

Partnership Returns, 2002

by Tim Wheeler and Maureen Parsons

A partnership is an unincorporated organization formed by two or more entities or persons that join to carry on a trade or business. Each partner contributes money, property, labor, or skill, and each expects to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service. Most of the partnerships included in this study filed a 2002 Form 1065. A partnership does not pay tax on its income but “passes through” any profits and losses to its partners, who must include those profits and losses on their tax returns. The following are highlights from the 2002 partnership study:

- For 2002, the number of partnerships increased 5.2 percent, from 2,132,117 for 2001 to 2,242,169 for 2002 [1]. Since 1994, the number of partnerships has increased at an average annual rate of 4.8 percent. Prior to 1994, the number of partnerships declined for 5 consecutive years (Figures A and B).
- The number of partners increased by 0.7 percent, from 14,231,604 for 2001 to 14,328,108 for 2002 (Figures A and B). This marked the second year of increase, following 3 consecutive years of decline.
- Total partnership net income (less deficit) decreased by 2.1 percent, from \$276.3 billion for 2001 to \$270.7 billion for 2002 (Figures A and C). The largest decreases occurred in the finance and insurance sector and the real estate and rental and leasing sector, \$10.4 billion and \$4.0 billion, respectively (Figure D). The largest increases occurred in the professional, scientific, and technical services sector and the information sector, \$4.5 billion and \$4.4 billion, respectively. The largest decrease of components for

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Figure A

Partnership Annual Percentage Increase or Decrease for Tax Years 1992-2002

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)
1992.....	-2.0	-0.4	5.0	6.2	100.5
1993.....	-1.2	-0.7	11.6	13.3	55.3
1994.....	1.8	-4.1	8.4	14.9	23.3
1995.....	5.8	4.1	18.4	17.7	30.0
1996.....	4.6	0.4	23.9	23.4	35.9
1997.....	6.3	3.3	23.9	25.5	15.9
1998.....	5.5	-3.2	22.9	17.2	10.8
1999.....	4.4	-1.9	17.0	19.0	22.4
2000.....	6.2	-11.0	11.6	26.7	17.8
2001.....	3.6	4.2	25.9	6.4	2.7
2002.....	5.1	0.7	5.2	2.6	-2.1

total partnership net income (less deficit) was reported by portfolio interest income, which decreased \$14.6 billion. The largest increase was for net income (less deficit) from a trade or business, which increased \$12.0 billion (Figure C and Table 1). (See the “Explanation of Selected Terms” section for the definition of Total net income (less deficit).)

- Total receipts from operations and investments increased 2.6 percent, from \$2.9 trillion for 2001 to \$3.0 trillion in 2002 (Figure D). (See the “Explanation of Selected Terms” section for the definition of total receipts.) The manufacturing sector reported the largest total receipts of any sector, \$503.8 billion, followed by finance and insurance, which reported \$418.8 billion (Figure E). Business receipts, the largest component of total receipts, increased 6.3 percent from \$2.3 trillion for 2001 to \$2.4 trillion for 2002. (See the “Explanation of Selected Terms” section for the definition of business receipts.)
- Total assets of partnerships reporting balance sheets increased 5.2 percent, from \$8.4 trillion for 2001 to \$8.9 trillion for 2002 (Figure D). The finance and insurance sector reported 49.4 percent of the total assets for all partnerships, followed by the real estate and rental and

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Figure B

Number of Partnerships and Partners, by Selected Industrial Groups, Tax Years 2001-2002

Industry grouping	Number of partnerships		Percentage increase or decrease (-)	Number of partners		Percentage increase or decrease (-)
	2001	2002		2001	2002	
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	2,132,117	2,242,169	5.2	14,231,604	14,328,108	0.7
Agriculture, forestry, fishing, and hunting.....	117,343	117,667	0.3	441,203	441,697	0.1
Mining.....	27,269	29,549	8.4	480,910	508,417	5.7
Utilities.....	2,757	2,507	-9.1	102,645	46,806	-54.4
Construction.....	127,374	134,114	5.3	375,567	400,966	6.8
Manufacturing.....	36,514	38,364	5.1	161,511	207,357	28.4
Wholesale trade.....	37,061	37,800	2.0	118,359	139,856	18.2
Retail trade.....	109,341	122,013	11.6	348,323	348,663	0.1
Transportation and warehousing.....	25,483	26,007	2.1	434,395	557,404	28.3
Information.....	26,091	28,580	9.5	236,835	239,398	1.1
Finance and insurance.....	261,682	263,024	0.5	3,130,890	3,139,228	0.3
Securities, commodities contracts, and other financial investments and related activities.....	208,209	208,213	0.0	2,671,094	2,697,849	1.0
Funds, trusts, and other financial vehicles.....	37,922	35,182	-7.2	347,586	333,425	-4.1
Other finance and insurance.....	15,551	19,630	26.2	112,210	107,953	-3.8
Real estate and rental and leasing.....	948,200	999,786	5.4	6,443,712	6,328,546	-1.8
Real estate.....	916,432	970,687	5.9	6,086,704	5,995,511	-1.5
Lessors of residential buildings and dwellings.....	303,340	316,447	4.3	2,184,871	2,179,708	-0.2
Lessors of nonresidential buildings (except miniwarehouses).....	346,366	378,736	9.3	1,878,580	2,111,436	12.4
Lessors of miniwarehouses and self-storage units.....	12,875	14,551	13.0	62,391	72,371	16.0
Lessors of other real estate property.....	68,219	71,222	4.4	424,751	454,503	7.0
Other real estate.....	185,631	189,732	2.2	1,536,112	1,177,493	-23.3
Rental and leasing services and lessors of nonfinancial intangible assets.....	31,767	29,099	-8.4	357,008	333,035	-6.7
Professional, scientific, and technical services.....	143,045	145,612	1.8	544,001	545,059	0.2
Management of companies (holding companies).....	15,345	18,773	22.3	240,835	280,643	16.5
Administrative and support and waste management and remediation services.....	38,516	44,405	15.3	121,282	106,975	-11.8
Educational services.....	5,240	6,269	19.6	15,786	31,125	97.2
Health care and social assistance.....	44,689	47,468	6.2	234,746	238,773	1.7
Arts, entertainment, and recreation.....	34,594	42,691	23.4	293,810	269,175	-8.4
Accommodation and food services.....	70,171	77,698	10.7	332,715	345,916	4.0
Other services.....	58,454	57,121	-2.3	163,173	145,695	-10.7
Nature of business not allocable.....	2,948	2,724	-7.6	10,906	6,407	-41.3

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

leasing sector, which reported 25.2 percent (Figure F). However, 25.0 percent of all partnerships--generally those with total assets of less than \$600,000 and total receipts of less than \$250,000--were not required to file a balance sheet with their returns [2]. For those that did file balance sheets, Table 3 presents these data, by industry and by profit status.

- All sectors except for the information sector, education services sector, arts, entertainment, and recreation sector, and accommodation and food services sector reported positive income (less deficit) allocated to partners (Table 5).

The largest amounts of income were once again allocated to general and limited partners who were individuals, \$71.7 billion and \$60.3 billion, respectively.

- When comparing partnership 2002 data to 2001 data, the impact of the September 11, 2001, terrorist attack needs to be taken into account. Although terrorist attack returns had Tax Year 2000 accounting periods, they were often included in the 2001 statistics because of their late filing. (See the "September 11, 2001, Terrorist Attack Returns" section for more information on comparing 2002 data to 2001 data.)

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Figure C

Partnership Total Net Income (Less Deficit), Tax Years 2001-2002

[Money amounts are in thousands of dollars]

Item	2001	2002	Increase or decrease (-)	Percentage increase or decrease (-)
	(1)	(2)	(3)	(4)
Total net income (less deficit) ¹	276,334,824	270,667,169	-5,667,655	-2.1
Net income (less deficit) from trade or business.....	114,217,614	126,212,499	11,994,885	10.5
Portfolio interest income.....	84,801,548	70,225,315	-14,576,233	-17.2
Portfolio dividend income.....	23,420,217	26,271,049	2,850,832	12.2
Portfolio royalty income.....	7,926,721	7,984,177	57,456	0.7
Other portfolio income (less deficit).....	2,752,897	1,799,616	-953,281	-34.6
Real estate rental income (less deficit).....	42,801,431	39,557,953	-3,243,478	-7.6
Net income (less deficit) from other rental activity.....	414,396	-1,383,440	-1,797,836	-433.8

¹ Total net income (less deficit) is discussed in the "Explanation of Terms" section.

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

Allocations to Partners

Partnerships are not taxed directly. Instead, their income, credits, and deductions flow through to the partners for inclusion on the partners' own tax returns. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 5 presents data showing the different types of partnership income (or losses) and deductions allocated to partners for selected industry groups. These data were obtained from Schedule K, *Partners' Shares of Income, Credits, Deductions, etc.*, of the partnership return, which reports each component in total and by type of partner.

For 2002, all partnerships reported a total of \$389.9 billion for total income (less deficit) available for allocation, before deductions (Table 5). For separately stated deductions (such as charitable contributions and investment interest expense), all partnerships reported a total of \$97.0 billion. The difference between total income (less deficit) and total deductions resulted in \$292.9 billion of income (less loss) available for allocation to partners. Of this amount, 98.4 percent was identified as allocated by type of partner. The difference between the amount allocated and the amount available to allocation was due to some partnerships failing to report allocations, by type of partner, on their returns as originally filed.

Partners classified as individuals or corporations were again the principal categories of income recipients for 2002. Partners classified as individuals received 45.8 percent of the total allocated income,

while partners classified as corporations received a 30.0-percent share. Individuals who were general partners were again the largest group of income recipients, receiving 24.9 percent of all allocated income.

Partners classified in the real estate and rental and leasing sector received 33.7 percent of the total reported allocations for all partnerships--the largest share received by any sector. The next largest shares were received by professional, scientific, and technical service sector and finance and insurance sector, 21.5 percent and 20.0 percent, respectively.

For partnerships classified in the real estate industry grouping, total income (less deficit) minus total deductions increased by 6.9 percent to \$97.4 billion for 2002 (Table 5). Continuing a recent trend, allocations to individuals classified as limited partners in real estate were positive for the tenth consecutive year. Historically, these limited partners in real estate received net losses. In addition, allocations to both general and limited corporate partners in real estate, another group that traditionally receives net losses, were again positive for 2002.

Finance and Insurance

For 2002, the finance and insurance sector continued to report the largest share of both total net income (less deficit) and total assets for all partnerships, 33.0 percent and 49.4 percent, respectively (Figure D). Also, partnerships classified in this sector accounted for 11.7 percent of all partnerships, 21.9 percent of all partners, and 14.1 percent of total receipts for all

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partnerships (Figures B and D). Within the finance and insurance sector, the securities, commodity contracts, and other financial investments and related activities subsector was the most dominant. This subsector reported over 75 percent of the sector's number of partnerships, number of partners, total net income (less deficit), total receipts, and total assets.

Real Estate and Rental and Leasing
Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. For 2002, this sector included 44.6 percent of all partnerships and 44.2 percent of all partners (Figure B). In addition, partnerships classified in this

Figure D

Partnership Total Net Income (Less Deficit), Total Receipts, and Total Assets, by Selected Industrial Groups, Tax Years 2001-2002

[Money amounts are in thousands of dollars]

Industry grouping	Total net income (less deficit)		Percentage increase or decrease (-)	Total receipts		Percentage increase or decrease (-)	Total assets		Percentage increase or decrease (-)
	2001	2002		2001	2002		2001	2002	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	276,334,824	270,667,169	-2.1	2,893,669,026	2,968,975,518	2.6	8,428,217,379	8,866,560,101	5.2
Agriculture, forestry, fishing, and hunting.....	678,466	-1,120,675	-265.2	26,413,370	26,203,133	-0.8	80,817,679	80,353,597	-0.6
Mining.....	13,958,241	11,994,183	-14.1	71,436,379	66,059,020	-7.5	125,251,859	140,522,798	12.2
Utilities.....	4,390,151	1,059,594	-75.9	143,733,383	149,541,679	4.0	121,321,314	164,554,121	35.6
Construction.....	10,538,118	10,726,523	1.8	163,202,995	177,285,880	8.6	141,499,133	144,637,995	2.2
Manufacturing.....	22,184,926	23,367,624	5.3	483,258,896	503,830,383	4.3	337,004,822	366,315,806	8.7
Wholesale trade.....	5,736,041	6,575,870	14.6	226,513,235	262,440,749	15.9	66,951,013	70,545,996	5.4
Retail trade.....	-257,736	2,104,502	916.5	275,272,703	286,860,477	4.2	83,443,965	86,123,375	3.2
Transportation and warehousing.....	1,914,673	2,936,996	53.4	50,077,297	55,634,675	11.1	85,499,587	107,641,117	25.9
Information.....	-10,946,478	-6,541,677	40.2	173,292,329	182,316,587	5.2	395,591,089	383,114,250	-3.2
Finance and insurance.....	99,627,703	89,250,979	-10.4	486,880,693	418,775,749	-14.0	4,274,360,390	4,376,934,374	2.4
Securities, commodities contracts, and other financial investments and related activities.....	73,962,599	67,338,910	-9.0	417,026,324	350,858,835	-15.9	3,527,531,617	3,624,632,576	2.8
Funds, trusts, and other financial vehicles.....	18,906,463	14,721,019	-22.1	41,664,777	29,634,084	-28.9	586,201,492	564,915,171	-3.6
Other finance and insurance.....	6,758,642	7,191,050	6.4	28,189,593	38,282,830	35.8	160,627,281	187,386,627	16.7
Real estate and rental and leasing.....	59,019,298	54,988,398	-6.8	227,824,828	237,386,062	4.2	2,068,585,075	2,235,355,044	8.1
Real estate.....	60,247,087	53,407,562	-11.4	204,596,140	215,288,372	5.2	1,966,785,682	2,132,206,610	8.4
Lessors of residential buildings and dwellings.....	9,210,852	6,916,811	-24.9	38,598,627	41,252,937	6.9	536,738,199	591,680,145	10.2
Lessors of nonresidential buildings (except miniwarehouses).....	34,964,530	34,502,803	-1.3	64,060,359	75,578,620	18.0	875,358,218	963,267,132	10.0
Lessors of miniwarehouses and self-storage units.....	859,152	358,617	-58.3	1,672,554	1,770,342	5.8	25,469,747	24,288,066	-4.6
Lessors of other real estate property.....	4,089,379	3,826,590	-6.4	11,316,122	10,608,632	-6.3	113,756,888	121,070,991	6.4
Other real estate.....	11,123,173	7,802,741	-29.9	88,948,479	86,077,842	-3.2	415,462,630	431,900,276	4.0
Rental and leasing services and lessors of nonfinancial intangible assets.....	-1,227,789	1,580,836	228.8	23,228,688	22,097,690	-4.9	101,799,393	103,148,434	1.3
Professional, scientific, and technical services.....	49,938,292	54,436,614	9.0	227,203,056	235,434,265	3.6	103,278,898	108,627,956	5.2
Management of companies (holding companies).....	6,153,157	6,739,518	9.5	35,598,522	34,165,253	-4.0	261,100,908	296,039,431	13.4
Administrative and support and waste management and remediation services.....	2,687,888	3,671,249	36.6	46,034,340	54,273,433	17.9	28,920,526	30,319,525	4.8
Educational services.....	113,020	-398,521	-452.6	1,794,979	2,542,580	41.6	2,945,883	6,455,971	119.2
Health care and social assistance.....	11,321,467	13,429,774	18.6	92,123,587	108,592,295	17.9	54,473,191	61,228,249	12.4
Arts, entertainment, and recreation.....	-1,906,125	-1,828,953	4.0	49,461,172	53,444,834	8.1	55,113,925	59,091,732	7.2
Accommodation and food services.....	258,538	-1,385,726	-636.0	95,351,512	98,315,753	3.1	128,507,145	135,979,106	5.8
Other services.....	901,189	533,605	-40.8	17,874,809	15,460,052	-13.5	13,367,324	12,456,869	-6.8
Nature of business not allocable.....	23,996	127,291	430.5	320,942	412,661	28.6	183,653	262,788	43.1

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

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Figure E

Total Receipts by Industrial Sector, Tax Year 2002

[Money amounts are in thousands of dollars]

Industrial sector	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries.....	2,968,975,518	2,414,187,093	32,370,871	2,892,121	6,980,473	125,630,111	112,113,828	70,225,315
Agriculture, forestry, fishing, and hunting.....	26,203,133	18,493,176	222,889	2,812,305	456,546	496,756	1,045,116	330,572
Mining.....	66,059,020	54,836,750	777,360	53	1,125,602	2,320,623	2,293,648	491,211
Utilities.....	149,541,679	146,591,432	816,899	146	16,444	1,186,874	479,572	596,450
Construction.....	177,285,880	169,589,554	1,060,955	2,999	197,285	3,172,983	2,015,361	583,818
Manufacturing.....	503,830,383	485,032,481	3,086,149	1,156	1,086,217	8,002,700	3,991,615	1,342,329
Wholesale trade.....	262,440,749	256,768,158	322,155	3,734	56,764	4,838,937	349,882	199,257
Retail trade.....	286,860,477	281,055,114	138,898	--	77,400	4,907,602	306,536	160,344
Transportation and warehousing.....	55,634,675	52,184,396	1,105,016	398	513,431	1,241,388	321,603	215,899
Information.....	182,316,587	167,226,832	2,234,857	--	592,547	6,374,027	3,572,458	1,684,598
Finance and insurance.....	418,775,749	175,974,554	9,376,255	25,374	401,496	58,522,849	56,232,299	48,649,876
Securities, commodity contracts, and other financial investment and related activities.....	350,858,835	142,967,563	8,568,624	24,929	314,969	51,782,596	45,857,654	34,994,048
Funds, trusts, and other financial vehicles.....	29,634,084	2,843,733	590,526	445	38,847	1,219,415	8,406,604	12,118,866
Other finance and insurance.....	38,282,830	30,163,258	217,106	--	47,680	5,520,838	1,968,041	1,536,962
Real estate and rental and leasing.....	237,386,062	67,802,229	4,686,455	44,004	1,897,033	8,111,153	28,150,707	10,825,031
Real estate.....	215,288,372	54,811,382	4,642,841	44,004	782,332	5,842,983	25,620,327	9,924,047
Lessors of residential buildings and dwellings.....	41,252,937	3,481,957	566,871	30	293,997	497,276	3,291,159	1,941,345
Lessors of nonresidential buildings (except miniwarehouses).....	75,578,620	4,119,086	331,653	2,195	58,924	770,180	5,100,203	3,177,200
Lessors of miniwarehouses and self-storage units.....	1,770,342	397,732	166	--	--	11,078	173,356	29,639
Lessors of other real estate property.....	10,608,632	2,259,956	133,872	12,334	89,076	962,465	918,333	417,265
Other real estate activities.....	86,077,842	44,552,651	3,610,279	29,445	340,335	3,601,984	16,137,277	4,358,598
Rental and leasing services and lessors of nonfinancial intangible assets.....	22,097,690	12,990,847	43,614	--	1,114,701	2,268,170	2,530,380	900,984
Professional, scientific, and technical services.....	235,434,265	217,768,361	1,782,960	--	54,719	10,097,866	2,940,352	856,603
Management of companies (holding companies).....	34,165,253	10,562,656	4,872,136	1,885	114,981	2,268,778	8,248,650	3,248,591
Administrative and support and waste management and remediation services.....	54,273,433	51,362,821	273,954	--	53,629	1,674,441	794,015	101,152
Educational services.....	2,542,580	2,430,063	4,840	--	461	62,013	14,059	10,746
Health care and social assistance.....	108,592,295	101,791,775	435,222	--	30,830	4,609,313	567,404	243,177
Arts, entertainment, and recreation.....	53,444,834	46,693,674	811,297	65	58,923	5,013,747	269,761	204,702
Accommodation and food services.....	98,315,753	92,954,528	343,519	3	232,780	2,448,991	433,997	356,622
Other services.....	15,460,052	14,793,210	19,056	--	13,384	274,978	170,744	119,533
Nature of business not allocable.....	412,661	275,329	--	--	--	4,089	-83,952	4,805

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sector accounted for 20.3 percent of total net income (less deficit), 8.0 percent of total receipts and 25.2 percent of total assets for all partnerships (Figure D). Partnerships within this sector reported positive total net income (less deficit) for 9 consecutive years, starting with 1994, after reporting total net deficits every year on record until then. This sector was only second to the finance and insurance sector for the size of total net income (less deficit) and total assets. Within the real estate and rental and leasing sector, the real estate subsector reported over 90 percent of

the sector's number of partnerships, number of partners, total net income (less deficit), total receipts, and total assets.

Rental Real Estate Net Income (Less Deficit)
Table 4 presents data from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. Rental real estate net income (less deficit) for all partnerships decreased \$3.2 billion to \$39.6 billion (Figure G). Most of this decrease was caused by a decline in net income

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Figure E--Continued

Total Receipts by Industrial Sector, Tax Year 2002--Continued

Industrial sector	Portfolio income--continued					Net gain from sales and exchanges of property (Section 1231)	Other income	Real estate rental net income	Non-real estate rental net income
	Dividend income	Royalty income	Net short-term capital gain	Net long-term capital gain	Other portfolio income				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All industries.....	26,271,049	7,984,177	18,468,530	72,360,764	3,246,430	56,577,298	48,739,421	78,723,925	4,317,940
Agriculture, forestry, fishing, and hunting.....	38,110	84,974	5,733	702,787	3,418	1,810,716	49,488	534,526	161,135
Mining.....	102,688	1,521,004	33,994	239,928	10,197	2,617,101	1,920,459	43,700	18,350
Utilities.....	113,984	2	301	133,723	87	32,524	7,570	973	44,268
Construction.....	35,139	3,361	167,620	1,445,180	2,532	514,461	120,994	357,480	31,519
Manufacturing.....	1,655,657	577,800	99,106	511,338	764	1,113,428	839,256	62,016	419,986
Wholesale trade.....	5,190	49,329	27,148	93,824	393	43,299	6,361	15,252	10,950
Retail trade.....	6,819	975	2,558	167,820	132	169,079	26,126	87,767	59,843
Transportation and warehousing.....	71,917	3,214	1,276	31,352	550	87,225	7,332	135,648	35,634
Information.....	142,558	1,094,865	155,821	697,260	2,588	578,933	1,368,602	13,682	149,415
Finance and insurance.....	17,489,610	1,559,957	16,170,392	45,071,997	2,148,698	3,226,675	38,253,825	1,706,693	197,497
Securities, commodity contracts, and other financial investment and related activities.....	14,365,661	1,529,536	14,166,080	38,779,759	1,925,063	2,865,636	36,951,223	1,522,148	100,999
Funds, trusts, and other financial vehicles.....	3,023,784	29,937	1,962,434	5,947,807	200,869	204,359	1,287,983	111,202	53,877
Other finance and insurance.....	100,164	484	41,878	344,431	22,766	156,680	14,619	73,343	42,621
Real estate and rental and leasing.....	3,048,449	1,991,652	858,519	14,512,624	673,337	41,794,313	3,277,085	74,804,593	3,059,584
Real estate.....	2,890,979	558,745	854,498	14,378,651	630,700	41,641,488	3,248,878	74,536,905	499,939
Lessors of residential buildings and dwellings.....	430,783	7,345	38,257	1,257,819	68,164	12,138,120	1,467,186	18,990,287	73,500
Lessors of nonresidential buildings (except miniwarehouses).....	519,489	18,476	112,024	2,328,028	205,660	20,714,639	666,238	42,399,689	155,138
Lessors of miniwarehouses and self-storage units.....	33,185	59	1,717	132,129	--	202,761	2,533	932,385	26,958
Lessors of other real estate property.....	135,109	255,316	8,715	423,325	316	1,162,605	20,574	4,609,838	117,866
Other real estate activities.....	1,772,413	277,549	693,785	10,237,350	356,560	7,423,363	1,092,346	7,604,706	126,476
Rental and leasing services and lessors of nonfinancial intangible assets.....	157,470	1,432,907	4,021	133,973	42,637	152,825	28,207	267,689	2,559,645
Professional, scientific, and technical services.....	217,817	192,626	438,644	1,598,637	222,671	1,009,099	1,121,678	69,792	2,792
Management of companies (holding companies)....	3,143,853	553,512	398,407	5,990,256	148,049	1,176,668	1,196,757	443,296	45,429
Administrative and support and waste management and remediation services.....	16,000	256,716	699	435,003	--	46,618	21,856	29,489	1,054
Educational services.....	286	6,774	--	4,557	39	1,814	7,559	13,228	198
Health care and social assistance.....	6,572	1	8,133	315,471	122	1,023,756	12,398	70,033	45,492
Arts, entertainment, and recreation.....	9,829	64,533	16,372	77,648	27,119	160,959	245,734	52,522	7,710
Accommodation and food services.....	44,840	22,865	83,797	257,155	1,272	1,124,534	208,535	211,816	24,497
Other services.....	1,435	16	10	74,203	4,462	37,954	47,805	71,419	2,588
Nature of business not allocable.....	120,295	--	--	--	--	8,143	--	--	--

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

(loss) from partnerships, estates, and trusts, from \$5.0 billion for 2001 to \$1.9 billion for 2002. This was the eighth consecutive year that partnerships reported a positive amount for rental real estate net income (less deficit). Prior to this recent trend, partnerships had not reported a positive amount since 1980. Partnerships classified in the real estate industry group continued to report the overwhelming share, 96.1 percent, of the rental real estate net income (less deficit) reported for all partnerships. Within this

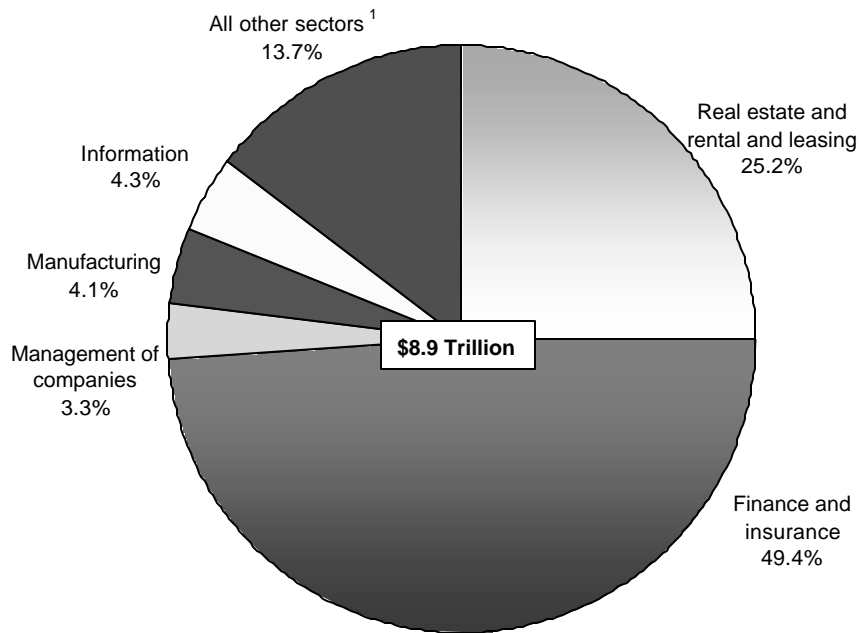
industry group, lessors of nonresidential buildings (except miniwarehouses) accounted for 80.2 percent of the rental real estate net income (less deficit).

LLC's Represent the Largest Entity Type
Partnerships classified themselves into five different distinct entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or "other" partnership--as well as

Partnership Returns, 2002

Figure F

Percentage of Partnership Total Assets by Industrial Sector, Tax Year 2002



¹ "All other sectors" include industrial sectors that have less than 3 percent of the total assets for partnership returns, including: Agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable.

Figure G

Partnership Real Estate Rental Income (Less Deficit) for Selected Industrial Groups, Tax Years 2001-2002

[Money amounts are in thousands of dollars]

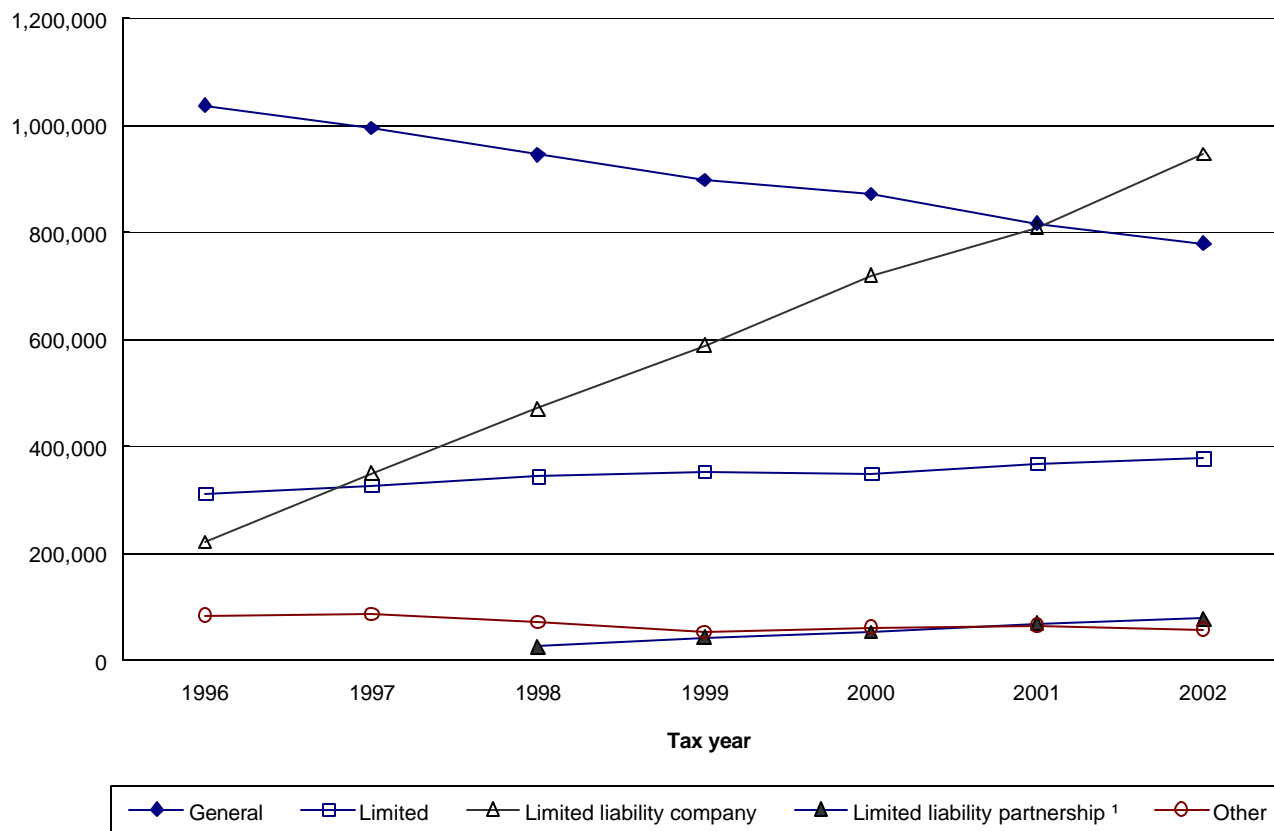
Industry grouping	2001	2002	Increase or decrease (-)	Percentage increase or decrease (-)
	(1)	(2)	(3)	(4)
All industries.....	42,801,431	39,557,953	-3,243,478	-7.6
Finance and insurance.....	404,420	122,100	-282,320	-69.8
Real estate and rental and leasing.....	41,319,984	38,244,387	-3,075,597	-7.4
Real estate.....	40,965,821	38,033,460	-2,932,361	-7.2
Lessors of residential buildings and dwellings.....	5,574,499	4,181,814	-1,392,685	-25.0
Lessors of nonresidential buildings (except miniwarehouses).....	30,772,080	30,503,974	-268,106	-0.9
Lessors of miniwarehouses and self storage units.....	841,882	293,507	-548,375	-65.1
Lessors of other real estate property.....	3,128,760	3,293,400	164,640	5.3
Other real estate activities.....	648,600	-239,235	-887,835	-136.9

Partnership Returns, 2002

Figure H

Number of Partnerships by Entity Type, Tax Years 1996-2002

Number of returns



¹ Limited Liability Partnerships (LLP's) were added to the partnership return as an entity type for 1998.

NOTE: Data for foreign partnerships are not shown because of the small number of returns. For 2002, there were 3,464 returns indicated as 'Foreign Partnership' entity type.

certain partnerships that did not indicate an entity type. (See the “Explanation of Selected Terms” section for the definitions of various entity types.)

For the first time, the number of limited liability companies (LLC's) surpassed all other entity types, including the number of general partnerships, which had been the leader for decades. During the period 1996 to 2002, the number of limited liability companies increased more than fourfold, from 221,498 to 946,130 (Figure H). During the same period, the number of general partnerships declined 24.9 percent, from 1,037,584 to 779,773, and the number of limited partnerships increased 21.0 percent, from 311,563 to 376,963.

Even though LLC's became the most numerous entity type for 2002, they continued to be surpassed in amounts of profits by both general and limited partnerships. For 2002, the total net income (less deficit) for LLC's rose to \$48.6 billion, considerably less than the \$78.3 billion and \$92.5 billion reported for general and limited partnerships, respectively (Figure L). This lower level of profits was mostly caused by the \$87.3-billion deficit reported by LLC's, which was larger than the combined deficit, \$72.9 billion, for both general and limited partnerships (Figure I).

While the positive net income continued to rise for limited liability companies, both general and limited partnerships showed a decrease for 2002 (Figure

Partnership Returns, 2002

I). In addition, both the number of limited partnerships and limited liability companies with positive net income continued to rise for 2002, while the number of general partnerships declined for the seventh consecutive year (Figure J). Also, the number of partners for limited liability companies increased, while the number of partners for both general and limited partnerships decreased (Figure K) [3].

For LLC's, the finance and insurance sector reported the largest share of total assets, 38.4 percent, followed by the real estate and rental and leasing sector, 29.7 percent (Table 6). The finance and insurance sector accounted for 48.4 percent of the total net income (less deficit) for LLC's, while the real estate and rental and leasing sector accounted for 22.0 percent.

The real estate and rental and leasing sector continued to account for the largest share of general and limited partnerships, and limited liability companies, 40.3 percent, 57.4 percent, and 44.7 percent, respectively (Figure L). The second largest share for

the number of partnerships for these three groups was the finance and insurance sector as has been the case for recent years. (See the "Explanation of Selected Terms" section for more information on limited liability companies.)

Electronically-Filed (ELF) Partnership Returns
Starting in 1986, the Internal Revenue Service (IRS) offered the option of using electronic media for filing partnership returns. Beginning in Tax Year 2000, partnerships with more than 100 partners were required to file their returns electronically. However, the IRS could waive the electronic filing rules if a partnership demonstrates that a hardship would result from the requirement to file its return electronically. Also, in some instances, partnerships were excluded from filing electronically if the software was unavailable for one or more of the required tax forms. Additionally, partnerships that met any of the conditions below were not required to file electronically:

- Form 1065 with a foreign address

Figure I

Partnership Total Net Income or Deficit, by Type of Entity and Profit Status, Tax Years 1992-2002

[Money amounts are in billions of dollars]

Tax year	Total net income (less deficit)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships ¹		Other ²	
		Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1992	42.9	81.3	35.1	40.5	43.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993	66.7	86.1	30.1	50.3	39.9	1.1	0.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994	82.2	91.2	29.0	56.0	38.1	3.7	1.7	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995	106.8	98.4	29.0	70.2	37.7	10.0	5.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996	145.2	102.1	28.5	97.7	42.3	24.4	12.0	n.a.	n.a.	n.a.	n.a.	4.0	0.1
1997	168.2	103.8	24.0	109.0	46.1	40.1	23.0	n.a.	n.a.	n.a.	n.a.	9.4	1.0
1998	186.6	95.5	22.8	117.4	51.1	58.7	34.1	14.1	1.1	n.a.	n.a.	12.2	2.2
1999	228.4	95.7	21.2	135.9	48.4	82.7	48.0	21.3	0.9	n.a.	n.a.	12.8	1.4
2000	269.0	98.8	20.5	146.4	49.5	112.0	64.3	24.5	2.0	9.7	1.7	18.6	3.1
2001	276.3	104.7	21.1	158.4	57.5	130.3	83.3	28.7	2.2	11.3	3.1	12.6	2.5
2002	270.7	96.9	18.6	146.8	54.3	135.9	87.3	31.3	2.7	13.9	3.2	15.0	3.0

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

¹ Prior to 2000, foreign partnerships didn't have to be separately identified, and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships, or limited liability companies, or other.

² Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Partnership Returns, 2002

Figure J

Number of Partnerships by Type of Entity and Profit Status, Tax Years 1992-2002

[Number of partnerships are in thousands]

Tax year	Total	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships ¹		Other ²	
		Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1992.....	1,485	732	482	124	147	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993.....	1,468	726	450	136	139	8	9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994.....	1,494	716	447	148	135	26	22	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995.....	1,581	739	428	157	138	60	59	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996.....	1,654	719	397	177	134	110	111	n.a.	n.a.	n.a.	n.a.	4	1
1997.....	1,759	708	361	197	132	178	171	n.a.	n.a.	n.a.	n.a.	9	4
1998.....	1,855	649	296	206	137	257	213	17	9	n.a.	n.a.	42	29
1999.....	1,937	620	278	224	130	318	271	28	14	n.a.	n.a.	35	17
2000.....	2,058	589	283	215	134	383	335	32	21	1	2	40	21
2001.....	2,132	552	263	237	132	429	380	40	29	3	2	40	25
2002.....	2,242	514	266	239	138	483	463	47	31	2	1	35	18

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

¹ The number of foreign partnerships, as identified by the taxpayer in answer to a tax return question, decreased from 5,105 for 2001 to 3,464 for 2002, a 32.1-percent decrease.

Prior to 2000, foreign partnerships didn't have to be separately identified, and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships, limited liability companies, or other.

² Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Figure K

Number of Partners by Type of Entity and Profit Status, Tax Years 1992-2002

[Number of partners are in thousands]

Tax year	Total	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships ¹		Other ²	
		Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1992.....	15,735	2,708	1,713	6,337	4,977	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993.....	15,627	2,665	1,680	6,521	4,676	51	33	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994.....	14,990	2,657	1,737	5,885	4,398	241	72	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995.....	15,606	2,897	1,772	6,378	3,846	491	222	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996.....	15,662	3,023	1,543	6,457	3,568	634	401	n.a.	n.a.	n.a.	n.a.	25	11
1997.....	16,184	2,837	1,577	6,924	3,243	855	669	n.a.	n.a.	n.a.	n.a.	61	16
1998.....	15,663	2,602	1,089	6,761	2,564	1,128	750	99	43	n.a.	n.a.	399	227
1999.....	15,353	2,465	1,025	6,767	2,177	1,298	969	153	53	n.a.	n.a.	360	85
2000.....	13,660	2,463	1,127	4,713	1,755	1,440	1,259	211	119	81	30	234	227
2001.....	14,232	2,267	996	4,454	2,569	1,739	1,493	233	107	71	22	199	80
2002.....	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	48

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

¹ Prior to 2000, foreign partnerships didn't have to be separately identified, and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships limited liability companies, or other.

² Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Partnership Returns, 2002

Figure L

General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items by Industrial Sector, Tax Years 2001-2002

[Money amounts are in thousands of dollars]

Tax year, industrial sector	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)	Number of limited liability companies	Number of partners	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001									
All industries.....	815,525	3,263,549	83,647,778	369,150	7,023,431	100,969,007	808,692	3,231,921	47,055,843
Agriculture, forestry, fishing, and hunting.....	71,328	212,698	1,710,700	14,085	127,630	-524,578	21,959	70,152	-535,682
Mining.....	10,254	113,591	-356,048	7,223	288,981	7,988,423	8,856	74,868	3,102,566
Utilities.....	521	1,321	1,247,949	927	84,632	2,452,461	1,287	16,625	656,672
Construction.....	51,017	128,789	3,547,746	8,382	65,313	3,033,053	61,117	164,849	3,700,905
Manufacturing.....	14,584	34,857	8,461,146	1,970	52,977	7,283,312	17,677	68,583	6,238,117
Wholesale trade.....	12,693	29,687	1,419,507	2,473	20,753	1,923,237	20,277	64,076	2,314,113
Retail trade.....	57,258	124,639	859,310	4,230	99,982	1,415,149	39,260	104,295	-2,518,784
Transportation and warehousing.....	10,171	24,228	1,035,770	2,040	353,878	1,891,723	12,038	31,396	-1,247,247
Information.....	9,847	26,814	3,339,960	1,897	137,948	-5,755,095	12,360	65,831	-7,786,135
Finance and insurance.....	90,761	856,920	16,303,053	82,285	1,569,083	43,924,100	69,665	510,380	24,285,864
Securities, commodity contracts, and other financial investment and related activities.....	79,233	745,672	11,191,152	65,345	1,405,905	33,266,968	48,410	388,557	18,527,555
Funds, trusts, and other financial vehicles.....	7,748	66,973	4,367,971	14,983	142,257	8,828,639	12,131	76,460	1,863,885
Other finance and insurance.....	3,780	44,275	743,930	1,957	20,921	1,828,494	9,124	45,363	3,894,425
Real estate and rental and leasing.....	331,262	1,259,473	21,489,931	212,509	3,639,026	26,296,984	355,768	1,314,056	11,311,461
Real estate.....	321,757	1,233,273	20,369,520	209,315	3,360,474	27,362,801	340,798	1,271,943	11,912,520
Lessors of residential buildings and dwellings	102,306	462,220	4,399,710	89,524	1,276,393	3,394,419	100,019	350,393	1,503,631
Lessors of nonresidential buildings (except miniwarehouses).....	134,603	462,056	11,831,427	57,727	848,729	15,085,549	135,545	501,457	7,486,791
Lessors of miniwarehouses and self-storage units.....	4,531	11,868	291,145	2,715	27,979	708,329	5,629	22,544	-140,322
Lessors of other real estate property.....	30,967	121,812	1,115,755	13,335	204,424	2,110,362	19,439	80,001	794,811
Other real estate activities.....	49,349	175,318	2,731,482	46,014	1,002,948	6,064,141	80,166	317,547	2,267,608
Rental and leasing services and lessors of nonfinancial intangible assets.....	9,504	26,200	1,120,412	3,194	278,552	-1,065,817	14,971	42,113	-601,059
Professional, scientific, and technical services.....	50,639	145,081	18,054,852	4,239	61,752	3,587,142	71,399	228,080	4,682,540
Management of companies (holding companies).....	1,496	9,988	-205,911	5,503	145,336	4,013,803	7,413	75,579	1,876,343
Administrative and support and waste management and remediation services.....	12,851	28,406	384,726	2,334	16,028	1,029,216	20,195	69,676	1,191,212
Educational services.....	2,559	7,587	35,417	85	439	124,081	1,882	6,332	-37,184
Health care and social assistance.....	14,056	69,676	3,992,227	4,418	46,506	1,873,517	21,914	99,915	3,222,544
Arts, entertainment, and recreation.....	12,600	36,917	1,077,854	3,707	171,156	-605,574	15,078	76,259	-2,233,917
Accommodation and food services.....	27,015	74,776	673,850	7,967	126,007	800,778	31,594	121,184	-1,246,377
Other services.....	33,885	76,479	580,595	2,278	14,411	171,768	17,942	63,315	80,401
Nature of business not allocable.....	729	1,622	-4,858	598	1,592	45,508	1,011	6,470	-1,569

Footnotes at end of figure.

- Fiscal year returns with a tax period ending after June 30, 2003
- Returns filed under sections 501(d)(3) or 761(a) of the Internal Revenue Code
- Common trust fund returns filed on Form 1065
- Form 1065-B returns (Electing Large Partnerships)

There were 46,648 partnerships that filed electronically for 2002, more than double the 22,793 returns for 2001. These 46,648 partnerships represented 4.3 million partners for 2002, a slight increase from the 4.1 million partners for 2001. In addition, the electronically-filed returns for 2002 represented 2.1 percent of all partnerships, 29.7 percent of all partners, 6.4 percent of total assets, and 10.6 percent of total net income (less deficit) for 2002.

Partnership Returns, 2002

Figure L--Continued

General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items by Industrial Sector, Tax Years 2001-2002--Continued

[Money amounts are in thousands of dollars]

Tax year, industrial sector	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of	Number of	Total	Number of	Number of	Total	Number of	Number of	Total
	partnerships	partners	net income (less deficit)	partnerships	partners	net income (less deficit)	limited liability companies	partners	net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2002									
All industries.....	779,773	2,959,158	78,260,728	376,963	6,918,515	92,460,507	946,130	3,737,899	48,626,175
Agriculture, forestry, fishing, and hunting.....	69,818	208,265	248,864	13,944	126,225	-655,374	25,569	82,152	-816,809
Mining.....	9,719	103,468	-1,175,854	7,976	354,863	6,278,734	10,879	45,970	2,912,970
Utilities.....	294	858	526,705	967	41,802	-220,262	1,236	4,113	480,102
Construction.....	46,377	124,734	3,219,530	8,847	64,331	2,197,019	70,873	192,369	4,745,754
Manufacturing.....	12,568	29,406	6,915,022	2,673	55,784	9,921,524	20,528	113,836	6,120,812
Wholesale trade.....	10,096	23,471	1,600,429	2,824	42,527	2,006,746	23,132	69,479	2,681,336
Retail trade.....	58,230	129,146	599,120	4,728	64,929	1,752,975	49,478	133,182	-257,134
Transportation and warehousing.....	6,904	18,428	1,481,150	2,147	496,831	2,400,838	15,366	38,313	-817,928
Information.....	8,553	30,809	3,132,827	1,998	124,919	-696,519	16,335	78,832	-9,206,425
Finance and insurance.....	88,795	812,578	14,228,919	82,064	1,607,965	34,465,916	75,094	531,168	23,549,240
Securities, commodity contracts, and other financial investment and related activities.....	75,329	703,394	9,266,733	66,443	1,449,828	27,385,307	52,771	405,689	17,199,331
Funds, trusts, and other financial vehicles.....	8,394	67,902	4,428,404	13,112	134,544	5,310,727	11,580	85,689	1,684,365
Other finance and insurance.....	5,072	41,282	533,783	2,509	23,593	1,769,882	10,743	39,790	4,665,544
Real estate and rental and leasing.....	314,557	1,042,995	18,357,851	216,418	3,423,281	24,520,653	422,708	1,629,533	10,701,800
Real estate.....	307,029	1,022,610	17,795,922	212,809	3,162,866	23,199,623	406,435	1,582,938	10,712,623
Lessors of residential buildings and dwellings	93,458	303,419	4,146,992	89,816	1,318,314	1,408,673	119,989	453,319	1,180,705
Lessors of nonresidential buildings (except miniwarehouses).....	132,113	438,356	10,772,611	64,237	964,576	14,721,596	162,507	638,785	7,853,378
Lessors of miniwarehouses and self-storage units.....	6,142	15,888	209,727	2,154	31,821	451,489	5,968	23,595	-301,538
Lessors of other real estate property.....	30,053	118,078	941,350	13,935	220,535	2,292,932	23,038	96,121	552,914
Other real estate activities.....	45,262	146,869	1,725,243	42,666	627,620	4,324,933	94,933	371,116	1,427,164
Rental and leasing services and lessors of nonfinancial intangible assets.....	7,528	20,385	561,929	3,609	260,415	1,321,030	16,272	46,595	-10,823
Professional, scientific, and technical services.....	47,281	133,333	21,350,933	6,578	58,341	3,393,594	73,567	233,849	5,399,740
Management of companies (holding companies).....	2,622	16,805	649,236	4,978	149,391	2,901,938	9,826	107,947	2,148,894
Administrative and support and waste management and remediation services.....	15,669	33,827	564,879	2,226	8,000	1,124,822	21,208	54,328	1,927,317
Educational services.....	1,319	3,164	35,511	130	381	92,044	4,112	11,774	-78,921
Health care and social assistance.....	13,062	55,735	4,331,843	4,993	49,101	2,409,357	24,863	116,659	3,992,121
Arts, entertainment, and recreation.....	15,667	46,065	1,212,521	3,217	123,400	-184,996	20,713	91,920	-2,376,704
Accommodation and food services.....	26,627	75,162	498,934	8,345	113,328	528,970	38,548	144,567	-2,402,420
Other services.....	30,440	68,363	486,243	1,820	12,767	103,245	21,574	56,473	-65,994
Nature of business not allocable.....	1,175	2,546	-3,934	90	351	119,281	520	1,434	-11,577

NOTE: The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other figures because companies classified as limited liability partnerships (LLP's), foreign partnerships, or "other" were not included in this figure due to the small number of returns. There were 3,464 partnerships classified as foreign and 77,778 partnerships classified as LLP's. There were also 58,062 partnerships classified as "other."

Electing Large Partnerships

Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced for Tax Year 1998. Unlike a regular partnership that reports the partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through the net amounts to

partners. For 2002, only 109 partnerships filed the Form 1065-B, which was a slight increase from the 99 filed for 2001. The number of partners decreased from 71,901 for 2001 to 57,028. Total assets decreased from \$13.5 billion for 2001 to \$13.3 billion. Total net income (less deficit) decreased from \$299.3 million for 2001 to \$175.5 million.

Partnership Returns, 2002

September 11, 2001, Terrorist Attack Returns
In reaction to the September 11, 2001, terrorist attack, the IRS allowed affected partnerships with accounting periods ending in 2000 an extension of time to file their returns. Although terrorist attack returns had Tax Year 2000 accounting periods, they were included in the 2001 statistics, because of their late filing. Partnerships indicated a "Terrorist Attack" status on their returns by including the statement "September 11 Terrorist Attack" at the top of page 1 of their returns.

There were 4,701 terrorist attack returns identified for 2001, which was 0.2 percent of all partnership returns. Total assets reported for these returns were \$368.4 billion, 4.4 percent of all partnerships. Total net income (less deficit) was \$7.5 billion, 2.7 percent of the total for all partnerships. Most of these returns, 58.4 percent, were classified in the

finance, insurance, real estate, and rental and leasing division, followed by the leisure, accommodations, and food services division with 13.3 percent and the professional and business services division with 10.8 percent (Figure M).

When comparing Tax Year 2002 data to 2001, the factors discussed above need to be borne in mind. For example, although total net income (less deficit) decreased \$5.7 billion, or 2.1 percent, for 2002, partnerships that claimed "September 11" status reported \$7.5 billion for total net income (less deficit) for 2001. Therefore, if these "September 11" partnerships were excluded from Tax Year 2001 statistics, the total net income (less deficit) would be reduced from \$276.3 billion to \$268.8 billion, resulting in a \$1.9-billion increase, 0.7 percent for 2002, rather than the 2.1-percent decrease reported in Figure A.

