

Partnership Returns, 1998

by Alan Zempel

Partnership returns for 1998 were classified for the first time using the North American Industry Classification System (NAICS). Because the NAICS industry groupings differ from those of the Standard Industrial Classification (SIC) system previously used, year-to-year comparisons below the industrial division level are not possible. Comparisons at the industrial division level are possible only by reclassifying partnerships for 1998 into the industrial divisions they would have been classified in if there had been no change in the classification system. The data in Figure A are reclassified using a system developed by the Bureau of Economic Analysis of the Commerce Department.

The growth in the number of partnership returns for 1998 continued the trend established in recent years. For 1998, the number of partnerships, total assets, and total net income (less deficit) all increased over the amounts reported for 1997. The number of partners declined slightly for 1998 (Figure A).

Growth in the number of partnerships was first evident in the 1994 data, reversing a decline that began with 1989 (Figure B). The number of partnerships increased in every industrial division except agriculture, forestry, and fishing; transportation and public utilities; and wholesale and retail trade. The services industrial division showed the largest decrease in the number of partners. Total assets increased in every industrial division except mining. Total net income (less deficit) increased in every industrial division except agriculture, forestry, and fishing; mining; and transportation and public utilities. Partnerships in the transportation and public utilities industrial division reported large losses for 1998 as they did for 1997.

Finance, insurance, and real estate industrial division partnerships continued to dominate the statistics for number of partnerships, and number of partners, as well as for the financial data. This domination of partnerships in the finance, insurance, and real estate industrial division continued a long established trend. The services industrial division accounted for the second largest number of partnerships, number of partners, total assets, and total net income (less deficit).

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North American Industry Classification System

The North American Industry Classification System (NAICS) was first used to classify partnership data for 1998. NAICS replaces the Standard Industrial Classification system (SIC) previously used to classify these data. The new system was adopted in an effort both to recognize the changes taking place in the United States economy and to provide a unified industry coding scheme for the United States, Canada, and Mexico, the three participants in the North American Free Trade Agreement (NAFTA). NAFTA was implemented in 1993 to eliminate tariffs and other trade barriers among the three countries. NAICS was developed jointly by the three NAFTA signatories to standardize industry definitions. Such standardization, it was believed, would facilitate tracking and analysis of NAFTA's impact on all three countries [1].

In the United States, the development of NAICS was led by the Economic Classification Policy Committee sponsored by the Office of Management and Budget. Several subcommittees, composed of representatives of most government data-gathering agencies, including the Statistics of Income Division, were set up to work with their counterparts in Canada and Mexico to develop the structure of NAICS.

The Standard Industrial Classification system was developed by the United States in the late 1930's. After almost 60 years of use, it had become clear that even with revisions, SIC no longer reflected the emergence of new industries and the decline in importance of existing industries. During the time that SIC was used as the industry coding system, the goods-producing sector of the economy (manufacturing, mining, and construction) declined from 47 percent of private nonfarm employment in 1940 to 27 percent in 1990. During the same periods, the service-producing sector of the economy grew in importance. NAICS provides a much expanded service industry classification.

Like SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, subsectors, and industries. SIC used the terms "industrial division," "major group," and "industry." Throughout this text, SIC terms will be used when referring to SIC classifications and NAICS terms when referring to NAICS classified data. Although the complete NAIC system uses twenty

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Figure A

Number of Partnerships, Number of Partners, Total Assets, and Total Net Income (Less Deficit), by SIC Industrial Division, 1997-1998 ¹

[Money amounts are in thousands of dollars]

Industrial division	Number of partnerships			Number of partners		
	1997	1998	Percent change	1997	1998	Percent change
	(1)	(2)	(3)	(4)	(5)	(6)
All industries.....	1,758,627	1,855,348	5.50	16,183,715	15,663,372	-3.22
Agriculture, forestry, and fishing.....	127,060	124,344	-2.14	576,382	552,384	-4.16
Mining.....	28,045	29,098	3.75	774,930	1,062,683	37.13
Construction.....	72,098	81,981	13.71	171,110	210,519	23.03
Manufacturing.....	40,022	43,026	7.51	251,845	244,871	-2.77
Transportation and public utilities.....	30,917	30,353	-1.82	620,597	653,248	5.26
Wholesale and retail trade.....	173,009	168,253	-2.75	584,212	545,316	-6.66
Finance, insurance, and real estate.....	974,223	1,053,487	8.14	10,554,864	10,196,983	-3.39
Services.....	310,990	323,265	3.95	2,642,024	2,193,282	-16.98
Nature of business not allocable.....	2,263	1,541	-31.90	7,751	4,087	-47.27

Industrial division	Total assets			Total net income (less deficit)		
	1997	1998	Percent change	1997	1998	Percent change
	(7)	(8)	(9)	(10)	(11)	(12)
All industries.....	4,171,498,832	5,126,548,007	22.89	168,240,726	186,704,627	10.97
Agriculture, forestry, and fishing.....	54,450,193	57,426,324	5.47	1,925,633	1,181,809	-38.63
Mining.....	84,066,432	83,716,027	-0.42	6,651,515	4,201,776	-36.83
Construction.....	25,087,651	55,833,429	122.55	3,203,649	5,764,513	79.94
Manufacturing.....	156,312,618	211,671,434	35.42	11,065,708	11,651,222	5.29
Transportation and public utilities.....	244,181,107	270,227,911	10.67	-1,636,618	-4,109,442	-151.09
Wholesale and retail trade.....	104,357,967	115,111,477	10.30	5,329,996	6,304,521	18.28
Finance, insurance, and real estate.....	3,214,104,927	3,976,958,752	23.73	94,921,837	110,496,318	16.41
Services.....	287,829,363	354,485,451	23.16	46,695,598	51,174,942	9.59
Nature of business not allocable.....	1,108,574	1,117,202	0.78	83,409	38,964	-53.29

¹ For more information concerning the Standard Industrial Classification System (SIC), see the discussion under "North American Industry Classification System."

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

sectors, for presentation purposes, the partnership data in this article have been grouped into the following sectors:

- raw materials and energy production, which includes agriculture, forestry, fishing, and hunting, mining and utilities;
- goods production, which includes construction and manufacturing;
- distribution and transportation of goods, which includes wholesale trade, retail trade, and transportation and warehousing;
- information;
- finance, insurance, real estate, and rental and leasing, which includes finance and insurance and real estate rental and leasing;
- professional and business services, which includes professional, scientific, and technical services, management companies and enterprises and administrative and support, waste management and remediation services;
- education, health and social services, which includes education and health and social assistance;
- leisure, accommodation, and food services, which includes arts, entertainment, and recreation, and accommodation and food services ;
- other services;
- nature of business not allocable.

Because the new NAICS has expanded industry codes in many sectors, it is not easy to compare 1998

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Figure B

Annual Percentage Growth for Tax Years 1988-1998

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)
1988.....	0.4	1.9	14.4	15.4	368.5
1989.....	-1.1	6.6	13.3	3.1	-2.8
1990.....	-5.0	-7.3	-3.2	0.4	17.7
1991.....	-2.5	-7.6	7.8	(¹)	28.9
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

¹ Less than 0.05 percent.

partnership data to prior years data. In an effort to minimize the break in the time series data for partnerships, we have included in Figure A the number of partnerships, number of partners, total assets, and total net income (less deficit) for 1997 and 1998 data. For this figure only, the 1998 partnership data have been combined to approximate the industries in which they would have been classified under SIC. Data in all other figures and all tables are classified using NAICS.

Throughout the text, references and comparisons are made to 1997 industry classifications. The North American Industry Classification publication contains appendixes comparing 1997 NAICS United States structure to 1987 United States SIC and 1987 SIC matched to 1997 United States NAICS. These appendixes make it possible to determine both how a SIC industry translates into NAICS and how NAICS codes used to classify 1998 partnership data relate to SIC codes used in previous years.

Partnership Activity

Partnerships for 1998 again reported increases in the number of partnerships, total assets, and total net income (less deficit)(Figure A)[2]. For 1998, the number of partnerships increased 5.5 percent to 1,855,348. The finance, insurance and real estate industrial division accounted for the largest increase,

from 974,223 for 1997 to 1,053,487 for 1998, or 8.1 percent. The services industrial division accounted for the second largest increase, from 310,990 for 1997 to 323,265 for 1998, or almost 4.0 percent.

The number of partners decreased slightly to 15,663,372 for 1998 from 16,183,716 for 1997, or 3.2 percent. Partnerships in the finance, insurance, and real estate and in the services industrial divisions had the largest decreases in the number of partners. However, these two industrial divisions still accounted for almost 80 percent of the total number of partners. Partnerships in the mining and in the construction industrial divisions both reported large increases in the number of partners.

Total assets increased by 22.9 percent, from \$4.2 trillion for 1997 to \$5.1 trillion for 1998. The finance, insurance, and real estate industrial division reported the largest amount of total assets, almost \$4.0 trillion, or 77.6 percent of all partnership total assets. No other industrial division represented as much as 10 percent of total assets.

Continuing the trend that began with 1990 data, total net income (less deficit) reported by partnerships increased by 11.0 percent for 1998 to \$186.7 billion (Figure A). The only industrial divisions in which total net income (less deficit) did not increase for 1998 were agriculture, forestry, and fishing; mining; and transportation and public utilities. The decreases in the agriculture, forestry, and fishing and the mining industries were each almost 40 percent. The decrease in the transportation and public utilities industrial division was 151 percent (Figure A). (Total net income (less deficit) is defined and explained in the Explanation of Selected Terms section.)

Partnerships in the finance, insurance, and real estate industrial division accounted for almost 60 percent of total net income (less deficit) reported by all partnerships. Total net income (less deficit) for this division rose by 16.4 percent, from \$94.9 billion for 1997 to \$110.5 billion for 1998 (Figure A).

Partnerships again reported positive rental real estate net income (less deficit) (Figure C). For 1998, this amount was \$26.9 billion, up from \$17.3 billion for 1997. The five industries included in real estate under NAICS accounted for \$24.9 billion of this total. This was the fourth year in a row that partnerships primarily engaged in rental activities reported positive rental real estate net income (less deficit). Prior to

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Figure C

Total Net Income (Less Deficit), Tax Years 1997-1998

[Money amounts are in thousands of dollars]

Item	1997	1998	Difference	Percent change
	(1)	(2)	(3)	(4)
Total net income (less deficit) ¹	168,240,726	186,704,627	18,463,901	10.97
Net income (less deficit) from trade or business.....	92,866,348	88,767,531	-4,098,817	-4.41
Portfolio interest income.....	40,709,135	51,454,743	10,745,608	26.40
Portfolio dividend income.....	11,729,852	13,710,835	1,980,983	16.89
Portfolio royalty income.....	3,300,635	3,686,819	386,184	11.70
Other portfolio income (less deficit).....	1,769,243	1,881,552	112,309	6.35
Real estate rental income (less deficit).....	17,326,614	26,864,282	9,537,668	55.05
Net income (less deficit) from other rental activity.....	538,898	338,865	-200,033	-37.12

¹ Excludes net short-term capital gain (less deficit) and net long-term capital gain (less deficit), not shown separately.

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

1995, the real estate operators and lessors of buildings industry had not reported positive rental real estate net income (less deficit) since 1960.

Finance, insurance, and real estate and the services industrial divisions partnerships continued to dominate the statistics for 1998 (Figure A). Together, partnerships in these two industrial divisions accounted for 74.2 percent of all partnerships, 86.6 percent of total net income (less deficit), and 84.5 percent of total assets. The finance, insurance, and real estate division accounted for 56.8 percent of all partnerships, 59.2 percent of total net income (less deficit), and 77.6 percent of total assets. The services industrial division accounted for 17.4 percent of all partnerships and 27.4 percent of total net income (less deficit) but only about 7 percent of total assets.

Total net income for limited partnerships and limited liability companies increased for 1998 (Figure D). Total net income of general partnerships decreased slightly from \$103.8 billion for 1997 to \$95.5 billion for 1998. The amount for limited partnerships increased from \$109.0 billion for 1997 to \$117.4 billion for 1998. Total net income for limited liability companies increased from \$40.1 billion for 1997 to \$58.7 billion for 1998. Deficits for general partnerships decreased slightly to \$22.8 billion for 1998, from \$24.0 billion for 1997. Deficits for both limited partnerships and for limited liability companies increased. Limited partnership deficits went from \$46.1 billion for 1997 to \$51.1 billion for 1998. Limited liability company deficits rose from \$23.0 billion for 1997 to \$34.1 billion for 1998.

Figure D

Total Net Income or Deficit by Type of Partnership and Profit Status, Tax Years 1988-1998

[Money amounts are in billions of dollars]

Tax year	Total	Type of partnership					
		General		Limited		Limited liability	
		Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1988	14.5	81.2	42.7	30.1	54.2	n.a.	n.a.
1989	14.1	80.9	45.2	33.0	54.6	n.a.	n.a.
1990	16.6	81.9	44.1	34.4	55.6	n.a.	n.a.
1991	21.4	78.3	40.2	35.1	51.8	n.a.	n.a.
1992	42.9	81.3	35.1	40.5	43.8	n.a.	n.a.
1993	66.7	86.1	30.1	50.3	39.9	1.1	0.8
1994	82.2	91.2	29.0	56.0	38.1	3.7	1.7
1995	106.8	98.4	29.0	70.2	37.7	10.0	5.2
1996	145.2	102.1	28.5	97.7	42.3	24.4	12.0
1997	168.2	103.8	24.0	109.0	46.1	40.1	23.0
1998	186.7	95.5	22.8	117.4	51.1	58.7	34.1

n.a.--Data not available.

NOTES: Detail may not add to totals because of rounding. Also, for 1998, detail may not add because companies, which checked "limited liability partnership" (LLP's) box or the "other" box (Form 1065, Schedule B, Line 1, Type of Entity), are excluded from columns (2) through (7). The gain for these LLP's was \$14.1 billion, and the deficit was \$1.1 billion. The gain for these "other" companies was \$9.4 billion, and the deficit was \$1.0 billion. Limited liability companies are discussed in the Explanation of Selected Terms section.

The number of partnerships with net income increased for 1998 by about 29,000 (Figure E). The number of partnerships with net deficit decreased for

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Figure E

Number of Partnerships by Type of Partnership and Profit Status, Tax Years 1988-1998

[Number of partnerships is in thousands]

Tax year	Total	Type of partnership					
		General partnerships		Limited partnerships		Limited liability companies	
		Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1988.....	1,654	782	587	119	166	n.a.	n.a.
1989.....	1,635	770	571	128	166	n.a.	n.a.
1990.....	1,554	739	528	114	171	n.a.	n.a.
1991.....	1,515	726	519	130	141	n.a.	n.a.
1992.....	1,485	732	482	124	147	n.a.	n.a.
1993.....	1,468	726	450	136	139	8	9
1994.....	1,494	716	447	148	135	26	22
1995.....	1,581	739	428	157	138	60	59
1996.....	1,654	719	397	177	134	110	111
1997.....	1,759	708	361	197	132	178	171
1998.....	1,855	649	296	206	137	257	213

n.a.—Data not available.

NOTES: Detail may not add to totals because of rounding. Also, for 1998, detail may not add because companies, which checked "limited liability partnership" (LLP's) box or the "other" box (Form 1065, Schedule B, Line 1, Type of Entity), are excluded from columns (2) through (7). There were 17,149 LLP's reporting net income and 9,137 LLP's reporting deficit. There were 41,811 "other" partnerships reporting net income and 28,770 "other" partnerships reporting deficit. The number of "other" partnerships increased from prior years because, for 1998, companies which did not check a box were classified as "other" partnerships. In prior years, companies which did not check a box were classified as "general" partnerships. LLP's are discussed in the Explanation of Selected Terms section.

1998 by about 18,000. For 1998, the number of partners in both general and limited partnerships decreased, while the number of partners, or members, in limited liability companies increased (Figure F).

Real Estate

As they have done for many years, real estate industry partnerships continued to dominate the data. NAICS provides a much more detailed presentation of real estate data, classifying them by the specific activity in which the partnership is operating. For example, lessors are classified by the specific type of building leased: residential buildings, nonresidential buildings, miniwarehouses, and other real estate property. Prior to 1998, all partnerships in these industries were classified as real estate operators and lessors of buildings. Although partnerships classified in the real estate industry have dominated the number of partnerships and partners, as well as the financial

data, they reported total net deficits until 1994. Table 1, which contains financial data classified by NAICS industry, shows that the real estate industry group reported total net income (less deficit) of \$39.4 billion for 1998, which was 21.1 percent of the total for all industries. The 788,480 real estate partnerships reported total assets of \$1.4 trillion—26.8 percent of the total reported for all partnerships. Overall, this industry group accounted for 42 percent of partnerships and 41 percent of partners (Table 1).

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 increased \$9.6 billion, from \$17.3 billion for 1997 to \$26.9 billion for 1998

Figure F

Number of Partners by Type of Partnership and Profit Status, Tax Years 1988-1998

[Number of partners is in thousands]

Tax year	Total	Type of partnership					
		General partnerships		Limited partnerships		Limited liability companies	
		Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1988.....	17,291	3,421	2,197	6,664	5,009	n.a.	n.a.
1989.....	18,432	3,150	2,058	7,656	5,568	n.a.	n.a.
1990.....	17,095	3,102	2,007	7,180	4,806	n.a.	n.a.
1991.....	15,801	2,714	1,822	6,605	4,661	n.a.	n.a.
1992.....	15,735	2,708	1,713	6,337	4,977	n.a.	n.a.
1993.....	15,627	2,665	1,680	6,521	4,676	51	33
1994.....	14,990	2,657	1,737	5,885	4,398	241	72
1995.....	15,606	2,897	1,772	6,378	3,846	491	222
1996.....	15,662	3,023	1,543	6,457	3,568	634	401
1997.....	16,184	2,837	1,577	6,924	3,243	855	669
1998.....	15,663	2,602	1,089	6,761	2,564	1,128	750

n.a.—Data not available.

NOTES: Detail may not add to totals because of rounding. Also, for 1998, detail may not add because companies, which checked "limited liability partnership" (LLP's) box or the "other" box (Form 1065, Schedule B, Line 1, Type of Entity), are excluded from columns (2) through (7). There were 98,809 partners in LLP's reporting net income and 43,075 partners in LLP's reporting a deficit. There were 399,471 partners in "other" partnerships reporting net income and 226,718 partners in "other" partnerships reporting a deficit. The number of partners in "other" companies increased from prior year because, for 1998, companies which did not check a box were classified as "other" partnerships. In prior years, partners in companies which did not check a box were classified as "general" partnerships. LLP's are discussed in the Explanation of Selected Terms section.

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Figure G

Number of Partnerships and Rental Real Estate Net Income (Less Deficit) Classified by SIC Based Industries (1997) and NAICS Based Industries (1998) for Partnerships Operating in the Real Estate Industries ¹
[Money amounts are in thousands of dollars]

Industry	Number of partnerships	Rental real estate net income (less deficit)
	(1)	(2)
1997 data		
All industries.....	1,758,627	17,326,614
Finance, insurance, and real estate (1997).....	974,223	16,236,029
Real estate (1997).....	745,989	15,729,596
Operators and lessors of buildings (1997).....	591,945	15,491,224
1998 data		
All industries.....	1,855,348	26,864,282
Finance, insurance, and real estate and leasing (1998).....	1,021,554	25,295,538
Real estate (1998).....	788,480	24,898,946
Lessors of residential buildings and dwellings (1998).....	323,529	5,508,498
Lessors of nonresidential buildings (except miniwarehouses) (1998).....	271,498	16,623,097
Lessors of miniwarehouses and self storage units (1998).....	8,562	652,157
Lessors of other real estate property (1998).....	54,121	1,959,138

¹ For more information concerning the Standard Industrial Classification System (SIC) and the North American Industry Classification System (NAICS), see the discussion under "North American Industry Classification System."

(Figure G)—about the same as the \$9.7-billion increase reported for 1997. This was only the fourth time that partnerships reported a positive amount for rental real estate net income (less deficit) since 1980. Figure G presents data for 1997 and 1998. Each year's data are reported in the appropriate industry coding system. Using data presented in Figure G, it is possible to compare the source of rental real estate income (less deficit) for the 2 years. For 1997, 93.7 percent of real estate rental income (less deficit) came from the finance, insurance, and real estate industrial division. For 1998, 94.2 percent of real estate rental income came from the finance, insurance, real estate, and leasing sector. Within the finance, insurance, real estate, and leasing sector, data for 1998 show that almost two-thirds of rental real estate income (less deficit) were reported by partnerships in the lessors of nonresidential buildings (except miniwarehouses) industry. Additionally, within that sector, over 22 percent of the rental real estate income (less deficit) reported for the real

estate subsector came from the lessors of residential buildings industry.

Gross rental real estate income increased from \$196.2 billion for 1997 to \$217.5 billion for 1998. Total rental expenses rose \$13.8 billion from \$179.8 billion to \$193.6 billion. Partnerships reported \$53.8 billion in net rental income for 1998, up from \$43.8 billion for 1997. Rental deficit rose to \$26.9 billion, from \$26.5 billion for 1997.

