | -- | 29,750 | 13,345 | *2,719 | ** | **1,129 |
| Travel..... | ** | -- | *4,982 | *2,968 | *3,862 | ** | **7,188 |
| Utilities..... | ** | -- | 34,372 | 8,184 | *2,364 | ** | **1,570 |
| Other business deductions..... | ** | -- | 624,444 | 100,456 | *7,675 | ** | **65,286 |
| Home office business deductions..... | ** | -- | *1,582 | *1,028 | *1 | ** | **117 |
| Depreciation, Form 8829..... | ** | -- | -- | *89 | -- | ** | **27 |
| Net income ¹² | ** | *4,146 | 853,659 | 148,029 | 88,418 | ** | **51,512 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | ** | *941 | *10,601 | *2,914 | *7,922 | ** | **150 |
| Business receipts..... | ** | *6,299 | *96,201 | *4,388 | *27,874 | ** | **31 |
| Business deductions..... | ** | *2,153 | *11,430 | *785 | *5,571 | ** | **1 |
| Net income | ** | *4,146 | *84,771 | *3,603 | *22,303 | ** | **30 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Transportation and warehousing--continued | | | Information | | | | |
|---|--|-------------------------|------------------------------------|------------------|-----------------------|------------------------------------|--------------------------------------|---|
| | Support activities for transportation (including motor vehicle towing) | Couriers and messengers | Warehousing and storage facilities | Total | Publishing industries | Motion picture and sound recording | Broadcasting and tele-communications | Information services and data processing services |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | |
| Number of returns ¹ | 37,446 | 157,753 | 3,651 | 236,546 | 61,348 | 61,930 | 36,118 | 77,150 |
| Business receipts, total ¹ | 1,575,197 | 3,438,180 | 371,352 | 6,987,894 | 1,927,882 | 1,972,154 | 1,382,339 | 1,705,519 |
| Income from sales and operations ¹ | 1,572,797 | 3,397,378 | 367,911 | 6,757,278 | 1,769,931 | 1,932,345 | 1,356,411 | 1,698,591 |
| Other business income..... | *2,400 | 40,802 | *3,441 | 230,616 | 157,951 | 39,809 | 25,928 | 6,928 |
| Business deductions, total ¹² | 1,273,597 | 2,525,986 | 329,109 | 5,165,264 | 1,487,130 | 1,417,882 | 1,126,118 | 1,134,135 |
| Cost of sales and operations..... | 149,956 | 415,904 | *208,749 | 1,500,913 | 392,516 | 238,085 | 474,108 | 396,204 |
| Inventory, beginning of year..... | *32,328 | *11,662 | *22,055 | 92,444 | 57,388 | 15,244 | *3,531 | *16,281 |
| Cost of labor..... | *3,392 | *67,225 | -- | 220,636 | *24,906 | *27,069 | *8,047 | *160,614 |
| Purchases..... | 117,613 | *281,401 | *168,795 | 765,393 | 78,953 | 41,762 | 454,743 | 189,935 |
| Materials and supplies..... | *17,316 | *1,976 | *29,463 | 238,603 | 127,644 | 74,148 | *8,259 | *28,552 |
| Other costs..... | *11,469 | *65,355 | *7,041 | 317,771 | 170,352 | 125,378 | *2,182 | 19,860 |
| Inventory, end of year..... | *32,162 | *11,715 | *18,604 | 133,933 | 66,727 | 45,516 | *2,654 | *19,037 |
| Advertising expenses..... | 17,221 | 16,351 | *2,333 | 128,060 | 63,624 | 19,489 | 23,437 | 21,510 |
| Bad debts from sales or services..... | *788 | *521 | *(Z) | 37,676 | *1,453 | *1,116 | *29,646 | *5,460 |
| Car and truck expenses..... | 182,007 | 1,235,535 | 7,258 | 377,834 | 142,636 | 106,219 | 59,471 | 69,508 |
| Commissions..... | *33,600 | *41,609 | *7,965 | 241,452 | 72,142 | 59,647 | 50,361 | 59,302 |
| Depletion..... | -- | -- | -- | *414 | -- | *8 | *407 | -- |
| Depreciation..... | 134,292 | 48,569 | 11,823 | 357,736 | 60,005 | 180,397 | 52,690 | 64,644 |
| Employee benefit programs..... | 7,827 | *28 | *93 | 7,841 | 4,510 | *1,939 | *579 | *813 |
| Insurance..... | 81,150 | 51,530 | 4,256 | 40,839 | 10,138 | 13,786 | 10,481 | 6,433 |
| Legal and professional services..... | 10,483 | 14,832 | 1,574 | 105,991 | 25,767 | 30,707 | 18,014 | 31,503 |
| Meals and entertainment deducted..... | 7,323 | 8,630 | *361 | 46,547 | 11,339 | 18,425 | 6,411 | 10,372 |
| Mortgage interest..... | *17,431 | *1,749 | *6,745 | 15,548 | 6,861 | *8,147 | *451 | *88 |
| Other interest paid on business indebtedness..... | 23,617 | *9,250 | *2,148 | 34,108 | 12,549 | 6,823 | 9,463 | 5,273 |
| Office expenses..... | 12,715 | 25,592 | 1,431 | 127,102 | 43,266 | 33,834 | 12,338 | 37,664 |
| Pension and profit-sharing plans..... | *1,242 | *9 | *73 | 3,741 | *2,628 | *332 | -- | *781 |
| Rent on machinery and equipment..... | 13,590 | 48,148 | *344 | 101,295 | 15,555 | 42,454 | 37,623 | 5,663 |
| Rent on other business property..... | 33,252 | 17,849 | *18,371 | 229,599 | 32,266 | 117,126 | 25,115 | 55,093 |
| Repairs..... | 81,263 | 42,362 | 12,806 | 41,695 | 4,849 | 28,153 | 6,213 | 2,481 |
| Supplies..... | 25,894 | 59,011 | 2,816 | 173,113 | 40,015 | 77,384 | 14,366 | 41,347 |
| Salaries and wages..... | 152,111 | 125,196 | *18,236 | 285,955 | 86,933 | 64,853 | 88,110 | 46,059 |
| Taxes paid..... | 28,008 | 13,729 | 3,287 | 56,035 | 15,930 | 17,119 | 6,859 | 16,127 |
| Travel..... | 37,778 | 27,093 | *1,791 | 131,758 | 36,388 | 37,691 | 26,223 | 31,456 |
| Utilities..... | 48,373 | 40,036 | 5,889 | 200,715 | 36,507 | 73,727 | 54,843 | 35,638 |
| Other business deductions..... | 167,828 | 261,978 | 10,759 | 824,271 | 340,915 | 206,582 | 112,912 | 163,862 |
| Home office business deductions..... | *1,745 | *4,297 | -- | 77,920 | 24,949 | 28,029 | *2,566 | 22,376 |
| Depreciation, Form 8829..... | *177 | *251 | -- | 10,783 | 4,892 | *1,062 | *374 | 4,455 |
| Net income less deficit ¹²..... | 301,600 | 912,194 | 42,243 | 1,822,737 | 440,752 | 554,272 | 256,222 | 571,491 |
| Net income ¹² | 365,266 | 997,002 | 43,770 | 2,345,093 | 540,808 | 717,228 | 333,658 | 753,399 |
| Deficit ² | 63,666 | 84,808 | *1,527 | 522,357 | 100,056 | 162,956 | 77,437 | 181,908 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Transportation and warehousing--continued | | | Information | | | | |
|---|--|-------------------------|------------------------------------|------------------|-----------------------|------------------------------------|--------------------------------------|---|
| | Support activities for transportation (including motor vehicle towing) | Couriers and messengers | Warehousing and storage facilities | Total | Publishing industries | Motion picture and sound recording | Broadcasting and tele-communications | Information services and data processing services |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) |
| BUSINESSES WITH NET INCOME | | | | | | | | |
| Number of returns ¹ | 30,698 | 127,833 | 3,637 | 166,793 | 48,971 | 39,551 | 27,743 | 50,528 |
| Business receipts, total ¹ | 1,346,840 | 3,097,119 | 360,059 | 6,302,982 | 1,753,923 | 1,624,486 | 1,300,863 | 1,623,709 |
| Income from sales and operations ¹ | 1,346,835 | 3,058,167 | 356,619 | 6,106,598 | 1,596,297 | 1,612,036 | 1,277,864 | 1,620,401 |
| Other business income..... | *5 | *38,952 | *3,441 | 196,384 | 157,626 | 12,451 | *22,999 | *3,308 |
| Business deductions, total ¹² | 981,574 | 2,100,117 | 316,290 | 3,957,925 | 1,213,115 | 907,258 | 967,205 | 870,346 |
| Cost of sales and operations..... | *116,668 | 358,838 | *208,747 | 1,362,656 | 352,191 | 188,679 | 465,599 | 356,186 |
| Inventory, beginning of year..... | *22,330 | *11,662 | *22,055 | 44,504 | 26,886 | *1,297 | *3,531 | *12,790 |
| Cost of labor..... | *3,333 | *67,225 | -- | 218,419 | *23,839 | *25,955 | *8,011 | *160,614 |
| Purchases..... | *94,600 | *276,154 | *168,795 | 651,169 | 40,327 | *10,057 | 448,460 | *152,325 |
| Materials and supplies..... | *16,091 | *1,976 | *29,461 | 220,954 | 127,529 | *58,375 | *6,499 | *28,552 |
| Other costs..... | *560 | *13,174 | *7,041 | 280,643 | 167,393 | 94,467 | *1,752 | *17,030 |
| Inventory, end of year..... | *20,245 | *11,353 | *18,604 | 53,033 | 33,782 | *1,472 | *2,654 | *15,125 |
| Advertising expenses..... | 16,221 | 14,797 | *2,330 | 66,798 | 26,947 | 12,149 | 10,189 | 17,513 |
| Bad debts from sales or services..... | *787 | -- | -- | 30,808 | *1,445 | *418 | *27,715 | *1,231 |
| Car and truck expenses..... | 138,929 | 975,586 | *6,043 | 281,534 | 95,753 | 85,998 | 43,838 | 55,946 |
| Commissions..... | *33,600 | *41,127 | *7,955 | 213,260 | 69,127 | 45,514 | 48,853 | 49,765 |
| Depletion..... | -- | -- | -- | *407 | -- | -- | *407 | -- |
| Depreciation..... | 95,116 | 33,963 | *10,561 | 215,106 | 45,552 | 95,792 | 27,390 | 46,371 |
| Employee benefit programs..... | *7,053 | *7 | *93 | 7,389 | *4,464 | *1,798 | *333 | *794 |
| Insurance..... | 68,099 | 43,193 | *3,929 | 33,138 | 9,815 | 8,529 | 9,210 | 5,584 |
| Legal and professional services..... | 8,408 | 13,372 | *1,331 | 56,825 | 14,676 | 22,670 | 10,816 | 8,663 |
| Meals and entertainment deducted..... | 5,846 | 6,870 | *359 | 35,316 | 9,727 | 13,330 | 3,672 | 8,587 |
| Mortgage interest..... | *15,059 | *576 | *5,983 | 8,271 | *6,059 | *1,997 | *126 | *88 |
| Other interest paid on business indebtedness..... | 12,510 | *7,925 | *1,300 | 19,652 | 10,437 | 1,477 | *3,237 | 4,502 |
| Office expenses..... | 10,664 | 22,266 | *1,037 | 90,141 | 37,990 | 19,414 | 8,323 | 24,414 |
| Pension and profit-sharing plans..... | *1,240 | *9 | *73 | 3,710 | *2,615 | *322 | -- | *772 |
| Rent on machinery and equipment..... | 10,955 | 47,227 | *340 | 88,048 | 15,320 | 31,665 | 36,281 | 4,782 |
| Rent on other business property..... | 22,664 | 16,862 | *18,369 | 121,467 | 31,667 | 27,646 | 19,478 | 42,676 |
| Repairs..... | 59,938 | 41,224 | *12,489 | 23,180 | 4,083 | 12,174 | 4,949 | 1,974 |
| Supplies..... | 23,061 | 55,779 | *2,770 | 111,322 | 25,762 | 55,478 | 8,792 | 21,290 |
| Salaries and wages..... | 113,084 | 90,926 | *15,062 | 224,842 | 78,514 | 34,707 | 73,824 | 37,797 |
| Taxes paid..... | 22,575 | 12,977 | *2,425 | 44,833 | 14,119 | 10,474 | 4,805 | 15,435 |
| Travel..... | 14,071 | 25,168 | *1,759 | 101,882 | 31,899 | 26,068 | 23,512 | 20,404 |
| Utilities..... | 44,361 | 33,752 | *5,653 | 150,125 | 30,047 | 45,191 | 46,285 | 28,602 |
| Other business deductions..... | 134,815 | 237,496 | *7,682 | 595,602 | 276,109 | 132,235 | 83,791 | 103,467 |
| Home office business deductions..... | *1,745 | *3,995 | -- | 54,510 | 15,408 | 27,726 | *2,349 | 9,027 |
| Depreciation, Form 8829..... | *177 | *251 | -- | 5,860 | 2,508 | *1,017 | *374 | *1,961 |
| Net income ¹²..... | 365,266 | 997,002 | 43,770 | 2,345,093 | 540,808 | 717,228 | 333,658 | 753,399 |
| Returns with Schedule C-EZ: | | | | | | | | |
| Number of returns..... | *4,814 | 24,728 | -- | 34,733 | 6,990 | *6,676 | *7,194 | 13,873 |
| Business receipts..... | *42,521 | 129,529 | -- | 149,247 | 18,879 | *22,624 | *24,975 | 82,768 |
| Business deductions..... | *4,103 | 16,179 | -- | 17,105 | 3,388 | *5,809 | *3,429 | 4,479 |
| Net income..... | *38,418 | 113,350 | -- | 132,142 | 15,491 | *16,815 | *21,546 | 78,289 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Finance and insurance | | | | | | |
|--|-----------------------|--|--|---|--------------------|---|------------------------------------|
| | Total | Credit intermediation and related activities | Securities, commodity contracts, and other financial investments | | | | |
| | | | Total | Investment bankers and securities dealers | Securities brokers | Commodity contracts brokers and dealers | Securities and commodity exchanges |
| | (78) | (79) | (80) | (81) | (82) | (83) | (84) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 579,362 | 54,913 | 139,928 | 4,672 | 27,690 | 4,965 | 956 |
| Business receipts, total ¹ | 86,390,620 | 3,174,011 | 59,678,189 | 5,566,788 | 10,746,057 | 4,455,966 | 1,086,282 |
| Income from sales and operations ¹ | 84,339,315 | 3,104,080 | 58,473,157 | 5,505,498 | 10,100,116 | 4,410,467 | 1,068,612 |
| Other business income..... | 2,051,306 | 69,930 | 1,205,032 | 61,290 | 645,941 | 45,498 | *17,670 |
| Business deductions, total ^{1,2} | 71,981,510 | 2,364,997 | 56,020,796 | 5,532,328 | 9,969,881 | 4,470,310 | 1,052,029 |
| Cost of sales and operations..... | 50,995,354 | 1,107,309 | 48,820,365 | 5,356,127 | 7,781,466 | 4,176,802 | 1,010,621 |
| Inventory, beginning of year..... | 669,133 | 95,740 | 549,172 | *12,464 | 122,765 | *(Z) | *356 |
| Cost of labor..... | 453,802 | *34,593 | 291,199 | *54,648 | *233,929 | -- | -- |
| Purchases..... | 35,984,899 | 745,062 | 34,954,699 | 3,731,105 | 6,538,509 | *3,946,389 | *670,924 |
| Materials and supplies..... | 52,310 | *3,991 | 17,833 | *20 | *134 | *423 | *27 |
| Other costs..... | 14,137,456 | 341,572 | 13,164,146 | 1,568,664 | 927,727 | *229,990 | *339,617 |
| Inventory, end of year..... | 302,247 | 113,650 | 156,685 | *10,774 | *41,598 | *(Z) | *303 |
| Advertising expenses..... | 612,544 | 80,963 | 82,512 | *1,825 | 9,282 | *697 | *59 |
| Bad debts from sales or services..... | 102,561 | 26,050 | 48,397 | -- | *5 | -- | -- |
| Car and truck expenses..... | 1,907,407 | 180,429 | 280,365 | 12,841 | 53,744 | 2,040 | *1,224 |
| Commissions..... | 1,952,520 | 62,872 | 483,315 | 48,199 | 97,916 | 20,417 | *1,597 |
| Depletion..... | 3,875 | *5 | 3,612 | -- | *1,640 | *(Z) | -- |
| Depreciation..... | 661,404 | 56,478 | 157,065 | 7,034 | 23,373 | 8,608 | 1,151 |
| Employee benefit programs..... | 126,342 | 2,589 | 12,078 | *9 | 3,361 | *4,160 | *54 |
| Insurance..... | 334,964 | 15,092 | 57,134 | *195 | 13,314 | 2,252 | *60 |
| Legal and professional services..... | 321,116 | 29,840 | 125,145 | 11,045 | 29,669 | 2,999 | 125 |
| Meals and entertainment deducted..... | 371,916 | 33,513 | 85,701 | 1,879 | 24,243 | 5,423 | 128 |
| Mortgage interest..... | 142,316 | 7,222 | 52,275 | *48 | 1,396 | *2,659 | *277 |
| Other interest paid on business indebtedness..... | 526,909 | 39,420 | 378,228 | 12,301 | 70,134 | 18,094 | 555 |
| Office expenses..... | 870,746 | 53,925 | 156,959 | 1,314 | 23,323 | 3,148 | 221 |
| Pension and profit-sharing plans..... | 64,020 | *4,607 | 11,564 | *2 | *5,183 | *1 | *2 |
| Rent on machinery and equipment..... | 335,328 | 40,448 | 42,858 | *866 | 4,777 | 3,064 | *401 |
| Rent on other business property..... | 1,012,070 | 65,696 | 220,301 | 2,920 | 54,082 | 7,923 | *565 |
| Repairs..... | 187,063 | 15,034 | 46,987 | *1,264 | 3,830 | 769 | *8 |
| Supplies..... | 462,880 | 31,067 | 86,909 | 4,116 | 15,915 | 890 | *43 |
| Salaries and wages..... | 2,643,051 | 73,064 | 510,839 | *3,221 | 90,344 | 35,161 | *736 |
| Taxes paid..... | 376,617 | 24,910 | 82,592 | 850 | 18,997 | 2,445 | *113 |
| Travel..... | 499,898 | 39,640 | 135,510 | 9,767 | 21,472 | 1,523 | *146 |