Figure M

Partnership Returns Indicating September 11 Terrorist Attack Filing Extension, by Selected Industrial Groups, Tax Year 2001

[Money amounts are in thousands of dollars]

Item	All industries	Finance, insurance, real estate, and rental and leasing ¹	Finance and insurance	Real estate	Professional and business services ²	Leisure, accommodation, and food services ³
	(1)	(2)	(3)	(4)	(5)	(6)
Number of terrorist attack returns.....	4,701	2,744	1,132	1,609	510	627
Number of partners.....	204,654	134,608	126,904	7,687	4,147	39,302
Total assets.....	368,425,212	342,641,024	318,372,320	23,612,913	14,219,760	1,167,423
Total income from trade or business.....	23,352,685	17,558,921	16,780,591	397,344	3,681,712	610,922
Total trade or business deductions.....	20,128,160	14,353,605	13,695,236	257,751	2,160,228	536,156
Net income (less deficit) from trade or business.....	3,224,525	3,205,316	3,085,355	139,592	1,521,483	74,766
Portfolio income (less deficit) distributed						
directly to partners.....	50,112,775	40,400,016	37,816,704	2,234,196	5,141,898	679,768
Interest income.....	3,001,437	2,774,214	2,477,440	294,325	172,295	6,987
Dividend income.....	994,374	925,101	863,442	61,659	66,269	--
Royalty income.....	14,942	8,541	8,541	--	6,351	--
Net short-term capital gain (less loss).....	1,193,860	1,990,116	1,895,869	94,247	-806,809	--
Net long-term capital gain (less loss).....	7,426,465	6,781,892	6,667,099	114,792	522,534	--
Other portfolio income (less deficit).....	236,718	234,470	108,229	126,241	1,914	--
Real estate rental income (less loss).....	77,586	83,321	88,391	-45,769	-5,165	-514
Net income (less deficit) from other rental activity.....	-1,912	-3,058	-1,706	-1,352	1,145	--
Total net income (less deficit).....	7,547,668	7,227,906	6,629,693	574,697	1,764,293	81,239

¹ Includes the following sectors: finance and insurance; and real estate and rental and leasing.

² Includes the following sectors: professional, scientific, and technical services; management of companies; and administrative and support and waste management and remediation services.

³ Includes the following sectors: arts, entertainment, and recreation; and accommodation and food services.

NOTES: Detail may not add to totals due to rounding.

Partnership Returns, 2002

Data Sources and Limitations

Tax Year 2002 statistics are estimates based on a stratified probability sample of 34,807 returns selected from a population of 2,396,186 partnerships [4]. Tax Year 2002 covers returns processed by the IRS during Calendar Year 2003. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for active partnerships, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary income (loss) from trade or business and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.12 percent to 100 percent, and were weighted to represent the total population. Some returns were ruled "out of scope" because they had no activity or duplicated other returns already in the study. This resulted in a final sample of 33,618 returns and an estimated overall active population of 2,242,169.

In reaction to the 2001 terrorist attack, the IRS allowed affected partnerships an extension to file their Tax Year 2000 returns. This is similar to the treatment of natural disasters such as floods or earthquakes. These returns were not filed until after the partnership sample selection period ended, and were not included in the 2000 sample or population. Those returns that met the sample selection criteria were included in the 2001 sample [5].

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CV's), the ratio of an estimate's standard error to the estimate, are used to measure this magnitude. Figure N presents the coefficients of variation for certain money amounts, for selected industrial groups. The estimate is judged more reliable when the coefficient of variation is smaller.

Figure N

Partnership Coefficients of Variation for Industrial Division and Selected Items, Tax Year 2002

[Coefficients of variation are percentages]

Industrial division	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries¹	0.29	0.32	0.31	0.33
Raw materials and energy production ²	3.81	1.72	1.31	1.34
Goods production ³	2.98	1.20	0.73	0.74
Distribution and transportation of goods ⁴	2.91	1.32	0.74	0.75
Information.....	6.28	1.17	1.08	1.08
Finance, insurance, real estate, and rental and leasing ⁵	0.75	0.43	1.24	1.30
Professional and business services ⁶	2.87	1.54	1.05	1.14
Education, health, and social services ⁷	2.73	3.88	1.32	1.48
Leisure, accommodation, and food services ⁸	3.73	2.46	1.92	1.93
Other services.....	5.67	7.62	5.12	5.16
Item	Coefficients of variation--continued			
	All industries			
	(5)			
Number of partnerships.....	0.29			
Number of partners.....	3.59			
Business receipts.....	0.34			
Portfolio interest income.....	1.12			
Cost of goods sold.....	0.43			
Depreciation.....	0.82			
Taxes and licenses.....	0.82			
Net income from trade or business.....	0.80			
Net deficit from trade or business.....	1.72			

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

² Includes the following sectors: agriculture, forestry, fishing, and hunting; mining; and utilities.

³ Includes the following sectors: construction and manufacturing.

⁴ Includes the following sectors: wholesale trade; retail trade; and transportation and warehousing.

⁵ Includes the following sectors: finance and insurance; and real estate and rental and leasing.

⁶ Includes the following sectors: professional, scientific, and technical services; management of companies; and administrative and support and waste management and remediation services.

⁷ Includes the following sectors: educational services; and health care and social assistance.

⁸ Includes the following sectors: arts, entertainment, and recreation; and accommodation and food services.

Explanation of Selected Terms

Assets and Liabilities.--A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$600,000 or more. The assets and liabilities of partnerships that did not provide this information were not estimated. However, in the event that a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet schedule.

Partnership Returns, 2002

Business Receipts.--These represent the gross amounts received from trade or business activities. Business receipts were not adjusted to include rental real estate activity, which was separately reported on the partnership return. This activity is the largest amount of gross receipts for such industry groups as real estate.

Electing Large Partnerships.--Partnerships that had 100 or more partners in the preceding year could elect to file Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, in lieu of the more general Form 1065. Unlike a regular partnership that reports the partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

Electronically-Filed (ELF) Partnerships.--Certain partnerships with more than 100 partners were required to file their returns electronically. ELF returns are submitted via electronic media in lieu of paper returns and are verified for mathematical consistency on submission.

Foreign Partnerships.--Partnerships not created or organized in the United States, or under the law of the United States or of any state, are foreign partnerships. In general, if a foreign partnership has gross income from trade or business within the United States or has gross income derived from sources within the United States, it must file a partnership return.

Limited Liability Companies.--Limited liability companies (LLC's) that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. The Schedule B, *Other Information*, has a question to identify LLC's. Limited liability companies combine the corporate characteristics of limited liability for all members with the pass-through tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations (S corporations pass through their incomes, gains and losses, deductions, and credits to their partners for tax purposes, like partnerships). For example, unlike S corporations, LLC's are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLC's have limited liability protection, even if they actively participate in the management of the business. In some

cases, LLC's file as sole proprietorships on individual income tax returns, or as on corporation income tax returns. LLC data reported on these returns were not included in this article.

Limited Liability Partnerships. --Limited liability partnerships (LLP's) file Form 1065, *U.S. Partnership Return of Income*. They were identified by their responses to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLP's are available in some States, only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts as well as for the consequences of his or her own actions.

Nonrecourse Loans. --Nonrecourse loans are those liabilities of the partnership for which no partner bears the economic risk of loss.

North American Industry Classification System. --Starting with the 1998 partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC). Like the SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into "sectors," "subsectors," "industry groups," and "industries." SIC used the terms "industrial division," "major group," and "industry." Although the complete NAICS system uses twenty sectors, for presentation purposes, the partnership data in the Tax Year 1998 through Tax Year 2001 articles were grouped into ten "industrial divisions" in order to more easily compare NAICS data to SIC data. However, for the Tax Year 2002 data within this article, the "industrial division" has been dropped, and the partnership data have been grouped into the same twenty "industrial sectors" used in the NAICS system, except for the exclusion of "public administration" and the addition of "nature of business not allocable." Data within these industrial sectors are classified in "industrial groups." The most detailed classification in these tabulations is the "industry." The 20 sectors used in this article are listed below:

- Agriculture, forestry, fishing, and hunting
- Mining
- Utilities
- Construction

Partnership Returns, 2002

- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific, and technical services
- Management of companies
- Administrative and support and waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment, and recreation
- Accommodation and food services
- Other services
- Nature of business not allocable

In addition, for 2002, the 1997 NAICS classification system was revised into a 2002 version. This new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. The North American Industry Classification publication contains appendices comparing 2002 NAICS United States structure to 1997 NAICS United States structure [6].

Partnership industries were determined from which activity the business derived the largest percentage of its "total receipts." Total receipts, for industry-coding purposes, were defined as the sum of:

- Gross receipts, or sales;
- Ordinary income from other partnerships, estates, and trusts;
- Net farm profit, net gain from Form 4797, *Sales of Business Property*;
- Other income;
- Gross income from other rental activities;
- Portfolio interest income;

- Portfolio dividends;
- Portfolio royalty income;
- Net short-term capital gains;
- Net long-term capital gains;
- Other portfolio income;
- Gross rents from rental real estate;
- Net gain from the disposition of property from rental real estate activities; and
- Net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary.

(Total receipts for partnership industry-coding purposes differ from total receipts used elsewhere in this article and is defined under *Total Receipts* in this section.)

Partner.--Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their investments. By definition, a partnership must have at least two partners, at least one of whom must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

Partnerships.--A partnership is a relationship between two or more entities or persons who join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

Total Net Income (less deficit).--Through Tax Year 1986, total net income (less deficit) was reported on Form 1065 as "ordinary income (loss)."

Partnership Returns, 2002

As a result of tax law changes and tax form revisions, beginning in 1987, Statistics of Income studies began computing a similar net income (less deficit) figure as the sum of:

- ordinary income or loss from a trade or business;
- portfolio income allocated directly to partners (excluding net short-term and long-term capital gains and losses, and, prior to 1994, other portfolio income);
- net income or loss from rental real estate activities; and
- net income or loss from other rental activities.

The sum of these components is a measure of overall partnership profits or losses, which enables comparisons with net income (less deficit) reported for years before 1987. The profit status of a partnership is determined based on the sum of these four amounts. Partnerships where the sum of these four amounts equals zero are included with loss partnerships.

Total Receipts.--Total Receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific items listed below: (Negative amounts or losses are included in the statistics as deduction items.)

- gross receipts or sales less returns and allowances (i.e., "business receipts" in the statistics);
- ordinary income from other partnerships and fiduciaries;
- farm net profit;
- net ordinary gain from sales of business property;
- other income from a trade or business;
- net income from rental real estate activities;
- net income from other rental activities;
- portfolio interest income;
- portfolio dividend income;
- portfolio royalty net income;
- net short-term capital gain;
- net long-term capital gain;

- other portfolio income;
- net gain from sales or exchanges of property used in a trade or business (Internal Revenue Code section 1231); and
- other income allocated to partners.

Total receipts in *Bulletin* Table 1 differ from total receipts presented in Table 11 in the Selected Historical and Other Data section of this issue of the *Statistics of Income Bulletin*. Table 11 excludes certain income and deduction items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, other portfolio income, and other income).

Additional Tabular Data on Tax Stats

For additional Tax Year 2002 partnership tabular data by size of total assets for all partnerships and limited liability companies, visit the Partnership section of the Tax Stats website: www.irs.gov/taxstats/index.html. This site also includes detailed tabular data on partnership returns for Tax Year 2001 and prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies on businesses. Also included on this site will be additional Tax Year 2002 partnership data by size of total assets that are not included in this article.

Notes and References

- [1] Throughout the text, references are made to Tax Year 2001 data. For further information concerning Tax Year 2001 data, see Pratt, Bill and Parsons, Maureen, "Partnership Returns, 2001," *Statistics of Income Bulletin*, Fall 2003, Volume 23, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were published for 1939, 1946, 1947, and 1953, only. The individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts of the number of partnerships since 1917 are available from the Statistics of Income Division, Internal Revenue Service.

Partnership Returns, 2002

- [2] For further information, see McMahon, Paul, "Regulatory Exemptions and Item Non-Response," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 2003.
- [3] Owners of a limited liability company are referred to as "members" instead of partners.
- [4] For details on the sample design, see McMahon, Paul, "Sample Design Revisions in the Wake of NAICS and Regulatory Changes," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 2003.

[5] For further information, see McMahon, Paul, "Proxies in Administrative Records Surveys," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 2002.

[6] For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System, United States*, Executive Office of the President, Office of Management and Budget. <http://www.ntis.gov/naics>.

SOURCE: IRS, Statistics of Income Bulletin, Fall 2004, Publication 1136. (Rev. 12-04.)

Partnership Returns, 2002

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting						Mining
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry	Total
		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships.....	2,242,169	117,667	61,066	40,979	6,928	1,420	7,274	29,549
Number of partners.....	14,328,108	441,697	232,065	123,386	62,435	5,067	18,744	508,417
Total assets.....	8,866,560,101	80,353,597	30,533,321	25,653,945	19,512,598	903,484	3,750,249	140,522,798
Income and deductions from trade or business:								
Total income.....	2,582,060,669	22,481,672	5,473,475	5,719,512	3,739,531	1,138,107	6,411,046	59,060,388
Business receipts.....	2,414,187,093	18,493,176	3,057,947	4,638,260	3,458,446	1,055,252	6,283,270	54,836,750
Ordinary income from other partnerships and fiduciaries.....	32,370,871	222,889	92,929	*16,892	*67,464	*30,278	*15,326	777,360
Farm net profit.....	2,892,121	2,812,305	2,123,044	681,489	*3,145	--	*4,626	*53
Net gain, noncapital assets.....	6,980,473	456,546	93,258	276,017	24,271	*42,950	20,050	1,125,602
Other income.....	125,630,111	496,756	106,297	106,854	186,205	*9,626	87,774	2,320,623
Total deductions.....	2,455,848,170	24,671,942	5,298,906	7,783,492	4,090,592	1,088,048	6,410,903	49,234,776
Cost of sales and operations ¹	1,430,213,629	12,585,805	1,949,253	3,585,177	2,016,373	521,866	4,513,136	27,796,384
Inventory, beginning of year.....	175,335,232	1,167,951	301,658	401,655	120,131	*49,983	294,524	1,364,911
Purchases.....	903,589,600	8,643,801	1,149,541	2,414,449	1,101,767	*229,770	3,748,273	15,358,899
Cost of labor.....	58,736,031	553,034	197,847	97,735	*89,540	*55,028	112,884	1,554,437
Additional inventory costs (section 263A).....	12,337,529	32,621	*492	*2,911	*19,937	919	*8,363	444,757
Other costs.....	418,483,634	3,368,997	618,506	1,028,442	802,533	218,246	701,271	11,137,136
Less: Inventory, end of year.....	142,329,934	1,180,598	318,791	360,014	*117,534	*32,080	352,179	2,063,755
Salaries and wages.....	237,882,426	1,406,700	315,552	204,988	237,975	*67,100	581,085	1,419,518
Guaranteed payments to partners.....	28,147,265	711,040	240,653	298,564	98,636	*35,612	37,575	155,626
Rent paid.....	44,598,862	229,826	92,708	32,034	28,035	14,537	62,512	248,787
Interest paid.....	68,127,690	692,660	88,967	132,369	350,944	64,489	55,891	1,432,313
Taxes and licenses.....	36,416,569	249,157	52,668	33,850	95,396	6,710	60,533	1,306,383
Bad debts.....	14,176,575	42,019	*2,403	*948	*432	*600	37,635	54,542
Repairs and maintenance.....	13,535,089	253,810	68,251	49,186	53,757	21,051	61,564	324,811
Depreciation.....	82,897,056	802,880	157,529	279,268	102,858	76,169	187,057	4,588,843
Depletion.....	504,061	*83,324	10	--	*83,314	--	--	294,470
Retirement plans, etc.....	6,444,065	28,205	9,141	2,144	*12,936	--	3,985	41,918
Employee benefit programs.....	16,654,928	52,650	14,529	9,853	18,066	531	9,671	197,302
Net loss from other partnerships and fiduciaries ...	26,854,498	480,628	47,919	188,278	229,403	*15,029	--	831,349
Farm net loss	3,999,938	3,629,792	1,653,781	1,867,207	33,298	--	75,506	*14,543
Net loss, noncapital assets	3,576,661	39,029	*9,596	27,663	1,021	4	*744	35,150
Other deductions	441,818,861	3,384,418	595,948	1,071,963	728,148	264,351	724,008	10,492,837
Net income (less deficit) from trade or business..	126,212,499	-2,190,271	174,569	-2,063,981	-351,061	50,059	143	9,825,612
Net income.....	266,933,632	3,705,776	2,148,765	713,636	446,853	151,479	245,043	15,733,697
Deficit.....	140,721,133	5,896,046	1,974,196	2,777,617	797,914	*101,420	244,899	5,908,085
Portfolio income (less deficit) distributed directly to partners.....	110,667,014	1,045,116	485,845	268,322	279,749	5,134	6,065	2,293,405
Interest income.....	70,225,315	330,572	122,624	105,020	93,599	5,134	4,195	491,211
Dividend income.....	26,271,049	38,110	16,659	10,669	10,605	--	*177	102,688
Royalty income.....	7,984,177	84,974	*20,878	44,372	*19,724	--	--	1,521,004
Net short-term capital gain (less deficit).....	-4,764,774	-3,614	-5,418	1,384	*420	--	--	-21,427
Net long-term capital gain (less deficit).....	9,151,631	591,654	330,959	103,601	155,401	--	*1,693	189,976
Other portfolio income (less deficit).....	1,799,616	*3,418	*142	*3,276	--	--	--	9,953
Rental real estate income (less deficit).....	39,557,953	491,159	251,953	164,274	48,444	--	*26,488	25,390
Net income.....	78,723,925	534,526	262,039	197,310	48,444	--	*26,733	43,700
Deficit.....	39,165,972	43,367	10,086	33,036	--	--	*244	18,310
Net income (less deficit) from other rental activity..	-1,383,440	121,361	113,789	6,601	843	*2,880	*-2,751	18,325
Net income.....	4,317,940	161,135	149,088	6,632	*2,327	*2,880	*207	18,350
Deficit.....	5,701,380	39,773	35,300	*31	*1,484	--	*2,959	*25
Total net income (less deficit) ².....	270,667,169	-1,120,675	700,615	-1,729,768	-177,847	58,073	28,252	11,994,183
Net income.....	439,761,741	4,541,707	2,584,266	965,734	563,179	157,172	271,357	17,592,960
Deficit.....	169,094,572	5,662,382	1,883,650	2,695,502	741,026	*99,099	243,105	5,598,778

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Mining--continued				Utilities	Construction			
	Oil and gas extraction	Other mining	Support activities for mining	Total		Construction of buildings	Heavy and civil engineering construction		
							Total	Utility system construction	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Number of partnerships.....	24,523	3,586	1,441	2,507	134,114	53,982	33,923	1,077	
Number of partners.....	469,218	30,674	8,525	46,806	400,966	163,633	133,732	2,492	
Total assets.....	119,104,253	19,273,892	2,144,653	164,554,121	144,637,995	76,511,075	59,487,045	2,218,510	
Income and deductions from trade or business:									
Total income.....	44,812,900	11,490,617	2,756,872	148,611,796	174,023,776	99,411,754	45,760,886	2,714,585	
Business receipts.....	42,018,368	10,114,028	2,704,355	146,591,432	169,589,554	97,819,900	43,996,050	2,676,115	
Ordinary income from other partnerships and fiduciaries.....	530,437	*246,805	118	816,899	1,060,955	675,715	347,169	471	
Farm net profit.....	*53	--	--	146	*2,999	--	--	--	
Net gain, noncapital assets.....	710,639	403,029	*11,934	16,444	197,285	113,405	68,735	*3,080	
Other income.....	1,553,403	726,755	40,466	1,186,874	3,172,983	802,735	1,348,932	34,918	
Total deductions.....	35,472,038	10,969,456	2,793,282	148,307,489	163,949,886	93,455,232	43,174,528	2,606,484	
Cost of sales and operations ¹	18,328,515	7,806,480	1,661,389	112,017,550	132,228,575	77,169,645	36,916,855	2,105,880	
Inventory, beginning of year.....	489,103	713,054	162,753	1,090,770	29,345,658	17,297,613	11,488,940	*495	
Purchases.....	12,216,842	2,284,565	857,492	95,222,772	44,802,782	29,158,229	9,228,498	269,931	
Cost of labor.....	345,558	1,037,636	*171,244	298,563	7,959,793	2,171,912	1,874,741	171,801	
Additional inventory costs (section 263A).....	348,609	85,175	*10,973	9,034	4,769,044	3,824,478	862,878	*72,318	
Other costs.....	6,043,042	4,471,621	622,473	15,463,914	74,719,430	43,508,724	23,601,172	1,473,610	
Less: Inventory, end of year.....	1,114,639	785,570	163,545	837,497	30,017,761	19,119,730	10,436,958	*476	
Salaries and wages.....	660,927	416,077	342,514	1,295,427	5,680,600	2,324,892	879,466	103,114	
Guaranteed payments to partners.....	91,664	53,865	*10,097	*64,349	1,516,533	600,605	151,378	*24,791	
Rent paid.....	135,123	54,454	59,209	866,639	689,558	221,478	120,311	17,763	
Interest paid.....	1,067,776	317,093	47,445	3,152,988	1,901,946	930,972	747,884	20,455	
Taxes and licenses.....	1,011,727	261,435	33,221	705,165	1,041,325	363,605	301,001	28,383	
Bad debts.....	18,714	24,357	11,470	119,425	141,726	47,334	47,605	*21,936	
Repairs and maintenance.....	203,903	84,881	36,028	468,044	411,654	99,777	119,921	14,070	
Depreciation.....	4,004,367	446,010	138,466	3,319,114	1,411,910	352,813	475,104	103,543	
Depletion.....	17,471	275,634	1,365	*51,158	*784	--	*784	--	
Retirement plans, etc.....	15,204	25,297	*1,417	74,986	119,281	46,044	22,143	*919	
Employee benefit programs.....	53,885	112,384	31,034	198,676	290,826	112,253	49,410	3,317	
Net loss from other partnerships and fiduciaries ...	800,357	*30,992	--	185,379	375,649	78,682	294,341	*5,466	
Farm net loss	*12,280	*2,263	--	--	*38,914	--	*34,332	*1,458	
Net loss, noncapital assets	33,129	*2,021	--	184,620	117,343	83,611	24,412	--	
Other deductions	9,016,996	1,056,213	419,628	25,603,970	17,983,262	11,023,521	2,989,582	155,388	
Net income (less deficit) from trade or business..	9,340,861	521,161	-36,410	304,307	10,073,890	5,956,523	2,586,358	108,101	
Net income.....	13,999,531	1,518,050	216,116	5,144,236	15,073,812	7,981,055	4,966,567	214,300	
Deficit.....	4,658,669	996,889	252,527	4,839,930	4,999,922	2,024,532	2,380,209	106,199	
Portfolio income (less deficit) distributed directly to partners.....	2,128,035	146,764	18,606	479,572	1,962,761	259,969	1,676,657	7,152	
Interest income.....	442,668	46,912	1,630	596,450	583,818	185,970	377,559	6,633	
Dividend income.....	95,464	2,499	*4,725	113,984	35,139	7,105	25,688	*182	
Royalty income.....	1,467,055	46,961	*6,988	2	*3,361	(³)	*2,330	--	
Net short-term capital gain (less deficit).....	-9,839	*-5,525	*-6,063	-357,267	100,911	-42,492	148,602	*1,507	
Net long-term capital gain (less deficit).....	123,324	55,328	*11,325	*126,315	1,289,601	107,778	1,174,155	*-1,169	
Other portfolio income (less deficit).....	9,364	589	--	*87	*-50,068	*1,608	*-51,676	--	
Rental real estate income (less deficit).....	6,556	18,835	--	496	50,607	-41,308	87,060	--	
Net income.....	22,504	21,197	--	973	357,480	161,530	189,444	--	
Deficit.....	15,948	2,362	--	477	306,872	202,837	102,384	--	
Net income (less deficit) from other rental activity..	9,260	*2,958	*6,106	*44,268	29,776	994	27,094	*298	
Net income.....	9,286	*2,958	*6,106	*44,268	31,519	2,670	27,152	*298	
Deficit.....	*25	--	--	--	*1,743	*1,676	*59	--	
Total net income (less deficit) ².....	11,371,228	639,915	-16,960	1,059,594	10,726,523	6,110,892	3,054,412	115,214	
Net income.....	15,752,456	1,613,255	227,249	5,596,380	15,771,154	8,210,410	5,418,307	220,352	
Deficit.....	4,381,228	973,340	244,210	4,536,786	5,044,631	2,099,518	2,363,894	105,138	

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Construction--continued							
	Heavy and civil engineering construction--continued		Special trade contractors					
	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships.....	29,940	2,906	46,209	9,946	4,050	5,776	13,200	13,238
Number of partners.....	123,733	7,507	103,601	23,090	8,876	12,369	29,768	29,499
Total assets.....	49,153,644	8,114,891	8,639,875	2,195,839	802,730	1,737,812	1,191,007	2,712,486
Income and deductions from trade or business:								
Total income.....	25,697,953	17,348,348	28,851,136	6,812,139	2,458,801	4,923,157	6,244,188	8,412,851
Business receipts.....	24,107,864	17,212,071	27,773,604	6,738,172	2,447,938	4,909,115	6,207,250	7,471,129
Ordinary income from other partnerships and fiduciaries.....	337,322	*9,376	*38,071	34,381	48	*2,586	*1,044	*12
Farm net profit.....	--	--	*2,999	*2,993	5	--	--	--
Net gain, noncapital assets.....	47,614	18,041	15,146	1,570	*330	*835	624	11,785
Other income.....	1,205,153	108,860	1,021,316	35,023	10,479	10,620	35,269	929,925
Total deductions.....	23,477,382	17,090,662	27,320,127	6,226,021	2,281,586	4,850,195	5,782,257	8,180,067
Cost of sales and operations ¹	19,653,933	15,157,042	18,142,075	4,470,410	1,687,880	3,485,431	3,770,469	4,727,885
Inventory, beginning of year.....	11,452,812	35,633	559,105	161,910	*35,907	80,847	117,534	162,907
Purchases.....	7,363,069	1,595,498	6,416,054	1,714,233	487,966	1,474,510	1,582,479	1,156,867
Cost of labor.....	124,912	1,578,028	3,913,140	911,754	368,755	758,416	960,774	913,441
Additional inventory costs (section 263A).....	738,165	*52,395	81,688	*534	*29,036	*26,140	*12,304	*13,674
Other costs.....	10,190,086	11,937,476	7,609,534	1,822,091	776,795	1,234,011	1,160,097	2,616,540
Less: Inventory, end of year.....	10,394,494	41,988	461,073	140,112	10,579	97,215	63,491	149,676
Salaries and wages.....	336,664	439,689	2,476,242	475,869	155,509	376,432	479,223	989,209
Guaranteed payments to partners.....	86,528	40,059	764,550	179,108	59,542	49,318	297,093	179,489
Rent paid.....	41,557	60,991	347,769	73,063	20,942	54,526	83,952	115,286
Interest paid.....	608,020	119,409	223,090	25,453	9,268	69,359	28,793	90,218
Taxes and licenses.....	206,372	66,246	376,719	72,621	27,256	63,597	73,722	139,524
Bad debts.....	17,049	8,620	46,787	7,649	*2,997	12,117	9,020	15,004
Repairs and maintenance.....	69,135	36,715	191,957	31,733	8,785	12,934	19,576	118,929
Depreciation.....	178,486	193,075	583,993	102,435	33,408	88,150	92,593	267,407
Depletion.....	*34	*751	--	--	--	--	--	--
Retirement plans, etc.....	5,640	15,584	51,094	12,344	9,698	4,871	5,020	19,160
Employee benefit programs.....	18,121	27,972	129,163	28,172	8,125	25,654	21,539	45,673
Net loss from other partnerships and fiduciaries	269,043	*19,832	*2,626	*270	*106	*42	--	*2,209
Farm net loss	*28,695	*4,179	*4,582	--	*4,582	--	--	--
Net loss, noncapital assets	24,219	*193	9,320	*1,471	--	*7,159	--	*690
Other deductions	1,933,889	900,305	3,970,160	745,422	253,490	600,606	901,256	1,469,386
Net income (less deficit) from trade or business..	2,220,571	257,686	1,531,009	586,118	177,214	72,962	461,931	232,784
Net income.....	3,786,964	965,302	2,126,190	670,787	210,616	197,646	554,543	492,599
Deficit.....	1,566,393	707,617	595,181	84,669	*33,402	124,683	92,612	259,815
Portfolio income (less deficit) distributed directly to partners.....	1,617,193	52,312	26,135	5,102	-4,566	3,297	-893	23,195
Interest income.....	330,485	40,441	20,289	4,119	3,733	2,198	2,371	7,868
Dividend income.....	16,073	9,434	2,347	303	*678	*62	*215	*1,089
Royalty income.....	*2,330	--	*1,031	*1,006	--	--	--	*25
Net short-term capital gain (less deficit).....	147,987	*-892	-5,199	*-1,633	*-632	*1,037	*-259	*-3,712
Net long-term capital gain (less deficit).....	1,171,995	3,329	7,668	*1,308	*-8,344	(³)	*-3,220	*17,925
Other portfolio income (less deficit).....	*-51,676	--	--	--	--	--	--	--
Rental real estate income (less deficit).....	86,874	*186	4,855	*-1,192	*3,040	30	*74	*2,903
Net income.....	189,183	*261	*6,506	*458	*3,040	30	*74	*2,905
Deficit.....	102,309	*75	*1,652	*1,650	--	--	--	*2
Net income (less deficit) from other rental activity..	*1,261	*25,534	*1,689	--	--	--	*-8	*1,697
Net income.....	*1,305	*25,549	*1,697	--	--	--	--	*1,697
Deficit.....	*43	15	*8	--	--	--	*8	--
Total net income (less deficit) ².....	2,605,917	333,281	1,561,219	590,353	184,665	75,253	464,583	246,366
Net income.....	4,187,949	1,010,006	2,142,438	672,783	214,471	198,661	556,941	499,581
Deficit.....	1,582,032	676,724	581,219	82,430	*29,806	123,408	92,358	253,216

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Manufacturing							
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships.....	38,364	3,245	1,474	627	1,373	*143	1,978	283
Number of partners.....	207,357	20,244	5,752	1,965	3,731	*571	26,212	1,100
Total assets.....	366,315,806	25,365,967	16,443,472	2,189,753	2,417,295	*755,660	4,864,308	5,984,374
Income and deductions from trade or business:								
Total income.....	497,208,702	51,414,236	15,718,583	3,640,610	5,673,294	*846,237	7,646,866	6,525,570
Business receipts.....	485,032,481	50,501,740	15,057,053	3,623,588	5,423,219	*843,238	7,562,643	6,431,443
Ordinary income from other partnerships and fiduciaries.....	3,086,149	87,327	*85	676	*214,952	--	8,224	*201
Farm net profit.....	*1,156	*545	*572	--	--	--	*38	--
Net gain, noncapital assets.....	1,086,217	252,368	1,873	*4,516	*2,156	4	7,166	34,975
Other income.....	8,002,700	572,256	658,999	11,830	32,966	*2,995	68,794	58,952
Total deductions.....	477,834,990	49,870,805	15,058,670	3,672,678	5,159,808	*869,430	7,801,096	6,839,350
Cost of sales and operations ¹	376,741,790	40,449,083	8,992,778	3,116,562	3,763,972	*771,857	6,148,203	5,500,623
Inventory, beginning of year.....	77,984,718	3,926,918	1,446,381	506,626	856,576	*81,600	810,727	575,240
Purchases.....	183,802,246	29,939,457	7,919,823	1,959,199	2,782,093	*582,542	4,138,220	2,753,984
Cost of labor.....	22,825,494	2,385,336	184,307	362,290	537,470	*76,927	852,587	730,972
Additional inventory costs (section 263A).....	1,729,961	118,458	*45,541	*8,518	60,841	13,171	28,874	111,624
Other costs.....	126,224,223	8,746,089	998,577	696,009	534,681	*85,205	1,267,019	1,764,046
Less: Inventory, end of year.....	36,107,134	4,667,176	1,601,851	416,082	1,007,688	*67,588	949,225	584,109
Salaries and wages.....	19,383,307	1,737,592	1,258,977	124,522	396,087	*18,841	474,699	301,409
Guaranteed payments to partners.....	772,198	54,382	*7,938	*9,095	29,195	2,043	50,848	*4,963
Rent paid.....	2,773,218	324,496	305,960	22,713	70,111	*2,205	52,961	45,720
Interest paid.....	4,827,180	421,418	238,551	50,175	68,625	*15,304	135,578	163,805
Taxes and licenses.....	6,966,564	263,861	190,886	15,373	43,540	*3,152	69,502	65,878
Bad debts.....	563,187	46,462	25,080	19,250	8,251	2,658	11,773	18,339
Repairs and maintenance.....	1,933,987	230,580	43,694	10,529	9,941	*469	41,156	39,301
Depreciation.....	9,536,493	702,211	445,888	50,362	44,327	*3,241	159,861	143,547
Depletion.....	33,723	1,530	--	--	--	--	*4,081	--
Retirement plans, etc.....	1,235,162	60,560	94,540	*4,248	7,756	1,350	11,361	7,365
Employee benefit programs.....	2,437,790	285,074	80,947	*8,817	31,716	3,403	43,135	35,966
Net loss from other partnerships and fiduciaries	918,336	7,998	266,422	*739	1,452	782	*258	--
Farm net loss	*10,603	*4,379	*6,224	--	--	--	--	--
Net loss, noncapital assets	202,298	15,295	*765	*7,123	*1,319	--	*1,376	*14,400
Other deductions	49,499,155	5,265,883	3,100,021	233,170	683,515	*44,126	596,304	498,034
Net income (less deficit) from trade or business..	19,373,712	1,543,431	659,912	-32,068	513,486	*-23,193	-154,230	-313,779
Net income.....	34,252,291	2,180,074	998,893	85,881	623,458	*20,165	306,835	165,183
Deficit.....	14,878,579	636,643	338,980	117,949	109,972	*43,359	461,064	478,963
Portfolio income (less deficit) distributed								
directly to partners.....	3,991,565	166,977	76,827	48,684	21,376	21,087	20,063	13,599
Interest income.....	1,342,329	30,911	46,663	5,470	5,394	21,087	3,743	6,093
Dividend income.....	1,655,657	137,552	*13,808	*44,268	(³)	--	*869	*55
Royalty income.....	577,800	3,583	3,008	--	*16,621	--	*62	364
Net short-term capital gain (less deficit).....	95,180	-93	--	*-218	--	--	*765	*538
Net long-term capital gain (less deficit).....	319,885	-4,976	*13,348	*-836	-638	--	14,602	6,599
Other portfolio income (less deficit).....	714	--	--	--	--	--	23	*-50
Rental real estate income (less deficit).....	61,645	9,015	*27,455	*335	--	--	550	270
Net income.....	62,016	9,084	*27,626	*335	--	--	*584	270
Deficit.....	*370	69	*171	--	--	--	*34	--
Net income (less deficit) from other rental activity..	355,767	2,107	193,490	--	--	--	*1,317	707
Net income.....	419,986	2,214	193,490	--	--	--	*1,317	707
Deficit.....	64,220	*107	--	--	--	--	--	--
Total net income (less deficit) ².....	23,367,624	1,726,599	944,337	18,005	535,501	*-2,106	-147,666	-306,339
Net income.....	37,340,960	2,357,213	1,253,380	133,522	645,309	*41,253	311,371	168,373
Deficit.....	13,973,337	630,614	309,043	115,517	109,808	*43,359	459,037	474,712

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Manufacturing--continued							
	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of partnerships.....	3,413	342	1,879	1,468	1,512	743	4,960	3,211
Number of partners.....	9,417	3,191	53,496	6,651	4,271	4,402	14,896	9,562
Total assets.....	3,629,375	90,454,866	82,573,331	11,304,445	5,524,510	16,153,928	11,263,790	24,103,590
Income and deductions from trade or business:								
Total income.....	5,025,773	155,111,517	78,185,308	13,842,090	6,730,601	16,060,435	13,843,108	23,151,162
Business receipts.....	4,953,315	153,101,986	75,021,695	13,694,260	6,510,788	15,470,007	13,716,979	22,833,626
Ordinary income from other partnerships and fiduciaries.....	*448	359,264	2,030,394	27,155	*129,757	*59,218	*6,306	*23,865
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*20,793	347,954	116,356	2,719	5,067	169,361	13,627	13,905
Other income.....	51,218	1,302,313	1,016,863	117,956	84,990	361,848	106,196	279,766
Total deductions.....	4,976,811	155,073,523	68,859,729	13,806,480	6,294,289	16,261,330	13,453,167	19,649,896
Cost of sales and operations ¹	2,934,168	132,688,716	48,559,832	10,823,726	4,862,569	13,760,347	9,913,372	14,209,416
Inventory, beginning of year.....	295,747	46,771,231	7,347,577	1,005,195	593,792	1,971,125	1,449,373	3,777,470
Purchases.....	1,628,862	32,980,012	34,482,877	6,989,867	2,429,842	8,706,191	5,726,585	9,545,083
Cost of labor.....	480,426	548,830	1,472,525	1,406,421	676,601	1,490,587	1,663,448	1,607,652
Additional inventory costs (section 263A).....	36,932	348,234	118,948	116,437	98,665	136,092	76,564	87,336
Other costs.....	791,398	55,499,937	12,265,975	2,469,032	1,655,507	3,552,711	2,527,731	3,075,522
Less: Inventory, end of year.....	299,197	3,459,529	7,128,070	1,163,227	591,839	2,096,359	1,530,328	3,883,647
Salaries and wages.....	510,407	1,745,012	3,591,302	632,864	317,596	384,650	996,577	1,416,944
Guaranteed payments to partners.....	49,517	*47,891	54,826	32,740	*22,314	*2,135	135,272	80,263
Rent paid.....	93,909	401,618	462,944	80,959	56,820	58,769	135,456	199,129
Interest paid.....	115,652	690,987	705,887	395,131	112,448	422,131	241,695	268,718
Taxes and licenses.....	62,063	4,776,197	461,661	72,675	55,599	81,018	149,041	214,508
Bad debts.....	19,594	64,234	58,918	23,535	12,372	44,658	50,495	41,410
Repairs and maintenance.....	22,961	520,194	395,960	41,110	45,688	65,170	71,692	89,603
Depreciation.....	93,974	2,422,707	2,392,204	224,435	183,209	369,947	295,334	383,825
Depletion.....	--	79	8,260	--	19,773	--	--	--
Retirement plans, etc.....	9,773	254,161	240,058	17,416	12,461	15,751	33,533	62,993
Employee benefit programs.....	36,952	232,972	416,880	141,831	29,294	53,259	161,326	252,537
Net loss from other partnerships and fiduciaries ...	*4,944	*395,442	120,614	*5,399	*4,455	*56,124	*8,412	*9,643
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	*542	*88,873	14,346	*1,793	*329	*3,169	*7,212	15,985
Other deductions	1,022,356	10,744,440	11,376,038	1,312,867	559,362	944,204	1,253,749	2,404,923
Net income (less deficit) from trade or business..	48,962	37,994	9,325,579	35,609	436,313	-200,895	389,941	3,501,266
Net income.....	348,384	3,275,021	11,976,378	479,798	645,444	821,175	935,167	4,309,056
Deficit.....	299,422	3,237,027	2,650,799	444,189	209,131	1,022,071	545,226	807,790
Portfolio income (less deficit) distributed directly to partners.....	-8,193	1,384,331	943,144	58,799	11,668	60,863	38,388	196,919
Interest income.....	33,585	143,530	269,112	42,952	10,012	33,448	32,077	181,293
Dividend income.....	*5,012	1,057,954	210,888	4,233	*331	*24,174	*101	24,005
Royalty income.....	717	2,704	451,740	11,611	--	1,561	*479	6,719
Net short-term capital gain (less deficit).....	--	39,176	-1,165	--	*-8	-9	*-1,512	-98
Net long-term capital gain (less deficit).....	-47,507	*140,965	12,261	*4	*1,331	1,688	*7,242	*-15,096
Other portfolio income (less deficit).....	--	--	*308	--	2	--	--	95
Rental real estate income (less deficit).....	*1,547	*2,869	*1,590	*259	*171	*575	7,253	*1,503
Net income.....	*1,547	*2,869	*1,590	*259	*193	*575	7,253	*1,503
Deficit.....	--	--	--	--	*21	--	--	--
Net income (less deficit) from other rental activity..	*10,487	195,182	11,651	*708	846	*-1,112	*-3,353	43
Net income.....	*10,487	195,182	11,651	*708	882	*551	--	43
Deficit.....	--	--	--	--	36	*1,663	*3,353	--
Total net income (less deficit) ².....	100,311	1,440,234	10,270,869	95,372	447,675	-142,249	426,499	3,714,924
Net income.....	374,253	4,509,826	12,724,663	520,639	655,108	835,734	955,595	4,495,872
Deficit.....	273,942	3,069,592	2,453,795	425,267	207,433	977,983	529,096	780,949

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Manufacturing--continued					Wholesale trade		
	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships.....	2,070	1,158	820	2,418	5,247	37,800	17,839	16,302
Number of partners.....	9,930	6,865	2,220	5,930	16,951	139,856	52,750	73,114
Total assets.....	25,424,138	4,824,742	17,571,439	1,113,876	14,352,946	70,545,996	30,067,137	37,942,541
Income and deductions from trade or business:								
Total income.....	36,285,034	7,149,440	27,276,349	2,362,759	20,719,730	261,989,748	62,547,347	150,178,963
Business receipts.....	34,453,812	6,816,133	26,593,323	2,347,356	20,076,277	256,768,158	59,935,178	147,637,244
Ordinary income from other partnerships and fiduciaries.....	9,493	*65,826	*59,429	--	3,528	322,155	*6,307	312,779
Farm net profit.....	--	--	--	--	--	*3,734	*3,734	--
Net gain, noncapital assets.....	*28,896	6,015	48,881	*1,293	8,292	56,764	25,886	14,894
Other income.....	1,792,833	261,466	574,716	14,111	631,633	4,838,937	2,576,241	2,214,046
Total deductions.....	35,822,614	7,087,827	26,374,633	2,252,081	18,650,773	255,682,119	60,120,761	146,608,426
Cost of sales and operations ¹	27,845,330	4,992,374	22,524,145	1,650,027	13,234,690	225,070,429	46,964,806	130,730,836
Inventory, beginning of year.....	1,793,415	1,033,849	1,957,680	141,545	1,642,650	14,045,788	6,842,863	6,669,731
Purchases.....	5,901,763	2,943,583	14,262,767	1,020,635	7,108,860	186,271,521	43,367,466	96,329,974
Cost of labor.....	2,651,166	564,378	1,851,758	284,976	2,996,836	1,641,179	1,150,366	406,955
Additional inventory costs (section 263A).....	61,258	67,232	55,567	*8,793	130,876	674,003	243,373	422,177
Other costs.....	18,817,937	1,389,105	6,322,867	421,012	3,343,862	38,012,038	3,151,161	34,094,932
Less: Inventory, end of year.....	1,513,623	1,005,774	1,926,494	226,933	1,988,395	15,989,856	7,851,257	7,547,856
Salaries and wages.....	2,729,278	548,735	1,059,679	118,224	1,019,911	8,385,342	3,547,499	4,390,092
Guaranteed payments to partners.....	31,696	*21,345	45,045	28,100	62,591	766,376	283,660	396,829
Rent paid.....	172,580	43,092	72,519	32,171	139,087	1,429,358	593,983	751,686
Interest paid.....	240,950	99,482	180,576	32,606	227,460	1,033,124	424,296	568,455
Taxes and licenses.....	134,398	62,681	108,401	17,391	118,739	928,723	403,690	475,826
Bad debts.....	35,224	20,532	12,712	*3,644	44,046	401,428	218,801	164,738
Repairs and maintenance.....	107,331	20,710	127,338	4,826	45,733	427,243	168,725	244,275
Depreciation.....	738,539	181,852	275,488	31,588	393,957	1,206,371	484,851	664,964
Depletion.....	--	--	--	--	--	6,527	2,028	4,499
Retirement plans, etc.....	113,109	17,015	243,234	*343	28,135	181,332	71,826	98,248
Employee benefit programs.....	395,017	77,386	76,544	3,898	70,839	625,412	277,957	314,907
Net loss from other partnerships and fiduciaries.....	*27,963	*793	--	*15	*6,881	213,305	18,345	193,866
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	21,781	*111	1,856	94	5,932	10,098	7,639	1,563
Other deductions.....	3,229,420	1,001,717	1,647,097	329,155	3,252,773	14,997,052	6,652,655	7,607,641
Net income (less deficit) from trade or business..	462,419	61,613	901,716	110,678	2,068,957	6,307,630	2,426,586	3,570,538
Net income.....	2,139,163	507,825	1,697,264	140,059	2,597,068	9,112,523	3,628,729	5,076,523
Deficit.....	1,676,743	446,212	795,547	29,381	528,111	2,804,893	1,202,143	1,505,985
Portfolio income (less deficit) distributed								
directly to partners.....	387,698	18,017	360,919	6,780	163,620	349,882	144,825	185,728
Interest income.....	210,819	27,387	192,019	6,743	39,991	199,257	98,819	91,143
Dividend income.....	*13,189	*115	*107,477	*1	*11,623	5,190	2,753	2,428
Royalty income.....	*52,339	2,757	*10,315	*36	*13,182	49,329	*20,534	*28,795
Net short-term capital gain (less deficit).....	36,387	--	20,714	--	*702	15,777	*-9,449	25,253
Net long-term capital gain (less deficit).....	*74,961	*-12,242	*30,059	--	*98,121	79,938	32,168	37,757
Other portfolio income (less deficit).....	3	--	333	--	--	*393	--	*352
Rental real estate income (less deficit).....	*3,191	*1,952	380	*-71	2,800	8,360	9,763	-1,456
Net income.....	*3,191	*1,952	380	--	*2,804	15,252	10,877	4,324
Deficit.....	--	--	--	*71	*3	*6,893	*1,113	*5,779
Net income (less deficit) from other rental activity..	-54,898	82	-1,426	115	*-180	5,713	2,937	2,747
Net income.....	366	82	*2,002	115	*188	10,950	*6,791	*4,124
Deficit.....	55,264	--	3,428	--	368	*5,237	*3,854	1,377
Total net income (less deficit) ².....	687,062	93,906	1,210,816	117,502	2,136,374	6,575,870	2,561,393	3,694,547
Net income.....	2,144,619	532,957	1,887,552	146,612	2,647,110	9,296,009	3,727,610	5,152,064
Deficit.....	1,457,557	439,051	676,737	29,110	510,735	2,720,139	1,166,217	1,457,517

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Wholesale trade--continued	Retail trade						
	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships.....	3,659	122,013	15,985	6,405	2,141	5,199	16,131	4,020
Number of partners.....	13,992	348,663	38,030	15,771	5,238	12,795	38,786	10,470
Total assets.....	2,536,318	86,123,375	23,135,555	2,782,848	5,353,698	2,794,540	12,561,541	2,411,270
Income and deductions from trade or business:								
Total income.....	49,263,438	286,179,015	80,558,742	7,136,953	24,692,979	7,973,242	47,405,347	7,676,109
Business receipts.....	49,195,736	281,055,114	79,108,780	6,971,853	24,583,503	7,912,365	45,673,713	7,591,639
Ordinary income from other partnerships and fiduciaries.....	3,069	138,898	*7,561	--	--	*1,559	*9,525	*3,354
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*15,983	77,400	40,794	*1,086	*234	1,669	11,387	*2,255
Other income.....	48,650	4,907,602	1,401,607	164,014	109,242	57,649	1,710,723	78,861
Total deductions.....	48,952,932	284,355,211	79,632,534	7,169,196	24,306,525	7,887,605	47,438,180	7,587,718
Cost of sales and operations ¹	47,374,788	224,925,278	68,669,751	4,241,217	19,281,546	5,809,070	35,488,258	5,747,030
Inventory, beginning of year.....	533,194	25,673,800	10,064,687	922,272	2,117,018	1,136,446	2,375,548	605,885
Purchases.....	46,574,081	213,085,927	67,131,832	3,594,732	18,887,226	5,635,933	34,769,315	5,333,856
Cost of labor.....	83,858	1,684,961	621,296	168,711	*139,392	126,279	156,116	*29,569
Additional inventory costs (section 263A).....	8,453	392,003	72,986	48,312	*2,513	18,998	44,496	*2,937
Other costs.....	765,944	13,482,518	3,848,176	460,777	594,827	138,931	636,946	365,701
Less: Inventory, end of year.....	590,743	29,659,992	13,155,850	953,588	2,459,431	1,247,518	2,528,189	590,918
Salaries and wages.....	447,752	19,545,998	4,148,467	719,074	1,759,929	823,110	5,008,691	710,751
Guaranteed payments to partners.....	85,887	849,156	199,863	62,308	38,113	67,666	122,845	65,171
Rent paid.....	83,688	5,091,063	790,854	438,715	500,235	161,964	803,398	142,362
Interest paid.....	40,373	2,039,990	468,056	82,018	97,657	62,961	384,535	46,772
Taxes and licenses.....	49,207	2,875,309	584,504	116,449	246,964	110,952	677,180	78,142
Bad debts.....	17,889	553,557	56,518	18,413	36,165	32,066	26,347	24,725
Repairs and maintenance.....	14,243	1,115,070	171,696	40,258	106,927	52,365	276,801	16,873
Depreciation.....	56,556	3,387,253	414,613	73,227	271,552	108,643	837,746	55,726
Depletion.....	--	*7,239	--	--	--	--	--	--
Retirement plans, etc.....	11,258	189,296	20,265	2,722	*4,483	9,003	80,859	16,402
Employee benefit programs.....	32,548	1,315,014	265,691	25,464	72,566	36,787	506,497	33,171
Net loss from other partnerships and fiduciaries.....	*1,094	42,091	932	*13,622	1,119	1,618	*2,050	2,314
Farm net loss.....	--	*1,333	--	--	--	--	*1,215	--
Net loss, noncapital assets.....	*896	107,201	7,423	*23,518	*1,647	*15,937	13,891	*5
Other deductions.....	736,755	22,310,365	3,833,902	1,312,190	1,887,620	595,465	3,207,867	648,274
Net income (less deficit) from trade or business..	310,506	1,823,803	926,208	-32,243	386,454	85,637	-32,832	88,391
Net income.....	407,271	6,750,922	1,424,076	336,346	568,319	239,937	590,442	223,236
Deficit.....	96,764	4,927,119	497,869	368,589	181,865	154,300	623,275	134,845
Portfolio income (less deficit) distributed								
directly to partners.....	19,328	306,536	170,167	2,887	-5,248	7,914	57,301	2,725
Interest income.....	9,295	160,344	49,425	2,151	1,140	6,633	32,620	2,769
Dividend income.....	*8	6,819	533	*271	*99	*1,443	1,393	*6
Royalty income.....	--	*975	*3	--	--	--	115	--
Net short-term capital gain (less deficit).....	*-27	-3,161	*-35	--	*-1,692	*-297	*406	--
Net long-term capital gain (less deficit).....	*10,013	141,427	120,219	*465	*-4,795	*135	*22,766	-50
Other portfolio income (less deficit).....	40	*132	22	--	--	--	--	--
Rental real estate income (less deficit).....	*52	63,662	3,170	*3,984	*-450	*496	10,786	--
Net income.....	*52	87,767	5,639	*3,984	--	*496	11,388	--
Deficit.....	--	24,105	*2,469	--	*450	--	*602	--
Net income (less deficit) from other rental activity..	29	48,768	*72	--	*608	-7,940	6,034	--
Net income.....	34	59,843	*72	--	*608	--	6,751	--
Deficit.....	5	*11,075	--	--	--	7,940	*717	--
Total net income (less deficit)².....	319,931	2,104,502	979,433	-25,837	387,850	86,270	18,116	91,166
Net income.....	416,335	6,941,412	1,452,396	340,760	568,862	240,154	611,715	224,027
Deficit.....	96,405	4,836,910	472,963	366,597	181,012	153,884	593,599	132,860