Total Receipts and Total Assets

Total receipts for all partnerships increased \$265.0 billion (17.2 percent) to \$1.8 trillion for 1998. (See Explanation of Selected Terms for the definition of total receipts.) Some 81 percent of this increase was due to the rise in business receipts, which grew from \$1.1 trillion for 1997 to \$1.4 trillion for 1998. Partnerships classified in the finance, insurance, real estate, and rental and leasing; professional and business services; education health and social services; and leisure, accommodation, and food services sectors reported almost 50 percent of the total receipts for all partnerships (Figure H). This is approximately the same percentage as reported by the finance, insurance, and real estate and the services industrial divisions in recent years.

Almost 30 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 balance sheets with their returns. Table 3 presents balance sheet data, by industrial group and by profit status, for the almost 70 percent of partnerships that filed balance sheets. Total assets grew by almost 23 percent from \$4.2 trillion for 1997 to \$5.1 trillion for 1998. This growth in total assets continued the large overall increases in total assets (24 percent from 1996 to 1997) of recent years. For 1998, partnership returns in the finance, insurance, real estate, and leasing sector accounted for over 74 percent of total assets. For 1997, partnerships in the finance, insurance, and real estate industrial division accounted for 77 percent of total assets. Partnerships in finance and real estate have reported more than 50 percent of the total assets for all partnerships for more than 20 years.

Distributions to Partners

Partnerships are not taxed; instead, their income, credits, and deductions flow through to the partners

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Figure H

Total Receipts, by Industrial Division, Tax Year 1998

[Money amounts are in thousands of dollars]

Item	All industries	Raw materials and energy production	Goods production	Distribution and transportation of goods	Information	Finance, insurance, real estate, and rental and leasing
	(1)	(2)	(3)	(4)	(5)	(6)
Total receipts.....	1,804,369,911	110,529,445	373,393,030	343,140,262	109,491,122	466,287,181
Business receipts.....	1,356,655,904	90,121,819	353,759,285	335,079,601	98,387,504	130,344,743
Ordinary income from other partnerships and fiduciaries.....	24,959,557	1,443,897	1,979,378	1,013,804	2,109,681	11,733,799
Farm net profit.....	2,857,055	2,815,665	2,947	15,591	--	20,826
Net gain, noncapital assets.....	6,478,634	1,033,793	613,640	278,745	1,414,235	2,586,603
Other income from trade or business.....	83,928,106	2,514,298	7,381,027	4,355,797	2,189,725	45,724,812
Portfolio income (total).....	183,916,408	4,723,200	4,789,492	1,242,727	2,934,511	155,513,488
Interest income.....	51,454,743	1,044,222	1,700,510	687,100	1,017,099	42,645,678
Dividend income.....	13,710,835	468,107	714,066	44,909	118,105	10,804,719
Royalty income.....	3,686,819	844,686	172,885	94,578	416,721	1,473,604
Net short-term capital gain.....	13,768,523	49,837	100,260	19,431	76,987	13,057,508
Net long-term capital gain.....	98,753,707	2,268,598	2,089,487	393,027	1,300,657	85,105,640
Other portfolio income.....	2,541,781	47,750	12,284	3,682	4,942	2,426,341
Net gain from sales and exchanges of property (Section 1231).....	49,099,183	5,927,549	1,448,713	653,245	2,135,844	33,310,607
Other income.....	39,721,229	1,325,505	2,561,840	266,087	285,784	33,274,900
Real estate rental net income.....	53,811,644	408,594	818,078	122,948	5,420	51,418,750
Non-real estate rental net income.....	2,942,190	215,125	38,629	111,717	28,420	2,358,652

Item	Professional and business services	Education, health, and social assistance	Leisure, accommodations, and food services	Other services	Nature of business not allocable
	(7)	(8)	(9)	(10)	(11)
Total receipts.....	202,184,918	67,814,430	116,587,134	14,706,880	235,507
Business receipts.....	172,735,168	60,847,089	101,126,114	14,128,213	126,369
Ordinary income from other partnerships and fiduciaries.....	5,346,258	217,737	1,111,790	3,215	--
Farm net profit.....	2,018	--	7	--	--
Net gain, noncapital assets.....	126,675	108,413	291,380	25,151	--
Other income from trade or business.....	9,878,352	4,172,131	7,528,953	183,002	7
Portfolio income (total).....	11,433,519	754,025	2,235,660	180,656	109,130
Interest income.....	3,254,004	297,681	753,779	34,396	20,275
Dividend income.....	1,455,628	26,085	25,116	36,301	17,800
Royalty income.....	625,808	3	58,422	111	--
Net short-term capital gain.....	356,939	18,254	88,714	594	--
Net long-term capital gain.....	5,721,790	409,628	1,284,579	109,246	71,056
Other portfolio income.....	19,350	2,374	25,050	8	--
Net gain from sales and exchanges of property (Section 1231).....	952,360	1,491,234	3,020,193	159,438	--
Other income.....	1,247,133	146,931	604,919	8,131	--
Real estate rental net income.....	341,876	42,931	634,722	18,325	--
Non-real estate rental net income.....	121,561	33,940	33,397	748	--

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

as taxable income or loss. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table

5 presents data on the distributions (or allocations) of partnership income (or losses) to limited and general partners by sector. These data were obtained from

Partnership Returns, 1998

Schedule K, *Partners' Shares of Income, Credits, Deductions, Etc.*, of the partnership return, which reports each component in total and by type of partner.

Total income (less deficit) available for distribution, before deductions, increased 6.4 percent, from \$353.0 billion for 1997 to \$375.8 billion for 1998. This was less than the 24.4-percent increase for 1997. For 1998, deductions for all partnerships increased 22.2 percent to \$70.2 billion

The difference between total income (less deficit) and deductions resulted in \$305.6 billion available for distribution or allocation to partners. This was a \$9.7-billion increase over the \$295.6 billion available for 1997. Of the amount available for distribution or allocation after deductions for 1998, \$288.1 billion were identified by type of partner. The difference was due to some partnerships failing to report distributions or allocations by type of partner.

Individuals who were general partners were the principal category of income recipients for 1998 in the raw materials and energy production; distribution and transportation of goods; professional and business services; education, health, and social services; and other services sectors. Corporations that were general partners received the largest amount of income distributed by partnerships in the goods production and in the leisure, accommodation, and food services sectors. Individual limited partners in the finance, insurance, real estate, and leasing sector received the largest net distribution or allocation (\$39.1 billion), over 13 percent of all reported net distributions. This compared to \$35.9 billion of net distributions or allocations to individual limited partners in the finance, insurance, and real estate industrial division for 1997. Partnership general partners in the information sector, which contains the broadcasting and telecommunications subsector, were allocated losses of \$4.3 billion. Partnership limited partners in that sector were allocated losses of \$1.3 billion. For 1997, partnership general partners in the transportation and public utilities industrial division, which contained the communication industry, were allocated losses of \$2.2 billion. For 1998, the broadcasting and telecommunications subsector reported a net deficit from trade or business of \$8.0 billion. For 1997, the communication industry reported a net deficit from trade or business of \$8.0 billion.

Distributions or allocations in real estate partnerships were positive for the sixth consecutive year,

increasing 18.2 percent to \$76.9 billion. Distributions or allocations to individual limited partners in real estate, a group that had historically received net losses, also continued to be positive for the sixth year. In addition, distributions or allocations to both corporate general and limited partners in real estate, another group which historically received net losses, were positive for 1998.

Limited Liability Companies

Limited liability company (LLC) data are included in partnership statistics because most LLC's filed the partnership reporting form for Federal reporting purposes. The number of LLC's has been increasing rapidly, and for both 1997 and 1998 exceeded the number of limited partnerships. The number of LLC's increased from 221,498 in 1996 to 349,054 in 1997 and to 470,657 in 1998 (Figure E).

Because of the increasing number of LLC's in the partnership data, we have included Figure I, which presents LLC financial data by industry group. As with all partnerships, most LLC's operate in the finance, insurance, real estate, and rental and leasing and in the services sectors. Within the finance, insurance, real estate, and rental and leasing sector, most LLC's operate in the real estate and rental leasing subsector. Almost 25 percent of all LLC's are in the services sectors (professional and business services; educational, health, and social service; leisure, accommodation, and food services; and other services). The professional and business services sector alone accounted for over 12 percent of all LLC's.

The \$1.2 trillion of total assets reported by LLC's was 23.2 percent of the total assets reported by all partnerships. The largest amount of total assets was reported by LLC's in the finance, insurance, real estate, and rental and leasing sector. Within this sector, LLC's in the real estate and rental leasing subsector reported the largest amount of total assets. (See Explanation of Selected Terms for more information on limited liability companies.)

Electing Large Partnerships

For Tax Year 1998, a new Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced. This form could be filed by partnerships which had 100 or more partners in the

Partnership Returns, 1998

Figure I

Limited Liability Corporations, Selected Items for Selected Industry Groups, 1998

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

Item	All industries	Raw materials and energy production				Goods production			
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total	Construction	Manufacturing	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Number of LLC's	470,657	19,778	12,450	5,951	1,376	52,154	39,424	12,730	
Number of members	1,879,382	69,187	43,729	21,299	4,159	159,185	112,117	47,068	
Total assets.....	1,188,749,960	37,120,003	10,149,946	16,793,587	10,176,469	119,314,524	45,217,407	74,097,116	
Total income.....	188,633,383	29,705,094	5,617,463	7,395,721	16,691,910	131,009,025	40,157,381	90,851,644	
Total deductions.....	179,473,150	30,140,222	6,204,886	7,294,854	16,640,482	126,980,799	37,588,853	89,391,946	
Net income (less loss) from trade or business	9,160,233	-435,128	-587,423	100,867	51,428	4,028,227	2,568,529	1,459,698	
Portfolio income (less deficit) distributed									
directly to members.....	21,027,154	625,424	75,251	365,859	184,314	954,262	374,208	580,055	
Interest income.....	8,783,951	199,146	39,681	118,369	41,096	419,413	216,848	202,565	
Dividend income.....	2,405,375	32,211	3,602	28,566	43	444,328	13,171	431,157	
Royalty income.....	763,885	201,501	13,299	188,203	--	17,468	4,270	13,198	
Net short-term capital gain (less deficit).....	-211,918	1,636	-2,232	5,934	-2,067	-21,606	35,796	-57,401	
Net Long-term capital gain (less deficit).....	9,190,506	190,304	20,298	24,764	145,242	91,158	100,623	-9,464	
Other Portfolio income (less deficit).....	95,355	626	603	23	--	3,501	3,500	--	
Rental real estate income (less deficit).....	3,579,141	41,989	35,727	6,262	--	-7,118	-11,603	4,485	
Income from other rental activity (less deficit).....	-178,580	10,952	5,565	5,394	-8	1,529	230	1,299	
Total net income (less deficit).....	24,609,360	51,297	-488,947	447,685	92,559	4,907,347	2,794,944	2,112,403	
Item	Distribution and transportation of goods					Information	Finance, insurance, real estate, and rental and leasing		
	Total	Wholesale trade	Retail trade	Transportation and warehousing			Total	Finance and insurance	Real estate and rental and leasing
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Number of LLC's	44,065	10,629	25,479	7,957	6,479	232,991	32,425	200,566	
Number of members	115,708	30,409	65,813	19,485	39,706	1,016,278	286,974	729,304	
Total assets.....	50,636,005	16,174,159	17,968,989	16,492,857	42,419,043	777,355,435	441,573,125	335,782,311	
Total income.....	113,281,266	43,083,125	55,179,956	15,018,184	15,809,728	59,273,004	40,798,096	18,474,908	
Total deductions.....	112,672,646	41,790,113	55,200,382	15,682,151	20,737,069	54,645,957	37,712,864	16,933,092	
Net income (less loss) from trade or business	608,620	1,293,012	-20,426	-663,966	-4,927,341	4,627,048	3,085,232	1,541,816	
Portfolio income (less deficit) distributed									
directly to members.....	431,816	164,819	141,142	125,856	644,053	14,776,257	10,443,411	4,332,844	
Interest income.....	266,820	137,510	41,549	87,762	289,566	6,427,005	4,907,235	1,519,770	
Dividend income.....	6,553	1,984	1,298	3,271	9,151	1,473,388	1,320,996	152,391	
Royalty income.....	46,465	34,109	12,079	277	326,450	142,293	124,943	17,349	
Net short-term capital gain (less deficit).....	6,385	286	3,514	2,585	16,065	-31,153	-510,373	479,220	
Net Long-term capital gain (less deficit).....	106,603	-7,939	82,702	31,840	2,693	6,686,829	4,586,630	2,100,199	
Other Portfolio income (less deficit).....	-1,010	-1,131	--	121	128	77,895	13,980	63,915	
Rental real estate income (less deficit).....	23,551	1,142	13,886	8,523	974	3,493,943	80,028	3,413,915	
Income from other rental activity (less deficit).....	-55,500	1,799	7,590	-64,889	-89,171	-93,243	-23,589	-69,654	
Total net income (less deficit).....	895,499	1,468,425	55,976	-628,903	-4,390,243	16,148,327	9,508,825	6,639,502	

preceding year. Unlike a regular partnership which reports to each partner the partner's distributive share of income, gain, loss, deduction, or credit, an electing large partnership combines most items at the partnership level and passes through net amounts to

partners. Electing large partnership data were combined with regular partnership data in the figures and tables for 1998. The 49 partnerships which filed Form 1065-B for 1998 reported 42,120 partners, \$472 million in total assets, and \$40 million in total net

Partnership Returns, 1998

Figure I (Continued)

Limited Liability Corporations, Selected Items for Selected Industry Groups, 1998--Continued

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

Item	Professional and business services				Education, health, and social services		
	Total	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Total	Educational services	Health care and social assistance
Number of LLC's	58,010	41,587	4,966	11,457	14,477	1,864	12,613
Number of members	254,138	169,806	56,101	28,231	74,480	6,126	68,354
Total assets.....	100,059,491	18,811,598	76,441,046	4,806,847	17,590,256	2,509,295	15,080,962
Total income.....	53,039,649	35,993,226	4,979,978	12,066,445	20,734,227	533,606	20,200,621
Total deductions.....	48,140,317	31,751,481	4,405,456	11,983,380	19,594,527	592,980	19,001,547
Net income (less loss) from trade or business	4,899,333	4,241,745	574,522	83,064	1,139,700	-59,374	1,199,074
Portfolio income (less deficit) distributed							
directly to members.....	2,973,571	669,041	2,197,878	106,650	152,547	29,588	122,959
Interest income.....	877,338	197,770	654,844	24,724	82,665	12,508	70,156
Dividend income.....	400,259	14,037	385,156	1,066	18,973	16,369	2,605
Royalty income.....	28,860	938	27,922	--	3	--	3
Net short-term capital gain (less deficit).....	-175,720	24,829	-200,736	187	-1,753	628	-2,381
Net Long-term capital gain (less deficit).....	1,837,370	430,494	1,326,509	80,366	52,506	83	52,423
Other Portfolio income (less deficit).....	5,464	973	4,183	307	153	--	153
Rental real estate income (less deficit).....	-20,005	6,937	-27,050	107	-17,029	--	-17,029
Income from other rental activity (less deficit).....	37,774	33,205	4,569	--	3,461	88	3,373
Total net income (less deficit)	6,229,022	4,495,606	1,624,147	109,270	1,227,927	-30,410	1,258,336
Item	Leisure, accommodation, and food services			Accommodation and food services	Other services	Nature of business not allocable	
	Total	Arts, entertainment, and recreation	Total				
				(24)	(25)	(26)	(27)
Number of LLC's	29,054	10,629	18,425	13,629	20		
Number of members	109,884	45,239	64,645	40,751	65		
Total assets.....	40,789,178	11,195,503	29,593,676	3,366,176	99,849		
Total income.....	31,922,486	8,903,457	23,019,029	5,428,730	102,407		
Total deductions.....	32,777,374	9,693,532	23,083,842	5,356,438	100,035		
Net income (less loss) from trade or business	-854,888	-790,075	-64,813	72,292	2,372		
Portfolio income (less deficit) distributed							
directly to members.....	457,362	166,287	291,076	11,669	193		
Interest income.....	216,529	64,659	151,870	5,276	193		
Dividend income.....	8,308	1,229	7,079	12,204	--		
Royalty income.....	733	727	6	111	--		
Net short-term capital gain (less deficit).....	-95	3,533	-3,628	-5,676	--		
Net Long-term capital gain (less deficit).....	223,288	87,543	135,746	-246	--		
Other Portfolio income (less deficit).....	8,599	8,596	3	--	--		
Rental real estate income (less deficit).....	61,994	41,525	20,469	843	--		
Income from other rental activity (less deficit).....	5,062	987	4,074	556	--		
Total net income (less deficit)	-553,663	-672,352	118,688	91,282	2,565		

income (less deficit). Almost 60 percent of the electing large partnerships were classified in the mining sector; 25 percent in the real estate, rental, and leasing subsector; and the remainder in information, finance and insurance, and the services sectors.

Summary

☐ For 1998, the number of partnerships, total assets, and total net income (less deficit) all increased. The number of partnerships grew 5.5 percent over 1997, while the number of

Partnership Returns, 1998

partners decreased 3.2 percent. Total assets increased 22.9 percent. Total net income (less deficit) increased by 11.0 percent.

- ❑ Within the information sector, the broadcasting and telecommunications subsector reported a total net deficit of \$7.3 billion. For 1997, partnerships in the communication industry, the SIC industry most nearly comparable to the broadcasting and telecommunications subsector, reported a total net deficit of \$8.0 billion.
- ❑ For the fourth consecutive year, partnerships reported positive rental real estate income (less deficit). The amount of rental real estate income (less deficit) reported by partnerships in the real estate industrial group increased from \$15.8 billion for 1997 to \$24.9 billion for 1998.
- ❑ All sectors, except information, reported positive income (less deficit) distributable to partners. The largest amounts of income were distributed to general and limited partners who were individuals, \$76.9 billion and \$55.1 billion, respectively.

Sample Selection

Tax Year 1998 statistics are estimates based on a stratified probability sample of almost 39,000 returns selected from a population of almost 2.0 million partnerships. Tax Year 1998 covers returns processed by the Internal Revenue Service during Calendar Year 1999. All partnerships engaged in business in, or having income from sources within, the United States were required to file 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 size of total assets, receipts, net income (or deficit), and industry. Returns were selected from these classes at various probabilities ranging from 0.09 percent to 100 percent, and were weighted to represent the total population. Approximately 3 percent of

the returns selected for the sample were not included in the tabulations because they represented inactive partnerships or multiple returns with identical accounting periods filed by the same partnership.

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 J presents the coefficients of variation for certain money amounts, for selected industrial groups. The smaller the coefficient of variation, the more reliable the estimate is judged to be [3].

Figure J

Partnership Coefficients of Variation for Selected NAICS Industry Sectors and Selected Items, Tax Year 1998

[Coefficients of variation are percentages]

Industry sector	Coefficients of variation		
	Number of partnerships	Total assets	Salaries and wages
	(1)	(2)	(3)
All industries ¹	0.3	0.3	0.6
Raw materials and energy production.....	3.8	1.6	4.0
Goods production.....	2.6	1.0	1.2
Distribution and transportation of goods.....	3.3	1.2	1.2
Information.....	10.5	1.1	1.6
Finance, insurance, real estate and rental and leasing.....	0.8	0.4	2.1
Professional and business services.....	3.2	1.4	1.1
Education, health and social services.....	5.9	3.3	2.6
Leisure, accommodation and food services.....	4.2	1.8	2.1
Other services	5.7	8.7	7.8
Item	Coefficients of variation--continued		
	(for all industries)		
	(4)		
Number of partnerships.....	0.3		
Number of partners.....	4.4		
Business receipts.....	0.3		
Portfolio interest income.....	0.9		
Cost of sales and operations.....	0.3		
Depreciation.....	0.7		
Taxes and licenses.....	0.8		
Net income.....	0.5		
Net deficit	1.1		

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

Partnership Returns, 1998

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. No attempt was made to estimate the assets and liabilities of partnerships which did not provide this information. 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.

Limited Liability Companies.— Limited liability companies (LLC's) that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*. They were identified by a question on Schedule B, *Other Information*. 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. For example, unlike S corporations, LLC's are not limited in the number and type of owners. Also, unlike, partners in limited partnerships, all members of LLC's are afforded limited liability protection, even if they actively participate in the management of the business. Generally, LLC's have at least two members. However, since some States allow single-member LLC's, they were included in the 1998 partnership statistics.

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

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 investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of 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 which 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 or if all 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)." Beginning with Tax Year 1987, tax law changes and tax form revision, required a similar net income (less deficit) figure to be computed for Statistics of Income studies as the sum of:

- ordinary income or loss from trade or business;
- portfolio income distributed 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 comprehensive 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

Partnership Returns, 1998

sum of these four amounts equals zero are included with loss partnerships.