| Utilities..... | 883,798 | 67,221 | 145,210 | 2,960 | 34,157 | 2,139 | 290 |
| Other business deductions..... | 6,359,367 | 274,478 | 3,933,724 | 50,577 | 1,576,637 | 168,995 | 33,576 |
| Home office business deductions..... | 193,758 | 30,858 | 51,140 | *2,758 | 10,816 | -- | *77 |
| Depreciation, Form 8829..... | 23,455 | *1,886 | 8,344 | *1,226 | *2,870 | -- | *8 |
| Net income less deficit ^{1,2} | 14,415,248 | 809,014 | 3,658,432 | 34,459 | 776,176 | -14,345 | 34,253 |
| Net income ^{1,2} | 16,050,820 | 890,777 | 4,731,880 | 102,309 | 990,423 | 157,075 | 40,423 |
| Deficit ² | 1,635,572 | 81,763 | 1,073,448 | 67,850 | 214,247 | 171,420 | 6,170 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Finance and insurance | | | | | | |
|---|-----------------------|--|--|---|--------------------|---|------------------------------------|
| | Total | Credit intermediation and related activities | Securities, commodity contracts, and other financial investments | | | | |
| | | | Total | Investment bankers and securities dealers | Securities brokers | Commodity contracts brokers and dealers | Securities and commodity exchanges |
| | (78) | (79) | (80) | (81) | (82) | (83) | (84) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 419,091 | 42,054 | 88,504 | 3,314 | 16,629 | 1,818 | 565 |
| Business receipts, total ¹ | 64,939,668 | 3,002,045 | 40,147,755 | 3,864,573 | 7,495,460 | 699,111 | 589,264 |
| Income from sales and operations ¹ | 63,269,994 | 2,957,833 | 39,277,820 | 3,812,929 | 6,981,514 | 676,496 | 587,487 |
| Other business income..... | 1,669,674 | 44,212 | 869,935 | 51,644 | 513,946 | 22,615 | *1,777 |
| Business deductions, total ^{1,2}..... | 48,895,413 | 2,111,267 | 35,415,883 | 3,762,264 | 6,505,037 | 542,036 | 548,841 |
| Cost of sales and operations..... | 32,819,841 | 1,074,981 | 31,075,201 | 3,688,169 | 4,818,409 | *464,811 | *526,502 |
| Inventory, beginning of year..... | 517,499 | *86,185 | 414,319 | *1,294 | *5,214 | *(Z) | -- |
| Cost of labor..... | 387,645 | *32,350 | *228,687 | -- | *226,929 | -- | -- |
| Purchases..... | 21,343,484 | 718,305 | 20,493,320 | *2,554,709 | 4,249,830 | *235,591 | *266,113 |
| Materials and supplies..... | 45,081 | *3,991 | *12,483 | -- | *134 | *423 | -- |
| Other costs..... | 10,776,466 | *336,196 | 10,044,263 | *1,134,826 | 359,489 | *228,796 | *260,389 |
| Inventory, end of year..... | 250,335 | *102,045 | 117,870 | *2,660 | *23,188 | *(Z) | -- |
| Advertising expenses..... | 557,830 | 68,443 | 78,369 | *1,708 | 7,974 | *667 | *26 |
| Bad debts from sales or services..... | 41,300 | *1,393 | 15,425 | -- | *5 | -- | -- |
| Car and truck expenses..... | 1,542,444 | 140,344 | 234,470 | 11,155 | 37,820 | *609 | *145 |
| Commissions..... | 1,427,499 | 62,239 | 268,192 | *6,858 | 74,166 | *4,348 | *163 |
| Depletion..... | 3,502 | *5 | 3,239 | -- | *1,640 | *(Z) | -- |
| Depreciation..... | 544,057 | 46,649 | 115,562 | 3,555 | 20,072 | 931 | *569 |
| Employee benefit programs..... | 117,966 | 2,555 | 6,619 | -- | *3,179 | *170 | -- |
| Insurance..... | 301,136 | 13,783 | 47,054 | *173 | 11,281 | *368 | -- |
| Legal and professional services..... | 245,679 | 24,362 | 76,258 | 2,277 | 23,766 | 658 | *39 |
| Meals and entertainment deducted..... | 326,420 | 31,045 | 67,876 | 1,237 | 19,525 | 463 | *93 |
| Mortgage interest..... | 97,555 | *4,371 | 31,188 | *46 | *1,189 | *142 | *29 |
| Other interest paid on business indebtedness..... | 168,872 | 27,246 | 55,281 | 9,563 | 4,151 | 4,370 | *130 |
| Office expenses..... | 760,748 | 38,134 | 134,645 | 270 | 22,205 | 460 | *67 |
| Pension and profit-sharing plans..... | 63,810 | *4,607 | 11,452 | -- | *5,183 | -- | -- |
| Rent on machinery and equipment..... | 301,191 | 38,086 | 30,266 | *844 | 4,279 | *40 | *401 |
| Rent on other business property..... | 876,129 | 48,825 | 172,190 | *2,582 | 28,196 | *610 | *35 |
| Repairs..... | 145,861 | 13,329 | 19,805 | *1,245 | 3,510 | *49 | -- |
| Supplies..... | 372,241 | 27,881 | 70,730 | *3,544 | 14,360 | *104 | *(Z) |
| Salaries and wages..... | 2,463,947 | 64,523 | 437,942 | *2,966 | 83,888 | *4,457 | -- |
| Taxes paid..... | 331,395 | 20,639 | 63,601 | *272 | 17,189 | 314 | *(Z) |
| Travel..... | 408,745 | 29,631 | 97,963 | 5,343 | 16,703 | 834 | *53 |
| Utilities..... | 778,089 | 49,500 | 123,553 | 2,159 | 29,187 | 1,528 | *122 |
| Other business deductions..... | 3,999,676 | 246,615 | 2,130,589 | 16,383 | 1,245,910 | 55,999 | *20,409 |
| Home office business deductions..... | 170,435 | 30,839 | 42,012 | *1,703 | 10,445 | -- | *55 |
| Depreciation, Form 8829..... | 19,812 | *1,881 | 7,094 | *760 | *2,850 | -- | *(Z) |
| Net income ^{1,2}..... | 16,050,820 | 890,777 | 4,731,880 | 102,309 | 990,423 | 157,075 | 40,423 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | 62,102 | 8,127 | 16,526 | *1,689 | 2,188 | *208 | -- |
| Business receipts..... | 373,418 | 52,938 | 92,793 | *2,747 | 4,114 | *34,685 | -- |
| Business deductions..... | 33,688 | 2,267 | 10,012 | *211 | 806 | *102 | -- |
| Net income..... | 339,730 | 50,671 | 82,781 | *2,536 | 3,308 | *34,583 | -- |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Finance and insurance--continued | | | | Real estate and rental and leasing | | |
|--|---|---|-----------------------------------|------------------------------------|------------------------------------|-------------------|--|
| | Securities, commodity contracts, and other financial investments--continued | Insurance agents, brokers, and related activities | | | Total | Real estate | |
| | | Total | Insurance agencies and brokerages | Other insurance related activities | | Total | Lessors of real estate (including miniwarehouses and self-storage) |
| | Other financial investment activities (investment advice) | | | | | | |
| | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 101,645 | 384,522 | 326,762 | 57,760 | 851,434 | 788,716 | 16,728 |
| Business receipts, total ¹ | 37,823,097 | 23,538,421 | 20,995,816 | 2,542,605 | 42,872,742 | 39,418,222 | 1,039,098 |
| Income from sales and operations ¹ | 37,388,464 | 22,762,078 | 20,237,892 | 2,524,185 | 42,004,242 | 38,611,213 | 1,004,454 |
| Other business income..... | 434,632 | 776,343 | 757,924 | 18,419 | 868,500 | 807,009 | 34,643 |
| Business deductions, total ^{1,2} | 34,996,247 | 13,595,717 | 12,274,152 | 1,321,565 | 24,606,899 | 21,503,703 | 798,506 |
| Cost of sales and operations..... | 30,495,350 | 1,067,679 | 905,695 | 161,985 | 4,688,347 | 3,635,734 | 49,562 |
| Inventory, beginning of year..... | 413,588 | 24,221 | 18,098 | *6,123 | 823,957 | 665,719 | 36,357 |
| Cost of labor..... | *2,621 | 128,011 | 29,036 | *98,974 | 267,570 | 226,223 | *1,081 |
| Purchases..... | 20,067,773 | 285,138 | 277,186 | *7,952 | 2,776,793 | 1,995,141 | 26,979 |
| Materials and supplies..... | 17,229 | 30,485 | 14,167 | *16,319 | 336,032 | 275,313 | *15,912 |
| Other costs..... | 10,098,148 | 631,738 | 597,734 | 34,004 | 1,316,248 | 1,131,797 | 15,143 |
| Inventory, end of year..... | 104,009 | 31,913 | 30,526 | *1,387 | 832,253 | 658,460 | 45,910 |
| Advertising expenses..... | 70,649 | 449,069 | 420,373 | 28,696 | 1,333,760 | 1,303,662 | 17,234 |
| Bad debts from sales or services..... | 48,392 | 28,114 | 28,090 | *24 | 39,179 | 37,962 | *158 |
| Car and truck expenses..... | 210,516 | 1,446,613 | 1,209,025 | 237,589 | 2,816,515 | 2,740,700 | 37,243 |
| Commissions..... | 315,186 | 1,406,332 | 1,326,645 | 79,687 | 2,324,702 | 2,304,572 | 23,210 |
| Depletion..... | 1,971 | 258 | 235 | *24 | 17,033 | 15,760 | *6 |
| Depreciation..... | 116,898 | 447,861 | 406,585 | 41,276 | 1,847,988 | 1,083,099 | 87,052 |
| Employee benefit programs..... | 4,493 | 111,675 | 98,313 | *13,363 | 49,481 | 46,859 | 1,415 |
| Insurance..... | 41,314 | 262,738 | 241,863 | 20,875 | 330,111 | 287,387 | 18,912 |
| Legal and professional services..... | 81,307 | 166,132 | 151,704 | 14,427 | 453,648 | 432,237 | 16,426 |
| Meals and entertainment deducted..... | 54,029 | 252,701 | 234,972 | 17,728 | 427,419 | 415,404 | 9,403 |
| Mortgage interest..... | 47,895 | 82,819 | 77,942 | *4,876 | 381,206 | 336,607 | 88,954 |
| Other interest paid on business indebtedness..... | 277,145 | 109,262 | 102,970 | 6,292 | 380,890 | 275,840 | 24,554 |
| Office expenses..... | 128,954 | 659,862 | 582,974 | 76,888 | 926,765 | 905,269 | 12,163 |
| Pension and profit-sharing plans..... | 6,376 | 47,849 | 45,497 | *2,352 | 35,561 | 35,396 | *134 |
| Rent on machinery and equipment..... | 33,750 | 252,022 | 227,932 | 24,090 | 390,477 | 317,457 | 6,957 |
| Rent on other business property..... | 154,812 | 726,072 | 691,710 | 34,363 | 670,559 | 531,605 | 38,917 |
| Repairs..... | 41,115 | 125,043 | 113,856 | 11,187 | 374,260 | 312,000 | 41,497 |
| Supplies..... | 65,945 | 344,903 | 312,250 | 32,653 | 573,523 | 528,076 | 10,008 |
| Salaries and wages..... | 381,378 | 2,059,148 | 1,934,843 | 124,305 | 853,632 | 662,927 | 82,274 |
| Taxes paid..... | 60,187 | 269,115 | 254,120 | 14,995 | 385,435 | 308,322 | 44,540 |
| Travel..... | 102,601 | 324,748 | 272,968 | 51,780 | 366,468 | 346,560 | 9,037 |
| Utilities..... | 105,664 | 671,367 | 612,044 | 59,323 | 947,534 | 885,580 | 52,658 |
| Other business deductions..... | 2,103,939 | 2,151,165 | 1,913,863 | 237,303 | 3,717,925 | 3,489,582 | 125,889 |
| Home office business deductions..... | 37,489 | 111,760 | 89,428 | 22,332 | 225,895 | 221,230 | *304 |
| Depreciation, Form 8829..... | 4,240 | 13,225 | 9,032 | *4,194 | 22,567 | 22,225 | *68 |
| Net income less deficit ^{1,2} | 2,827,889 | 9,947,802 | 8,727,558 | 1,220,243 | 18,270,902 | 17,906,626 | 241,498 |
| Net income ^{1,2} | 3,441,650 | 10,428,163 | 9,162,530 | 1,265,632 | 19,782,204 | 19,080,663 | 352,455 |
| Deficit ² | 613,761 | 480,361 | 434,972 | 45,389 | 1,511,302 | 1,174,037 | 110,958 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Finance and insurance--continued | | | | Real estate and rental and leasing | | |
|--|---|---|-------------------|-----------------------------------|------------------------------------|------------------------------------|----------------|
| | Securities, commodity contracts, and other financial investments--continued | Insurance agents, brokers, and related activities | | | Total | Real estate | |
| | | Other financial investment activities (investment advice) | Total | Insurance agencies and brokerages | | Other insurance related activities | Total |
| | (85) | | | | (86) | | |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 66,178 | 288,532 | 245,918 | 42,614 | 661,748 | 619,984 | 11,044 |
| Business receipts, total ¹ | 27,499,347 | 21,789,868 | 19,326,177 | 2,463,691 | 39,904,894 | 37,294,360 | 835,643 |
| Income from sales and operations ¹ | 27,219,394 | 21,034,341 | 18,589,048 | 2,445,293 | 39,140,334 | 36,586,410 | 819,181 |
| Other business income..... | 279,953 | 755,527 | 737,129 | 18,398 | 764,560 | 707,950 | 16,462 |
| Business deductions, total ^{1,2} | 24,057,705 | 11,368,262 | 10,170,203 | 1,198,059 | 20,124,696 | 18,215,300 | 483,149 |
| Cost of sales and operations..... | 21,577,311 | 669,658 | 513,266 | 156,392 | 3,817,208 | 3,075,712 | 35,237 |
| Inventory, beginning of year..... | 407,810 | 16,995 | 16,499 | *496 | 434,204 | 328,844 | *2,367 |
| Cost of labor..... | *1,758 | 126,609 | *27,634 | *98,974 | 242,375 | 210,775 | *801 |
| Purchases..... | 13,187,077 | 131,860 | 124,423 | *7,437 | 2,252,174 | 1,663,507 | 19,649 |
| Materials and supplies..... | *11,925 | 28,607 | 12,292 | *16,315 | 228,809 | 222,166 | *14,445 |
| Other costs..... | 8,060,763 | 396,008 | 362,287 | *33,721 | 1,134,996 | 999,267 | 10,305 |
| Inventory, end of year..... | 92,022 | 30,421 | 29,870 | *551 | 475,349 | 348,848 | 12,330 |
| Advertising expenses..... | 67,994 | 411,018 | 383,719 | 27,299 | 1,215,894 | 1,194,361 | 12,728 |
| Bad debts from sales or services..... | 15,420 | 24,482 | 24,458 | *24 | 14,434 | 14,065 | *127 |
| Car and truck expenses..... | 184,741 | 1,167,629 | 954,904 | 212,725 | 2,470,344 | 2,404,538 | 28,944 |
| Commissions..... | 182,656 | 1,097,068 | 1,031,402 | 65,666 | 2,099,970 | 2,083,158 | 10,285 |
| Depletion..... | 1,599 | 258 | 235 | *24 | 1,223 | 447 | *2 |
| Depreciation..... | 90,435 | 381,845 | 345,871 | 35,975 | 1,231,535 | 856,281 | 48,617 |
| Employee benefit programs..... | 3,270 | 108,792 | 95,453 | *13,339 | 44,990 | 43,206 | *231 |
| Insurance..... | 35,231 | 240,299 | 220,153 | 20,146 | 245,163 | 218,718 | 12,435 |
| Legal and professional services..... | 49,517 | 145,059 | 134,548 | 10,511 | 339,017 | 325,973 | 11,531 |
| Meals and entertainment deducted..... | 46,558 | 227,499 | 212,142 | 15,358 | 387,239 | 376,689 | 4,528 |
| Mortgage interest..... | 29,781 | 61,996 | 60,558 | *1,439 | 209,880 | 185,827 | 40,332 |
| Other interest paid on business indebtedness..... | 37,066 | 86,346 | 81,942 | 4,404 | 199,541 | 157,321 | 6,627 |
| Office expenses..... | 111,643 | 587,969 | 520,064 | 67,905 | 827,692 | 813,251 | 9,037 |
| Pension and profit-sharing plans..... | 6,269 | 47,751 | 45,399 | *2,352 | 34,021 | 33,867 | *119 |
| Rent on machinery and equipment..... | 24,702 | 232,839 | 213,412 | 19,427 | 301,858 | 273,276 | 4,285 |
| Rent on other business property..... | 140,767 | 655,114 | 621,766 | 33,348 | 553,330 | 465,738 | 35,479 |
| Repairs..... | 15,001 | 112,727 | 102,372 | 10,355 | 265,979 | 235,175 | 24,674 |
| Supplies..... | 52,721 | 273,629 | 247,479 | 26,150 | 492,184 | 454,408 | 5,389 |
| Salaries and wages..... | 346,631 | 1,961,482 | 1,840,391 | 121,091 | 670,660 | 545,599 | 36,075 |
| Taxes paid..... | 45,827 | 247,155 | 233,274 | 13,881 | 279,610 | 234,150 | 28,229 |
| Travel..... | 75,029 | 281,151 | 242,052 | 39,099 | 306,565 | 298,807 | 6,964 |
| Utilities..... | 90,557 | 605,036 | 550,077 | 54,959 | 793,963 | 752,473 | 36,375 |
| Other business deductions..... | 791,888 | 1,622,471 | 1,398,874 | 223,597 | 3,067,665 | 2,926,277 | 84,753 |
| Home office business deductions..... | 29,809 | 97,584 | 78,141 | 19,442 | 206,149 | 202,106 | *148 |
| Depreciation, Form 8829..... | 3,484 | 10,837 | 7,587 | *3,251 | 20,642 | 20,302 | -- |
| Net income ^{1,2} | 3,441,650 | 10,428,163 | 9,162,530 | 1,265,632 | 19,782,204 | 19,080,663 | 352,455 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | 12,441 | 37,448 | 29,538 | 7,911 | 64,519 | 57,344 | *14 |