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Retail trade--continued						Transportation and warehousing	
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of partnerships.....	5,972	10,985	9,755	1,630	24,131	19,660	26,007	4,081
Number of partners.....	17,876	24,935	22,597	4,584	57,183	100,398	557,404	12,266
Total assets.....	7,682,818	3,539,221	1,655,480	3,558,304	5,327,737	15,320,361	107,641,117	4,294,951
Income and deductions from trade or business:								
Total income.....	25,245,887	8,690,262	4,148,749	8,645,668	10,492,083	53,512,994	55,044,629	2,745,512
Business receipts.....	24,961,724	8,515,831	3,860,156	8,615,936	10,233,454	53,026,160	52,184,396	2,485,379
Ordinary income from other partnerships and fiduciaries.....	*2,085	*1,784	--	495	*358	*112,177	1,105,016	*68,477
Farm net profit.....	--	--	--	--	--	--	398	--
Net gain, noncapital assets.....	10,018	*25	*1,775	241	1,555	6,362	513,431	*35,533
Other income.....	272,061	172,621	286,818	28,995	256,717	368,295	1,241,388	156,123
Total deductions.....	25,237,922	8,670,449	4,359,359	8,667,743	10,186,071	53,211,911	52,312,649	3,502,253
Cost of sales and operations ¹	21,585,032	4,923,932	2,656,649	5,694,341	6,601,665	44,226,788	29,536,454	1,051,615
Inventory, beginning of year.....	376,203	1,362,863	878,665	1,421,876	2,752,938	1,659,399	699,412	*37,453
Purchases.....	17,474,014	4,641,741	2,326,782	5,514,597	6,077,502	41,698,396	11,919,881	*156,397
Cost of labor.....	211,809	*21,150	*17,621	*5,784	109,030	78,203	1,904,350	*123,214
Additional inventory costs (section 263A).....	*8,822	27,207	*4,921	*22,736	10,412	127,663	77,801	--
Other costs.....	3,929,099	290,488	283,622	78,457	365,543	2,489,950	15,516,465	870,443
Less: Inventory, end of year.....	466,244	1,428,958	864,870	1,374,003	2,763,599	1,826,824	715,646	*135,892
Salaries and wages.....	1,112,408	614,685	480,472	946,867	1,003,768	2,217,776	3,992,182	243,562
Guaranteed payments to partners.....	36,111	54,123	18,352	*9,941	92,442	82,220	235,291	*1,782
Rent paid.....	318,137	541,994	234,617	335,522	585,343	237,922	1,130,313	48,940
Interest paid.....	224,258	61,333	40,154	54,159	141,286	376,799	1,964,931	165,702
Taxes and licenses.....	254,451	137,527	90,659	175,613	192,249	210,619	859,979	29,757
Bad debts.....	10,911	35,461	81,985	9,293	11,268	210,403	68,963	9,920
Repairs and maintenance.....	132,740	31,929	25,198	44,525	53,831	161,926	771,329	171,650
Depreciation.....	456,506	150,212	111,436	207,266	149,357	550,969	4,203,283	727,366
Depletion.....	--	--	--	1,470	*312	*5,457	12,908	--
Retirement plans, etc.....	6,862	4,963	*3,993	*1,062	9,232	29,449	102,890	*3,009
Employee benefit programs.....	48,585	30,322	24,399	41,523	32,970	197,041	329,849	11,903
Net loss from other partnerships and fiduciaries	*559	--	--	--	78	*19,800	195,777	*20,543
Farm net loss	--	--	--	--	--	*118	--	--
Net loss, noncapital assets	*672	*4,728	*882	*35,111	*128	3,259	5,805	*1,966
Other deductions	1,050,692	2,079,239	590,562	1,111,049	1,312,140	4,681,364	8,902,692	1,014,535
Net income (less deficit) from trade or business..	7,965	19,813	-210,610	-22,075	306,013	301,083	2,731,980	-756,741
Net income.....	260,679	418,632	137,952	251,286	687,128	1,612,889	5,854,518	261,675
Deficit.....	252,714	398,818	348,562	273,361	381,115	1,311,806	3,122,538	1,018,416
Portfolio income (less deficit) distributed								
directly to partners.....	12,673	17,750	2,659	7,025	12,801	17,882	321,603	26,056
Interest income.....	7,049	7,117	2,610	6,767	11,756	30,306	215,899	25,950
Dividend income.....	747	*28	*48	*258	*664	1,329	71,917	*106
Royalty income.....	--	*763	--	--	--	*93	*3,214	--
Net short-term capital gain (less deficit).....	-815	--	--	--	*115	*-844	*21	--
Net long-term capital gain (less deficit).....	5,594	*9,842	--	--	*266	*-13,014	30,003	--
Other portfolio income (less deficit).....	*98	--	--	--	--	*12	*550	--
Rental real estate income (less deficit).....	39,911	*1,384	*-106	--	1,268	*3,219	91,903	*-1,285
Net income.....	42,089	*1,384	*171	--	16,952	*5,664	135,648	--
Deficit.....	*2,177	--	*277	--	*15,684	*2,445	*43,745	*1,285
Net income (less deficit) from other rental activity..	*13,583	*843	*-2,106	4,010	*-308	*33,972	-178,467	*-177,367
Net income.....	*13,583	*843	--	4,010	*5	*33,972	35,634	*4,623
Deficit.....	--	--	*2,106	--	*313	--	214,101	*181,991
Total net income (less deficit) ².....	69,353	29,949	-210,164	-11,041	319,392	370,014	2,936,996	-909,337
Net income.....	306,085	425,103	139,701	257,622	703,287	1,671,701	6,209,734	267,849
Deficit.....	236,731	395,154	349,864	268,663	383,895	1,301,687	3,272,738	1,177,185

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Transportation and warehousing--continued							
	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of partnerships.....	754	11,662	1,593	322	*446	3,288	1,329	2,532
Number of partners.....	7,426	26,403	3,460	483,281	*720	12,908	2,959	7,984
Total assets.....	2,851,954	2,760,667	301,551	82,047,137	*421,617	4,532,032	118,768	10,312,440
Income and deductions from trade or business:								
Total income.....	2,555,922	9,421,792	867,873	26,630,571	*84,878	7,564,477	1,002,627	4,170,979
Business receipts.....	2,457,846	8,880,870	851,260	25,296,460	*84,878	7,229,498	1,002,037	3,896,167
Ordinary income from other partnerships and fiduciaries.....	*4,106	353	--	819,871	--	54	30	*212,124
Farm net profit.....	--	--	--	--	--	398	--	--
Net gain, noncapital assets.....	*9,300	47,053	*12,366	271,955	--	133,394	--	3,830
Other income.....	*84,670	493,515	*4,246	242,284	--	201,132	*560	58,858
Total deductions.....	2,481,895	9,340,955	860,666	24,260,323	*82,480	6,977,153	988,959	3,817,966
Cost of sales and operations ¹	1,099,872	3,856,628	*251,438	17,791,135	*5,396	3,891,557	*509,786	1,079,027
Inventory, beginning of year.....	1,471	53,087	2,154	*54,791	*2,064	488,053	*583	*59,756
Purchases.....	162,290	982,054	*12,250	8,586,497	*6,649	1,132,913	*142,574	*738,257
Cost of labor.....	*218,535	434,110	*58,392	10,337	--	902,540	*98,978	*58,244
Additional inventory costs (section 263A).....	--	*48,445	*12,227	--	--	*1,103	*15,967	59
Other costs.....	720,604	2,232,554	*168,201	9,197,161	--	1,795,159	*252,346	279,996
Less: Inventory, end of year.....	3,030	*27,813	1,785	57,650	*3,316	428,211	*663	*57,286
Salaries and wages.....	238,415	1,300,609	171,116	204,177	*13,864	1,006,280	155,323	658,836
Guaranteed payments to partners.....	*13,681	109,014	*20,762	*1,653	--	64,581	*12,961	*10,858
Rent paid.....	70,399	394,145	17,411	118,138	*6,648	139,323	18,515	316,794
Interest paid.....	110,292	129,673	12,911	1,297,356	*2,772	104,657	4,324	137,243
Taxes and licenses.....	52,786	181,266	23,309	312,596	*1,915	113,526	16,980	127,845
Bad debts.....	*6,624	12,069	*191	*21,122	--	12,648	*5,113	*1,276
Repairs and maintenance.....	80,536	208,579	19,161	133,661	*1,873	66,562	*6,004	83,303
Depreciation.....	177,704	512,612	48,106	2,204,038	*9,411	170,375	15,805	337,865
Depletion.....	--	--	--	12,908	--	--	--	--
Retirement plans, etc.....	19,286	10,514	*1,801	*40,854	*457	12,465	*1,350	13,152
Employee benefit programs.....	48,776	47,715	22,115	57,516	--	88,340	*4,609	48,875
Net loss from other partnerships and fiduciaries	*53,695	*38,761	--	*76,480	--	*284	--	*6,013
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	--	*1,130	--	1,970	--	*82	*55	*603
Other deductions	509,829	2,538,240	272,344	1,986,718	*40,145	1,306,473	238,134	996,274
Net income (less deficit) from trade or business..	74,027	80,837	7,207	2,370,248	*2,398	587,324	13,668	353,013
Net income.....	260,905	362,365	25,171	3,451,473	*6,036	797,790	29,330	659,774
Deficit.....	186,878	281,528	*17,964	1,081,225	*3,638	210,466	*15,662	306,761
Portfolio income (less deficit) distributed directly to partners.....	21,075	11,586	*489	188,990	*77	44,727	*-134	28,736
Interest income.....	15,744	6,418	*639	124,441	*2	30,757	*43	11,906
Dividend income.....	*5,325	357	8	48,610	*75	*1,834	--	*15,602
Royalty income.....	--	--	--	850	--	--	--	*2,364
Net short-term capital gain (less deficit).....	--	*-159	*-132	1,253	--	*-815	*-127	(³)
Net long-term capital gain (less deficit).....	6	*4,971	-26	*13,837	--	*12,401	-50	*-1,136
Other portfolio income (less deficit).....	--	--	--	--	--	*550	--	--
Rental real estate income (less deficit).....	*456	*12,198	128	*27	*87	*6,571	--	73,722
Net income.....	*456	*12,198	128	*27	*87	*6,571	--	*116,182
Deficit.....	--	--	--	--	--	--	--	*42,460
Net income (less deficit) from other rental activity..	6,566	*2,153	--	*14,968	*-31,913	*2,578	--	*4,548
Net income.....	6,566	*2,351	--	*14,968	--	*2,578	--	*4,548
Deficit.....	--	*198	--	--	*31,913	--	--	--
Total net income (less deficit) ².....	102,118	101,962	7,982	2,559,143	*-29,351	629,613	13,711	461,155
Net income.....	279,314	376,247	25,508	3,590,315	*4,039	833,336	29,373	803,753
Deficit.....	177,196	274,285	*17,526	1,031,172	*33,390	203,723	*15,662	342,599

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Information							
	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting	Telecommunications	Internet service providers, web search portals and data processing services	Other information services
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	28,580	6,672	7,664	2,418	*522	5,229	4,040	2,036
Number of partners.....	239,398	22,175	27,583	121,682	*1,092	42,613	17,599	6,653
Total assets.....	383,114,250	20,597,117	63,958,815	97,529,588	*211,538	195,057,434	2,771,062	2,988,696
Income and deductions from trade or business:								
Total income.....	176,428,263	15,805,344	27,788,910	33,691,893	*122,996	90,516,509	3,996,543	4,506,069
Business receipts.....	167,226,832	15,083,997	25,603,378	32,510,293	*122,944	85,480,485	3,947,236	4,478,499
Ordinary income from other partnerships and fiduciaries.....	2,234,857	*156,354	295,322	466,130	--	1,294,571	--	22,480
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	592,547	24,758	*1,716	300,359	--	264,129	*714	*872
Other income.....	6,374,027	540,236	1,888,494	415,112	*52	3,477,324	48,593	4,217
Total deductions.....	185,393,924	13,358,072	27,669,228	36,424,936	*193,083	100,095,096	3,765,343	3,888,166
Cost of sales and operations ¹	40,212,077	3,480,474	13,402,304	3,930,232	--	18,726,953	338,076	334,039
Inventory, beginning of year.....	5,693,021	282,421	3,435,636	*21,560	--	1,946,454	*5,643	1,309
Purchases.....	10,220,627	817,259	1,562,964	*9,878	--	7,754,655	56,849	*19,022
Cost of labor.....	1,305,856	417,643	306,910	*83,482	--	371,866	*42,194	*83,760
Additional inventory costs (section 263A).....	374,200	152,768	*9,963	*76,026	--	79,395	*272	*55,776
Other costs.....	27,299,703	2,181,679	10,844,744	3,760,912	--	10,082,483	249,000	180,887
Less: Inventory, end of year.....	5,055,134	371,296	3,129,430	*22,370	--	1,507,900	*15,882	*8,255
Salaries and wages.....	16,132,997	2,521,577	2,391,263	3,495,892	*23,356	6,070,861	632,931	997,117
Guaranteed payments to partners.....	489,942	127,438	127,986	57,766	--	96,855	89,588	*45,309
Rent paid.....	5,073,479	231,343	501,732	609,434	*4,956	3,418,856	145,629	161,530
Interest paid.....	9,340,063	247,043	793,834	2,856,298	*922	5,348,297	50,192	43,478
Taxes and licenses.....	2,576,178	255,460	259,461	456,145	*2,689	1,403,466	82,043	116,913
Bad debts.....	3,874,115	244,348	178,037	372,712	*536	2,986,843	70,526	*21,113
Repairs and maintenance.....	1,396,722	87,277	121,473	161,912	*248	889,393	55,331	81,089
Depreciation.....	24,237,879	386,597	1,476,149	5,412,379	*6,108	16,276,077	269,996	410,573
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	497,512	79,561	99,518	98,725	34	188,915	*6,277	*24,482
Employee benefit programs.....	1,254,612	287,216	150,941	226,881	*2,154	447,797	75,621	64,003
Net loss from other partnerships and fiduciaries ..	7,584,232	68,572	659,930	1,243,892	--	5,553,484	*36	*58,318
Farm net loss ..	--	--	--	--	--	--	--	--
Net loss, noncapital assets ..	675,648	3,539	*4,098	19,795	*246	629,999	*4,355	*13,617
Other deductions ..	72,048,468	5,337,626	7,557,503	17,482,873	*151,835	38,057,302	1,944,743	1,516,586
Net income (less deficit) from trade or business..	-8,965,661	2,447,273	119,682	-2,733,043	*-70,087	-9,578,587	231,199	617,902
Net income.....	17,191,028	3,060,989	2,358,931	4,447,091	*26,195	5,339,913	1,012,421	945,489
Deficit.....	26,156,689	613,716	2,239,249	7,180,134	*96,283	14,918,500	781,221	327,586
Portfolio income (less deficit) distributed								
directly to partners.....	3,572,453	184,250	1,027,312	812,856	--	1,468,138	110,813	-30,916
Interest income.....	1,684,598	81,631	304,737	482,397	--	738,850	58,252	18,731
Dividend income.....	142,558	3,693	63,917	2,052	--	68,990	--	*3,905
Royalty income.....	1,094,865	7,917	*557,366	*7,789	--	521,394	--	399
Net short-term capital gain (less deficit).....	127,144	*11,033	*-3,100	21,019	--	*106,084	*-4,602	*-3,291
Net long-term capital gain (less deficit).....	520,704	79,976	*102,065	299,358	--	32,802	*57,163	*-50,660
Other portfolio income (less deficit).....	*2,583	(³)	*2,327	*240	--	16	--	--
Rental real estate income (less deficit).....	872	*4,292	*3,862	*4,144	--	*-11,427	--	--
Net income.....	13,682	*4,293	*5,012	*4,188	--	*190	--	--
Deficit.....	12,810	(³)	*1,150	44	--	*11,616	--	--
Net income (less deficit) from other rental activity..	-501,493	*888	*35,827	4,788	--	-548,466	--	*5,470
Net income.....	149,415	*888	*35,828	4,788	--	102,441	--	*5,470
Deficit.....	*650,908	--	1	--	--	*650,907	--	--
Total net income (less deficit) ².....	-6,541,677	2,545,695	1,087,718	-2,231,632	*-70,087	-8,809,229	289,452	646,407
Net income.....	19,058,239	3,144,322	2,764,957	4,702,866	*26,195	6,405,867	1,064,775	949,257
Deficit.....	25,599,916	598,627	1,677,238	6,934,498	*96,283	15,215,096	775,323	302,850

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Finance and insurance							Real estate and rental and leasing
	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation	Securities, commodities contracts and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total
								(88)
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships.....	263,024	125	7,265	3,096	208,213	9,144	35,182	999,786
Number of partners.....	3,139,228	419	34,050	8,958	2,697,849	64,526	333,425	6,328,546
Total assets.....	4,376,934,374	7,638,280	152,217,833	18,559,322	3,624,632,576	8,971,192	564,915,171	2,235,355,044
Income and deductions from trade or business:								
Total income.....	244,300,529	915,900	19,600,434	4,214,524	203,658,681	11,218,023	4,692,965	82,540,874
Business receipts.....	175,974,554	*880,806	14,919,520	3,635,528	142,967,563	10,727,404	2,843,733	67,802,229
Ordinary income from other partnerships and fiduciaries.....	9,376,255	240	201,296	*1,828	8,568,624	*13,741	590,526	4,686,455
Farm net profit.....	*25,374	--	--	--	*24,929	--	*445	44,004
Net gain, noncapital assets.....	401,496	--	42,035	*4,626	314,969	*1,020	*38,847	1,897,033
Other income.....	58,522,849	*34,854	4,437,583	572,543	51,782,596	475,858	1,219,415	8,111,153
Total deductions.....	223,474,076	810,899	16,487,307	3,001,888	188,299,837	10,088,486	4,785,658	81,170,960
Cost of sales and operations ¹	102,538,945	6,699	7,269,553	216,599	92,681,677	1,828,602	*535,816	32,781,027
Inventory, beginning of year.....	2,957,486	3,183	*466,376	--	2,351,619	3,110	133,198	12,034,694
Purchases.....	81,101,925	7,202	6,701,611	*56,335	73,715,729	*120,909	*500,139	11,612,307
Cost of labor.....	217,028	--	*12,580	*1,573	*101,088	*80,124	21,662	609,219
Additional inventory costs (section 263A).....	1,034,119	--	*133,170	*1,254	*47,769	*851,919	6	1,524,373
Other costs.....	20,309,290	--	444,898	*157,436	18,962,370	719,740	*24,846	20,211,288
Less: Inventory, end of year.....	3,430,281	3,686	*489,080	--	2,789,594	3,885	144,036	13,579,188
Salaries and wages.....	23,506,774	*303,457	1,833,548	354,019	19,028,051	1,655,510	332,189	7,492,160
Guaranteed payments to partners.....	4,139,774	*10,952	191,184	86,771	3,291,818	293,652	265,396	1,132,552
Rent paid.....	2,490,660	*30,570	193,528	55,998	1,855,552	272,571	82,442	1,632,613
Interest paid.....	23,646,096	127,872	2,503,661	207,516	19,726,899	87,593	992,557	4,605,726
Taxes and licenses.....	1,505,677	*7,586	154,261	34,530	1,129,914	137,372	42,015	1,423,251
Bad debts.....	2,628,678	*4,863	756,385	56,766	1,466,239	6,759	337,666	459,618
Repairs and maintenance.....	310,967	*1,898	25,793	9,271	238,017	24,421	11,568	666,863
Depreciation.....	2,472,868	*11,172	347,002	42,122	1,880,100	101,656	90,816	8,259,945
Depletion.....	*11,710	--	--	--	*55	--	11,655	*1,766
Retirement plans, etc.....	713,482	*46,343	19,077	*2,059	582,651	59,932	3,419	125,957
Employee benefit programs.....	1,182,315	*21,380	80,742	*9,611	914,530	92,222	63,830	439,855
Net loss from other partnerships and fiduciaries	6,459,574	*199	49,851	*977	5,845,681	--	562,866	3,122,946
Farm net loss	42,914	--	*2,661	--	34,794	--	*5,459	197,722
Net loss, noncapital assets	1,138,845	*4	*33,684	2	1,101,288	*319	*3,547	563,144
Other deductions	50,684,795	*237,904	3,026,378	1,925,647	38,522,569	5,527,879	1,444,419	18,265,815
Net income (less deficit) from trade or business..	20,826,453	105,001	3,113,127	1,212,636	15,358,844	1,129,537	-92,693	1,369,913
Net income.....	42,601,750	105,001	4,057,651	1,316,185	34,126,767	1,496,401	1,499,744	13,802,511
Deficit.....	21,775,297	--	944,524	*103,549	18,767,923	366,864	1,592,437	12,432,598
Portfolio income (less deficit) distributed								
directly to partners.....	55,023,339	*23,574	1,402,933	178,570	45,131,915	362,826	7,923,521	27,971,298
Interest income.....	48,649,876	*16,077	1,212,322	148,049	34,994,048	160,514	12,118,866	10,825,031
Dividend income.....	17,489,610	2,673	52,151	*30,647	14,365,661	14,694	3,023,784	3,048,449
Royalty income.....	1,559,957	--	*484	--	1,529,536	--	29,937	1,991,652
Net short-term capital gain (less deficit).....	-5,114,384	1,398	15,874	-160	-1,053,894	16,084	-4,093,685	281,148
Net long-term capital gain (less deficit).....	-8,501,457	3,381	101,693	*35	-5,902,761	169,361	-2,873,167	11,331,089
Other portfolio income (less deficit).....	939,738	45	*20,410	--	1,199,324	*2,173	-282,214	493,929
Rental real estate income (less deficit).....	122,100	127	25,096	--	182,201	*5,076	-90,401	38,244,387
Net income.....	1,706,693	127	68,140	--	1,522,148	*5,076	111,202	74,804,593
Deficit.....	1,584,593	--	*43,044	--	1,339,947	--	201,603	36,560,207
Net income (less deficit) from other rental activity..	-336,755	--	-59,797	--	-290,705	*8	13,739	-984,963
Net income.....	197,497	--	*42,613	--	100,999	*8	53,877	3,059,584
Deficit.....	534,251	--	*102,410	--	391,704	--	40,137	4,044,547
Total net income (less deficit) ².....	89,250,979	123,923	4,363,793	1,391,331	67,338,910	1,312,003	14,721,019	54,988,398
Net income.....	108,763,922	123,923	5,279,812	1,455,690	84,213,859	1,641,107	16,049,531	102,101,478
Deficit.....	19,512,943	--	916,019	*64,358	16,874,949	329,105	1,328,512	47,113,080

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Real estate and rental and leasing--continued							
	Real estate						Rental and leasing services	Lessor of nonfinancial intangible assets (except copyrighted works)
	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate		
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	
Number of partnerships.....	970,687	316,447	378,736	14,551	71,222	189,732	28,507	593
Number of partners.....	5,995,511	2,179,708	2,111,436	72,371	454,503	1,177,493	330,164	2,870
Total assets.....	2,132,206,610	591,680,145	963,267,132	24,288,066	121,070,991	431,900,276	96,788,288	6,360,146
Income and deductions from trade or business:								
Total income.....	66,123,543	4,840,130	5,282,038	408,976	3,457,703	52,134,695	15,606,666	810,665
Business receipts.....	54,811,382	3,481,957	4,119,086	397,732	2,259,956	44,552,651	12,639,064	*351,783
Ordinary income from other partnerships and fiduciaries.....	4,642,841	566,871	331,653	*166	133,872	3,610,279	*21,142	*22,472
Farm net profit.....	44,004	*30	*2,195	--	*12,334	*29,445	--	--
Net gain, noncapital assets.....	782,332	293,997	58,924	--	89,076	340,335	1,114,701	--
Other income.....	5,842,983	497,276	770,180	*11,078	962,465	3,601,984	1,831,759	*436,411
Total deductions.....	64,757,432	4,587,613	5,219,097	431,128	3,786,756	50,732,838	16,118,647	294,881
Cost of sales and operations ¹	28,837,334	1,782,968	1,606,950	*3,571	471,682	24,972,162	3,943,685	*8
Inventory, beginning of year.....	11,840,199	335,605	401,697	*15,039	161,372	10,926,485	194,495	--
Purchases.....	10,348,475	992,189	596,723	*4,559	212,497	8,542,507	1,263,833	--
Cost of labor.....	335,512	*5,569	*30,945	--	--	298,999	273,706	--
Additional inventory costs (section 263A).....	1,523,970	*160,243	--	*107	--	1,363,621	*402	--
Other costs.....	17,658,799	932,484	938,731	--	310,952	15,476,632	2,552,482	*8
Less: Inventory, end of year.....	13,237,955	647,620	442,014	*16,134	214,893	11,917,293	341,233	--
Salaries and wages.....	6,043,890	449,867	443,740	33,755	491,942	4,624,587	1,435,851	*12,418
Guaranteed payments to partners.....	1,067,796	88,321	166,681	*9,181	12,903	790,710	63,654	*1,102
Rent paid.....	1,212,346	65,261	115,674	*2,395	236,578	792,438	418,013	*2,254
Interest paid.....	3,316,652	397,701	510,856	83,578	371,571	1,952,947	1,243,718	*45,356
Taxes and licenses.....	1,189,822	102,367	144,945	24,848	114,643	803,019	232,455	*975
Bad debts.....	361,098	*54,763	92,548	*124	3,167	210,496	97,658	*863
Repairs and maintenance.....	528,840	28,815	69,243	12,221	63,992	354,568	138,006	18
Depreciation.....	2,036,952	277,702	246,136	52,084	284,681	1,176,349	6,222,316	*677
Depletion.....	*1,766	--	*39	--	*1,726	--	--	--
Retirement plans, etc.....	92,637	*301	*5,621	*13,465	*7,032	66,219	33,024	296
Employee benefit programs.....	297,652	9,993	17,665	*140	36,214	233,640	141,127	*1,075
Net loss from other partnerships and fiduciaries.....	3,075,424	245,154	317,813	*1,807	296,738	2,213,911	47,522	--
Farm net loss.....	197,722	*7,412	*77,037	--	*19,300	93,972	--	--
Net loss, noncapital assets.....	545,425	*4,382	*65,448	--	*33,848	441,747	4,777	*12,942
Other deductions.....	15,952,077	1,072,606	1,338,700	193,960	1,340,736	12,006,075	2,096,841	216,897
Net income (less deficit) from trade or business..	1,366,110	252,517	62,941	-22,152	-329,053	1,401,856	-511,981	515,785
Net income.....	11,831,345	1,197,459	1,375,560	49,517	493,133	8,715,676	1,387,907	*583,260
Deficit.....	10,465,235	944,942	1,312,619	71,669	822,186	7,313,819	1,899,888	*67,475
Portfolio income (less deficit) distributed directly to partners.....								
Interest income.....	25,443,659	3,291,074	5,099,218	173,356	918,333	15,961,678	1,001,213	1,526,426
Interest income.....	9,924,047	1,941,345	3,177,200	29,639	417,265	4,358,598	815,491	85,493
Dividend income.....	2,890,979	430,783	519,489	33,185	135,109	1,772,413	157,451	*19
Royalty income.....	558,745	*7,345	18,476	*59	255,316	277,549	*758	*1,432,149
Net short-term capital gain (less deficit).....	294,737	-61,563	-58,051	*1,711	-10,569	423,208	-13,589	--
Net long-term capital gain (less deficit).....	11,321,119	905,085	1,237,429	108,762	120,896	8,948,948	9,989	*-19
Other portfolio income (less deficit).....	454,032	68,079	204,675	--	*316	180,962	*31,113	*8,783
Rental real estate income (less deficit).....	38,033,460	4,181,814	30,503,974	293,507	3,293,400	-239,235	207,336	*3,591
Net income.....	74,536,905	18,990,287	42,399,689	932,385	4,609,838	7,604,706	264,098	*3,591
Deficit.....	36,503,444	14,808,472	11,895,714	638,878	1,316,439	7,843,941	56,762	--
Net income (less deficit) from other rental activity..	180,189	34,927	16,047	*24,380	54,238	50,597	-1,185,326	*20,175
Net income.....	499,939	73,500	155,138	*26,958	117,866	126,476	2,539,471	*20,175
Deficit.....	319,750	*38,573	139,091	*2,578	63,628	75,879	3,724,797	--
Total net income (less deficit) ².....	53,407,562	6,916,811	34,502,803	358,617	3,826,590	7,802,741	-485,159	2,065,995
Net income.....	95,463,486	21,619,205	46,529,433	1,055,409	5,795,043	20,464,396	4,510,874	2,127,118
Deficit.....	42,055,924	14,702,394	12,026,629	696,792	1,968,454	12,661,655	4,996,033	*61,123

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Professional, scientific, and technical services							Other professional, scientific, and technical services	
	Total	Legal services	Accounting, tax preparation and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services	
									(97)
Number of partnerships.....	145,612	29,403	15,722	11,504	5,525	24,460	58,998	31,546	
Number of partners.....	545,059	152,319	71,583	29,836	17,554	60,991	212,777	104,550	
Total assets.....	108,627,956	21,516,537	11,143,180	6,512,294	299,579	16,131,481	53,024,884	30,386,321	
Income and deductions from trade or business:									
Total income.....	229,703,906	95,646,412	37,346,274	17,269,318	1,360,850	20,101,375	57,979,677	27,151,815	
Business receipts.....	217,768,361	93,933,089	36,945,282	16,898,962	1,352,237	19,818,801	48,819,990	23,155,875	
Ordinary income from other partnerships and fiduciaries.....	1,782,960	366,767	107,311	*45,661	--	*3,983	1,259,239	918,493	
Farm net profit.....	--	--	--	--	--	--	--	--	
Net gain, noncapital assets.....	54,719	4,567	*606	*9,067	*2,876	8,080	29,524	5,809	
Other income.....	10,097,866	1,341,990	293,075	315,627	5,737	270,512	7,870,924	3,071,638	
Total deductions.....	176,770,502	62,572,035	30,234,464	15,810,792	1,332,285	12,875,299	53,945,627	23,366,923	
Cost of sales and operations ¹	29,773,993	1,350,899	1,240,763	9,208,473	648,217	3,331,760	13,993,882	3,246,307	
Inventory, beginning of year.....	524,140	*151	*26	*87,368	*18,180	38,535	379,879	32,547	
Purchases.....	7,971,013	*36,933	175,591	739,902	365,371	1,308,258	5,344,958	742,729	
Cost of labor.....	4,435,048	59,128	736,572	1,086,693	*71,293	802,328	1,679,034	681,117	
Additional inventory costs (section 263A).....	559,526	*207,106	*6,143	*95,715	*13,571	*60,486	176,505	*34,228	
Other costs.....	16,723,785	1,007,417	319,125	7,203,933	202,861	1,163,808	6,826,641	1,811,031	
Less: Inventory, end of year.....	588,588	*184	*26	*90,146	*23,058	53,233	421,941	58,449	
Salaries and wages.....	58,593,857	28,186,166	12,068,495	2,288,202	169,437	2,975,541	12,906,016	7,246,560	
Guaranteed payments to partners.....	10,839,370	4,974,279	3,270,222	660,700	78,212	385,338	1,470,619	998,255	
Rent paid.....	10,435,639	6,251,479	1,752,633	324,875	68,163	347,613	1,690,876	896,048	
Interest paid.....	1,376,195	290,048	281,157	56,304	4,867	160,555	583,266	293,664	
Taxes and licenses.....	5,129,363	2,451,802	1,034,598	237,696	26,588	303,470	1,075,211	570,123	
Bad debts.....	463,206	86,925	17,453	23,884	*14,989	82,337	237,617	55,012	
Repairs and maintenance.....	1,178,829	435,228	137,117	48,434	8,097	95,247	454,705	91,757	
Depreciation.....	3,729,214	1,382,156	593,170	244,492	20,739	368,464	1,120,193	436,734	
Depletion.....	*148	*148	--	--	--	--	--	--	
Retirement plans, etc.....	2,319,581	1,000,718	886,125	57,366	*6,299	73,049	296,024	152,741	
Employee benefit programs.....	3,272,156	1,322,937	482,676	110,882	*10,849	126,132	1,218,679	555,851	
Net loss from other partnerships and fiduciaries ...	502,323	11,766	57,442	*36,804	37	*52,737	343,537	191,913	
Farm net loss	--	--	--	--	--	--	--	--	
Net loss, noncapital assets	166,761	37,961	2,966	750	*750	*2,307	122,026	*120,142	
Other deductions	48,989,866	14,789,522	8,409,647	2,511,930	275,041	4,570,749	18,432,976	8,511,816	
Net income (less deficit) from trade or business..	52,933,404	33,074,377	7,111,810	1,458,526	28,565	7,226,076	4,034,050	3,784,893	
Net income.....	59,759,788	33,311,115	7,171,944	1,828,241	153,313	8,996,284	8,298,890	5,250,849	
Deficit.....	6,826,383	236,737	60,133	369,715	124,748	1,770,208	4,264,840	1,465,957	
Portfolio income (less deficit) distributed directly to partners.....	2,940,018	120,432	-98,687	164,582	7,761	710,995	2,034,935	633,937	
Interest income.....	856,603	82,041	54,176	57,872	1,011	226,879	434,624	294,538	
Dividend income.....	217,817	8,372	4,575	4,579	*5	30,051	170,235	31,331	
Royalty income.....	192,626	226	7,211	*101,701	*103	12,144	*71,241	70,895	
Net short-term capital gain (less deficit).....	282,378	21,495	-1,437	*2,036	--	95,013	169,342	-74,169	
Net long-term capital gain (less deficit).....	1,168,258	4,019	-163,431	2,467	*6,641	*143,552	1,175,011	297,330	
Other portfolio income (less deficit).....	222,337	4,278	*219	--	--	*203,357	14,483	*14,012	
Rental real estate income (less deficit).....	34,470	23,035	*-1,816	*1,457	--	*12,467	-674	12,195	
Net income.....	69,792	27,117	*2,823	*1,465	--	*12,467	25,920	13,340	
Deficit.....	35,322	4,081	*4,639	8	--	--	26,594	*1,145	
Net income (less deficit) from other rental activity..	-20,643	*1,317	*318	--	--	--	*-22,278	*-22,452	
Net income.....	*2,792	*1,317	*318	--	--	--	*1,157	*969	
Deficit.....	*23,435	--	--	--	--	--	*23,435	*23,421	
Total net income (less deficit) ².....	54,436,614	33,193,648	7,176,494	1,624,135	29,685	7,710,973	4,701,680	4,185,412	
Net income.....	61,011,977	33,425,965	7,233,622	1,949,470	153,930	9,469,864	8,779,125	5,539,463	
Deficit.....	6,575,362	232,317	57,128	325,335	124,245	1,758,892	4,077,445	1,354,051	

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Professional, scientific, and technical services--continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance
	Other professional, scientific, and technical services--continued			Total	Administrative and support services	Waste management and remediation services		Total
	Advertising and related services	Other miscellaneous professional, scientific and technical services						
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships.....	7,026	20,426	18,773	44,405	42,082	2,323	6,269	47,468
Number of partners.....	18,683	89,545	280,643	106,975	99,895	7,081	31,125	238,773
Total assets.....	7,257,894	15,380,669	296,039,431	30,319,525	22,676,637	7,642,888	6,455,971	61,228,249
Income and deductions from trade or business:								
Total income.....	8,090,492	22,737,370	17,820,437	53,364,845	45,239,792	8,125,054	2,497,377	106,867,140
Business receipts.....	7,783,015	17,881,100	10,562,656	51,362,821	43,332,575	8,030,246	2,430,063	101,791,775
Ordinary income from other partnerships and fiduciaries.....	194,977	*145,769	4,872,136	273,954	271,252	2,702	*4,840	435,222
Farm net profit.....	--	--	1,885	--	--	--	--	--
Net gain, noncapital assets.....	*373	23,342	114,981	53,629	14,541	39,088	*461	30,830
Other income.....	112,127	4,687,159	2,268,778	1,674,441	1,621,423	53,018	62,013	4,609,313
Total deductions.....	7,635,762	22,942,943	18,243,175	50,073,434	42,230,738	7,842,696	2,927,170	93,766,729
Cost of sales and operations ¹	3,130,877	7,616,699	6,473,875	16,468,990	12,553,183	3,915,807	442,346	7,469,121
Inventory, beginning of year.....	38,838	308,494	572,705	238,131	205,202	32,929	*2,495	126,352
Purchases.....	1,302,616	3,299,613	4,782,709	2,918,081	2,573,419	344,662	36,441	1,645,961
Cost of labor.....	42,131	955,786	343,966	6,041,621	5,725,556	316,065	*105,125	1,185,543
Additional inventory costs (section 263A).....	*121,237	*21,040	*25,422	300,736	298,249	*2,487	*268	110,156
Other costs.....	1,666,047	3,349,564	1,394,831	7,080,319	3,826,000	3,254,319	300,674	4,562,723
Less: Inventory, end of year.....	39,992	323,499	645,759	273,889	239,234	34,655	*2,656	161,613
Salaries and wages.....	1,271,430	4,388,026	1,482,495	15,270,321	13,800,539	1,469,782	682,522	23,502,088
Guaranteed payments to partners.....	162,549	309,816	472,636	506,921	494,044	*12,877	60,091	4,316,738
Rent paid.....	222,561	572,267	248,303	954,139	846,607	107,532	172,998	3,900,044
Interest paid.....	70,313	219,288	1,300,922	705,696	431,366	274,329	27,196	1,990,167
Taxes and licenses.....	148,590	356,498	180,303	1,043,809	964,196	79,613	98,953	2,663,639
Bad debts.....	117,351	65,254	126,539	136,047	122,529	13,518	153,870	4,205,221
Repairs and maintenance.....	20,817	342,131	75,028	328,558	237,017	91,542	41,632	1,071,933
Depreciation.....	171,575	511,884	594,154	1,120,876	829,416	291,459	114,683	3,586,197
Depletion.....	--	--	--	--	--	--	--	*303
Retirement plans, etc.....	37,013	106,271	12,745	215,347	210,417	4,930	11,534	360,567
Employee benefit programs.....	79,846	582,983	145,403	1,747,413	1,686,590	60,823	37,316	1,850,491
Net loss from other partnerships and fiduciaries.....	*5,773	145,850	3,894,073	143,667	131,215	*12,452	*36,186	457,178
Farm net loss.....	--	--	1,967	*24,254	*24,254	--	--	--
Net loss, noncapital assets.....	*1,376	508	86,597	4,409	4,212	*197	*117	117,743
Other deductions.....	2,195,692	7,725,468	3,148,134	11,402,986	9,895,154	1,507,832	1,047,727	38,275,299
Net income (less deficit) from trade or business..	454,730	-205,573	-422,739	3,291,412	3,009,054	282,358	-429,792	13,100,411
Net income.....	987,506	2,060,535	6,016,987	4,632,261	3,997,392	634,869	347,682	16,346,673
Deficit.....	532,776	2,266,107	6,439,726	1,340,850	988,338	352,511	777,475	3,246,262
Portfolio income (less deficit) distributed								
directly to partners.....	418,253	982,745	8,243,503	794,015	752,763	41,252	14,059	567,404
Interest income.....	46,006	94,080	3,248,591	101,152	88,664	12,489	10,746	243,177
Dividend income.....	5,098	133,806	3,143,853	16,000	16,000	--	*286	6,572
Royalty income.....	--	*346	553,512	*256,716	*256,716	--	*6,774	*1
Net short-term capital gain (less deficit).....	-6,053	249,564	-245,780	-9,957	-9,957	--	-6,180	6,234
Net long-term capital gain (less deficit).....	*372,832	504,849	1,400,424	430,103	401,340	*28,764	*2,393	311,298
Other portfolio income (less deficit).....	*370	*101	142,902	--	--	--	39	*122
Rental real estate income (less deficit).....	*-8,127	*-4,742	126,551	5,214	5,207	6	*13,228	41,548
Net income.....	*1,068	*11,512	443,296	29,489	29,483	6	*13,228	70,033
Deficit.....	9,195	*16,254	316,745	*24,275	*24,275	--	--	28,485
Net income (less deficit) from other rental activity..	*187	*-13	-53,152	755	*172	*584	*198	37,942
Net income.....	*187	(³)	45,429	*1,054	*470	*584	*198	45,492
Deficit.....	--	*14	98,581	299	299	--	--	*7,550
Total net income (less deficit) ².....	498,264	18,004	6,739,518	3,671,249	3,375,813	295,437	-398,521	13,429,774
Net income.....	999,600	2,240,062	12,053,908	5,008,766	4,362,393	646,373	369,900	16,601,502
Deficit.....	501,337	2,222,058	5,314,389	1,337,517	986,580	350,937	768,421	3,171,728

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Health care and social assistance--continued							
	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of partnerships.....	15,419	10,350	3,898	2,207	1,620	1,064	638	7,141
Number of partners.....	85,700	36,077	30,741	10,957	3,755	5,232	13,518	41,263
Total assets.....	5,505,291	3,018,624	7,171,316	2,939,968	1,273,720	599,873	15,623,915	24,761,686
Income and deductions from trade or business:								
Total income.....	33,190,413	8,053,311	14,337,662	5,354,118	1,953,126	989,499	18,649,423	23,088,169
Business receipts.....	29,420,542	7,908,721	14,164,575	4,894,873	1,944,774	987,027	18,444,602	22,777,244
Ordinary income from other partnerships and fiduciaries.....	170,816	*110,412	47,175	*42,636	--	--	32,442	31,741
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	6,580	*5,932	*1,148	*518	*64	--	1,236	15,289
Other income.....	3,592,475	28,247	124,763	416,090	*8,288	*2,473	171,142	263,896
Total deductions.....	24,965,249	6,781,741	12,287,587	4,603,342	1,808,218	1,013,947	17,230,497	23,901,355
Cost of sales and operations ¹	1,596,777	919,465	993,553	564,486	346,718	*189,731	1,218,246	1,430,605
Inventory, beginning of year.....	12,512	31,792	27,374	*17,339	*7,879	*14,662	*1,534	12,900
Purchases.....	213,455	365,516	223,125	195,881	295,065	*177,376	*70,360	92,205
Cost of labor.....	201,213	82,693	153,445	157,486	*887	*4,149	37,755	486,467
Additional inventory costs (section 263A).....	*22,855	*475	*72,843	*262	--	--	--	*12,124
Other costs.....	1,163,815	478,660	557,737	211,885	*54,106	*14,350	1,113,541	835,208
Less: Inventory, end of year.....	17,073	39,671	40,971	*18,367	*11,219	*20,807	*4,943	8,299
Salaries and wages.....	7,585,258	1,117,592	1,999,213	1,005,440	618,896	278,901	1,972,714	8,567,979
Guaranteed payments to partners.....	2,874,929	398,893	45,405	103,052	*20,913	*2,298	752,400	80,626
Rent paid.....	1,106,507	302,200	481,567	212,266	26,545	19,608	324,580	1,312,250
Interest paid.....	157,126	50,305	151,584	87,586	37,785	13,634	320,494	1,153,018
Taxes and licenses.....	561,173	131,648	224,774	86,731	52,728	25,604	315,671	1,218,374
Bad debts.....	166,663	382,180	1,479,773	149,014	13,817	*34,816	1,808,418	170,254
Repairs and maintenance.....	201,531	85,579	152,031	80,908	10,018	8,908	276,018	240,273
Depreciation.....	470,391	235,046	532,327	397,760	78,200	46,880	909,222	889,356
Depletion.....	--	--	--	--	--	--	--	*303
Retirement plans, etc.....	232,587	16,486	31,686	28,383	*1,896	*716	15,379	32,834
Employee benefit programs.....	632,229	50,923	191,475	108,188	26,624	86,701	259,959	484,178
Net loss from other partnerships and fiduciaries ..	9,644	*3,485	*27,252	*43,694	--	*58,573	5,519	308,850
Farm net loss ..	--	--	--	--	--	--	--	--
Net loss, noncapital assets ..	*1,039	*37	*1,662	*4,442	42	--	*105,930	*4,591
Other deductions ..	9,369,395	3,087,901	5,975,284	1,731,390	574,035	247,579	8,945,947	8,007,864
Net income (less deficit) from trade or business..	8,225,164	1,271,570	2,050,075	750,776	144,908	-24,448	1,418,926	-813,187
Net income.....	8,506,562	1,540,270	2,271,367	1,040,967	183,470	76,728	1,798,029	821,226
Deficit.....	281,398	268,699	221,292	290,190	38,562	101,176	379,103	1,634,413
Portfolio income (less deficit) distributed								
directly to partners.....	37,720	62,785	121,660	14,545	1,743	3,426	91,465	232,540
Interest income.....	27,216	7,151	26,292	8,187	2,033	1,026	91,479	78,806
Dividend income.....	1,862	*86	*26	*212	*20	--	*385	3,437
Royalty income.....	--	--	--	--	--	--	--	*1
Net short-term capital gain (less deficit).....	*6,960	*-240	*352	*-584	*-5	--	4	*-242
Net long-term capital gain (less deficit).....	1,559	*55,788	*94,990	*6,730	*-304	2,400	*-403	150,537
Other portfolio income (less deficit).....	*122	--	--	--	--	--	--	--
Rental real estate income (less deficit).....	8,962	*5,786	*2,118	*564	*-1,136	*3,164	-2,193	24,265
Net income.....	9,602	*5,790	*2,209	*673	--	*3,164	13,878	34,700
Deficit.....	*640	*4	*91	*109	*1,136	--	16,071	*10,435
Net income (less deficit) from other rental activity..	*-256	*14,257	2,948	*-714	466	--	26,452	*-5,211
Net income.....	*97	*14,257	2,962	*728	466	--	26,525	*457
Deficit.....	*353	--	14	*1,442	--	--	73	*5,668
Total net income (less deficit) ².....	8,263,071	1,298,851	2,081,459	759,026	146,290	-20,258	1,535,050	-711,888
Net income.....	8,539,255	1,562,171	2,300,560	1,048,218	185,287	77,007	1,901,118	878,591
Deficit.....	276,184	263,320	219,101	289,192	38,997	97,265	366,068	1,590,479

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Health care and social assistance--continued	Arts, entertainment, and recreation				Accommodation and food services		
	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of partnerships.....	5,131	42,691	24,884	*79	17,727	77,698	25,363	52,335
Number of partners.....	11,532	269,175	134,752	*158	134,264	345,916	162,083	183,833
Total assets.....	333,855	59,091,732	24,660,240	*62,614	34,368,877	135,979,106	110,642,084	25,337,022
Income and deductions from trade or business:								
Total income.....	1,251,419	52,577,705	20,042,075	*69,931	32,465,700	95,979,821	45,938,971	50,040,849
Business receipts.....	1,249,419	46,693,674	15,387,433	*69,931	31,236,310	92,954,528	44,008,010	48,946,518
Ordinary income from other partnerships and fiduciaries.....	--	811,297	325,602	--	485,695	343,519	283,468	60,051
Farm net profit.....	--	*65	--	--	*65	3	3	--
Net gain, noncapital assets.....	*62	58,923	11,671	--	47,251	232,780	178,608	54,172
Other income.....	1,938	5,013,747	4,317,368	--	696,379	2,448,991	1,468,883	980,108
Total deductions.....	1,174,794	54,684,872	22,247,430	*77,590	32,359,852	97,952,690	48,256,569	49,696,120
Cost of sales and operations ¹	209,539	19,233,616	3,239,516	*27,513	15,966,588	28,044,227	8,668,737	19,375,490
Inventory, beginning of year.....	*360	442,025	60,526	*2,074	379,425	872,453	283,599	588,854
Purchases.....	*12,977	2,468,508	294,677	*9,658	2,164,174	18,545,376	2,943,408	15,601,968
Cost of labor.....	*61,448	709,376	405,505	*7,281	296,591	4,213,727	1,566,565	2,647,162
Additional inventory costs (section 263A).....	*1,597	60,548	*42,925	--	17,623	195,383	158,131	37,253
Other costs.....	133,420	16,047,332	2,500,299	*10,882	13,536,151	5,165,872	4,019,984	1,145,888
Less: Inventory, end of year.....	*262	497,216	64,864	*2,383	429,969	993,357	339,756	653,600
Salaries and wages.....	356,095	10,079,031	6,567,023	*10,144	3,501,863	17,656,702	7,968,924	9,687,778
Guaranteed payments to partners.....	38,221	258,373	88,851	--	169,523	491,067	158,288	332,779
Rent paid.....	114,523	1,340,857	469,921	*6,387	864,548	4,748,722	1,526,320	3,222,402
Interest paid.....	18,635	1,786,564	546,381	*304	1,239,879	5,893,383	5,086,362	807,021
Taxes and licenses.....	46,936	2,211,087	337,452	*3,281	1,870,354	4,208,238	2,519,239	1,688,999
Bad debts.....	*286	46,988	23,835	--	23,153	115,736	94,068	21,668
Repairs and maintenance.....	16,666	560,711	93,445	*1,498	465,768	1,980,647	1,149,397	831,250
Depreciation.....	27,014	2,845,228	717,151	*7,666	2,120,411	6,859,043	5,037,165	1,821,878
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*600	148,436	133,738	--	14,698	56,432	42,150	14,281
Employee benefit programs.....	10,215	428,900	213,126	--	215,774	768,542	551,817	216,725
Net loss from other partnerships and fiduciaries	*161	649,423	513,296	--	136,127	735,813	658,647	77,166
Farm net loss	--	--	--	--	--	*35,703	*35,703	--
Net loss, noncapital assets	--	55,623	36,191	--	19,432	61,836	35,874	25,962
Other deductions	335,902	15,040,036	9,267,505	*20,797	5,751,734	26,296,600	14,723,879	11,572,721
Net income (less deficit) from trade or business..	76,626	-2,107,167	-2,205,356	*-7,659	105,848	-1,972,869	-2,317,598	344,729
Net income.....	108,054	4,046,982	1,602,547	--	2,444,435	5,114,238	2,592,691	2,521,546
Deficit.....	31,429	6,154,149	3,807,902	*7,659	2,338,587	7,087,107	4,910,289	2,176,817
Portfolio income (less deficit) distributed								
directly to partners.....	1,519	269,695	159,756	*4	109,935	433,997	629,693	-195,696
Interest income.....	987	204,702	136,703	*4	67,995	356,622	300,182	56,440
Dividend income.....	*543	9,829	4,773	--	5,057	44,840	44,377	462
Royalty income.....	--	64,533	43,505	--	*21,028	*22,865	297	*22,568
Net short-term capital gain (less deficit).....	*-12	14,902	15,023	--	*-121	78,323	*78,272	*50
Net long-term capital gain (less deficit).....	1	-51,325	-67,302	--	15,978	-69,924	205,292	-275,216
Other portfolio income (less deficit).....	--	27,053	27,054	--	*-1	*1,272	*1,272	--
Rental real estate income (less deficit).....	*18	-30,560	-2,697	--	-27,863	137,629	102,864	34,765
Net income.....	*18	52,522	*8,593	--	43,929	211,816	176,599	35,218
Deficit.....	--	83,082	*11,290	--	*71,792	74,187	73,735	*452
Net income (less deficit) from other rental activity..	--	*2,656	*-70	--	*2,725	*23,915	*23,675	*241
Net income.....	--	*7,710	--	--	*7,710	*24,497	*24,256	*241
Deficit.....	--	*5,054	*70	--	*4,984	*582	*582	--
Total net income (less deficit) ².....	78,173	-1,828,953	-1,996,087	*-7,655	174,789	-1,385,726	-1,844,931	459,205
Net income.....	109,296	4,209,000	1,688,674	--	2,520,326	5,532,794	2,939,840	2,592,954
Deficit.....	31,123	6,037,953	3,684,761	*7,655	2,345,537	6,918,520	4,784,771	2,133,749

Footnotes at end of table.