Total Receipts.—The partnership Statistics of Income study computed total receipts as 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 distributed to partners.

Therefore, total receipts differ from the total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue of the *Statistics of Income Bulletin*, in that certain income and deduction items distributed or 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) are excluded from the latter.

Notes and References

- [1] 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, 1997*, Executive Office of the President, Office of Management and Budget. <http://www.ntis.gov/naics>
- [2] Throughout the text, references are made to Tax Year 1997 data. For further information concerning Tax Year 1997 data, see Zempel, Alan, “Partnership Returns, 1997,” *Statistics of Income Bulletin*, Fall 1999, Volume 19, Number 2. For information about partnerships for other recent years, see Zempel, Alan, “Partnership Returns, 1996,” *Statistics of Income Bulletin*, Fall 1998, Volume 18, Number 2, and Wheeler, Timothy D., “Partnership Returns, 1995,” *Statistics of Income Bulletin*, Fall 1997, Volume 17, Number 2.
- [3] For details on the sample design, see McMahon, Paul, “Statistics of Income Partnership Studies: Evaluation of Preliminary Estimates,” *1994 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, “Statistics of Income Partnership Studies: Evaluation of the Expanded Sampling Plan,” *1995 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, “Non-Sampling Errors in Data Abstraction from Administrative Records,” *1996 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul B., “Longitudinal Estimates and Permanent Random Numbers in Administrative Records Studies,” *1998 Proceedings of the American Statistical Association Section on Survey Research Methods* and McMahon, Paul B., “Changing Industry Code Systems: The Impact on the Statistics of Income Studies,” *Proceedings of the Second International Conference on Establishment Surveys* (to be published by Statistics Canada).

SOURCE: IRS, *Statistics of Income Bulletin*, Fall 2000, Publication 1136 (Rev. 11-2000)

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups

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

Item	All Industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					Support activities for agriculture and forestry
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Number of partnerships.....	1,855,348	147,159	115,614	56,145	44,597	6,371	2,603	5,899
Number of partners.....	15,663,372	1,646,914	534,600	266,654	129,927	105,254	10,169	22,596
Total assets.....	5,126,548,007	203,054,077	57,397,451	24,957,867	17,884,542	11,652,232	766,583	2,136,226
Income and deductions from a trade or business:								
Total income.....	1,474,879,256	97,929,472	19,025,985	5,445,679	6,655,446	3,329,027	734,632	2,861,201
Business receipts.....	1,356,655,904	90,121,819	15,572,293	3,373,511	5,416,938	3,261,603	713,751	2,806,491
Ordinary income from other partnerships and fiduciaries.....	24,959,557	1,443,897	57,184	47,935	9,249	--	--	--
Farm net profit.....	2,857,055	2,815,665	2,814,395	1,808,485	996,987	*2,300	--	*6,623
Net gain, noncapital assets.....	6,478,634	1,033,793	300,409	108,539	171,736	16,432	--	3,703
Other income (net).....	83,928,106	2,514,298	281,703	107,210	60,535	48,693	20,881	44,384
Total deductions.....	1,386,111,725	94,772,886	19,572,389	4,933,251	7,263,261	3,817,421	677,319	2,881,137
Cost of sales and operations.....	737,235,839	59,498,626	11,558,304	2,509,539	4,072,176	2,448,587	364,393	2,163,610
Inventory, beginning of year.....	87,546,927	2,495,402	1,338,712	328,859	704,978	157,006	*4,457	143,412
Purchases.....	461,144,704	41,466,842	7,921,186	2,092,194	3,153,766	978,875	*69,741	1,626,611
Cost of labor.....	33,411,962	1,716,772	474,416	60,211	148,923	81,931	72,838	110,513
Additional inventory costs (section 263A).....	7,916,276	638,677	97,523	*10,865	*78,313	*3,735	*3,192	*1,418
Other costs.....	242,604,643	15,743,075	2,950,769	272,384	655,987	1,368,138	224,915	429,345
Less: Inventory, end of year.....	99,669,214	2,602,913	1,261,458	292,130	669,791	141,098	*10,750	147,688
Salaries and wages.....	142,910,961	1,943,019	760,746	198,129	267,228	145,177	*17,640	132,571
Guaranteed payments to partners.....	18,268,692	767,453	550,944	253,573	181,984	68,287	*11,155	35,944
Rent paid.....	27,757,094	884,443	137,644	31,705	43,241	25,782	4,667	32,249
Interest paid.....	73,406,067	4,268,260	536,568	84,259	127,755	251,645	33,842	39,068
Taxes and licenses.....	23,813,223	1,296,321	159,937	39,166	36,323	48,104	9,709	26,636
Bad debts.....	7,347,904	138,388	14,866	4,302	4,256	*4,364	*218	1,727
Repairs and maintenance.....	8,537,670	776,343	194,202	38,671	42,206	45,605	34,653	33,067
Depreciation.....	42,579,701	4,250,249	432,631	77,775	158,714	102,560	26,161	67,422
Depletion.....	322,489	249,257	*19,602	--	*43	*19,239	--	*320
Retirement plans, etc.....	3,008,573	58,398	14,315	1,372	7,193	2,135	*2,445	1,170
Employee benefit programs.....	7,813,657	191,389	30,147	4,899	17,179	5,105	*267	2,697
Net loss from other partnerships and fiduciaries	19,690,053	748,993	386,690	58,882	135,335	186,542	--	*5,932
Farm net loss	2,706,695	2,573,167	2,568,236	1,224,403	1,292,777	*32,589	--	*18,467
Net loss, noncapital assets	853,481	198,375	76,804	*26,864	38,740	*10,676	*487	*36
Other deductions	269,859,625	16,930,205	2,130,750	379,713	838,112	421,025	171,680	320,221
Net income (less deficit) from trade or business..	88,767,531	3,156,586	-546,404	512,428	-607,815	-488,394	57,313	-19,937
Net income.....	182,442,611	14,502,936	3,405,244	1,943,081	1,096,183	130,936	105,785	129,259
Deficit.....	93,675,080	11,346,350	3,951,648	1,430,653	1,703,998	619,330	48,472	149,196
Portfolio income (less deficit) distributed								
directly to partners.....	161,897,547	4,614,755	1,120,810	487,340	440,100	173,855	1,993	17,522
Interest income.....	51,454,743	1,044,222	337,078	158,483	107,523	52,264	1,841	16,967
Dividend income.....	13,710,835	468,107	51,177	29,065	11,572	9,633	*151	*756
Royalty income.....	3,686,819	844,686	101,547	22,075	48,438	*24,268	--	*6,766
Net short-term capital gain (less deficit).....	1,147,207	-7,785	5,638	2,160	3,702	*285	--	*61
Net long-term capital gain (less deficit).....	90,016,391	2,220,281	599,799	260,234	259,465	87,128	--	*7,028
Other portfolio income (less deficit).....	1,881,552	45,244	25,570	*15,322	*9,401	*847	--	--
Real estate rental income (deficit).....	26,864,282	342,145	351,969	223,334	86,668	12,770	--	*29,197
Net income.....	53,811,644	408,594	373,368	230,856	98,270	14,568	--	*29,674
Deficit.....	26,947,362	66,449	21,398	7,521	*11,602	*1,798	--	*478
Net income (less deficit) from other rental activity..	338,865	199,828	179,241	148,275	25,220	*2,063	--	*3,683
Net income.....	2,942,190	215,125	192,991	159,166	27,858	*2,285	--	*3,683
Deficit.....	2,603,325	*15,298	*13,751	*10,891	*2,638	221	--	--
Total net income (less deficit) ¹.....	186,704,627	6,100,818	500,178	1,108,982	-318,993	-386,548	59,306	37,432
Net income.....	297,875,299	16,740,070	4,148,941	2,416,823	1,279,502	193,267	107,303	152,047
Deficit.....	111,170,672	10,639,252	3,648,762	1,307,840	1,598,495	579,815	47,997	114,615

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Raw materials and energy production--continued					Goods production		
	Total	Mining			Utilities	Total	Construction	
		Oil and gas extraction	Other mining	Support activities for mining			Total	Building developing and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships.....	29,098	24,736	3,290	1,071	2,448	160,659	125,823	80,253
Number of partners.....	1,062,683	1,029,470	25,414	7,799	49,630	646,991	421,908	318,169
Total assets.....	83,716,027	64,082,811	17,528,693	2,104,523	61,940,599	321,421,072	122,347,620	18,268,539
Income and deductions from a trade or business:								
Total income.....	28,148,344	18,257,807	8,576,087	1,314,451	50,755,143	363,736,278	109,287,990	81,631,966
Business receipts.....	25,711,768	16,554,255	7,873,751	1,283,762	48,837,758	353,759,285	106,320,658	78,939,066
Ordinary income from other partnerships and fiduciaries.....	632,057	395,937	233,559	*2,561	754,656	1,979,378	1,214,802	1,169,197
Farm net profit.....	*1,270	*1,080	*190	--	--	2,947	*322	*322
Net gain, noncapital assets.....	566,994	552,531	10,614	3,849	166,390	613,640	258,523	190,047
Other income (net).....	1,236,256	754,004	457,973	24,278	996,340	7,381,027	1,493,685	1,333,333
Total deductions.....	25,295,559	16,609,178	7,486,384	1,199,997	49,904,938	348,851,811	102,397,203	77,122,637
Cost of sales and operations.....	11,904,683	5,834,965	5,279,271	790,447	36,035,638	272,756,040	82,722,979	63,627,276
Inventory, beginning of year.....	766,273	243,749	510,929	*11,595	390,417	44,168,817	23,088,919	22,910,286
Purchases.....	3,631,231	2,041,166	965,541	624,524	29,914,425	124,522,511	28,178,512	23,725,099
Cost of labor.....	1,114,460	420,017	605,247	*89,196	127,897	16,392,573	4,109,556	1,638,224
Additional inventory costs (section 263A).....	533,688	*349,900	183,010	*779	*7,465	4,483,667	2,927,675	2,710,670
Other costs.....	6,669,181	3,081,543	3,503,716	83,922	6,123,124	131,650,734	48,798,418	36,761,742
Less: Inventory, end of year.....	813,765	305,024	489,171	*19,570	527,690	49,705,720	25,021,753	24,662,778
Salaries and wages.....	679,311	395,159	231,837	52,315	502,961	15,178,834	2,970,482	1,608,940
Guaranteed payments to partners.....	182,212	138,473	42,801	*938	34,297	1,642,125	1,133,148	500,674
Rent paid.....	125,141	71,867	42,756	10,517	621,658	1,999,442	392,647	151,922
Interest paid.....	1,115,862	874,476	217,715	23,671	2,615,830	6,171,459	2,128,208	1,880,110
Taxes and licenses.....	822,863	608,552	205,097	9,214	313,520	6,033,097	726,433	471,165
Bad debts.....	44,299	39,135	2,343	*2,822	79,222	437,211	92,225	78,570
Repairs and maintenance.....	332,575	201,874	124,234	6,467	249,565	1,538,244	345,113	155,398
Depreciation.....	2,211,647	1,809,166	308,945	93,536	1,605,970	5,237,255	870,101	391,797
Depletion.....	215,643	17,560	198,083	--	14,012	66,132	*5,049	*18
Retirement plans, etc.....	34,946	15,954	18,592	*400	9,137	380,083	47,529	28,276
Employee benefit programs.....	90,769	26,087	64,114	*568	70,473	1,344,601	125,238	55,118
Net loss from other partnerships and fiduciaries ..	190,341	148,001	17,369	*24,971	171,963	718,555	665,725	647,101
Farm net loss	4,930	4,930	--	--	--	20,334	18,305	17,767
Net loss, noncapital assets	113,354	96,074	12,956	*4,324	8,217	115,859	16,266	13,601
Other deductions	7,226,981	6,326,903	720,271	179,807	7,572,473	35,212,541	10,137,754	7,494,903
Net income (less deficit) from trade or business..	2,852,785	1,648,629	1,089,703	114,453	850,205	14,884,467	6,890,787	4,509,329
Net income.....	7,346,472	5,516,081	1,648,216	182,175	3,751,221	27,803,572	11,109,133	8,245,357
Deficit.....	4,493,686	3,867,452	558,513	67,721	2,901,015	12,919,105	4,218,346	3,736,028
Portfolio income (less deficit) distributed								
directly to partners.....	1,427,180	1,065,109	169,256	192,815	2,066,765	4,282,000	1,636,999	1,533,020
Interest income.....	330,500	243,773	67,791	18,937	376,644	1,700,510	827,382	737,684
Dividend income.....	221,090	59,584	9,726	*151,779	195,840	714,066	51,465	38,211
Royalty income.....	743,138	675,630	67,508	--	--	172,885	5,747	5,728
Net short-term capital gain (less deficit).....	-11,478	-11,650	*172	--	-1,945	9,000	60,055	68,376
Net long-term capital gain (less deficit).....	124,571	83,086	19,385	*22,099	1,495,911	1,680,825	687,836	678,507
Other portfolio income (less deficit).....	19,360	14,686	*4,674	--	*315	4,714	4,515	4,515
Real estate rental income (deficit).....	14,722	6,927	8,592	*-798	*-24,546	534,723	24,458	24,425
Net income.....	32,155	19,983	12,171	*1	*3,071	818,078	301,232	295,556
Deficit.....	17,433	13,056	*3,578	*798	*27,617	283,355	276,774	271,131
Net income (less deficit) from other rental activity..	20,180	13,875	2,662	*3,644	*407	34,375	4,287	-543
Net income.....	21,711	15,405	2,662	*3,644	*424	38,629	7,375	2,267
Deficit.....	*1,530	*1,530	--	--	*17	4,254	*3,088	*2,809
Total net income (less deficit) ¹.....	4,201,775	2,663,104	1,250,656	288,015	1,398,864	18,045,740	7,808,640	5,319,349
Net income.....	8,556,138	6,424,710	1,780,417	351,011	4,034,991	30,547,261	11,973,217	9,013,690
Deficit.....	4,354,363	3,761,606	529,762	62,995	2,636,127	12,501,521	4,164,578	3,694,341

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
	Heavy construction	Special trade contractors					Total	Food manufacturing
		Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors		
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships.....	2,935	42,635	4,281	3,291	4,295	30,769	34,836	2,334
Number of partners.....	6,714	97,025	9,049	7,251	9,810	70,915	225,083	9,976
Total assets.....	9,506,249	4,572,832	820,366	75,719	286,990	3,389,758	199,073,452	9,885,330
Income and deductions from a trade or business:								
Total income.....	12,373,820	15,282,204	2,146,568	559,429	1,675,565	10,900,642	254,448,288	15,564,679
Business receipts.....	12,224,402	15,157,190	2,138,576	559,287	1,673,067	10,786,259	247,438,628	15,301,694
Ordinary income from other partnerships and fiduciaries.....	*11,050	*34,555	--	--	--	*34,555	764,575	*1,363
Farm net profit.....	--	--	--	--	--	--	*2,625	*1,863
Net gain, noncapital assets.....	47,304	21,171	*754	*2	*5	20,410	355,118	39,590
Other income (net).....	91,064	69,289	7,237	*141	2,493	59,418	5,887,342	220,169
Total deductions.....	11,690,235	13,584,331	2,016,389	456,981	1,457,795	9,653,166	246,454,609	15,333,025
Cost of sales and operations.....	10,181,445	8,914,258	1,372,932	199,324	959,425	6,382,578	190,033,061	12,168,069
Inventory, beginning of year.....	91,365	87,268	19,251	*158	*4,975	62,884	21,079,898	1,874,930
Purchases.....	956,911	3,496,502	559,756	63,160	360,288	2,513,299	96,343,999	9,343,763
Cost of labor.....	947,805	1,523,526	263,419	61,528	246,786	951,793	12,283,018	909,981
Additional inventory costs (section 263A).....	*118,377	98,628	*3,950	--	*10,182	84,495	1,555,992	100,042
Other costs.....	8,291,273	3,745,402	543,472	74,951	329,164	2,797,816	82,852,317	2,094,316
Less: Inventory, end of year.....	224,286	134,689	22,313	*473	5,286	106,617	24,683,967	2,172,782
Salaries and wages.....	281,314	1,080,228	156,666	58,383	146,253	718,926	12,208,351	833,324
Guaranteed payments to partners.....	55,091	577,383	51,423	45,457	114,075	366,427	508,977	41,489
Rent paid.....	61,037	179,688	20,659	9,128	23,377	126,525	1,606,795	109,770
Interest paid.....	118,389	129,709	21,566	3,487	8,553	96,102	4,043,251	302,518
Taxes and licenses.....	69,472	185,796	30,275	12,544	20,165	122,813	5,306,663	102,060
Bad debts.....	3,583	10,072	1,349	*1,141	*1,456	6,126	344,986	45,280
Repairs and maintenance.....	54,380	135,334	12,328	7,339	6,131	109,537	1,193,132	85,451
Depreciation.....	162,232	316,071	40,873	11,324	16,490	247,384	4,367,154	225,044
Depletion.....	*2,748	*2,283	--	*227	--	*2,056	61,083	*106
Retirement plans, etc.....	8,572	10,680	1,978	*861	*844	6,998	332,554	20,147
Employee benefit programs.....	18,683	51,438	7,618	*293	*2,453	41,074	1,219,363	71,083
Net loss from other partnerships and fiduciaries.....	*2,118	*16,506	486	--	--	*16,020	52,829	*5,544
Farm net loss.....	*113	*425	--	--	--	*425	*2,029	669
Net loss, noncapital assets.....	*129	2,535	*148	--	*8	2,379	99,593	5,478
Other deductions.....	670,928	1,971,923	298,090	107,473	158,565	1,407,795	25,074,787	1,316,992
Net income (less deficit) from trade or business.....	683,585	1,697,873	130,179	102,448	217,770	1,247,476	7,993,679	231,654
Net income.....	939,383	1,924,393	196,524	111,964	223,286	1,392,619	16,694,439	643,199
Deficit.....	255,798	226,520	66,345	*9,516	*5,516	145,143	8,700,759	411,545
Portfolio income (less deficit) distributed								
directly to partners.....	79,621	24,357	5,432	*138	3,079	15,709	2,645,001	79,150
Interest income.....	68,666	21,032	4,667	*70	2,554	13,741	873,128	23,521
Dividend income.....	11,980	1,274	*405	*67	*516	285	662,601	4,866
Royalty income.....	*18	*1	*1	--	--	--	167,139	*796
Net short-term capital gain (less deficit).....	*-6,550	-1,771	--	--	--	-1,771	-51,055	*-5,006
Net long-term capital gain (less deficit).....	5,507	3,822	359	--	9	3,454	992,989	*54,956
Other portfolio income (less deficit).....	--	--	--	--	--	--	*199	17
Real estate rental income (deficit).....	*-3,513	3,545	*1,454	*-24	--	2,115	510,266	1,422
Net income.....	*172	5,503	*1,454	*60	--	3,989	516,847	*1,588
Deficit.....	*3,685	1,958	--	*84	--	1,874	6,581	*166
Net income (less deficit) from other rental activity.....	*746	*4,083	*860	--	--	*3,223	30,089	*577
Net income.....	*746	*4,362	*860	--	--	*3,502	31,254	*577
Deficit.....	--	*279	--	--	--	*279	1,166	--
Total net income (less deficit) ¹.....	761,483	1,727,808	137,565	102,562	220,840	1,266,840	10,237,101	262,853
Net income.....	1,011,379	1,948,148	200,328	112,063	226,356	1,409,401	18,574,043	666,700
Deficit.....	249,896	220,341	62,763	*9,501	*5,516	142,561	8,336,943	403,847