| Business receipts..... | 51,247 | 227,687 | 152,660 | 75,027 | 409,887 | 367,801 | *374 |
| Business deductions..... | 8,894 | 21,409 | 18,256 | 3,153 | 48,587 | 43,879 | -- |
| Net income | 42,353 | 206,278 | 134,404 | 71,874 | 361,300 | 323,922 | *374 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Real estate and rental and leasing--continued | | | | | | | | |
|---|---|---|-----------------------------|---|--|--------------------------------|----------------------------|--|--|
| | Real estate--continued | | Rental and leasing services | | | | | | |
| | Offices of real estate agents, brokers, property managers, and appraisers | Other activities related to real estate | Total | Automotive equipment rental and leasing | Consumer electronics and appliances rental | Formal wear and costume rental | Video tape and disc rental | General rental centers and other consumer goods rental | Commercial and industrial machinery and equipment rental and leasing |
| | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | | |
| Number of returns ¹ | 673,734 | 98,254 | 62,718 | 16,736 | *1,064 | *941 | 7,476 | 11,269 | 25,232 |
| Business receipts, total ¹ | 34,016,819 | 4,362,306 | 3,454,519 | 694,034 | *64,281 | *41,380 | 842,856 | 381,586 | 1,430,381 |
| Income from sales and operations ¹ | 33,361,286 | 4,245,473 | 3,393,029 | 691,538 | *63,404 | *41,380 | 832,919 | 376,303 | 1,387,485 |
| Other business income..... | 655,533 | 116,833 | 61,490 | 2,496 | *877 | -- | *9,937 | *5,284 | 42,897 |
| Business deductions, total ^{1,2} | 17,834,799 | 2,870,399 | 3,103,196 | 606,452 | *43,620 | *40,577 | 859,049 | 363,955 | 1,189,542 |
| Cost of sales and operations..... | 2,311,944 | 1,274,228 | 1,052,613 | 236,657 | *24,324 | *8,213 | 283,460 | 137,912 | 362,047 |
| Inventory, beginning of year..... | 164,116 | 465,246 | 158,238 | *12,770 | -- | -- | 102,868 | *3,614 | 38,987 |
| Cost of labor..... | 179,168 | 45,975 | 41,346 | *12,159 | -- | -- | *1,525 | *21 | *27,641 |
| Purchases..... | 1,060,468 | 907,694 | 781,652 | *184,071 | *21,987 | *14,892 | 257,404 | 130,740 | 172,558 |
| Materials and supplies..... | 199,458 | 59,943 | 60,718 | *455 | -- | -- | *17,627 | *2,016 | *40,620 |
| Other costs..... | 893,222 | 223,432 | 184,451 | *40,228 | *2,337 | -- | *901 | *7,456 | 133,529 |
| Inventory, end of year..... | 184,488 | 428,062 | 173,792 | *13,026 | -- | *6,679 | 96,865 | *5,934 | 51,289 |
| Advertising expenses..... | 1,207,614 | 78,814 | 30,098 | 2,198 | *119 | *685 | 4,045 | 7,790 | 15,261 |
| Bad debts from sales or services..... | 31,451 | 6,353 | 1,216 | *886 | -- | -- | *158 | *11 | *161 |
| Car and truck expenses..... | 2,464,363 | 239,094 | 75,815 | 23,689 | *377 | *979 | 6,128 | 19,952 | 24,691 |
| Commissions..... | 2,127,897 | 153,465 | 20,129 | 8,624 | -- | -- | *19 | *3,768 | 7,719 |
| Depletion..... | 15,710 | 44 | 1,274 | *694 | -- | -- | *79 | -- | *501 |
| Depreciation..... | 919,414 | 76,632 | 764,889 | 161,102 | *5,932 | *20,805 | 126,779 | 56,555 | 393,717 |
| Employee benefit programs..... | 42,352 | 3,092 | 2,622 | *366 | -- | -- | *254 | *398 | 1,604 |
| Insurance..... | 248,815 | 19,660 | 42,723 | 8,305 | *13 | *565 | 8,122 | 7,976 | 17,743 |
| Legal and professional services..... | 374,762 | 41,050 | 21,411 | 2,905 | *391 | *163 | 3,425 | 3,235 | 11,291 |
| Meals and entertainment deducted..... | 376,156 | 29,845 | 12,015 | 5,944 | *118 | *74 | *1,181 | 3,992 | 706 |
| Mortgage interest..... | 208,453 | 39,200 | 44,599 | 5,350 | -- | *919 | *5,148 | *3,175 | 30,007 |
| Other interest paid on business indebtedness..... | 192,407 | 58,879 | 105,050 | 22,933 | *2,454 | *413 | 15,128 | 3,898 | 60,226 |
| Office expenses..... | 825,855 | 67,251 | 21,495 | 4,340 | *978 | *271 | 6,638 | 2,482 | 6,787 |
| Pension and profit-sharing plans..... | 35,132 | *130 | *165 | -- | -- | -- | -- | *66 | *99 |
| Rent on machinery and equipment..... | 286,979 | 23,521 | 73,021 | 24,137 | -- | *71 | *23,986 | *12,086 | 12,742 |
| Rent on other business property..... | 443,382 | 49,305 | 138,954 | 2,109 | *188 | *4,282 | 118,385 | 5,460 | 8,530 |
| Repairs..... | 234,994 | 35,509 | 62,261 | 15,465 | *493 | *332 | 5,832 | 13,442 | 26,696 |
| Supplies..... | 479,718 | 38,351 | 45,447 | 7,266 | -- | *270 | 8,918 | 7,994 | 20,999 |
| Salaries and wages..... | 490,048 | 90,605 | 190,705 | 11,670 | *1,029 | *790 | 95,609 | *19,111 | 62,497 |
| Taxes paid..... | 232,069 | 31,713 | 77,113 | 5,525 | *74 | *221 | 43,834 | 8,144 | 19,316 |
| Travel..... | 304,765 | 32,758 | 19,908 | 3,708 | *1,140 | -- | *7,404 | 3,013 | 4,644 |
| Utilities..... | 766,886 | 66,035 | 61,954 | 2,634 | *2,113 | *162 | 35,878 | 5,435 | 15,733 |
| Other business deductions..... | 2,978,760 | 384,933 | 228,343 | 47,706 | *3,879 | *1,363 | 58,640 | 36,705 | 80,051 |
| Home office business deductions..... | 203,798 | 17,127 | 4,665 | *1,080 | -- | -- | *1 | *1,353 | *2,231 |
| Depreciation, Form 8829..... | 20,585 | 1,572 | *342 | *32 | -- | -- | -- | *103 | *206 |
| Net income less deficit ^{1,2}..... | 16,182,116 | 1,483,012 | 364,276 | 86,985 | *20,661 | *803 | -16,193 | 18,325 | 253,694 |
| Net income ^{1,2} | 17,034,138 | 1,694,070 | 701,540 | 151,114 | *24,400 | *803 | 40,192 | 57,410 | 427,621 |
| Deficit ² | 852,022 | 211,057 | 337,265 | 64,129 | *3,739 | -- | 56,385 | 39,085 | 173,927 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Real estate and rental and leasing--continued | | | | | | | | |
|---|---|---|-----------------------------|---|--|--------------------------------|----------------------------|--|--|
| | Real estate--continued | | Rental and leasing services | | | | | | |
| | Offices of real estate agents, brokers, property managers, and appraisers | Other activities related to real estate | Total | Automotive equipment rental and leasing | Consumer electronics and appliances rental | Formal wear and costume rental | Video tape and disc rental | General rental centers and other consumer goods rental | Commercial and industrial machinery and equipment rental and leasing |
| (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | |
| BUSINESSES WITH NET INCOME | | | | | | | | | |
| Number of returns ¹ | 536,079 | 72,861 | 41,764 | 12,899 | *1,056 | *941 | 3,617 | 7,457 | 15,794 |
| Business receipts, total ¹ | 32,545,258 | 3,913,458 | 2,610,534 | 532,981 | *58,561 | *41,380 | 541,684 | 255,420 | 1,180,509 |
| Income from sales and operations ¹ | 31,930,241 | 3,836,988 | 2,553,924 | 532,737 | *57,684 | *41,380 | 531,748 | 250,315 | 1,140,061 |
| Other business income..... | 615,017 | 76,471 | 56,610 | *244 | *877 | -- | *9,936 | *5,105 | 40,448 |
| Business deductions, total ¹² | 15,511,120 | 2,221,031 | 1,909,396 | 381,867 | *34,161 | *40,577 | 501,492 | 198,010 | 753,290 |
| Cost of sales and operations..... | 2,013,976 | 1,026,499 | 741,496 | *189,235 | *22,660 | *8,213 | 156,309 | *66,891 | 298,188 |
| Inventory, beginning of year..... | 107,615 | 218,863 | 105,359 | *10,125 | -- | -- | *70,165 | *2,487 | *22,582 |
| Cost of labor..... | 164,502 | 45,472 | *31,599 | *2,460 | -- | -- | *1,525 | -- | *27,615 |
| Purchases..... | 888,146 | 755,712 | 588,667 | *177,844 | *21,987 | *14,892 | 146,370 | *67,271 | 160,302 |
| Materials and supplies..... | 150,436 | *57,285 | *6,642 | *450 | -- | -- | *1,625 | -- | *4,567 |
| Other costs..... | 834,884 | 154,078 | 135,729 | *8,733 | *673 | -- | *809 | *1,599 | 123,915 |
| Inventory, end of year..... | 131,607 | 204,912 | 126,501 | *10,378 | -- | *6,679 | *64,185 | *4,466 | 40,793 |
| Advertising expenses..... | 1,112,950 | 68,682 | 21,533 | *1,606 | *119 | *685 | *2,564 | *7,364 | 9,194 |
| Bad debts from sales or services..... | 10,696 | *3,243 | 369 | *46 | -- | -- | *158 | *4 | *161 |
| Car and truck expenses..... | 2,178,239 | 197,354 | 65,807 | 19,945 | *335 | *979 | 5,624 | 18,242 | 20,682 |
| Commissions..... | 1,932,789 | 140,084 | 16,812 | *6,045 | -- | -- | -- | *3,768 | 6,999 |
| Depletion..... | 437 | *7 | *776 | *694 | -- | -- | *79 | -- | *3 |
| Depreciation..... | 755,624 | 52,400 | 375,254 | 55,794 | *5,031 | *20,805 | 74,605 | 20,508 | 198,512 |
| Employee benefit programs..... | 40,430 | 2,545 | *1,784 | *296 | -- | -- | *254 | *398 | *836 |
| Insurance..... | 192,642 | 13,642 | 26,444 | 3,650 | -- | *565 | 5,915 | *5,811 | 10,504 |
| Legal and professional services..... | 288,021 | 26,422 | 13,044 | 1,656 | *391 | *163 | 2,770 | 2,645 | 5,419 |
| Meals and entertainment deducted..... | 344,383 | 27,778 | 10,550 | *5,806 | *118 | *74 | *374 | *3,819 | 358 |
| Mortgage interest..... | 126,578 | 18,917 | 24,053 | *1,695 | -- | *919 | *4,837 | *395 | 16,206 |
| Other interest paid on business indebtedness..... | 133,047 | 17,648 | 42,220 | 5,307 | *68 | *413 | *9,537 | *3,727 | 23,168 |
| Office expenses..... | 743,158 | 61,056 | 14,441 | *3,646 | *978 | *271 | *1,458 | *2,017 | 6,071 |
| Pension and profit-sharing plans..... | 33,673 | *76 | *154 | -- | -- | -- | -- | *66 | *87 |
| Rent on machinery and equipment..... | 254,088 | 14,903 | 28,582 | *16,289 | -- | *71 | *3,503 | *488 | 8,231 |
| Rent on other business property..... | 397,588 | 32,671 | 87,592 | *844 | *158 | *4,282 | *74,257 | *4,854 | 3,197 |
| Repairs..... | 183,554 | 26,947 | 30,804 | 8,363 | *493 | *332 | 3,106 | *9,370 | 9,139 |
| Supplies..... | 421,515 | 27,504 | 37,776 | 5,953 | -- | *270 | *5,745 | *7,707 | 18,100 |
| Salaries and wages..... | 440,675 | 68,850 | 125,061 | *5,012 | -- | *790 | *70,344 | *12,240 | 36,676 |
| Taxes paid..... | 186,242 | 19,679 | 45,460 | 2,895 | -- | *221 | 22,840 | 6,253 | 13,250 |
| Travel..... | 268,708 | 23,136 | 7,758 | *3,283 | *1,102 | -- | *93 | *377 | 2,903 |
| Utilities..... | 665,243 | 50,855 | 41,490 | *1,752 | *2,072 | *162 | 22,393 | *4,043 | 11,068 |
| Other business deductions..... | 2,567,829 | 273,696 | 141,388 | 40,432 | *634 | *1,363 | 34,723 | 15,672 | 48,565 |
| Home office business deductions..... | 187,964 | 13,994 | 4,043 | *460 | -- | -- | *1 | *1,351 | *2,231 |
| Depreciation, Form 8829..... | 19,082 | 1,220 | *341 | *32 | -- | -- | -- | *102 | *206 |
| Net income ¹² | 17,034,138 | 1,694,070 | 701,540 | 151,114 | *24,400 | *803 | 40,192 | 57,410 | 427,621 |
| Returns with Schedule C-EZ: | | | | | | | | | |
| Number of returns..... | 39,573 | 17,757 | 7,175 | *2,500 | *43 | -- | -- | *1,919 | 2,713 |
| Business receipts..... | 260,514 | 106,913 | 42,085 | *9,080 | *17,337 | -- | -- | *3,655 | 12,013 |
| Business deductions..... | 31,073 | 12,806 | 4,708 | *1,163 | *(Z) | -- | -- | -- | 3,545 |
| Net income | 229,441 | 94,107 | 37,377 | *7,917 | *17,337 | -- | -- | *3,655 | 8,468 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Professional, scientific, and technical services | | | | | | |
|--|--|-------------------|--|---------------------------------|--|---------------------------|-------------------------|
| | Total | Legal services | Office of certified public accountants | Other accounting services | Architectural, engineering, and related services | | |
| | | | | | Total | Architectural services | Engineering services |
| | (101) | (102) | (103) | (104) | (105) | (106) | (107) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 2,443,744 | 324,484 | 51,079 | 339,095 | 224,099 | 68,163 | 95,922 |
| Business receipts, total ¹ | 106,922,289 | 27,649,186 | 3,063,764 | 6,405,006 | 11,203,361 | 4,639,593 | 4,831,303 |
| Income from sales and operations ¹ | 104,888,115 | 27,090,811 | 3,058,546 | 6,310,160 | 11,046,008 | 4,560,557 | 4,753,535 |
| Other business income..... | 2,034,174 | 558,376 | 5,218 | 94,846 | 157,352 | 79,035 | 77,769 |
| Business deductions, total ^{1,2} | 61,708,610 | 15,126,980 | 1,750,631 | 3,699,960 | 6,701,177 | 3,301,871 | 2,509,979 |
| Cost of sales and operations..... | 14,087,755 | 1,418,422 | 27,147 | 296,847 | 1,702,205 | 918,340 | 721,138 |
| Inventory, beginning of year..... | 523,552 | 26,888 | *154 | 23,678 | 65,415 | *25,006 | 35,314 |
| Cost of labor..... | 1,128,283 | 29,812 | *2,883 | 83,471 | 328,834 | 274,761 | 51,006 |
| Purchases..... | 6,433,843 | 188,653 | *250 | 174,581 | 344,157 | 189,094 | 147,763 |
| Materials and supplies..... | 1,793,056 | 25,796 | *5,112 | 13,590 | 537,603 | 269,302 | 255,558 |
| Other costs..... | 4,806,243 | 1,182,603 | 18,844 | 25,034 | 505,335 | 187,360 | 279,345 |
| Inventory, end of year..... | 597,222 | 35,330 | *96 | 23,508 | 79,140 | 27,181 | *47,847 |
| Advertising expenses..... | 1,119,411 | 434,238 | 22,328 | 71,253 | 56,056 | 29,993 | 19,490 |
| Bad debts from sales or services..... | 216,570 | 33,569 | *552 | 2,965 | 15,969 | *5,351 | *9,825 |
| Car and truck expenses..... | 3,877,854 | 665,412 | 108,386 | 317,120 | 499,999 | 190,028 | 182,334 |
| Commissions..... | 1,256,361 | 195,402 | *4,595 | 119,081 | 61,723 | 19,818 | 22,321 |
| Depletion..... | 8,971 | 4,559 | *1 | *348 | *2,204 | -- | *1,911 |
| Depreciation..... | 2,911,117 | 449,523 | 94,652 | 269,910 | 394,965 | 186,465 | 141,677 |
| Employee benefit programs..... | 302,707 | 102,635 | 27,941 | 32,212 | 54,885 | 24,306 | 23,939 |
| Insurance..... | 1,058,358 | 393,871 | 52,457 | 69,000 | 168,846 | 83,868 | 63,969 |
| Legal and professional services..... | 1,583,115 | 560,208 | 36,039 | 54,539 | 174,219 | 76,334 | 59,528 |
| Meals and entertainment deducted..... | 770,378 | 162,571 | 19,543 | 41,516 | 48,545 | 17,438 | 23,825 |
| Mortgage interest..... | 281,412 | 85,897 | 11,825 | 26,493 | 30,926 | 18,438 | 8,655 |
| Other interest paid on business indebtedness..... | 553,757 | 129,396 | 30,827 | 78,167 | 57,486 | 26,576 | 16,826 |
| Office expenses..... | 2,325,937 | 837,878 | 96,276 | 208,350 | 161,621 | 60,110 | 76,911 |
| Pension and profit-sharing plans..... | 173,537 | 74,365 | 22,601 | 6,461 | 15,973 | 7,633 | 7,377 |
| Rent on machinery and equipment..... | 835,660 | 216,900 | 27,480 | 61,121 | 78,765 | 35,556 | 26,468 |
| Rent on other business property..... | 2,572,881 | 1,144,430 | 111,075 | 149,669 | 210,892 | 93,811 | 80,282 |
| Repairs..... | 563,730 | 119,957 | 21,915 | 75,089 | 79,155 | 53,924 | 16,507 |
| Supplies..... | 2,227,928 | 295,824 | 53,913 | 158,259 | 248,625 | 142,657 | 68,068 |
| Salaries and wages..... | 7,106,922 | 2,966,773 | 455,452 | 557,429 | 996,147 | 506,247 | 281,019 |
| Taxes paid..... | 1,213,688 | 393,740 | 48,070 | 90,635 | 195,791 | 107,500 | 62,757 |