Partnership Returns, 2002

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

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations		
		Total	Automotive repair and maintenance				
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
Number of partnerships	57,121	30,938	21,343	9,595	25,559	*624	2,724
Number of partners	145,695	78,196	56,978	21,217	64,719	*2,780	6,407
Total assets	12,456,869	5,400,016	3,146,486	2,253,529	6,904,431	*152,422	262,788
Income and deductions from trade or business:							
Total income	15,100,628	9,901,431	6,481,565	3,419,866	5,120,741	*78,456	279,418
Business receipts.....	14,793,210	9,747,347	6,361,135	3,386,213	4,967,916	*77,947	275,329
Ordinary income from other partnerships and fiduciaries.....	*19,056	*3,195	914	*2,280	*15,861	--	--
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	13,384	7,735	6,622	*1,113	*5,649	--	--
Other income.....	274,978	143,154	112,894	30,260	131,315	*509	*4,089
Total deductions	14,764,349	9,508,348	6,167,757	3,340,590	5,189,529	*66,472	277,226
Cost of sales and operations ¹	5,750,550	4,878,530	2,811,350	2,067,180	856,624	*15,396	*122,597
Inventory, beginning of year.....	496,933	398,382	206,034	192,348	98,092	*458	*1,789
Purchases.....	3,139,619	2,688,345	1,981,882	706,463	372,607	*78,667	*39,204
Cost of labor.....	1,147,710	1,013,214	442,439	570,775	132,402	*2,093	--
Additional inventory costs (section 263A).....	*23,575	*21,827	*15,671	*6,155	*1,748	--	--
Other costs.....	1,463,096	1,107,371	340,257	767,113	355,725	--	--
Less: Inventory, end of year.....	528,224	358,450	174,934	183,516	103,951	*65,823	*1,789
Salaries and wages.....	2,346,970	1,203,928	879,322	324,606	1,143,041	--	*27,434
Guaranteed payments to partners.....	368,287	250,093	176,587	73,506	118,194	--	*947
Rent paid.....	1,123,541	463,037	383,792	79,246	654,320	*6,184	*19,106
Interest paid.....	409,926	213,372	162,597	50,775	196,479	*76	*622
Taxes and licenses.....	441,252	239,925	179,448	60,477	200,152	*1,175	*2,213
Bad debts.....	21,708	17,107	4,535	*12,572	4,601	--	3
Repairs and maintenance.....	208,058	102,668	77,232	25,436	102,962	*2,427	*9,193
Depreciation.....	603,597	343,608	271,989	71,619	258,383	*1,606	*17,226
Depletion.....	--	--	--	--	--	--	--
Retirement plans, etc.....	9,400	8,217	3,121	5,096	1,184	--	--
Employee benefit programs.....	80,407	43,861	27,487	16,374	36,546	--	--
Net loss from other partnerships and fiduciaries.....	*26,568	*1,912	*51	*1,861	*24,656	--	--
Farm net loss.....	*2,193	*671	*671	--	*1,522	--	--
Net loss, noncapital assets.....	*4,394	*3,097	*558	2,540	*1,297	--	--
Other deductions.....	3,367,499	1,738,323	1,189,020	549,303	1,589,567	*39,609	77,885
Net income (less deficit) from trade or business	336,279	393,083	313,808	79,276	-68,788	*11,983	2,192
Net income.....	1,409,350	935,647	665,094	270,553	461,680	*12,022	*36,608
Deficit.....	1,073,071	542,564	351,286	191,278	530,468	*39	*34,417
Portfolio income (less deficit) distributed							
directly to partners	170,744	21,995	20,454	1,541	148,750	--	*-83,952
Interest income.....	119,533	6,094	4,567	1,527	113,440	--	*4,805
Dividend income.....	1,435	*97	*83	*14	1,338	--	*120,295
Royalty income.....	*16	(³)	(³)	--	*16	--	--
Net short-term capital gain (less deficit).....	*-1,187	*10	*10	--	*-1,197	--	*-3,835
Net long-term capital gain (less deficit).....	46,485	*11,332	*11,332	--	*35,153	--	*-205,217
Other portfolio income (less deficit).....	*4,462	*4,462	*4,462	--	--	--	--
Rental real estate income (less deficit)	69,292	17,873	17,938	*-65	*51,419	--	--
Net income.....	71,419	17,951	17,938	*12	*53,468	--	--
Deficit.....	*2,126	*78	--	*78	*2,049	--	--
Net income (less deficit) from other rental activity	*2,588	*770	*770	--	*1,817	--	--
Net income.....	*2,588	*770	*770	--	*1,817	--	--
Deficit.....	--	--	--	--	--	--	--
Total net income (less deficit) ²	533,605	422,379	341,628	80,751	99,242	*11,983	127,291
Net income.....	1,598,305	961,713	690,403	271,310	624,570	*12,022	*161,634
Deficit.....	1,064,700	539,333	348,775	190,559	525,328	*39	*34,343

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

¹ Cost of sales and operations is not equal to the sum of its components because some partnerships do not report the components.

² Total net income (less deficit) is the sum of net income (less deficit) from trade or business, portfolio income (less deficit) distributed directly to partners (excluding net short-term capital gain and net long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

³ Less than \$500.

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

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups

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

Item	All industries	Agriculture, forestry, fishing, and hunting						Mining
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry	Total
Number of partnerships.....	1,325,008	61,050	35,772	17,853	3,677	743	3,005	19,884
Number of partners.....	9,095,839	203,179	123,998	49,165	20,565	2,013	7,438	353,161
Total assets.....	6,281,159,977	33,585,081	16,100,740	7,220,410	7,787,131	825,102	1,651,698	102,675,140
Income and deductions from a trade or business:								
Total income.....	1,783,070,005	14,397,107	4,327,230	2,421,555	2,324,520	910,625	4,413,177	47,630,433
Business receipts.....	1,654,061,962	10,856,096	1,968,387	1,582,158	2,145,914	854,248	4,305,389	44,106,667
Ordinary income from other partnerships and fiduciaries.....	29,767,379	170,616	85,250	*15,174	50,579	*4,287	*15,326	682,071
Farm net profit.....	2,874,068	2,795,500	2,120,360	667,368	*3,145	--	*4,626	*53
Net gain, noncapital assets.....	5,559,116	281,692	60,900	144,517	*17,610	*42,895	*15,770	1,093,174
Other income.....	90,807,481	293,203	92,332	12,338	107,272	*9,195	72,067	1,748,467
Total deductions.....	1,521,600,417	10,823,625	2,218,773	1,769,243	1,908,229	759,146	4,168,235	31,988,888
Cost of sales and operations ¹	903,074,774	6,602,814	1,167,014	1,053,228	946,006	428,893	3,007,673	19,051,375
Inventory, beginning of year.....	128,495,852	415,630	74,240	40,810	*58,260	*47,449	194,870	982,294
Purchases.....	528,799,755	4,792,517	591,892	975,838	563,839	*171,836	2,489,111	10,199,589
Cost of labor.....	36,695,244	337,131	*177,697	*21,727	*26,961	*55,028	*55,718	1,054,186
Additional inventory costs (section 263A).....	7,967,842	*23,304	--	*22	*19,577	919	*2,785	361,018
Other costs.....	289,707,194	1,431,011	395,397	*53,583	333,885	*183,318	464,828	8,139,037
Less: Inventory, end of year.....	90,526,696	396,778	72,213	38,752	*56,516	29,659	199,639	1,684,749
Salaries and wages.....	164,619,111	893,040	194,790	71,235	193,858	*17,706	415,450	860,735
Guaranteed payments to partners.....	20,107,011	449,698	188,336	168,591	*43,409	*15,414	33,948	100,861
Rent paid.....	28,546,264	145,713	62,319	8,183	18,072	*9,951	47,187	209,602
Interest paid.....	35,772,139	181,604	54,047	34,461	18,053	46,344	28,698	916,129
Taxes and licenses.....	25,359,411	139,613	32,112	8,724	53,225	5,170	40,383	995,853
Bad debts.....	8,338,932	6,712	*2,210	866	*104	--	3,532	17,934
Repairs and maintenance.....	7,959,245	154,954	41,272	15,177	44,291	17,969	36,244	212,704
Depreciation.....	40,604,208	300,579	69,012	36,742	64,621	47,983	82,221	2,178,439
Depletion.....	295,520	--	--	--	--	--	--	219,336
Retirement plans, etc.....	5,106,325	24,806	8,401	*917	*12,586	--	2,902	23,889
Employee benefit programs.....	11,951,927	36,151	11,777	*4,452	*14,249	531	5,142	139,948
Net loss from other partnerships and fiduciaries.....	3,244,731	29,789	17,038	*1,667	*9,794	1,290	--	25,805
Farm net loss.....	188,231	146,191	47,354	77,425	--	--	*21,412	*5,011
Net loss, noncapital assets.....	758,238	1,222	*613	*130	--	4	*475	33,951
Other deductions.....	265,674,349	1,710,740	322,478	287,443	489,960	167,891	442,967	6,997,316
Net income (less deficit) from trade or business..	261,469,588	3,573,482	2,108,458	652,312	416,291	151,479	244,942	15,641,545
Net income.....	266,387,927	3,702,481	2,147,683	711,423	446,853	151,479	245,043	15,733,697
Deficit.....	4,918,339	128,998	39,226	59,111	*30,561	--	*100	92,152
Portfolio income (less deficit) distributed directly to partners.....	98,696,236	717,853	324,411	187,531	200,415	2,813	2,683	2,017,041
Interest income.....	63,647,929	269,759	101,637	84,553	78,115	2,813	2,641	413,528
Dividend income.....	25,031,923	28,780	14,345	6,552	*7,841	--	*42	82,622
Royalty income.....	7,472,133	66,923	*15,286	*36,333	*15,304	--	--	1,392,893
Net short-term capital gain (less deficit).....	-6,169,618	-4,762	-5,418	*803	*-148	--	--	-11,657
Net long-term capital gain (less deficit).....	6,492,914	354,391	198,419	56,668	*99,304	--	--	130,363
Other portfolio income (less deficit).....	2,220,956	*2,762	*141	*2,621	--	--	--	9,291
Rental real estate income (less deficit).....	76,390,843	442,571	195,683	178,631	*44,547	--	*23,711	35,831
Net income.....	77,925,979	446,173	197,538	180,321	*44,547	--	*23,767	41,870
Deficit.....	1,535,136	*3,602	*1,855	*1,690	--	--	57	6,039
Net income (less deficit) from other rental activity..	3,528,370	157,429	148,716	*4,731	*1,082	*2,880	21	17,250
Net income.....	3,917,711	157,514	148,800	*4,731	*1,082	*2,880	21	17,275
Deficit.....	389,341	*85	*85	--	--	--	--	*25
Total net income².....	439,761,741	4,541,707	2,584,266	965,734	563,179	157,172	271,357	17,592,960

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Mining--continued				Utilities	Construction			
	Oil and gas extraction	Other mining	Support activities for mining	Total		Construction of buildings	Heavy and civil engineering construction		
							Total	Utility system construction	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Number of partnerships.....	17,610	1,538	737	1,497	78,603	27,688	17,833	573	
Number of partners.....	323,820	25,014	4,327	23,380	237,342	89,167	74,486	1,316	
Total assets.....	88,356,121	12,977,977	1,341,042	60,764,773	86,447,478	47,725,301	33,669,345	1,255,038	
Income and deductions from a trade or business:									
Total income.....	37,869,056	7,616,802	2,144,575	38,186,805	140,880,579	85,434,747	34,797,395	1,920,814	
Business receipts.....	35,446,202	6,566,375	2,094,090	36,683,098	137,913,507	84,183,596	33,225,007	1,909,068	
Ordinary income from other partnerships and fiduciaries.....	435,160	*246,793	118	698,979	1,008,130	628,624	344,021	471	
Farm net profit.....	*53	--	--	146	*2,993	--	--	--	
Net gain, noncapital assets.....	698,527	383,714	*10,933	9,012	92,170	33,072	51,445	*1,628	
Other income.....	1,289,113	419,920	*39,434	795,570	1,863,779	589,455	1,176,922	9,647	
Total deductions.....	23,945,637	6,112,500	1,930,752	33,059,858	125,968,219	77,517,830	29,927,491	1,706,514	
Cost of sales and operations ¹	13,012,764	4,705,646	1,332,964	16,752,672	104,277,519	64,657,644	26,532,197	1,547,620	
Inventory, beginning of year.....	459,268	363,106	*159,920	429,384	21,882,568	12,902,650	8,538,628	*495	
Purchases.....	8,359,784	1,166,980	*672,824	9,326,986	34,755,483	23,218,058	6,828,174	*222,281	
Cost of labor.....	221,917	703,406	*128,864	146,136	5,859,088	1,714,427	1,336,388	98,991	
Additional inventory costs (section 263A).....	347,350	*8,769	4,899	6,116	3,784,112	2,942,044	767,798	*72,318	
Other costs.....	4,714,002	2,898,582	526,453	7,153,409	58,005,083	36,255,373	16,381,796	1,154,010	
Less: Inventory, end of year.....	1,089,557	435,197	*159,995	309,359	20,425,499	12,609,470	7,499,969	*476	
Salaries and wages.....	517,324	118,770	224,640	753,311	3,672,260	1,888,374	511,594	32,688	
Guaranteed payments to partners.....	84,636	*15,339	*886	*61,714	924,511	374,789	120,863	*5,645	
Rent paid.....	129,534	37,873	42,195	394,836	445,102	176,518	61,716	*4,452	
Interest paid.....	724,643	187,642	3,844	1,425,765	944,926	538,633	315,122	6,707	
Taxes and licenses.....	799,411	176,815	19,627	410,004	649,283	270,856	151,302	9,599	
Bad debts.....	10,198	5,969	*1,767	36,964	51,997	4,373	22,001	*8,625	
Repairs and maintenance.....	179,026	17,153	*16,525	259,417	269,283	79,280	78,001	*7,130	
Depreciation.....	1,999,471	120,823	58,146	1,512,561	780,235	246,460	210,757	32,610	
Depletion.....	13,723	204,248	1,365	*45,205	*776	--	*776	--	
Retirement plans, etc.....	9,928	12,544	*1,417	63,211	95,733	41,094	17,772	*60	
Employee benefit programs.....	45,344	67,230	*27,373	112,551	193,579	96,021	27,463	*1,520	
Net loss from other partnerships and fiduciaries.....	24,554	*1,250	--	*529	25,706	13,820	10,074	--	
Farm net loss.....	*2,748	*2,263	--	--	*2,719	--	*2,719	*1,458	
Net loss, noncapital assets.....	*33,063	888	--	2,681	22,475	21,148	661	--	
Other deductions.....	6,359,269	438,046	200,001	11,228,436	13,612,116	9,108,822	1,864,472	48,400	
Net income (less deficit) from trade or business..	13,923,419	1,504,302	213,823	5,126,947	14,912,361	7,916,917	4,869,904	214,300	
Net income.....	13,999,531	1,518,050	216,116	5,144,236	14,986,390	7,943,410	4,916,790	214,300	
Deficit.....	76,111	*13,748	*2,293	*17,290	74,029	26,492	46,886	--	
Portfolio income (less deficit) distributed directly to partners.....	1,884,468	119,364	13,209	90,896	1,098,939	247,571	856,860	6,354	
Interest income.....	374,325	38,684	519	419,376	478,679	137,660	328,639	5,875	
Dividend income.....	79,953	*2,230	*439	7,431	29,718	6,727	20,693	*159	
Royalty income.....	1,339,682	46,223	*6,988	2	*2,330	(³)	*2,330	--	
Net short-term capital gain (less deficit).....	-69	*-5,525	*-6,063	*-354,924	121,507	9,048	118,510	*1,489	
Net long-term capital gain (less deficit).....	81,875	*37,164	*11,325	*18,941	465,590	93,946	385,765	*-1,169	
Other portfolio income (less deficit).....	8,701	589	--	*70	*1,114	190	*924	--	
Rental real estate income (less deficit).....	17,441	18,390	--	972	317,608	148,024	169,054	--	
Net income.....	21,614	*20,256	--	973	337,668	160,054	175,794	--	
Deficit.....	4,173	1,866	--	1	20,060	12,030	6,740	--	
Net income (less deficit) from other rental activity..	8,934	*2,837	*5,479	*41,582	29,343	891	26,763	17	
Net income.....	8,959	*2,837	*5,479	*41,582	31,086	*2,567	*26,822	17	
Deficit.....	*25	--	--	--	*1,742	*1,676	*59	--	
Total net income ².....	15,752,456	1,613,255	227,249	5,596,380	15,771,154	8,210,410	5,418,307	220,352	

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Construction--continued							
	Heavy and civil engineering construction--continued		Special trade contractors					
	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships	15,570	1,690	33,083	7,270	3,489	4,723	10,122	7,478
Number of partners	69,127	4,043	73,689	17,006	7,630	9,828	23,031	16,194
Total assets	27,580,282	4,834,025	5,052,832	1,302,895	577,716	581,401	889,036	1,701,783
Income and deductions from a trade or business:								
Total income	20,637,496	12,239,085	20,648,437	5,546,905	2,045,363	2,835,400	4,812,165	5,408,605
Business receipts.....	19,139,316	12,176,622	20,504,904	5,476,043	2,035,035	2,829,532	4,781,696	5,382,598
Ordinary income from other partnerships and fiduciaries.....	337,322	*6,228	*35,485	34,381	48	--	*1,044	*12
Farm net profit.....	--	--	*2,993	*2,993	--	--	--	--
Net gain, noncapital assets.....	41,981	7,837	7,652	*1,049	*18	*692	*236	*5,656
Other income.....	1,118,877	48,398	97,402	32,438	10,261	5,176	29,189	20,339
Total deductions	16,932,014	11,288,963	18,522,898	4,876,118	1,834,937	2,637,754	4,257,622	4,916,467
Cost of sales and operations ¹	14,954,120	10,030,457	13,087,678	3,624,965	1,344,784	1,947,471	2,831,498	3,338,960
Inventory, beginning of year.....	8,516,498	21,635	441,290	113,395	*19,940	50,662	105,438	151,855
Purchases.....	5,553,946	1,051,947	4,709,251	1,315,325	425,674	869,321	1,217,842	881,090
Cost of labor.....	96,283	1,141,114	2,808,273	758,705	291,743	397,443	688,157	672,225
Additional inventory costs (section 263A).....	643,085	*52,395	74,270	*6	*29,036	*26,140	*5,413	*13,674
Other costs.....	7,435,009	7,792,776	5,367,914	1,515,831	583,736	648,366	863,529	1,756,453
Less: Inventory, end of year.....	7,470,083	29,411	316,060	78,296	*5,346	44,460	48,881	139,077
Salaries and wages.....	181,834	297,071	1,272,291	340,633	132,443	181,231	316,891	301,093
Guaranteed payments to partners.....	77,498	37,720	428,859	116,485	38,421	29,221	163,270	81,462
Rent paid.....	26,252	31,013	206,868	56,604	18,196	23,320	60,417	48,331
Interest paid.....	270,302	38,114	91,171	16,495	5,916	13,964	19,411	35,386
Taxes and licenses.....	101,120	40,584	227,125	50,972	22,685	32,367	55,398	65,703
Bad debts.....	*7,432	5,943	25,623	5,801	*2,965	7,096	4,621	5,140
Repairs and maintenance.....	44,953	25,917	112,003	22,079	7,104	7,745	17,207	57,867
Depreciation.....	80,350	97,798	323,017	71,832	26,608	35,075	64,876	124,626
Depletion.....	*34	*743	--	--	--	--	--	--
Retirement plans, etc.....	5,335	12,377	36,866	11,391	7,572	2,294	4,230	11,379
Employee benefit programs.....	11,158	14,784	70,096	19,397	7,760	9,794	16,421	16,724
Net loss from other partnerships and fiduciaries.....	9,394	*680	*1,812	--	*106	--	--	*1,707
Farm net loss.....	*1,260	--	--	--	--	--	--	--
Net loss, noncapital assets.....	468	*193	*666	*121	--	*21	--	*524
Other deductions.....	1,160,504	655,568	2,638,821	539,342	220,378	348,155	703,381	827,565
Net income (less deficit) from trade or business	3,705,482	950,122	2,125,539	670,787	210,426	197,646	554,543	492,138
Net income.....	3,737,187	965,302	2,126,190	670,787	210,616	197,646	554,543	492,599
Deficit.....	31,705	*15,181	*651	--	*190	--	--	*461
Portfolio income (less deficit) distributed directly to partners	813,089	37,417	-5,492	2,477	-4,931	1,185	-1,120	-3,103
Interest income.....	294,305	28,458	12,381	2,532	3,367	953	2,134	3,394
Dividend income.....	14,732	5,802	2,298	*295	*678	*62	*197	*1,066
Royalty income.....	*2,330	--	--	--	--	--	--	--
Net short-term capital gain (less deficit).....	*117,098	*-77	-6,051	*-1,633	*-632	*170	*-232	*-3,724
Net long-term capital gain (less deficit).....	383,700	*3,233	-14,120	*1,284	*-8,344	(³)	*-3,220	*-3,839
Other portfolio income (less deficit).....	*924	--	--	--	--	--	--	--
Rental real estate income (less deficit)	168,914	*139	*531	*-831	--	--	*74	*1,287
Net income.....	175,580	214	*1,821	*458	--	--	*74	*1,289
Deficit.....	6,665	*75	*1,290	*1,288	--	--	--	*2
Net income (less deficit) from other rental activity	*1,261	25,485	*1,689	--	--	--	*-8	*1,697
Net income.....	*1,305	25,500	*1,697	--	--	--	--	*1,697
Deficit.....	*43	15	*8	--	--	--	*8	--
Total net income ²	4,187,949	1,010,006	2,142,438	672,783	214,471	198,661	556,941	499,581

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Manufacturing							
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships.....	18,304	1,751	731	473	712	*112	1,099	172
Number of partners.....	62,186	7,560	1,836	1,372	2,228	*271	3,050	676
Total assets.....	233,194,756	19,371,246	13,640,652	1,061,057	1,950,977	*691,311	2,023,305	2,979,148
Income and deductions from a trade or business:								
Total income.....	347,844,203	41,679,675	13,700,888	1,511,174	4,298,855	*694,754	4,069,707	3,688,999
Business receipts.....	340,935,759	40,849,287	13,148,218	1,503,038	4,053,565	*691,889	4,031,873	3,677,094
Ordinary income from other partnerships and fiduciaries.....	2,573,472	84,684	--	676	*214,952	--	8,224	*201
Farm net profit.....	*638	29	*570	--	--	--	*38	--
Net gain, noncapital assets.....	698,083	250,641	*1,127	808	*1,680	4	3,431	*321
Other income.....	3,636,251	495,034	550,973	*6,651	28,657	*2,861	26,141	11,384
Total deductions.....	313,726,832	39,500,170	12,726,605	1,427,109	3,675,397	*674,589	3,763,171	3,524,029
Cost of sales and operations ¹	251,096,687	32,044,329	7,574,528	1,143,806	2,871,623	*585,413	3,013,033	2,860,128
Inventory, beginning of year.....	63,986,052	2,677,314	748,978	201,926	754,754	*54,319	429,671	247,221
Purchases.....	109,232,725	23,604,338	6,977,045	709,209	2,128,644	*456,222	2,109,447	1,643,621
Cost of labor.....	13,049,691	1,780,881	*87,164	*105,280	397,972	*32,519	432,851	302,658
Additional inventory costs (section 263A).....	707,567	67,754	2,909	*2,019	41,477	13,171	14,863	55,732
Other costs.....	86,273,688	7,299,678	506,717	304,726	401,698	*74,754	548,763	820,698
Less: Inventory, end of year.....	22,263,002	3,385,636	748,286	179,353	852,922	*45,571	522,562	290,795
Salaries and wages.....	12,040,898	1,333,256	1,097,006	*61,973	196,253	*17,619	249,596	163,071
Guaranteed payments to partners.....	459,180	46,394	*2,785	*7,074	*17,994	1,867	*38,323	*4,463
Rent paid.....	1,617,033	240,977	253,286	*14,123	30,067	*1,994	28,243	24,828
Interest paid.....	2,101,745	249,724	174,813	15,440	43,202	*14,313	43,162	66,483
Taxes and licenses.....	5,824,692	211,174	108,618	8,332	21,723	*2,877	33,490	36,906
Bad debts.....	276,478	30,831	24,673	*3,840	3,836	2,233	4,945	4,269
Repairs and maintenance.....	1,055,561	185,187	31,147	*6,072	4,914	*442	22,441	20,758
Depreciation.....	4,541,740	519,680	311,497	*19,486	28,132	*2,749	46,390	95,164
Depletion.....	29,132	1,278	--	--	--	--	--	--
Retirement plans, etc.....	611,357	52,539	*93,469	*1,336	1,521	1,325	6,520	4,385
Employee benefit programs.....	1,510,689	242,670	71,878	*7,030	22,310	3,180	13,657	18,376
Net loss from other partnerships and fiduciaries.....	347,780	*5,218	261,999	146	1,452	--	*247	--
Farm net loss.....	*3,267	445	*2,822	--	--	--	--	--
Net loss, noncapital assets.....	103,782	*3,587	*542	--	*1,314	--	87	115
Other deductions.....	32,106,812	4,332,880	2,717,542	138,450	431,054	*40,576	263,037	225,084
Net income (less deficit) from trade or business..	34,117,371	2,179,506	974,283	84,065	623,458	*20,165	306,536	164,971
Net income.....	34,236,127	2,180,074	998,893	85,881	623,458	*20,165	306,835	165,183
Deficit.....	118,757	*568	*24,610	1,816	--	--	*299	*213
Portfolio income (less deficit) distributed directly to partners.....	3,030,650	180,193	74,029	49,176	21,823	21,087	5,020	2,690
Interest income.....	938,766	28,988	43,688	4,907	5,230	21,087	2,549	2,347
Dividend income.....	1,405,620	137,263	*13,795	44,217	(³)	--	*856	*34
Royalty income.....	422,186	2,620	3,008	--	*16,621	--	--	364
Net short-term capital gain (less deficit).....	-443	-93	--	--	--	--	*79	-1
Net long-term capital gain (less deficit).....	264,138	11,415	13,538	51	-27	--	*1,536	-5
Other portfolio income (less deficit).....	*383	--	--	--	--	--	--	*50
Rental real estate income (less deficit).....	44,798	*7,018	*27,005	333	--	--	*375	--
Net income.....	45,060	*7,087	*27,176	333	--	--	*375	--
Deficit.....	*263	69	*171	--	--	--	--	--
Net income (less deficit) from other rental activity..	411,837	1,819	191,601	--	--	--	*1,055	707
Net income.....	415,701	1,926	191,601	--	--	--	*1,055	707
Deficit.....	*3,864	*107	--	--	--	--	--	--
Total net income ².....	37,340,960	2,357,213	1,253,380	133,522	645,309	*41,253	311,371	168,373

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Manufacturing--continued							
	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of partnerships.....	2,276	89	567	669	556	163	3,342	1,253
Number of partners.....	5,734	621	4,764	2,916	1,550	484	9,367	3,865
Total assets.....	2,560,525	57,124,146	53,374,705	5,113,348	3,826,623	7,261,566	6,481,961	17,305,410
Income and deductions from a trade or business:								
Total income.....	3,444,152	109,894,717	49,974,483	6,309,379	4,578,285	7,618,537	9,236,507	17,460,816
Business receipts.....	3,409,888	108,977,659	47,511,415	6,244,894	4,393,793	7,344,652	9,155,660	17,187,816
Ordinary income from other partnerships and fiduciaries.....	--	*188,661	1,810,356	25,067	*129,757	5,710	3,993	*23,865
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*13,751	165,909	71,093	*629	3,889	161,311	3,026	8,638
Other income.....	20,513	562,487	581,618	38,789	50,846	106,864	73,828	240,497
Total deductions.....	3,118,727	106,653,043	37,998,105	5,837,984	3,932,841	6,801,852	8,301,377	13,151,760
Cost of sales and operations ¹	1,894,300	92,232,589	25,070,531	4,626,023	3,049,161	5,875,175	6,530,840	9,671,618
Inventory, beginning of year.....	180,278	45,316,244	4,817,345	380,287	322,306	897,335	817,379	2,231,449
Purchases.....	1,106,729	14,032,904	15,791,657	3,116,695	1,590,556	3,923,118	4,049,001	6,575,895
Cost of labor.....	247,829	76,875	913,825	414,003	446,843	578,180	1,026,421	1,261,594
Additional inventory costs (section 263A).....	*34,640	26,934	60,003	37,996	4,328	9,700	50,095	63,675
Other costs.....	486,597	35,073,086	7,815,291	1,226,373	1,046,057	1,511,657	1,427,121	1,729,645
Less: Inventory, end of year.....	161,773	2,293,454	4,327,589	549,331	360,929	1,044,815	839,177	2,190,639
Salaries and wages.....	288,496	1,013,538	2,551,921	353,717	231,819	181,912	479,803	885,313
Guaranteed payments to partners.....	34,678	--	*35,004	21,294	*9,421	*93	89,933	45,646
Rent paid.....	57,158	207,814	269,004	23,390	24,095	17,138	61,577	78,126
Interest paid.....	63,663	253,356	325,569	70,758	41,866	135,621	97,293	109,922
Taxes and licenses.....	32,643	4,501,044	282,230	27,524	32,054	32,446	87,501	160,484
Bad debts.....	9,634	21,969	32,317	8,604	8,260	16,648	15,590	26,445
Repairs and maintenance.....	14,997	359,249	128,965	14,893	24,369	29,260	42,626	62,575
Depreciation.....	49,495	1,255,594	814,974	99,895	101,925	93,258	148,716	252,013
Depletion.....	--	79	8,260	--	19,515	--	--	--
Retirement plans, etc.....	5,875	*149,248	136,770	6,021	10,395	5,400	26,563	47,150
Employee benefit programs.....	17,916	141,563	298,847	102,034	13,545	29,346	75,956	173,296
Net loss from other partnerships and fiduciaries.....	*3,151	3,621	60,883	--	*4,234	*6	*1,217	--
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	412	65,491	12,214	*180	*127	*260	*417	*4,804
Other deductions.....	646,310	6,447,890	7,970,616	483,652	362,054	385,287	643,345	1,634,369
Net income (less deficit) from trade or business..	325,425	3,241,674	11,976,378	471,395	645,444	816,685	935,131	4,309,056
Net income.....	348,384	3,275,021	11,976,378	479,798	645,444	821,175	935,167	4,309,056
Deficit.....	22,959	*33,347	--	8,403	--	4,490	*37	--
Portfolio income (less deficit) distributed directly to partners.....	49,183	1,235,734	751,763	49,145	9,190	17,881	24,588	170,401
Interest income.....	32,599	68,755	228,860	37,843	8,352	18,017	18,652	160,208
Dividend income.....	*5,012	1,001,438	*138,591	1,100	319	*88	*72	*20,580
Royalty income.....	717	2,663	369,377	10,249	--	--	*131	*4,707
Net short-term capital gain (less deficit).....	--	190	-1,201	--	*-8	-9	*66	-98
Net long-term capital gain (less deficit).....	10,855	162,688	15,827	-47	*526	-214	5,668	*-15,086
Other portfolio income (less deficit).....	--	--	*308	--	2	--	--	91
Rental real estate income (less deficit).....	*13	115	248	52	*145	413	*4,963	*1,188
Net income.....	*13	115	248	52	167	413	*4,963	*1,188
Deficit.....	--	--	--	--	*21	--	--	--
Net income (less deficit) from other rental activity..	*10,487	195,182	10,901	--	846	*531	*-3,353	43
Net income.....	*10,487	195,182	10,901	--	882	*531	--	43
Deficit.....	--	--	--	--	36	--	*3,353	--
Total net income ².....	374,253	4,509,826	12,724,663	520,639	655,108	835,734	955,595	4,495,872

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Manufacturing--continued					Wholesale trade		
	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships.....	905	710	212	1,038	1,474	16,838	8,386	5,695
Number of partners.....	2,209	5,630	802	2,193	5,059	59,686	22,647	26,055
Total assets.....	8,574,801	2,716,442	13,585,740	855,488	12,696,303	50,688,179	20,891,841	27,701,869
Income and deductions from a trade or business:								
Total income.....	24,359,814	4,856,746	20,774,181	1,743,300	17,949,233	177,617,163	48,109,400	121,641,268
Business receipts.....	24,291,388	4,776,200	20,567,147	1,740,931	17,379,352	175,003,500	47,705,148	119,456,218
Ordinary income from other partnerships and fiduciaries.....	9,383	*62,134	*2,281	--	3,528	319,258	*5,086	311,128
Farm net profit.....	--	--	--	--	--	*3,734	*3,734	--
Net gain, noncapital assets.....	*3,512	*88	2,461	*128	5,636	25,184	6,745	8,601
Other income.....	55,531	18,325	202,292	*2,241	560,718	2,265,486	388,688	1,865,321
Total deductions.....	22,236,815	4,349,834	19,092,015	1,603,241	15,358,170	168,513,188	44,481,912	116,571,904
Cost of sales and operations ¹	19,579,478	3,242,281	17,087,444	1,156,121	10,988,265	149,187,048	37,247,406	105,626,587
Inventory, beginning of year.....	758,664	635,022	1,263,840	71,441	1,180,280	9,952,696	4,824,826	4,865,510
Purchases.....	2,624,396	2,011,750	10,406,079	682,378	5,693,039	113,793,263	34,748,290	73,388,744
Cost of labor.....	430,229	306,179	1,359,394	194,789	2,654,204	1,117,798	750,142	318,125
Additional inventory costs (section 263A).....	48,273	26,142	53,690	7,097	87,072	518,730	191,525	321,895
Other costs.....	16,470,979	961,611	5,420,450	332,680	2,815,106	34,725,018	2,146,372	31,928,016
Less: Inventory, end of year.....	782,038	698,423	1,416,009	132,264	1,441,435	11,279,284	5,471,928	5,496,351
Salaries and wages.....	1,163,269	233,559	732,476	76,776	729,525	5,657,497	2,115,803	3,204,711
Guaranteed payments to partners.....	*9,832	*11,832	*30,842	*9,301	42,404	485,264	202,902	212,597
Rent paid.....	111,787	27,337	44,304	18,579	83,207	957,665	366,098	538,142
Interest paid.....	53,579	60,966	82,749	24,711	174,558	610,155	219,788	366,001
Taxes and licenses.....	57,960	30,115	60,256	10,924	86,390	639,460	259,571	339,355
Bad debts.....	18,610	6,359	6,857	*2,421	28,139	194,563	83,083	95,468
Repairs and maintenance.....	19,583	11,215	39,435	3,249	34,182	300,154	114,720	174,446
Depreciation.....	155,833	60,912	126,167	24,729	335,131	737,766	284,675	410,667
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	9,348	*8,827	17,176	*343	27,148	141,769	45,933	85,055
Employee benefit programs.....	132,578	50,491	32,109	3,638	60,267	415,814	144,346	247,841
Net loss from other partnerships and fiduciaries.....	--	712	--	--	*4,894	16,669	2,377	13,199
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*10,199	44	*1,419	94	2,477	2,884	1,395	593
Other deductions.....	914,759	605,186	830,782	272,356	2,761,583	9,166,479	3,393,814	5,257,243
Net income (less deficit) from trade or business..	2,122,999	506,912	1,682,166	140,059	2,591,063	9,103,975	3,627,489	5,069,364
Net income.....	2,122,999	507,825	1,697,264	140,059	2,597,068	9,111,450	3,627,656	5,076,523
Deficit.....	--	*913	*15,098	--	*6,004	7,474	167	*7,159
Portfolio income (less deficit) distributed directly to partners.....	60,589	11,868	202,431	*6,437	87,422	219,998	78,190	122,692
Interest income.....	13,953	21,334	177,160	*6,437	37,799	146,623	69,562	67,978
Dividend income.....	7,105	*115	*23,501	1	11,534	2,919	901	2,010
Royalty income.....	--	2,661	*2,408	--	*6,661	25,035	*15,669	*9,366
Net short-term capital gain (less deficit).....	-136	--	22	--	745	14,309	*-11,050	*25,386
Net long-term capital gain (less deficit).....	39,667	*-12,242	*-692	--	*30,683	31,042	3,108	17,922
Other portfolio income (less deficit).....	--	--	32	--	--	71	--	30
Rental real estate income (less deficit).....	*196	*1,935	380	--	420	14,477	10,755	3,670
Net income.....	*196	*1,935	380	--	421	14,993	10,856	4,085
Deficit.....	--	--	--	--	1	*516	102	*414
Net income (less deficit) from other rental activity..	366	--	*1,905	115	-367	2,909	*3,234	*-354
Net income.....	366	--	*1,905	115	(³)	4,291	*3,234	*1,023
Deficit.....	--	--	(³)	--	368	1,382	--	1,377
Total net income².....	2,144,619	532,957	1,887,552	146,612	2,647,110	9,296,009	3,727,610	5,152,064

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Wholesale trade--continued	Retail trade						
	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships.....	2,756	57,536	7,648	3,182	1,321	3,611	8,519	2,056
Number of partners.....	10,984	183,900	18,790	7,782	3,346	8,932	20,070	4,709
Total assets.....	2,094,469	52,206,006	15,787,148	1,417,120	3,066,060	2,220,712	4,738,618	915,941
Income and deductions from a trade or business:								
Total income.....	7,866,495	194,826,279	61,208,658	4,387,658	18,669,260	6,543,035	18,219,818	2,971,176
Business receipts.....	7,842,134	192,348,414	60,083,151	4,304,576	18,584,574	6,494,228	18,024,214	2,942,054
Ordinary income from other partnerships and fiduciaries.....	3,044	108,025	*6,999	--	--	*1,559	*7,441	*3,354
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*9,839	25,081	10,470	*125	--	1,648	922	--
Other income.....	11,478	2,344,760	1,108,039	82,957	84,686	45,600	187,241	25,767
Total deductions.....	7,459,372	188,105,314	59,801,073	4,051,608	18,100,941	6,303,336	17,629,587	2,747,940
Cost of sales and operations ¹	6,313,056	154,098,847	51,900,870	2,559,055	14,489,391	4,828,492	13,757,876	1,739,031
Inventory, beginning of year.....	262,360	15,114,486	6,936,463	446,967	1,428,534	895,743	921,726	192,187
Purchases.....	5,656,229	145,031,630	49,837,587	2,175,459	14,521,647	4,741,530	13,396,450	1,611,141
Cost of labor.....	49,531	997,201	423,235	106,966	*134,711	58,979	55,628	*24,338
Additional inventory costs (section 263A).....	5,310	230,034	52,839	*25,216	*1,727	*11,016	38,433	*1,037
Other costs.....	650,630	10,524,338	3,530,594	292,203	180,634	74,359	305,280	113,199
Less: Inventory, end of year.....	311,005	18,062,867	8,966,471	487,756	1,777,862	953,134	993,668	202,869
Salaries and wages.....	336,983	11,467,403	3,141,864	435,328	1,359,791	627,862	1,501,418	419,591
Guaranteed payments to partners.....	69,766	519,025	132,313	45,189	*15,553	39,384	77,543	41,975
Rent paid.....	53,426	2,888,407	542,451	223,331	346,508	114,417	340,824	93,223
Interest paid.....	24,366	989,280	283,246	22,783	68,684	40,502	88,171	14,832
Taxes and licenses.....	40,534	1,671,293	425,169	68,868	186,557	75,933	228,538	44,211
Bad debts.....	16,011	295,664	28,224	12,995	29,928	22,715	10,270	16,917
Repairs and maintenance.....	10,988	667,511	108,677	17,052	89,550	38,114	120,741	11,228
Depreciation.....	42,425	1,598,423	282,539	35,655	218,675	69,286	203,806	31,629
Depletion.....	--	*312	--	--	--	--	--	--
Retirement plans, etc.....	10,782	87,047	16,652	2,159	*3,262	8,964	16,036	5,292
Employee benefit programs.....	23,626	646,232	194,733	14,201	60,450	27,796	96,719	14,007
Net loss from other partnerships and fiduciaries.....	*1,094	6,150	619	--	--	1,618	638	2,314
Farm net loss.....	--	*118	--	--	--	--	--	--
Net loss, noncapital assets.....	*896	13,475	6,116	*465	*258	27	*2,665	*5
Other deductions.....	515,421	13,156,127	2,737,601	614,528	1,232,333	408,228	1,184,342	313,686
Net income (less deficit) from trade or business..	407,123	6,720,965	1,407,586	336,050	568,319	239,699	590,232	223,236
Net income.....	407,271	6,750,491	1,423,698	336,346	568,319	239,937	590,442	223,236
Deficit.....	148	29,526	16,113	*296	--	*238	*211	--
Portfolio income (less deficit) distributed								
directly to partners.....	19,117	189,137	109,694	2,627	-1,149	7,736	11,679	790
Interest income.....	9,083	110,784	41,473	1,892	*902	6,455	9,422	784
Dividend income.....	*8	6,570	515	*271	*91	*1,443	1,392	*6
Royalty income.....	--	*4	*3	--	--	--	--	--
Net short-term capital gain (less deficit).....	*-27	-3,837	*24	--	*-1,687	*-297	*406	--
Net long-term capital gain (less deficit).....	*10,013	75,595	67,657	*465	*-455	*135	*459	--
Other portfolio income (less deficit).....	40	*21	21	--	--	--	--	--
Rental real estate income (less deficit).....	*52	62,994	2,775	*2,547	*-450	*496	7,668	--
Net income.....	*52	64,817	3,517	*2,547	--	*496	8,270	--
Deficit.....	--	*1,823	*742	--	*450	--	*602	--
Net income (less deficit) from other rental activity..	29	40,074	23	--	--	-7,940	3,001	--
Net income.....	34	48,730	23	--	--	--	3,718	--
Deficit.....	5	*8,656	--	--	--	7,940	*717	--
Total net income ².....	416,335	6,941,412	1,452,396	340,760	568,862	240,154	611,715	224,027

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Retail trade--continued						Transportation and warehousing	
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of partnerships.....	3,012	4,996	3,170	541	10,490	8,990	12,949	195
Number of partners.....	8,363	10,932	6,944	2,062	24,294	67,676	327,736	621
Total assets.....	4,162,045	2,287,188	618,746	2,622,716	2,918,563	11,451,149	64,931,030	520,835
Income and deductions from a trade or business:								
Total income.....	14,468,407	5,747,731	1,992,013	5,797,529	7,333,332	47,487,662	35,837,694	1,396,084
Business receipts.....	14,338,640	5,599,010	1,969,844	5,780,339	7,129,745	47,098,039	33,469,287	1,199,783
Ordinary income from other partnerships and fiduciaries.....	*987	--	--	495	--	87,189	1,010,411	67,066
Farm net profit.....	--	--	--	--	--	--	398	--
Net gain, noncapital assets.....	*4,133	3	*1,445	241	*559	5,534	393,548	15,756
Other income.....	124,646	148,718	20,723	16,453	203,028	296,900	964,050	*113,479
Total deductions.....	14,212,573	5,329,099	1,854,113	5,546,243	6,653,552	45,875,250	29,995,006	1,134,409
Cost of sales and operations ¹	12,218,955	3,116,617	1,189,556	3,735,578	4,540,068	40,023,357	17,269,330	*467,553
Inventory, beginning of year.....	186,950	842,500	339,207	860,464	1,094,916	968,830	177,714	--
Purchases.....	8,338,426	2,979,062	1,215,117	3,723,203	4,232,517	38,259,492	8,685,156	--
Cost of labor.....	*77,607	*16,359	*12,290	*5,784	50,088	*31,215	1,203,395	*58,347
Additional inventory costs (section 263A).....	*7,128	10,715	1,605	22,027	6,528	*51,761	*29,066	--
Other costs.....	3,782,275	129,154	17,011	45,407	195,848	1,858,374	7,227,440	*409,206
Less: Inventory, end of year.....	224,759	870,613	405,583	946,200	1,087,635	1,146,316	187,632	--
Salaries and wages.....	646,857	409,816	170,909	602,846	632,345	1,518,776	2,651,956	104,192
Guaranteed payments to partners.....	16,421	48,488	*14,208	*597	51,048	36,307	145,707	*1,710
Rent paid.....	176,129	273,575	107,936	182,069	349,840	138,104	592,939	36,002
Interest paid.....	102,274	41,293	8,990	40,073	63,736	214,696	795,312	19,360
Taxes and licenses.....	151,214	85,590	42,338	115,992	117,054	129,830	593,421	17,811
Bad debts.....	7,442	33,122	*4,729	9,029	9,468	110,826	45,307	*7,967
Repairs and maintenance.....	70,364	19,075	9,330	24,170	31,640	127,570	403,034	*62,755
Depreciation.....	215,049	57,224	34,315	102,674	81,944	265,628	1,627,060	43,148
Depletion.....	--	--	--	--	*312	--	--	--
Retirement plans, etc.....	3,753	4,963	--	*852	6,088	19,026	90,748	*2,756
Employee benefit programs.....	29,950	25,915	*2,937	25,079	21,840	132,606	266,673	*6,537
Net loss from other partnerships and fiduciaries.....	*365	--	--	--	78	*519	*32,992	7
Farm net loss.....	--	--	--	--	--	*118	--	--
Net loss, noncapital assets.....	*108	*1,049	123	*575	*49	*2,034	*3,147	*29
Other deductions.....	573,692	1,212,372	268,741	706,710	748,041	3,155,855	5,477,381	364,582
Net income (less deficit) from trade or business..	255,834	418,632	137,899	251,286	679,781	1,612,412	5,842,688	261,675
Net income.....	260,679	418,632	137,899	251,286	687,128	1,612,889	5,854,518	261,675
Deficit.....	*4,845	--	--	--	*7,347	*478	11,830	--
Portfolio income (less deficit) distributed directly to partners.....	10,256	5,079	1,630	3,101	12,343	25,351	240,552	1,550
Interest income.....	4,987	5,078	1,582	*2,843	11,342	24,024	145,672	1,514
Dividend income.....	602	*1	*48	*258	*619	*1,322	64,010	*36
Royalty income.....	--	--	--	--	--	(³)	*2,364	--
Net short-term capital gain (less deficit).....	-156	--	--	--	*115	*-2,242	*813	--
Net long-term capital gain (less deficit).....	4,823	--	--	--	*266	*2,245	*27,209	--
Other portfolio income (less deficit).....	--	--	--	--	--	(³)	484	--
Rental real estate income (less deficit).....	36,066	*1,384	*171	--	11,540	*797	129,552	--
Net income.....	36,066	*1,384	*171	--	11,569	*797	129,552	--
Deficit.....	--	--	--	--	*28	--	--	--
Net income (less deficit) from other rental activity..	*8,596	8	--	3,235	*5	*33,145	24,964	*4,623
Net income.....	*8,596	8	--	3,235	*5	*33,145	27,127	*4,623
Deficit.....	--	--	--	--	--	--	*2,163	--
Total net income ².....	306,085	425,103	139,701	257,622	703,287	1,671,701	6,209,734	267,849