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Number of partnerships.....	396	521	2,687	*30	1,555	173	4,529	562
Number of partners.....	2,779	2,165	6,629	*125	4,691	662	13,370	6,582
Total assets.....	2,764,011	2,951,873	1,588,712	*643,972	4,269,868	5,135,471	3,404,538	38,363,192
Income and deductions from a trade or business:								
Total income.....	2,705,937	4,248,753	3,450,578	*588,178	7,272,133	4,787,234	5,028,036	62,777,340
Business receipts.....	2,612,157	4,190,648	3,410,656	*587,530	7,062,043	4,731,478	4,862,289	61,666,964
Ordinary income from other partnerships and fiduciaries.....	--	*12,687	--	--	*4,635	--	*679	*92,863
Farm net profit.....	*663	--	--	--	*99	--	--	--
Net gain, noncapital assets.....	8,083	*351	*347	*42	16,875	222	19,162	21,642
Other income (net).....	85,034	45,067	39,575	*606	188,480	55,533	145,906	995,870
Total deductions.....	2,486,176	4,007,554	3,486,106	*573,983	7,062,686	4,728,320	4,867,304	60,369,782
Cost of sales and operations.....	1,599,449	3,328,169	2,673,249	*483,154	5,801,728	3,592,358	3,049,244	48,892,167
Inventory, beginning of year.....	617,019	489,324	611,442	*48,577	671,555	301,685	148,675	1,750,460
Purchases.....	1,169,424	1,990,186	1,897,484	*414,801	3,861,642	1,689,967	1,804,807	8,268,357
Cost of labor.....	93,831	453,131	393,170	*57,834	664,490	363,777	617,919	272,366
Additional inventory costs (section 263A).....	34,465	12,598	48,242	*18,796	29,290	*88,535	38,216	358,037
Other costs.....	297,883	1,100,795	489,783	*44,737	1,356,653	1,512,670	719,711	40,227,552
Less: Inventory, end of year.....	613,172	717,865	766,871	*101,589	781,903	364,276	280,084	1,984,604
Salaries and wages.....	172,454	153,865	207,187	*22,541	341,184	170,559	461,394	861,605
Guaranteed payments to partners.....	7,734	4,378	18,995	*850	26,312	*5,910	30,620	*16,542
Rent paid.....	24,685	22,427	37,279	*1,163	33,021	22,096	91,563	387,099
Interest paid.....	85,848	94,320	73,681	*11,668	120,050	250,244	103,078	404,724
Taxes and licenses.....	27,333	23,194	22,830	*4,116	46,557	42,462	59,582	4,115,739
Bad debts.....	1,629	9,847	18,110	*182	4,913	2,661	33,901	36,465
Repairs and maintenance.....	14,748	18,119	5,392	*409	56,405	20,680	18,975	429,052
Depreciation.....	77,304	56,438	31,723	*1,873	131,623	178,056	126,160	978,410
Depletion.....	--	--	--	--	*231	--	--	*322
Retirement plans, etc.....	6,160	4,842	2,084	45	12,860	5,937	8,393	79,469
Employee benefit programs.....	11,529	6,617	13,550	*3,668	33,188	31,762	32,190	74,555
Net loss from other partnerships and fiduciaries.....	*481	--	*4,774	--	41	28	*110	*4,667
Farm net loss.....	*779	--	--	--	*582	--	--	--
Net loss, noncapital assets.....	*692	*230	*337	--	*7,905	*370	*1,070	*14,965
Other deductions.....	455,350	285,109	376,916	*44,313	446,087	405,197	851,022	4,074,000
Net income (less deficit) from trade or business.....	219,761	241,199	-35,529	*14,195	209,447	58,914	160,733	2,407,558
Net income.....	314,108	289,204	140,798	*39,257	410,803	346,912	407,971	2,852,656
Deficit.....	94,347	48,005	176,327	*25,062	201,356	287,998	247,238	445,098
Portfolio income (less deficit) distributed								
directly to partners.....	43,798	4,564	5,405	*6,318	28,287	32,364	676,748	121,605
Interest income.....	6,736	4,461	4,339	*5,157	10,727	18,729	28,355	60,272
Dividend income.....	*270	94	*249	*1,161	789	8,421	*335	49,374
Royalty income.....	*1,524	--	--	--	*33	375	*796	--
Net short-term capital gain (less deficit).....	--	--	41	--	*305	3	1	*3,650
Net long-term capital gain (less deficit).....	*35,267	8	*776	--	16,433	*4,836	*647,261	*8,253
Other portfolio income (less deficit).....	(²)	--	--	--	--	--	--	56
Real estate rental income (deficit).....	*3,693	*-87	--	*40	443	16	*795	*476,069
Net income.....	*3,693	*21	--	*40	463	16	*796	*480,507
Deficit.....	--	*108	--	--	*20	--	1	4,438
Net income (less deficit) from other rental activity.....	*457	--	*70	--	*302	--	*2	159
Net income.....	*457	--	*70	--	*302	--	*2	160
Deficit.....	--	--	--	--	--	--	--	1
Total net income (less deficit) ¹.....	232,441	245,667	-30,871	*20,553	221,741	86,455	191,016	2,993,488
Net income.....	325,680	293,008	142,485	*40,669	420,995	365,969	437,852	3,415,211
Deficit.....	93,239	47,341	173,356	*20,115	199,253	279,514	246,836	421,723

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Number of partnerships.....	1,634	1,154	2,116	243	4,145	1,912	1,277	600
Number of partners.....	114,963	5,190	4,790	1,422	11,061	5,469	4,517	5,335
Total assets.....	53,974,507	6,129,151	4,504,273	12,664,990	6,978,282	10,475,131	10,170,186	6,417,581
Income and deductions from a trade or business:								
Total income.....	37,609,512	7,352,987	4,385,173	12,867,788	10,259,729	12,086,112	25,172,566	7,524,996
Business receipts.....	35,817,666	7,251,554	4,326,475	12,753,668	10,086,950	11,906,874	23,268,655	7,430,348
Ordinary income from other partnerships and fiduciaries.....	490,228	*12,965	*33,159	*44,026	*14,955	*39	*26,552	*20,276
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	66,094	4,302	3,953	2,417	9,804	110,022	*8,336	*165
Other income (net).....	1,235,524	84,165	21,586	67,677	148,020	69,177	1,869,023	74,207
Total deductions.....	34,518,618	7,284,198	3,854,376	12,737,185	9,738,090	11,666,858	26,854,829	7,272,716
Cost of sales and operations.....	23,708,302	5,860,943	2,953,341	11,243,415	7,390,414	9,004,774	19,214,256	5,583,400
Inventory, beginning of year.....	3,566,746	509,613	398,411	1,566,131	997,721	2,616,468	920,391	989,856
Purchases.....	14,421,298	3,726,004	1,358,873	7,955,664	4,652,931	6,846,464	7,880,289	4,227,132
Cost of labor.....	1,099,049	785,838	397,174	833,042	1,186,383	852,852	445,403	681,539
Additional inventory costs (section 263A).....	212,801	71,453	*3,188	30,044	108,877	101,536	71,422	50,129
Other costs.....	8,309,151	1,441,126	1,231,041	2,721,310	1,692,596	1,245,878	10,893,327	831,082
Less: Inventory, end of year.....	4,336,487	673,091	435,346	1,862,777	1,248,094	2,658,424	999,410	1,196,338
Salaries and wages.....	1,729,280	253,791	210,767	243,238	603,547	785,861	3,346,808	406,885
Guaranteed payments to partners.....	*40,682	17,199	17,275	*798	125,662	35,773	*2,771	32,750
Rent paid.....	289,036	34,502	34,271	21,480	75,506	77,295	127,368	51,370
Interest paid.....	727,060	325,544	76,035	289,778	206,978	265,694	163,886	135,982
Taxes and licenses.....	237,474	55,214	40,141	46,630	87,385	104,417	70,078	49,961
Bad debts.....	22,919	8,469	5,347	20,631	26,928	5,636	54,344	11,226
Repairs and maintenance.....	150,631	15,475	53,327	41,376	47,101	55,994	76,294	25,135
Depreciation.....	853,435	77,077	113,008	292,531	179,519	175,182	403,614	93,120
Depletion.....	13,271	--	45,888	1,265	--	--	--	--
Retirement plans, etc.....	29,604	10,867	15,817	24,556	18,391	35,478	8,306	7,079
Employee benefit programs.....	274,136	43,567	28,795	59,196	52,465	117,088	191,069	44,505
Net loss from other partnerships and fiduciaries ..	*3,764	*2,014	*274	*3,147	*1,552	*19,114	*398	82
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	3,193	*2,509	--	9,479	1,018	*903	39,182	*1,164
Other deductions.....	6,435,832	577,027	260,089	439,665	921,624	983,649	3,134,454	830,058
Net income (less deficit) from trade or business..	3,090,894	68,789	530,797	130,604	521,640	419,254	-1,682,263	252,280
Net income.....	4,309,069	335,691	610,206	690,820	798,103	777,518	926,688	507,693
Deficit.....	1,218,175	266,903	79,409	560,216	276,463	358,263	2,608,951	255,413
Portfolio income (less deficit) distributed								
directly to partners.....	837,509	17,714	47,862	73,370	151,630	183,187	78,399	51,274
Interest income.....	382,973	13,890	14,615	32,007	34,869	59,581	67,002	25,809
Dividend income.....	398,194	*701	*297	*35,610	1,188	86,960	36,723	*535
Royalty income.....	118,664	646	*16,997	2,416	*1,120	14,772	1,624	*3,807
Net short-term capital gain (less deficit).....	-1,103	*-3,261	--	--	*-21	--	*-39,130	*-1,830
Net long-term capital gain (less deficit).....	-61,220	*5,737	*15,827	*3,338	*114,473	*21,874	*12,180	*22,953
Other portfolio income (less deficit).....	--	--	126	--	--	--	--	--
Real estate rental income (deficit).....	*-884	*294	492	*159	23,010	*2,048	759	*801
Net income.....	*445	*331	492	*159	23,068	*2,051	945	*821
Deficit.....	*1,329	*36	--	--	*58	*3	186	*20
Net income (less deficit) from other rental activity..	214	48	308	320	99	*23,149	*130	523
Net income.....	214	48	308	320	99	*23,149	*130	523
Deficit.....	--	--	--	--	--	--	--	--
Total net income (less deficit) ¹.....	3,990,055	84,368	563,631	201,115	581,926	605,764	-1,576,025	283,756
Net income.....	5,100,061	344,180	639,719	757,381	850,257	934,532	939,956	534,809
Deficit.....	1,110,006	259,812	76,087	556,266	268,332	328,768	2,515,980	251,053

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued			Total	Distribution and transportation of goods			
	Manufacturing--continued				Total	Wholesale trade		Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing			Total	Durable goods	Nondurable goods
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Number of partnerships.....	1,172	2,287	5,511	149,481	26,403	14,293	12,110	103,884
Number of partners.....	2,953	4,966	17,436	718,837	101,655	39,045	62,610	309,590
Total assets.....	9,915,279	986,731	7,850,376	155,709,060	45,765,447	15,853,559	29,911,887	55,378,798
Income and deductions from a trade or business:								
Total income.....	16,535,099	2,623,871	11,607,588	340,743,537	134,698,524	35,524,889	99,173,635	173,503,892
Business receipts.....	16,345,407	2,599,702	11,225,868	335,079,601	133,261,298	35,229,028	98,032,270	170,808,616
Ordinary income from other partnerships and fiduciaries.....	5,849	*1,296	*3,002	1,013,804	143,678	11,685	131,993	86,619
Farm net profit.....	--	--	--	*15,591	*885	*885	--	--
Net gain, noncapital assets.....	27,968	*504	15,236	278,745	76,962	29,005	47,957	73,412
Other income (net).....	155,874	22,368	363,481	4,355,797	1,215,701	254,286	961,415	2,535,245
Total deductions.....	16,097,009	2,428,024	11,087,770	334,415,165	131,216,050	33,496,797	97,719,253	171,928,706
Cost of sales and operations.....	14,146,169	1,928,629	7,411,830	267,682,502	115,169,676	27,724,782	87,444,894	135,255,854
Inventory, beginning of year.....	1,498,547	195,619	1,306,729	26,702,736	10,871,921	5,372,109	5,499,812	15,500,296
Purchases.....	8,365,152	1,275,012	5,194,749	237,535,446	101,209,394	26,310,657	74,898,737	129,763,306
Cost of labor.....	1,049,796	344,739	780,705	2,587,372	730,633	330,271	400,362	1,068,541
Additional inventory costs (section 263A).....	58,110	*5,124	115,085	987,697	516,309	151,287	365,022	466,456
Other costs.....	4,847,217	366,654	1,428,834	29,360,722	12,289,546	1,583,440	10,706,107	6,901,144
Less: Inventory, end of year.....	1,747,220	258,519	1,485,114	31,498,068	12,301,773	6,082,573	6,219,200	18,596,839
Salaries and wages.....	423,997	116,464	863,599	18,292,273	4,264,983	1,703,837	2,561,146	11,437,541
Guaranteed payments to partners.....	*6,448	20,481	34,308	1,373,035	495,935	261,329	234,606	692,231
Rent paid.....	50,063	25,071	91,730	4,362,217	704,128	285,132	418,995	2,980,688
Interest paid.....	187,318	26,502	192,341	3,638,341	892,020	371,123	520,897	1,579,130
Taxes and licenses.....	53,322	18,743	99,424	2,762,713	504,986	171,312	333,674	1,708,028
Bad debts.....	6,881	3,096	26,523	501,015	127,445	57,106	70,339	336,413
Repairs and maintenance.....	27,265	4,935	46,367	1,398,627	223,159	84,405	138,755	659,058
Depreciation.....	135,454	35,924	201,660	4,399,566	613,896	231,775	382,121	1,621,303
Depletion.....	--	--	--	*601	260	--	260	*341
Retirement plans, etc.....	18,654	1,600	22,265	303,557	86,696	30,391	56,304	140,422
Employee benefit programs.....	62,660	4,621	63,120	1,168,458	244,381	89,162	155,219	688,722
Net loss from other partnerships and fiduciaries	*2,012	--	*4,827	217,338	89,044	30,623	58,420	28,493
Farm net loss.....	--	--	--	*3,930	*1,082	*1,082	--	*2,848
Net loss, noncapital assets.....	9,820	309	969	51,454	5,918	1,558	4,360	30,306
Other deductions.....	966,947	241,646	2,028,809	28,259,537	7,792,440	2,453,179	5,339,262	14,767,328
Net income (less deficit) from trade or business.....	438,089	195,847	519,818	6,328,373	3,482,475	2,028,092	1,454,383	1,575,185
Net income.....	974,255	221,339	1,098,150	12,633,983	4,977,340	2,520,366	2,456,974	4,415,823
Deficit.....	536,165	25,492	578,333	6,305,611	1,494,865	492,274	1,002,591	2,840,637
Portfolio income (less deficit) distributed								
directly to partners.....	101,662	1,885	102,270	1,119,401	376,970	192,247	184,723	409,178
Interest income.....	35,511	2,433	42,141	687,100	295,387	143,193	152,194	146,790
Dividend income.....	32,129	62	4,642	44,909	8,543	3,149	5,394	9,972
Royalty income.....	524	*36	*3,008	94,578	65,998	34,163	*31,835	*25,367
Net short-term capital gain (less deficit).....	--	*18	*4,722	4,995	-1,259	-996	-263	1,471
Net long-term capital gain (less deficit).....	*33,498	*664	*57,201	285,411	9,001	12,515	-3,514	223,898
Other portfolio income (less deficit).....	--	--	--	2,407	*701	*223	*924	*1,680
Real estate rental income (deficit).....	*540	--	*656	70,553	-19,210	11,273	-30,483	77,682
Net income.....	*540	--	*872	122,948	18,037	12,462	5,575	84,764
Deficit.....	--	--	216	52,395	*37,248	*1,190	*36,058	7,083
Net income (less deficit) from other rental activity.....	*4,749	*67	*-1,086	414	5,866	*2,840	3,026	47,583
Net income.....	*4,749	*67	*79	111,717	8,000	*3,489	4,511	47,716
Deficit.....	--	--	1,164	111,304	*2,134	*649	1,485	*132
Total net income (less deficit) ¹.....	511,543	198,445	569,178	7,228,334	3,838,358	2,222,932	1,615,425	1,884,259
Net income.....	1,013,530	223,228	1,127,822	13,455,952	5,302,584	2,689,065	2,613,519	4,665,111
Deficit.....	501,987	*24,783	558,644	6,227,617	1,464,226	466,133	998,093	2,780,851

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	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	Gasoline	Clothing and clothing accessories stores
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
Number of partnerships.....	11,727	3,956	3,983	4,290	13,724	3,123	5,753	9,028
Number of partners.....	26,923	9,570	9,362	13,740	31,980	8,048	15,132	19,894
Total assets.....	12,027,840	909,342	3,659,341	2,019,483	6,445,581	981,442	3,533,795	4,558,137
Income and deductions from a trade or business:								
Total income.....	41,812,897	2,879,533	23,963,176	5,718,072	29,672,717	2,774,528	10,812,134	9,187,436
Business receipts.....	41,072,183	2,845,319	23,916,504	5,665,491	29,009,108	2,715,803	10,691,438	8,997,760
Ordinary income from other partnerships and fiduciaries.....	7,161	*598	1,622	*2	*4,791	*39,755	*1,423	*15,865
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	31,171	*7,756	*702	1,903	8,713	*2,797	7,258	*39
Other income (net).....	702,382	25,859	44,348	50,676	650,105	16,173	112,015	173,772
Total deductions.....	41,399,479	2,766,437	24,085,375	5,591,799	29,574,831	2,622,025	10,762,615	8,856,712
Cost of sales and operations.....	35,797,611	1,748,690	19,974,716	4,249,555	22,873,827	1,834,482	9,049,654	5,227,556
Inventory, beginning of year.....	4,701,749	301,406	1,437,750	735,329	1,713,622	191,146	236,361	1,601,162
Purchases.....	35,944,429	1,512,815	19,716,727	4,236,552	19,459,636	1,799,356	8,756,735	5,117,395
Cost of labor.....	331,983	105,678	87,273	28,429	167,293	*25,529	83,171	*30,118
Additional inventory costs (section 263A).....	55,967	*22,403	12,729	25,594	211,401	*239	7,400	22,105
Other costs.....	776,927	140,771	187,303	48,803	3,090,547	89,783	203,064	213,742
Less: Inventory, end of year.....	6,058,734	334,383	1,467,066	844,468	1,789,649	271,572	272,828	1,788,582
Salaries and wages.....	1,933,231	264,345	1,525,942	541,149	2,595,225	275,742	501,707	761,217
Guaranteed payments to partners.....	113,448	50,818	21,267	37,124	93,304	49,011	27,777	56,584
Rent paid.....	376,293	135,556	263,586	119,325	559,371	61,064	148,297	353,528
Interest paid.....	413,130	28,025	195,365	47,946	181,198	30,344	116,809	125,102
Taxes and licenses.....	305,000	47,099	144,999	80,021	384,271	28,806	106,189	142,227
Bad debts.....	33,255	9,510	23,964	18,897	19,843	9,207	6,158	26,837
Repairs and maintenance.....	86,317	11,784	50,193	28,456	171,728	8,773	65,919	28,205
Depreciation.....	184,728	20,763	106,825	53,879	377,125	22,225	204,910	137,314
Depletion.....	--	--	--	--	--	*161	--	--
Retirement plans, etc.....	7,862	2,286	*1,312	9,104	51,868	9,490	7,275	6,578
Employee benefit programs.....	100,641	5,540	55,686	10,227	285,924	13,385	14,206	42,773
Net loss from other partnerships and fiduciaries.....	*8,024	--	--	*256	*766	--	*268	*17,810
Farm net loss.....	--	--	--	--	*1,702	--	*747	--
Net loss, noncapital assets.....	2,210	*12	*1,421	*124	14,747	*118	*3,851	*4,497
Other deductions.....	2,037,728	442,008	1,720,099	395,737	1,963,934	279,217	508,847	1,926,483
Net income (less deficit) from trade or business..	413,418	113,096	-122,199	126,274	97,885	152,502	49,519	330,724
Net income.....	715,896	180,552	294,174	253,705	468,285	191,328	183,376	466,144
Deficit.....	302,478	67,456	416,373	127,432	370,399	38,825	133,857	135,420
Portfolio income (less deficit) distributed directly to partners.....	63,494	4,823	16,663	6,787	55,786	1,872	21,671	72,918
Interest income.....	41,239	2,287	3,805	5,753	8,104	1,547	14,736	16,074
Dividend income.....	597	*473	*51	526	781	*97	412	*100
Royalty income.....	*44	--	12,079	--	*13,244	--	--	--
Net short-term capital gain (less deficit).....	707	*1	*613	*23	*40	*236	*600	*4,192
Net long-term capital gain (less deficit).....	20,907	*506	--	*477	*33,616	*-7	*5,923	*60,937
Other portfolio income (less deficit).....	--	*1,556	114	*9	--	--	--	--
Real estate rental income (deficit).....	6,157	*1,563	-17	*4,081	9,135	*108	22,575	*1,318
Net income.....	7,660	*1,563	--	*4,081	9,991	*108	23,213	*1,318
Deficit.....	*1,503	--	17	--	*857	--	*638	--
Net income (less deficit) from other rental activity..	22,976	*26	222	*342	986	*2,772	*3,041	*3,678
Net income.....	*23,023	*26	222	*342	986	*2,772	*3,041	*3,678
Deficit.....	*47	--	--	--	--	--	--	--
Total net income (less deficit) 1.....	484,431	119,002	-105,946	136,984	130,136	157,026	90,283	351,893
Net income.....	763,577	186,083	310,180	263,296	494,440	192,898	217,086	482,163
Deficit.....	279,146	67,081	416,126	126,312	364,304	35,871	126,804	130,270