| Travel..... | 2,285,765 | 250,216 | 30,711 | 78,569 | 183,062 | 37,887 | 139,719 |
| Utilities..... | 2,289,660 | 621,948 | 84,645 | 212,630 | 187,247 | 79,210 | 72,371 |
| Other business deductions..... | 10,737,984 | 3,421,911 | 326,002 | 611,781 | 946,954 | 534,373 | 322,775 |
| Home office business deductions..... | 1,139,130 | 118,581 | 33,815 | 84,780 | 112,946 | 36,598 | 54,868 |
| Depreciation, Form 8829..... | 150,259 | 11,730 | 8,854 | 16,511 | 14,324 | 4,630 | 6,543 |
| Net income less deficit ^{1,2} | 45,226,603 | 12,522,635 | 1,313,133 | 2,707,017 | 4,501,665 | 1,337,721 | 2,320,806 |
| Net income ² | 48,215,911 | 12,904,403 | 1,333,846 | 2,858,684 | 4,666,318 | 1,418,271 | 2,389,735 |
| Deficit ² | 2,989,307 | 381,768 | 20,713 | 151,667 | 164,653 | 80,550 | 68,929 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Professional, scientific, and technical services | | | | | | |
|---|--|-------------------|--|---------------------------|--|------------------------|----------------------|
| | Total | Legal services | Office of certified public accountants | Other accounting services | Architectural, engineering, and related services | | |
| | | | | | Total | Architectural services | Engineering services |
| | (101) | (102) | (103) | (104) | (105) | (106) | (107) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 1,841,653 | 274,404 | 46,609 | 264,136 | 185,297 | 58,025 | 76,543 |
| Business receipts, total ¹ | 100,912,238 | 26,702,650 | 2,920,096 | 6,057,293 | 10,735,496 | 4,324,827 | 4,716,807 |
| Income from sales and operations ¹ | 98,953,909 | 26,178,326 | 2,917,565 | 5,963,576 | 10,606,983 | 4,285,459 | 4,628,158 |
| Other business income..... | 1,958,330 | 524,323 | 2,531 | 93,717 | 128,513 | 39,368 | 88,649 |
| Business deductions, total ¹² | 52,701,056 | 13,798,675 | 1,586,249 | 3,198,609 | 6,069,178 | 2,906,555 | 2,327,072 |
| Cost of sales and operations..... | 12,782,641 | 1,381,549 | 24,558 | 293,056 | 1,569,723 | 806,380 | 702,608 |
| Inventory, beginning of year..... | 341,408 | 21,352 | *154 | *18,501 | 35,707 | *1,051 | *29,559 |
| Cost of labor..... | 1,102,942 | 25,927 | *2,883 | 83,471 | 328,820 | 274,747 | 51,006 |
| Purchases..... | 5,572,095 | 173,185 | *250 | 174,194 | 263,172 | 125,049 | 130,823 |
| Materials and supplies..... | 1,539,658 | 19,052 | *5,112 | 11,369 | 483,478 | 221,106 | 251,588 |
| Other costs..... | 4,587,110 | 1,163,653 | *16,255 | 25,033 | 493,665 | 186,834 | 268,234 |
| Inventory, end of year..... | 360,573 | 21,620 | *96 | 19,511 | 35,119 | *2,406 | *28,602 |
| Advertising expenses..... | 937,281 | 391,681 | 20,699 | 61,139 | 46,681 | 22,968 | 17,368 |
| Bad debts from sales or services..... | 107,840 | 29,916 | *516 | *1,133 | 15,892 | *5,274 | *9,825 |
| Car and truck expenses..... | 3,069,269 | 593,874 | 100,588 | 239,798 | 448,086 | 165,906 | 165,453 |
| Commissions..... | 1,039,646 | 193,616 | *2,919 | 109,666 | 57,560 | 19,638 | 19,413 |
| Depletion..... | 6,415 | 4,557 | *1 | *42 | *303 | -- | *9 |
| Depreciation..... | 2,256,288 | 407,607 | 79,766 | 219,873 | 335,537 | 149,105 | 128,967 |
| Employee benefit programs..... | 273,764 | 89,206 | 27,723 | 31,143 | 54,844 | 24,266 | 23,939 |
| Insurance..... | 924,211 | 357,697 | 48,749 | 57,264 | 154,338 | 74,173 | 62,263 |
| Legal and professional services..... | 1,271,084 | 486,681 | 34,620 | 46,400 | 163,201 | 71,891 | 54,612 |
| Meals and entertainment deducted..... | 631,863 | 147,690 | 17,314 | 31,538 | 44,956 | 15,533 | 22,286 |
| Mortgage interest..... | 245,109 | 76,810 | 8,460 | 20,756 | 25,880 | 14,383 | 8,655 |
| Other interest paid on business indebtedness..... | 405,983 | 106,304 | 20,095 | 65,608 | 51,666 | 22,114 | 15,496 |
| Office expenses..... | 1,916,290 | 762,106 | 87,649 | 156,713 | 143,339 | 48,694 | 72,970 |
| Pension and profit-sharing plans..... | 170,544 | 72,083 | 22,601 | 6,447 | 15,973 | 7,633 | 7,377 |
| Rent on machinery and equipment..... | 668,745 | 198,532 | 27,021 | 42,243 | 63,925 | 34,094 | 15,849 |
| Rent on other business property..... | 2,234,217 | 1,071,860 | 101,869 | 134,982 | 193,364 | 86,149 | 70,416 |
| Repairs..... | 449,306 | 104,617 | 19,780 | 68,050 | 69,752 | 47,246 | 15,715 |
| Supplies..... | 1,847,235 | 259,459 | 51,131 | 128,940 | 226,874 | 127,604 | 63,058 |
| Salaries and wages..... | 6,542,469 | 2,722,208 | 425,006 | 527,551 | 965,423 | 479,581 | 279,653 |
| Taxes paid..... | 1,084,326 | 363,624 | 46,425 | 77,509 | 164,889 | 99,298 | 40,993 |
| Travel..... | 1,868,534 | 223,113 | 24,549 | 68,038 | 169,586 | 31,866 | 133,941 |
| Utilities..... | 1,916,151 | 564,597 | 77,118 | 175,977 | 166,722 | 70,994 | 64,145 |
| Other business deductions..... | 8,889,809 | 3,062,423 | 282,141 | 537,400 | 796,741 | 437,124 | 273,776 |
| Home office business deductions..... | 957,836 | 100,448 | 33,606 | 71,606 | 107,951 | 35,231 | 52,864 |
| Depreciation, Form 8829..... | 124,682 | 8,641 | 8,763 | 15,854 | 13,199 | 3,997 | 6,543 |
| Net income ¹² | 48,215,911 | 12,904,403 | 1,333,846 | 2,858,684 | 4,666,318 | 1,418,271 | 2,389,735 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | 360,557 | 55,339 | 5,119 | 70,738 | 31,843 | 12,341 | 11,592 |
| Business receipts..... | 2,649,266 | 547,014 | 28,373 | 229,179 | 331,673 | 52,704 | 215,127 |
| Business deductions..... | 208,023 | 28,753 | 2,383 | 25,737 | 15,972 | 9,410 | 5,420 |
| Net income | 2,441,243 | 518,261 | 25,990 | 203,442 | 315,701 | 43,294 | 209,707 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Professional, scientific, and technical services--continued | | | | | | |
|--|---|---|----------------------|-----------------------------|----------------------------------|---|---|
| | Architectural, engineering, and related services--continued | | | Specialized design services | Computer systems design services | Other professional, scientific services | |
| | Drafting, building inspections, and geophysical surveying | Surveying and mapping (except geophysical) services | Testing laboratories | | | Total | Management, scientific, and technical consulting services |
| | (108) | (109) | (110) | (111) | (112) | (113) | (114) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 41,901 | 15,034 | *3,080 | 159,875 | 234,926 | 1,110,186 | 589,950 |
| Business receipts, total ¹ | 1,012,529 | 646,545 | *72,843 | 5,025,333 | 7,143,506 | 46,432,133 | 24,001,543 |
| Income from sales and operations ¹ | 1,012,529 | 646,545 | *72,843 | 4,924,379 | 7,163,433 | 45,294,777 | 23,129,733 |
| Other business income..... | *51 | *497 | -- | 100,953 | -19,927 | 1,137,356 | 871,810 |
| Business deductions, total ^{1,2} | 415,551 | 451,848 | *21,928 | 3,859,232 | 4,270,759 | 26,299,870 | 10,792,677 |
| Cost of sales and operations..... | *8,664 | *52,095 | *1,967 | 1,985,277 | 1,968,943 | 6,688,914 | 1,869,520 |
| Inventory, beginning of year..... | *1,773 | *3,323 | -- | 40,173 | 37,667 | 329,577 | 87,789 |
| Cost of labor..... | -- | *3,067 | -- | 58,374 | 97,439 | 527,471 | 112,625 |
| Purchases..... | -- | *7,301 | -- | 1,298,126 | 1,156,113 | 3,271,962 | 555,958 |
| Materials and supplies..... | *5,666 | *5,143 | *1,935 | 204,498 | 375,679 | 630,778 | 118,789 |
| Other costs..... | *2,013 | *36,584 | *32 | 445,987 | 345,186 | 2,283,254 | 1,087,042 |
| Inventory, end of year..... | *788 | *3,323 | -- | 61,881 | 43,140 | 354,128 | 92,683 |
| Advertising expenses..... | 2,508 | 3,828 | *236 | 43,998 | 53,971 | 437,567 | 135,120 |
| Bad debts from sales or services..... | *794 | -- | -- | 28,447 | *2,128 | 132,940 | 76,282 |
| Car and truck expenses..... | 57,262 | 66,812 | *3,563 | 228,482 | 262,968 | 1,795,487 | 829,510 |
| Commissions..... | *2,033 | *17,551 | -- | 30,627 | 94,037 | 750,896 | 407,935 |
| Depletion..... | *294 | -- | -- | *20 | (Z) | 1,838 | 1,674 |
| Depreciation..... | 22,538 | 42,185 | *2,100 | 211,533 | 243,128 | 1,247,406 | 594,521 |
| Employee benefit programs..... | *1,054 | *5,585 | -- | 4,193 | 7,685 | 73,157 | 23,549 |
| Insurance..... | 9,540 | 11,098 | *372 | 22,011 | 23,364 | 328,809 | 113,123 |
| Legal and professional services..... | 27,525 | 10,237 | *595 | 40,227 | 51,900 | 665,984 | 439,729 |
| Meals and entertainment deducted..... | 5,770 | 1,384 | *129 | 26,621 | 37,492 | 434,090 | 261,503 |
| Mortgage interest..... | *862 | *1,980 | *990 | 10,728 | *6,375 | 109,168 | 26,436 |
| Other interest paid on business indebtedness..... | *653 | 13,431 | -- | 14,852 | 29,555 | 213,474 | 87,131 |
| Office expenses..... | 13,730 | 10,340 | *530 | 98,367 | 79,169 | 844,274 | 442,834 |
| Pension and profit-sharing plans..... | *747 | *216 | -- | 1,332 | 3,164 | 49,642 | 15,973 |
| Rent on machinery and equipment..... | *10,281 | *5,893 | *568 | 56,766 | 30,712 | 363,916 | 181,244 |
| Rent on other business property..... | *17,971 | *18,827 | -- | 101,163 | 76,576 | 779,075 | 347,098 |
| Repairs..... | 3,791 | 3,737 | *1,196 | 16,775 | 23,427 | 227,411 | 80,285 |
| Supplies..... | 23,750 | 13,227 | *922 | 203,840 | 148,074 | 1,119,393 | 385,449 |
| Salaries and wages..... | *116,000 | 90,189 | *2,691 | 154,971 | 212,143 | 1,764,007 | 456,835 |
| Taxes paid..... | 11,897 | 12,814 | *823 | 33,114 | 68,009 | 384,329 | 114,573 |
| Travel..... | 4,920 | *414 | *121 | 60,797 | 109,097 | 1,573,313 | 1,065,952 |
| Utilities..... | 16,253 | 17,661 | *1,751 | 98,078 | 117,327 | 967,785 | 434,604 |
| Other business deductions..... | 44,407 | 42,679 | *2,719 | 289,498 | 514,286 | 4,627,553 | 1,999,078 |
| Home office business deductions..... | *11,386 | *9,662 | *432 | 86,122 | 88,799 | 614,086 | 335,733 |
| Depreciation, Form 8829..... | *1,978 | *981 | *192 | 17,897 | 11,037 | 69,905 | 35,862 |
| Net income less deficit ^{1,2} | 597,030 | 195,194 | *50,915 | 1,172,411 | 2,878,265 | 20,131,477 | 13,207,415 |
| Net income ^{1,2} | 605,726 | 197,884 | *54,702 | 1,342,709 | 3,152,183 | 21,957,766 | 14,229,878 |
| Deficit ² | 8,696 | *2,690 | *3,787 | 170,298 | 273,918 | 1,826,289 | 1,022,463 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Professional, scientific, and technical services--continued | | | | | | |
|---|---|---|----------------------|-----------------------------|----------------------------------|---|---|
| | Architectural, engineering, and related services--continued | | | Specialized design services | Computer systems design services | Other professional, scientific services | |
| | Drafting, building inspections, and geophysical surveying | Surveying and mapping (except geophysical) services | Testing laboratories | | | Total | Management, scientific, and technical consulting services |
| | (108) | (109) | (110) | (111) | (112) | (113) | (114) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 34,542 | 14,089 | *2,097 | 105,180 | 164,885 | 801,142 | 434,066 |
| Business receipts, total ¹ | 995,435 | 640,187 | *58,241 | 4,653,636 | 6,423,417 | 43,419,652 | 22,671,463 |
| Income from sales and operations ¹ | 995,435 | 639,690 | *58,241 | 4,553,414 | 6,411,508 | 42,322,537 | 21,845,501 |
| Other business income..... | -- | *497 | -- | 100,221 | 11,909 | 1,097,115 | 825,962 |
| Business deductions, total ¹² | 389,709 | 442,302 | *3,539 | 3,314,935 | 3,271,234 | 21,462,176 | 8,441,927 |
| Cost of sales and operations..... | *8,638 | *52,095 | -- | 1,814,224 | 1,574,537 | 6,124,994 | 1,677,178 |
| Inventory, beginning of year..... | *1,773 | *3,323 | -- | 34,979 | 19,262 | 211,454 | 36,581 |
| Cost of labor..... | -- | *3,067 | -- | 52,382 | *89,714 | 519,746 | 111,045 |
| Purchases..... | -- | *7,301 | -- | 1,179,007 | 868,261 | 2,914,025 | 476,848 |
| Materials and supplies..... | *5,640 | *5,143 | -- | 158,793 | 277,273 | 584,581 | 101,473 |
| Other costs..... | *2,013 | *36,584 | -- | 422,962 | 330,752 | 2,134,790 | 994,271 |
| Inventory, end of year..... | *788 | *3,323 | -- | 33,898 | 10,725 | 239,603 | 43,040 |
| Advertising expenses..... | 2,436 | 3,828 | *82 | 27,884 | 29,932 | 359,264 | 102,973 |
| Bad debts from sales or services..... | *794 | -- | -- | *27,594 | *2,001 | 30,788 | 9,845 |
| Car and truck expenses..... | 52,634 | 63,716 | *376 | 154,344 | 183,554 | 1,349,027 | 611,109 |
| Commissions..... | *959 | *17,551 | -- | 29,304 | 72,445 | 574,135 | 328,047 |
| Depletion..... | *294 | -- | -- | *20 | *(Z) | 1,491 | 1,348 |
| Depreciation..... | 16,110 | 41,011 | *345 | 165,235 | 153,412 | 894,859 | 402,145 |
| Employee benefit programs..... | *1,054 | *5,585 | -- | 4,178 | 4,244 | 62,425 | 21,189 |
| Insurance..... | 6,804 | 11,098 | -- | 20,926 | 19,139 | 266,098 | 88,215 |
| Legal and professional services..... | 26,618 | 10,040 | *40 | 29,988 | 36,958 | 473,236 | 306,619 |
| Meals and entertainment deducted..... | 5,669 | *1,360 | *108 | 23,051 | 25,409 | 341,905 | 207,782 |
| Mortgage interest..... | *862 | *1,980 | -- | 9,606 | *6,169 | 97,426 | 22,881 |
| Other interest paid on business indebtedness..... | *653 | *13,403 | -- | 14,362 | 7,950 | 139,997 | 42,947 |
| Office expenses..... | 13,047 | 8,628 | -- | 68,610 | 55,577 | 642,296 | 333,789 |
| Pension and profit-sharing plans..... | *747 | *216 | -- | *1,308 | 3,164 | 48,968 | 15,609 |
| Rent on machinery and equipment..... | *8,088 | *5,893 | -- | 43,826 | 26,138 | 267,060 | 127,062 |
| Rent on other business property..... | *17,971 | *18,827 | -- | 80,727 | 62,682 | 588,734 | 250,046 |
| Repairs..... | *2,985 | 3,714 | *92 | 12,338 | 18,263 | 156,506 | 39,619 |
| Supplies..... | 22,705 | 13,166 | *341 | 164,855 | 106,362 | 909,614 | 298,047 |
| Salaries and wages..... | *116,000 | 90,189 | -- | 150,562 | 170,974 | 1,580,744 | 357,648 |
| Taxes paid..... | *11,810 | 12,784 | *4 | 31,165 | 56,715 | 343,998 | 95,907 |
| Travel..... | 3,243 | *414 | *121 | 42,395 | 78,439 | 1,262,413 | 862,749 |
| Utilities..... | 14,809 | 16,356 | *418 | 81,614 | 78,954 | 771,169 | 343,513 |
| Other business deductions..... | 42,471 | 41,978 | *1,391 | 238,030 | 401,366 | 3,571,708 | 1,551,973 |
| Home office business deductions..... | *11,386 | *8,469 | -- | 67,762 | 78,422 | 498,042 | 276,754 |
| Depreciation, Form 8829..... | *1,978 | *680 | -- | 15,234 | 8,816 | 54,175 | 28,461 |
| Net income ¹² | 605,726 | 197,884 | *54,702 | 1,342,709 | 3,152,183 | 21,957,766 | 14,229,878 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | *4,096 | *1,906 | *1,908 | 10,332 | 33,878 | 153,308 | 77,221 |
| Business receipts..... | *11,332 | *4,101 | *48,409 | 44,528 | 155,007 | 1,313,491 | 831,375 |