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Transportation and warehousing--continued							
	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of partnerships.....	599	6,428	857	195	*39	2,238	966	1,433
Number of partners.....	7,080	14,305	1,907	289,721	*233	7,027	2,153	4,690
Total assets.....	814,089	1,564,905	*105,645	51,831,586	*49,636	2,497,087	*61,390	7,485,857
Income and deductions from a trade or business:								
Total income.....	1,724,899	5,510,161	460,651	18,150,997	*83,435	5,347,122	590,557	2,573,788
Business receipts.....	1,637,242	5,063,065	460,307	17,034,460	*83,435	5,073,613	589,968	2,327,415
Ordinary income from other partnerships and fiduciaries.....	*4,009	353	--	728,609	--	54	30	*210,289
Farm net profit.....	--	--	--	--	--	398	--	--
Net gain, noncapital assets.....	1,024	25,550	345	215,986	--	131,998	--	2,890
Other income.....	*82,624	421,193	--	171,941	--	141,059	*560	33,194
Total deductions.....	1,463,994	5,150,711	435,481	14,706,301	*77,399	4,551,014	561,227	1,914,470
Cost of sales and operations ¹	677,192	1,913,750	*79,672	10,982,345	*5,396	2,440,577	*208,275	494,568
Inventory, beginning of year.....	1,471	*39,780	--	*54,580	*2,064	*49,515	*583	*29,720
Purchases.....	162,290	425,432	*1,605	7,419,531	*6,649	401,094	--	*268,555
Cost of labor.....	*170,049	*118,629	*11,064	10,337	--	728,519	*55,110	*51,340
Additional inventory costs (section 263A).....	--	--	*12,227	--	--	*1,079	*15,760	--
Other costs.....	*346,411	1,210,592	*54,776	3,555,222	--	1,328,570	*137,484	185,178
Less: Inventory, end of year.....	3,030	*14,872	--	57,326	*3,316	68,200	*663	*40,225
Salaries and wages.....	154,223	871,016	*90,161	168,598	*13,864	790,553	*124,986	334,364
Guaranteed payments to partners.....	*13,681	45,771	*14,127	--	--	60,476	*3,900	*6,042
Rent paid.....	27,099	209,336	*7,510	84,389	*6,648	104,919	*10,608	106,426
Interest paid.....	37,729	56,247	*4,597	536,156	*2,772	47,363	*3,796	87,290
Taxes and licenses.....	25,112	117,448	*12,546	243,950	*1,915	76,359	*14,614	83,666
Bad debts.....	*3,162	9,210	*62	19,986	--	2,910	*1,255	*756
Repairs and maintenance.....	*26,488	95,366	*15,103	94,059	*1,799	55,420	*5,772	46,272
Depreciation.....	73,047	214,287	17,309	1,043,939	*6,383	92,376	*13,007	123,563
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*18,348	8,397	*1,051	*40,622	*457	12,087	*1,350	5,679
Employee benefit programs.....	42,932	40,173	*9,555	52,109	--	80,240	*3,134	31,993
Net loss from other partnerships and fiduciaries.....	4,089	*48	--	*25,071	--	*284	--	*3,493
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	--	*1,054	--	1,970	--	--	*55	*39
Other deductions.....	360,889	1,568,607	183,787	1,413,107	*38,164	787,450	170,475	590,318
Net income (less deficit) from trade or business..	260,905	359,451	25,171	3,444,696	*6,036	796,108	29,330	659,317
Net income.....	260,905	362,365	25,171	3,451,473	*6,036	797,790	29,330	659,774
Deficit.....	--	*2,914	--	*6,777	--	*1,682	--	*457
Portfolio income (less deficit) distributed directly to partners.....	11,818	10,531	*186	149,624	*77	38,643	*-134	28,255
Interest income.....	11,384	5,488	*337	86,861	*2	29,255	*43	10,789
Dividend income.....	*435	*226	--	47,546	*75	*590	--	*15,101
Royalty income.....	--	--	--	--	--	--	--	*2,364
Net short-term capital gain (less deficit).....	--	-163	*-151	1,253	--	--	*-127	(³)
Net long-term capital gain (less deficit).....	--	4,980	--	*13,964	--	*8,314	-50	*1
Other portfolio income (less deficit).....	--	--	--	--	--	484	--	--
Rental real estate income (less deficit).....	*25	*8,996	--	*27	--	*4,321	--	*116,182
Net income.....	*25	*8,996	--	*27	--	*4,321	--	*116,182
Deficit.....	--	--	--	--	--	--	--	--
Net income (less deficit) from other rental activity..	6,566	*2,086	--	*11,185	*-2,074	*2,578	--	--
Net income.....	6,566	*2,175	--	*11,185	--	*2,578	--	--
Deficit.....	--	*89	--	--	*2,074	--	--	--
Total net income ².....	279,314	376,247	25,508	3,590,315	*4,039	833,336	29,373	803,753

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Information							
	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting	Tele-communications	Internet service providers, web search portals and data processing services	Other information services
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	10,759	3,214	2,671	660	*221	1,826	1,460	706
Number of partners.....	114,993	7,997	13,106	71,892	*469	15,357	4,427	1,746
Total assets.....	242,825,018	14,796,887	54,132,891	46,848,791	*129,446	123,248,734	1,401,399	2,266,871
Income and deductions from a trade or business:								
Total income.....	108,950,720	12,509,316	21,591,029	17,990,330	*104,835	49,806,812	2,884,306	4,064,091
Business receipts.....	103,555,664	11,851,834	19,783,995	17,072,238	*104,830	47,851,939	2,853,610	4,037,218
Ordinary income from other partnerships and fiduciaries.....	2,197,746	*156,175	288,687	452,021	--	1,278,383	--	22,480
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	523,983	24,345	1,642	287,305	--	209,798	21	*872
Other income.....	2,673,326	476,962	1,516,705	178,766	*5	466,692	*30,675	*3,521
Total deductions.....	92,312,713	9,448,348	19,703,704	13,602,026	*78,640	44,487,266	1,874,127	3,118,602
Cost of sales and operations ¹	25,097,028	2,591,324	9,636,777	1,163,377	--	11,327,487	*148,768	*229,295
Inventory, beginning of year.....	4,524,117	234,298	3,168,211	*8,784	--	1,106,139	*5,377	1,309
Purchases.....	6,944,099	671,579	1,406,399	*5,066	--	4,830,761	*24,748	*5,546
Cost of labor.....	579,140	290,447	*177,444	*24,363	--	*31,685	*2,484	52,717
Additional inventory costs (section 263A).....	236,331	*40,821	251	*76,026	--	63,185	*272	*55,776
Other costs.....	16,579,935	1,570,176	7,720,086	1,054,605	--	5,985,840	*127,027	*122,202
Less: Inventory, end of year.....	3,767,339	215,997	2,835,613	*6,212	--	690,122	*11,139	*8,255
Salaries and wages.....	10,731,737	1,789,602	1,959,628	1,710,345	7,090	4,136,554	298,691	829,827
Guaranteed payments to partners.....	239,751	76,742	*24,629	*19,500	--	*24,735	*57,678	*36,467
Rent paid.....	2,284,604	132,863	331,829	256,918	*934	1,395,518	28,793	137,748
Interest paid.....	2,720,915	125,387	594,732	198,269	*825	1,745,393	16,800	39,508
Taxes and licenses.....	1,527,725	182,412	195,779	201,601	1,226	794,321	48,047	104,339
Bad debts.....	1,620,425	220,400	125,413	173,315	208	1,015,707	*65,511	*19,870
Repairs and maintenance.....	674,360	66,019	97,131	74,280	*189	348,924	*10,208	77,608
Depreciation.....	11,671,644	283,151	1,174,003	1,681,180	*5,110	8,092,992	45,207	390,000
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	448,441	63,588	99,111	82,325	34	177,411	*3,745	*22,227
Employee benefit programs.....	766,229	190,295	119,900	73,694	168	301,612	*26,919	*53,641
Net loss from other partnerships and fiduciaries.....	857,068	*2,236	*188,462	*212,535	--	*453,835	--	--
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	54,434	2,813	*2,640	2,810	--	46,093	--	78
Other deductions.....	33,618,351	3,721,515	5,153,668	7,751,875	*62,854	14,626,685	1,123,759	1,177,994
Net income (less deficit) from trade or business..	16,638,006	3,060,968	1,887,325	4,388,304	*26,195	5,319,545	1,010,180	945,489
Net income.....	17,190,915	3,060,989	2,358,931	4,447,091	*26,195	5,339,800	1,012,421	945,489
Deficit.....	552,908	21	*471,606	58,787	--	*20,254	*2,241	--
Portfolio income (less deficit) distributed directly to partners.....	2,565,721	151,969	866,593	481,454	--	1,007,258	55,089	3,358
Interest income.....	1,171,101	72,480	292,186	304,339	--	444,627	54,595	2,874
Dividend income.....	132,036	2,435	63,462	1,908	--	63,736	--	*496
Royalty income.....	1,001,072	*3,262	*480,388	*1,587	--	515,436	--	399
Net short-term capital gain (less deficit).....	25,954	*10,289	*-2,928	*18,225	--	*-29	485	*-87
Net long-term capital gain (less deficit).....	232,985	63,502	*31,159	*155,150	--	*-16,512	9	*-323
Other portfolio income (less deficit).....	*2,572	(³)	*2,327	*245	--	--	--	--
Rental real estate income (less deficit).....	12,074	*4,292	*4,477	*3,313	--	-8	--	--
Net income.....	12,661	*4,293	*5,012	*3,356	--	--	--	--
Deficit.....	*587	(³)	*535	44	--	8	--	--
Net income (less deficit) from other rental activity..	101,377	885	*34,792	*3,170	--	62,531	--	--
Net income.....	101,378	885	*34,793	*3,170	--	62,531	--	--
Deficit.....	1	--	1	--	--	--	--	--
Total net income ².....	19,058,239	3,144,322	2,764,957	4,702,866	*26,195	6,405,867	1,064,775	949,257

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Finance and insurance							Real estate and rental and leasing
	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation	Securities, commodities contracts and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships.....	201,182	125	4,982	2,153	161,934	6,732	25,255	596,026
Number of partners.....	2,452,779	419	22,278	4,809	2,147,701	20,871	256,703	3,931,515
Total assets.....	3,536,808,039	7,638,280	108,562,056	18,032,093	2,903,607,580	7,701,987	491,266,043	1,413,949,311
Income and deductions from a trade or business:								
Total income.....	179,672,838	915,900	17,351,163	4,093,618	145,238,481	9,140,159	2,933,518	59,815,951
Business receipts.....	121,177,960	*880,806	13,532,614	3,516,612	92,843,708	8,753,035	1,651,185	47,670,992
Ordinary income from other partnerships and fiduciaries.....	8,958,974	240	201,296	*1,828	8,190,296	*13,741	551,573	4,188,447
Farm net profit.....	*25,374	--	--	--	*24,929	--	*445	*43,344
Net gain, noncapital assets.....	346,184	--	*38,548	*4,626	278,691	*473	*23,846	1,619,963
Other income.....	49,164,346	*34,854	3,578,705	570,552	43,900,857	372,909	706,469	6,293,204
Total deductions.....	138,975,370	810,899	13,404,855	2,816,192	112,529,911	7,646,690	1,766,822	47,665,534
Cost of sales and operations ¹	59,098,020	6,699	6,727,381	215,345	51,341,971	727,135	*79,490	21,796,521
Inventory, beginning of year.....	2,712,924	3,183	*403,962	--	2,300,118	3,110	2,552	6,540,246
Purchases.....	52,078,914	7,202	*6,415,745	*56,335	45,505,975	*40,823	52,834	6,911,230
Cost of labor.....	188,700	--	*12,580	*1,573	*89,263	*80,124	5,160	223,783
Additional inventory costs (section 263A).....	*3,442	--	*1,805	--	*1,571	*60	6	1,180,081
Other costs.....	7,295,938	--	376,334	*157,436	6,144,799	596,024	*21,345	13,564,674
Less: Inventory, end of year.....	3,192,861	3,686	*483,045	--	2,699,838	3,885	2,406	6,909,203
Salaries and wages.....	17,313,692	*303,457	1,521,258	317,512	13,622,267	1,404,758	144,439	4,901,616
Guaranteed payments to partners.....	2,391,703	*10,952	94,428	*65,779	1,896,092	219,785	104,667	530,225
Rent paid.....	1,724,359	*30,570	151,606	46,423	1,257,932	200,552	37,275	870,719
Interest paid.....	17,233,128	127,872	1,481,537	185,686	14,821,562	79,033	537,439	2,047,183
Taxes and licenses.....	1,038,933	*7,586	135,655	29,497	742,498	102,345	21,352	768,044
Bad debts.....	1,773,427	*4,863	565,617	56,206	1,039,329	5,858	101,554	153,335
Repairs and maintenance.....	214,352	*1,898	21,276	7,488	162,066	20,155	1,469	271,391
Depreciation.....	1,325,771	*11,172	204,113	31,916	984,627	84,867	9,076	4,926,174
Depletion.....	*55	--	--	--	*55	--	--	*251
Retirement plans, etc.....	617,954	*46,343	18,598	*2,059	513,867	34,752	*2,335	80,682
Employee benefit programs.....	763,979	*21,380	64,687	*9,611	592,487	64,232	*11,582	299,440
Net loss from other partnerships and fiduciaries.....	917,658	*199	*6,277	*977	815,926	--	94,278	626,573
Farm net loss.....	*12,108	--	--	--	*8,699	--	*3,409	16,178
Net loss, noncapital assets.....	283,635	*4	33,440	2	249,870	*319	--	47,196
Other deductions.....	34,266,595	*237,904	2,378,980	1,847,691	24,480,664	4,702,899	618,457	10,330,006
Net income (less deficit) from trade or business..	40,697,467	105,001	3,946,307	1,277,425	32,708,569	1,493,469	1,166,696	12,150,417
Net income.....	42,518,195	105,001	4,057,651	1,316,185	34,078,188	1,496,401	1,464,768	13,456,041
Deficit.....	1,820,727	--	111,344	38,760	1,369,619	*2,933	298,072	1,305,624
Portfolio income (less deficit) distributed directly to partners.....								
56,101,126	*23,574	1,329,781	178,139	46,747,292	322,983	7,499,358	20,159,930	
Interest income.....	46,423,540	*16,077	1,157,992	147,618	33,319,749	125,690	11,656,414	9,044,055
Dividend income.....	17,068,857	2,673	47,152	*30,646	14,001,366	14,691	2,972,329	2,796,164
Royalty income.....	1,553,444	--	5	--	1,523,744	--	29,695	1,988,216
Net short-term capital gain (less deficit).....	-6,007,362	1,398	16,487	-160	-1,927,996	*13,953	-4,111,043	-176,015
Net long-term capital gain (less deficit).....	-4,381,479	3,381	87,736	*35	-1,504,696	166,476	-3,134,411	6,021,232
Other portfolio income (less deficit).....	1,444,126	45	*20,409	--	1,335,125	*2,173	86,373	486,278
Rental real estate income (less deficit).....	1,420,893	127	65,401	--	1,262,618	*5,076	87,669	73,165,856
Net income.....	1,673,642	127	67,586	--	1,491,271	*5,076	109,582	74,329,590
Deficit.....	252,750	--	*2,185	--	228,653	--	21,912	1,163,735
Net income (less deficit) from other rental activity..	155,595	--	*42,546	--	62,688	*8	50,354	2,470,493
Net income.....	192,043	--	*42,546	--	96,331	*8	53,158	2,794,310
Deficit.....	36,448	--	1	--	33,643	--	2,804	323,817
Total net income ².....	108,763,922	123,923	5,279,812	1,455,690	84,213,859	1,641,107	16,049,531	102,101,478

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Real estate and rental and leasing--continued							
	Real estate						Rental and leasing services	Lessor of nonfinancial intangible assets (except copyrighted works)
	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate		
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	
Number of partnerships.....	579,476	162,395	271,008	8,344	45,116	92,614	16,472	77
Number of partners.....	3,695,528	1,031,896	1,580,850	44,729	311,276	726,776	235,656	331
Total assets.....	1,357,039,209	292,396,603	719,597,067	14,761,839	80,276,093	250,007,607	50,994,194	5,915,908
Income and deductions from a trade or business:								
Total income.....	48,685,962	3,271,925	4,318,490	226,090	1,831,771	39,037,685	10,361,775	768,214
Business receipts.....	39,419,340	2,369,508	3,233,049	225,885	692,215	32,898,683	7,942,321	309,331
Ordinary income from other partnerships and fiduciaries.....	4,144,833	492,159	315,962	*166	*104,401	3,232,145	*21,142	*22,472
Farm net profit.....	*43,344	*30	*2,195	--	*12,333	*28,787	--	--
Net gain, noncapital assets.....	650,591	212,873	51,520	--	85,716	300,481	969,372	--
Other income.....	4,427,853	197,355	715,763	*39	937,106	2,577,590	1,428,940	*436,411
Total deductions.....	38,447,876	2,402,739	3,348,525	176,985	1,454,339	31,065,288	9,026,590	191,068
Cost of sales and operations ¹	20,466,657	1,291,434	1,197,078	*2,631	76,350	17,899,165	1,329,864	--
Inventory, beginning of year.....	6,440,499	319,558	298,538	*15,009	*135,440	5,671,956	99,747	--
Purchases.....	6,401,615	808,517	529,433	*3,753	122,081	4,937,830	509,615	--
Cost of labor.....	109,209	--	*24,274	--	--	*84,936	*114,574	--
Additional inventory costs (section 263A).....	1,179,701	*100,013	--	--	--	1,079,687	380	--
Other costs.....	12,837,867	673,759	777,216	--	*6,299	11,380,594	726,806	--
Less: Inventory, end of year.....	6,787,945	614,913	432,383	*16,130	*187,470	5,537,049	121,258	--
Salaries and wages.....	3,790,151	225,321	332,812	*8,526	186,131	3,037,361	1,104,555	6,909
Guaranteed payments to partners.....	503,329	*19,972	134,227	--	8,263	340,867	26,896	--
Rent paid.....	581,736	*20,849	99,945	*562	50,989	409,391	287,984	999
Interest paid.....	1,343,387	143,661	242,544	*31,335	256,233	669,614	658,757	*45,040
Taxes and licenses.....	605,498	52,112	104,226	*12,924	38,391	397,844	162,119	427
Bad debts.....	91,867	*205	*3,200	*117	*1,680	86,664	60,606	*863
Repairs and maintenance.....	219,464	11,093	39,072	*5,800	22,964	140,535	51,909	18
Depreciation.....	784,339	85,203	139,291	*17,473	116,937	425,434	4,141,533	301
Depletion.....	*251	--	--	--	*251	--	--	--
Retirement plans, etc.....	49,133	*301	*5,621	--	*1,331	41,880	31,253	296
Employee benefit programs.....	171,319	*3,862	16,781	--	*8,121	142,555	127,381	740
Net loss from other partnerships and fiduciaries.....	605,884	74,060	86,289	--	*59,620	385,915	*20,688	--
Farm net loss.....	16,178	*1,028	*8,780	--	*2,066	*4,304	--	--
Net loss, noncapital assets.....	44,603	*2	*38,443	--	*14	6,144	*2,593	--
Other deductions.....	9,174,081	473,636	900,217	*97,616	624,998	7,077,615	1,020,450	135,475
Net income (less deficit) from trade or business..	10,238,085	869,185	969,965	49,106	377,432	7,972,397	1,335,185	577,146
Net income.....	11,493,055	1,067,567	1,294,202	49,189	477,876	8,604,220	1,379,726	*583,260
Deficit.....	1,254,969	198,382	324,237	*84	100,444	631,823	44,541	6,113
Portfolio income (less deficit) distributed directly to partners.....	17,851,734	2,247,537	4,206,342	51,886	779,263	10,566,707	782,008	1,526,188
Interest income.....	8,206,688	1,506,088	2,849,410	16,875	364,865	3,469,451	752,112	85,255
Dividend income.....	2,662,430	379,857	428,666	*33,117	131,694	1,689,096	133,714	*19
Royalty income.....	555,309	*6,290	18,462	*59	253,152	277,347	*758	*1,432,149
Net short-term capital gain (less deficit).....	-175,418	-68,478	-59,169	*1,716	-10,379	-39,108	*-597	--
Net long-term capital gain (less deficit).....	6,125,265	379,220	766,961	*119	39,911	4,939,054	-104,014	*-19
Other portfolio income (less deficit).....	477,460	44,560	202,012	--	*20	230,868	*35	*8,783
Rental real estate income (less deficit).....	72,901,166	18,776,844	41,941,325	929,295	4,552,004	6,701,699	261,099	*3,591
Net income.....	74,061,901	18,908,674	42,326,408	932,385	4,593,274	7,301,161	264,098	*3,591
Deficit.....	1,160,736	131,830	385,083	*3,090	41,270	599,462	*2,999	--
Net income (less deficit) from other rental activity..	422,348	36,382	119,593	*26,958	115,876	123,538	2,027,971	*20,175
Net income.....	488,794	*68,259	151,495	*26,958	117,866	124,216	2,285,341	*20,175
Deficit.....	66,447	*31,877	*31,901	--	*1,990	*678	*257,370	--
Total net income ².....	95,463,486	21,619,205	46,529,433	1,055,409	5,795,043	20,464,396	4,510,874	2,127,118

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Professional, scientific, and technical services						Other professional, scientific, and technical services	
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services
Number of partnerships.....	93,945	25,245	11,497	7,056	3,211	13,720	33,215	18,076
Number of partners.....	342,952	134,834	55,043	17,677	6,951	31,736	96,711	53,502
Total assets.....	86,034,983	20,821,219	10,834,303	5,169,871	138,662	12,525,641	36,545,287	22,397,360
Income and deductions from a trade or business:								
Total income.....	205,800,392	92,986,874	36,118,528	12,781,452	948,471	15,242,782	47,722,285	23,144,316
Business receipts.....	195,515,980	91,289,754	35,724,496	12,583,311	940,882	15,035,958	39,941,579	19,495,667
Ordinary income from other partnerships and fiduciaries.....	1,753,235	366,767	104,770	*41,458	--	*2,264	1,237,976	907,773
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	29,392	4,154	*79	*9,066	2,388	*6,391	7,313	5,003
Other income.....	8,501,785	1,326,199	289,182	147,617	*5,201	198,168	6,535,418	2,735,874
Total deductions.....	146,113,696	59,676,793	28,946,769	10,983,055	795,158	6,250,006	39,461,916	17,903,701
Cost of sales and operations ¹	22,315,904	1,218,790	894,433	6,127,051	473,632	1,919,130	11,682,869	2,486,337
Inventory, beginning of year.....	296,829	*151	*26	*51,227	*17,871	9,427	218,128	*30,070
Purchases.....	6,668,712	*30,737	*84,940	543,145	258,939	810,642	4,940,309	535,708
Cost of labor.....	2,968,092	*57,215	601,757	702,542	*35,999	355,519	1,215,060	502,141
Additional inventory costs (section 263A).....	409,147	*207,106	--	*15,983	*13,537	*11,236	161,285	*31,945
Other costs.....	12,219,304	883,417	207,735	4,789,025	*164,609	766,590	5,407,928	1,438,382
Less: Inventory, end of year.....	372,028	*184	*26	*59,877	*17,323	34,284	260,334	51,909
Salaries and wages.....	51,772,104	27,151,256	11,812,537	1,746,087	73,530	1,157,788	9,830,905	5,721,457
Guaranteed payments to partners.....	9,377,279	4,409,531	3,136,003	360,498	*51,377	228,056	1,191,814	831,840
Rent paid.....	9,435,051	6,057,504	1,696,679	265,498	23,624	126,785	1,264,962	765,071
Interest paid.....	947,168	275,928	273,688	28,923	1,664	38,209	328,757	197,397
Taxes and licenses.....	4,479,014	2,367,292	1,018,958	181,607	10,391	136,954	763,813	447,064
Bad debts.....	264,802	76,864	14,790	20,726	*492	66,826	85,104	39,279
Repairs and maintenance.....	1,066,367	423,291	133,639	41,701	3,995	83,441	380,300	60,419
Depreciation.....	2,810,525	1,338,033	575,425	189,143	11,087	97,732	599,106	253,930
Depletion.....	*148	*148	--	--	--	--	--	--
Retirement plans, etc.....	2,193,838	978,916	882,847	50,266	*5,166	22,409	254,235	137,037
Employee benefit programs.....	2,948,164	1,277,750	465,170	85,898	*3,062	80,723	1,035,561	444,016
Net loss from other partnerships and fiduciaries.....	80,365	11,766	52,760	*1,474	37	--	14,327	6,785
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	46,979	37,959	2,966	750	*750	*2,042	2,513	*712
Other deductions.....	38,375,988	14,051,765	7,986,874	1,883,434	136,352	2,289,912	12,027,651	6,512,355
Net income (less deficit) from trade or business..	59,686,695	33,310,081	7,171,759	1,798,397	153,313	8,992,776	8,260,369	5,240,615
Net income.....	59,757,576	33,311,115	7,171,944	1,828,241	153,313	8,996,284	8,296,679	5,250,849
Deficit.....	70,881	*1,033	*185	*29,845	--	*3,508	36,310	10,235
Portfolio income (less deficit) distributed directly to partners.....	1,879,570	121,965	-97,130	147,702	7,258	555,449	1,144,326	559,558
Interest income.....	664,398	81,117	51,661	55,155	508	219,175	256,783	179,567
Dividend income.....	206,013	8,341	4,281	*4,540	*5	29,946	158,899	26,409
Royalty income.....	180,846	226	7,211	89,922	*103	12,144	*71,241	70,895
Net short-term capital gain (less deficit).....	97,104	23,984	-1,396	*-2,036	--	95,013	-18,461	-26,497
Net long-term capital gain (less deficit).....	508,995	4,019	-159,095	*123	*6,641	*-4,185	661,493	295,173
Other portfolio income (less deficit).....	222,214	4,278	*208	--	--	203,356	*14,371	*14,012
Rental real estate income (less deficit).....	50,112	20,604	*-1,816	*1,457	--	*12,467	17,400	7,890
Net income.....	60,543	24,686	*2,823	*1,465	--	*12,467	19,103	8,952
Deficit.....	10,431	4,081	*4,639	8	--	--	*1,703	*1,062
Net income (less deficit) from other rental activity..	*1,698	*1,317	*318	--	--	--	*62	*76
Net income.....	*1,712	*1,317	*318	--	--	--	*76	*76
Deficit.....	*14	--	--	--	--	--	*14	--
Total net income ².....	61,011,977	33,425,965	7,233,622	1,949,470	153,930	9,469,864	8,779,125	5,539,463

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Professional, scientific, and technical services--continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance
	Other professional, scientific, and technical services--continued			Total	Administrative and support services	Waste management and remediation services		Total
	Advertising and related services	Other miscellaneous professional, scientific and technical services						
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships.....	4,056	11,084	10,623	25,635	24,677	958	3,679	30,866
Number of partners.....	10,130	33,078	151,812	62,180	59,809	2,370	23,768	138,772
Total assets.....	5,235,335	8,912,593	165,572,560	22,051,580	17,190,696	4,860,884	3,845,998	36,856,691
Income and deductions from a trade or business:								
Total income.....	6,415,319	18,162,650	11,511,756	39,990,594	33,219,524	6,771,070	1,771,750	81,062,200
Business receipts.....	6,122,003	14,323,909	5,228,618	38,048,915	31,361,910	6,687,005	1,714,381	76,596,828
Ordinary income from other partnerships and fiduciaries.....	193,322	*136,881	4,455,817	272,328	269,626	2,702	--	421,711
Farm net profit.....	--	--	1,885	--	--	--	--	--
Net gain, noncapital assets.....	*69	*2,242	113,389	48,060	10,033	38,028	*50	11,559
Other income.....	99,925	3,699,619	1,712,047	1,621,291	1,577,955	43,336	*57,319	4,032,101
Total deductions.....	5,434,700	16,123,516	6,107,475	35,371,880	29,235,679	6,136,201	1,426,927	64,722,617
Cost of sales and operations ¹	2,580,723	6,615,809	2,927,961	12,949,521	9,527,328	3,422,193	257,709	6,029,369
Inventory, beginning of year.....	37,177	150,881	289,859	218,518	191,823	*26,695	*231	87,773
Purchases.....	1,247,081	3,157,519	2,471,946	2,434,924	2,149,033	285,891	*21,827	1,229,956
Cost of labor.....	*34,442	678,477	*38,135	4,443,315	4,171,467	271,848	*41,020	955,485
Additional inventory costs (section 263A).....	*111,790	*17,551	*10,429	300,536	298,049	*2,487	*268	*74,377
Other costs.....	1,188,252	2,781,294	452,511	5,664,395	2,802,663	2,861,732	194,970	3,799,266
Less: Inventory, end of year.....	38,019	170,406	334,919	247,104	220,643	26,461	*607	117,488
Salaries and wages.....	905,366	3,204,083	580,123	10,663,870	9,380,260	1,283,611	390,036	15,450,583
Guaranteed payments to partners.....	128,212	231,762	155,202	377,989	376,750	*1,239	39,924	3,264,883
Rent paid.....	158,183	341,708	103,282	670,808	626,320	44,488	78,685	2,529,144
Interest paid.....	38,281	93,079	626,399	395,740	272,162	123,578	12,381	928,139
Taxes and licenses.....	95,985	220,763	92,256	790,277	747,494	42,783	39,698	1,712,003
Bad debts.....	28,966	16,859	72,824	70,370	62,988	7,382	*5,656	3,365,825
Repairs and maintenance.....	16,335	303,545	49,787	215,406	173,321	42,085	11,889	770,675
Depreciation.....	99,160	246,015	93,438	738,285	554,871	183,414	24,311	2,052,706
Depletion.....	--	--	--	--	--	--	--	*303
Retirement plans, etc.....	31,438	85,760	4,519	208,702	204,887	*3,815	5,003	298,243
Employee benefit programs.....	59,172	532,373	69,715	1,685,404	1,635,285	50,119	27,446	1,392,913
Net loss from other partnerships and fiduciaries.....	*39	*7,503	205,155	32,139	*31,107	1,032	--	25,587
Farm net loss.....	--	--	1,967	--	--	--	--	--
Net loss, noncapital assets.....	*1,371	*429	*218	1,019	952	*67	*117	106,316
Other deductions.....	1,291,469	4,223,827	1,124,628	6,572,349	5,641,953	930,395	534,074	26,795,929
Net income (less deficit) from trade or business..	980,619	2,039,134	5,404,280	4,618,715	3,983,845	634,869	344,823	16,339,583
Net income.....	987,391	2,058,439	6,016,972	4,632,143	3,997,274	634,869	347,682	16,346,673
Deficit.....	*6,771	19,305	612,691	13,428	13,428	--	*2,859	7,090
Portfolio income (less deficit) distributed								
directly to partners.....	76,479	508,289	8,540,141	633,226	593,102	40,124	11,970	267,790
Interest income.....	18,203	59,013	2,648,859	95,286	83,926	11,360	4,982	183,221
Dividend income.....	*216	132,275	3,045,337	12,632	12,632	--	*246	6,313
Royalty income.....	--	*346	536,791	*256,709	*256,709	--	*6,728	--
Net short-term capital gain (less deficit).....	-692	*8,729	49,106	*-2,866	*-2,866	--	--	6,870
Net long-term capital gain (less deficit).....	*58,382	307,937	2,228,910	271,464	242,700	*28,764	*14	71,265
Other portfolio income (less deficit).....	*370	*-10	31,138	--	--	--	--	*122
Rental real estate income (less deficit).....	192	*9,318	367,745	25,170	25,163	6	*13,067	33,675
Net income.....	192	*9,959	416,575	25,678	25,672	6	*13,067	48,378
Deficit.....	--	*641	48,831	*508	*508	--	--	14,703
Net income (less deficit) from other rental activity..	--	*-13	19,758	*254	*117	137	*54	38,588
Net income.....	--	(³)	30,515	*552	*415	137	*54	38,675
Deficit.....	--	*14	*10,758	299	--	--	--	87
Total net income ².....	999,600	2,240,062	12,053,908	5,008,766	4,362,393	646,373	369,900	16,601,502

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Health care and social assistance--continued							
	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of partnerships.....	11,693	6,748	2,484	1,322	974	433	340	3,404
Number of partners.....	50,566	24,162	23,393	7,076	2,266	1,540	2,462	19,382
Total assets.....	4,203,896	2,356,641	5,920,208	2,097,947	559,897	384,283	11,556,900	9,544,303
Income and deductions from a trade or business:								
Total income.....	28,635,813	6,745,396	12,463,789	4,374,963	1,598,891	570,630	14,003,699	11,601,710
Business receipts.....	25,273,646	6,611,470	12,309,334	3,921,570	1,596,892	568,415	13,849,567	11,399,195
Ordinary income from other partnerships and fiduciaries.....	167,806	*110,412	45,131	*42,636	--	--	29,546	*26,180
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	5,322	*4,649	*56	*514	--	--	791	*227
Other income.....	3,189,038	18,865	109,267	410,243	*1,999	*2,215	123,795	176,109
Total deductions.....	20,129,397	5,206,382	10,192,538	3,334,454	1,415,422	493,911	12,209,929	10,781,329
Cost of sales and operations ¹	1,393,202	857,581	792,681	493,130	268,956	*93,171	931,448	1,001,575
Inventory, beginning of year.....	8,235	26,379	22,978	*16,032	*3,675	*1,197	*1,534	7,666
Purchases.....	140,082	315,183	207,845	150,391	*247,798	*98,033	*34,588	*30,767
Cost of labor.....	201,213	*73,173	*78,169	*136,215	*887	520	--	403,860
Additional inventory costs (section 263A).....	*22,855	*475	*41,214	--	--	--	--	*8,236
Other costs.....	1,031,977	471,217	478,288	206,258	*25,503	*1,805	900,269	554,593
Less: Inventory, end of year.....	11,159	28,847	35,814	*15,767	*8,907	*8,385	*4,943	*3,546
Salaries and wages.....	6,213,730	831,881	1,608,796	728,557	498,117	*97,748	1,357,475	3,812,589
Guaranteed payments to partners.....	2,184,255	239,227	44,501	*95,315	*18,335	*1,885	605,456	47,595
Rent paid.....	906,259	216,743	363,920	147,272	19,373	12,212	247,341	530,755
Interest paid.....	103,579	23,519	103,336	47,355	17,976	*2,491	204,634	410,826
Taxes and licenses.....	473,203	101,851	179,800	64,875	42,943	9,667	241,997	558,387
Bad debts.....	150,355	332,674	1,378,221	145,088	*6,196	*28,962	1,257,467	66,605
Repairs and maintenance.....	164,155	70,250	134,026	60,386	8,834	5,456	196,683	117,605
Depreciation.....	316,360	148,463	394,618	224,001	42,424	9,854	580,861	318,451
Depletion.....	--	--	--	--	--	--	--	*303
Retirement plans, etc.....	202,230	16,278	22,216	23,893	*1,712	*353	12,284	18,678
Employee benefit programs.....	589,322	35,142	163,545	92,252	24,169	*73,694	177,267	228,771
Net loss from other partnerships and fiduciaries.....	4,740	*592	*1,730	*1,633	--	--	2,680	*14,051
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*428	*37	*1,238	670	42	--	103,886	*14
Other deductions.....	7,427,580	2,332,145	5,003,910	1,210,027	466,344	158,419	6,290,449	3,655,124
Net income (less deficit) from trade or business..	8,506,416	1,539,014	2,271,251	1,040,509	183,470	76,719	1,793,770	820,381
Net income.....	8,506,562	1,540,270	2,271,367	1,040,967	183,470	76,728	1,798,029	821,226
Deficit.....	*146	*1,256	*116	457	--	*10	*4,259	*845
Portfolio income (less deficit) distributed directly to partners.....	36,182	62,343	24,185	12,762	1,572	*2,688	87,593	39,264
Interest income.....	25,712	6,709	24,524	6,696	1,862	*288	87,775	28,973
Dividend income.....	1,778	*86	*26	*205	*20	--	*385	*3,270
Royalty income.....	--	--	--	--	--	--	--	--
Net short-term capital gain (less deficit).....	*6,960	*-240	*352	*8	*-5	--	4	*-186
Net long-term capital gain (less deficit).....	1,610	*55,788	*-717	*5,853	*-304	2,400	*-572	*7,207
Other portfolio income (less deficit).....	*122	--	--	--	--	--	--	--
Rental real estate income (less deficit).....	5,226	*2,953	*2,118	*564	*-64	--	-3,034	*25,894
Net income.....	5,226	*2,957	*2,209	*673	--	--	8,709	*28,586
Deficit.....	--	*4	*91	*109	*64	--	*11,743	*2,692
Net income (less deficit) from other rental activity..	--	*13,408	2,641	*244	--	--	22,222	*74
Net income.....	--	*13,408	*2,655	*244	--	--	22,294	*74
Deficit.....	--	--	14	--	--	--	73	--
Total net income ².....	8,539,255	1,562,171	2,300,560	1,048,218	185,287	77,007	1,901,118	878,591

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Health care and social assistance--continued	Arts, entertainment, and recreation				Accommodation and food services		
	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
			(123)	(124)	(125)			
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of partnerships.....	3,468	15,285	9,670	--	5,614	37,761	10,935	26,826
Number of partners.....	7,925	162,968	82,050	--	80,919	184,942	86,992	97,950
Total assets.....	232,616	21,916,225	8,213,171	--	13,703,055	60,485,801	47,474,570	13,011,231
Income and deductions from a trade or business:								
Total income.....	1,067,309	31,235,792	9,244,008	--	21,991,785	55,759,950	24,230,805	31,529,146
Business receipts.....	1,066,739	29,098,522	7,833,030	--	21,265,492	54,119,704	23,408,011	30,711,693
Ordinary income from other partnerships and fiduciaries.....	--	668,659	298,179	--	*370,480	260,774	204,904	55,869
Farm net profit.....	--	--	--	--	--	3	3	--
Net gain, noncapital assets.....	--	46,370	*3,931	--	42,439	190,678	143,257	47,421
Other income.....	*571	1,422,241	1,108,868	--	313,373	1,188,793	474,630	714,162
Total deductions.....	959,255	27,193,991	7,644,734	--	19,549,258	50,696,524	21,679,969	29,016,555
Cost of sales and operations ¹	197,624	14,029,265	1,472,065	--	12,557,201	16,531,342	4,494,841	12,036,501
Inventory, beginning of year.....	*76	115,697	17,715	--	97,982	458,761	124,790	333,971
Purchases.....	*5,268	702,859	112,611	--	590,247	11,444,958	1,760,290	9,684,669
Cost of labor.....	*61,448	318,685	*264,150	--	54,534	2,424,100	816,683	1,607,416
Additional inventory costs (section 263A).....	*1,597	39,356	*39,196	--	*160	46,083	28,635	17,447
Other costs.....	*129,356	12,968,367	1,057,472	--	11,910,895	2,639,135	1,896,516	742,619
Less: Inventory, end of year.....	*121	118,149	19,529	--	98,621	481,695	132,073	349,621
Salaries and wages.....	301,689	3,864,728	2,442,195	--	1,422,533	9,503,005	3,958,080	5,544,925
Guaranteed payments to partners.....	28,315	139,652	44,953	--	94,699	256,827	56,408	200,420
Rent paid.....	85,270	473,133	177,216	--	295,918	2,387,286	608,611	1,778,675
Interest paid.....	14,423	504,917	143,864	--	361,053	2,231,858	1,906,909	324,949
Taxes and licenses.....	39,281	1,461,074	154,451	--	1,306,623	2,273,626	1,296,126	977,499
Bad debts.....	*257	17,764	8,693	--	9,071	59,013	46,198	12,815
Repairs and maintenance.....	13,280	219,346	38,620	--	180,726	1,008,553	511,255	497,298
Depreciation.....	17,674	774,882	169,532	--	605,350	2,688,050	1,860,825	827,225
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*600	64,237	55,457	--	8,780	38,534	27,438	11,096
Employee benefit programs.....	8,750	181,916	82,888	--	99,027	444,292	323,342	120,951
Net loss from other partnerships and fiduciaries.....	*161	9,785	9,785	--	--	*4,935	*63	*4,873
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	--	13,788	*2,687	--	*11,101	20,550	14,720	5,830
Other deductions.....	251,931	5,439,504	2,842,328	--	2,597,176	13,248,653	6,575,155	6,673,498
Net income (less deficit) from trade or business..	108,054	4,041,801	1,599,274	--	2,442,527	5,063,426	2,550,836	2,512,590
Net income.....	108,054	4,046,982	1,602,547	--	2,444,435	5,109,400	2,587,914	2,521,486
Deficit.....	--	*5,181	*3,273	--	*1,908	45,974	37,078	*8,896
Portfolio income (less deficit) distributed								
directly to partners.....	1,200	183,280	110,759	--	72,521	465,078	405,897	59,181
Interest income.....	681	104,294	56,675	--	47,619	268,332	218,747	49,585
Dividend income.....	*543	5,600	1,573	--	4,027	9,514	9,070	445
Royalty income.....	--	*19,154	*19,154	--	--	*17,435	272	*17,163
Net short-term capital gain (less deficit).....	*24	*4,416	*4,538	--	*122	77,193	*76,774	*419
Net long-term capital gain (less deficit).....	1	35,232	14,235	--	*20,997	91,339	99,769	*8,430
Other portfolio income (less deficit).....	--	*14,584	14,585	--	*-1	*1,265	*1,265	--
Rental real estate income (less deficit).....	*18	18,368	*-2,587	--	20,955	164,673	151,501	13,172
Net income.....	*18	28,329	*7,284	--	21,045	165,922	152,541	*13,381
Deficit.....	--	*9,961	*9,871	--	*90	*1,249	*1,040	*209
Net income (less deficit) from other rental activity..	--	*5,199	--	--	*5,199	*8,149	*8,149	--
Net income.....	--	*5,199	--	--	*5,199	*8,149	*8,149	--
Deficit.....	--	--	--	--	--	--	--	--
Total net income ².....	109,296	4,209,000	1,688,674	--	2,520,326	5,532,794	2,939,840	2,592,954

Footnotes at end of table.

Partnership Returns, 2002

Table 2.--Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
Number of partnerships.....	31,236	17,766	12,623	5,143	12,925	*545	*1,349
Number of partners.....	75,583	43,004	31,782	11,223	30,113	*2,466	*3,004
Total assets.....	6,165,081	2,193,439	1,320,124	873,315	3,819,219	*152,422	*156,248
Income and deductions from trade or business:							
Total income.....	10,059,706	6,721,734	4,244,022	2,477,712	3,279,831	*58,140	*218,095
Business receipts.....	9,799,975	6,604,994	4,135,725	2,469,269	3,137,350	*57,632	*218,095
Ordinary income from other partnerships and fiduciaries.....	*18,725	*2,864	914	*1,950	*15,861	--	--
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	11,544	6,484	*5,458	*1,026	*5,059	--	--
Other income.....	229,462	107,393	101,925	5,468	121,560	*509	--
Total deductions.....	8,651,273	5,786,896	3,579,324	2,207,572	2,818,259	*46,118	*181,487
Cost of sales and operations ¹	3,622,447	3,029,299	1,641,297	1,388,001	577,753	*15,396	*83,393
Inventory, beginning of year.....	310,074	242,382	83,227	159,155	67,234	*458	--
Purchases.....	2,072,982	1,786,215	1,245,605	540,610	208,100	*78,667	--
Cost of labor.....	750,162	662,264	199,410	462,853	85,805	*2,093	--
Additional inventory costs (section 263A).....	*7,846	*7,846	*1,691	*6,155	--	--	--
Other costs.....	849,674	575,804	199,154	376,650	273,870	--	--
Less: Inventory, end of year.....	376,132	253,053	87,790	165,263	57,256	*65,823	--
Salaries and wages.....	1,427,173	786,442	546,532	239,911	640,730	--	*23,346
Guaranteed payments to partners.....	187,614	127,767	97,206	30,562	59,847	--	--
Rent paid.....	730,126	285,831	243,912	41,919	438,111	*6,184	*7,772
Interest paid.....	159,394	86,432	51,741	34,691	72,886	*76	--
Taxes and licenses.....	252,246	144,716	107,339	37,376	106,355	*1,175	*899
Bad debts.....	9,872	6,964	2,566	*4,398	2,909	--	--
Repairs and maintenance.....	129,596	66,982	50,396	16,585	60,187	*2,427	*4,904
Depreciation.....	221,617	138,494	100,179	38,315	81,518	*1,606	--
Depletion.....	--	--	--	--	--	--	--
Retirement plans, etc.....	7,614	6,987	*3,009	*3,978	*627	--	--
Employee benefit programs.....	50,793	28,064	15,483	12,581	22,730	--	--
Net loss from other partnerships and fiduciaries.....	*47	*3	--	*3	44	--	--
Farm net loss.....	*671	*671	*671	--	--	--	--
Net loss, noncapital assets.....	*370	*232	*232	--	138	--	--
Other deductions.....	1,851,692	1,078,014	718,761	359,253	754,423	*19,255	*61,174
Net income (less deficit) from trade or business.....	1,408,433	934,839	664,699	270,140	461,572	*12,022	*36,608
Net income.....	1,409,350	935,647	665,094	270,553	461,680	*12,022	*36,608
Deficit.....	*917	*809	*395	*413	*109	--	--
Portfolio income (less deficit) distributed							
directly to partners.....	162,148	10,119	8,884	1,235	152,028	--	*121,191
Interest income.....	111,871	5,376	4,155	1,222	106,495	--	*4,802
Dividend income.....	1,315	*97	*83	*14	*1,218	--	*120,223
Royalty income.....	(³)	(³)	(³)	--	--	--	--
Net short-term capital gain (less deficit).....	*-1,187	*10	*10	--	*-1,197	--	*-3,835
Net long-term capital gain (less deficit).....	*45,686	*174	*174	--	*45,512	--	--
Other portfolio income (less deficit).....	*4,462	*4,462	*4,462	--	--	--	--
Rental real estate income (less deficit).....	70,407	16,939	*17,004	*-65	*53,468	--	--
Net income.....	70,485	17,017	*17,004	*12	*53,468	--	--
Deficit.....	*78	*78	--	*78	--	--	--
Net income (less deficit) from other rental activity.....	*1,817	--	--	--	*1,817	--	--
Net income.....	*1,817	--	--	--	*1,817	--	--
Deficit.....	--	--	--	--	--	--	--
Total net income (less deficit) ².....	1,598,305	961,713	690,403	271,310	624,570	*12,022	*161,634

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

¹ Cost of sales and operations is not equal to the sum of its components because some partnerships do not report the components.

² Total net income (less deficit) is the sum of net income (less deficit) from trade or business, portfolio income (less deficit) distributed directly to partners (excluding net short-term capital gain and net long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

³ Less than \$500.