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	
Number of partnerships.....	8,468	2,404	28,766	8,662	19,193	1,957	1,069	9,746
Number of partners.....	20,809	5,796	84,420	63,917	307,592	4,278	5,582	20,943
Total assets.....	2,619,360	1,535,791	5,410,758	11,677,927	54,564,815	4,295,037	4,400,530	1,474,085
Income and deductions from a trade or business:								
Total income.....	3,560,087	3,417,113	10,166,384	29,539,816	32,541,122	2,027,328	2,060,860	6,195,839
Business receipts.....	3,458,318	3,385,144	10,001,676	29,049,870	31,009,687	1,952,165	2,027,232	5,991,598
Ordinary income from other partnerships and fiduciaries.....	50	--	*8,154	7,199	783,506	*38	*11,841	*1,622
Farm net profit.....	--	--	--	--	*14,707	--	--	*12,152
Net gain, noncapital assets.....	*1,031	*70	4,285	7,688	128,371	41,516	*4,368	35,054
Other income (net).....	100,688	31,898	152,270	475,058	604,851	33,609	17,419	155,412
Total deductions.....	3,479,748	3,430,904	10,029,682	29,329,100	31,270,409	2,530,210	1,916,930	5,905,576
Cost of sales and operations.....	2,220,950	2,246,230	6,660,767	23,371,815	17,256,972	1,096,122	776,524	1,596,906
Inventory, beginning of year.....	718,950	727,487	1,881,722	1,253,613	330,519	*79,327	*4,729	16,124
Purchases.....	2,276,974	2,210,564	6,705,374	22,026,748	6,562,747	210,416	*24,003	544,704
Cost of labor.....	*9,447	*30,021	122,630	46,970	788,199	*101,541	*105,082	200,431
Additional inventory costs (section 263A).....	*6,796	7,949	17,808	76,065	*4,932	*308	--	*3,169
Other costs.....	60,704	27,399	525,275	1,536,826	10,170,032	807,388	647,377	882,764
Less: Inventory, end of year.....	851,920	757,189	2,592,042	1,568,407	599,456	*102,858	*4,668	50,287
Salaries and wages.....	308,819	334,422	899,023	1,496,719	2,589,748	200,537	227,531	948,915
Guaranteed payments to partners.....	29,568	*5,899	143,809	63,623	184,869	*5,164	*4,201	104,910
Rent paid.....	206,000	160,590	450,428	146,651	677,401	22,841	46,250	359,280
Interest paid.....	45,284	26,734	128,196	240,996	1,167,191	139,138	65,430	110,242
Taxes and licenses.....	52,972	71,023	163,821	181,599	549,699	23,949	25,457	165,105
Bad debts.....	3,849	2,083	7,610	175,198	37,157	3,840	*1,611	3,762
Repairs and maintenance.....	19,147	20,207	51,210	117,118	516,410	86,659	44,638	241,088
Depreciation.....	55,571	64,873	102,180	290,912	2,164,367	352,440	155,716	307,094
Depletion.....	--	--	*180	--	--	--	--	--
Retirement plans, etc.....	2,799	*1,256	10,414	30,178	76,440	*1,264	20,622	25,836
Employee benefit programs.....	10,584	11,332	37,348	101,077	235,354	12,860	5,956	127,724
Net loss from other partnerships and fiduciaries ..	*96	--	*103	*1,171	99,802	*56,430	*22,353	*20
Farm net loss.....	--	--	*400	--	--	--	--	--
Net loss, noncapital assets.....	44	*335	*973	*1,972	15,231	*1,041	--	*706
Other deductions.....	524,065	485,917	1,373,221	3,110,072	5,699,768	527,925	520,640	1,913,988
Net income (less deficit) from trade or business..	80,339	-13,791	136,702	210,716	1,270,713	-502,882	143,930	290,263
Net income.....	159,986	88,818	606,830	806,728	3,240,821	68,007	256,247	380,767
Deficit.....	79,647	102,609	470,128	596,011	1,970,108	570,888	112,316	90,505
Portfolio income (less deficit) distributed								
directly to partners.....	6,253	7,908	44,545	106,459	333,253	57,935	15,890	6,414
Interest income.....	5,514	3,686	18,969	25,078	244,922	48,564	15,155	4,273
Dividend income.....	(²)	*260	701	5,973	26,395	*1,650	*91	544
Royalty income.....	--	--	--	--	*3,213	--	--	--
Net short-term capital gain (less deficit).....	*3,296	--	*-23	*172	4,783	*2,585	*50	*-268
Net long-term capital gain (less deficit).....	*-2,557	*3,963	*24,897	*75,237	52,512	*5,136	*594	829
Other portfolio income (less deficit).....	--	--	--	--	*1,428	--	--	*1,034
Real estate rental income (deficit).....	*84	*5,265	27,327	*85	12,082	*3,222	*33	*2,901
Net income.....	*175	*5,265	31,085	*304	20,147	*3,418	*33	*2,978
Deficit.....	*91	--	*3,758	219	8,065	*196	--	*77
Net income (less deficit) from other rental activity..	*143	*21	*4,260	*9,117	-53,036	-73,816	14,655	*2,111
Net income.....	*143	*21	*4,346	*9,117	56,002	*1,371	14,655	*4,946
Deficit.....	--	--	*85	--	109,038	75,187	--	*2,835
Total net income (less deficit) ¹.....	86,080	-4,559	187,960	250,970	1,505,717	-523,261	173,864	301,127
Net income.....	163,635	97,883	651,552	842,318	3,488,257	92,884	283,376	393,085
Deficit.....	77,555	102,442	463,592	591,348	1,982,540	616,145	109,512	91,958

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued						Total	Publishing industries
	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.....	1,408	287	*69	2,159	762	1,736	21,900	6,469
Number of partners.....	3,249	217,212	*252	49,888	1,618	4,570	359,443	14,969
Total assets.....	683,922	33,049,619	*59,346	6,559,163	197,564	3,845,549	198,050,196	10,775,997
Income and deductions from a trade or business:								
Total income.....	997,606	12,454,756	*13,773	6,486,988	621,899	1,682,072	14,101,144	9,492,666
Business receipts.....	987,458	11,625,716	*13,731	6,234,558	617,961	1,559,268	98,387,504	9,210,645
Ordinary income from other partnerships and fiduciaries.....	--	589,866	--	*113,757	--	66,381	2,109,681	*89,871
Farm net profit.....	--	--	--	--	*540	*2,015	--	--
Net gain, noncapital assets.....	*5,530	*27,224	--	11,927	*2,537	*215	1,414,235	30,258
Other income (net).....	4,619	211,949	*42	126,747	*861	54,193	2,189,725	161,892
Total deductions.....	982,465	11,343,154	*18,633	6,436,851	623,725	15,128,651	11,319,595	8,006,949
Cost of sales and operations.....	398,927	8,196,301	*9,399	4,514,058	*78,447	590,286	26,398,481	2,593,719
Inventory, beginning of year.....	*174	96,303	--	106,535	*32	27,294	4,303,341	180,455
Purchases.....	*57,618	3,008,943	*9,096	2,312,602	*71,116	324,247	7,205,075	864,540
Cost of labor.....	*84,243	*20,117	--	175,361	--	101,423	955,287	298,708
Additional inventory costs (section 263A).....	--	*321	--	*1,109	--	*26	183,224	104,503
Other costs.....	257,034	5,303,223	*303	2,026,430	*7,328	238,185	18,565,137	1,330,712
Less: Inventory, end of year.....	*141	232,605	--	107,979	*28	100,889	4,873,358	185,199
Salaries and wages.....	181,686	95,126	26	514,365	179,991	241,571	10,108,386	1,389,139
Guaranteed payments to partners.....	*3,489	*1,059	--	*60,760	*2,047	*3,239	397,979	137,006
Rent paid.....	14,786	56,013	*476	95,219	14,951	67,585	2,223,869	108,595
Interest paid.....	37,266	589,368	*1,493	113,080	2,942	108,233	4,978,259	140,533
Taxes and licenses.....	19,659	212,418	*81	43,613	13,025	46,391	1,466,622	161,984
Bad debts.....	*529	*1,067	--	14,776	*10,410	1,162	1,804,270	132,459
Repairs and maintenance.....	19,670	46,476	*440	31,021	13,113	33,306	770,912	58,807
Depreciation.....	68,850	1,026,567	*3,463	153,738	21,994	74,505	10,218,543	195,344
Depletion.....	--	--	--	--	--	--	*214	--
Retirement plans, etc.....	*946	*5,331	--	7,951	11,251	3,240	244,183	52,915
Employee benefit programs.....	9,323	5,240	--	39,812	*10,467	23,973	868,352	153,465
Net loss from other partnerships and fiduciaries	--	*2,008	--	*18,371	--	*620	7,808,048	*3,668
Farm net loss.....	--	--	--	--	--	--	*58	--
Net loss, noncapital assets.....	*584	453	--	*12,444	--	*3	129,155	2,869
Other deductions.....	226,749	1,105,727	*3,254	817,645	265,087	318,752	43,902,266	2,876,447
Net income (less deficit) from trade or business..	15,142	1,111,602	*-4,860	50,137	-1,826	169,207	-7,218,451	1,485,716
Net income.....	35,868	1,888,588	*291	344,078	*41,347	225,629	15,553,161	1,855,596
Deficit.....	20,726	776,987	*5,151	293,941	*43,172	56,421	22,771,612	369,880
Portfolio income (less deficit) distributed								
directly to partners.....	3,833	158,727	*6	53,672	*-1,311	38,088	2,591,558	459,313
Interest income.....	3,833	113,290	*6	33,003	*255	26,544	1,017,099	42,837
Dividend income.....	--	*21,977	--	*1,767	--	*366	118,105	1,839
Royalty income.....	--	9	--	*3,005	--	*199	416,721	8,242
Net short-term capital gain (less deficit).....	--	2,288	--	*-214	--	*341	62,326	*51,076
Net long-term capital gain (less deficit).....	--	*21,043	--	*15,753	-1,567	*10,724	972,389	350,853
Other portfolio income (less deficit).....	--	121	--	359	--	*-86	*4,918	*4,465
Real estate rental income (deficit).....	--	*601	--	*1,705	--	3,619	2,672	*2,900
Net income.....	--	*601	--	*1,883	--	*11,233	5,420	*2,900
Deficit.....	--	--	--	*178	--	*7,614	*2,747	--
Net income (less deficit) from other rental activity..	--	*3,407	*-2,420	*-20,990	1,415	*22,603	-114,363	88
Net income.....	--	*3,407	--	3,805	1,415	*26,404	28,420	88
Deficit.....	--	--	*-2,420	*24,795	--	*3,800	*142,783	--
Total net income (less deficit) ¹.....	18,975	1,251,005	*-7,274	68,985	-156	222,453	-5,773,299	1,546,088
Net income.....	38,122	2,004,512	*291	361,191	*41,401	273,394	16,204,642	1,906,521
Deficit.....	*19,148	753,507	*7,565	292,206	*41,557	50,941	21,977,941	360,434

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
	Motion picture and sound recording industries	Broadcasting and telecommunications	Information services and data processing services	Total	Finance and insurance			Activities related to credit intermediation
					Total	Depository credit intermediation	Nondepository credit intermediation	
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	5,808	6,485	3,139	1,021,554	209,150	399	4,551	1,120
Number of partners.....	38,598	289,763	16,113	10,581,686	3,374,457	2,149	36,964	25,201
Total assets.....	35,956,083	147,986,527	3,331,589	3,813,785,715	2,375,852,311	6,767,698	93,994,024	3,885,065
Income and deductions from a trade or business:								
Total income.....	19,344,054	71,304,526	3,959,898	190,410,784	137,938,368	1,138,786	12,042,974	2,698,105
Business receipts.....	18,416,293	66,849,382	3,911,184	130,344,743	88,996,302	935,874	7,320,417	2,498,579
Ordinary income from other partnerships and fiduciaries.....	235,422	1,778,103	*6,285	11,733,799	8,569,869	*402	194,141	*77,913
Farm net profit.....	--	--	--	20,826	*10,130	--	--	--
Net gain, noncapital assets.....	*145,853	1,238,034	*89	2,586,603	420,918	*5,069	164,637	*7,486
Other income (net).....	546,486	1,439,007	42,340	45,724,812	39,941,150	*197,441	4,363,779	114,128
Total deductions.....	20,109,884	79,259,912	3,942,850	169,039,837	119,480,383	846,181	10,902,847	2,379,435
Cost of sales and operations.....	10,342,714	12,528,997	933,051	42,358,813	22,644,874	*56,300	2,679,560	*177,263
Inventory, beginning of year.....	3,417,862	690,671	*14,353	7,758,060	1,239,266	*35,795	*124,537	*51,488
Purchases.....	1,601,005	4,589,570	149,960	25,153,218	18,038,822	*39,249	1,149,764	*52,299
Cost of labor.....	161,438	245,845	249,296	681,045	174,117	--	*198	--
Additional inventory costs (section 263A).....	*26,419	52,302	--	987,028	453,976	--	*36,632	--
Other costs.....	9,002,166	7,695,963	536,296	15,808,153	3,999,639	*19,179	1,490,749	*73,726
Less: Inventory, end of year.....	3,866,175	805,131	*16,854	8,698,288	1,574,191	*37,923	*122,320	*250
Salaries and wages.....	1,993,640	5,903,736	821,871	18,125,441	13,945,682	*217,340	1,271,826	121,530
Guaranteed payments to partners.....	64,010	140,215	56,747	3,561,309	2,958,437	*6,097	39,064	*21,458
Rent paid.....	292,177	1,669,478	153,619	2,777,218	1,317,073	*17,436	142,427	32,826
Interest paid.....	783,908	3,995,290	58,528	42,547,738	38,473,328	284,904	2,347,523	261,672
Taxes and licenses.....	146,394	1,074,923	83,321	1,833,126	1,025,084	7,523	148,695	17,393
Bad debts.....	133,191	1,521,489	17,131	1,959,753	1,600,146	*5,216	701,266	169,544
Repairs and maintenance.....	83,802	563,689	64,614	638,309	176,060	*1,540	31,434	12,589
Depreciation.....	794,034	8,923,035	306,129	7,205,908	1,965,779	*7,912	1,096,190	19,931
Depletion.....	--	188	*26	*3,506	--	--	--	--
Retirement plans, etc.....	38,838	145,653	6,777	407,165	353,413	*9,854	9,532	*624
Employee benefit programs.....	147,262	520,477	47,148	721,038	487,755	*10,842	41,321	4,874
Net loss from other partnerships and fiduciaries ..	288,531	7,410,832	*105,017	5,419,830	3,598,258	*2,884	*2,798	*60
Farm net loss ..	--	*58	--	76,780	12,934	--	--	--
Net loss, noncapital assets ..	*311	123,153	*2,822	184,828	78,938	--	*18,054	78
Other deductions ..	5,001,071	34,738,699	1,286,049	41,219,075	30,842,620	218,332	2,373,156	1,539,593
Net income (less deficit) from trade or business..	-765,829	-7,955,386	17,048	21,370,946	18,457,986	292,605	1,140,127	318,670
Net income.....	1,242,687	11,780,311	674,566	41,709,169	31,753,939	298,536	2,038,337	391,426
Deficit.....	2,008,517	19,735,697	657,518	20,338,222	13,295,954	*5,931	898,210	72,755
Portfolio income (less deficit) distributed								
directly to partners.....	913,700	1,151,239	67,306	136,176,946	112,301,095	46,007	1,525,783	246,673
Interest income.....	187,034	760,020	27,209	42,645,678	32,788,375	26,029	924,651	22,119
Dividend income.....	63,601	49,778	*2,887	10,804,719	9,672,882	1,731	75,159	18
Royalty income.....	407,423	*649	407	1,473,604	1,161,978	*266	*427	--
Net short-term capital gain (less deficit).....	18,145	-9,079	*2,183	1,263,273	514,503	-65	11,150	*4,751
Net long-term capital gain (less deficit).....	237,399	349,517	*34,620	78,210,898	66,997,151	*18,023	407,679	*219,784
Other portfolio income (less deficit).....	*98	*355	--	1,778,774	1,166,206	*23	*106,716	(?)
Real estate rental income (deficit).....	*-650	422	--	25,295,538	203,378	*4,468	55,449	--
Net income.....	*756	*1,763	--	51,418,750	1,018,390	*4,479	84,313	--
Deficit.....	1,406	*1,341	--	26,123,212	815,012	*10	*28,864	--
Net income (less deficit) from other rental activity..	*106	-114,557	--	86,705	-182,672	--	*-24,091	*27
Net income.....	*106	28,225	--	2,358,652	126,806	--	*5,182	*27
Deficit.....	--	*142,783	--	2,271,947	309,479	--	*29,273	--
Total net income (less deficit) ..	-108,218	-7,258,720	47,551	103,455,964	63,268,132	325,123	2,278,439	340,835
Net income.....	1,449,631	12,158,848	689,642	144,745,482	74,310,012	329,373	3,074,823	411,007
Deficit.....	1,557,849	19,417,568	642,090	41,289,518	11,041,880	*4,250	796,384	70,172

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued				Real estate and rental and leasing			
	Securities, commodities contracts and other financial investments	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total	Real estate			
					Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self storage units
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
Number of partnerships.....	169,271	6,920	26,889	812,404	788,480	323,529	271,498	8,562
Number of partners.....	2,621,693	74,606	613,845	7,207,229	6,356,159	2,799,603	1,553,888	80,578
Total assets.....	2,019,342,087	6,689,031	245,174,406	1,437,933,405	1,373,212,409	473,063,871	570,291,263	13,792,851
Income and deductions from a trade or business:								
Total income.....	111,027,272	7,121,081	3,910,151	52,472,415	41,567,967	5,313,067	5,194,553	128,221
Business receipts.....	69,241,126	6,849,876	2,150,429	41,348,441	34,133,471	4,089,136	4,268,917	125,439
Ordinary income from other partnerships and fiduciaries.....	7,967,870	*2,823	326,721	3,163,929	2,837,523	184,214	423,198	*265
Farm net profit.....	*10,000	--	*130	10,696	9,303	*2,392	*1,065	--
Net gain, noncapital assets.....	178,056	*904	64,766	2,165,686	689,465	278,546	171,790	*306
Other income (net).....	33,630,220	267,477	1,368,105	5,783,663	3,898,206	758,780	329,582	*2,211
Total deductions.....	95,425,658	6,685,627	3,240,635	49,559,455	38,720,214	5,189,559	4,968,304	104,670
Cost of sales and operations.....	17,436,502	1,396,262	898,986	19,713,939	17,753,977	2,060,852	2,068,412	*28,665
Inventory, beginning of year.....	1,014,972	--	12,474	6,518,794	6,322,865	1,036,640	263,521	*300
Purchases.....	16,471,583	*15,945	*309,982	7,114,397	6,353,461	613,340	1,262,126	*768
Cost of labor.....	*6,024	*111,858	*56,037	506,927	428,886	*101,220	*28,773	--
Additional inventory costs (section 263A).....	47,947	--	369,397	533,051	523,822	*61,239	*54,181	*256
Other costs.....	1,019,218	1,235,886	*160,882	11,808,514	10,687,195	1,137,987	800,272	*27,585
Less: Inventory, end of year.....	1,403,913	--	*9,785	7,124,097	6,918,605	935,283	342,286	*245
Salaries and wages.....	11,182,378	1,053,875	98,733	4,179,759	3,528,459	516,635	423,722	*12,388
Guaranteed payments to partners.....	2,531,105	335,213	25,500	602,872	508,589	73,037	111,675	*294
Rent paid.....	938,778	156,729	28,876	1,460,145	949,163	65,995	81,725	*628
Interest paid.....	34,660,825	37,118	881,286	4,074,410	2,653,729	422,367	523,803	*23,564
Taxes and licenses.....	754,182	83,270	14,021	808,042	683,935	131,663	156,124	*7,487
Bad debts.....	555,290	7,008	161,822	359,607	321,684	134,340	85,114	--
Repairs and maintenance.....	112,283	14,770	3,443	462,249	396,407	53,192	81,203	*2,720
Depreciation.....	654,391	65,427	121,928	5,240,129	839,933	206,871	239,065	*4,483
Depletion.....	--	--	--	*3,506	*3,506	--	*36	--
Retirement plans, etc.....	309,700	23,502	*202	53,752	37,554	*2,351	1,390	--
Employee benefit programs.....	376,008	53,192	*1,517	233,282	182,437	30,962	28,586	*822
Net loss from other partnerships and fiduciaries ..	3,294,844	*34,128	263,543	1,821,572	1,676,136	381,060	217,158	*34
Farm net loss	*7,970	--	*4,964	63,846	54,240	*11,419	*14,348	--
Net loss, noncapital assets	55,449	*2,176	*3,182	105,890	82,148	64,059	*586	--
Other deductions	22,555,952	3,422,956	732,630	10,376,455	9,048,315	1,034,756	935,355	23,585
Net income (less deficit) from trade or business..	15,601,614	435,454	669,516	2,912,961	2,847,752	123,507	226,249	23,552
Net income.....	26,820,092	822,485	1,383,065	9,955,229	8,720,524	1,266,130	1,171,829	28,829
Deficit.....	11,218,478	387,031	713,549	7,042,269	5,872,771	1,142,622	945,580	*5,277
Portfolio income (less deficit) distributed								
directly to partners.....	89,913,635	274,781	20,294,216	23,875,851	23,165,016	5,262,208	5,124,277	27,070
Interest income.....	22,800,061	141,284	8,874,230	9,857,303	9,358,694	2,456,818	2,865,385	28,360
Dividend income.....	7,936,528	2,118	1,657,327	1,131,837	1,113,569	261,417	206,842	2,684
Royalty income.....	1,159,317	--	1,968	311,625	307,784	*5,649	23,542	*91
Net short-term capital gain (less deficit).....	495,402	*14,589	-11,323	748,770	748,435	-2,984	335,563	*7,394
Net long-term capital gain (less deficit).....	56,715,642	116,801	9,519,222	11,213,747	11,025,164	2,465,968	1,645,136	*3,330
Other portfolio income (less deficit).....	806,686	*-12	252,792	612,568	611,370	75,339	47,810	--
Real estate rental income (deficit).....	85,497	*3,889	54,073	25,092,161	24,898,946	5,508,498	16,623,097	652,157
Net income.....	809,055	*3,889	116,654	50,400,361	50,165,391	17,920,684	24,606,643	766,299
Deficit.....	723,558	--	62,580	25,308,200	25,266,445	12,412,186	7,983,546	114,142
Net income (less deficit) from other rental activity..	-123,560	--	-35,048	269,377	275,070	62,692	62,800	*31,967
Net income.....	118,917	--	2,680	2,231,846	459,905	86,694	108,376	*32,229
Deficit.....	242,477	--	*37,728	1,962,469	184,835	24,002	45,577	*262
Total net income (less deficit) ¹.....	48,266,143	582,733	11,474,859	40,187,832	39,413,184	8,493,922	20,055,724	738,810
Net income.....	57,516,019	910,144	12,068,646	70,435,470	66,967,157	20,950,975	28,042,502	853,109
Deficit.....	9,249,877	327,411	593,787	30,247,638	27,553,973	12,457,053	7,986,778	114,299