| Business deductions..... | *920 | -- | *221 | 11,394 | 18,430 | 105,354 | 66,984 |
| Net income | *10,412 | *4,101 | *48,188 | 33,134 | 136,577 | 1,208,137 | 764,391 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Professional, scientific, and technical services--continued | | | | Administrative and support and waste management and remediation services | | |
|---|---|----------------------------------|--|------------------------------|--|-------------------------------------|---|
| | Other professional, scientific, and technical services--continued | | | | Total | Administrative and support services | Waste management and remediation services |
| | Scientific research and development services | Advertising and related services | Market research and public opinion polling | Other miscellaneous services | | | |
| | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 33,161 | 92,443 | 26,212 | 368,420 | 1,455,868 | 1,433,426 | 22,442 |
| Business receipts, total ¹ | 564,199 | 4,830,733 | 1,057,364 | 15,978,294 | 37,281,872 | 36,117,451 | 1,164,421 |
| Income from sales and operations ¹ | 567,076 | 4,805,686 | 1,055,305 | 15,736,977 | 36,697,601 | 35,534,116 | 1,163,485 |
| Other business income..... | *-2,877 | 25,047 | *2,059 | 241,317 | 584,271 | 583,335 | *936 |
| Business deductions, total ¹² | 326,249 | 3,602,768 | 800,830 | 10,777,346 | 26,706,707 | 25,747,012 | 959,695 |
| Cost of sales and operations..... | 31,154 | 1,636,320 | 172,312 | 2,979,607 | 8,138,279 | 7,970,201 | 168,078 |
| Inventory, beginning of year..... | *130 | 33,043 | *10,820 | 197,795 | 167,781 | 164,167 | *3,615 |
| Cost of labor..... | *3,882 | 58,897 | *82,005 | 270,062 | 1,929,617 | 1,839,965 | *89,652 |
| Purchases..... | *12,325 | 844,007 | *53,980 | 1,805,693 | 3,506,361 | 3,501,543 | *4,818 |
| Materials and supplies..... | *4,308 | 53,142 | *4,986 | 449,553 | 1,485,527 | 1,453,433 | 32,093 |
| Other costs..... | 10,626 | 690,843 | *35,382 | 459,361 | 1,236,497 | 1,194,982 | 41,515 |
| Inventory, end of year..... | *117 | 43,611 | *14,861 | 202,855 | 187,504 | 183,889 | *3,615 |
| Advertising expenses..... | 893 | 129,731 | 6,009 | 165,813 | 457,526 | 449,981 | 7,545 |
| Bad debts from sales or services..... | *14,549 | *35,355 | -- | 6,754 | 66,963 | 66,876 | *88 |
| Car and truck expenses..... | 20,590 | 203,026 | 34,890 | 707,471 | 2,722,636 | 2,631,868 | 90,768 |
| Commissions..... | *4,375 | 126,867 | *33,992 | 177,727 | 331,701 | 331,530 | *171 |
| Depletion..... | *19 | -- | -- | 145 | 902 | 902 | -- |
| Depreciation..... | 8,067 | 86,828 | 39,521 | 518,469 | 1,644,531 | 1,510,400 | 134,131 |
| Employee benefit programs..... | *1,433 | 9,506 | *3,864 | 34,805 | 73,597 | 66,846 | *6,751 |
| Insurance..... | 3,634 | 26,094 | 9,912 | 176,046 | 669,211 | 638,072 | 31,139 |
| Legal and professional services..... | 8,394 | 39,602 | 9,393 | 168,866 | 261,639 | 255,769 | 5,869 |
| Meals and entertainment deducted..... | 9,413 | 43,288 | 6,857 | 113,030 | 144,326 | 141,814 | 2,511 |
| Mortgage interest..... | -- | 8,557 | *880 | 73,294 | 55,143 | 51,675 | *3,468 |
| Other interest paid on business indebtedness..... | *2,861 | 20,427 | *4,270 | 98,784 | 255,557 | 240,975 | 14,582 |
| Office expenses..... | 7,878 | 78,026 | 57,893 | 257,644 | 378,789 | 364,826 | 13,962 |
| Pension and profit-sharing plans..... | *606 | 3,183 | *1,077 | 28,802 | 20,027 | 20,027 | -- |
| Rent on machinery and equipment..... | *849 | 33,966 | 15,179 | 132,679 | 435,513 | 417,404 | 18,109 |
| Rent on other business property..... | 4,752 | 88,342 | 11,172 | 327,711 | 587,807 | 571,549 | 16,258 |
| Repairs..... | 1,017 | 20,066 | *2,445 | 123,599 | 640,426 | 609,548 | 30,878 |
| Supplies..... | 15,771 | 66,106 | 18,454 | 633,614 | 1,449,354 | 1,435,820 | 13,534 |
| Salaries and wages..... | *24,410 | 90,583 | 50,034 | 1,142,144 | 2,952,701 | 2,841,178 | 111,523 |
| Taxes paid..... | 4,041 | 28,642 | 7,405 | 229,668 | 538,902 | 522,937 | 15,965 |
| Travel..... | 53,412 | 78,560 | 62,890 | 312,499 | 381,210 | 373,080 | 8,129 |
| Utilities..... | 10,075 | 100,785 | 41,935 | 380,385 | 725,905 | 702,786 | 23,119 |
| Other business deductions..... | 72,944 | 605,323 | 188,325 | 1,761,884 | 3,344,754 | 3,106,035 | 238,719 |
| Home office business deductions..... | 20,591 | 41,617 | 22,062 | 194,082 | 255,316 | 251,825 | *3,491 |
| Depreciation, Form 8829..... | 2,630 | 4,714 | *3,512 | 23,187 | 30,614 | 30,344 | *270 |
| Net income less deficit ¹² | 237,950 | 1,228,426 | 256,534 | 5,201,152 | 10,577,063 | 10,372,337 | 204,726 |
| Net income ¹² | 271,299 | 1,408,786 | 308,252 | 5,739,551 | 11,537,803 | 11,299,109 | 238,693 |
| Deficit ² | 33,350 | 180,359 | 51,717 | 538,400 | 960,740 | 926,772 | 33,967 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Professional, scientific, and technical services--continued | | | | Administrative and support and waste management and remediation services | | |
|--|---|----------------------------------|--|------------------------------|--|-------------------------------------|---|
| | Other professional, scientific, and technical services--continued | | | | Total | Administrative and support services | Waste management and remediation services |
| | Scientific research and development services | Advertising and related services | Market research and public opinion polling | Other miscellaneous services | | | |
| | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 25,592 | 64,274 | 18,694 | 258,515 | 1,228,623 | 1,212,004 | 16,619 |
| Business receipts, total ¹..... | 460,102 | 4,591,313 | 941,456 | 14,755,318 | 33,318,010 | 32,257,428 | 1,060,582 |
| Income from sales and operations ¹ | 460,102 | 4,556,911 | 940,583 | 14,519,440 | 32,913,215 | 31,854,056 | 1,059,160 |
| Other business income..... | -- | 34,402 | *873 | 235,878 | 404,795 | 403,373 | *1,422 |
| Business deductions, total ¹²..... | 188,802 | 3,182,528 | 633,204 | 9,015,714 | 21,781,708 | 20,959,819 | 821,889 |
| Cost of sales and operations..... | *18,541 | 1,572,932 | 166,451 | 2,689,892 | 6,755,087 | 6,598,201 | 156,886 |
| Inventory, beginning of year..... | *130 | *17,285 | *5,956 | 151,502 | 120,184 | 116,569 | *3,615 |
| Cost of labor..... | *449 | *58,822 | *82,005 | 267,425 | 1,577,748 | 1,488,096 | *89,652 |
| Purchases..... | *12,323 | 792,635 | *43,704 | 1,588,515 | 2,826,016 | 2,821,198 | *4,818 |
| Materials and supplies..... | *4,228 | 50,490 | *4,786 | 423,604 | 1,363,018 | 1,341,927 | *21,091 |
| Other costs..... | *1,528 | 678,514 | *35,382 | 425,095 | 1,006,781 | 965,456 | *41,325 |
| Inventory, end of year..... | *117 | *24,814 | *5,383 | 166,249 | 138,660 | 135,045 | *3,615 |
| Advertising expenses..... | *627 | 124,005 | 2,472 | 129,188 | 369,869 | 362,615 | 7,254 |
| Bad debts from sales or services..... | *14,312 | *350 | -- | 6,281 | 16,218 | 16,133 | *85 |
| Car and truck expenses..... | 16,896 | 147,421 | 19,651 | 553,951 | 2,195,212 | 2,130,167 | 65,045 |
| Commissions..... | *2,579 | 86,336 | *2,832 | 154,341 | 302,814 | 302,683 | *131 |
| Depletion..... | -- | -- | -- | 143 | 182 | 182 | -- |
| Depreciation..... | 3,145 | 72,428 | 32,507 | 384,634 | 1,341,776 | 1,230,283 | 111,493 |
| Employee benefit programs..... | *622 | 2,783 | *3,864 | 33,967 | 67,322 | 60,674 | *6,648 |
| Insurance..... | *2,351 | 18,358 | 9,791 | 147,383 | 568,963 | 542,518 | 26,444 |
| Legal and professional services..... | 6,896 | 33,477 | 2,584 | 123,659 | 210,534 | 205,864 | 4,670 |
| Meals and entertainment deducted..... | 6,075 | 38,969 | 6,027 | 83,052 | 110,037 | 108,395 | 1,642 |
| Mortgage interest..... | -- | *7,873 | *834 | 65,838 | 43,818 | 40,401 | *3,417 |
| Other interest paid on business indebtedness..... | *2,380 | 17,410 | *2,473 | 74,787 | 192,570 | 179,867 | 12,703 |
| Office expenses..... | 6,330 | 50,420 | 52,816 | 198,941 | 295,285 | 285,739 | 9,546 |
| Pension and profit-sharing plans..... | *414 | 3,069 | *1,075 | 28,801 | 19,847 | 19,847 | -- |
| Rent on machinery and equipment..... | *796 | 25,585 | *15,125 | 98,492 | 352,473 | 334,887 | 17,586 |
| Rent on other business property..... | *1,791 | 77,390 | 11,154 | 248,354 | 479,434 | 465,197 | 14,237 |
| Repairs..... | *582 | 15,571 | *2,428 | 98,306 | 546,118 | 518,991 | 27,127 |
| Supplies..... | 3,287 | 50,739 | 16,598 | 540,942 | 1,215,827 | 1,207,034 | 8,793 |
| Salaries and wages..... | *4,074 | 88,361 | *46,758 | 1,083,905 | 2,423,745 | 2,332,681 | 91,064 |
| Taxes paid..... | 1,494 | 26,555 | 6,077 | 213,965 | 439,651 | 426,191 | 13,461 |
| Travel..... | 41,669 | 65,560 | 60,387 | 232,048 | 283,885 | 277,602 | 6,283 |
| Utilities..... | 8,057 | 87,736 | 32,298 | 299,565 | 562,280 | 541,502 | 20,778 |
| Other business deductions..... | 27,858 | 527,390 | 128,971 | 1,335,517 | 2,611,700 | 2,398,988 | 212,712 |
| Home office business deductions..... | *13,500 | 39,843 | 9,978 | 157,966 | 205,668 | 202,692 | *2,976 |
| Depreciation, Form 8829..... | *1,632 | 4,577 | *1,260 | 18,245 | 24,561 | 24,430 | *130 |
| Net income ¹²..... | 271,299 | 1,408,786 | 308,252 | 5,739,551 | 11,537,803 | 11,299,109 | 238,693 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | 13,388 | 10,113 | *53 | 52,533 | 387,043 | 383,780 | *3,263 |
| Business receipts..... | 43,625 | 33,961 | *403 | 404,127 | 1,730,399 | 1,710,932 | *19,467 |
| Business deductions..... | 4,524 | 1,966 | *56 | 31,824 | 173,993 | 173,086 | *906 |
| Net income..... | 39,101 | 31,995 | *347 | 372,303 | 1,556,406 | 1,537,846 | *18,561 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Educational services | | Health care and social assistance | | | | |
|--|----------------------|-------------------|-----------------------------------|---|---|---------------------------|--------------------------------|
| | Total | Total | Ambulatory health care services | | | | |
| | | | Total | Offices of physicians (except mental health specialist) | Offices of physicians, mental health specialist | Offices of dentists | Offices of chiropractors |
| | (122) | (123) | (124) | (125) | (126) | (127) | (128) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 326,443 | 1,520,435 | 758,008 | 178,871 | 24,409 | 95,536 | 28,950 |
| Business receipts, total ¹ | 4,155,635 | 82,760,451 | 72,078,082 | 25,989,675 | 1,978,299 | 25,366,750 | 3,756,135 |
| Income from sales and operations ¹ | 4,020,736 | 81,659,255 | 71,214,605 | 25,572,476 | 1,960,481 | 25,120,096 | 3,745,352 |
| Other business income..... | 134,898 | 1,101,196 | 863,477 | 417,199 | 17,819 | 246,653 | 10,783 |
| Business deductions, total ^{1,2} | 2,562,172 | 47,148,043 | 40,114,908 | 12,177,849 | 866,642 | 16,008,777 | 2,322,576 |
| Cost of sales and operations..... | 242,879 | 4,749,810 | 4,316,185 | 714,089 | 36,132 | 1,966,678 | 158,061 |
| Inventory, beginning of year..... | 21,450 | 170,122 | 159,137 | 28,275 | *7,900 | 29,914 | *3,103 |
| Cost of labor..... | *74 | 863,086 | 774,390 | 111,324 | *2,809 | 417,400 | *26,999 |
| Purchases..... | 129,567 | 1,325,961 | 1,188,168 | 108,081 | *47,491 | 217,229 | *20,119 |
| Materials and supplies..... | 27,815 | 889,579 | 832,492 | 131,524 | *4,797 | 506,758 | *16,210 |
| Other costs..... | 94,626 | 1,744,823 | 1,574,536 | 368,437 | *6,286 | 830,406 | *95,732 |
| Inventory, end of year..... | 30,655 | 243,761 | 212,537 | 33,551 | *33,151 | 35,030 | *4,103 |
| Advertising expenses..... | 51,840 | 635,313 | 587,220 | 122,410 | 7,435 | 222,688 | 101,612 |
| Bad debts from sales or services..... | *10,931 | 67,570 | 58,366 | 37,505 | *4,287 | 2,810 | *4,279 |
| Car and truck expenses..... | 296,930 | 1,655,534 | 1,202,387 | 315,961 | 34,889 | 133,745 | 56,565 |
| Commissions..... | 30,203 | 271,357 | 225,480 | 39,142 | *2,170 | 87,406 | *5,982 |
| Depletion..... | -- | 1,906 | 1,906 | 1,466 | *(Z) | *431 | *8 |
| Depreciation..... | 161,651 | 2,043,205 | 1,726,566 | 386,324 | 58,364 | 747,872 | 92,801 |
| Employee benefit programs..... | *4,693 | 340,481 | 306,062 | 124,435 | *2,126 | 132,790 | 7,584 |
| Insurance..... | 25,014 | 1,781,894 | 1,646,532 | 858,159 | 61,527 | 394,692 | 97,793 |
| Legal and professional services..... | 35,127 | 968,164 | 869,713 | 330,073 | 22,922 | 248,158 | 62,932 |
| Meals and entertainment deducted..... | 35,129 | 263,496 | 230,134 | 74,256 | 8,712 | 57,357 | 16,214 |
| Mortgage interest..... | 16,756 | 462,577 | 318,689 | 66,992 | *6,784 | 147,957 | 40,150 |
| Other interest paid on business indebtedness..... | 9,853 | 384,392 | 343,973 | 71,709 | 3,525 | 186,678 | 21,808 |
| Office expenses..... | 78,228 | 1,583,167 | 1,464,619 | 481,979 | 46,282 | 492,006 | 131,178 |
| Pension and profit-sharing plans..... | *4,571 | 340,043 | 334,025 | 125,725 | 7,123 | 163,465 | 9,035 |
| Rent on machinery and equipment..... | 16,389 | 597,316 | 512,269 | 189,625 | 7,810 | 147,567 | 41,671 |
| Rent on other business property..... | 213,868 | 3,325,035 | 3,063,565 | 911,638 | 87,539 | 905,777 | 296,557 |
| Repairs..... | 31,856 | 742,656 | 548,613 | 145,960 | 16,320 | 229,112 | 58,257 |
| Supplies..... | 136,729 | 3,037,599 | 2,429,996 | 602,151 | 33,980 | 1,241,528 | 124,339 |
| Salaries and wages..... | 305,582 | 10,432,545 | 9,589,115 | 2,926,767 | 150,177 | 4,953,911 | 425,508 |
| Taxes paid..... | 35,138 | 1,574,425 | 1,439,133 | 439,451 | 31,417 | 643,691 | 80,477 |
| Travel..... | 181,587 | 509,547 | 455,758 | 157,112 | 21,109 | 97,622 | 16,976 |
| Utilities..... | 90,789 | 1,655,551 | 1,372,041 | 414,623 | 35,975 | 445,016 | 121,455 |
| Other business deductions..... | 417,630 | 8,561,497 | 6,784,371 | 2,602,023 | 166,453 | 2,344,585 | 341,402 |
| Home office business deductions..... | 83,364 | 982,309 | 214,834 | 30,205 | 11,832 | 10,279 | *8,798 |
| Depreciation, Form 8829..... | 7,619 | 92,692 | 22,271 | 2,865 | *924 | 1,439 | *1,257 |
| Net income less deficit ^{1,2} | 1,593,522 | 35,612,599 | 31,962,741 | 13,811,392 | 1,111,657 | 9,357,972 | 1,433,559 |
| Net income ^{1,2} | 1,807,427 | 36,868,731 | 32,819,858 | 14,204,534 | 1,142,361 | 9,406,329 | 1,490,961 |
| Deficit ² | 213,905 | 1,256,132 | 857,116 | 393,142 | 30,704 | 48,356 | 57,402 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Educational services | | Health care and social assistance | | | | |
|---|----------------------|-------------------|-----------------------------------|---|---|---------------------|--------------------------|