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

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group

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

Item	All industries	Agriculture, forestry, fishing, and hunting						Mining
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL PARTNERSHIPS								
Number of partnerships ¹	2,242,169	117,667	61,066	40,979	6,928	1,420	7,274	29,549
Number of partners.....	14,328,108	441,697	232,065	123,386	62,435	5,067	18,744	508,417
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,682,072	76,956	42,953	23,288	5,498	1,316	3,902	22,203
Number of partners.....	11,912,262	330,167	182,214	75,548	56,925	4,858	10,622	448,770
Total assets.....	8,866,560,101	80,353,597	30,533,321	25,653,945	19,512,598	903,484	3,750,249	140,522,798
Cash.....	403,493,682	3,876,294	1,672,274	959,321	937,753	74,420	232,526	3,857,190
Trade notes and accounts receivable.....	534,791,029	3,108,657	902,189	480,959	1,137,175	104,881	483,453	11,289,778
Less: Allowance for bad debts.....	12,667,511	15,477	*196	4,201	*2,120	*853	8,106	45,267
Inventories.....	202,669,386	3,300,140	609,427	2,154,938	165,931	*32,080	337,765	2,207,101
U.S. Government obligations.....	114,419,244	*60,463	*35,414	*25,049	--	--	--	291,664
Tax-exempt securities.....	47,407,748	*22,492	--	*1,448	*21,044	--	--	*342,369
Other current assets.....	1,354,308,431	2,731,860	1,752,114	1,208,730	-1,024,996	117,300	678,712	8,455,628
Mortgage and real estate loans.....	77,220,421	623,424	*77,635	*537,951	*7,838	--	--	*16,413
Other investments.....	2,969,340,381	6,007,454	1,997,334	1,177,520	3,165,651	*-343,733	10,682	15,822,448
Depreciable assets.....	2,659,690,570	46,164,017	23,162,862	17,972,021	1,489,744	1,024,494	2,514,895	88,922,017
Less: Accumulated depreciation.....	868,178,729	26,069,450	13,968,109	9,540,255	736,608	442,184	1,382,295	43,798,053
Depletable assets.....	62,847,340	8,663,426	*65,618	*25,688	8,497,495	--	*74,624	46,818,841
Less: Accumulated depletion.....	19,713,300	890,732	*33,508	*23,270	799,874	--	*34,079	15,467,197
Land.....	423,177,429	23,933,295	11,624,191	8,510,791	3,104,801	*81,267	612,246	1,373,658
Intangible assets.....	363,634,755	937,788	262,896	289,507	98,220	199,851	87,314	10,011,492
Less: Accumulated amortization.....	90,657,665	319,189	69,835	122,560	40,598	70,399	15,797	3,487,981
Other assets.....	644,776,888	8,219,135	2,443,014	2,000,310	3,491,142	*126,361	158,308	13,912,694
Total liabilities and capital.....	8,866,560,101	80,353,597	30,533,321	25,653,945	19,512,598	903,484	3,750,249	140,522,798
Accounts payable.....	346,350,802	1,269,402	238,161	371,496	144,294	138,305	377,146	8,661,716
Mortgages notes, bonds payable in less than 1 year.....	282,684,863	9,325,650	4,741,607	3,441,518	586,585	*108,237	447,704	2,702,273
Other current liabilities.....	1,545,790,568	5,184,381	2,858,550	1,511,558	393,024	*65,673	355,575	12,475,700
Nonrecourse loans.....	770,277,980	1,745,999	786,442	*261,964	*602,027	--	*95,567	1,950,154
Mortgages notes, bonds payable in 1 year or more.....	1,375,077,274	24,765,323	10,538,341	8,147,875	3,997,119	815,507	1,266,482	17,077,989
Other liabilities.....	651,855,431	4,718,172	2,603,217	1,563,346	296,614	*30,189	224,805	13,922,350
Partners capital accounts.....	3,894,523,181	33,344,670	8,767,004	10,356,187	13,492,935	-254,427	982,971	83,732,616
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,325,008	61,050	35,772	17,853	3,677	743	3,005	19,884
Number of partners.....	9,095,839	203,179	123,998	49,165	20,565	2,013	7,438	353,161
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,004,614	39,833	23,676	10,750	2,575	743	2,089	14,366
Number of partners.....	7,491,018	145,711	90,669	32,705	15,711	2,013	5,212	310,295
Total assets.....	6,281,159,977	33,585,081	16,100,740	7,220,410	7,787,131	825,102	1,651,698	102,675,140
Cash.....	305,826,802	2,720,074	1,293,626	580,165	685,456	49,996	110,831	3,263,403
Trade notes and accounts receivable.....	354,740,708	2,160,027	660,607	172,874	992,406	*48,707	285,434	8,977,397
Less: Allowance for bad debts.....	8,109,320	10,400	26	3,650	*451	452	*5,820	36,249
Inventories.....	116,991,789	1,122,696	370,688	468,963	*56,516	29,659	196,872	1,655,159
U.S. Government obligations.....	109,497,958	*22,986	--	*22,986	--	--	--	*135,179
Tax-exempt securities.....	25,919,701	*22,492	--	*1,448	*21,044	--	--	*342,369
Other current assets.....	1,031,037,481	833,076	1,356,125	362,448	-1,101,952	*111,279	105,176	5,563,987
Mortgage and real estate loans.....	70,179,588	*572,992	*77,635	*495,357	--	--	--	*1,113
Other investments.....	2,334,880,440	2,469,489	1,301,635	786,809	352,784	*29,993	-1,732	10,842,723
Depreciable assets.....	1,594,947,301	20,336,800	12,104,694	5,292,893	860,320	750,030	1,328,863	59,209,338
Less: Accumulated depreciation.....	567,290,358	13,442,326	8,346,618	3,391,636	438,468	384,429	881,174	26,317,758
Depletable assets.....	43,028,811	2,643,384	*36,718	*5,671	*2,526,371	--	*74,624	35,072,953
Less: Accumulated depletion.....	15,183,684	*90,157	*15,708	*4,439	*35,931	--	*34,079	12,730,599
Land.....	261,847,754	8,158,199	5,412,879	1,732,041	616,367	*1,707	395,206	734,182
Intangible assets.....	214,901,694	497,406	116,388	160,774	*20,282	*182,685	17,277	7,193,499
Less: Accumulated amortization.....	52,281,315	187,347	30,542	76,587	*6,711	*69,156	4,352	2,342,527
Other assets.....	460,224,627	5,755,689	1,762,640	614,293	3,239,100	*75,083	64,573	11,110,972
Total liabilities and capital.....	6,281,159,977	33,585,081	16,100,740	7,220,410	7,787,131	825,102	1,651,698	102,675,140
Accounts payable.....	217,253,076	458,537	147,225	83,668	60,171	*18,619	148,855	4,808,722
Mortgages notes, bonds payable in less than 1 year.....	189,548,244	3,340,189	2,330,297	622,131	95,530	*18,427	273,805	2,090,189
Other current liabilities.....	1,083,066,288	2,204,130	1,268,350	562,194	114,081	*59,394	200,111	9,303,773
Nonrecourse loans.....	440,101,254	*299,767	*195,329	*82,445	*14,880	--	*7,113	1,799,762
Mortgages notes, bonds payable in 1 year or more.....	760,502,990	8,019,322	4,308,294	2,012,130	627,155	*671,884	399,860	13,498,653
Other liabilities.....	418,576,410	1,636,131	1,288,263	240,713	*65,745	*30,189	*11,221	9,806,128
Partners capital accounts.....	3,172,111,716	17,627,005	6,562,981	3,617,130	6,809,571	26,589	610,734	61,367,912

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Mining--continued				Construction			
	Oil and gas extraction	Other mining	Support activities for mining	Utilities	Total	Construction of buildings	Heavy and civil engineering construction	
							Total	Utility system construction
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
ALL PARTNERSHIPS								
Number of partnerships ¹	24,523	3,586	1,441	2,507	134,114	53,982	33,923	1,077
Number of partners.....	469,218	30,674	8,525	46,806	400,966	163,633	133,732	2,492
Partnerships reporting balance sheet data:								
Number of partnerships.....	18,378	2,818	1,007	2,057	93,911	40,075	28,418	790
Number of partners.....	413,928	28,823	6,018	45,547	298,414	129,660	108,130	1,839
Total assets	119,104,253	19,273,892	2,144,653	164,554,121	144,637,995	76,511,075	59,487,045	2,218,510
Cash.....	3,307,939	346,175	203,076	4,768,160	11,187,654	6,095,070	4,031,122	346,199
Trade notes and accounts receivable.....	9,524,946	1,250,996	513,836	16,506,061	12,967,380	5,760,531	4,612,958	412,485
Less: Allowance for bad debts.....	26,017	16,896	*2,353	602,833	77,517	35,344	15,918	*313
Inventories.....	1,165,765	881,602	159,734	1,225,537	32,915,492	21,234,977	11,274,018	*476
U.S. Government obligations.....	*147,851	*77,676	*66,138	--	150,192	*88,262	55,978	5,706
Tax-exempt securities.....	*342,369	--	--	--	*58,997	*22,192	*19,494	--
Other current assets.....	6,693,874	1,602,848	158,907	9,725,527	27,580,983	17,721,691	9,156,323	153,046
Mortgage and real estate loans.....	*16,413	--	--	--	1,528,949	408,248	1,110,029	--
Other investments.....	14,837,658	853,255	*131,535	35,901,530	11,976,097	4,559,809	7,211,627	*783,181
Depreciable assets.....	75,323,416	12,274,347	1,324,254	82,467,050	21,273,553	6,913,252	9,034,017	703,190
Less: Accumulated depreciation.....	36,757,791	6,196,534	843,728	22,452,314	7,713,547	1,576,346	3,388,191	380,349
Depletable assets.....	42,650,185	4,168,526	131	*1,132,504	129,887	*3,255	*117,291	--
Less: Accumulated depletion.....	14,657,991	809,155	52	*896,483	*13,151	*1,584	*6,938	--
Land.....	821,019	516,339	*36,300	716,173	13,265,121	4,462,849	8,714,109	*4,244
Intangible assets.....	9,025,098	637,139	349,255	8,428,689	2,270,058	716,779	790,266	*162,410
Less: Accumulated amortization.....	3,181,818	267,524	38,639	2,717,995	737,338	204,362	451,171	*20,175
Other assets.....	9,871,337	3,955,096	86,261	30,352,415	17,875,184	10,341,794	7,222,028	48,411
Total liabilities and capital	119,104,253	19,273,892	2,144,653	164,554,121	144,637,995	76,511,075	59,487,045	2,218,510
Accounts payable.....	7,395,794	1,034,479	231,444	14,738,433	11,530,826	7,037,319	3,348,287	322,516
Mortgages notes, bonds payable in less than 1 year.....	2,286,376	352,950	*62,947	6,505,298	18,200,522	12,680,576	4,900,435	86,004
Other current liabilities.....	8,859,862	3,513,177	102,661	11,845,341	22,206,976	11,808,886	8,529,614	180,998
Nonrecourse loans.....	1,749,463	*200,318	*373	9,182,851	10,719,681	6,856,617	3,853,198	*77
Mortgages notes, bonds payable in 1 year or more.....	13,186,239	3,580,098	311,652	32,443,063	32,700,174	13,925,185	16,513,426	247,230
Other liabilities.....	10,189,600	3,631,389	*101,362	21,711,338	12,102,516	6,452,521	5,526,127	*162,920
Partners capital accounts.....	75,436,920	6,961,481	1,334,214	68,127,796	37,177,301	17,749,972	16,815,959	1,218,766
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	17,610	1,538	737	1,497	78,603	27,688	17,833	573
Number of partners.....	323,820	25,014	4,327	23,380	237,342	89,167	74,486	1,316
Partnerships reporting balance sheet data:								
Number of partnerships.....	12,659	1,298	409	1,435	52,153	19,501	15,057	364
Number of partners.....	284,044	24,221	2,030	23,235	170,991	70,016	59,552	899
Total assets	88,356,121	12,977,977	1,341,042	60,764,773	86,447,478	47,725,301	33,669,345	1,255,038
Cash.....	2,892,668	269,477	101,258	2,388,822	8,346,626	4,615,814	2,877,221	296,132
Trade notes and accounts receivable.....	7,675,583	913,182	388,631	5,451,752	9,924,654	4,729,592	3,315,462	291,079
Less: Allowance for bad debts.....	24,576	10,354	1,320	135,909	45,985	16,557	*13,260	243
Inventories.....	1,052,711	446,264	*156,183	410,924	20,989,132	13,810,474	6,929,234	*476
U.S. Government obligations.....	*69,041	*66,138	--	--	*120,649	*59,556	55,978	5,706
Tax-exempt securities.....	*342,369	--	--	--	*37,161	11,027	8,824	--
Other current assets.....	4,117,705	1,396,082	50,200	4,043,623	16,528,358	11,192,061	4,850,209	135,747
Mortgage and real estate loans.....	*1,113	--	--	--	686,091	256,246	423,293	--
Other investments.....	10,464,714	363,720	*14,290	5,240,669	7,141,319	3,021,773	3,948,258	*349,117
Depreciable assets.....	50,818,433	7,367,688	1,023,217	36,909,434	10,770,139	3,193,583	4,782,748	293,579
Less: Accumulated depreciation.....	22,100,969	3,541,140	675,650	10,685,642	4,724,548	931,042	2,017,807	160,387
Depletable assets.....	32,628,328	2,444,494	131	*165,731	*115,771	*2,882	*112,889	--
Less: Accumulated depletion.....	12,114,331	616,215	52	*44,039	*4,677	1,510	*3,167	--
Land.....	531,106	172,410	*30,666	324,944	6,003,850	1,897,459	4,035,898	*3,488
Intangible assets.....	6,463,331	489,849	*240,319	4,941,605	1,024,498	396,817	470,907	*188
Less: Accumulated amortization.....	2,104,237	217,875	*20,416	1,503,453	525,818	112,237	380,418	*172
Other assets.....	7,643,132	3,434,257	*33,583	13,256,313	10,060,257	5,599,363	4,273,077	*40,330
Total liabilities and capital	88,356,121	12,977,977	1,341,042	60,764,773	86,447,478	47,725,301	33,669,345	1,255,038
Accounts payable.....	4,177,754	446,840	184,128	3,680,415	8,133,110	5,252,108	1,952,548	239,857
Mortgages notes, bonds payable in less than 1 year.....	1,922,826	151,726	*15,637	2,365,607	10,983,563	8,144,925	2,497,689	57,779
Other current liabilities.....	7,279,095	1,979,141	45,537	2,506,761	13,001,071	7,213,502	4,917,073	143,138
Nonrecourse loans.....	1,627,136	172,253	*373	4,288,636	3,558,076	1,519,665	2,031,603	--
Mortgages notes, bonds payable in 1 year or more.....	11,594,717	1,888,711	*15,225	14,523,086	13,782,983	5,992,635	7,074,175	*59,621
Other liabilities.....	6,880,103	2,919,872	6,154	8,702,146	7,398,116	4,034,341	3,402,310	*162,920
Partners capital accounts.....	54,874,491	5,419,433	1,073,988	24,698,123	29,590,559	15,568,123	11,793,946	591,722

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Construction--continued							
	Heavy and civil engineering construction--continued		Special trade contractors					
	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
ALL PARTNERSHIPS								
Number of partnerships ¹	29,940	2,906	46,209	9,946	4,050	5,776	13,200	13,238
Number of partners.....	123,733	7,507	103,601	23,090	8,876	12,369	29,768	29,499
Partnerships reporting balance sheet data:								
Number of partnerships.....	25,634	1,994	25,418	5,210	2,716	2,846	5,597	9,049
Number of partners.....	100,804	5,487	60,624	12,964	5,893	6,502	13,686	21,580
Total assets	49,153,644	8,114,891	8,639,875	2,195,839	802,730	1,737,812	1,191,007	2,712,486
Cash.....	2,356,795	1,328,129	1,061,462	284,896	128,056	113,869	141,730	392,910
Trade notes and accounts receivable.....	1,681,145	2,519,328	2,593,891	627,251	330,015	471,200	416,149	749,275
Less: Allowance for bad debts.....	*12,398	3,206	26,255	*2,288	*8,772	4,291	*2,486	8,418
Inventories.....	11,232,699	40,843	406,498	68,645	10,579	95,013	59,969	172,293
U.S. Government obligations.....	--	50,273	*5,951	--	--	--	*836	*5,115
Tax-exempt securities.....	--	*19,494	*17,310	--	--	--	--	*17,310
Other current assets.....	7,202,445	1,800,831	702,969	252,798	91,328	107,518	83,210	168,115
Mortgage and real estate loans.....	1,110,029	--	*10,672	*128	--	*10,544	--	--
Other investments.....	6,087,894	340,552	204,662	*7,145	*62,514	*19,088	*7,470	108,444
Depreciable assets.....	5,177,343	3,153,484	5,326,284	1,470,414	249,817	882,352	635,044	2,088,657
Less: Accumulated depreciation.....	1,384,843	1,622,999	2,749,011	678,552	145,128	371,948	322,647	1,230,736
Depletable assets.....	*109,688	*7,603	*9,341	--	--	*6,569	*2,772	--
Less: Accumulated depletion.....	*3,808	*3,129	*4,628	--	--	*2,391	*2,237	--
Land.....	8,605,301	104,564	88,162	15,517	*732	*3,838	*4,827	63,247
Intangible assets.....	529,430	98,426	763,013	85,959	*30,162	436,850	92,951	117,091
Less: Accumulated amortization.....	413,430	17,565	81,806	15,370	*4,450	39,947	5,829	16,210
Other assets.....	6,875,355	298,263	311,361	79,296	57,876	9,547	79,249	85,393
Total liabilities and capital	49,153,644	8,114,891	8,639,875	2,195,839	802,730	1,737,812	1,191,007	2,712,486
Accounts payable.....	1,262,766	1,763,005	1,145,220	395,102	122,021	288,811	248,167	91,119
Mortgages notes, bonds payable in less than 1 year.....	4,437,200	377,232	619,511	98,994	62,679	85,799	104,077	267,962
Other current liabilities.....	6,406,518	1,942,097	1,868,476	420,467	137,010	488,892	126,906	695,201
Nonrecourse loans.....	3,030,487	*822,634	*9,866	*5,864	486	--	--	*3,517
Mortgages notes, bonds payable in 1 year or more.....	15,312,950	953,246	2,261,563	662,384	117,357	600,509	282,954	598,359
Other liabilities.....	5,035,769	327,437	123,868	-93,920	*25,795	28,463	70,725	92,805
Partners capital accounts.....	13,667,954	1,929,239	2,611,370	706,949	337,384	245,338	358,177	963,523
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	15,570	1,690	33,083	7,270	3,489	4,723	10,122	7,478
Number of partners.....	69,127	4,043	73,689	17,006	7,630	9,828	23,031	16,194
Partnerships reporting balance sheet data:								
Number of partnerships.....	13,550	1,143	17,595	3,607	2,352	2,094	4,168	5,374
Number of partners.....	55,873	2,780	41,423	9,206	5,041	4,564	10,533	12,079
Total assets	27,580,282	4,834,025	5,052,832	1,302,895	577,716	581,401	889,036	1,701,783
Cash.....	1,778,886	802,203	853,591	223,217	115,824	82,768	126,715	305,066
Trade notes and accounts receivable.....	1,390,748	1,633,635	1,879,600	546,268	220,544	257,029	300,188	555,571
Less: Allowance for bad debts.....	*10,935	*2,082	16,169	*1,600	*7,645	*1,486	*1,190	*4,248
Inventories.....	6,901,031	27,727	249,424	15,970	*5,346	42,258	46,352	139,499
U.S. Government obligations.....	--	50,273	*5,115	--	--	--	--	*5,115
Tax-exempt securities.....	--	8,824	*17,310	--	--	--	--	*17,310
Other current assets.....	3,890,645	823,817	486,088	213,298	52,628	37,846	48,126	134,191
Mortgage and real estate loans.....	423,293	--	*6,552	*128	--	*6,424	--	--
Other investments.....	3,348,986	250,155	171,288	*5,733	*62,514	*1,249	*7,470	*94,322
Depreciable assets.....	2,540,016	1,949,153	2,793,808	725,504	182,960	357,245	447,942	1,080,157
Less: Accumulated depreciation.....	847,217	1,010,203	1,775,699	492,176	114,141	234,387	226,824	708,170
Depletable assets.....	*106,347	6,541	--	--	--	--	--	--
Less: Accumulated depletion.....	*468	2,699	--	--	--	--	--	--
Land.....	3,970,084	62,326	70,493	15,517	*732	*689	*4,827	48,727
Intangible assets.....	425,103	45,616	156,774	33,666	*4,433	*38,440	72,445	7,790
Less: Accumulated amortization.....	370,266	9,980	33,162	10,167	*3,048	*15,344	2,181	2,422
Other assets.....	4,034,028	198,719	187,818	27,539	*57,569	8,671	65,165	28,874
Total liabilities and capital	27,580,282	4,834,025	5,052,832	1,302,895	577,716	581,401	889,036	1,701,783
Accounts payable.....	813,058	899,634	928,454	276,403	63,011	141,653	169,727	277,659
Mortgages notes, bonds payable in less than 1 year.....	2,191,423	248,487	340,949	72,427	25,065	51,895	75,166	116,396
Other current liabilities.....	3,334,724	1,439,211	870,495	338,054	96,607	69,700	93,167	272,968
Nonrecourse loans.....	2,031,603	--	*6,807	*3,006	486	--	--	*3,316
Mortgages notes, bonds payable in 1 year or more.....	6,506,303	508,251	716,173	117,583	36,375	100,652	187,406	274,157
Other liabilities.....	2,985,395	253,995	-38,536	-122,238	*20,360	*9,605	*18,655	35,082
Partners capital accounts.....	9,717,777	1,484,448	2,228,490	617,661	335,813	207,896	344,915	722,206

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Manufacturing							
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
ALL PARTNERSHIPS								
Number of partnerships ¹	38,364	3,245	1,474	627	1,373	*143	1,978	283
Number of partners.....	207,357	20,244	5,752	1,965	3,731	*571	26,212	1,100
Partnerships reporting balance sheet data:								
Number of partnerships.....	28,597	2,219	1,146	180	1,180	*143	1,827	279
Number of partners.....	176,658	12,394	5,095	852	3,346	*571	25,909	1,083
Total assets.....	366,315,806	25,365,967	16,443,472	2,189,753	2,417,295	*755,660	4,864,308	5,984,374
Cash.....	9,114,791	724,604	314,639	135,616	104,082	*7,384	197,777	144,185
Trade notes and accounts receivable.....	57,752,752	3,149,948	2,333,929	340,916	528,139	*88,469	585,131	681,494
Less: Allowance for bad debts.....	964,397	98,025	51,151	13,946	12,495	3,669	13,749	21,988
Inventories.....	36,297,561	4,566,953	1,599,697	388,006	979,093	*65,816	939,474	623,623
U.S. Government obligations.....	*9,267	780	--	--	--	--	--	--
Tax-exempt securities.....	855	--	--	--	--	--	--	--
Other current assets.....	23,265,212	1,040,029	1,923,317	108,588	84,286	*225,321	180,956	431,691
Mortgage and real estate loans.....	72,941	--	1,798	--	--	--	*10,749	--
Other investments.....	63,936,296	2,921,758	*2,416,725	*192,158	166,106	12,221	160,674	*73,811
Depreciable assets.....	188,108,031	13,751,022	6,644,538	1,958,621	561,391	*54,598	3,404,274	7,159,660
Less: Accumulated depreciation.....	84,765,728	5,748,352	3,300,791	1,089,204	332,966	*30,469	1,639,429	3,522,386
Depletable assets.....	733,504	1,384	*1,246	--	--	--	*334,731	5,521
Less: Accumulated depletion.....	167,732	793	*119	--	--	--	*33,167	5,403
Land.....	4,141,734	260,172	291,878	11,125	14,915	313	129,385	53,818
Intangible assets.....	37,371,398	4,742,315	5,148,114	*82,828	188,731	16,523	459,088	271,361
Less: Accumulated amortization.....	7,813,188	656,874	1,434,440	*16,865	45,947	3,455	121,493	127,243
Other assets.....	39,222,510	711,046	554,094	91,909	181,958	*322,608	269,907	216,230
Total liabilities and capital.....	366,315,806	25,365,967	16,443,472	2,189,753	2,417,295	*755,660	4,864,308	5,984,374
Accounts payable.....	44,542,418	3,029,967	700,418	205,701	419,992	*70,730	362,259	589,311
Mortgages notes, bonds payable in less than 1 year.....	13,530,390	1,481,819	439,893	146,614	172,206	*4,543	466,080	433,372
Other current liabilities.....	42,575,293	2,346,555	2,208,551	169,391	467,569	*90,771	607,780	503,338
Nonrecourse loans.....	2,484,727	515,286	*485,486	*70,349	*62,131	--	*201,366	*154,345
Mortgages notes, bonds payable in 1 year or more.....	56,003,853	3,826,147	4,647,140	554,836	308,075	*236,012	1,378,794	1,822,545
Other liabilities.....	20,498,850	881,383	-205,787	*81,425	65,254	*51,749	265,307	704,339
Partners capital accounts.....	186,680,275	13,284,809	8,167,771	961,436	922,068	*301,855	1,582,723	1,777,124
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	18,304	1,751	731	473	712	*112	1,099	172
Number of partners.....	62,186	7,560	1,836	1,372	2,228	*271	3,050	676
Partnerships reporting balance sheet data:								
Number of partnerships.....	12,484	1,163	704	30	529	*112	1,079	172
Number of partners.....	48,906	6,286	1,782	268	1,862	*271	3,010	676
Total assets.....	233,194,756	19,371,246	13,640,652	1,061,057	1,950,977	*691,311	2,023,305	2,979,148
Cash.....	4,389,789	634,503	245,133	*123,651	96,368	*7,062	154,138	121,748
Trade notes and accounts receivable.....	41,780,931	2,361,057	2,242,898	179,252	434,626	*74,730	314,000	328,081
Less: Allowance for bad debts.....	529,198	73,732	48,422	8,429	8,193	3,222	4,963	14,962
Inventories.....	23,286,209	3,372,560	746,079	*157,925	839,324	*43,799	524,040	322,233
U.S. Government obligations.....	*8,487	--	--	--	--	--	--	--
Tax-exempt securities.....	855	--	--	--	--	--	--	--
Other current assets.....	12,462,947	923,671	1,671,474	65,707	38,544	*206,721	47,455	161,228
Mortgage and real estate loans.....	*55,109	--	1,798	--	--	--	*10,749	--
Other investments.....	54,758,046	2,841,629	2,398,782	164,332	*137,700	12,221	*78,939	*4,529
Depreciable assets.....	99,376,328	10,097,473	4,772,048	*851,550	371,231	*41,531	1,073,342	3,985,691
Less: Accumulated depreciation.....	50,134,122	4,784,404	2,648,058	*564,153	215,288	*27,218	569,423	2,116,036
Depletable assets.....	409,482	--	--	--	--	--	20,406	--
Less: Accumulated depletion.....	130,699	--	--	--	--	--	3,277	--
Land.....	2,498,113	188,015	180,132	*7,122	13,195	313	46,397	20,858
Intangible assets.....	26,214,534	3,822,257	5,033,601	*37,976	134,010	16,523	223,964	126,894
Less: Accumulated amortization.....	5,501,891	557,598	1,418,353	*11,694	29,916	3,455	33,372	97,460
Other assets.....	24,249,837	545,816	463,540	*57,819	139,376	322,306	140,913	136,347
Total liabilities and capital.....	233,194,756	19,371,246	13,640,652	1,061,057	1,950,977	*691,311	2,023,305	2,979,148
Accounts payable.....	24,021,706	2,328,317	559,257	*69,020	333,312	*28,401	140,171	229,697
Mortgages notes, bonds payable in less than 1 year.....	5,066,272	840,836	55,650	*87,524	100,896	*4,543	247,413	150,238
Other current liabilities.....	21,005,574	1,477,899	1,921,676	*56,368	235,377	*9,910	180,284	229,870
Nonrecourse loans.....	1,290,828	*476,743	*318,451	--	*56,714	--	102,043	*50,558
Mortgages notes, bonds payable in 1 year or more.....	25,173,780	2,189,269	3,798,273	*188,470	206,027	*236,012	334,869	946,533
Other liabilities.....	9,806,707	275,443	-433,399	10,750	6,143	*51,755	42,913	217,769
Partners capital accounts.....	146,829,889	11,782,740	7,420,745	648,925	1,012,507	*360,690	975,614	1,154,481

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Manufacturing--continued							
	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
ALL PARTNERSHIPS								
Number of partnerships ¹	3,413	342	1,879	1,468	1,512	743	4,960	3,211
Number of partners.....	9,417	3,191	53,496	6,651	4,271	4,402	14,896	9,562
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,763	337	1,804	1,463	1,065	739	3,325	2,928
Number of partners.....	5,669	3,179	53,060	6,640	2,726	4,395	10,316	8,915
Total assets.....	3,629,375	90,454,866	82,573,331	11,304,445	5,524,510	16,153,928	11,263,790	24,103,590
Cash.....	158,953	1,075,535	-129,573	170,489	219,887	249,544	468,311	909,965
Trade notes and accounts receivable.....	1,288,392	7,453,252	16,766,482	1,857,973	792,227	2,068,296	2,039,853	6,178,669
Less: Allowance for bad debts.....	20,025	83,733	136,881	49,656	26,894	63,695	42,699	72,830
Inventories.....	300,633	4,107,822	6,873,151	1,383,556	604,973	2,080,429	1,594,165	3,325,055
U.S. Government obligations.....	*1,479	--	--	--	--	5,864	*1,143	--
Tax-exempt securities.....	--	--	855	--	--	--	--	--
Other current assets.....	76,832	5,558,244	3,688,156	687,890	153,223	888,020	612,139	2,785,591
Mortgage and real estate loans.....	--	938	*12,980	28,728	*811	3,165	--	--
Other investments.....	250,908	38,124,859	9,120,243	159,707	231,713	1,439,512	251,610	4,707,718
Depreciable assets.....	2,085,962	40,490,968	49,738,019	7,317,062	4,454,001	10,733,186	7,502,967	6,263,475
Less: Accumulated depreciation.....	1,235,211	14,343,845	23,036,823	3,289,430	2,014,239	4,143,743	3,661,487	3,670,825
Depletable assets.....	--	2,180	309,079	--	34,316	--	--	--
Less: Accumulated depletion.....	--	1,045	97,580	--	9,113	--	--	--
Land.....	27,863	1,908,360	450,390	87,798	170,688	138,703	104,409	75,211
Intangible assets.....	617,264	1,151,829	10,976,815	1,532,161	696,030	1,042,365	1,628,106	2,233,829
Less: Accumulated amortization.....	108,238	267,370	2,070,670	182,876	151,347	350,874	481,163	206,906
Other assets.....	184,563	5,276,872	10,108,690	1,601,045	368,235	2,063,156	1,246,437	1,574,637
Total liabilities and capital.....	3,629,375	90,454,866	82,573,331	11,304,445	5,524,510	16,153,928	11,263,790	24,103,590
Accounts payable.....	259,957	10,059,741	6,855,536	1,031,802	569,059	1,958,695	881,669	3,489,526
Mortgages notes, bonds payable in less than 1 year.....	159,705	1,278,590	3,302,541	352,392	577,041	1,355,814	589,011	793,342
Other current liabilities.....	1,037,539	6,214,360	8,102,311	1,236,582	392,592	1,746,340	2,268,150	4,687,091
Nonrecourse loans.....	8,870	3,033	200,529	*45,835	*71,426	*168,187	*189,696	*78,894
Mortgages notes, bonds payable in 1 year or more.....	770,096	8,898,863	13,031,638	4,166,471	1,152,227	4,956,709	2,701,684	1,993,333
Other liabilities.....	130,965	5,361,663	618,134	1,572,664	312,281	1,838,211	491,625	1,075,930
Partners capital accounts.....	1,262,243	58,638,615	50,462,642	2,898,699	2,449,883	4,129,972	4,141,955	11,985,474
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,276	89	567	669	556	163	3,342	1,253
Number of partners.....	5,734	621	4,764	2,916	1,550	484	9,367	3,865
Partnerships reporting balance sheet data:								
Number of partnerships.....	955	89	526	669	228	160	2,258	975
Number of partners.....	3,003	621	4,423	2,916	894	477	6,373	3,228
Total assets.....	2,560,525	57,124,146	53,374,705	5,113,348	3,826,623	7,261,566	6,481,961	17,305,410
Cash.....	84,069	479,483	-369,649	112,497	124,453	140,759	355,463	782,564
Trade notes and accounts receivable.....	1,148,166	3,183,588	13,507,210	909,010	564,778	830,319	1,178,062	5,458,861
Less: Allowance for bad debts.....	*15,536	11,680	88,493	15,066	16,310	24,087	24,593	35,940
Inventories.....	166,239	2,816,235	4,390,786	673,744	382,904	1,038,318	875,172	2,222,995
U.S. Government obligations.....	*1,479	--	--	--	--	5,864	*1,143	--
Tax-exempt securities.....	--	--	855	--	--	--	--	--
Other current assets.....	52,116	565,254	3,166,185	412,458	106,308	467,966	297,023	857,418
Mortgage and real estate loans.....	--	--	62	28,728	--	--	--	--
Other investments.....	*64,296	36,094,858	5,367,960	*42,975	219,742	*207,293	146,106	4,478,307
Depreciable assets.....	1,415,476	20,774,687	22,490,080	3,760,202	2,860,590	5,359,332	3,963,431	3,473,586
Less: Accumulated depreciation.....	860,113	9,475,592	11,783,797	1,871,427	1,289,065	2,475,817	1,971,999	1,921,919
Depletable assets.....	--	2,180	309,079	--	32,769	--	--	--
Less: Accumulated depletion.....	--	1,045	97,580	--	8,285	--	--	--
Land.....	17,962	1,127,912	287,600	25,336	148,320	69,908	50,123	44,877
Intangible assets.....	400,483	367,084	9,551,823	342,517	492,459	304,048	763,005	1,077,128
Less: Accumulated amortization.....	72,406	75,933	1,761,761	45,719	114,783	185,808	304,649	138,135
Other assets.....	158,294	1,277,116	8,404,343	738,094	322,742	1,523,471	1,153,674	1,005,667
Total liabilities and capital.....	2,560,525	57,124,146	53,374,705	5,113,348	3,826,623	7,261,566	6,481,961	17,305,410
Accounts payable.....	118,760	4,826,472	4,106,397	369,641	330,607	598,312	452,028	3,010,414
Mortgages notes, bonds payable in less than 1 year.....	61,046	471,675	1,204,932	136,395	111,522	334,684	238,294	207,282
Other current liabilities.....	685,819	1,112,221	5,256,216	546,795	196,582	513,142	1,430,528	1,820,455
Nonrecourse loans.....	8,870	--	529	--	47,589	*102,805	26,027	*35,808
Mortgages notes, bonds payable in 1 year or more.....	511,159	2,142,526	5,899,053	1,137,893	550,731	2,478,473	1,155,273	694,240
Other liabilities.....	94,203	2,524,744	-377,601	470,592	146,107	529,461	25,944	977,917
Partners capital accounts.....	1,080,667	46,046,507	37,285,178	2,452,032	2,443,486	2,704,690	3,153,867	10,559,293

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Manufacturing--continued					Wholesale trade		
	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
ALL PARTNERSHIPS								
Number of partnerships ¹	2,070	1,158	820	2,418	5,247	37,800	17,839	16,302
Number of partners.....	9,930	6,865	2,220	5,930	16,951	139,856	52,750	73,114
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,591	1,127	611	1,094	3,778	27,082	13,234	11,084
Number of partners.....	8,967	6,772	1,765	2,427	12,576	115,989	42,107	62,314
Total assets.....	25,424,138	4,824,742	17,571,439	1,113,876	14,352,946	70,545,996	30,067,137	37,942,541
Cash.....	2,705,034	223,641	865,787	35,922	533,009	3,652,422	1,377,380	2,050,159
Trade notes and accounts receivable.....	5,624,331	772,490	2,221,399	174,014	2,807,349	25,657,858	12,042,519	12,516,859
Less: Allowance for bad debts.....	82,941	34,121	38,508	38,508	90,505	560,205	254,214	285,549
Inventories.....	1,565,653	765,143	1,825,888	222,017	2,486,414	15,494,666	7,472,627	7,573,496
U.S. Government obligations.....	--	--	--	--	--	5,310	--	5,310
Tax-exempt securities.....	--	--	--	--	--	2,834	--	2,834
Other current assets.....	1,778,658	306,055	2,054,164	164,873	517,180	5,851,972	2,165,667	3,596,838
Mortgage and real estate loans.....	--	--	--	--	*13,773	*6,162	*1,030	5,132
Other investments.....	1,274,563	753,025	1,006,578	*5,403	667,002	3,020,033	1,162,199	1,854,863
Depreciable assets.....	10,409,736	2,316,847	6,732,069	524,715	6,004,922	13,531,385	4,524,271	8,379,658
Less: Accumulated depreciation.....	5,615,926	1,414,204	3,325,686	255,956	3,094,757	5,820,467	2,133,786	3,422,633
Depletable assets.....	*19,628	--	--	--	25,420	*12,911	97	*12,664
Less: Accumulated depletion.....	*12,596	--	--	--	7,915	*7,459	--	*7,386
Land.....	159,921	36,448	56,204	14,828	149,305	557,613	144,652	314,626
Intangible assets.....	1,899,421	935,537	1,731,830	246,440	1,770,811	5,743,946	1,833,411	3,549,779
Less: Accumulated amortization.....	653,261	200,878	431,802	25,126	276,361	1,314,473	401,139	742,531
Other assets.....	6,351,916	364,760	4,873,514	13,632	2,847,301	4,711,489	2,132,423	2,538,421
Total liabilities and capital.....	25,424,138	4,824,742	17,571,439	1,113,876	14,352,946	70,545,996	30,067,137	37,942,541
Accounts payable.....	9,492,094	493,834	2,297,944	104,616	1,669,568	19,880,455	8,624,928	10,579,181
Mortgages notes, bonds payable in less than 1 year.....	264,973	224,757	961,862	99,488	426,346	4,379,334	2,013,749	2,229,209
Other current liabilities.....	5,552,251	600,629	2,394,893	153,295	1,795,305	10,676,526	3,915,175	6,256,701
Nonrecourse loans.....	*120,287	*53,913	*12,078	--	*43,015	634,379	238,752	395,627
Mortgages notes, bonds payable in 1 year or more.....	1,165,497	1,100,384	1,333,763	249,264	1,710,374	9,134,684	4,062,183	4,861,091
Other liabilities.....	1,728,688	336,883	3,899,922	*40,033	1,248,179	3,394,959	1,728,185	1,698,156
Partners capital accounts.....	7,100,348	2,014,342	6,670,978	467,182	7,460,158	22,445,659	9,484,165	11,922,576
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	905	710	212	1,038	1,474	16,838	8,386	5,695
Number of partners.....	2,209	5,630	802	2,193	5,059	59,686	22,647	26,055
Partnerships reporting balance sheet data:								
Number of partnerships.....	430	682	206	436	1,082	13,129	6,853	4,304
Number of partners.....	1,255	5,547	753	988	4,274	50,833	18,781	23,263
Total assets.....	8,574,801	2,716,442	13,585,740	855,488	12,696,303	50,688,179	20,891,841	27,701,869
Cash.....	186,751	159,222	460,340	26,012	465,221	2,346,642	900,782	1,287,502
Trade notes and accounts receivable.....	4,583,806	569,271	1,236,863	116,602	2,559,752	19,861,680	9,052,685	9,867,521
Less: Allowance for bad debts.....	18,887	24,972	27,520	4,279	59,912	322,840	149,441	153,600
Inventories.....	689,663	493,113	1,364,105	134,705	2,032,270	11,077,190	5,216,361	5,556,757
U.S. Government obligations.....	--	--	--	--	--	4,060	--	4,060
Tax-exempt securities.....	--	--	--	--	--	2,834	--	2,834
Other current assets.....	753,545	235,779	1,860,954	*144,128	429,014	4,488,481	1,626,695	2,749,775
Mortgage and real estate loans.....	--	--	--	--	*13,773	*6,145	*1,030	5,115
Other investments.....	*642,202	*206,570	1,001,679	1,530	646,397	1,513,628	742,938	768,398
Depreciable assets.....	2,959,133	967,975	4,596,647	387,269	5,175,054	9,245,907	2,851,417	5,861,177
Less: Accumulated depreciation.....	1,467,316	641,723	2,553,500	184,545	2,712,729	4,203,827	1,527,085	2,434,033
Depletable assets.....	*19,628	--	--	--	25,420	*12,911	97	*12,664
Less: Accumulated depletion.....	*12,596	--	--	--	7,915	*7,459	--	*7,386
Land.....	65,507	*29,043	34,039	*11,679	129,777	404,833	89,883	217,337
Intangible assets.....	*166,485	673,835	1,107,150	239,749	1,383,544	3,652,492	811,464	2,494,874
Less: Accumulated amortization.....	*18,512	144,334	264,199	*24,260	199,544	846,573	224,072	454,139
Other assets.....	75,393	192,664	4,769,182	*6,899	2,816,182	3,452,075	1,499,087	1,923,013
Total liabilities and capital.....	8,574,801	2,716,442	13,585,740	855,488	12,696,303	50,688,179	20,891,841	27,701,869
Accounts payable.....	3,368,466	291,568	1,481,538	70,539	1,308,789	14,596,096	6,860,254	7,228,190
Mortgages notes, bonds payable in less than 1 year.....	*118,888	137,935	241,965	*28,844	285,709	3,243,239	1,391,295	1,739,361
Other current liabilities.....	1,348,707	289,304	2,094,920	79,423	1,520,078	6,371,340	2,117,638	3,823,392
Nonrecourse loans.....	--	*24,416	5,938	--	*34,337	347,232	*132,982	214,250
Mortgages notes, bonds payable in 1 year or more.....	*121,911	513,119	709,152	210,113	1,150,683	4,972,398	1,695,434	3,112,321
Other liabilities.....	429,022	118,355	3,570,550	*39,447	1,086,591	2,017,937	1,024,636	1,054,660
Partners capital accounts.....	3,187,807	1,341,746	5,481,676	427,121	7,310,115	19,139,936	7,669,603	10,529,694

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Wholesale trade-- continued	Retail trade						
	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ALL PARTNERSHIPS								
Number of partnerships ¹	3,659	122,013	15,985	6,405	2,141	5,199	16,131	4,020
Number of partners.....	13,992	348,663	38,030	15,771	5,238	12,795	38,786	10,470
Partnerships reporting balance sheet data:								
Number of partnerships.....	2,765	77,095	11,345	4,888	1,029	3,846	10,581	2,853
Number of partners.....	11,567	231,633	27,739	12,528	2,884	9,708	26,672	8,032
Total assets.....	2,536,318	86,123,375	23,135,555	2,782,848	5,353,698	2,794,540	12,561,541	2,411,270
Cash.....	224,883	5,444,365	1,538,346	233,041	146,110	148,130	1,510,976	162,839
Trade notes and accounts receivable.....	1,098,480	10,270,967	2,929,015	363,495	409,112	750,584	1,038,047	643,583
Less: Allowance for bad debts.....	20,443	307,441	36,464	26,272	*11,283	9,904	1,988	49,973
Inventories.....	448,544	27,647,559	12,492,849	910,391	2,448,747	1,109,707	2,472,936	579,463
U.S. Government obligations.....	--	*26,594	*21,079	--	--	--	--	--
Tax-exempt securities.....	--	*9,013	685	*6,767	--	--	--	--
Other current assets.....	89,467	5,785,030	961,972	200,423	912,894	68,901	342,822	169,782
Mortgage and real estate loans.....	--	*102,125	*1,132	*8,605	--	--	*16,333	--
Other investments.....	*2,970	1,362,602	208,197	*68,592	*10,733	47,113	119,275	*43,124
Depreciable assets.....	627,456	35,158,763	4,120,447	858,354	2,090,291	1,021,619	9,032,419	683,118
Less: Accumulated depreciation.....	264,048	15,019,681	1,699,209	384,661	832,516	562,994	3,956,985	314,794
Depletable assets.....	*149	*40,032	*2,308	*13,194	--	--	--	--
Less: Accumulated depletion.....	*73	*7,925	*510	*776	--	--	--	--
Land.....	*98,335	3,012,742	365,317	*27,377	*29,283	145,796	869,404	*3,308
Intangible assets.....	360,756	11,179,600	1,917,413	475,972	39,087	43,735	734,793	499,679
Less: Accumulated amortization.....	170,804	2,052,926	240,505	66,614	9,647	16,014	129,437	114,541
Other assets.....	40,645	3,471,957	553,483	94,960	120,887	47,867	512,946	105,681
Total liabilities and capital.....	2,536,318	86,123,375	23,135,555	2,782,848	5,353,698	2,794,540	12,561,541	2,411,270
Accounts payable.....	676,346	10,569,951	1,543,404	467,039	557,915	530,467	2,222,125	496,018
Mortgages notes, bonds payable in less than 1 year.....	136,376	13,168,610	9,763,362	116,651	592,353	239,697	267,752	211,398
Other current liabilities.....	504,650	11,011,968	2,053,476	465,995	657,451	217,668	2,157,279	169,407
Nonrecourse loans.....	--	1,036,345	98,274	*84,268	*1,586	*44,436	*64,251	*5,536
Mortgages notes, bonds payable in 1 year or more.....	211,410	18,851,473	3,189,509	654,321	319,557	482,284	5,492,074	611,168
Other liabilities.....	-31,383	4,554,092	771,005	156,388	108,130	177,740	645,263	-54,314
Partners capital accounts.....	1,038,918	26,930,936	5,716,526	838,187	3,116,706	1,102,248	1,712,796	972,057
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,756	57,536	7,648	3,182	1,321	3,611	8,519	2,056
Number of partners.....	10,984	183,900	18,790	7,782	3,346	8,932	20,070	4,709
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,971	38,910	6,136	2,280	522	2,638	6,045	1,545
Number of partners.....	8,788	123,298	15,604	5,978	1,722	6,605	14,944	3,583
Total assets.....	2,094,469	52,206,006	15,787,148	1,417,120	3,066,060	2,220,712	4,738,618	915,941
Cash.....	158,357	4,064,917	1,110,373	178,547	72,961	128,469	1,294,130	124,179
Trade notes and accounts receivable.....	941,474	6,937,659	2,207,705	268,867	130,758	674,006	227,409	252,526
Less: Allowance for bad debts.....	19,799	187,655	31,024	*22,921	*1,818	9,062	1,060	*19,120
Inventories.....	304,071	16,748,242	8,391,236	464,425	1,768,813	885,254	952,622	200,178
U.S. Government obligations.....	--	26,338	20,959	--	--	--	--	--
Tax-exempt securities.....	--	*9,013	685	*6,767	--	--	--	--
Other current assets.....	112,011	3,369,956	704,046	135,826	7,137	44,589	252,353	26,213
Mortgage and real estate loans.....	--	*102,125	*1,132	*8,605	--	--	*16,333	--
Other investments.....	*2,292	1,027,783	61,225	*39,766	*17,458	43,065	55,100	*5,663
Depreciable assets.....	533,312	17,945,756	2,802,008	434,911	1,548,698	740,052	2,314,517	254,682
Less: Accumulated depreciation.....	242,708	7,919,405	1,220,377	237,754	612,812	451,902	1,122,372	133,272
Depletable assets.....	*149	*15,512	*2,308	*13,194	--	--	--	--
Less: Accumulated depletion.....	*73	*1,286	*510	*776	--	--	--	--
Land.....	*97,613	1,472,505	253,802	*17,330	26,030	121,318	194,799	*3,308
Intangible assets.....	346,154	8,026,148	1,313,397	97,199	*8,258	32,890	389,257	218,752
Less: Accumulated amortization.....	168,362	1,281,303	172,869	23,160	*3,023	12,364	77,017	45,661
Other assets.....	29,975	1,849,701	343,052	36,293	*103,601	24,396	242,548	28,492
Total liabilities and capital.....	2,094,469	52,206,006	15,787,148	1,417,120	3,066,060	2,220,712	4,738,618	915,941
Accounts payable.....	507,652	5,334,394	1,152,439	202,537	90,606	370,558	542,668	126,875
Mortgages notes, bonds payable in less than 1 year.....	112,583	8,046,552	6,333,909	55,384	559,154	163,005	137,762	86,573
Other current liabilities.....	430,310	6,682,106	1,463,410	221,298	837,631	184,284	1,372,430	64,934
Nonrecourse loans.....	--	504,033	53,871	*52,505	--	*27,680	*19,651	*400
Mortgages notes, bonds payable in 1 year or more.....	164,643	7,511,634	1,757,510	273,163	12,228	373,800	788,638	112,780
Other liabilities.....	-61,359	2,194,666	509,021	*18,741	*80,062	84,962	355,103	*11,726
Partners capital accounts.....	940,639	21,932,622	4,516,986	593,493	1,486,380	1,016,421	1,522,366	512,652

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Retail trade--continued						Transportation and warehousing	
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
ALL PARTNERSHIPS								
Number of partnerships ¹	5,972	10,985	9,755	1,630	24,131	19,660	26,007	4,081
Number of partners.....	17,876	24,935	22,597	4,584	57,183	100,398	557,404	12,266
Partnerships reporting balance sheet data:								
Number of partnerships.....	5,185	6,332	6,187	1,224	14,128	9,498	16,769	3,557
Number of partners.....	16,105	15,061	15,263	3,849	35,384	58,408	537,930	11,190
Total assets.....	7,682,818	3,539,221	1,655,480	3,558,304	5,327,737	15,320,361	107,641,117	4,294,951
Cash.....	321,133	293,786	131,778	90,384	365,358	502,484	2,101,572	249,089
Trade notes and accounts receivable.....	282,001	318,058	222,543	46,426	421,339	2,846,763	19,697,647	227,566
Less: Allowance for bad debts.....	5,465	*9,816	*45,994	*817	5,948	103,517	89,857	*2,709
Inventories.....	537,557	1,324,170	711,291	1,395,793	2,438,542	1,226,111	934,322	*101,029
U.S. Government obligations.....	*5,515	--	--	--	--	--	--	--
Tax-exempt securities.....	1,560	--	--	--	--	--	--	--
Other current assets.....	432,385	447,758	71,341	675,939	328,505	1,172,309	6,307,579	211,724
Mortgage and real estate loans.....	--	*621	--	--	*75,434	--	*2,748	*2,748
Other investments.....	82,300	*3,300	*4,016	*161,270	*8,484	928,737	8,913,672	*42,067
Depreciable assets.....	5,814,888	1,392,149	814,458	2,677,401	1,677,224	4,976,394	71,425,071	5,525,659
Less: Accumulated depreciation.....	1,881,998	706,403	339,405	1,256,315	753,715	2,330,685	19,332,886	2,624,314
Depletable assets.....	*24,503	27	--	--	--	--	1,635	--
Less: Accumulated depletion.....	*6,637	3	--	--	--	--	41	--
Land.....	1,108,587	*43,551	*19,013	*30,395	161,131	209,581	479,293	*38,146
Intangible assets.....	724,496	381,188	51,051	40,056	387,783	5,884,347	3,297,473	53,520
Less: Accumulated amortization.....	92,227	104,227	9,564	16,760	91,189	1,162,202	424,429	20,041
Other assets.....	334,219	155,062	24,952	37,071	314,789	1,170,038	14,327,318	490,468
Total liabilities and capital.....	7,682,818	3,539,221	1,655,480	3,558,304	5,327,737	15,320,361	107,641,117	4,294,951
Accounts payable.....	744,430	453,299	302,107	282,813	530,837	2,439,497	18,844,924	318,935
Mortgages notes, bonds payable in less than 1 year.....	199,542	158,977	89,096	86,582	433,901	1,009,298	2,697,880	234,260
Other current liabilities.....	516,331	694,022	239,034	564,169	569,009	2,708,126	6,201,392	827,973
Nonrecourse loans.....	428,901	*57,971	*4,117	--	*185,709	*61,297	3,119,608	*820,888
Mortgages notes, bonds payable in 1 year or more.....	3,010,578	660,005	295,730	173,560	1,143,901	2,818,786	30,364,937	1,625,910
Other liabilities.....	482,306	119,704	200,935	206,370	380,505	1,360,061	5,615,801	*1,126,546
Partners capital accounts.....	2,300,730	1,395,244	524,462	2,244,810	2,083,875	4,923,295	40,796,575	-659,561
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	3,012	4,996	3,170	541	10,490	8,990	12,949	195
Number of partners.....	8,363	10,932	6,944	2,062	24,294	67,676	327,736	621
Partnerships reporting balance sheet data:								
Number of partnerships.....	2,788	3,296	1,556	463	7,453	4,188	7,303	169
Number of partners.....	7,926	7,427	3,717	1,983	17,400	36,409	315,811	542
Total assets.....	4,162,045	2,287,188	618,746	2,622,716	2,918,563	11,451,149	64,931,030	520,835
Cash.....	209,985	244,643	62,262	62,698	264,664	312,005	1,209,274	125,977
Trade notes and accounts receivable.....	181,251	241,767	44,719	38,704	317,773	2,352,176	15,995,591	*92,090
Less: Allowance for bad debts.....	3,409	9,645	3,766	*170	2,546	83,116	49,908	*2,337
Inventories.....	297,679	829,007	345,761	972,189	973,925	667,154	396,893	764
U.S. Government obligations.....	5,379	--	--	--	--	--	--	--
Tax-exempt securities.....	1,560	--	--	--	--	--	--	--
Other current assets.....	168,535	338,230	*8,482	647,026	300,178	737,340	1,713,109	*42,418
Mortgage and real estate loans.....	--	*621	--	--	*75,434	--	--	--
Other investments.....	15,081	*3,300	*3,643	*95,503	*8,484	679,495	7,218,660	-2,510
Depreciable assets.....	3,128,069	775,718	236,285	1,486,495	961,305	3,263,015	38,962,740	535,827
Less: Accumulated depreciation.....	1,019,850	417,434	119,646	704,257	455,244	1,424,484	11,708,862	328,317
Depletable assets.....	--	10	--	--	--	--	1,635	--
Less: Accumulated depletion.....	--	(²)	--	--	--	--	41	--
Land.....	598,769	*22,515	*3,762	*16,037	64,686	150,152	227,698	*4,865
Intangible assets.....	489,561	201,687	*42,127	*6,094	207,591	5,019,334	1,297,473	*13,152
Less: Accumulated amortization.....	37,676	60,680	*7,674	*2,067	52,329	786,785	229,125	*4,671
Other assets.....	127,110	117,448	*2,790	4,466	254,642	564,863	9,896,294	*43,577
Total liabilities and capital.....	4,162,045	2,287,188	618,746	2,622,716	2,918,563	11,451,149	64,931,030	520,835
Accounts payable.....	390,644	287,568	125,182	234,970	361,919	1,448,429	12,764,785	109,360
Mortgages notes, bonds payable in less than 1 year.....	102,777	66,051	*30,350	*76,674	205,206	229,706	588,342	*18,156
Other current liabilities.....	195,250	234,514	63,487	176,492	247,901	1,620,474	2,670,540	*93,245
Nonrecourse loans.....	*296,114	*2,979	*1,334	--	*40,173	*9,325	*1,132,743	--
Mortgages notes, bonds payable in 1 year or more.....	1,214,340	490,730	77,670	*103,627	453,199	1,853,948	13,973,827	*225,457
Other liabilities.....	141,894	84,125	*18,923	*15,538	99,854	774,716	3,818,345	*48,793
Partners capital accounts.....	1,821,026	1,121,221	301,800	2,015,415	1,510,309	5,514,551	29,982,449	25,824