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services				
	Real estate and rental and leasing--continued				Total	Professional, scientific, and technical services			
	Real estate--continued		Rental and leasing services	Lessors of nonfinancial intangible assets		Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	
	Lessors of other real estate property	Other real estate			(89)				(90)
Number of partnerships.....	54,121	130,772	23,900	24	158,595	118,340	31,506	14,761	
Number of partners.....	335,145	1,586,946	850,996	73	812,455	477,768	149,972	59,515	
Total assets.....	75,280,303	240,784,121	63,270,043	*1,450,953	232,845,162	59,435,292	14,588,041	6,090,076	
Income and deductions from a trade or business:									
Total income.....	1,580,089	29,352,037	10,307,353	*597,096	188,088,470	154,202,951	66,908,749	29,641,684	
Business receipts.....	1,085,581	24,564,397	7,117,551	*97,420	172,735,168	147,764,823	65,619,680	29,373,730	
Ordinary income from other partnerships and fiduciaries.....	37,999	2,191,847	67,901	*258,505	5,346,258	1,142,992	242,824	13,679	
Farm net profit.....	*4,587	*1,259	*1,394	--	*2,018	*27	--	--	
Net gain, noncapital assets.....	69,348	169,475	1,476,221	--	126,675	57,998	2,135	397	
Other income (net).....	382,574	2,425,059	1,644,286	*241,171	9,878,352	5,237,112	1,044,110	253,878	
Total deductions.....	1,574,734	26,882,947	10,701,360	*137,880	148,415,581	116,426,717	41,512,047	23,878,025	
Cost of sales and operations.....	410,221	13,185,827	1,937,927	*22,036	26,369,071	16,146,975	1,051,246	737,932	
Inventory, beginning of year.....	122,545	4,899,859	195,929	--	479,671	262,031	*1,237	*207	
Purchases.....	88,900	4,388,327	760,936	--	7,244,490	5,319,829	*2,257	*13,465	
Cost of labor.....	*15,340	283,554	78,041	--	5,288,662	2,779,158	*58,858	*138,263	
Additional inventory costs (section 263A).....	--	408,147	*9,229	--	251,932	184,751	*29,302	*2,613	
Other costs.....	313,516	8,407,835	1,099,283	*22,036	13,507,143	7,796,761	949,817	584,109	
Less: Inventory, end of year.....	130,080	5,510,711	205,492	--	492,043	225,041	*1,294	*726	
Salaries and wages.....	104,351	2,471,363	645,785	5,516	45,439,400	40,055,032	18,211,773	11,121,907	
Guaranteed payments to partners.....	8,636	314,947	60,270	34,014	6,861,538	6,528,137	3,002,879	1,784,335	
Rent paid.....	15,983	784,832	510,110	*872	7,607,750	6,955,319	4,199,865	1,514,039	
Interest paid.....	258,030	1,425,964	1,419,331	*1,350	3,537,165	924,120	289,683	193,731	
Taxes and licenses.....	35,606	353,055	123,774	*333	4,046,490	3,595,618	1,733,501	918,340	
Bad debts.....	1,918	100,312	37,922	--	381,780	286,234	62,950	12,040	
Repairs and maintenance.....	27,884	231,410	65,684	*157	855,317	692,818	280,136	105,748	
Depreciation.....	77,885	311,629	4,399,419	*777	3,000,297	2,378,501	850,250	494,240	
Depletion.....	--	*3,469	--	--	*1,629	*553	*553	--	
Retirement plans, etc.....	*194	33,619	16,076	122	1,288,910	1,240,721	565,179	449,957	
Employee benefit programs.....	*3,648	118,419	50,378	*466	1,690,471	1,503,762	760,328	253,171	
Net loss from other partnerships and fiduciaries.....	99,835	978,049	*145,436	--	3,441,162	502,949	16,857	79,674	
Farm net loss.....	*11,012	*17,462	*9,605	--	*28,206	*12,840	*24	*6,196	
Net loss, noncapital assets.....	21	17,483	23,741	--	37,970	27,174	3,738	*1,008	
Other deductions.....	519,509	6,535,109	1,255,903	*72,237	43,828,425	35,575,963	10,483,084	6,205,706	
Net income (less deficit) from trade or business.....	5,355	2,469,089	-394,007	*459,216	39,672,889	37,776,235	25,396,702	5,763,659	
Net income.....	291,697	5,962,038	775,490	*459,216	49,142,174	41,651,131	25,668,333	6,321,858	
Deficit.....	286,342	3,492,949	1,169,497	--	9,469,284	3,874,896	271,631	558,199	
Portfolio income (less deficit) distributed									
directly to partners.....	1,609,719	11,141,741	666,182	*44,653	10,074,985	2,060,415	206,107	163,163	
Interest income.....	533,688	3,474,443	492,648	*5,961	3,254,004	666,053	164,823	64,874	
Dividend income.....	76,709	565,916	18,164	*105	1,455,628	67,191	14,387	4,195	
Royalty income.....	188,259	90,243	*374	*3,467	625,808	159,089	1,860	*25,133	
Net short-term capital gain (less deficit).....	7,137	416,114	404	*69	-229,898	120,002	-111	-934	
Net long-term capital gain (less deficit).....	741,510	6,169,220	154,577	*34,006	4,951,381	1,042,401	22,339	67,288	
Other portfolio income (less deficit).....	62,416	425,805	*15	*1,183	18,062	5,679	2,808	*2,607	
Real estate rental income (deficit).....	1,959,138	156,055	191,916	*1,299	138,564	42,975	18,427	-3,844	
Net income.....	2,599,012	4,272,753	233,671	*1,299	341,876	82,566	23,527	*1,237	
Deficit.....	639,874	4,116,698	41,755	--	203,312	39,591	5,100	*5,081	
Net income (less deficit) from other rental activity.....	47,441	70,169	-5,693	--	73,019	15,390	*2,479	*25,771	
Net income.....	131,774	100,831	1,771,941	--	121,561	50,136	*2,479	*25,771	
Deficit.....	84,332	30,662	1,777,633	--	*48,541	*34,746	--	--	
Total net income (less deficit) ¹.....	2,873,006	7,251,722	303,416	471,231	45,237,975	38,732,610	25,601,486	5,882,395	
Net income.....	3,765,482	13,355,089	2,997,081	471,231	53,567,237	42,440,066	25,867,222	6,430,754	
Deficit.....	892,476	6,103,367	2,693,665	--	8,329,262	3,707,456	265,736	548,359	

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued							Management of companies (holding companies)
	Professional, scientific, and technical services--continued							
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services				
				Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services	
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
Number of partnerships.....	9,446	3,806	13,554	45,268	23,161	5,011	17,095	11,987
Number of partners.....	22,992	12,069	35,755	197,466	104,946	12,241	80,278	254,891
Total assets.....	1,984,079	137,859	5,488,080	31,147,157	19,252,865	4,160,211	7,734,081	159,894,273
Income and deductions from a trade or business:								
Total income.....	7,749,528	1,079,391	11,361,712	37,461,887	19,530,669	6,419,694	11,511,524	9,592,804
Business receipts.....	7,593,082	1,025,602	11,221,796	32,930,933	17,010,598	6,257,782	9,662,553	2,129,518
Ordinary income from other partnerships and fiduciaries.....	*30,599	*41,741	*14,861	799,287	696,497	*16,502	86,289	4,182,159
Farm net profit.....	--	--	--	*27	--	--	*27	*73
Net gain, noncapital assets.....	448	*16	*22,101	32,901	22,927	*1,392	8,582	14,791
Other income (net).....	125,399	*12,032	102,954	3,698,740	1,800,647	144,019	1,754,074	3,266,263
Total deductions.....	6,993,857	850,781	10,550,519	32,641,487	15,925,948	5,883,124	10,832,415	8,780,812
Cost of sales and operations.....	3,082,685	562,276	2,404,579	8,308,257	2,036,076	2,382,484	3,889,698	956,334
Inventory, beginning of year.....	21,435	16,616	27,035	195,501	28,642	*15,014	151,845	124,315
Purchases.....	346,645	317,316	1,743,781	2,896,365	277,928	796,994	1,821,443	381,554
Cost of labor.....	798,115	*37,612	239,303	1,507,007	579,401	40,846	886,760	*29,457
Additional inventory costs (section 263A).....	*28,091	*1,037	*1,447	122,260	*32,581	*31,772	*57,907	2,893
Other costs.....	1,914,115	195,804	407,071	3,745,844	1,134,328	1,493,839	1,117,676	513,196
Less: Inventory, end of year.....	25,716	6,109	17,553	173,642	*16,805	*10,905	145,933	127,521
Salaries and wages.....	1,425,128	72,329	982,375	8,241,521	4,831,450	1,472,942	1,937,128	539,326
Guaranteed payments to partners.....	496,338	23,627	201,519	1,019,439	686,045	103,410	229,985	143,211
Rent paid.....	190,091	21,730	232,883	796,710	444,010	167,927	184,773	105,278
Interest paid.....	37,589	3,604	28,258	371,254	179,977	73,551	117,726	2,295,683
Taxes and licenses.....	152,566	9,935	107,629	673,647	364,177	110,396	199,074	40,111
Bad debts.....	5,323	*1,025	24,196	180,699	76,238	43,494	60,967	32,686
Repairs and maintenance.....	20,616	3,240	62,969	220,108	79,959	15,490	124,659	21,137
Depreciation.....	72,684	9,918	276,316	675,094	361,014	94,395	219,684	131,024
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	20,865	*2,539	13,253	188,928	130,151	29,717	29,060	10,538
Employee benefit programs.....	61,791	*1,905	37,955	388,612	192,969	61,516	134,127	18,571
Net loss from other partnerships and fiduciaries.....	*5,404	--	*30,170	370,843	266,686	*58	104,098	2,926,003
Farm net loss.....	--	--	--	*6,620	*6,620	--	--	744
Net loss, noncapital assets.....	166	*10	*5,742	16,511	11,154	*556	4,801	*753
Other deductions.....	1,422,610	138,644	6,142,675	11,183,244	6,259,422	1,327,188	3,596,635	1,559,414
Net income (less deficit) from trade or business..	755,670	228,610	811,193	4,820,400	3,604,721	536,570	679,110	811,992
Net income.....	923,954	241,892	1,311,093	7,184,001	4,748,185	760,021	1,675,794	5,483,841
Deficit.....	168,284	*13,282	499,900	2,363,601	1,143,465	223,451	996,685	4,671,849
Portfolio income (less deficit) distributed directly to partners.....	66,245	1,804	174,947	1,448,150	854,313	137,525	456,312	7,779,522
Interest income.....	30,739	1,441	27,314	376,862	282,403	15,694	78,765	2,494,586
Dividend income.....	981	*148	*1,079	46,401	27,929	*1,122	17,351	1,378,282
Royalty income.....	19	--	*28,665	*103,411	*81,948	--	*21,463	461,368
Net short-term capital gain (less deficit).....	*91	*69	*5,923	115,147	89,801	*25,061	285	-348,740
Net long-term capital gain (less deficit).....	34,597	*146	*111,967	806,065	371,973	*95,648	338,444	3,781,982
Other portfolio income (less deficit).....	--	--	--	*263	*259	--	*4	12,045
Real estate rental income (deficit).....	--	--	*-2,894	31,286	-7,693	*30,373	8,606	76,336
Net income.....	--	--	*56	57,746	14,853	*30,829	12,064	239,581
Deficit.....	--	--	*2,950	26,460	22,546	456	*3,459	163,245
Net income (less deficit) from other rental activity..	*577	--	10,176	-23,613	*-17,252	*104	*-6,465	57,397
Net income.....	*577	--	10,176	11,134	*10,684	*104	*345	71,191
Deficit.....	--	--	--	*34,746	27,936	--	*6,810	*13,795
Total net income (less deficit) ¹.....	787,987	230,198	875,533	5,355,011	3,972,314	583,863	798,833	5,292,005
Net income.....	950,270	243,480	1,374,409	7,573,931	5,005,565	790,593	1,777,772	9,015,351
Deficit.....	162,283	*13,282	498,876	2,218,920	1,033,251	206,730	978,939	3,723,346

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services			Total	Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of physicians and dentists	Offices of other health practitioners
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships.....	28,268	26,955	1,313	42,464	4,697	37,767	12,681	8,611
Number of partners.....	79,796	75,904	3,893	216,843	11,956	204,887	85,514	34,427
Total assets.....	13,515,598	9,466,084	4,049,514	45,197,436	2,744,063	42,453,373	3,864,188	2,921,496
Income and deductions from a trade or business:								
Total income.....	24,292,714	20,298,307	3,994,407	65,345,369	1,080,808	64,264,561	20,285,423	6,727,777
Business receipts.....	22,840,826	18,880,367	3,960,460	60,847,089	1,073,235	59,773,854	17,154,820	6,521,340
Ordinary income from other partnerships and fiduciaries.....	*21,108	*19,068	*2,039	217,737	*170	217,567	57,625	*11,489
Farm net profit.....	*1,919	*1,919	--	--	--	--	--	--
Net gain, noncapital assets.....	53,885	51,975	1,911	108,413	*117	108,296	15,692	1,783
Other income (net).....	1,374,976	1,344,979	29,997	4,172,131	*7,286	4,164,845	3,057,286	193,165
Total deductions.....	23,208,052	19,285,415	3,922,637	57,791,615	1,125,255	56,666,361	15,033,294	5,675,858
Cost of sales and operations.....	9,265,762	7,768,825	1,496,937	4,271,311	170,416	4,100,896	615,711	714,160
Inventory, beginning of year.....	93,325	87,209	*6,116	84,389	*4,233	80,157	*1,887	32,476
Purchases.....	1,543,106	1,309,889	233,217	835,687	*7,168	828,519	107,949	271,567
Cost of labor.....	2,480,047	2,394,756	85,291	897,650	*9,402	888,248	109,148	94,483
Additional inventory costs (section 263A).....	*64,289	*5,586	*58,702	188,554	*2	*188,552	*38,152	*17,127
Other costs.....	5,197,186	4,073,012	1,124,174	2,333,423	154,233	2,179,190	363,371	304,789
Less: Inventory, end of year.....	139,481	128,918	10,563	94,188	*4,622	89,566	*4,795	32,077
Salaries and wages.....	4,845,043	4,474,715	370,328	13,528,601	286,289	13,242,313	4,205,264	1,013,276
Guaranteed payments to partners.....	190,190	168,513	21,677	2,627,494	*21,513	2,605,981	1,856,989	251,629
Rent paid.....	547,153	383,126	164,027	2,214,250	40,041	2,174,209	631,193	251,816
Interest paid.....	317,362	185,990	131,373	1,577,956	15,549	1,562,408	112,575	93,974
Taxes and licenses.....	410,761	350,990	59,771	1,615,052	27,898	1,587,154	320,322	133,660
Bad debts.....	62,860	46,422	16,438	1,912,808	*1,143	1,911,665	90,461	186,360
Repairs and maintenance.....	141,361	94,694	46,668	632,764	6,150	626,613	106,349	61,699
Depreciation.....	490,773	292,697	198,076	1,872,737	56,077	1,816,660	208,887	158,401
Depletion.....	*1,076	--	*1,076	--	--	--	--	--
Retirement plans, etc.....	37,651	32,009	5,642	223,373	*5,590	217,784	140,881	17,648
Employee benefit programs.....	168,137	108,125	60,012	927,544	*3,534	924,010	372,637	45,354
Net loss from other partnerships and fiduciaries ..	12,210	*10,573	*1,637	503,861	*76,123	427,738	22,078	*91,846
Farm net loss ..	*14,622	*14,622	--	*1,899	*1,899	--	--	--
Net loss, noncapital assets ..	10,042	9,133	*909	15,385	--	15,385	*3,301	*4,936
Other deductions ..	6,693,048	5,344,981	1,348,067	25,866,579	413,033	25,453,546	6,346,649	2,651,098
Net income (less deficit) from trade or business..	1,084,662	1,012,892	71,770	7,553,754	-44,447	7,598,201	5,252,128	1,051,919
Net income.....	2,007,201	1,639,858	367,343	10,318,571	114,099	10,204,471	5,554,830	1,326,975
Deficit.....	922,539	626,966	295,573	2,764,817	158,546	2,606,271	302,702	275,057
Portfolio income (less deficit) distributed								
directly to partners.....	235,048	182,782	52,266	741,141	31,162	709,979	212,925	46,501
Interest income.....	93,365	70,952	22,413	297,681	13,848	283,833	38,695	32,799
Dividend income.....	10,156	10,061	*94	26,085	*16,369	9,716	2,473	*612
Royalty income.....	*5,351	*5,351	--	*3	--	*3	*3	--
Net short-term capital gain (less deficit).....	*-1,160	*-1,346	*185	15,558	*862	14,695	*543	*-1,933
Net long-term capital gain (less deficit).....	126,998	97,424	*29,574	399,440	83	399,357	171,126	*15,023
Other portfolio income (less deficit).....	*339	*339	--	*2,374	--	*2,374	*85	--
Real estate rental income (deficit).....	19,254	19,246	*7	-14,377	--	-14,377	-8,083	*1,468
Net income.....	19,729	19,715	*14	42,931	--	42,931	2,947	*1,502
Deficit.....	*476	*469	7	57,308	--	57,308	*11,030	34
Net income (less deficit) from other rental activity..	*233	*173	*60	33,548	88	33,460	*5,793	779
Net income.....	*233	*173	*60	33,940	88	33,852	*5,793	779
Deficit.....	--	--	--	*392	--	*392	--	--
Total net income (less deficit) ¹.....	1,213,360	1,119,015	94,345	7,899,068	-14,143	7,913,211	5,291,094	1,087,577
Net income.....	2,111,820	1,727,706	384,113	10,573,781	116,846	10,456,934	5,597,252	1,341,389
Deficit.....	898,460	608,691	289,769	2,674,713	130,989	2,543,723	306,158	253,812