| | Total | Total | Ambulatory health care services | | | | |
| | | | Total | Offices of physicians (except mental health specialist) | Offices of physicians, mental health specialist | Offices of dentists | Offices of chiropractors |
| | (122) | (123) | (124) | (125) | (126) | (127) | (128) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 271,009 | 1,281,256 | 640,415 | 155,777 | 20,295 | 87,673 | 23,267 |
| Business receipts, total ¹ | 3,713,815 | 79,261,609 | 70,064,293 | 25,275,181 | 1,922,141 | 24,900,126 | 3,584,456 |
| Income from sales and operations ¹ | 3,618,232 | 78,451,451 | 69,450,095 | 24,900,945 | 1,904,363 | 24,835,998 | 3,573,892 |
| Other business income..... | 95,583 | 810,158 | 614,198 | 374,235 | 17,778 | 64,128 | 10,565 |
| Business deductions, total ¹² | 1,906,388 | 42,392,471 | 37,244,028 | 11,070,240 | 779,780 | 15,493,797 | 2,093,495 |
| Cost of sales and operations..... | 182,574 | 4,228,377 | 3,940,240 | 631,650 | 36,132 | 1,763,882 | 148,631 |
| Inventory, beginning of year..... | *6,649 | 146,998 | 142,993 | 28,241 | *7,900 | 27,573 | *3,103 |
| Cost of labor..... | *73 | 825,773 | 745,877 | 86,978 | *2,809 | 417,262 | *25,663 |
| Purchases..... | 75,247 | 1,195,219 | 1,138,612 | 101,547 | *47,491 | 208,904 | *18,224 |
| Materials and supplies..... | 21,254 | 852,751 | 812,850 | 126,896 | *4,797 | 497,524 | *16,069 |
| Other costs..... | 85,310 | 1,405,968 | 1,293,147 | 320,635 | *6,286 | 645,502 | *89,676 |
| Inventory, end of year..... | *5,959 | 198,332 | 193,240 | 32,647 | *33,151 | 32,885 | *4,103 |
| Advertising expenses..... | 42,885 | 574,472 | 543,184 | 111,779 | 7,146 | 221,973 | 86,273 |
| Bad debts from sales or services..... | *849 | 28,722 | 23,288 | 3,992 | *4,287 | 2,754 | *4,279 |
| Car and truck expenses..... | 193,537 | 1,400,190 | 1,046,302 | 293,130 | 28,038 | 125,187 | 54,163 |
| Commissions..... | 24,812 | 243,411 | 198,857 | 34,825 | *2,168 | 81,758 | *5,982 |
| Depletion..... | -- | 1,880 | 1,880 | 1,462 | *(Z) | *410 | *8 |
| Depreciation..... | 106,532 | 1,787,702 | 1,579,700 | 352,821 | 52,396 | 725,024 | 65,429 |
| Employee benefit programs..... | *4,574 | 328,137 | 297,558 | 119,945 | *2,126 | 132,482 | 6,599 |
| Insurance..... | 15,604 | 1,630,090 | 1,530,977 | 775,156 | 59,356 | 388,296 | 90,207 |
| Legal and professional services..... | 23,613 | 844,216 | 783,152 | 298,750 | 21,862 | 235,855 | 57,907 |
| Meals and entertainment deducted..... | 26,669 | 239,364 | 215,314 | 70,119 | 7,983 | 55,480 | 15,017 |
| Mortgage interest..... | 6,200 | 405,527 | 302,342 | 65,529 | *6,784 | 147,738 | 33,054 |
| Other interest paid on business indebtedness..... | 3,984 | 342,885 | 313,867 | 61,088 | 2,719 | 185,555 | 13,895 |
| Office expenses..... | 52,687 | 1,405,931 | 1,346,757 | 434,435 | 45,637 | 486,045 | 114,160 |
| Pension and profit-sharing plans..... | *4,571 | 338,966 | 332,950 | 124,976 | 7,123 | 163,169 | 9,035 |
| Rent on machinery and equipment..... | 12,303 | 506,164 | 438,978 | 143,860 | 7,598 | 141,055 | 37,050 |
| Rent on other business property..... | 180,288 | 3,022,723 | 2,819,829 | 814,396 | 74,000 | 886,937 | 253,840 |
| Repairs..... | 25,315 | 640,801 | 512,322 | 131,379 | 15,026 | 224,560 | 51,812 |
| Supplies..... | 101,135 | 2,763,378 | 2,290,939 | 546,005 | 29,934 | 1,216,052 | 118,491 |
| Salaries and wages..... | 191,241 | 9,926,914 | 9,336,529 | 2,804,705 | 150,157 | 4,903,438 | 406,639 |
| Taxes paid..... | 24,480 | 1,476,145 | 1,372,256 | 416,456 | 30,828 | 630,624 | 76,869 |
| Travel..... | 158,824 | 448,688 | 407,532 | 141,532 | 17,758 | 96,457 | 13,924 |
| Utilities..... | 68,670 | 1,479,249 | 1,273,234 | 377,388 | 32,289 | 432,003 | 110,393 |
| Other business deductions..... | 336,080 | 7,344,870 | 6,060,500 | 2,277,909 | 124,850 | 2,234,875 | 309,903 |
| Home office business deductions..... | 73,522 | 803,057 | 202,222 | 28,922 | 11,832 | 7,232 | *8,798 |
| Depreciation, Form 8829..... | 6,046 | 72,666 | 20,795 | 2,861 | *924 | 1,438 | *1,257 |
| Net income ¹² | 1,807,427 | 36,868,731 | 32,819,858 | 14,204,534 | 1,142,361 | 9,406,329 | 1,490,961 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | 94,706 | 332,535 | 99,478 | 16,710 | *2,869 | *4,163 | *1,929 |
| Business receipts..... | 432,974 | 1,725,958 | 810,467 | 359,266 | *17,272 | *12,922 | *12,300 |
| Business deductions..... | 45,437 | 180,653 | 73,355 | 8,067 | *1,752 | *4,957 | *1,133 |
| Net income | 387,537 | 1,545,305 | 737,112 | 351,199 | *15,520 | *7,965 | *11,167 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Health care and social assistance--continued | | | | | | |
|--|--|--|------------------------|--|-------------------------------------|---------------------------|---|
| | Ambulatory health care services--continued | | | | | | |
| | Offices of optometrists | Offices of mental health practitioners and social therapists | Offices of podiatrists | Outpatient care centers and other miscellaneous health practitioners | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services (including ambulance service, blood, organ banks) |
| | (129) | (130) | (131) | (132) | (133) | (134) | (135) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 16,006 | 143,813 | 7,650 | 99,270 | 18,425 | 114,427 | 30,651 |
| Business receipts, total ¹ | 2,603,483 | 5,715,529 | 650,945 | 2,278,126 | 1,404,384 | 1,645,182 | 689,575 |
| Income from sales and operations ¹ | 2,600,473 | 5,589,657 | 645,091 | 2,266,734 | 1,399,398 | 1,626,043 | 688,805 |
| Other business income..... | 3,010 | 125,872 | *5,854 | 11,392 | 4,986 | *19,139 | *770 |
| Business deductions, total ^{1,2} | 1,931,605 | 2,806,306 | 389,801 | 1,150,261 | 925,798 | 984,808 | 550,485 |
| Cost of sales and operations..... | 708,319 | 210,707 | *9,803 | 66,339 | 286,631 | 78,355 | *81,070 |
| Inventory, beginning of year..... | 64,252 | *3,898 | *6,939 | *4,755 | *7,833 | *1,701 | *568 |
| Cost of labor..... | *113,956 | *899 | -- | *10,575 | *66,737 | *3,155 | *20,536 |
| Purchases..... | 486,335 | 148,933 | *11,867 | *9,681 | 114,139 | *13,696 | *10,597 |
| Materials and supplies..... | 57,289 | *17,956 | *2,184 | *18,362 | 56,951 | *20,461 | -- |
| Other costs..... | 50,273 | *47,896 | *2,029 | *29,019 | 47,149 | *40,994 | *56,314 |
| Inventory, end of year..... | 63,786 | *8,875 | *13,215 | *6,052 | *6,178 | *1,650 | *6,946 |
| Advertising expenses..... | 38,413 | 35,346 | 8,696 | 31,936 | 5,659 | 4,054 | 8,971 |
| Bad debts from sales or services..... | *3,060 | *1,430 | *420 | *352 | *58 | *4,165 | -- |
| Car and truck expenses..... | 16,951 | 214,905 | 11,473 | 130,163 | 46,854 | 160,719 | 80,162 |
| Commissions..... | *1,274 | 31,569 | -- | *18,187 | *1,686 | *37,551 | *512 |
| Depletion..... | -- | -- | -- | *2 | -- | -- | -- |
| Depreciation..... | 69,542 | 171,832 | 21,772 | 95,960 | 34,031 | 32,104 | 15,965 |
| Employee benefit programs..... | 9,499 | 11,069 | *1,426 | 2,343 | 6,647 | *390 | *7,752 |
| Insurance..... | 34,984 | 63,938 | 37,227 | 32,322 | 15,189 | 20,648 | 30,055 |
| Legal and professional services..... | 16,610 | 109,674 | 7,000 | 38,260 | 11,160 | 14,428 | 8,496 |
| Meals and entertainment deducted..... | 4,026 | 32,963 | 908 | 15,946 | 3,451 | 13,709 | 2,590 |
| Mortgage interest..... | 8,099 | 18,223 | *7,285 | *6,609 | *5,236 | *6,843 | *4,510 |
| Other interest paid on business indebtedness..... | 28,454 | 11,843 | *1,507 | 4,334 | 7,938 | *1,494 | 4,682 |
| Office expenses..... | 32,817 | 132,887 | 23,548 | 68,264 | 14,381 | 26,390 | 14,887 |
| Pension and profit-sharing plans..... | 8,490 | 4,560 | *4,730 | *1,554 | 9,011 | -- | *333 |
| Rent on machinery and equipment..... | 15,941 | 60,805 | *4,112 | 7,945 | 14,780 | 15,126 | 6,887 |
| Rent on other business property..... | 166,099 | 398,966 | 53,491 | 86,845 | 69,758 | 53,448 | 33,446 |
| Repairs..... | 15,143 | 35,131 | 4,752 | 13,832 | 9,352 | 15,955 | 4,798 |
| Supplies..... | 38,382 | 125,064 | 27,073 | 81,576 | 56,462 | 85,962 | 13,480 |
| Salaries and wages..... | 353,786 | 253,762 | 75,087 | 97,503 | 155,106 | 123,619 | 73,889 |
| Taxes paid..... | 62,731 | 68,464 | 11,297 | 23,389 | 33,436 | 25,012 | 19,767 |
| Travel..... | 7,184 | 63,905 | 1,805 | 48,059 | 5,199 | 15,997 | 20,790 |
| Utilities..... | 54,407 | 129,744 | 23,766 | 48,367 | 26,205 | 44,970 | 27,513 |
| Other business deductions..... | 236,680 | 527,972 | 44,562 | 186,816 | 87,736 | 158,742 | 87,399 |
| Home office business deductions..... | *714 | 66,785 | *8,042 | 24,485 | *18,995 | 32,952 | *1,747 |
| Depreciation, Form 8829..... | -- | 6,816 | *1,349 | *2,551 | *1,798 | *3,271 | *(Z) |
| Net income less deficit ^{1,2} | 671,878 | 2,909,223 | 261,145 | 1,127,865 | 478,586 | 660,375 | 139,089 |
| Net income ^{1,2} | 681,294 | 3,003,652 | 261,842 | 1,190,746 | 490,496 | 763,341 | 184,301 |
| Deficit ² | *9,416 | 94,429 | *698 | 62,881 | *11,910 | 102,967 | 45,212 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Health care and social assistance--continued | | | | | | |
|---|--|--|------------------------------|--|---|---------------------------------|---|
| | Ambulatory health care services--continued | | | | | | |
| | Offices of optometrists | Offices of mental health practitioners and social therapists | Offices of podiatrists | Outpatient care centers and other miscellaneous health practitioners | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services (including ambulance service, blood, organ banks) |
| (129) | (130) | (131) | (132) | (133) | (134) | (135) | |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 14,888 | 126,245 | 6,042 | 76,070 | 15,740 | 95,522 | 18,898 |
| Business receipts, total ¹ | 2,538,840 | 5,571,140 | 633,250 | 2,120,063 | 1,360,608 | 1,541,398 | 617,090 |
| Income from sales and operations ¹ | 2,535,868 | 5,455,702 | 627,396 | 2,111,628 | 1,356,765 | 1,531,132 | 616,406 |
| Other business income..... | 2,971 | 115,438 | *5,854 | 8,436 | 3,842 | *10,266 | *685 |
| Business deductions, total ¹² | 1,857,546 | 2,567,488 | 371,407 | 929,318 | 870,112 | 778,056 | 432,789 |
| Cost of sales and operations..... | 684,772 | 209,588 | *9,803 | 59,258 | 280,511 | 39,450 | *76,562 |
| Inventory, beginning of year..... | 52,377 | *3,898 | *6,939 | *3,204 | *7,833 | *1,700 | *226 |
| Cost of labor..... | *113,956 | *899 | -- | *8,143 | *66,736 | *2,896 | *20,536 |
| Purchases..... | 474,798 | *147,815 | *11,867 | *5,084 | 114,139 | *8,607 | *135 |
| Materials and supplies..... | 52,884 | *17,956 | *2,184 | *18,288 | 56,951 | *19,302 | -- |
| Other costs..... | *47,731 | *47,896 | *2,029 | *27,877 | 41,030 | *8,595 | *55,890 |
| Inventory, end of year..... | 56,974 | *8,875 | *13,215 | *3,337 | *6,178 | *1,649 | *226 |
| Advertising expenses..... | 37,190 | 34,334 | 8,366 | 21,724 | 5,470 | 3,093 | 5,836 |
| Bad debts from sales or services..... | *1,806 | *1,430 | *420 | *98 | *58 | *4,165 | -- |
| Car and truck expenses..... | 16,451 | 186,769 | 11,300 | 110,085 | 46,718 | 121,622 | 52,839 |
| Commissions..... | *1,274 | 26,769 | -- | *6,809 | *1,686 | *37,431 | *155 |
| Depletion..... | -- | -- | -- | -- | -- | -- | -- |
| Depreciation..... | 68,933 | 157,414 | 19,503 | 79,249 | 25,916 | 22,790 | 10,225 |
| Employee benefit programs..... | 8,960 | 9,375 | *1,350 | *2,246 | 6,526 | *196 | *7,752 |
| Insurance..... | 33,665 | 61,627 | 34,817 | 28,298 | 14,918 | 15,776 | 28,862 |
| Legal and professional services..... | 15,926 | 97,867 | 6,315 | 19,620 | 9,784 | 12,285 | 6,981 |
| Meals and entertainment deducted..... | 3,980 | 31,474 | 866 | 13,399 | 3,349 | 11,417 | 2,230 |
| Mortgage interest..... | 7,963 | 18,096 | *7,285 | *4,009 | *2,932 | *5,233 | *3,721 |
| Other interest paid on business indebtedness..... | 27,676 | 4,942 | *1,507 | 3,761 | 7,633 | *599 | *4,491 |
| Office expenses..... | 32,266 | 107,194 | 22,118 | 61,530 | 13,981 | 21,340 | 8,049 |
| Pension and profit-sharing plans..... | 8,490 | 4,560 | *4,730 | *1,524 | 9,011 | -- | *333 |
| Rent on machinery and equipment..... | 15,092 | 59,510 | *4,112 | 6,988 | 14,593 | *3,536 | *5,583 |
| Rent on other business property..... | 163,269 | 375,434 | 50,422 | 64,359 | 68,861 | *37,074 | 31,236 |
| Repairs..... | 14,998 | 34,098 | 4,280 | 13,320 | 7,513 | 11,513 | 3,825 |
| Supplies..... | 37,427 | 111,377 | 25,553 | 66,708 | 54,082 | 74,635 | 10,677 |
| Salaries and wages..... | 335,133 | 252,161 | 73,350 | 74,413 | 149,328 | *113,315 | 73,889 |
| Taxes paid..... | 61,020 | 62,627 | 9,510 | 18,921 | 33,316 | 13,905 | 18,180 |
| Travel..... | 6,767 | 54,902 | 1,805 | 40,414 | 4,264 | 12,011 | 17,699 |
| Utilities..... | 48,055 | 121,305 | 22,392 | 40,542 | 25,421 | 39,927 | 23,519 |
| Other business deductions..... | 225,720 | 454,175 | 43,541 | 155,849 | 64,438 | 131,622 | 37,617 |
| Home office business deductions..... | *714 | 65,698 | *8,042 | 17,321 | *18,966 | *32,949 | *1,747 |
| Depreciation, Form 8829..... | -- | 6,730 | *1,349 | *1,164 | *1,798 | *3,271 | *(Z) |
| Net income ¹²..... | 681,294 | 3,003,652 | 261,842 | 1,190,746 | 490,496 | 763,341 | 184,301 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | *1,929 | 18,632 | *2,295 | 15,047 | *642 | 27,874 | 7,389 |
| Business receipts..... | *7,617 | 111,025 | *1,970 | 87,102 | *11,972 | 174,318 | 14,704 |
| Business deductions..... | -- | 24,763 | *18 | 18,872 | *836 | 12,172 | 783 |
| Net income..... | *7,617 | 86,262 | *1,952 | 68,230 | *11,136 | 162,146 | 13,921 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Health care and social assistance--continued | | | | Arts, entertainment, and recreation | | |
|--|--|---|-------------------|-------------------------|-------------------------------------|--|---|
| | Hospitals | Nursing and residential care facilities | Social assistance | Child day care services | Total | Performing arts, spectator sports and related industries | Museums, historical sites, and similar institutions |
| | (136) | (137) | (138) | (139) | (140) | (141) | (142) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹ | 6,176 | 54,217 | 95,996 | 606,038 | 1,040,209 | 876,286 | *4,034 |
| Business receipts, total ¹ | *103,583 | 2,400,695 | 1,246,162 | 6,931,928 | 19,454,338 | 14,934,984 | *41,887 |
| Income from sales and operations ¹ | *96,088 | 2,392,151 | 1,233,634 | 6,722,776 | 19,019,900 | 14,577,517 | *41,887 |
