

Table 723. Number of Returns, Receipts, and Net Income by Type of Business and Industry: 2004

[20,591 represents 20,591,000. Covers active enterprises only. Figures are estimates based on sample of unaudited tax returns; see Appendix III. Based on the North American Industry Classification System (NAICS), 2002; see text, this section. Minus sign (-) indicates net loss]

Industry	2002 NAICS code	Number of returns (1,000)			Business receipts ¹ (bil. dol.)			Net income (less loss) (bil. dol.)		
		Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations
Total	(X)	20,591	2,547	5,558	1,140	3,142	21,717	248	385	1,112
Agriculture, forestry, fishing, and hunting ²	11	282	120	142	16	21	125	1	(Z)	3
Mining	21	126	26	31	9	77	213	1	27	19
Utilities	22	12	4	7	(Z)	136	526	(Z)	1	4
Construction	23	2,587	155	722	198	226	1,240	31	19	47
Special trade contractors	238	2,084	58	430	135	39	493	25	2	14
Manufacturing	31-33	351	43	281	26	616	5,893	3	38	291
Wholesale and retail trade ³	(X)	2,750	179	1,001	228	639	6,167	13	12	162
Wholesale trade	42	351	43	376	41	357	2,973	5	10	80
Retail trade ⁴	44-45	2,399	136	621	187	282	3,193	8	2	82
Motor vehicle and parts dealers	441	159	17	93	37	96	827	1	1	8
Food and beverage stores	445	85	14	96	26	50	486	1	(Z)	6
Gasoline stations	447	21	6	37	23	40	194	(Z)	(Z)	1
Transportation and warehousing	48-49	983	34	183	65	71	599	9	5	6
Information ⁵	51	295	35	124	8	178	864	2	6	23
Broadcasting (except Internet)	515	⁵ 44	3	7	⁵ 2	32	88	⁵ (Z)	(Z)	1
Telecommunications	517	⁽⁵⁾ 5	5	19	⁽⁵⁾ 102	375	375	⁽⁵⁾ (Z)	(Z)	-12
Finance and insurance	52	673	269	239	73	339	2,873	18	136	363
Real estate and rental and leasing	53	1,179	1,180	604	71	231	223	28	54	10
Professional, scientific, and technical services ⁴	54	2,951	164	780	138	232	722	57	56	18
Legal services	5411	353	28	99	35	105	72	16	38	6
Accounting, tax preparation, bookkeeping, and payroll services	5412	408	18	65	11	38	27	4	8	2
Management, scientific, and technical consulting services	5416	735	39	227	31	28	152	16	6	7
Management of companies and enterprises	55	(NA)	24	50	(NA)	34	729	(NA)	10	116
Administrative and support and waste management and remediation services	56	1,995	52	246	50	53	398	14	4	11
Educational services	61	474	8	44	7	3	32	2	(Z)	2
Health care and social assistance	62	1,778	57	370	104	119	492	42	16	20
Arts, entertainment, and recreation	71	1,132	45	119	26	35	75	6	-1	3
Accommodation and food services	72	384	91	281	40	114	376	1	1	12
Accommodation	721	49	29	37	5	52	88	(Z)	-1	3
Food services and drinking places	722	335	61	244	35	63	289	1	1	9
Other services ⁴	81	2,355	58	333	77	17	169	18	1	3
Auto repair and maintenance	8111	345	15	107	24	6	61	3	(Z)	1
Personal and laundry services	812	1,339	33	134	34	8	69	11	(Z)	1
Religious, grantmaking, civic, professional, and similar organizations	813	266	(Z)3	39	4	(Z)	10	2	(Z)	-
Unclassified	(X)	284		3	4	(Z)	-	1	(Z)	-

- Represents zero. NA Not available. X Not applicable. Z Less than 500 or \$500 million. ¹ Includes investment income for partnerships and corporations in finance and insurance, real estate, and management of companies' industries. Excludes investment income for S corporations. ² For corporations, represents agricultural services only. ³ For corporations, includes trade business not identified as wholesale or retail. ⁴ Includes other industries not shown separately. ⁵ Broadcasting includes telecommunications.