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Education, health, and social services--continued							Leisure, accom- modation, and food services
	Health care and social assistance--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total
(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	
Number of partnerships.....	2,618	1,468	631	1,785	314	4,981	4,677	88,231
Number of partners.....	24,584	6,086	1,845	14,140	3,171	25,465	9,655	513,896
Total assets.....	4,452,888	1,454,557	318,061	1,630,842	10,146,967	17,415,833	248,540	148,207,986
Income and deductions from a trade or business:								
Total income.....	6,568,051	2,375,522	669,924	2,799,107	11,116,703	12,996,553	725,502	110,058,244
Business receipts.....	6,041,100	2,359,545	642,259	2,611,154	10,920,727	12,797,529	725,379	101,126,114
Ordinary income from other partnerships and fiduciaries.....	*11,264	*1,082	*22,554	*68,286	38,569	*6,698	--	1,111,790
Farm net profit.....	--	--	--	--	--	--	--	*7
Net gain, noncapital assets.....	1,505	529	*245	*2,426	16,990	69,125	--	291,380
Other income (net).....	514,182	14,367	*4,866	117,240	140,417	123,200	*123	7,528,953
Total deductions.....	6,021,737	1,994,832	670,755	2,583,867	10,521,408	13,525,295	639,313	108,020,338
Cost of sales and operations.....	368,470	304,167	*154,333	180,442	658,351	1,070,022	*35,241	32,080,104
Inventory, beginning of year.....	8,971	*10,984	*9,696	*5,447	*3,255	6,852	*589	1,251,357
Purchases.....	*82,393	106,554	*27,228	*115,939	*22,251	93,596	*1,043	13,931,217
Cost of labor.....	*27,227	*75,765	*85,096	*2,708	*56,775	413,369	*23,678	4,135,501
Additional inventory costs (section 263A).....	*97,865	--	--	--	--	*35,408	--	179,738
Other costs.....	165,590	123,159	*39,860	*63,380	580,448	528,075	*10,519	13,754,626
Less: Inventory, end of year.....	13,576	*12,294	*7,547	*7,032	*4,379	7,278	*589	1,314,452
Salaries and wages.....	913,506	481,166	173,508	708,977	1,268,983	4,309,169	168,464	18,436,183
Guaranteed payments to partners.....	105,538	*61,384	--	*29,900	255,310	36,614	*8,617	553,923
Rent paid.....	222,293	96,191	13,403	110,793	276,478	521,753	50,290	4,768,794
Interest paid.....	92,729	57,247	7,896	59,409	240,991	890,818	6,771	6,387,114
Taxes and licenses.....	91,287	54,800	14,083	45,375	248,134	655,508	23,985	4,427,902
Bad debts.....	617,152	46,675	14,432	91,177	813,769	51,566	*73	189,202
Repairs and maintenance.....	60,011	41,779	2,104	23,289	192,689	126,722	11,972	1,768,341
Depreciation.....	220,209	109,852	12,404	67,244	510,683	520,593	8,388	5,992,182
Depletion.....	--	--	--	--	--	--	--	*1,150
Retirement plans, etc.....	11,518	10,326	*472	9,105	15,423	10,370	*2,041	93,029
Employee benefit programs.....	45,663	38,291	*8,462	64,591	98,266	248,819	*1,926	843,535
Net loss from other partnerships and fiduciaries ..	*7,125	*253	--	*6,661	*27,875	271,900	--	828,027
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	467	*2,365	*1,329	--	1,880	*1,104	2	107,143
Other deductions	3,265,769	690,334	268,331	1,186,905	5,912,579	4,810,336	321,544	31,543,708
Net income (less deficit) from trade or business..	546,314	380,690	-831	215,239	595,295	-528,742	86,189	2,037,906
Net income.....	778,487	526,559	56,754	401,298	897,855	563,049	98,664	9,214,433
Deficit.....	232,173	145,869	57,585	186,058	302,560	1,091,792	*12,475	7,176,527
Portfolio income (less deficit) distributed								
directly to partners.....	111,146	10,127	*14,353	52,732	40,179	215,790	*6,225	2,017,594
Interest income.....	45,397	10,091	*582	15,460	46,036	91,815	*2,957	753,779
Dividend income.....	*106	*35	--	*477	372	4,643	*998	25,116
Royalty income.....	--	--	--	--	--	--	--	58,422
Net short-term capital gain (less deficit).....	77	--	--	--	2	*15,875	132	38,344
Net long-term capital gain (less deficit).....	*65,566	--	*13,772	*36,795	*-6,230	101,167	2,138	1,116,882
Other portfolio income (less deficit).....	--	--	--	--	--	*2,289	--	25,050
Real estate rental income (deficit).....	*-8	*376	*-4,853	*112	-2,446	-894	*-47	476,138
Net income.....	--	*376	--	*112	12,805	25,190	--	634,722
Deficit.....	*8	--	*4,853	--	15,251	26,084	*47	158,584
Net income (less deficit) from other rental activity..	1,892	*192	--	--	21,102	*3,702	--	24,591
Net income.....	1,892	*192	--	--	21,102	*4,094	--	33,397
Deficit.....	--	--	--	--	--	*392	--	*8,806
Total net income (less deficit) ¹.....	593,702	391,385	-5,103	231,288	660,358	-427,187	90,097	3,401,002
Net income.....	809,072	536,449	57,243	414,518	950,079	648,441	102,492	10,358,498
Deficit.....	215,370	145,064	62,346	183,230	289,721	1,075,628	*12,395	6,957,496

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical site, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food service and drinking places	
(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	
Number of partnerships	30,319	18,423	*79	11,818	57,912	19,946	37,966	63,763
Number of partners	217,549	112,338	*158	105,053	296,347	162,275	134,071	162,221
Total assets	40,344,365	13,241,810	*93,910	27,008,645	17,863,621	93,896,390	13,967,232	7,160,099
Income and deductions from a trade or business:								
Total income	28,796,242	11,612,263	*69,217	17,114,763	81,262,002	50,758,428	30,503,574	14,339,581
Business receipts.....	22,156,807	8,576,876	*69,153	13,510,778	78,969,307	49,147,118	29,822,189	14,128,213
Ordinary income from other partnerships and fiduciaries.....	483,475	114,165	--	369,310	628,315	585,788	42,528	*3,215
Farm net profit.....	*7	--	--	*7	--	--	--	--
Net gain, noncapital assets.....	48,036	18,552	--	29,484	243,344	207,155	36,190	25,151
Other income (net).....	6,107,918	2,902,669	*64	3,205,184	1,421,035	818,368	602,667	183,002
Total deductions	29,273,057	12,346,571	*61,954	16,864,532	78,747,281	48,781,183	29,966,098	13,359,409
Cost of sales and operations.....	4,802,474	1,531,498	*24,656	3,246,320	27,277,630	15,101,577	12,176,053	5,742,338
Inventory, beginning of year.....	342,907	42,364	*1,021	299,521	908,450	471,122	437,328	290,486
Purchases.....	1,105,364	158,464	*5,948	940,953	12,825,853	2,927,758	9,898,095	3,215,250
Cost of labor.....	402,990	266,309	*396	136,285	3,732,511	2,201,457	1,531,055	755,520
Additional inventory costs (section 263A).....	10,579	*1,213	--	9,366	169,159	72,397	96,762	15,759
Other costs.....	3,284,942	1,125,878	*18,301	2,140,763	10,469,685	9,855,892	613,793	1,841,293
Less: Inventory, end of year.....	399,477	62,729	*1,011	335,738	914,975	484,329	430,646	379,185
Salaries and wages.....	5,818,697	3,576,499	*6,456	2,235,742	12,617,487	6,882,499	5,734,987	1,841,837
Guaranteed payments to partners.....	195,328	92,465	--	102,864	358,595	115,663	242,932	483,684
Rent paid.....	769,607	258,462	*4,266	506,879	3,999,188	1,993,016	2,006,172	918,797
Interest paid.....	1,279,158	377,273	*108	901,777	5,107,956	4,547,726	560,229	296,305
Taxes and licenses.....	1,340,248	193,143	*1,775	1,145,330	3,087,654	2,063,190	1,024,464	328,779
Bad debts.....	91,865	16,050	--	75,815	97,337	76,214	21,123	23,478
Repairs and maintenance.....	319,685	65,479	*949	253,257	1,448,656	979,323	469,333	157,929
Depreciation.....	1,745,682	259,444	*5,253	1,480,984	4,246,500	3,298,457	948,044	402,897
Depletion.....	--	--	--	--	*1,150	*1,150	--	--
Retirement plans, etc.....	64,872	52,010	--	12,862	28,157	22,881	5,276	9,875
Employee benefit programs.....	239,338	103,756	--	135,582	604,197	499,577	104,620	57,727
Net loss from other partnerships and fiduciaries ..	409,363	287,359	--	122,004	418,664	390,843	27,820	*4,067
Farm net loss	--	--	--	--	--	--	--	*2,321
Net loss, noncapital assets	32,660	16,439	--	16,220	74,484	15,605	58,878	13,311
Other deductions	12,164,081	5,516,695	*18,491	6,628,895	19,379,627	12,793,461	6,586,166	3,076,065
Net income (less deficit) from trade or business ..	-476,815	-734,309	*7,263	250,231	2,514,721	1,977,245	537,475	980,172
Net income.....	3,108,066	1,056,535	*7,263	2,044,268	6,106,367	4,157,460	1,948,907	1,557,682
Deficit.....	3,584,881	1,790,844	--	1,794,037	3,591,647	2,180,215	1,411,432	577,511
Portfolio income (less deficit) distributed								
directly to partners	767,112	481,971	*472	284,669	1,250,482	1,146,899	103,583	171,032
Interest income.....	252,049	141,988	*472	109,589	501,731	461,582	40,149	34,396
Dividend income.....	9,128	4,756	--	4,372	15,988	14,963	1,025	36,301
Royalty income.....	58,412	*40,450	--	*17,963	*10	*7	*2	*111
Net short-term capital gain (less deficit).....	40,611	36,590	--	*4,020	-2,266	-5,222	*2,955	-7,612
Net long-term capital gain (less deficit).....	381,952	234,060	--	147,892	734,930	675,540	59,390	107,828
Other portfolio income (less deficit).....	*24,960	*24,126	--	834	*90	*29	*61	*8
Real estate rental income (deficit)	150,276	21,001	*985	130,260	325,861	317,310	8,551	18,325
Net income.....	171,019	25,395	--	145,624	463,702	448,728	14,974	18,325
Deficit.....	20,743	*4,394	*985	*15,364	137,841	131,418	*6,423	--
Net income (less deficit) from other rental activity ..	*8,482	*1,433	*697	*6,352	16,109	21,461	*-5,352	*748
Net income.....	*8,547	*1,433	*697	*6,418	24,850	21,461	*3,389	*748
Deficit.....	66	--	--	66	*8,741	--	*8,741	--
Total net income (less deficit) ¹	26,492	-500,554	*7,446	519,600	3,374,509	2,792,597	581,912	1,070,062
Net income.....	3,412,404	1,157,866	*7,446	2,247,092	6,946,094	4,948,343	1,997,751	1,637,607
Deficit.....	3,385,911	1,658,420	--	1,727,492	3,571,585	2,155,746	1,415,839	567,545

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Other services--continued					Nature of business not allocable
	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)	
Number of partnerships	24,227	17,164	7,064	39,210	*326	1,541
Number of partners	60,481	43,914	16,568	99,683	*2,057	4,087
Total assets	2,825,105	2,263,133	561,973	4,198,857	*136,136	1,117,202
Income and deductions from a trade or business:						
Total income	6,846,964	5,112,231	1,734,732	7,437,605	*55,012	*126,377
Business receipts.....	6,782,663	5,074,480	1,708,183	7,290,559	*54,991	*126,369
Ordinary income from other partnerships and fiduciaries.....	*2,078	*2,078	--	*1,136	--	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	*316	*264	*52	24,835	--	--
Other income (net).....	61,907	35,409	26,497	121,075	*21	*7
Total deductions	6,271,829	4,703,130	1,568,699	7,038,590	*48,990	125,488
Cost of sales and operations.....	3,401,040	2,429,480	971,561	2,317,171	*24,127	*78,553
Inventory, beginning of year.....	175,285	106,536	68,749	115,201	--	*12,667
Purchases.....	2,439,342	1,845,188	594,154	755,172	*20,737	*34,968
Cost of labor.....	467,653	326,562	141,091	287,867	--	*1,579
Additional inventory costs (section 263A).....	*8,533	*4,439	*4,094	*7,226	--	--
Other costs.....	560,719	278,523	282,197	1,277,183	*3,390	*40,338
Less: Inventory, end of year.....	253,706	134,983	118,723	125,478	--	*10,999
Salaries and wages.....	738,924	610,569	128,355	1,094,562	*8,351	*16,987
Guaranteed payments to partners.....	248,916	204,850	44,066	234,768	--	151
Rent paid.....	263,694	213,870	49,824	654,354	*749	*315
Interest paid.....	118,190	104,260	13,930	174,524	*3,591	*3,469
Taxes and licenses.....	156,928	128,793	28,135	170,137	*1,714	*3,121
Bad debts.....	11,657	6,925	4,732	11,817	*4	--
Repairs and maintenance.....	68,592	55,882	12,710	89,118	*219	*886
Depreciation.....	169,296	137,293	32,003	231,747	*1,855	*66
Depletion.....	--	--	--	--	--	--
Retirement plans, etc.....	2,700	*1,424	*1,276	7,174	--	--
Employee benefit programs.....	17,692	13,249	4,443	40,035	--	*544
Net loss from other partnerships and fiduciaries.....	*2,328	*1,897	*431	*1,739	--	*172
Farm net loss.....	*559	*559	--	*1,762	--	--
Net loss, noncapital assets.....	*1,704	*1,322	*381	*11,607	--	--
Other deductions.....	1,069,610	792,758	276,852	1,998,076	*8,380	21,224
Net income (less deficit) from trade or business	575,134	409,101	166,033	399,015	*6,023	889
Net income.....	721,185	535,014	186,171	830,475	*6,023	*6,929
Deficit.....	146,051	125,913	20,138	431,460	--	*6,040
Portfolio income (less deficit) distributed						
directly to partners	12,606	11,011	1,595	135,472	*22,954	*108,137
Interest income.....	14,072	12,550	1,522	20,140	*183	*20,275
Dividend income.....	*430	*365	*65	*13,101	*22,770	*17,800
Royalty income.....	--	--	--	*111	--	--
Net short-term capital gain (less deficit).....	*-2,144	*-2,144	--	*-5,469	--	*-994
Net long-term capital gain (less deficit).....	*239	*239	--	*107,589	--	*71,056
Other portfolio income (less deficit).....	*8	--	*8	--	--	--
Real estate rental income (deficit)	4,239	*3,903	*337	14,086	--	--
Net income.....	4,239	*3,903	*337	14,086	--	--
Deficit.....	--	--	--	--	--	--
Net income (less deficit) from other rental activity	*595	*555	*40	*153	--	--
Net income.....	*595	*555	*40	*153	--	--
Deficit.....	--	--	--	--	--	--
Total net income (less deficit) ¹	594,480	426,474	168,006	446,606	*28,976	38,964
Net income.....	737,961	549,897	188,064	870,669	*28,976	44,771
Deficit.....	143,482	123,423	20,059	424,063	--	*5,807

* 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 net income from trade or business, portfolio income distributed directly to partners (excluding net short-term capital gain and or long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from rental activity.

² Less than \$500.

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

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups

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

Item	All Industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					Support activities for agriculture and forestry
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Number of partnerships.....	1,171,187	85,660	65,657	38,033	19,570	3,293	1,442	3,320
Number of partners.....	10,989,696	1,230,442	280,641	202,540	51,764	12,274	3,617	10,446
Total assets.....	3,650,619,062	121,506,705	27,583,454	14,722,191	7,797,776	3,636,476	303,733	1,123,277
Income and deductions from a trade or business:								
Total income.....	1,116,862,696	69,848,602	13,344,467	4,818,260	4,691,116	1,401,571	557,477	1,876,044
Business receipts.....	1,023,100,036	62,893,539	10,227,805	2,854,907	3,580,437	1,385,184	553,745	1,853,531
Ordinary income from other partnerships and fiduciaries.....	24,148,943	1,375,190	21,127	*18,047	*3,080	--	--	--
Farm net profit.....	2,799,280	2,766,231	2,766,012	1,761,479	995,610	*2,300	--	*6,623
Net gain, noncapital assets.....	5,390,093	840,409	182,792	85,441	92,888	*2,003	--	*2,459
Other income (net).....	61,424,344	1,973,233	146,730	98,384	19,101	12,083	*3,732	13,430
Total deductions.....	937,902,155	55,688,841	10,025,893	2,912,728	3,636,722	1,276,414	451,692	1,748,337
Cost of sales and operations.....	523,590,624	39,993,825	6,989,341	2,125,860	2,435,927	755,501	224,551	1,447,502
Inventory, beginning of year.....	57,488,076	1,395,013	751,600	253,569	362,273	68,982	*2,576	64,199
Purchases.....	321,673,855	28,400,934	5,338,988	1,779,537	2,017,428	405,012	*69,563	1,067,449
Cost of labor.....	24,299,854	1,241,110	295,660	*41,523	122,850	28,221	*59,748	43,318
Additional inventory costs (section 263A).....	5,073,407	156,534	11,568	*355	*3,788	*3,735	*3,192	*498
Other costs.....	177,494,250	10,225,804	1,247,890	226,742	276,733	324,823	*100,221	319,371
Less: Inventory, end of year.....	64,391,314	1,466,339	693,520	213,021	347,145	75,272	*10,750	47,332
Salaries and wages.....	101,697,984	1,173,337	475,306	134,787	208,123	60,473	*9,106	62,817
Guaranteed payments to partners.....	13,556,042	533,883	365,176	164,684	137,189	34,159	*10,314	18,830
Rent paid.....	18,960,739	659,247	93,006	24,137	37,056	18,199	*4,567	9,047
Interest paid.....	46,079,540	2,082,566	167,539	33,674	69,153	37,515	14,579	12,619
Taxes and licenses.....	18,051,814	789,221	90,382	28,264	24,132	21,248	6,488	10,250
Bad debts.....	4,637,250	23,396	9,253	4,289	3,675	*43	*167	1,079
Repairs and maintenance.....	5,752,595	532,845	130,604	28,360	28,697	34,311	25,818	13,418
Depreciation.....	24,068,175	1,919,659	203,240	50,128	49,094	62,817	11,289	29,912
Depletion.....	250,844	196,320	*15,380	--	--	*15,380	--	--
Retirement plans, etc.....	2,488,810	47,230	11,194	*1,044	6,569	*226	*2,445	*910
Employee benefit programs.....	5,318,636	112,169	20,727	3,767	12,293	2,134	*267	2,266
Net loss from other partnerships and fiduciaries ..	1,523,510	68,802	27,329	24,260	*1,634	*29	--	*1,406
Farm net loss ..	173,474	134,140	130,115	36,470	92,792	*852	--	--
Net loss, noncapital assets ..	253,260	22,943	11,244	*1,072	*9,841	*50	*252	*28
Other deductions ..	171,498,859	7,399,258	1,286,055	251,932	520,546	233,476	141,849	138,254
Net income (less deficit) from trade or business..	178,960,540	14,159,761	3,318,573	1,905,532	1,054,393	125,157	105,785	127,706
Net income.....	182,209,756	14,500,595	3,405,243	1,943,080	1,096,183	130,936	105,785	129,259
Deficit.....	3,249,215	340,834	86,670	37,548	41,790	*5,779	--	*1,552
Portfolio income (less deficit) distributed directly to partners.....	143,820,006	3,252,160	753,376	388,490	289,134	66,416	*1,518	7,818
Interest income.....	45,960,582	796,414	242,879	130,010	78,159	26,330	*1,366	7,014
Dividend income.....	13,083,020	439,503	31,571	19,409	9,340	*1,925	*151	*746
Royalty income.....	3,402,680	808,310	86,505	18,087	*44,545	*23,873	--	--
Net short-term capital gain (less deficit).....	1,541,126	-5,814	8,267	9,718	*692	*-2,156	--	*14
Net long-term capital gain (less deficit).....	78,102,162	1,168,723	358,851	196,212	146,998	*15,597	--	*44
Other portfolio income (less deficit).....	1,730,436	45,025	25,303	*15,055	*9,401	*847	--	--
Real estate rental income (deficit).....	52,029,050	302,692	272,045	182,945	62,490	*13,713	--	*12,898
Net income.....	53,363,186	312,658	280,408	189,943	63,539	*13,978	--	*12,949
Deficit.....	1,334,136	9,966	8,363	*6,998	*1,049	*265	--	*51
Net income (less deficit) from other rental activity..	2,708,991	188,365	172,064	145,786	*21,174	*1,422	--	*3,683
Net income.....	2,841,395	192,014	174,167	147,888	*21,174	*1,422	--	*3,683
Deficit.....	132,404	*3,649	*2,102	*2,102	--	--	--	*-102
Total net income ¹.....	297,875,299	16,740,070	4,148,941	2,416,823	1,279,502	193,267	107,303	152,047