| Other business income..... | *7,495 | 8,544 | *12,528 | 209,151 | 434,438 | 357,467 | -- |
| Business deductions, total ^{1,2} | *72,208 | 1,781,334 | 712,801 | 4,466,793 | 14,127,541 | 10,101,250 | *18,981 |
| Cost of sales and operations..... | -- | 181,631 | *40,035 | 211,959 | 2,007,719 | 1,068,172 | -- |
| Inventory, beginning of year..... | -- | *1,738 | -- | *9,247 | 428,999 | 341,765 | -- |
| Cost of labor..... | -- | 70,092 | -- | *18,604 | 107,952 | 69,020 | -- |
| Purchases..... | -- | 16,336 | *1,310 | 120,147 | 974,774 | 522,410 | -- |
| Materials and supplies..... | -- | *5,499 | *294 | 51,294 | 403,432 | 355,604 | -- |
| Other costs..... | -- | 89,688 | *38,431 | 42,168 | 687,825 | 281,990 | -- |
| Inventory, end of year..... | -- | *1,723 | -- | *29,501 | 595,264 | 502,618 | -- |
| Advertising expenses..... | -- | 8,624 | 12,101 | 27,368 | 317,881 | 205,945 | *760 |
| Bad debts from sales or services..... | -- | 1,965 | *1,657 | *5,582 | 22,785 | 17,834 | *2,240 |
| Car and truck expenses..... | *4,116 | 89,536 | 83,026 | 276,468 | 986,199 | 826,673 | *3,167 |
| Commissions..... | -- | 29,638 | *11,583 | 4,655 | 581,348 | 476,332 | -- |
| Depletion..... | -- | -- | -- | -- | 519 | 455 | -- |
| Depreciation..... | -- | 83,606 | 25,926 | 207,107 | 1,132,583 | 841,497 | *(2) |
| Employee benefit programs..... | -- | 23,707 | *808 | *9,903 | 11,805 | 3,827 | -- |
| Insurance..... | *1,762 | 40,122 | 13,476 | 80,002 | 185,019 | 104,152 | *1 |
| Legal and professional services..... | *1,267 | 26,038 | 29,505 | 41,640 | 325,129 | 295,862 | *202 |
| Meals and entertainment deducted..... | *325 | 4,433 | 10,009 | 18,595 | 216,734 | 188,735 | *1,530 |
| Mortgage interest..... | *716 | 98,394 | *47 | 44,732 | 135,661 | 41,321 | -- |
| Other interest paid on business indebtedness..... | -- | 13,979 | *1,653 | 24,787 | 127,960 | 78,495 | *770 |
| Office expenses..... | *411 | 13,721 | 44,686 | 59,730 | 278,154 | 231,512 | *5,073 |
| Pension and profit-sharing plans..... | -- | *1,031 | *1,210 | *3,777 | 8,114 | 8,009 | -- |
| Rent on machinery and equipment..... | -- | 26,739 | 7,011 | 51,298 | 198,725 | 108,201 | -- |
| Rent on other business property..... | -- | 52,588 | 102,195 | 106,687 | 502,822 | 358,570 | -- |
| Repairs..... | *1,540 | 44,691 | 1,972 | 145,841 | 250,580 | 118,385 | -- |
| Supplies..... | *2,789 | 68,174 | 37,898 | 498,741 | 701,246 | 543,118 | *1,819 |
| Salaries and wages..... | -- | 408,268 | *15,649 | 419,513 | 699,526 | 315,612 | -- |
| Taxes paid..... | *1,484 | 65,579 | 6,432 | 61,797 | 218,815 | 95,152 | *318 |
| Travel..... | *3,179 | 2,883 | 30,112 | 17,616 | 691,858 | 636,850 | *1,650 |
| Utilities..... | *278 | 70,177 | 35,438 | 177,618 | 427,205 | 292,964 | *812 |
| Other business deductions..... | *54,342 | 383,119 | 159,875 | 1,179,789 | 3,738,040 | 2,913,169 | *320 |
| Home office business deductions..... | -- | 35,227 | 13,389 | 718,858 | 282,344 | 266,118 | *1 |
| Depreciation, Form 8829..... | -- | *3,367 | 2,524 | 64,531 | 34,148 | 26,064 | -- |
| Net income less deficit ^{1,2} | *31,375 | 619,996 | 533,361 | 2,465,125 | 5,350,243 | 4,836,517 | *22,906 |
| Net income ^{1,2} | *46,047 | 659,609 | 625,379 | 2,717,838 | 7,408,386 | 6,572,322 | *23,997 |
| Deficit ² | *14,672 | 39,613 | 92,018 | 252,712 | 2,058,143 | 1,735,805 | *1,091 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Health care and social assistance--continued | | | | Arts, entertainment, and recreation | | |
|---|--|---|-------------------|-------------------------|-------------------------------------|--|---|
| | Hospitals | Nursing and residential care facilities | Social assistance | Child day care services | Total | Performing arts, spectator sports and related industries | Museums, historical sites, and similar institutions |
| | (136) | (137) | (138) | (139) | (140) | (141) | (142) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | *5,785 | 43,485 | 76,680 | 514,892 | 625,141 | 504,596 | *4,032 |
| Business receipts, total ¹ | *69,778 | 2,031,060 | 1,139,720 | 5,956,758 | 16,095,155 | 12,762,374 | *41,858 |
| Income from sales and operations ¹ | *69,778 | 2,022,908 | 1,127,195 | 5,781,475 | 15,711,410 | 12,443,387 | *41,858 |
| Other business income..... | -- | 8,152 | *12,524 | 175,283 | 383,745 | 318,987 | -- |
| Business deductions, total ¹² | *23,731 | 1,371,451 | 514,341 | 3,238,920 | 8,686,871 | 6,190,154 | *17,862 |
| Cost of sales and operations..... | -- | 127,115 | *39,034 | 121,988 | 1,478,145 | 811,615 | -- |
| Inventory, beginning of year..... | -- | *1,563 | -- | *2,441 | 250,407 | 189,423 | -- |
| Cost of labor..... | -- | *66,557 | -- | *13,338 | 54,273 | 35,140 | -- |
| Purchases..... | -- | *14,165 | *309 | 42,133 | 785,018 | 433,019 | -- |
| Materials and supplies..... | -- | *4,382 | *294 | 35,225 | 250,810 | 246,206 | -- |
| Other costs..... | -- | *42,111 | *38,431 | *32,279 | 505,786 | 229,368 | -- |
| Inventory, end of year..... | -- | *1,664 | -- | *3,428 | 368,149 | 321,541 | -- |
| Advertising expenses..... | -- | 7,126 | 8,161 | 16,000 | 190,625 | 120,384 | *758 |
| Bad debts from sales or services..... | -- | 1,303 | *260 | *3,871 | 6,438 | *1,641 | *2,240 |
| Car and truck expenses..... | *4,116 | 75,848 | 75,793 | 198,132 | 661,580 | 545,479 | *3,167 |
| Commissions..... | -- | *28,530 | *11,574 | *4,450 | 497,724 | 412,866 | -- |
| Depletion..... | -- | -- | -- | -- | 454 | *447 | -- |
| Depreciation..... | -- | 61,027 | 17,379 | 129,596 | 544,193 | 389,823 | -- |
| Employee benefit programs..... | -- | 19,870 | *807 | *9,903 | 6,817 | 3,297 | -- |
| Insurance..... | *1,762 | 34,292 | 9,567 | 53,492 | 119,454 | 68,224 | -- |
| Legal and professional services..... | *1,261 | 15,152 | 17,981 | 26,670 | 239,639 | 223,041 | *193 |
| Meals and entertainment deducted..... | *325 | 3,869 | 6,856 | 13,001 | 152,093 | 130,454 | *1,530 |
| Mortgage interest..... | *716 | 70,172 | *47 | 32,251 | 71,878 | 23,503 | -- |
| Other interest paid on business indebtedness..... | -- | 7,571 | *1,376 | 20,072 | 57,650 | 40,327 | -- |
| Office expenses..... | *411 | 9,584 | 18,250 | 30,930 | 197,664 | 169,693 | *5,073 |
| Pension and profit-sharing plans..... | -- | *1,030 | *1,210 | *3,777 | 5,405 | 5,394 | -- |
| Rent on machinery and equipment..... | -- | 25,092 | *7,010 | 35,085 | 120,264 | 78,764 | -- |
| Rent on other business property..... | -- | 47,404 | 74,707 | 80,784 | 253,230 | 181,990 | -- |
| Repairs..... | *1,540 | 34,688 | 1,917 | 90,334 | 122,773 | 64,768 | -- |
| Supplies..... | *2,789 | 52,503 | 26,881 | 390,266 | 373,464 | 277,201 | *1,815 |
| Salaries and wages..... | -- | 324,698 | *14,306 | 251,381 | 507,891 | 234,015 | -- |
| Taxes paid..... | *1,484 | 53,358 | 4,074 | 44,973 | 143,882 | 65,066 | *318 |
| Travel..... | *3,179 | 1,375 | 21,569 | 15,033 | 436,685 | 400,024 | *1,640 |
| Utilities..... | *278 | 60,801 | 20,962 | 123,975 | 263,413 | 188,392 | *808 |
| Other business deductions..... | *5,871 | 285,502 | 97,685 | 895,312 | 1,962,171 | 1,502,164 | *1 |
| Home office business deductions..... | -- | *16,081 | 9,840 | 574,914 | 194,893 | 187,614 | -- |
| Depreciation, Form 8829..... | -- | *672 | 1,679 | 49,520 | 14,564 | 13,550 | -- |
| Net income ¹²..... | *46,047 | 659,609 | 625,379 | 2,717,838 | 7,408,386 | 6,572,322 | *23,997 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | -- | *9,845 | 31,959 | 191,252 | 163,604 | 124,846 | *965 |
| Business receipts..... | -- | *65,575 | 110,635 | 739,281 | 514,330 | 429,773 | *1,592 |
| Business deductions..... | -- | *7,462 | 27,107 | 72,730 | 78,770 | 64,290 | *317 |
| Net income..... | -- | *58,113 | 83,528 | 666,551 | 435,560 | 365,483 | *1,275 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Arts, entertainment, and recreation--continued | Accommodation, food services, and drinking places | | | | | |
|---|--|---|------------------|---|--|-----------------------------------|-----------------------------|
| | | Total | Accommodation | | | Food services and drinking places | |
| | | | Total | Travel accommodation (including hotels, motels, and bed and breakfast inns) | RV (recreational vehicle) parks and recreational camps | | Rooming and boarding houses |
| | (143) | (144) | (145) | (146) | (147) | (148) | (149) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | |
| Number of returns ¹..... | 159,888 | 315,150 | 61,298 | 32,116 | 15,791 | 13,391 | 253,853 |
| Business receipts, total ¹..... | 4,477,467 | 36,293,267 | 4,849,644 | 3,396,910 | 688,232 | 764,503 | 31,443,622 |
| Income from sales and operations ¹ | 4,400,496 | 36,021,772 | 4,764,115 | 3,331,956 | 679,653 | 752,506 | 31,257,657 |
| Other business income..... | 76,971 | 271,495 | 85,530 | 64,954 | 8,579 | *11,997 | 185,965 |
| Business deductions, total ^{1,2}..... | 4,007,310 | 34,137,865 | 4,569,925 | 3,255,550 | 628,690 | 685,686 | 29,567,939 |
| Cost of sales and operations..... | 939,547 | 14,283,929 | 580,150 | 449,966 | 63,372 | 66,812 | 13,703,779 |
| Inventory, beginning of year..... | 87,234 | 598,613 | 32,400 | 19,852 | *4,476 | *8,072 | 566,213 |
| Cost of labor..... | 38,932 | 700,967 | 61,698 | 39,754 | *5,024 | *16,919 | 639,269 |
| Purchases..... | 452,364 | 12,557,842 | 415,006 | 351,918 | 39,481 | *23,608 | 12,142,836 |
| Materials and supplies..... | 47,828 | 583,573 | 48,398 | 31,015 | *1,628 | *15,755 | 535,175 |
| Other costs..... | 405,835 | 472,968 | 54,800 | 31,379 | *14,834 | *8,587 | 418,168 |
| Inventory, end of year..... | 92,646 | 630,034 | 32,152 | 23,951 | *2,071 | *6,130 | 597,882 |
| Advertising expenses..... | 111,177 | 631,441 | 112,001 | 77,702 | 16,757 | 17,542 | 519,440 |
| Bad debts from sales or services..... | 2,711 | 8,081 | 2,668 | 2,174 | *423 | *71 | 5,414 |
| Car and truck expenses..... | 156,359 | 486,300 | 94,334 | 50,257 | 24,794 | 19,283 | 391,966 |
| Commissions..... | 105,015 | 88,652 | 24,965 | 21,263 | *994 | 2,708 | 63,686 |
| Depreciation..... | *64 | 1,121 | *731 | *730 | -- | *1 | *390 |
| Depreciation..... | 291,086 | 1,319,182 | 447,031 | 316,690 | 65,697 | 64,644 | 872,151 |
| Employee benefit programs..... | 7,978 | 45,427 | 7,628 | 6,394 | *392 | *842 | 37,799 |
| Insurance..... | 80,866 | 562,751 | 117,730 | 78,000 | 22,056 | 17,674 | 445,021 |
| Legal and professional services..... | 29,064 | 258,360 | 44,927 | 33,072 | 5,549 | 6,306 | 213,433 |
| Meals and entertainment deducted..... | 26,469 | 31,681 | 8,939 | 5,935 | *654 | 2,351 | 22,742 |
| Mortgage interest..... | 94,340 | 695,613 | 450,770 | 337,245 | 37,382 | 76,143 | 244,844 |
| Other interest paid on business indebtedness..... | 48,695 | 376,234 | 124,507 | 90,333 | 22,035 | 12,139 | 251,727 |
| Office expenses..... | 41,569 | 145,253 | 44,711 | 30,032 | 6,582 | 8,097 | 100,543 |
| Pension and profit-sharing plans..... | *105 | 7,555 | 1,896 | 1,882 | -- | *14 | 5,659 |
| Rent on machinery and equipment..... | 90,524 | 286,639 | 33,723 | 17,777 | *748 | *15,198 | 252,917 |
| Rent on other business property..... | 144,251 | 2,020,327 | 104,080 | 62,520 | 35,312 | *6,248 | 1,916,247 |
| Repairs..... | 132,195 | 741,803 | 288,555 | 193,780 | 52,936 | 41,839 | 453,248 |
| Supplies..... | 156,309 | 852,683 | 219,358 | 152,474 | 25,177 | 41,707 | 633,325 |
| Salaries and wages..... | 383,914 | 5,562,188 | 558,366 | 424,898 | 52,546 | 80,923 | 5,003,822 |
| Taxes paid..... | 123,345 | 1,570,249 | 339,823 | 241,080 | 47,935 | 50,808 | 1,230,426 |
| Travel..... | 53,358 | 82,732 | 20,830 | 15,330 | 2,103 | 3,397 | 61,902 |
| Utilities..... | 133,429 | 1,889,007 | 463,635 | 309,801 | 77,385 | 76,449 | 1,425,372 |
| Other business deductions..... | 824,550 | 2,153,726 | 474,459 | 335,819 | 65,685 | 72,955 | 1,679,267 |
| Home office business deductions..... | 16,225 | 26,572 | *1,880 | *343 | -- | *1,537 | 24,692 |
| Depreciation, Form 8829..... | *8,083 | 4,595 | *532 | *59 | -- | *473 | 4,063 |
| Net income less deficit ^{1,2}..... | 490,820 | 2,154,814 | 279,298 | 140,870 | 59,478 | 78,950 | 1,875,516 |
| Net income ^{1,2} | 812,067 | 3,431,838 | 675,791 | 393,585 | 151,977 | 130,229 | 2,756,047 |
| Deficit ² | 321,247 | 1,277,024 | 396,493 | 252,714 | 92,499 | 51,280 | 880,531 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Arts, entertainment, and recreation-- continued | Accommodation, food services, and drinking places | | | | | |
|---|--|---|------------------|---|---|--|-----------------------------------|
| | | Total | Accommodation | | | Food services and drinking places | |
| | | | Total | Travel accommodation (including hotels, motels, and bed and breakfast inns) | RV (recreational vehicle) parks and recreational camps | | Rooming and boarding houses |
| | (143) | (144) | (145) | (146) | (147) | (148) | (149) |
| BUSINESSES WITH NET INCOME | | | | | | | |
| Number of returns ¹ | 116,513 | 216,221 | 41,229 | 20,303 | 11,756 | 9,169 | 174,993 |
| Business receipts, total ¹..... | 3,290,923 | 29,010,250 | 3,629,188 | 2,517,748 | 459,684 | 651,757 | 25,381,062 |
| Income from sales and operations ¹ | 3,226,165 | 28,788,627 | 3,556,231 | 2,460,597 | 455,212 | 640,421 | 25,232,397 |
| Other business income..... | 64,758 | 221,623 | 72,958 | 57,151 | *4,471 | *11,336 | 148,665 |
| Business deductions, total ^{1,2}..... | 2,478,856 | 25,578,395 | 2,953,437 | 2,124,085 | 307,706 | 521,645 | 22,624,959 |
| Cost of sales and operations..... | 666,530 | 11,170,643 | 386,076 | 310,327 | *13,161 | *62,588 | 10,784,568 |
| Inventory, beginning of year..... | 60,984 | 477,243 | 14,493 | 10,930 | *809 | *2,754 | 462,749 |
| Cost of labor..... | *19,134 | 537,624 | 37,690 | *21,776 | -- | *15,914 | 499,934 |
| Purchases..... | 351,999 | 9,951,390 | 283,503 | 248,758 | *11,137 | *23,608 | 9,667,887 |
| Materials and supplies..... | *4,604 | 364,364 | 36,933 | 21,089 | *876 | *14,969 | 327,430 |
| Other costs..... | 276,418 | 331,006 | 28,849 | 18,783 | *1,487 | *8,579 | 302,158 |
| Inventory, end of year..... | 46,608 | 490,984 | 15,393 | 11,008 | *1,149 | *3,236 | 475,591 |
| Advertising expenses..... | 69,483 | 482,914 | 71,752 | 50,391 | 6,626 | 14,735 | 411,162 |
| Bad debts from sales or services..... | *2,557 | 5,853 | 1,595 | 1,531 | -- | *63 | 4,259 |
| Car and truck expenses..... | 112,933 | 363,714 | 71,488 | 38,210 | *16,409 | 16,869 | 292,226 |
| Commissions..... | 84,858 | 80,861 | 18,398 | 15,111 | *994 | *2,293 | 62,463 |