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Transportation and warehousing--continued							
	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
ALL PARTNERSHIPS								
Number of partnerships ¹	754	11,662	1,593	322	*446	3,288	1,329	2,532
Number of partners.....	7,426	26,403	3,460	483,281	*720	12,908	2,959	7,984
Partnerships reporting balance sheet data:								
Number of partnerships.....	726	6,140	1,161	277	*118	2,222	647	1,920
Number of partners.....	7,326	15,032	2,595	483,082	*392	10,030	1,542	6,741
Total assets.....	2,851,954	2,760,667	301,551	82,047,137	*421,617	4,532,032	118,768	10,312,440
Cash.....	119,285	189,190	16,556	949,379	*10,450	261,933	14,194	291,496
Trade notes and accounts receivable.....	305,543	712,264	52,632	14,478,960	*163	1,677,523	*43,160	2,199,836
Less: Allowance for bad debts.....	*9,550	9,554	*272	43,001	--	20,277	*249	4,245
Inventories.....	36,399	27,546	1,785	267,969	*3,316	436,989	*663	58,627
U.S. Government obligations.....	--	--	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	145,513	155,660	40,068	5,398,737	*11,604	140,593	*3,421	200,260
Mortgage and real estate loans.....	--	--	--	--	--	--	--	--
Other investments.....	*381,910	50,312	*3,052	6,508,024	*6,484	55,582	92	1,866,148
Depreciable assets.....	2,851,667	3,052,331	298,724	50,680,914	*432,938	2,085,790	81,439	6,415,609
Less: Accumulated depreciation.....	1,236,643	1,922,185	134,942	10,771,013	*50,361	881,497	37,414	1,674,516
Depletable assets.....	1,635	--	--	--	--	--	--	--
Less: Accumulated depletion.....	41	--	--	--	--	--	--	--
Land.....	11,640	39,140	2	99,825	--	*10,690	--	279,850
Intangible assets.....	120,124	294,661	*27,991	1,559,211	*9,632	623,595	*6,025	602,715
Less: Accumulated amortization.....	108,576	36,709	*6,338	100,026	*2,684	87,655	*685	61,715
Other assets.....	233,047	208,011	*2,292	13,018,159	*78	228,765	*8,123	138,376
Total liabilities and capital.....	2,851,954	2,760,667	301,551	82,047,137	*421,617	4,532,032	118,768	10,312,440
Accounts payable.....	143,003	457,525	30,485	14,949,049	*3,780	960,917	*26,788	1,954,441
Mortgages notes, bonds payable in less than 1 year.....	657,800	408,979	*27,085	522,570	*11,594	589,900	*13,772	231,921
Other current liabilities.....	387,450	391,076	61,465	3,543,623	*141,367	434,843	*40,615	372,980
Nonrecourse loans.....	--	*185,303	--	*1,269,362	--	*698,994	*1,362	*143,700
Mortgages notes, bonds payable in 1 year or more.....	490,352	887,226	*120,027	22,833,349	*317,350	1,038,120	*15,820	3,036,783
Other liabilities.....	185,596	122,574	*20,941	3,604,015	--	262,074	*3,891	290,164
Partners capital accounts.....	987,752	307,985	41,548	35,325,170	*52,475	547,185	16,520	4,282,451
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	599	6,428	857	195	*39	2,238	966	1,433
Number of partners.....	7,080	14,305	1,907	289,721	*233	7,027	2,153	4,690
Partnerships reporting balance sheet data:								
Number of partnerships.....	598	3,339	*425	151	*39	1,280	*481	821
Number of partners.....	7,033	8,074	*1,042	289,525	*233	4,784	*1,131	3,448
Total assets.....	814,089	1,564,905	*105,645	51,831,586	*49,636	2,497,087	*61,390	7,485,857
Cash.....	97,029	163,526	*7,967	562,960	*9,717	143,242	*13,856	85,001
Trade notes and accounts receivable.....	157,323	485,034	*22,335	11,725,807	*163	1,426,599	*10,480	2,075,761
Less: Allowance for bad debts.....	*687	4,267	*48	33,245	--	5,191	--	*4,133
Inventories.....	3,030	*16,237	--	254,318	*3,316	77,000	*663	*41,566
U.S. Government obligations.....	--	--	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	43,790	101,946	*22,525	1,276,777	*509	72,820	*2,814	149,511
Mortgage and real estate loans.....	--	--	--	--	--	--	--	--
Other investments.....	1,244	*23,144	--	5,492,937	*6,484	*50,378	92	*1,646,891
Depreciable assets.....	962,305	1,598,965	*84,415	30,422,506	*46,243	972,592	*54,320	4,285,567
Less: Accumulated depreciation.....	632,219	1,047,416	*38,758	7,855,092	*23,820	391,390	*31,120	1,360,732
Depletable assets.....	1,635	--	--	--	--	--	--	--
Less: Accumulated depletion.....	41	--	--	--	--	--	--	--
Land.....	--	36,512	--	89,937	--	*4,577	--	91,807
Intangible assets.....	*106,586	161,806	*9,079	419,006	*9,632	152,729	*6,025	419,056
Less: Accumulated amortization.....	*105,908	23,196	*1,920	44,039	*2,684	20,083	*685	25,939
Other assets.....	180,002	52,613	*52	9,519,714	*78	13,814	*4,945	81,500
Total liabilities and capital.....	814,089	1,564,905	*105,645	51,831,586	*49,636	2,497,087	*61,390	7,485,857
Accounts payable.....	98,805	320,182	*13,060	9,599,196	*47	735,250	*13,480	1,875,404
Mortgages notes, bonds payable in less than 1 year.....	*6,490	140,096	*17,938	*256,285	--	56,765	*13,772	78,841
Other current liabilities.....	119,757	186,727	*12,489	1,737,199	*1,459	347,282	*12,416	159,965
Nonrecourse loans.....	--	*120,094	--	902,011	--	2,625	*1,362	*106,651
Mortgages notes, bonds payable in 1 year or more.....	*129,495	286,330	*18,039	11,404,650	*30,645	736,910	*15,820	1,126,480
Other liabilities.....	*147,004	69,173	--	3,221,686	--	123,795	*3,891	204,001
Partners capital accounts.....	312,539	442,302	*44,119	24,710,557	*17,486	494,459	*649	3,934,515

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Information							
	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting	Tele-communications	Internet service providers, web search portals and data processing services	Other information services
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
ALL PARTNERSHIPS								
Number of partnerships ¹	28,580	6,672	7,664	2,418	*522	5,229	4,040	2,036
Number of partners.....	239,398	22,175	27,583	121,682	*1,092	42,613	17,599	6,653
Partnerships reporting balance sheet data:								
Number of partnerships.....	19,123	3,217	4,895	1,996	*151	4,276	3,024	1,563
Number of partners.....	215,175	13,861	20,106	120,500	*351	40,375	14,691	5,292
Total assets.....	383,114,250	20,597,117	63,958,815	97,529,588	*211,538	195,057,434	2,771,062	2,988,696
Cash.....	9,728,523	969,481	1,279,095	2,846,946	*15,015	4,046,075	256,146	315,765
Trade notes and accounts receivable.....	44,434,597	3,860,526	14,455,628	6,653,134	*3,441	18,761,235	378,008	322,626
Less: Allowance for bad debts.....	4,463,976	789,579	1,535,599	489,400	*419	1,622,623	10,513	*15,842
Inventories.....	8,449,677	377,976	6,509,842	406,745	--	1,128,357	*18,501	*8,255
U.S. Government obligations.....	*26,864	--	*25,053	*1,811	--	--	--	--
Tax-exempt securities.....	*1,345	--	--	--	--	--	--	*1,345
Other current assets.....	26,235,886	1,490,883	2,425,509	6,450,442	*8,676	15,358,165	397,102	105,108
Mortgage and real estate loans.....	*361,397	*5,335	*15,335	*313,882	--	*5,323	*21,522	--
Other investments.....	40,570,479	1,547,083	18,172,342	4,705,318	--	15,941,147	*99,832	*104,757
Depreciable assets.....	165,941,778	5,060,022	14,764,060	31,582,678	*40,169	110,522,741	968,111	3,003,997
Less: Accumulated depreciation.....	67,079,492	2,605,047	7,837,582	11,856,489	*23,527	42,533,975	408,503	1,814,369
Depletable assets.....	--	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--	--
Land.....	1,205,866	185,054	418,809	182,309	--	354,227	--	65,467
Intangible assets.....	141,892,761	8,740,669	12,455,931	47,570,339	*90,260	71,566,348	1,120,196	349,017
Less: Accumulated amortization.....	27,489,302	1,627,893	3,590,268	13,064,984	*42,231	8,772,273	322,084	69,568
Other assets.....	43,297,847	3,382,608	6,400,658	22,226,859	*120,154	10,302,687	252,744	612,137
Total liabilities and capital.....	383,114,250	20,597,117	63,958,815	97,529,588	*211,538	195,057,434	2,771,062	2,988,696
Accounts payable.....	26,512,719	688,292	11,455,678	3,793,511	*3,878	10,000,189	272,098	299,073
Mortgages notes, bonds payable in less than 1 year.....	9,637,620	177,742	2,545,957	1,662,402	*1,368	4,975,232	146,420	*128,500
Other current liabilities.....	67,677,804	3,122,489	12,743,953	11,481,490	*33,015	39,144,151	543,699	609,007
Nonrecourse loans.....	4,545,310	*5,046	507,470	*382,643	*31	3,629,305	*12,742	8,074
Mortgages notes, bonds payable in 1 year or more.....	62,332,238	2,618,509	5,154,096	20,473,586	*8,621	32,730,289	772,799	*574,339
Other liabilities.....	61,863,907	2,645,720	6,769,065	19,239,047	*550	32,442,966	248,217	518,341
Partners capital accounts.....	150,544,652	11,339,318	24,782,596	40,496,911	*164,074	72,135,302	775,088	851,362
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	10,759	3,214	2,671	660	*221	1,826	1,460	706
Number of partners.....	114,993	7,997	13,106	71,892	*469	15,357	4,427	1,746
Partnerships reporting balance sheet data:								
Number of partnerships.....	8,176	1,962	1,992	624	*98	1,552	1,244	705
Number of partners.....	108,494	5,276	10,941	71,776	*222	14,722	3,812	1,744
Total assets.....	242,825,018	14,796,887	54,132,891	46,848,791	*129,446	123,248,734	1,401,399	2,266,871
Cash.....	6,239,015	680,056	892,715	1,744,305	*2,179	2,741,796	64,892	113,072
Trade notes and accounts receivable.....	31,709,941	2,878,593	12,116,530	3,898,497	690	12,281,124	245,408	*289,100
Less: Allowance for bad debts.....	2,575,662	282,685	1,372,222	304,169	139	595,043	6,477	*14,928
Inventories.....	5,856,945	222,308	4,961,961	*142,839	--	510,442	*11,139	*8,255
U.S. Government obligations.....	--	--	--	--	--	--	--	--
Tax-exempt securities.....	*1,345	--	--	--	--	--	--	*1,345
Other current assets.....	14,636,505	1,230,292	1,736,898	3,688,228	*8,558	7,587,294	290,021	95,214
Mortgage and real estate loans.....	*305,695	*5,335	*15,335	*280,527	--	*4,498	--	--
Other investments.....	43,737,259	1,166,326	17,359,505	2,120,660	--	22,963,694	*89,482	*37,593
Depreciable assets.....	80,789,843	4,124,982	10,102,942	11,504,680	*37,240	51,695,862	372,499	2,951,639
Less: Accumulated depreciation.....	35,697,622	2,132,388	4,606,613	4,898,802	*21,512	22,077,400	169,775	1,791,131
Depletable assets.....	--	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--	--
Land.....	919,829	159,737	401,903	98,164	--	194,558	--	65,467
Intangible assets.....	78,027,550	4,691,375	11,081,774	11,975,008	*87,814	49,238,748	609,737	343,095
Less: Accumulated amortization.....	12,043,220	1,043,228	2,891,130	1,540,299	*41,892	6,202,209	256,450	68,012
Other assets.....	30,917,595	3,096,184	4,333,293	18,139,154	56,509	4,905,370	*150,923	*236,162
Total liabilities and capital.....	242,825,018	14,796,887	54,132,891	46,848,791	*129,446	123,248,734	1,401,399	2,266,871
Accounts payable.....	15,366,393	413,121	9,546,092	1,487,661	-22	3,498,624	136,841	*284,076
Mortgages notes, bonds payable in less than 1 year.....	4,403,324	90,365	*2,281,822	67,821	*1,368	1,748,767	*91,484	121,697
Other current liabilities.....	31,402,851	1,876,935	10,600,408	4,495,239	29,122	13,794,883	165,632	440,633
Nonrecourse loans.....	308,023	*304	*248,400	--	--	*42,525	*8,720	8,074
Mortgages notes, bonds payable in 1 year or more.....	13,425,742	1,223,488	4,354,882	2,161,974	*7,081	5,067,932	*89,257	*521,128
Other liabilities.....	28,930,402	827,596	3,103,929	4,127,728	--	20,442,979	*148,417	*279,753
Partners capital accounts.....	148,988,282	10,365,078	23,997,358	34,508,367	*91,897	78,653,025	761,049	611,509

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Finance and insurance							Real estate and rental and leasing
	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation	Securities, commodities contracts and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
ALL PARTNERSHIPS								
Number of partnerships ¹	263,024	125	7,265	3,096	208,213	9,144	35,182	999,786
Number of partners.....	3,139,228	419	34,050	8,958	2,697,849	64,526	333,425	6,328,546
Partnerships reporting balance sheet data:								
Number of partnerships.....	184,292	124	5,842	1,996	142,586	7,120	26,624	827,129
Number of partners.....	2,481,189	417	29,530	6,758	2,119,020	59,600	265,864	5,453,862
Total assets.....	4,376,934,374	7,638,280	152,217,833	18,559,322	3,624,632,576	8,971,192	564,915,171	2,235,355,044
Cash.....	223,216,616	456,804	5,292,526	1,386,151	198,340,035	1,379,794	16,361,307	83,916,826
Trade notes and accounts receivable.....	245,831,820	*1,171,942	72,060,682	4,294,701	138,344,969	1,764,513	28,195,012	35,484,284
Less: Allowance for bad debts.....	1,627,275	*13,618	975,805	35,006	507,804	26,526	68,517	705,843
Inventories.....	56,361,579	3,686	1,579,370	--	54,630,090	3,885	*144,548	13,180,508
U.S. Government obligations.....	110,863,327	*221,423	438	46,315	70,578,383	*17,244	39,999,524	2,769,089
Tax-exempt securities.....	43,117,144	146,633	*17,289	--	26,895,356	*1,153	16,056,713	2,786,769
Other current assets.....	1,089,743,901	*2,163,064	10,908,463	3,275,943	1,018,492,438	272,884	54,631,108	103,392,387
Mortgage and real estate loans.....	48,264,574	141	23,632,293	--	18,150,289	*17,769	6,464,082	20,774,629
Other investments.....	2,291,486,167	*788,222	20,624,498	2,407,831	1,898,020,313	3,812,402	365,832,901	262,128,800
Depreciable assets.....	31,627,437	*75,202	2,742,183	288,758	23,119,233	532,665	4,869,396	1,641,967,713
Less: Accumulated depreciation.....	10,993,429	*9,799	834,705	117,832	8,337,324	325,957	1,367,813	464,146,455
Depletable assets.....	2,460,920	--	--	--	1,669,871	--	791,049	2,503,451
Less: Accumulated depletion.....	1,678,117	--	--	--	1,280,648	--	397,469	481,481
Land.....	4,811,588	--	146,254	*2,085	3,787,485	*16,676	859,089	342,247,149
Intangible assets.....	23,507,899	*36,714	2,432,362	4,439,466	14,950,501	853,554	795,303	60,373,644
Less: Accumulated amortization.....	6,012,554	*17,484	391,476	1,039,697	4,018,635	166,332	378,931	23,130,396
Other assets.....	225,952,778	*2,615,349	14,983,462	3,610,605	171,798,025	817,469	32,127,868	152,293,970
Total liabilities and capital.....	4,376,934,374	7,638,280	152,217,833	18,559,322	3,624,632,576	8,971,192	564,915,171	2,235,355,044
Accounts payable.....	145,955,948	*11,938	1,162,148	804,775	125,936,321	1,010,395	17,030,371	22,362,470
Mortgages notes, bonds payable in less than 1 year.....	121,951,128	*2,759,238	18,124,189	171,454	87,971,441	305,030	12,619,778	61,113,276
Other current liabilities.....	1,197,552,980	*2,424,627	6,513,083	2,573,945	1,148,277,003	1,330,646	36,433,677	94,960,862
Nonrecourse loans.....	60,118,244	225,612	3,718,167	*1,556,970	49,414,651	*88,346	5,114,499	632,918,272
Mortgages notes, bonds payable in 1 year or more.....	213,860,462	*623,420	53,492,093	2,869,612	112,141,024	876,331	43,857,982	730,119,387
Other liabilities.....	297,093,035	*177,191	11,528,130	1,334,969	265,749,428	5,605,107	12,698,210	154,086,822
Partners capital accounts.....	2,340,402,576	1,416,254	57,680,024	9,247,597	1,835,142,708	-244,662	437,160,656	539,793,956
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	201,182	125	4,982	2,153	161,934	6,732	25,255	596,026
Number of partners.....	2,452,779	419	22,278	4,809	2,147,701	20,871	256,703	3,931,515
Partnerships reporting balance sheet data:								
Number of partnerships.....	137,071	124	4,031	1,382	106,941	5,451	19,142	503,872
Number of partners.....	1,872,690	417	20,196	3,265	1,619,067	18,091	211,654	3,379,790
Total assets.....	3,536,808,039	7,638,280	108,562,056	18,032,093	2,903,607,580	7,701,987	491,266,043	1,413,949,311
Cash.....	180,300,785	456,804	4,817,952	1,335,609	160,573,280	1,183,565	11,933,575	59,858,491
Trade notes and accounts receivable.....	149,438,157	*1,171,942	39,661,304	4,105,485	80,211,925	1,596,492	22,691,008	22,963,105
Less: Allowance for bad debts.....	1,405,290	*13,618	893,226	35,006	376,112	*25,650	61,678	378,053
Inventories.....	25,462,272	3,686	*578,274	--	24,867,937	3,885	*8,489	7,150,084
U.S. Government obligations.....	107,216,314	*221,423	438	46,315	67,535,219	*17,244	39,395,675	1,775,611
Tax-exempt securities.....	22,156,726	146,633	*17,289	--	15,348,361	*824	6,643,620	2,662,844
Other current assets.....	871,932,421	*2,163,064	9,407,864	3,274,352	815,163,546	201,505	41,722,090	62,568,071
Mortgage and real estate loans.....	46,291,350	141	23,118,158	--	16,986,649	*17,769	6,168,633	17,111,298
Other investments.....	1,908,801,756	*788,222	18,530,579	2,407,342	1,553,173,396	3,084,947	330,817,270	168,322,435
Depreciable assets.....	18,996,219	*75,202	1,494,880	260,169	16,036,200	418,268	711,502	1,063,907,173
Less: Accumulated depreciation.....	7,053,930	*9,799	366,362	103,450	6,190,908	260,228	123,183	332,999,734
Depletable assets.....	2,441,169	--	--	--	1,650,120	--	791,049	1,888,339
Less: Accumulated depletion.....	1,676,296	--	--	--	1,278,827	--	397,469	416,740
Land.....	3,672,073	--	105,848	*2,085	3,038,975	*16,676	508,488	226,020,549
Intangible assets.....	17,566,306	*36,714	1,850,622	4,135,567	10,147,358	800,784	595,261	37,127,536
Less: Accumulated amortization.....	4,921,207	*17,484	337,453	990,641	3,096,554	153,324	325,750	15,518,001
Other assets.....	197,589,212	*2,615,349	10,575,889	3,594,265	149,817,014	799,232	30,187,463	91,906,305
Total liabilities and capital.....	3,536,808,039	7,638,280	108,562,056	18,032,093	2,903,607,580	7,701,987	491,266,043	1,413,949,311
Accounts payable.....	103,595,612	*11,938	397,578	792,263	84,564,599	845,753	16,983,481	12,526,712
Mortgages notes, bonds payable in less than 1 year.....	108,668,907	*2,759,238	16,360,784	*167,962	82,987,940	76,742	6,316,240	31,887,732
Other current liabilities.....	898,873,524	*2,424,627	5,760,691	2,557,492	863,447,015	548,372	24,135,328	53,138,098
Nonrecourse loans.....	33,149,297	225,612	*2,238,425	*1,083,578	25,800,302	*88,346	3,713,034	374,697,349
Mortgages notes, bonds payable in 1 year or more.....	153,489,103	*623,420	19,579,773	2,859,136	92,714,981	827,757	36,884,037	432,183,623
Other liabilities.....	233,766,289	*177,191	9,275,996	1,327,416	206,052,849	5,614,938	11,317,897	89,401,605
Partners capital accounts.....	2,005,265,307	1,416,254	54,948,808	9,244,246	1,548,039,894	-299,921	391,916,026	420,114,193

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Real estate and rental and leasing--continued							
	Real estate						Rental and leasing services	Lessor of nonfinancial intangible assets (except copyrighted works)
	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self storage units	Lessors of other real estate property	Other real estate		
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	
ALL PARTNERSHIPS								
Number of partnerships ¹	970,687	316,447	378,736	14,551	71,222	189,732	28,507	593
Number of partners.....	5,995,511	2,179,708	2,111,436	72,371	454,503	1,177,493	330,164	2,870
Partnerships reporting balance sheet data:								
Number of partnerships.....	803,768	261,998	327,251	10,956	53,802	149,761	22,768	593
Number of partners.....	5,136,616	2,005,349	1,865,050	64,568	383,224	818,425	314,375	2,870
Total assets.....	2,132,206,610	591,680,145	963,267,132	24,288,066	121,070,991	431,900,276	96,788,288	6,360,146
Cash.....	81,478,949	22,917,945	34,403,400	587,905	5,248,488	18,321,212	2,393,391	44,486
Trade notes and accounts receivable.....	21,981,942	2,311,208	9,175,026	320,944	1,407,935	8,766,828	13,306,811	195,531
Less: Allowance for bad debts.....	479,024	42,858	255,554	*846	52,863	126,905	226,142	676
Inventories.....	12,538,948	634,117	1,472,492	16,391	299,924	10,116,023	641,560	--
U.S. Government obligations.....	2,644,661	*523,307	1,148,781	--	*58,996	*913,577	*124,428	--
Tax-exempt securities.....	2,783,581	*227,882	1,845,835	*290	*30,456	*679,118	*3,188	--
Other current assets.....	96,478,958	29,334,319	36,373,276	599,700	3,834,912	26,336,752	5,849,048	1,064,381
Mortgage and real estate loans.....	20,767,824	2,609,163	6,506,926	497	2,060,833	9,590,405	*6,805	--
Other investments.....	249,083,689	47,621,712	70,925,900	1,997,780	12,814,772	115,723,527	11,926,351	*1,118,759
Depreciable assets.....	1,548,869,271	532,557,639	771,144,714	18,342,064	75,811,286	151,013,568	92,660,236	*438,206
Less: Accumulated depreciation.....	418,386,975	176,318,845	192,256,442	3,713,973	19,215,582	26,882,132	45,598,326	*161,155
Depletable assets.....	2,503,451	*139,416	*218,515	--	1,396,729	*748,791	--	--
Less: Accumulated depletion.....	481,481	*68,603	*78,900	--	235,575	*98,403	--	--
Land.....	341,255,667	81,461,329	162,517,388	4,707,908	28,979,202	63,589,839	969,235	*22,246
Intangible assets.....	56,464,116	14,474,216	31,398,532	611,542	2,709,731	7,270,096	1,381,222	2,528,306
Less: Accumulated amortization.....	22,325,396	5,442,964	13,390,283	186,196	793,330	2,512,623	560,539	*244,460
Other assets.....	137,028,430	38,741,162	42,117,527	1,004,061	6,715,076	48,450,603	13,911,019	*1,354,521
Total liabilities and capital.....	2,132,206,610	591,680,145	963,267,132	24,288,066	121,070,991	431,900,276	96,788,288	6,360,146
Accounts payable.....	20,253,480	4,805,770	8,821,764	369,362	870,875	5,385,709	2,101,306	*7,684
Mortgages notes, bonds payable in less than 1 year.....	55,548,523	9,687,427	24,241,480	273,428	3,203,672	18,142,516	5,540,541	*24,212
Other current liabilities.....	84,037,967	21,077,682	36,279,728	301,616	5,911,823	20,467,119	10,799,551	123,343
Nonrecourse loans.....	616,351,094	254,470,981	272,105,994	5,099,351	24,578,550	60,096,219	16,567,178	--
Mortgages notes, bonds payable in 1 year or more.....	700,033,560	194,518,151	351,355,738	10,155,992	32,397,290	111,606,389	29,527,574	*558,254
Other liabilities.....	138,124,343	41,370,511	46,901,863	261,403	9,604,429	39,986,137	15,951,363	*11,116
Partners capital accounts.....	517,857,642	65,749,623	223,560,566	7,826,913	44,504,352	176,216,188	16,300,776	5,635,538
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	579,476	162,395	271,008	8,344	45,116	92,614	16,472	77
Number of partners.....	3,695,528	1,031,896	1,580,850	44,729	311,276	726,776	235,656	331
Partnerships reporting balance sheet data:								
Number of partnerships.....	490,856	135,107	239,778	5,652	34,580	75,738	12,939	77
Number of partners.....	3,153,712	932,118	1,463,807	38,804	262,821	456,161	225,748	331
Total assets.....	1,357,039,209	292,396,603	719,597,067	14,761,839	80,276,093	250,007,607	50,994,194	5,915,908
Cash.....	58,272,699	14,609,354	27,024,621	363,673	4,247,589	12,027,462	1,567,394	18,399
Trade notes and accounts receivable.....	13,382,422	1,329,759	6,937,570	37,729	892,335	4,185,029	9,385,244	195,439
Less: Allowance for bad debts.....	318,802	27,379	197,812	*846	47,187	45,578	58,575	676
Inventories.....	6,860,031	589,048	511,750	*16,253	*188,132	5,554,848	290,053	--
U.S. Government obligations.....	1,651,183	*420,556	1,122,203	--	*58,996	*49,428	*124,428	--
Tax-exempt securities.....	2,659,655	*112,708	1,840,192	*290	*27,348	*679,118	*3,188	--
Other current assets.....	59,470,925	14,340,242	26,701,307	250,645	2,407,161	15,771,571	2,034,933	*1,062,213
Mortgage and real estate loans.....	17,104,700	2,266,363	5,883,525	497	945,369	8,008,947	*6,597	--
Other investments.....	159,405,274	24,420,224	53,443,333	1,688,023	5,473,382	74,380,311	7,798,402	*1,118,759
Depreciable assets.....	1,017,626,172	278,631,098	590,848,730	10,925,251	52,529,576	84,691,517	45,845,710	*435,291
Less: Accumulated depreciation.....	304,750,538	116,862,772	154,678,244	2,451,130	14,750,937	16,007,456	28,088,895	*160,301
Depletable assets.....	1,888,339	*138,820	*201,134	--	1,365,580	*182,805	--	--
Less: Accumulated depletion.....	416,740	*68,603	*78,535	--	218,662	*50,941	--	--
Land.....	225,229,637	48,728,091	120,350,861	3,019,577	20,396,331	32,734,776	768,665	*22,246
Intangible assets.....	34,454,148	6,696,213	21,945,485	322,120	1,483,970	4,006,361	568,576	2,104,812
Less: Accumulated amortization.....	15,015,523	2,925,316	9,981,725	121,785	475,419	1,511,279	270,132	*232,346
Other assets.....	79,535,627	19,998,196	27,722,673	711,541	5,752,530	25,350,687	11,018,606	*1,352,072
Total liabilities and capital.....	1,357,039,209	292,396,603	719,597,067	14,761,839	80,276,093	250,007,607	50,994,194	5,915,908
Accounts payable.....	10,986,493	1,903,981	5,403,674	33,560	536,467	3,108,811	1,539,493	*726
Mortgages notes, bonds payable in less than 1 year.....	27,715,625	4,010,843	12,662,278	243,858	1,835,027	8,963,620	4,147,895	*24,212
Other current liabilities.....	49,742,845	8,352,874	24,928,474	157,422	3,854,034	12,450,042	3,326,929	*68,324
Nonrecourse loans.....	370,461,120	121,078,049	199,008,524	3,497,990	16,030,219	30,846,337	4,236,230	--
Mortgages notes, bonds payable in 1 year or more.....	416,981,874	97,093,146	240,631,976	3,957,978	19,474,294	55,824,480	14,663,316	*538,433
Other liabilities.....	77,143,054	20,516,954	31,125,551	206,582	6,463,057	18,830,911	12,247,435	*11,116
Partners capital accounts.....	404,008,198	39,440,757	205,836,591	6,664,449	32,082,995	119,983,406	10,832,896	5,273,098

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Professional, scientific, and technical services							Other professional, scientific, and technical services	
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services	
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
ALL PARTNERSHIPS									
Number of partnerships ¹	145,612	29,403	15,722	11,504	5,525	24,460	58,998	31,546	
Number of partners.....	545,059	152,319	71,583	29,836	17,554	60,991	212,777	104,550	
Partnerships reporting balance sheet data:									
Number of partnerships.....	101,103	23,369	10,495	8,045	3,848	15,104	40,241	22,694	
Number of partners.....	429,951	139,408	53,267	22,270	13,536	40,536	160,935	81,214	
Total assets.....	108,627,956	21,516,537	11,143,180	6,512,294	299,579	16,131,481	53,024,884	30,386,321	
Cash.....	17,347,419	8,040,258	1,611,575	662,081	72,717	1,019,611	5,941,178	3,031,576	
Trade notes and accounts receivable.....	19,626,305	1,912,628	1,195,044	1,838,211	45,891	3,052,019	11,582,512	7,346,032	
Less: Allowance for bad debts.....	483,035	47,434	*70,525	16,351	*517	61,163	287,045	119,648	
Inventories.....	1,338,449	*1,319	*130	837,594	*23,058	51,292	425,056	71,924	
U.S. Government obligations.....	140,512	*140,301	--	--	--	--	211	--	
Tax-exempt securities.....	*23,284	*3,729	--	--	--	--	19,555	--	
Other current assets.....	12,409,551	3,114,225	1,290,195	1,279,287	40,030	388,738	6,297,077	3,673,721	
Mortgage and real estate loans.....	*133,510	6,834	*471	--	--	--	*126,206	*122,972	
Other investments.....	15,087,701	662,959	557,662	86,535	*3,587	531,375	13,245,583	9,622,477	
Depreciable assets.....	36,388,202	15,936,114	5,653,851	1,897,473	248,423	2,598,968	10,053,373	3,006,569	
Less: Accumulated depreciation.....	21,526,746	10,080,059	3,373,100	1,095,595	173,556	1,522,752	5,281,684	1,469,558	
Depletable assets.....	*86,155	*2,594	*14,456	*68,405	--	*615	85	85	
Less: Accumulated depletion.....	*60,800	*2,439	*13,021	*45,075	--	*246	20	20	
Land.....	320,013	62,049	30,664	*3,939	--	*5,912	217,450	114,064	
Intangible assets.....	8,783,051	528,866	464,856	904,703	12,396	2,024,929	4,847,300	1,570,850	
Less: Accumulated amortization.....	2,425,869	229,864	141,440	134,289	*8,892	929,137	982,247	420,469	
Other assets.....	21,440,253	1,464,457	3,922,363	225,374	36,441	8,971,322	6,820,296	3,835,745	
Total liabilities and capital.....	108,627,956	21,516,537	11,143,180	6,512,294	299,579	16,131,481	53,024,884	30,386,321	
Accounts payable.....	7,108,943	751,527	131,414	1,139,830	39,823	666,336	4,380,013	1,951,684	
Mortgages notes, bonds payable in less than 1 year.....	3,594,195	1,107,648	460,692	238,003	56,006	237,160	1,494,686	689,731	
Other current liabilities.....	19,659,879	4,474,696	905,389	1,438,692	59,810	3,907,691	8,873,602	2,972,992	
Nonrecourse loans.....	1,305,836	156,952	*491,040	*30,543	--	*99,198	528,103	162,721	
Mortgages notes, bonds payable in 1 year or more.....	11,010,860	2,750,570	2,283,876	477,656	*20,767	653,704	4,824,286	2,705,928	
Other liabilities.....	12,004,267	1,930,039	2,929,567	434,958	*22,085	929,358	5,758,260	3,435,485	
Partners capital accounts.....	53,943,975	10,345,105	3,941,202	2,752,611	101,087	9,638,034	27,165,935	18,467,780	
PARTNERSHIPS WITH NET INCOME									
Number of partnerships ¹	93,945	25,245	11,497	7,056	3,211	13,720	33,215	18,076	
Number of partners.....	342,952	134,834	55,043	17,677	6,951	31,736	96,711	53,502	
Partnerships reporting balance sheet data:									
Number of partnerships.....	68,639	20,679	9,105	5,112	2,503	8,185	23,056	12,681	
Number of partners.....	287,701	125,274	49,612	13,590	5,527	19,365	74,332	42,376	
Total assets.....	86,034,983	20,821,219	10,834,303	5,169,871	138,662	12,525,641	36,545,287	22,397,360	
Cash.....	14,900,774	7,731,393	1,478,250	428,424	39,653	725,742	4,497,311	2,834,789	
Trade notes and accounts receivable.....	15,952,332	1,792,129	1,162,683	1,399,014	*17,953	2,456,882	9,123,671	5,833,100	
Less: Allowance for bad debts.....	330,632	*25,076	*67,070	15,154	--	43,215	180,117	47,471	
Inventories.....	1,125,486	*1,319	*26	*807,492	*17,323	38,141	261,185	65,022	
U.S. Government obligations.....	140,512	*140,301	--	--	--	--	211	--	
Tax-exempt securities.....	*3,729	*3,729	--	--	--	--	--	--	
Other current assets.....	10,032,473	3,010,156	1,221,382	1,073,781	*25,379	101,657	4,600,118	2,679,598	
Mortgage and real estate loans.....	*104,637	6,834	--	--	--	--	*97,804	*97,759	
Other investments.....	10,452,584	655,394	554,677	162,628	*3,253	222,577	8,854,055	5,831,894	
Depreciable assets.....	28,905,191	15,583,326	5,545,019	1,464,357	68,338	778,623	5,465,526	1,992,722	
Less: Accumulated depreciation.....	17,690,456	9,860,928	3,299,096	889,434	44,810	501,436	3,094,752	1,114,510	
Depletable assets.....	*85,541	*2,594	*14,456	*68,405	--	--	85	85	
Less: Accumulated depletion.....	*60,554	*2,439	*13,021	*45,075	--	--	20	20	
Land.....	204,518	60,512	30,664	*3,939	--	*2,901	106,502	*28,848	
Intangible assets.....	5,649,383	494,821	424,145	578,303	*336	1,117,074	3,034,703	1,104,920	
Less: Accumulated amortization.....	1,871,406	221,359	125,015	81,643	*171	760,015	683,204	340,530	
Other assets.....	18,430,872	1,448,513	3,907,203	214,831	*11,408	8,386,709	4,462,209	3,431,153	
Total liabilities and capital.....	86,034,983	20,821,219	10,834,303	5,169,871	138,662	12,525,641	36,545,287	22,397,360	
Accounts payable.....	5,124,193	462,966	118,420	734,740	*7,168	226,557	3,574,341	1,834,148	
Mortgages notes, bonds payable in less than 1 year.....	2,353,871	1,070,866	426,748	139,413	*14,427	101,935	600,482	234,252	
Other current liabilities.....	14,616,374	4,193,594	772,451	1,096,328	40,591	2,501,611	6,011,798	1,735,599	
Nonrecourse loans.....	797,798	156,891	*491,040	*26,981	--	--	122,886	*98,473	
Mortgages notes, bonds payable in 1 year or more.....	7,882,004	2,543,196	2,233,135	254,892	*8,367	357,340	2,485,075	1,613,791	
Other liabilities.....	8,143,184	1,776,697	2,897,309	141,567	*1,564	258,556	3,067,490	2,261,619	
Partners capital accounts.....	47,117,560	10,617,009	3,895,199	2,775,950	66,545	9,079,642	20,683,215	14,619,477	

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Professional, scientific, and technical services--continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance	
	Other professional, scientific, and technical services--continued			Total	Administrative and support services	Waste management and remediation services		Educational services	Total
	Advertising and related services	Other miscellaneous professional, scientific and technical services							
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	
ALL PARTNERSHIPS									
Number of partnerships ¹	7,026	20,426	18,773	44,405	42,082	2,323	6,269	47,468	
Number of partners.....	18,683	89,545	280,643	106,975	99,895	7,081	31,125	238,773	
Partnerships reporting balance sheet data:									
Number of partnerships.....	4,647	12,901	15,382	27,858	26,548	1,310	3,920	38,847	
Number of partners.....	11,546	68,175	251,781	71,285	66,386	4,898	26,090	205,333	
Total assets	7,257,894	15,380,669	296,039,431	30,319,525	22,676,637	7,642,888	6,455,971	61,228,249	
Cash.....	770,324	2,139,278	7,397,199	2,104,424	1,918,529	185,895	301,130	4,674,018	
Trade notes and accounts receivable.....	1,826,225	2,410,256	10,446,431	4,059,525	3,233,558	825,966	252,501	10,529,728	
Less: Allowance for bad debts.....	79,209	88,188	109,704	119,705	99,033	20,672	*12,810	2,309,586	
Inventories.....	29,311	323,820	765,269	281,068	240,561	40,507	*2,627	291,908	
U.S. Government obligations.....	--	211	*13,705	*22,296	*22,296	--	*9,524	*21,354	
Tax-exempt securities.....	19,555	--	*896,429	*36,852	*36,852	--	--	*2,303	
Other current assets.....	543,376	2,079,979	12,120,286	4,638,453	3,907,669	730,784	275,774	3,743,358	
Mortgage and real estate loans.....	--	*3,234	*4,032,191	*365,100	*365,100	--	--	*205,010	
Other investments.....	2,177,618	1,445,488	197,081,526	3,423,432	3,433,371	-9,940	1,517,417	1,975,010	
Depreciable assets.....	1,517,042	5,529,762	12,677,700	11,905,961	6,015,229	5,890,732	2,100,685	47,137,343	
Less: Accumulated depreciation.....	786,767	3,025,358	2,741,519	4,937,153	2,755,571	2,181,583	641,167	18,591,041	
Depletable assets.....	--	--	*2,099	*11,965	*3,237	*108,728	--	*55,108	
Less: Accumulated depletion.....	--	--	*1,521	*10,986	*910	*10,076	--	*5,020	
Land.....	*20,156	83,230	1,687,006	422,941	182,717	240,224	1,209,197	2,999,320	
Intangible assets.....	995,994	2,280,456	10,074,934	6,774,551	5,076,387	1,698,165	637,232	7,407,837	
Less: Accumulated amortization.....	163,196	398,582	1,184,447	1,510,165	1,089,777	420,388	249,661	1,599,687	
Other assets.....	387,467	2,597,084	42,881,849	2,750,967	2,186,421	564,546	1,053,524	4,691,286	
Total liabilities and capital	7,257,894	15,380,669	296,039,431	30,319,525	22,676,637	7,642,888	6,455,971	61,228,249	
Accounts payable.....	970,399	1,457,930	2,097,026	1,819,351	1,448,034	371,316	164,193	2,987,863	
Mortgages notes, bonds payable in less than 1 year.....	226,392	578,562	3,855,830	1,686,490	1,490,834	195,655	70,502	2,435,465	
Other current liabilities.....	3,249,120	2,651,491	9,639,267	4,113,241	3,383,141	730,099	430,549	8,273,857	
Nonrecourse loans.....	*1,655	363,726	3,218,260	*86,717	*28,639	*58,078	*1,372,528	8,002,678	
Mortgages notes, bonds payable in 1 year or more.....	467,754	1,650,604	25,522,228	6,639,869	3,652,705	2,987,165	510,785	17,965,900	
Other liabilities.....	429,326	1,893,448	17,121,935	1,077,028	1,832,539	-755,511	4,620	2,700,693	
Partners capital accounts.....	1,913,247	6,784,908	234,584,886	14,896,830	10,840,743	4,056,087	3,902,795	18,861,793	
PARTNERSHIPS WITH NET INCOME									
Number of partnerships ¹	4,056	11,084	10,623	25,635	24,677	958	3,679	30,866	
Number of partners.....	10,130	33,078	151,812	62,180	59,809	2,370	23,768	138,772	
Partnerships reporting balance sheet data:									
Number of partnerships.....	2,457	7,918	9,031	15,428	14,879	549	2,011	25,392	
Number of partners.....	5,714	26,242	138,368	40,452	39,056	1,395	20,093	126,537	
Total assets	5,235,335	8,912,593	165,572,560	22,051,580	17,190,696	4,860,884	3,845,998	36,856,691	
Cash.....	643,471	1,019,050	3,520,082	1,706,789	1,579,858	126,930	251,167	3,694,956	
Trade notes and accounts receivable.....	1,547,058	1,743,513	8,955,063	3,173,731	2,548,074	625,656	121,102	7,845,264	
Less: Allowance for bad debts.....	53,874	78,773	82,164	66,426	51,660	14,766	*6,011	1,842,314	
Inventories.....	27,770	168,393	298,213	250,916	218,697	32,220	*607	236,106	
U.S. Government obligations.....	--	211	*695	*22,296	*22,296	--	*2,188	*18,756	
Tax-exempt securities.....	--	--	*534,697	*36,852	*36,852	--	--	*2,303	
Other current assets.....	227,838	1,692,683	8,852,761	3,773,496	3,154,949	618,546	141,900	2,303,841	
Mortgage and real estate loans.....	--	*45	*4,032,191	*365,100	*365,100	--	--	*7,882	
Other investments.....	1,810,291	1,211,870	106,767,045	2,186,154	2,134,758	51,396	*11,462	1,019,407	
Depreciable assets.....	918,903	2,553,902	4,334,992	7,659,762	3,963,866	3,695,896	1,086,245	28,295,375	
Less: Accumulated depreciation.....	567,138	1,413,105	975,689	3,648,177	2,169,938	1,478,239	229,066	13,535,198	
Depletable assets.....	--	--	*2,099	*11,965	*3,237	*108,728	--	*55,065	
Less: Accumulated depletion.....	--	--	*1,521	*10,986	*910	*10,076	--	*5,002	
Land.....	*20,014	57,641	884,142	187,827	87,724	100,103	*1,163,548	1,546,549	
Intangible assets.....	493,879	1,435,904	3,108,271	5,248,483	4,511,331	737,151	261,601	4,995,295	
Less: Accumulated amortization.....	84,533	258,141	408,653	1,131,598	974,821	156,777	43,282	1,114,911	
Other assets.....	251,655	779,401	25,750,337	2,185,398	1,761,282	424,117	1,084,537	3,333,316	
Total liabilities and capital	5,235,335	8,912,593	165,572,560	22,051,580	17,190,696	4,860,884	3,845,998	36,856,691	
Accounts payable.....	686,334	1,053,858	1,023,764	1,415,849	1,209,239	206,609	137,653	1,782,802	
Mortgages notes, bonds payable in less than 1 year.....	185,891	180,339	2,459,979	693,947	607,744	86,203	*27,572	1,117,823	
Other current liabilities.....	2,719,344	1,556,855	4,753,329	2,883,935	2,408,588	475,347	271,130	4,601,074	
Nonrecourse loans.....	*1,029	*23,384	*1,480,535	*27,591	*2,630	24,960	*1,267,715	3,609,858	
Mortgages notes, bonds payable in 1 year or more.....	367,808	503,476	11,202,852	3,433,897	2,378,338	1,055,559	142,923	7,502,429	
Other liabilities.....	182,027	623,845	7,992,046	1,274,244	1,384,720	-110,476	*18,977	-1,152,265	
Partners capital accounts.....	1,092,902	4,970,836	136,660,054	12,322,117	9,199,436	3,122,681	1,980,029	19,394,971	

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Health care and social assistance--continued							
	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
ALL PARTNERSHIPS								
Number of partnerships ¹	15,419	10,350	3,898	2,207	1,620	1,064	638	7,141
Number of partners.....	85,700	36,077	30,741	10,957	3,755	5,232	13,518	41,263
Partnerships reporting balance sheet data:								
Number of partnerships.....	14,213	7,630	3,529	2,186	1,122	754	529	6,299
Number of partners.....	70,376	28,876	30,004	10,876	2,877	4,612	13,168	38,421
Total assets	5,505,291	3,018,624	7,171,316	2,939,968	1,273,720	599,873	15,623,915	24,761,686
Cash.....	1,269,081	329,951	725,477	271,565	115,110	121,130	326,709	1,475,775
Trade notes and accounts receivable.....	899,520	696,281	1,923,796	554,132	153,736	130,655	4,049,652	2,105,434
Less: Allowance for bad debts.....	134,416	215,856	505,503	172,300	*19,787	*36,631	1,091,580	133,512
Inventories.....	31,549	46,258	77,474	30,067	11,279	*8,185	*65,733	21,102
U.S. Government obligations.....	500	--	--	*18,256	--	--	--	*2,598
Tax-exempt securities.....	--	--	--	--	--	--	*2,082	*221
Other current assets.....	302,345	94,801	443,325	403,454	59,730	10,857	851,907	1,568,384
Mortgage and real estate loans.....	*7,882	--	*132,114	--	--	--	--	*53,292
Other investments.....	197,502	-10,898	288,003	6,717	*15,964	*35,819	435,859	967,199
Depreciable assets.....	4,342,608	2,426,288	4,435,056	2,373,351	1,099,552	245,819	12,132,834	19,840,026
Less: Accumulated depreciation.....	2,468,102	1,201,007	2,161,767	1,127,343	434,523	134,713	5,734,047	5,234,919
Depletable assets.....	*442	*36	*43,977	*44	--	--	--	*9,090
Less: Accumulated depletion.....	*56	*36	*4,100	*17	--	--	--	*303
Land.....	124,857	94,074	133,259	*19,704	*165,328	*4,643	680,233	1,741,256
Intangible assets.....	813,740	501,600	1,541,631	469,569	113,841	280,336	2,070,511	1,594,063
Less: Accumulated amortization.....	197,953	113,177	290,255	49,226	35,493	*96,179	387,094	422,523
Other assets.....	315,792	370,310	388,830	141,995	28,984	*29,953	2,221,115	1,174,505
Total liabilities and capital	5,505,291	3,018,624	7,171,316	2,939,968	1,273,720	599,873	15,623,915	24,761,686
Accounts payable.....	147,925	225,606	444,945	101,221	41,327	20,102	749,386	1,245,161
Mortgages notes, bonds payable in less than 1 year.....	579,449	143,958	257,325	281,829	46,992	*19,873	70,747	1,029,428
Other current liabilities.....	1,490,674	759,129	623,332	271,594	165,937	33,257	1,119,559	3,770,225
Nonrecourse loans.....	*120,574	*2,238	*65,932	*111,851	*82,208	*60,037	*1,211,662	6,336,935
Mortgages notes, bonds payable in 1 year or more.....	1,530,537	526,278	1,306,968	785,743	913,355	*98,828	1,399,214	11,239,051
Other liabilities.....	391,727	40,777	263,265	263,265	*58,550	*198	-1,045,999	2,721,575
Partners capital accounts.....	1,244,407	1,320,638	4,211,226	1,124,465	-34,649	367,579	12,119,346	-1,580,688
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	11,693	6,748	2,484	1,322	974	433	340	3,404
Number of partners.....	50,566	24,162	23,393	7,076	2,266	1,540	2,462	19,382
Partnerships reporting balance sheet data:								
Number of partnerships.....	10,892	4,944	2,186	1,302	876	342	261	3,034
Number of partners.....	48,431	20,168	22,796	6,996	2,070	1,358	2,170	18,642
Total assets	4,203,896	2,356,641	5,920,208	2,097,947	559,897	384,283	11,556,900	9,544,303
Cash.....	1,121,961	325,586	707,266	193,547	103,571	87,243	288,394	839,971
Trade notes and accounts receivable.....	766,742	582,438	1,679,671	502,523	114,647	*74,984	3,109,251	998,489
Less: Allowance for bad debts.....	100,391	*205,040	458,397	167,590	*15,609	*30,527	810,119	54,642
Inventories.....	17,901	31,555	66,711	27,182	*8,967	*8,185	*64,260	11,225
U.S. Government obligations.....	500	--	--	*18,256	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	*2,082	*221
Other current assets.....	247,914	86,521	301,921	343,349	51,788	*2,556	677,621	586,289
Mortgage and real estate loans.....	*7,882	--	--	--	--	--	--	--
Other investments.....	145,383	-4,886	225,986	*59,001	*3,206	919	467,708	83,245
Depreciable assets.....	3,217,661	1,942,275	3,739,428	1,629,617	359,904	*116,283	8,906,079	8,215,338
Less: Accumulated depreciation.....	1,989,347	1,058,033	1,906,047	898,605	164,828	*69,758	4,745,111	2,638,955
Depletable assets.....	*442	*36	*43,977	--	--	--	--	*9,090
Less: Accumulated depletion.....	*56	*36	*4,100	--	--	--	--	*303
Land.....	47,849	82,453	128,998	*19,704	*10,089	*4,643	550,600	687,408
Intangible assets.....	609,253	308,565	1,386,533	315,563	111,959	*244,582	1,608,443	398,240
Less: Accumulated amortization.....	164,917	58,166	264,672	37,756	34,305	*83,541	331,374	134,874
Other assets.....	275,120	323,373	272,932	93,156	10,508	*28,715	1,769,063	543,560
Total liabilities and capital	4,203,896	2,356,641	5,920,208	2,097,947	559,897	384,283	11,556,900	9,544,303
Accounts payable.....	100,271	174,191	365,398	67,803	29,466	*7,363	567,313	458,952
Mortgages notes, bonds payable in less than 1 year.....	396,853	67,753	172,194	85,921	25,557	*4,572	59,128	301,356
Other current liabilities.....	868,654	695,167	438,826	179,700	130,466	21,782	709,265	1,538,540
Nonrecourse loans.....	*119,532	*722	*30,331	*98,286	*82,208	*6,095	*1,168,683	2,098,281
Mortgages notes, bonds payable in 1 year or more.....	824,329	314,430	825,342	347,770	109,373	*21,231	947,853	4,017,288
Other liabilities.....	212,425	-121,417	168,556	84,993	*6,260	*198	-2,420,132	914,656
Partners capital accounts.....	1,681,832	1,225,796	3,919,562	1,233,475	176,567	323,043	10,524,789	215,229

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Health care and social assistance--continued	Arts, entertainment, and recreation				Accommodation and food services		
	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
ALL PARTNERSHIPS								
Number of partnerships ¹	5,131	42,691	24,884	*79	17,727	77,698	25,363	52,335
Number of partners.....	11,532	269,175	134,752	*158	134,264	345,916	162,083	183,833
Partnerships reporting balance sheet data:								
Number of partnerships.....	2,585	27,551	14,215	*79	13,257	61,656	21,384	40,272
Number of partners.....	6,123	218,936	99,311	*158	119,467	285,116	128,109	157,007
Total assets.....	333,855	59,091,732	24,660,240	*62,614	34,368,877	135,979,106	110,642,084	25,337,022
Cash.....	39,220	3,433,423	1,653,854	*3,733	1,775,836	6,729,931	4,880,802	1,849,129
Trade notes and accounts receivable.....	*16,521	2,668,284	1,902,574	*276	765,434	3,238,642	2,385,590	853,052
Less: Allowance for bad debts.....	--	74,301	35,312	--	38,989	93,132	74,226	18,906
Inventories.....	*262	403,307	66,395	*2,383	334,530	1,097,049	432,837	664,212
U.S. Government obligations.....	--	650	650	--	--	*4,463	*2,012	*2,451
Tax-exempt securities.....	--	*105,682	1,192	--	*104,490	*914	*582	332
Other current assets.....	8,555	3,384,508	1,732,841	*4,095	1,647,572	7,340,009	4,702,710	2,637,299
Mortgage and real estate loans.....	*11,722	--	--	--	--	626,078	578,540	*47,538
Other investments.....	*38,845	4,290,403	2,641,589	--	1,648,814	4,081,818	3,221,872	859,946
Depreciable assets.....	241,809	35,521,070	7,466,244	*87,840	27,966,986	121,137,416	101,485,605	19,651,811
Less: Accumulated depreciation.....	94,618	12,209,026	2,527,799	*47,627	9,633,600	37,979,495	30,827,599	7,151,896
Depletable assets.....	*1,520	*1,506	--	--	*1,506	*69,828	*62,128	*7,699
Less: Accumulated depletion.....	*507	*129	--	--	*129	*16,301	*12,284	*4,018
Land.....	*35,965	5,353,726	409,450	*11,915	4,932,361	14,169,576	12,751,401	1,418,175
Intangible assets.....	22,545	12,834,928	10,385,815	--	2,449,114	10,194,282	5,813,074	4,381,208
Less: Accumulated amortization.....	7,786	4,415,741	3,901,963	--	513,778	3,262,780	1,816,216	1,446,563
Other assets.....	19,803	7,793,443	4,864,712	--	2,928,732	8,640,809	7,055,256	1,585,552
Total liabilities and capital.....	333,855	59,091,732	24,660,240	*62,614	34,368,877	135,979,106	110,642,084	25,337,022
Accounts payable.....	*12,191	2,550,313	1,626,160	*1,798	922,355	4,323,117	2,644,535	1,678,582
Mortgages notes, bonds payable in								
less than 1 year.....	*5,865	2,595,689	812,510	*760	1,782,420	4,842,822	3,810,343	1,032,479
Other current liabilities.....	40,149	9,657,692	5,699,253	*136	3,958,303	10,021,589	5,896,842	4,124,747
Nonrecourse loans.....	*11,242	2,901,691	1,412,157	--	1,489,534	23,938,518	23,131,193	807,325
Mortgages notes, bonds payable in								
1 year or more.....	165,925	19,968,613	6,407,242	*2,117	13,559,253	60,969,636	51,881,251	9,088,385
Other liabilities.....	*9,014	10,419,342	5,029,840	*3,237	5,386,265	8,440,342	6,680,546	1,759,796
Partners capital accounts.....	89,470	10,998,392	3,673,079	*54,567	7,270,746	23,443,082	16,597,375	6,845,707
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	3,468	15,285	9,670	--	5,614	37,761	10,935	26,826
Number of partners.....	7,925	162,968	82,050	--	80,919	184,942	86,992	97,950
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,555	9,319	5,670	--	3,649	29,918	9,451	20,468
Number of partners.....	3,906	139,872	65,814	--	74,058	143,766	60,351	83,415
Total assets.....	232,616	21,916,225	8,213,171	--	13,703,055	60,485,801	47,474,570	13,011,231
Cash.....	27,417	1,918,730	802,869	--	1,115,861	4,271,905	2,875,782	1,396,123
Trade notes and accounts receivable.....	*16,521	1,103,369	743,821	--	359,548	1,676,106	1,401,822	274,284
Less: Allowance for bad debts.....	--	41,149	18,881	--	22,268	60,339	47,057	*13,282
Inventories.....	*121	73,183	21,142	--	52,041	556,104	197,916	358,187
U.S. Government obligations.....	--	650	650	--	--	*3,239	*2,012	*1,227
Tax-exempt securities.....	--	*105,682	1,192	--	*104,490	332	--	332
Other current assets.....	*5,883	1,695,594	720,742	--	974,852	5,834,345	2,919,850	2,914,495
Mortgage and real estate loans.....	--	--	--	--	--	*437,305	*389,824	*47,481
Other investments.....	*38,844	1,984,589	762,111	--	1,222,478	1,102,567	929,756	172,811
Depreciable assets.....	168,789	12,124,892	2,579,975	--	9,544,918	53,248,164	44,111,305	9,136,859
Less: Accumulated depreciation.....	64,513	4,306,278	1,051,321	--	3,254,957	20,736,248	16,672,593	4,063,655
Depletable assets.....	*1,520	--	--	--	--	*7,257	--	*7,257
Less: Accumulated depletion.....	*507	--	--	--	--	*3,629	--	*3,629
Land.....	*14,803	1,359,838	195,021	--	1,164,817	5,712,582	5,211,756	500,827
Intangible assets.....	12,158	3,818,605	2,905,813	--	912,792	5,106,094	2,959,426	2,146,668
Less: Accumulated amortization.....	5,306	993,969	838,112	--	155,857	1,463,311	819,842	643,469
Other assets.....	*16,888	3,072,489	1,388,149	--	1,684,341	4,793,327	4,014,612	778,716
Total liabilities and capital.....	232,616	21,916,225	8,213,171	--	13,703,055	60,485,801	47,474,570	13,011,231
Accounts payable.....	*12,045	732,569	347,713	--	384,856	1,576,530	767,222	809,308
Mortgages notes, bonds payable in								
less than 1 year.....	*4,489	436,675	99,859	--	336,816	1,546,333	1,113,779	432,555
Other current liabilities.....	18,673	3,781,305	2,042,844	--	1,738,461	4,677,275	2,110,639	2,566,636
Nonrecourse loans.....	*5,720	1,433,327	*622,438	--	810,889	9,384,251	9,163,566	220,685
Mortgages notes, bonds payable in								
1 year or more.....	94,813	4,782,586	1,344,418	--	3,438,168	23,242,758	19,384,586	3,858,172
Other liabilities.....	*2,196	2,324,212	1,345,769	--	978,443	2,342,164	1,660,823	681,341
Partners capital accounts.....	94,680	8,425,550	2,410,129	--	6,015,421	17,716,489	13,273,955	4,442,534

Footnotes at end of table.