| Depletion..... | *7 | *962 | *577 | *577 | -- | -- | *385 |
| Depreciation..... | 154,370 | 823,986 | 251,548 | 181,291 | 29,284 | 40,974 | 572,438 |
| Employee benefit programs..... | 3,520 | 40,166 | 5,669 | 4,699 | *242 | *728 | 34,497 |
| Insurance..... | 51,229 | 410,852 | 75,218 | 51,740 | 9,757 | 13,721 | 335,634 |
| Legal and professional services..... | 16,405 | 178,351 | 30,051 | 24,508 | 2,096 | 3,446 | 148,301 |
| Meals and entertainment deducted..... | 20,109 | 25,844 | 6,585 | 5,413 | *329 | 843 | 19,260 |
| Mortgage interest..... | 48,375 | 424,733 | 260,662 | 200,988 | *807 | 58,868 | 164,071 |
| Other interest paid on business indebtedness..... | 17,323 | 210,475 | 65,684 | 45,541 | *9,618 | 10,524 | 144,791 |
| Office expenses..... | 22,897 | 96,103 | 32,457 | 21,814 | 5,048 | 5,595 | 63,646 |
| Pension and profit-sharing plans..... | *10 | 7,348 | 1,825 | 1,811 | -- | *14 | 5,524 |
| Rent on machinery and equipment..... | 41,500 | 227,686 | 25,270 | 10,235 | *142 | *14,893 | 202,416 |
| Rent on other business property..... | 71,240 | 1,517,358 | 86,938 | 48,693 | *32,180 | *6,065 | 1,430,420 |
| Repairs..... | 58,005 | 480,431 | 165,599 | 116,956 | 26,169 | 22,474 | 314,833 |
| Supplies..... | 94,448 | 542,392 | 137,793 | 100,605 | 19,322 | 17,866 | 404,599 |
| Salaries and wages..... | 273,876 | 4,275,803 | 359,866 | 269,204 | *24,112 | 66,550 | 3,915,936 |
| Taxes paid..... | 78,498 | 1,176,465 | 241,887 | 175,968 | 26,528 | 39,392 | 934,577 |
| Travel..... | 35,022 | 55,542 | 9,203 | 7,741 | *1,061 | *401 | 46,339 |
| Utilities..... | 74,213 | 1,346,462 | 314,952 | 215,092 | 42,594 | 57,266 | 1,031,510 |
| Other business deductions..... | 460,006 | 1,602,899 | 329,897 | 225,368 | 39,050 | 65,479 | 1,273,002 |
| Home office business deductions..... | 7,279 | 20,224 | *248 | *248 | -- | -- | 19,975 |
| Depreciation, Form 8829..... | *1,014 | 3,294 | *48 | *48 | -- | -- | 3,246 |
| Net income ^{1,2}..... | 812,067 | 3,431,838 | 675,791 | 393,585 | 151,977 | 130,229 | 2,756,047 |
| Returns with Schedule C-EZ: | | | | | | | |
| Number of returns..... | 37,793 | 28,142 | *3,836 | **175 | *3,660 | ** | 24,306 |
| Business receipts..... | 82,964 | 187,678 | *27,873 | **103 | *27,737 | ** | 159,805 |
| Business deductions..... | 14,163 | 10,355 | *2,229 | *51 | *2,178 | ** | 8,126 |
| Net income..... | 68,801 | 177,323 | *25,644 | **52 | *25,559 | ** | 151,679 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

**Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors
Classified with the North American Industry Classification System--Continued**

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

| Net income status, item | Other services | | | | | | | | Unclassified establishments |
|---|-------------------|-----------------------------|---|-----------------------|-----------------------|-------------------------------|--|------------------|-----------------------------|
| | Total | Auto repair and maintenance | | | Miscellaneous repairs | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | | |
| | | Total | Automotive mechanical and electrical repair and maintenance | Automotive body shops | | | | | |
| | (150) | (151) | (152) | (153) | (154) | (155) | (156) | (157) | (158) |
| BUSINESSES WITH AND WITHOUT NET INCOME | | | | | | | | | |
| Number of returns ¹ | 2,007,431 | 326,644 | 168,775 | 94,540 | 63,329 | 365,316 | 1,104,628 | 210,843 | 262,768 |
| Business receipts, total ¹ | 65,926,666 | 23,493,350 | 12,405,736 | 6,897,434 | 4,190,180 | 12,488,692 | 27,734,756 | 2,209,867 | 3,349,077 |
| Income from sales and operations ¹ | 65,031,745 | 23,289,360 | 12,252,844 | 6,857,807 | 4,178,709 | 12,465,842 | 27,289,263 | 1,987,280 | 3,233,873 |
| Other business income..... | 894,920 | 203,990 | 152,892 | 39,627 | 11,471 | 22,850 | 445,494 | 222,586 | 115,204 |
| Business deductions, total ^{1,2} | 51,094,146 | 20,669,886 | 10,863,283 | 6,098,183 | 3,708,420 | 9,811,177 | 19,611,495 | 1,001,587 | 2,172,078 |
| Cost of sales and operations..... | 18,663,297 | 10,156,022 | 5,759,994 | 2,835,189 | 1,560,839 | 4,401,552 | 4,026,356 | 79,367 | 679,702 |
| Inventory, beginning of year..... | 1,443,322 | 734,627 | 461,090 | 192,081 | 81,456 | 390,599 | 317,599 | *497 | 49,596 |
| Cost of labor..... | 1,824,771 | 938,607 | 368,255 | 362,147 | 208,206 | 317,907 | 564,337 | *3,920 | *50,656 |
| Purchases..... | 11,731,945 | 6,890,335 | 4,202,250 | 1,579,106 | 1,108,979 | 2,572,524 | 2,230,110 | *38,977 | 270,068 |
| Materials and supplies..... | 3,821,430 | 1,860,448 | 764,406 | 870,021 | 226,020 | 1,101,947 | 850,817 | *8,218 | 117,981 |
| Other costs..... | 1,342,979 | 518,017 | 421,337 | 76,893 | 19,787 | 426,655 | 370,131 | *28,175 | 250,967 |
| Inventory, end of year..... | 1,501,151 | 786,012 | 457,344 | 245,058 | 83,610 | 408,079 | 306,638 | *421 | 59,567 |
| Advertising expenses..... | 856,949 | 255,778 | 133,732 | 67,659 | 54,387 | 156,430 | 436,313 | 8,428 | 29,143 |
| Bad debts from sales or services..... | 38,399 | 16,366 | 10,987 | 4,341 | *1,038 | 4,707 | 17,327 | -- | *886 |
| Car and truck expenses..... | 2,873,642 | 631,561 | 280,350 | 204,153 | 147,058 | 862,588 | 1,128,859 | 250,634 | 261,015 |
| Commissions..... | 338,492 | 35,721 | 16,908 | *4,247 | 14,566 | 46,645 | 254,056 | *2,070 | 23,094 |
| Depletion..... | 861 | *354 | -- | -- | *354 | *410 | *96 | *1 | *168 |
| Depreciation..... | 2,491,812 | 950,110 | 443,775 | 274,186 | 232,148 | 569,932 | 915,169 | 56,601 | 64,952 |
| Employee benefit programs..... | 89,689 | 56,880 | 24,726 | 23,209 | 8,946 | 13,059 | 19,750 | -- | *3,119 |
| Insurance..... | 958,013 | 425,626 | 228,001 | 123,012 | 74,613 | 200,718 | 323,985 | 7,684 | 37,794 |
| Legal and professional services..... | 424,605 | 161,736 | 62,078 | 35,638 | 64,019 | 59,225 | 189,610 | 14,034 | 22,692 |
| Meals and entertainment deducted..... | 193,278 | 25,128 | 12,647 | 8,908 | 3,573 | 45,259 | 102,682 | 20,209 | 18,364 |
| Mortgage interest..... | 487,307 | 217,823 | 97,482 | 68,588 | 51,753 | 77,436 | 182,442 | *9,606 | 11,036 |
| Other interest paid on business indebtedness..... | 386,995 | 183,708 | 96,002 | 43,339 | 44,367 | 55,598 | 141,786 | 5,904 | 13,588 |
| Office expenses..... | 653,585 | 191,103 | 108,209 | 54,980 | 27,913 | 96,224 | 326,405 | 39,853 | 24,742 |
| Pension and profit-sharing plans..... | 20,830 | 5,508 | *2,561 | *2,519 | *428 | 5,576 | 9,746 | -- | *615 |
| Rent on machinery and equipment..... | 943,121 | 310,622 | 193,520 | 67,003 | 50,100 | 90,069 | 538,649 | *3,782 | 16,547 |
| Rent on other business property..... | 3,745,204 | 860,301 | 401,889 | 233,559 | 224,853 | 235,236 | 2,616,882 | 32,786 | 61,439 |
| Repairs..... | 848,783 | 293,735 | 122,859 | 66,558 | 104,318 | 164,806 | 378,330 | 11,913 | 54,521 |
| Supplies..... | 2,703,988 | 794,230 | 323,254 | 325,552 | 145,423 | 468,796 | 1,397,037 | 43,926 | 74,796 |
| Salaries and wages..... | 5,245,679 | 2,300,768 | 1,146,529 | 716,649 | 437,590 | 641,321 | 2,278,771 | *24,819 | 110,648 |
| Taxes paid..... | 1,226,883 | 560,540 | 285,452 | 174,866 | 100,222 | 182,985 | 477,882 | 5,476 | 20,248 |
| Travel..... | 414,708 | 48,131 | 16,754 | 26,316 | 5,060 | 78,568 | 198,556 | 89,453 | 71,855 |
| Utilities..... | 2,303,812 | 701,477 | 352,120 | 209,453 | 139,904 | 337,830 | 1,226,750 | 37,754 | 51,446 |
| Other business deductions..... | 4,769,256 | 1,443,977 | 723,982 | 508,316 | 211,680 | 906,190 | 2,189,634 | 229,455 | 482,523 |
| Home office business deductions..... | 255,879 | 28,315 | *7,964 | *17,770 | *2,581 | 90,339 | 128,878 | 8,347 | 16,916 |
| Depreciation, Form 8829..... | 30,964 | 2,441 | *1,029 | *1,149 | *263 | 15,566 | 12,401 | *555 | *1,676 |
| Net income less deficit ^{1,2}..... | 14,839,005 | 2,823,464 | 1,542,453 | 799,251 | 481,760 | 2,677,515 | 8,129,746 | 1,208,280 | 1,176,528 |
| Net income ^{1,2} | 16,555,050 | 3,343,341 | 1,785,849 | 985,144 | 572,348 | 2,961,401 | 8,929,688 | 1,320,620 | 1,355,006 |
| Deficit ² | 1,716,045 | 519,877 | 243,396 | 185,893 | 90,588 | 283,885 | 799,942 | 112,340 | 178,478 |

Footnotes at end of table.

Sole Proprietorship Returns, 1999

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

| Net income status, item | Other services | | | | | | | | |
|---|-------------------|-----------------------------|---|-----------------------|--|-----------------------|-------------------------------|--|-----------------------------|
| | Total | Auto repair and maintenance | | | | Miscellaneous repairs | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | Unclassified establishments |
| | | Total | Automotive mechanical and electrical repair and maintenance | Automotive body shops | Other auto repair and maintenance (including oil change, lube, and car washes) | | | | |
| | (150) | (151) | (152) | (153) | (154) | (155) | (156) | (157) | (158) |
| BUSINESSES WITH NET INCOME | | | | | | | | | |
| Number of returns ¹ | 1,611,403 | 250,678 | 133,355 | 72,832 | 44,491 | 291,010 | 899,866 | 169,849 | 207,119 |
| Business receipts, total ¹ | 58,688,910 | 20,757,657 | 11,099,496 | 6,157,804 | 3,500,358 | 11,084,554 | 24,803,554 | 2,043,145 | 2,948,734 |
| Income from sales and operations ¹ | 57,925,827 | 20,609,544 | 10,994,333 | 6,120,467 | 3,494,744 | 11,069,109 | 24,377,838 | 1,869,337 | 2,836,303 |
| Other business income..... | 763,083 | 148,114 | 105,163 | 37,337 | 5,614 | 15,446 | 425,716 | 173,808 | 112,431 |
| Business deductions, total ¹² | 42,133,861 | 17,414,317 | 9,313,647 | 5,172,660 | 2,928,010 | 8,123,153 | 15,873,865 | 722,526 | 1,593,728 |
| Cost of sales and operations..... | 15,819,227 | 8,491,815 | 4,853,747 | 2,383,424 | 1,254,644 | 3,853,208 | 3,429,110 | 45,094 | 540,212 |
| Inventory, beginning of year..... | 1,018,020 | 525,958 | 287,516 | 168,286 | 70,156 | 265,485 | 226,080 | *497 | *26,111 |
| Cost of labor..... | 1,507,710 | 766,363 | 348,299 | 240,154 | 177,910 | 275,327 | 462,100 | *3,920 | *12,326 |
| Purchases..... | 9,754,283 | 5,613,398 | 3,337,365 | 1,395,625 | 880,408 | 2,220,939 | 1,901,838 | *18,109 | 243,003 |
| Materials and supplies..... | 3,372,468 | 1,655,652 | 748,390 | 723,603 | 183,659 | 983,359 | 726,210 | *7,246 | *78,124 |
| Other costs..... | 1,257,377 | 485,609 | 400,592 | 65,437 | 19,579 | 415,254 | 340,771 | *15,743 | 212,894 |
| Inventory, end of year..... | 1,090,631 | 555,169 | 268,414 | 209,682 | 77,069 | 307,156 | 227,889 | *421 | *32,246 |
| Advertising expenses..... | 711,683 | 218,939 | 115,533 | 57,284 | 46,122 | 137,126 | 348,110 | 7,508 | 28,282 |
| Bad debts from sales or services..... | 29,821 | 14,063 | 8,757 | 4,294 | *1,011 | 4,315 | 11,443 | -- | *827 |
| Car and truck expenses..... | 2,320,602 | 542,203 | 241,644 | 175,392 | 125,167 | 705,886 | 882,323 | 190,191 | 209,315 |
| Commissions..... | 260,863 | 34,749 | 15,994 | *4,247 | 14,508 | 37,791 | 187,101 | *1,222 | 17,795 |
| Depletion..... | 445 | *354 | -- | -- | *354 | -- | *91 | *1 | *109 |
| Depreciation..... | 1,865,597 | 746,648 | 375,178 | 226,714 | 144,755 | 419,352 | 659,489 | 40,108 | 40,346 |
| Employee benefit programs..... | 84,129 | 53,748 | 22,016 | 22,792 | 8,940 | 12,422 | 17,958 | -- | *2,686 |
| Insurance..... | 779,959 | 362,211 | 194,606 | 106,604 | 61,001 | 158,945 | 253,244 | 5,559 | 22,844 |
| Legal and professional services..... | 348,594 | 144,035 | 56,386 | 32,506 | 55,143 | 49,149 | 144,590 | 10,820 | 16,779 |
| Meals and entertainment deducted..... | 158,115 | 20,140 | 9,905 | 7,524 | 2,711 | 36,038 | 86,736 | 15,201 | 13,250 |
| Mortgage interest..... | 379,996 | 160,069 | 72,945 | 62,770 | 24,354 | 74,610 | 143,083 | *2,233 | *7,744 |
| Other interest paid on business indebtedness..... | 267,156 | 128,849 | 72,109 | 26,091 | 30,649 | 46,934 | 88,179 | *3,194 | *7,576 |
| Office expenses..... | 514,837 | 169,428 | 98,012 | 49,573 | 21,844 | 76,205 | 243,683 | 25,521 | 21,288 |
| Pension and profit-sharing plans..... | 16,484 | 5,508 | *2,561 | *2,519 | *428 | *3,647 | 7,329 | -- | *607 |
| Rent on machinery and equipment..... | 726,828 | 276,503 | 175,990 | 55,036 | 45,478 | 64,801 | 382,562 | *2,962 | *8,211 |
| Rent on other business property..... | 3,234,050 | 720,613 | 344,168 | 189,755 | 186,690 | 215,921 | 2,273,069 | *24,447 | 57,662 |
| Repairs..... | 599,518 | 217,784 | 98,760 | 53,396 | 65,628 | 119,248 | 253,045 | 9,440 | 33,069 |
| Supplies..... | 2,163,153 | 695,573 | 289,044 | 282,164 | 124,366 | 342,030 | 1,086,591 | 38,959 | 59,987 |
| Salaries and wages..... | 4,476,037 | 2,038,588 | 1,015,891 | 672,204 | 350,493 | 464,136 | 1,957,532 | *15,780 | 107,784 |
| Taxes paid..... | 1,029,509 | 501,498 | 259,370 | 156,917 | 85,211 | 151,020 | 372,735 | 4,256 | 18,729 |
| Travel..... | 324,322 | 43,958 | 15,721 | 25,648 | 2,588 | 71,613 | 145,540 | 63,211 | 50,270 |
| Utilities..... | 1,875,954 | 580,961 | 298,904 | 175,366 | 106,690 | 267,493 | 994,071 | 33,430 | 38,562 |
| Other business deductions..... | 3,775,257 | 1,210,391 | 660,011 | 384,401 | 165,979 | 711,391 | 1,690,352 | 163,123 | 255,612 |
| Home office business deductions..... | 218,125 | 24,399 | *7,964 | *13,863 | *2,571 | 80,195 | 111,404 | *2,128 | *13,973 |
| Depreciation, Form 8829..... | 25,602 | 2,026 | *1,029 | *745 | *252 | 12,173 | 10,942 | *462 | *1,493 |
| Net income ¹²..... | 16,555,050 | 3,343,341 | 1,785,849 | 985,144 | 572,348 | 2,961,401 | 8,929,688 | 1,320,620 | 1,355,006 |
| Returns with Schedule C-EZ: | | | | | | | | | |
| Number of returns..... | 321,395 | 25,430 | 19,486 | *2,932 | *3,012 | 50,878 | 193,841 | 51,245 | 104,958 |
| Business receipts..... | 1,554,725 | 187,456 | 146,307 | *24,018 | *17,130 | 193,049 | 913,393 | 260,828 | 405,904 |
| Business deductions..... | 159,075 | 14,368 | 11,507 | *2,175 | *686 | 19,678 | 105,545 | 19,484 | 20,229 |
| Net income..... | 1,395,650 | 173,088 | 134,800 | *21,843 | *16,444 | 173,371 | 807,848 | 241,344 | 385,675 |

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

** Data combined to prevent disclosure of taxpayer information.

¹ Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net income and with receipts of \$25,000 or less and business deductions of \$2,000 or less, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

² Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

(Z) Less than \$500.

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