Partnership Returns, 2002

Table 3.--Balance Sheets by Profit Status and Selected Industrial Group--Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
ALL PARTNERSHIPS							
Number of partnerships ¹	57,121	30,938	21,343	9,595	25,559	*624	2,724
Number of partners.....	145,695	78,196	56,978	21,217	64,719	*2,780	6,407
Partnerships reporting balance sheet data:							
Number of partnerships.....	28,775	16,081	11,742	4,339	12,477	*217	1,765
Number of partners.....	84,143	45,167	35,207	9,960	37,166	*1,810	4,293
Total assets.....	12,456,869	5,400,016	3,146,486	2,253,529	6,904,431	*152,422	262,788
Cash	599,294	253,619	170,639	82,980	341,608	*4,066	*42,433
Trade notes and accounts receivable.....	967,813	429,197	123,817	305,379	538,223	*393	--
Less: Allowance for bad debts.....	5,150	*3,970	--	*3,970	*1,180	--	--
Inventories.....	473,777	321,183	153,589	167,594	86,770	*65,823	*1,789
U.S. Government obligations.....	*3,970	*655	--	*655	*3,314	--	--
Tax-exempt securities.....	*466	*466	*466	--	--	--	--
Other current assets.....	1,243,491	972,822	52,657	920,165	270,669	--	*77,037
Mortgage and real estate loans.....	*53,594	*53,594	*48,977	*4,617	--	--	*51,576
Other investments.....	747,221	32,443	17,836	*14,607	714,778	--	*10,276
Depreciable assets.....	6,134,523	3,235,374	2,685,322	550,053	2,812,230	*86,919	*100,854
Less: Accumulated depreciation.....	2,337,704	1,328,403	1,120,932	207,471	999,824	*9,477	*23,373
Depletable assets.....	*23,569	*7,061	*1,767	5,294	*16,508	--	--
Less: Accumulated depletion.....	*8,224	*2,938	*978	1,960	*5,286	--	--
Land.....	1,269,244	488,198	477,294	10,904	781,046	--	*2,173
Intangible assets.....	1,913,076	732,990	489,218	243,772	1,180,085	--	*118
Less: Accumulated amortization.....	509,550	141,245	118,628	22,617	368,305	--	*94
Other assets.....	1,887,459	348,968	165,443	183,525	1,533,794	*4,698	(²)
Total liabilities and capital.....	12,456,869	5,400,016	3,146,486	2,253,529	6,904,431	*152,422	262,788
Accounts payable.....	428,887	275,596	168,960	106,636	153,100	*192	*1,847
Mortgages notes, bonds payable in less than 1 year.....	390,796	243,067	194,107	48,959	146,632	*1,097	*1,094
Other current liabilities.....	1,583,988	1,114,846	151,247	963,599	468,510	*633	*41,284
Nonrecourse loans	996,181	*114,897	*91,081	*23,816	881,285	--	--
Mortgages notes, bonds payable in 1 year or more.....	4,786,911	2,444,391	1,953,369	491,022	2,339,172	*3,347	*48,890
Other liabilities.....	525,361	193,297	126,010	67,287	332,065	--	--
Partners capital accounts	3,744,744	1,013,923	461,712	552,211	2,583,669	*147,153	169,673
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	31,236	17,766	12,623	5,143	12,925	*545	*1,349
Number of partners.....	75,583	43,004	31,782	11,223	30,113	*2,466	*3,004
Partnerships reporting balance sheet data:							
Number of partnerships.....	15,425	9,830	7,179	2,651	5,378	*217	*720
Number of partners.....	42,627	26,361	20,555	5,806	14,456	*1,810	*1,549
Total assets.....	6,165,081	2,193,439	1,320,124	873,315	3,819,219	*152,422	*156,248
Cash	406,649	171,783	102,499	69,284	230,800	*4,066	*27,912
Trade notes and accounts receivable.....	712,848	276,010	67,067	208,944	436,444	*393	--
Less: Allowance for bad debts.....	*3,135	1,962	--	1,962	*1,173	--	--
Inventories.....	295,429	187,447	71,381	116,066	42,159	*65,823	--
U.S. Government obligations.....	--	--	--	--	--	--	--
Tax-exempt securities.....	*466	*466	*466	--	--	--	--
Other current assets.....	185,905	68,201	19,225	48,976	117,703	--	*76,632
Mortgage and real estate loans.....	*48,977	*48,977	*48,977	--	--	--	*51,576
Other investments.....	282,737	12,045	11,964	*81	270,692	--	*128
Depreciable assets.....	2,843,003	1,561,194	1,274,087	287,107	1,194,889	*86,919	--
Less: Accumulated depreciation.....	1,281,470	808,641	695,418	113,224	463,352	*9,477	--
Depletable assets.....	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--
Land.....	351,977	151,478	147,742	*3,736	200,498	--	--
Intangible assets.....	1,145,315	392,896	174,716	218,180	752,420	--	--
Less: Accumulated amortization.....	353,718	68,156	48,316	19,840	285,562	--	--
Other assets.....	1,530,099	201,700	145,733	55,967	1,323,701	*4,698	(²)
Total liabilities and capital.....	6,165,081	2,193,439	1,320,124	873,315	3,819,219	*152,422	*156,248
Accounts payable.....	173,235	144,147	58,042	86,104	28,896	*192	--
Mortgages notes, bonds payable in less than 1 year.....	228,129	133,302	99,003	34,299	93,730	*1,097	--
Other current liabilities.....	280,896	127,214	57,063	70,152	153,049	*633	*41,202
Nonrecourse loans	*724,433	--	--	--	*724,433	--	--
Mortgages notes, bonds payable in 1 year or more.....	1,759,387	862,813	555,830	306,983	893,227	*3,347	--
Other liabilities.....	155,377	74,023	27,122	*46,902	81,353	--	--
Partners capital accounts	2,843,624	851,940	523,065	328,875	1,844,531	*147,153	*115,046

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

¹ The difference between "number of partnerships" and the "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small--total assets less than \$500,000 and total receipts less than \$250,000--balance sheet data for partnerships are slightly understated.

² Less than \$500.

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

Partnership Returns, 2002

Table 4.--Rental Real Estate Income, by Selected Industrial Groups

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of partnerships.....	910,495	22,113	1,541	4	7,546	1,688
Number of partners.....	5,590,404	83,756	6,311	18	22,920	9,943
Gross income from rentals.....	308,933,820	1,135,918	89,193	1,018	1,293,694	111,261
Real estate rental expenses, total.....	272,004,680	643,872	51,992	46	1,304,838	54,676
Advertising.....	1,919,105	*343	*1	--	8,064	*21
Auto and travel.....	385,824	*10,177	*4,686	--	1,405	40
Cleaning and maintenance.....	10,900,104	18,266	*490	--	66,882	*291
Commissions.....	1,168,768	*2,288	*34	--	18,062	*4,107
Insurance.....	6,704,044	18,569	*1,162	--	28,140	2,143
Legal and other professional fees.....	14,876,329	30,976	*4,186	--	71,197	*10,043
Interest expense.....	83,156,837	95,132	10,933	--	488,005	*3,007
Repairs.....	12,265,796	34,677	*6,248	--	62,139	1,935
Taxes.....	29,522,136	72,164	3,418	5	138,656	10,101
Utilities.....	16,412,437	37,913	*2,285	2	57,600	*1,590
Wages and salaries.....	11,159,333	*17,219	--	--	19,601	*571
Depreciation.....	51,549,629	123,981	7,725	4	224,838	15,142
Other expenses.....	31,984,338	182,165	10,823	34	120,249	5,685
Net gain (less deficit) from sales of business property.....	752,875	--	*37	--	*56,507	150
Net income (less deficit) from partnerships, estates and trusts.....	1,875,938	-887	-11,848	-476	5,244	4,911
Net income.....	14,465,959	28,758	*1,818	--	88,436	5,017
Deficit.....	12,590,021	*29,645	13,666	476	83,193	*107
Net rental income (less deficit).....	39,557,953	491,159	25,390	496	50,607	61,645
Net income.....	78,723,925	534,526	43,700	973	357,480	62,016
Deficit.....	39,165,972	43,367	18,310	477	306,872	*370

Item	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	
					Total	Securities, commodities contracts and other financial investments
	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships.....	578	4,855	1,567	280	31,048	24,269
Number of partners.....	1,943	12,322	4,611	1,428	228,073	181,517
Gross income from rentals.....	41,433	266,842	340,692	9,694	1,642,138	888,582
Real estate rental expenses, total.....	32,958	205,421	247,406	5,246	1,568,516	775,993
Advertising.....	(2)	*177	*2,765	*1	6,991	1,297
Auto and travel.....	--	*13	*361	*11	8,337	7,109
Cleaning and maintenance.....	14	1,921	*636	*18	26,660	23,630
Commissions.....	--	*40	*41	--	5,425	4,099
Insurance.....	*289	5,310	*8,866	*167	39,079	26,653
Legal and other professional fees.....	*41	10,656	9,397	*909	139,568	94,207
Interest expense.....	3,796	57,124	*70,592	*223	406,724	183,320
Repairs.....	*8,391	9,446	*7,017	*250	69,101	22,303
Taxes.....	3,259	18,374	16,369	620	142,961	94,163
Utilities.....	*498	10,301	*9,570	*242	63,130	33,653
Wages and salaries.....	124	*999	*15,700	--	80,443	34,767
Depreciation.....	9,685	51,296	46,488	*1,898	356,159	181,306
Other expenses.....	6,861	39,766	*59,606	*907	223,938	69,485
Net gain (less deficit) from sales of business property.....	119	--	244	--	*1,482	*986
Net income (less deficit) from partnerships, estates and trusts.....	-233	2,242	*-1,626	-3,575	46,996	68,625
Net income.....	1,142	*2,583	*385	*6,148	1,342,038	1,194,413
Deficit.....	*1,375	*342	*2,011	*9,723	1,295,042	1,125,788
Net rental income (less deficit).....	8,360	63,662	91,903	872	122,100	182,201
Net income.....	15,252	87,767	135,648	13,682	1,706,693	1,522,148
Deficit.....	*6,893	24,105	*43,745	12,810	1,584,593	1,339,947

Footnotes at end of table.

Partnership Returns, 2002

Table 4.--Rental Real Estate Income, by Selected Industrial Groups--Continued

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

Item	Finance and insurance--continued		Total	Real estate and rental and leasing		
	Funds, trusts and other financial vehicles	Other finance and insurance		Real estate		
				Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)
(13)	(14)	(15)	(16)	(17)	(18)	
Number of partnerships.....	6,110	669	819,482	814,038	304,619	362,648
Number of partners.....	39,070	7,486	5,069,959	5,053,789	2,113,677	2,049,062
Gross income from rentals.....	599,044	154,512	301,766,483	31,117,604	108,729,532	152,261,513
Real estate rental expenses, total.....	628,876	163,648	265,925,760	265,474,261	103,708,171	125,458,820
Advertising.....	*5,659	*35	1,891,569	1,889,915	993,802	588,073
Auto and travel.....	*835	*393	355,082	349,508	147,608	138,194
Cleaning and maintenance.....	*2,856	*175	10,757,840	10,752,167	4,355,858	5,078,969
Commissions.....	*94	*1,231	1,104,030	1,101,720	350,625	604,481
Insurance.....	11,731	*696	6,562,593	6,551,811	3,302,306	2,429,963
Legal and other professional fees.....	15,549	*29,812	14,484,174	14,471,182	6,174,975	6,341,324
Interest expense.....	217,556	*5,849	81,505,495	81,371,780	28,529,915	41,882,365
Repairs.....	44,200	*2,598	11,986,538	11,959,398	6,350,458	4,361,593
Taxes.....	44,263	4,535	28,965,217	28,941,286	10,373,033	14,685,547
Utilities.....	27,801	*1,676	16,139,658	16,124,765	7,572,443	6,705,641
Wages and salaries.....	*44,742	*934	10,912,246	10,910,339	6,893,453	2,477,616
Depreciation.....	147,496	27,357	50,304,875	50,121,825	18,645,093	23,997,573
Other expenses.....	66,094	88,359	30,956,443	30,928,565	10,018,602	16,167,482
Net gain (less deficit) from sales of business property.....	--	*496	690,256	682,623	180,771	299,882
Net income (less deficit) from partnerships, estates and trusts.....	-60,569	38,940	1,713,408	1,707,495	-1,020,318	3,401,399
Net income.....	102,178	*45,447	12,581,396	12,574,411	2,534,403	5,463,354
Deficit.....	162,747	*6,507	10,867,989	10,866,916	3,554,720	2,061,955
Net rental income (less deficit).....	-90,401	30,300	38,244,387	38,033,460	4,181,814	30,503,974
Net income.....	111,202	73,343	74,804,593	74,536,905	18,990,287	42,399,689
Deficit.....	201,603	*43,044	36,560,207	36,503,444	14,808,472	11,895,714

Item	Real estate and rental and leasing					
	Real estate--continued			Rental and leasing services and lessors of non-financial intangible assets	Professional, scientific, and technical services	Management of companies (holding companies)
	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate			
(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships.....	12,077	58,300	76,392	5,444	4,931	3,443
Number of partners.....	65,610	359,772	465,668	16,170	20,962	20,791
Gross income from rentals.....	3,884,895	14,138,959	22,102,703	648,879	203,384	424,353
Real estate rental expenses, total.....	3,774,183	11,270,563	21,262,523	451,499	202,755	385,681
Advertising.....	117,868	50,562	139,611	*1,654	*79	*104
Auto and travel.....	16,658	19,037	28,011	*5,574	*375	*414
Cleaning and maintenance.....	61,759	375,142	880,439	*5,673	3,765	*4,056
Commissions.....	10,252	54,787	81,575	*2,310	15,097	*10,721
Insurance.....	86,400	232,334	500,807	10,782	4,613	4,519
Legal and other professional fees.....	258,722	416,935	1,279,226	12,992	*3,527	54,195
Interest expense.....	923,953	3,508,709	6,526,836	133,716	36,010	116,519
Repairs.....	111,520	415,518	720,310	27,139	6,334	16,025
Taxes.....	331,537	1,281,319	2,269,849	23,931	12,518	35,436
Utilities.....	150,010	639,018	1,057,653	14,893	7,767	5,620
Wages and salaries.....	427,208	450,152	661,910	*1,907	*8,949	*1,457
Depreciation.....	636,687	2,600,100	4,242,373	183,050	24,613	73,997
Other expenses.....	641,609	1,226,950	2,873,923	27,878	79,107	62,617
Net gain (less deficit) from sales of business property.....	*1,765	86,052	114,152	*7,633	--	*362
Net income (less deficit) from partnerships, estates and trusts.....	181,029	338,951	-1,193,567	*5,913	33,841	87,516
Net income.....	202,579	587,605	3,786,471	*6,985	41,444	330,106
Deficit.....	*21,550	248,653	4,980,038	*1,072	7,603	242,590
Net rental income (less deficit).....	293,507	3,293,400	-239,235	210,926	34,470	126,551
Net income.....	932,385	4,609,838	7,604,706	267,689	69,792	443,296
Deficit.....	638,878	1,316,439	7,843,941	56,762	35,322	316,745

Footnotes at end of table.

Partnership Returns, 2002

Table 4.--Rental Real Estate Income, by Selected Industrial Groups--Continued

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

Item	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(25)	(26)	(27)	(28)	(29)	(30)
Number of partnerships.....	2,607	*301	1,349	1,360	4,041	1,761
Number of partners.....	6,201	*14,716	7,429	60,044	14,424	4,554
Gross income from rentals.....	128,538	*42,884	382,179	116,756	800,601	136,761
Real estate rental expenses, total.....	124,777	*29,817	349,098	144,269	660,009	67,543
Advertising.....	*2,214	*852	*1,395	*128	4,322	*79
Auto and travel.....	*726	*234	*521	*137	2,167	*1,139
Cleaning and maintenance.....	*2,162	--	*1,691	*1,281	13,097	*1,034
Commissions.....	*4,414	*14	*104	*270	*4,122	-
Insurance.....	*2,084	--	9,380	*1,712	14,438	978
Legal and other professional fees.....	*6,029	*12,062	6,220	*3,894	27,684	*1,571
Interest expense.....	*21,970	--	117,021	*29,470	189,324	*5,492
Repairs.....	*7,586	*259	9,739	*6,112	32,497	1,502
Taxes.....	7,435	*71	18,080	6,147	66,701	4,603
Utilities.....	*3,663	--	17,452	6,612	36,723	11,810
Wages and salaries.....	*18,123	--	39,712	*3,591	33,753	*6,844
Depreciation.....	18,955	*13,031	76,871	54,064	139,295	6,713
Other expenses.....	29,414	*3,293	50,912	30,851	95,886	*25,780
Net gain (less deficit) from sales of business property.....	--	--	*-462	*2,431	*1,750	--
Net income (less deficit) from partnerships, estates and trusts.....	*1,452	*161	8,929	-5,477	-4,712	*75
Net income.....	*1,452	*161	9,888	*6,301	18,810	*75
Deficit.....	--	--	*959	*11,778	*23,522	--
Net rental income (less deficit).....	5,214	*13,228	41,548	-30,560	137,629	69,292
Net income.....	29,489	*13,228	70,033	52,522	211,816	71,419
Deficit.....	*24,275	--	28,485	83,082	74,187	*2,126

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

¹ "Nature of business not allocable" is not shown in this table because no partnership returns classified in this industrial group reported real estate rental income.

² Less than \$500.

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

Partnership Returns, 2002

Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	2,236,012	117,279	29,529	2,506	132,911	38,362	37,715
Number of partners.....	14,267,668	439,158	508,327	46,804	398,341	207,353	139,606
Total income (less deficit).....	389,908,847	1,992,573	16,388,108	840,515	14,240,898	25,679,978	7,420,398
Net income (less deficit) from							
trade or business.....	126,212,499	-2,190,271	9,825,612	304,307	10,073,890	19,373,712	6,307,630
Real estate rental income (less deficit).....	39,557,953	491,159	25,390	496	50,607	61,645	8,360
Other rental income (less deficit).....	-1,383,440	121,361	18,325	*44,268	29,776	355,767	5,713
Portfolio interest income.....	70,225,315	330,572	491,211	596,450	583,818	1,342,329	199,257
Portfolio dividend income.....	26,271,049	38,110	102,688	113,984	35,139	1,655,657	5,190
Portfolio royalty income.....	7,984,177	84,974	1,521,004	2	*3,361	577,800	49,329
Net short-term capital gain (less deficit).....	-4,764,774	-3,614	-21,427	-357,267	100,911	95,180	15,777
Net long-term capital gain (less deficit).....	9,151,631	591,654	189,976	*126,315	1,289,601	319,885	79,938
Other portfolio income (less deficit).....	1,799,616	*3,418	9,953	*87	*-50,068	714	*393
Guaranteed payments to partners.....	32,485,240	874,101	239,447	64,424	1,622,245	773,118	761,466
Net gain (less deficit), business property or transactions (section 1231).....	49,359,699	1,670,518	2,510,150	-59,149	457,519	429,842	-14,247
Other income.....	33,009,882	-19,410	1,475,779	6,597	44,099	694,329	1,594
Total deductions.....	97,038,096	620,888	10,911,989	774,801	630,767	3,464,834	595,769
Charitable contributions.....	3,350,211	43,080	12,825	5,898	101,192	243,097	101,499
Expensed cost of certain depreciable property (section 179).....	1,871,145	288,310	21,095	1,093	213,197	63,498	69,026
Deductions related to portfolio income.....	25,218,017	20,016	202,722	*18,082	19,078	172,527	156,605
Interest expense on investment debts.....	24,627,342	34,110	59,750	*38,869	125,146	29,253	7,681
Foreign taxes.....	6,183,513	1,135	1,460,645	*49,868	5,815	1,180,533	57,943
Qualified expenditures (section 59(e)).....	8,947,194	--	7,805,284	*5,719	--	344,179	*264
Other deductions.....	26,840,674	234,236	1,349,667	655,270	166,338	1,431,747	202,751
Total income (less deficit) minus total deductions.....	292,870,751	1,371,686	5,476,119	65,713	13,610,131	22,215,144	6,824,629
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	288,208,020	1,309,772	5,441,501	62,233	13,550,839	21,523,000	6,710,132
Corporate general partners.....	41,433,893	195,739	-1,355,390	214,063	1,943,941	7,936,604	1,930,288
Corporate limited partners.....	44,951,217	277,895	5,606,971	-702,365	1,840,480	10,576,321	2,762,320
Individual general partners.....	71,773,404	1,145,161	-2,088	*-4,041	2,750,231	410,749	660,774
Individual limited partners.....	60,326,361	-203,865	1,257,027	-110,444	3,172,731	449,429	765,224
Partnership general partners.....	16,253,070	-19,289	11,608	177,275	524,386	2,003,262	284,201
Partnership limited partners.....	30,481,335	-377,762	766,258	334,058	2,906,747	-121,084	206,283
Tax-exempt organizations							
general partners.....	521,846	*9,307	*22,777	2,496	--	*2,192	*3,203
limited partners.....	-923,038	-15,058	99,905	*-7,698	7,211	56,929	*-1,536
Nominee and other general partners.....	4,690,869	-15,615	-748,465	*24,719	10,546	45,892	*1,144
Nominee and other limited partners.....	18,699,064	313,259	-217,101	134,170	394,565	162,707	98,231

Footnotes at end of table.

Partnership Returns, 2002

**Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued**

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodities contracts and other financial investments	Funds, trusts and other financial vehicles	Other finance and insurance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	121,863	25,996	28,395	261,457	207,232	34,849	19,376
Number of partners.....	348,364	557,214	238,910	3,104,842	2,693,726	332,105	79,011
Total income (less deficit).....	3,077,950	3,103,221	-4,954,664	109,594,992	93,841,798	7,711,200	8,041,995
Net income (less deficit) from							
trade or business.....	1,823,803	2,731,980	-8,965,661	20,826,453	15,358,844	-92,693	5,560,302
Real estate rental income (less deficit).....	63,662	91,903	872	122,100	182,201	-90,401	30,300
Other rental income (less deficit).....	48,768	-178,467	-501,493	-336,755	-290,705	13,739	-59,789
Portfolio interest income.....	160,344	215,899	1,684,598	48,649,876	34,994,048	12,118,866	1,536,962
Portfolio dividend income.....	6,819	71,917	142,558	17,489,610	14,365,661	3,023,784	100,164
Portfolio royalty income.....	*975	*3,214	1,094,865	1,559,957	1,529,536	29,937	*484
Net short-term capital gain (less deficit).....	-3,161	*21	127,144	-5,114,384	-1,053,894	-4,093,685	33,195
Net long-term capital gain (less deficit).....	141,427	30,003	520,704	-8,501,457	-5,902,761	-2,873,167	274,470
Other portfolio income (less deficit).....	*132	*550	*2,583	939,738	1,199,324	-282,214	*22,628
Guaranteed payments to partners.....	843,645	225,668	470,237	6,899,014	5,791,866	465,125	642,022
Net gain (less deficit), business property or transactions (section 1231).....	-6,893	-80,577	-860,227	2,331,420	2,116,909	185,126	29,385
Other income.....	-1,571	-8,889	1,329,156	24,729,421	25,550,767	-693,218	-128,127
Total deductions.....	302,663	1,311,259	4,237,620	52,189,633	43,807,678	7,639,582	742,373
Charitable contributions.....	56,855	33,608	136,977	750,945	703,985	26,296	20,664
Expensed cost of certain depreciable property (section 179).....	116,298	44,736	25,737	65,600	33,591	1,052	30,957
Deductions related to portfolio income.....	908	*12,224	8,359	22,509,064	17,738,134	4,460,938	309,992
Interest expense on investment debts.....	*1,205	86,353	24,864	19,957,568	17,161,505	2,542,167	253,896
Foreign taxes.....	*3,519	*6,326	505,914	1,573,590	1,363,466	135,709	74,416
Qualified expenditures (section 59(e)).....	*57	33,783	*34,401	217,945	204,083	13,294	*568
Other deductions.....	123,821	1,094,229	3,501,368	7,114,921	6,602,914	460,126	51,881
Total income (less deficit) minus total deductions.....	2,775,287	1,791,962	-9,192,284	57,405,360	50,034,120	71,618	7,299,622
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	2,602,783	1,860,152	-9,289,133	57,767,545	50,616,199	201,449	6,949,898
Corporate general partners.....	-201,855	998,282	1,294,405	5,576,845	5,228,051	-631,149	979,944
Corporate limited partners.....	1,116,484	52,277	-4,851,985	17,532,441	13,474,503	1,098,300	2,959,639
Individual general partners.....	843,377	481,241	-52,123	4,609,427	3,373,289	509,576	726,562
Individual limited partners.....	304,378	-518,317	-53,369	11,814,449	10,320,297	209,473	1,284,679
Partnership general partners.....	137,122	566,753	-1,941,396	7,158,293	7,116,605	-5,276	46,964
Partnership limited partners.....	-671	414,572	-3,806,461	8,823,368	9,993,824	-1,604,040	433,584
Tax-exempt organizations general partners.....	*5,319	--	*18,175	-3,614	146,150	-149,765	--
Tax-exempt organizations limited partners.....	-29,204	-85,892	-3,550	-4,092,641	-3,564,807	-542,534	14,699
Nominee and other general partners.....	20,427	*3,885	-83,033	656,592	1,026,655	-374,222	*4,159
Nominee and other limited partners.....	407,405	-52,649	190,204	5,692,385	3,501,632	1,691,085	499,668

Footnotes at end of table.

Partnership Returns, 2002

Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued

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

Item	Real estate and rental and leasing						
	Total	Real estate					
		Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	998,294	969,795	316,382	378,736	14,484	71,222	188,972
Number of partners.....	6,324,555	5,992,722	2,179,579	2,111,436	72,237	454,503	1,174,967
Total income (less deficit).....	110,840,241	109,192,191	21,502,506	56,453,445	696,901	4,986,403	25,552,936
Net income (less deficit) from							
trade or business.....	1,369,913	1,366,110	252,517	62,941	-22,152	-329,053	1,401,856
Real estate rental income (less deficit).....	38,244,387	38,033,460	4,181,814	30,503,974	293,507	3,293,400	-239,235
Other rental income (less deficit).....	-984,963	180,189	34,927	16,047	*24,380	54,238	50,597
Portfolio interest income.....	10,825,031	9,924,047	1,941,345	3,177,200	29,639	417,265	4,358,598
Portfolio dividend income.....	3,048,449	2,890,979	430,783	519,489	33,185	135,109	1,772,413
Portfolio royalty income.....	1,991,652	558,745	*7,345	18,476	*59	255,316	277,549
Net short-term capital gain (less deficit).....	281,148	294,737	-61,563	-58,051	*1,711	-10,569	423,208
Net long-term capital gain (less deficit).....	11,331,089	11,321,119	905,085	1,237,429	108,762	120,896	8,948,948
Other portfolio income (less deficit).....	493,929	454,032	68,079	204,675	--	*316	180,962
Guaranteed payments to partners.....	2,344,651	2,234,440	417,442	597,828	*23,126	98,255	1,097,789
Net gain (less deficit), business property or transactions (section 1231).....	39,569,308	39,630,396	11,965,888	19,762,355	202,150	960,384	6,739,619
Other income.....	2,325,648	2,303,937	1,358,844	411,081	*2,533	-9,153	540,632
Total deductions.....	12,032,531	11,765,175	3,150,914	3,328,365	50,342	525,590	4,709,964
Charitable contributions.....	1,001,297	992,229	302,290	111,162	3,596	13,696	561,487
Expensed cost of certain depreciable property (section 179).....	139,936	100,833	12,401	40,336	*2,088	*4,197	41,812
Deductions related to portfolio income.....	1,464,700	1,420,282	104,020	161,269	*77	37,478	1,117,439
Interest expense on investment debts.....	3,062,252	3,042,525	480,446	746,943	*1,730	94,053	1,719,353
Foreign taxes.....	263,871	244,434	5,002	27,580	--	*78	211,774
Qualified expenditures (section 59(e)).....	*22,990	*13,101	*951	23	--	*3	*12,124
Other deductions.....	6,077,485	5,951,770	2,245,806	2,241,051	42,852	376,086	1,045,975
Total income (less deficit) minus total deductions.....	98,807,710	97,427,016	18,351,592	53,125,080	646,559	4,460,812	20,842,973
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	97,953,154	96,512,603	18,335,094	52,538,085	611,760	4,437,695	20,589,969
Corporate general partners.....	6,803,310	6,675,400	1,557,331	2,945,054	72,849	670,036	1,430,131
Corporate limited partners.....	5,151,999	4,725,055	-1,121,541	2,907,475	282,380	-11,129	2,667,870
Individual general partners.....	18,842,282	18,469,984	5,372,258	9,365,975	286,701	1,332,118	2,112,931
Individual limited partners.....	25,999,273	25,971,031	7,200,717	12,308,246	-89,646	1,061,230	5,490,484
Partnership general partners.....	5,822,828	6,419,569	1,416,482	3,564,870	26,449	114,825	1,296,941
Partnership limited partners.....	18,029,573	17,156,624	837,127	11,612,146	72,412	778,170	3,856,770
Tax-exempt organizations							
general partners.....	208,497	208,497	4,410	164,788	--	*-31	*39,330
Tax-exempt organizations							
limited partners.....	2,437,677	2,401,072	-340,470	1,011,875	*18,716	50,096	1,660,856
Nominee and other general partners.....	4,763,781	4,685,118	949,476	3,267,517	*9,720	246,502	211,902
Nominee and other limited partners.....	9,893,934	9,800,253	2,459,303	5,390,139	-67,820	195,878	1,822,753

Footnotes at end of table.

Partnership Returns, 2002

Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued

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

Item	Real estate-- continued	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation
	Rental and leasing services and lessors of non-financial intangible assets						
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	28,499	145,179	18,761	44,212	6,269	47,194	42,583
Number of partners.....	331,833	543,991	280,540	106,274	31,125	225,413	268,932
Total income (less deficit).....	1,648,051	68,350,976	10,471,631	4,610,413	-440,523	18,996,525	-1,388,441
Net income (less deficit) from							
trade or business.....	3,803	52,933,404	-422,739	3,291,412	-429,792	13,100,411	-2,107,167
Real estate rental income (less deficit).....	210,926	34,470	126,551	5,214	*13,228	41,548	-30,560
Other rental income (less deficit).....	-1,165,151	-20,643	-53,152	755	*198	37,942	*2,656
Portfolio interest income.....	900,984	856,603	3,248,591	101,152	10,746	243,177	204,702
Portfolio dividend income.....	157,470	217,817	3,143,853	16,000	*286	6,572	9,829
Portfolio royalty income.....	*1,432,907	192,626	553,512	*256,716	*6,774	*1	64,533
Net short-term capital gain (less deficit).....	-13,589	282,378	-245,780	-9,957	-6,180	6,234	14,902
Net long-term capital gain (less deficit).....	9,970	1,168,258	1,400,424	430,103	*2,393	311,298	-51,325
Other portfolio income (less deficit).....	*39,896	222,337	142,902	--	39	*122	27,053
Guaranteed payments to partners.....	110,210	10,828,367	546,669	495,223	60,639	4,314,452	263,236
Net gain (less deficit), business property or transactions (section 1231).....	-61,088	716,008	956,784	20,086	-97,952	934,353	-13,232
Other income.....	21,711	919,351	1,074,015	3,709	*-903	414	226,931
Total deductions.....	267,356	3,902,763	3,573,803	315,685	34,513	774,252	642,825
Charitable contributions.....	9,068	305,447	82,297	28,799	3,034	45,648	351,826
Expensed cost of certain depreciable property (section 179).....	39,103	369,520	6,876	86,219	17,167	151,072	18,761
Deductions related to portfolio income.....	44,418	40,359	560,828	9,582	232	2,666	1,308
Interest expense on investment debts.....	*19,726	49,487	1,013,500	30,922	8,489	13,706	*18,519
Foreign taxes.....	19,437	366,306	636,694	*1,753	--	(²)	34,009
Qualified expenditures (section 59(e)).....	*9,888	*118,590	352,739	*4	--	--	--
Other deductions.....	125,715	2,653,055	920,871	158,408	5,589	561,159	218,402
Total income (less deficit) minus total deductions.....	1,380,695	64,448,213	6,897,827	4,294,728	-475,036	18,222,273	-2,031,265
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	1,440,550	61,913,100	6,774,335	4,089,770	-457,455	17,938,746	-1,978,159
Corporate general partners.....	127,909	11,272,841	161,518	306,147	*2,187	3,317,692	790,342
Corporate limited partners.....	426,943	1,082,149	1,679,400	1,646,739	76,460	2,423,995	-608,528
Individual general partners.....	372,298	34,643,463	769,270	596,053	-506,669	5,348,043	20,382
Individual limited partners.....	28,242	12,621,271	653,227	926,048	3,123	4,524,175	-1,229,550
Partnership general partners.....	-596,740	876,286	187,822	192,578	*-111	312,012	61,637
Partnership limited partners.....	872,949	337,014	2,426,024	382,003	-41,396	1,450,580	-806,353
Tax-exempt organizations							
general partners.....	--	*3,734	--	--	*3,419	271,539	*34
limited partners.....	36,605	281,558	132,324	*2,661	*-1,016	296,717	*-15,385
Nominee and other general partners.....	*78,664	86,805	-47,866	*-1,535	*34	30,158	*-77,342
Nominee and other limited partners.....	93,680	707,980	812,616	39,077	*6,514	-36,165	-113,396

Footnotes at end of table.

Partnership Returns, 2002

**Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued**

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

Item	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION			
Number of partnerships.....	77,671	57,111	2,724
Number of partners.....	345,837	145,675	6,407
Total income (less deficit).....	174,057	986,533	-76,534
Net income (less deficit) from trade or business.....	-1,972,869	336,279	2,192
Real estate rental income (less deficit).....	137,629	69,292	--
Other rental income (less deficit).....	*23,915	*2,588	--
Portfolio interest income.....	356,622	119,533	*4,805
Portfolio dividend income.....	44,840	1,435	*120,295
Portfolio royalty income.....	*22,865	*16	--
Net short-term capital gain (less deficit).....	78,323	*-1,187	*-3,835
Net long-term capital gain (less deficit).....	-69,924	46,485	*-205,217
Other portfolio income (less deficit).....	*1,272	*4,462	--
Guaranteed payments to partners.....	485,288	372,404	*947
Net gain (less deficit), business property or transactions (section 1231).....	892,262	-4,416	*8,143
Other income.....	173,834	39,642	*-3,864
Total deductions.....	555,054	160,346	*6,102
Charitable contributions.....	39,160	6,726	--
Expensed cost of certain depreciable property (section 179).....	92,198	76,461	*4,346
Deductions related to portfolio income.....	*9,516	*7,539	*1,704
Interest expense on investment debts.....	*50,901	14,769	--
Foreign taxes.....	34,819	*742	*29
Qualified expenditures (section 59(e)).....	11,238	--	--
Other deductions.....	317,223	54,110	*24
Total income (less deficit) minus total deductions.....	-380,998	826,187	-82,636
Income (less deficit) allocated to partners by type of partner: ¹			
All partners.....	-217,465	768,545	-115,375
Corporate general partners.....	246,030	903	--
Corporate limited partners.....	-759,962	52,285	*-4,159
Individual general partners.....	591,420	620,626	*5,825
Individual limited partners.....	-13,586	99,469	*-134,330
Partnership general partners.....	-103,072	287	*590
Partnership limited partners.....	-485,734	44,318	--
Tax-exempt organizations general partners.....	*7,960	*3,779	*-36,970
Tax-exempt organizations limited partners.....	13,959	--	--
Nominee and other general partners.....	23,201	*-2,461	--
Nominee and other limited partners.....	262,319	-50,662	*53,669

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

¹ Total income (less deficit) minus total deductions does not equal Income (less deficit) allocated to partners by type of partner because not all partnerships report their allocations.

² Less than \$500.

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

Partnership Returns, 2002

Table 6.--Limited Liability Companies, Selected Items for Selected Industrial Groups

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
Number of LLCs.....	946,130	25,569	10,879	1,236	70,873	20,528	23,132
Number of partners.....	3,737,899	82,152	45,970	4,113	192,369	113,836	69,479
Total assets.....	2,981,534,221	30,790,642	44,694,391	90,537,722	84,492,097	157,227,945	36,844,817
Total income.....	438,717,828	2,985,403	9,671,732	6,151,969	18,236,629	56,337,742	21,599,961
Total deductions.....	422,163,561	4,090,388	7,153,959	5,920,905	13,650,306	51,321,407	19,092,447
Net income (less deficit) from trade or business.....	16,554,267	-1,104,985	2,517,773	231,064	4,586,324	5,016,335	2,507,514
Portfolio income (less deficit) distributed							
directly to partners.....	30,816,108	236,799	427,406	-1,472	995,415	874,374	202,315
Interest income.....	16,694,537	115,937	152,225	223,694	237,348	381,268	117,580
Dividend income.....	6,699,139	9,327	16,985	*6,960	16,551	386,682	2,327
Royalty income.....	1,868,624	27,800	203,328	2	*1,075	178,958	45,557
Net short-term capital gain (less deficit).....	-146,096	*-1,967	*19,698	*-355,957	-51,949	23,683	-11,212
Net long-term capital gain (less deficit).....	5,747,775	85,683	35,415	*123,812	843,383	-96,307	47,672
Other portfolio income (less deficit).....	-47,871	*18	*-243	18	*-50,992	*91	*392
Real estate rental income (deficit).....	7,545,158	124,892	19,069	-476	-71,212	19,659	4,387
Net income (less deficit) from other rental activity.....	-687,678	10,202	3,835	*18,840	26,660	137,820	3,579
Total net income (less deficit) ¹.....	48,626,175	-816,809	2,912,970	480,102	4,745,754	6,120,812	2,681,336

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodities contracts and other financial investments	Funds, trusts and other financial vehicles	Other finance and insurance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of LLCs.....	49,478	15,366	16,335	75,095	52,771	11,580	10,743
Number of partners.....	133,182	38,313	78,832	531,168	405,689	85,689	39,790
Total assets.....	36,145,410	29,519,001	116,702,659	1,143,591,015	951,223,230	89,563,530	102,804,255
Total income.....	23,880,470	11,528,706	37,027,792	57,555,087	40,876,808	1,979,432	14,698,848
Total deductions.....	24,218,143	12,218,608	47,399,858	48,033,073	35,416,933	1,801,121	10,815,019
Net income (less deficit) from trade or business.....	-337,673	-689,902	-10,372,065	9,522,015	5,459,876	178,311	3,883,829
Portfolio income (less deficit) distributed							
directly to partners.....	92,977	94,086	1,673,678	13,552,427	10,980,663	1,582,801	988,962
Interest income.....	42,646	60,158	534,665	9,947,472	7,883,302	1,363,459	700,712
Dividend income.....	3,298	13,897	57,470	4,152,131	3,712,774	425,601	13,755
Royalty income.....	*856	*2,364	561,155	59,744	59,682	*63	--
Net short-term capital gain (less deficit).....	-2,981	*-418	139,299	-105,819	304,494	-442,711	32,398
Net long-term capital gain (less deficit).....	49,158	*17,601	378,581	-168,374	-867,471	479,528	219,569
Other portfolio income (less deficit).....	*(²)	484	*2,508	-332,727	-112,117	-243,138	*22,528
Real estate rental income (deficit).....	32,425	-34,276	-3,286	260,128	244,386	-34,758	50,500
Net income (less deficit) from other rental activity.....	1,314	-170,653	13,128	-59,524	-48,571	-5,173	*-5,779
Total net income (less deficit) ¹.....	-257,134	-817,928	-9,206,425	23,549,240	17,199,331	1,684,365	4,665,544

Footnotes at end of table.

Partnership Returns, 2002

Table 6.--Limited Liability Companies, Selected Items for Selected Industrial Groups--Continued

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

Item	Real estate and rental and leasing						
	Total	Real estate					
		Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Number of LLCs.....	422,708	406,435	119,990	162,507	5,968	23,038	94,933
Number of partners.....	1,629,533	1,582,938	453,319	638,785	23,595	96,121	371,116
Total assets.....	884,181,066	844,766,318	182,972,588	405,773,013	10,819,932	52,758,328	192,442,457
Total income.....	21,429,728	15,747,323	992,153	1,449,525	253,194	978,531	12,073,920
Total deductions.....	21,207,591	15,595,897	908,627	1,230,866	268,853	1,404,859	11,782,692
Net income (less deficit) from trade or business.....	222,138	151,426	83,526	218,659	-15,659	-426,328	291,228
Portfolio income (less deficit) distributed							
directly to partners.....	8,207,690	7,615,512	642,590	1,266,844	106,322	43,113	5,556,643
Interest income.....	2,817,581	2,646,897	353,889	899,514	9,835	111,860	1,271,799
Dividend income.....	659,060	512,763	73,978	163,129	*265	14,574	260,818
Royalty income.....	359,206	253,332	*1,055	*15,088	--	*145,972	*91,215
Net short-term capital gain (less deficit).....	428,944	429,010	8,318	17,446	*1,711	*-13,398	414,933
Net long-term capital gain (less deficit).....	3,641,749	3,514,962	197,284	7,446	*94,511	-216,190	3,431,911
Other portfolio income (less deficit).....	301,151	258,549	*8,065	164,220	--	*296	85,968
Real estate rental income (deficit).....	7,042,499	7,014,236	660,152	6,453,861	-299,606	706,849	-507,021
Net income (less deficit) from other rental activity.....	-699,834	-124,579	*39	-61,093	*3,627	-310	-66,842
Total net income (less deficit) ¹.....	10,701,800	10,712,623	1,180,705	7,853,378	-301,538	552,914	1,427,164
Item	Real estate--continued	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation
	Rental and leasing services and lessors of non-financial intangible assets						
(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Number of LLCs.....	16,272	73,567	9,826	21,208	4,112	24,863	20,713
Number of partners.....	46,595	233,849	107,947	54,328	11,774	116,659	91,920
Total assets.....	39,414,747	40,320,600	127,766,629	16,987,926	2,990,522	27,314,596	27,602,515
Total income.....	5,682,406	47,488,603	4,467,885	25,183,850	1,470,767	43,395,121	12,275,287
Total deductions.....	5,611,694	42,562,439	5,096,750	23,582,090	1,560,676	39,514,947	14,695,629
Net income (less deficit) from trade or business.....	70,712	4,926,163	-628,866	1,601,761	-89,909	3,880,174	-2,420,341
Portfolio income (less deficit) distributed							
directly to partners.....	592,178	1,362,758	2,089,068	571,594	6,661	311,442	82,676
Interest income.....	170,683	285,026	1,388,850	55,802	3,525	53,990	75,597
Dividend income.....	146,298	89,592	1,237,591	4,906	*123	692	2,170
Royalty income.....	*105,875	*112,325	40,326	*255,368	*6,774	--	*5,143
Net short-term capital gain (less deficit).....	*-66	-24,484	-263,703	*-5,999	-6,180	*-118	*373
Net long-term capital gain (less deficit).....	*126,787	885,650	-318,978	261,516	*2,379	256,810	-12,270
Other portfolio income (less deficit).....	*42,602	14,649	4,981	--	39	66	*11,662
Real estate rental income (deficit).....	28,263	-4,976	75,194	*9,211	*347	41,062	-51,240
Net income (less deficit) from other rental activity.....	-575,256	*-23,040	30,818	*269	*179	16,137	*305
Total net income (less deficit) ¹.....	-10,823	5,399,740	2,148,894	1,927,317	-78,921	3,992,121	-2,376,704

Footnotes at end of table.

Partnership Returns, 2002

Table 6.--Limited Liability Companies, Selected Items for Selected Industrial Groups--Continued

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

Item	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)
Number of LLCs.....	38,548	21,574	*520
Number of partners.....	144,567	56,473	*1,434
Total assets.....	77,062,243	6,658,031	*104,396
Total income.....	33,340,127	4,670,681	*20,286
Total deductions.....	35,984,797	4,826,450	*33,098
Net income (less deficit) from trade or business.....	-2,644,670	-155,769	*-12,812
Portfolio income (less deficit) distributed directly to partners.....	52,021	23,761	*-39,569
Interest income.....	167,601	33,242	*328
Dividend income.....	37,213	1,257	*907
Royalty income.....	*8,626	*16	--
Net short-term capital gain (less deficit).....	*77,720	*-1,191	*-3,835
Net long-term capital gain (less deficit).....	-239,170	*-9,563	*-36,970
Other portfolio income (less deficit).....	*31	--	--
Real estate rental income (deficit).....	28,309	*53,442	--
Net income (less deficit) from other rental activity.....	*470	*1,817	--
Total net income (less deficit) ¹.....	-2,402,420	-65,994	*-11,577

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

¹ Total net income (less deficit) is the sum of net income (less deficit) from trade or business, portfolio income (less deficit) distributed directly to partners (excluding net short-term capital gain and net long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

² Less than \$500.

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