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Raw materials and energy production--continued					Goods production		
	Total	Mining			Utilities	Total	Construction	
		Oil and gas extraction	Other mining	Support activities for mining			Total	Building developing and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships.....	18,605	16,384	2,009	211	1,398	91,663	73,801	38,476
Number of partners.....	935,972	916,597	17,444	1,932	13,829	378,830	219,824	138,921
Total assets.....	56,011,670	43,343,477	10,895,245	1,772,948	37,911,582	203,399,485	67,615,515	59,631,404
Income and deductions from a trade or business:								
Total income.....	21,213,675	14,031,358	6,331,407	850,910	35,290,461	286,309,509	89,962,817	66,197,801
Business receipts.....	19,032,482	12,483,685	5,726,097	822,700	33,633,252	279,532,001	87,488,499	63,969,144
Ordinary income from other partnerships and fiduciaries.....	603,683	375,780	225,356	*2,546	750,380	1,806,292	1,083,408	1,038,564
Farm net profit.....	*219	*29	*190	--	--	*969	--	--
Net gain, noncapital assets.....	525,786	517,172	7,078	*1,536	131,831	550,691	239,409	180,963
Other income (net).....	1,051,505	654,691	372,686	24,128	774,997	4,419,557	1,151,501	1,009,130
Total deductions.....	13,935,717	8,572,614	4,690,155	672,949	31,727,230	258,608,253	78,931,469	58,025,341
Cost of sales and operations.....	7,441,620	3,534,260	3,522,445	384,916	25,562,864	208,311,279	65,495,578	49,268,114
Inventory, beginning of year.....	434,580	139,952	284,256	*10,372	208,833	28,877,921	14,657,095	14,549,682
Purchases.....	1,894,688	866,231	781,365	247,092	21,167,258	88,096,456	21,475,042	17,986,507
Cost of labor.....	875,203	293,874	502,433	*78,896	70,246	11,286,852	3,230,418	1,223,812
Additional inventory costs (section 263A).....	138,717	*7,004	130,934	*779	*6,250	2,800,462	2,122,114	1,972,336
Other costs.....	4,545,836	2,374,201	2,105,519	66,116	4,432,077	108,079,696	38,747,594	28,214,536
Less: Inventory, end of year.....	451,019	150,616	282,063	*18,339	321,801	31,644,427	15,093,615	14,938,067
Salaries and wages.....	420,632	264,755	118,553	37,324	277,399	9,883,287	2,333,927	1,234,503
Guaranteed payments to partners.....	148,348	119,748	*27,661	*938	20,359	1,037,610	716,917	286,074
Rent paid.....	70,553	51,452	10,072	9,029	495,688	1,485,350	295,006	112,034
Interest paid.....	461,677	370,407	68,928	22,342	1,453,350	2,874,003	892,580	774,104
Taxes and licenses.....	493,559	399,266	86,921	7,372	205,279	5,348,592	464,256	266,183
Bad debts.....	6,694	2,340	1,547	*2,806	7,450	164,535	21,001	12,872
Repairs and maintenance.....	231,494	174,585	52,930	3,980	170,746	1,160,446	246,652	96,749
Depreciation.....	1,035,852	809,499	143,881	82,471	680,567	2,911,951	535,976	216,757
Depletion.....	166,928	16,375	150,553	--	14,012	53,295	*4,822	*18
Retirement plans, etc.....	30,535	14,721	15,414	*400	5,500	305,770	40,393	22,176
Employee benefit programs.....	49,241	22,721	26,131	*390	42,200	922,278	104,400	42,329
Net loss from other partnerships and fiduciaries ..	15,103	11,787	*3,287	29	*26,369	90,693	62,549	59,867
Farm net loss	4,025	4,025	--	--	--	8,104	6,074	5,536
Net loss, noncapital assets	8,091	3,395	*371	*4,324	*3,609	51,782	10,194	7,993
Other deductions	3,351,365	2,773,278	461,461	116,627	2,761,838	23,999,279	7,701,145	5,620,031
Net income (less deficit) from trade or business..	7,277,957	5,458,744	1,641,252	177,961	3,563,231	27,701,256	11,031,347	8,172,460
Net income.....	7,344,131	5,513,747	1,648,209	182,175	3,751,221	27,796,832	11,102,394	8,238,618
Deficit.....	66,174	55,003	*6,957	*4,214	187,990	95,576	71,046	66,157
Portfolio income (less deficit) distributed								
directly to partners.....	1,317,340	1,003,986	144,907	168,447	1,181,444	3,519,701	1,351,153	1,256,769
Interest income.....	280,331	213,833	48,803	17,695	273,204	1,333,835	648,761	570,805
Dividend income.....	212,996	55,120	6,165	*151,711	*194,936	644,446	46,539	33,516
Royalty income.....	721,805	655,329	66,476	--	--	91,843	*1,477	*1,459
Net short-term capital gain (less deficit).....	-14,021	-14,210	*189	--	*-61	57,925	64,970	66,046
Net long-term capital gain (less deficit).....	96,822	79,180	18,600	*-959	713,050	1,379,840	577,794	573,330
Other portfolio income (less deficit).....	19,407	14,733	*4,674	--	*315	11,812	11,613	11,613
Real estate rental income (deficit).....	27,735	17,290	10,445	--	*2,912	732,816	226,987	222,148
Net income.....	29,293	18,846	10,446	--	*2,957	766,680	255,616	250,113
Deficit.....	1,557	1,557	*1	--	46	33,864	28,629	27,965
Net income (less deficit) from other rental activity..	15,907	9,660	2,602	*3,644	*394	31,253	6,494	1,689
Net income.....	17,437	11,191	2,602	*3,644	*411	32,570	6,645	1,841
Deficit.....	*1,530	*1,530	--	--	*17	*1,317	*151	*151
Total net income ¹.....	8,556,138	6,424,710	1,780,417	351,011	4,034,991	30,547,261	11,973,217	9,013,690

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
	Heavy construction	Special trade contractors					Total	Food manufacturing
		Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors		
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships	2,441	32,885	3,349	1,878	3,466	24,192	17,862	1,005
Number of partners	5,360	75,543	7,024	3,825	8,117	56,577	159,006	3,282
Total assets	4,807,194	3,176,917	418,973	54,571	283,796	2,419,577	135,783,970	6,170,171
Income and deductions from a trade or business:								
Total income	10,916,298	12,848,717	1,604,619	422,093	1,535,432	9,286,574	196,346,693	10,879,193
Business receipts.....	10,777,577	12,741,778	1,597,537	421,951	1,532,951	9,189,339	192,043,502	10,668,715
Ordinary income from other partnerships and fiduciaries.....	*11,050	*33,794	--	--	--	*33,794	722,884	278
Farm net profit.....	--	--	--	--	--	--	*969	*206
Net gain, noncapital assets.....	45,132	13,314	*225	*2	*5	13,082	311,283	24,159
Other income (net).....	82,539	59,832	6,856	*141	2,476	50,359	3,268,056	185,835
Total deductions	9,978,912	10,927,217	1,408,821	310,129	1,312,146	7,896,121	179,676,783	10,236,005
Cost of sales and operations.....	8,951,500	7,275,964	992,168	135,707	886,469	5,261,620	142,815,701	8,336,569
Inventory, beginning of year.....	45,684	61,729	11,501	--	*4,975	45,253	14,220,827	1,277,452
Purchases.....	688,446	2,800,089	388,226	46,065	318,358	2,047,439	66,621,414	6,487,287
Cost of labor.....	830,456	1,176,150	179,603	*36,804	236,439	723,305	8,056,434	581,521
Additional inventory costs (section 263A).....	*75,069	74,709	*3,495	--	*10,182	61,032	678,347	58,961
Other costs.....	7,376,150	3,156,909	417,738	*53,153	308,484	2,377,534	69,332,102	1,308,472
Less: Inventory, end of year.....	64,305	91,242	13,792	*315	5,286	71,850	16,550,812	1,394,942
Salaries and wages.....	218,441	880,983	103,149	48,957	121,521	607,357	7,549,360	497,780
Guaranteed payments to partners.....	27,530	403,312	19,267	*28,298	84,975	270,773	320,694	28,624
Rent paid.....	41,768	141,203	13,538	3,865	22,263	101,538	1,190,344	74,468
Interest paid.....	34,040	84,436	6,383	1,518	8,328	68,207	1,981,423	143,640
Taxes and licenses.....	51,129	146,944	21,333	10,256	17,573	97,782	4,884,335	62,085
Bad debts.....	1,349	6,780	808	--	*1,456	4,516	143,535	9,337
Repairs and maintenance.....	43,155	106,749	7,504	1,719	5,681	91,845	913,794	56,542
Depreciation.....	101,071	218,147	18,855	6,263	13,465	179,564	2,375,975	118,632
Depletion.....	*2,748	*2,056	--	--	--	*2,056	48,473	--
Retirement plans, etc.....	8,383	9,834	1,663	*861	*844	6,466	265,376	12,646
Employee benefit programs.....	16,522	45,548	6,360	*90	*2,453	36,644	817,878	55,085
Net loss from other partnerships and fiduciaries ..	1,932	*750	486	--	--	*264	28,144	*5,544
Farm net loss.....	*113	*425	--	--	--	*425	*2,029	669
Net loss, noncapital assets.....	*129	*2,072	*2	--	*8	*2,062	41,588	2,493
Other deductions.....	479,100	1,602,014	217,305	72,595	147,110	1,165,003	16,298,134	831,889
Net income (less deficit) from trade or business..	937,386	1,921,501	195,797	111,964	223,286	1,390,453	16,669,909	643,189
Net income.....	939,383	1,924,393	196,524	111,964	223,286	1,392,619	16,694,439	643,199
Deficit.....	*1,996	*2,893	*727	--	--	*2,166	24,529	*10
Portfolio income (less deficit) distributed directly to partners.....	77,650	16,734	2,908	*122	3,079	10,625	2,168,547	30,799
Interest income.....	61,351	16,605	2,153	*55	2,554	11,843	685,074	16,868
Dividend income.....	11,776	1,246	*395	*67	*516	267	597,908	4,865
Royalty income.....	*18	*1	*1	--	--	--	90,366	*796
Net short-term capital gain (less deficit).....	*696	-1,771	--	--	--	-1,771	-7,046	*5,009
Net long-term capital gain (less deficit).....	3,810	654	359	--	9	286	802,046	*13,262
Other portfolio income (less deficit).....	--	--	--	--	--	--	199	17
Real estate rental income (deficit).....	*102	4,738	*1,425	*-24	--	3,337	505,828	*389
Net income.....	165	5,338	*1,425	*60	--	3,854	511,064	*542
Deficit.....	*64	600	--	*84	--	*517	5,236	*153
Net income (less deficit) from other rental activity..	*746	*4,058	*557	--	--	*3,502	24,759	*577
Net income.....	*746	*4,058	*557	--	--	*3,502	25,925	*577
Deficit.....	--	--	--	--	--	--	1,166	--
Total net income	1,011,379	1,948,148	200,328	112,063	226,356	1,409,401	18,574,043	666,700

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Number of partnerships.....	331	423	785	*8	1,082	108	2,937	189
Number of partners.....	2,564	1,100	2,285	*52	2,738	389	6,856	547
Total assets.....	1,721,449	1,874,049	816,625	*292,206	2,289,918	2,972,645	1,902,624	32,860,534
Income and deductions from a trade or business:								
Total income.....	1,846,930	3,158,905	1,833,020	*507,771	4,579,819	2,802,549	3,657,941	58,075,179
Business receipts.....	1,804,823	3,109,352	1,822,969	*507,226	4,409,695	2,784,271	3,513,510	57,040,212
Ordinary income from other partnerships and fiduciaries.....	--	*12,687	--	--	4,216	--	*679	*70,221
Farm net profit.....	*663	--	--	--	*99	--	--	--
Net gain, noncapital assets.....	7,949	*303	*104	*5	16,056	*191	*16,700	21,182
Other income (net).....	33,495	36,564	9,946	*540	149,753	18,087	127,051	943,564
Total deductions.....	1,532,832	2,869,701	1,692,221	*468,514	4,169,015	2,455,651	3,249,970	55,222,524
Cost of sales and operations.....	1,018,289	2,431,240	1,350,673	*423,440	3,412,520	1,931,311	2,152,657	45,002,945
Inventory, beginning of year.....	427,496	376,832	423,173	*27,038	394,378	160,956	92,869	1,548,592
Purchases.....	742,015	1,287,765	939,414	*353,755	2,245,054	985,237	1,327,356	6,042,848
Cost of labor.....	66,199	316,216	245,816	*46,568	334,884	215,471	390,550	125,186
Additional inventory costs (section 263A).....	*18,366	*5,762	7,411	*17,781	14,027	*25,904	33,225	*11,394
Other costs.....	171,298	913,828	238,275	*37,652	867,480	715,671	505,898	39,071,414
Less: Inventory, end of year.....	407,085	469,163	503,415	*59,355	443,302	171,928	197,239	1,796,489
Salaries and wages.....	83,765	102,312	102,886	*8,332	219,823	91,439	270,464	832,374
Guaranteed payments to partners.....	*7,359	*1,763	*6,338	--	21,062	*5,474	21,947	*344
Rent paid.....	15,150	17,111	16,163	*40	15,621	15,058	54,705	377,072
Interest paid.....	40,914	43,737	39,988	*3,752	38,959	126,067	56,464	254,651
Taxes and licenses.....	12,380	18,913	14,424	*3,016	28,494	18,946	40,792	4,103,282
Bad debts.....	974	8,398	2,297	*86	2,834	1,325	10,722	22,111
Repairs and maintenance.....	7,913	15,065	1,934	*257	35,785	8,506	12,425	413,727
Depreciation.....	32,016	25,468	22,754	*506	70,917	41,143	72,189	602,392
Depletion.....	--	--	--	--	*231	--	--	*322
Retirement plans, etc.....	4,396	3,775	*969	--	10,452	*2,389	6,432	79,081
Employee benefit programs.....	4,425	5,329	5,719	*3,268	21,267	13,368	20,509	72,815
Net loss from other partnerships and fiduciaries ..	*468	--	*741	--	33	--	54	*3,395
Farm net loss.....	*779	--	--	--	*582	--	--	--
Net loss, noncapital assets.....	*393	--	(?)	--	31	*63	*394	*14,794
Other deductions.....	303,612	196,590	127,334	*25,817	290,403	200,563	530,216	3,443,219
Net income (less deficit) from trade or business..	314,098	289,204	140,798	*39,257	410,803	346,898	407,971	2,852,656
Net income.....	314,108	289,204	140,798	*39,257	410,803	346,912	407,971	2,852,656
Deficit.....	*10	--	--	--	--	*14	--	--
Portfolio income (less deficit) distributed								
directly to partners.....	42,707	3,899	1,900	*1,412	21,772	22,765	619,782	97,786
Interest income.....	5,684	3,797	1,464	*251	9,310	10,274	28,048	38,457
Dividend income.....	*232	94	*152	*1,161	*582	8,421	*324	47,814
Royalty income.....	*1,524	--	--	--	--	375	*796	--
Net short-term capital gain (less deficit).....	--	--	41	--	*3	3	--	4,025
Net long-term capital gain (less deficit).....	*35,267	8	*242	--	*11,877	3,691	590,613	*7,433
Other portfolio income (less deficit).....	--	--	--	--	--	--	--	56
Real estate rental income (deficit).....	*3,693	*-87	--	--	*299	--	*710	*476,069
Net income.....	*3,693	*21	--	--	*299	--	*711	*480,507
Deficit.....	--	*108	--	--	--	--	1	4,438
Net income (less deficit) from other rental activity..	450	--	*70	--	--	--	*2	159
Net income.....	450	--	*70	--	--	--	*2	160
Deficit.....	--	--	--	--	--	--	--	1
Total net income ¹.....	325,680	293,008	142,485	*40,669	420,995	365,969	437,852	3,415,211

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Number of partnerships.....	740	249	472	188	3,452	1,485	268	143
Number of partners.....	111,249	889	1,527	1,242	8,917	3,951	663	474
Total assets.....	42,164,984	2,219,597	3,859,573	6,775,717	5,381,490	7,465,330	2,216,718	2,950,617
Income and deductions from a trade or business:								
Total income.....	30,850,404	3,755,552	3,749,973	8,943,705	8,270,300	8,765,749	16,763,332	5,138,009
Business receipts.....	29,177,616	3,696,051	3,695,373	8,870,324	8,160,643	8,603,660	16,711,526	5,088,310
Ordinary income from other partnerships and fiduciaries.....	487,808	12,280	*33,159	*44,026	14,840	--	*13,196	*20,276
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	65,720	443	3,390	626	5,814	108,196	*315	*100
Other income (net).....	1,119,261	46,777	18,052	28,730	89,003	53,893	38,295	29,322
Total deductions.....	26,545,285	3,420,243	3,140,825	8,252,886	7,475,025	7,998,695	15,840,296	4,630,376
Cost of sales and operations.....	17,798,718	2,867,420	2,466,404	7,509,799	5,846,052	6,207,408	13,543,188	3,752,163
Inventory, beginning of year.....	2,829,185	274,513	323,447	974,908	772,232	1,487,801	507,348	522,225
Purchases.....	10,558,938	1,884,720	1,066,343	5,609,973	3,816,569	5,037,250	5,335,644	2,960,691
Cost of labor.....	811,998	360,985	344,434	513,597	860,533	615,105	240,943	415,749
Additional inventory costs (section 263A).....	129,090	11,916	*3,157	15,616	94,978	56,407	64,877	41,559
Other costs.....	6,489,134	600,333	1,078,573	1,631,751	1,232,152	509,009	8,021,046	515,272
Less: Inventory, end of year.....	3,455,372	265,047	349,550	1,236,046	930,412	1,498,164	626,670	703,333
Salaries and wages.....	1,557,904	127,641	170,253	146,740	446,834	554,059	1,280,300	219,015
Guaranteed payments to partners.....	*7,427	8,635	12,828	566	104,010	27,221	*13,371	*9,172
Rent paid.....	267,972	10,547	22,868	14,838	60,465	49,959	44,030	24,816
Interest paid.....	419,679	60,727	58,957	114,510	128,773	170,882	41,491	37,402
Taxes and licenses.....	205,420	20,596	31,406	33,668	69,548	70,620	15,208	28,569
Bad debts.....	14,253	3,236	3,521	20,042	9,986	3,281	10,206	3,934
Repairs and maintenance.....	131,729	8,175	41,708	34,083	38,429	36,664	8,829	19,674
Depreciation.....	622,113	31,091	77,423	63,016	144,061	98,463	119,430	49,290
Depletion.....	13,271	--	33,384	1,265	--	--	--	--
Retirement plans, etc.....	27,369	5,257	14,830	13,797	15,961	30,110	4,328	4,160
Employee benefit programs.....	252,799	11,321	20,144	14,866	42,977	79,655	76,931	36,146
Net loss from other partnerships and fiduciaries ..	1,023	--	--	14	*1,273	*13,505	--	82
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	1,748	*564	--	9,410	*566	885	*8,582	*584
Other deductions.....	5,223,860	265,031	187,099	276,272	566,088	655,982	674,402	445,370
Net income (less deficit) from trade or business..	4,305,119	335,309	609,149	690,820	795,275	767,055	923,036	507,633
Net income.....	4,309,069	335,691	610,206	690,820	798,103	777,518	926,688	507,693
Deficit.....	*3,949	382	*1,057	--	*2,828	*10,463	*3,652	*61
Portfolio income (less deficit) distributed								
directly to partners.....	726,413	5,531	29,988	69,631	147,183	169,552	16,806	42,248
Interest income.....	352,838	8,091	13,317	29,057	31,259	49,864	9,521	21,835
Dividend income.....	392,982	*701	*297	34,930	*1,110	*85,612	*5,134	*532
Royalty income.....	48,863	--	16,243	2,416	*554	12,202	1,624	*3,485
Net short-term capital gain (less deficit).....	-1,103	*-3,261	--	--	-14	--	*472	*-1,830
Net long-term capital gain (less deficit).....	*-67,167	--	5	*3,229	*114,273	*21,874	*54	*18,227
Other portfolio income (less deficit).....	--	--	126	--	--	--	--	--
Real estate rental income (deficit).....	*243	*76	*280	139	*21,960	*471	641	*801
Net income.....	*445	*112	*280	139	*22,018	*474	641	*821
Deficit.....	202	*36	--	--	*58	*3	--	*20
Net income (less deficit) from other rental activity..	16	4	308	21	99	*19,328	--	523
Net income.....	16	4	308	21	99	*19,328	--	523
Deficit.....	--	--	--	--	--	--	--	--
Total net income ¹.....	5,100,061	344,180	639,719	757,381	850,257	934,532	939,956	534,809

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Goods production--continued			Total	Distribution and transportation of goods				
	Manufacturing--continued				Total	Wholesale trade		Retail trade	
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing			Total	Durable goods	Nondurable goods	Total
	(41)	(42)	(43)			(44)	(45)	(46)	(47)
Number of partnerships.....	437	1,671	1,887	83,304	16,573	9,819	6,754	54,367	
Number of partners.....	1,293	3,705	5,283	554,076	76,971	27,192	49,779	188,990	
Total assets.....	5,779,625	793,672	5,276,426	99,254,510	29,416,318	11,390,231	18,026,087	35,096,025	
Income and deductions from a trade or business:									
Total income.....	11,973,270	2,336,742	8,458,348	231,682,582	94,634,146	27,897,477	66,736,669	117,790,464	
Business receipts.....	11,852,232	2,312,784	8,214,207	227,254,459	93,374,610	27,672,259	65,702,350	115,984,159	
Ordinary income from other partnerships and fiduciaries.....	5,849	*1,296	*2,075	997,257	137,461	*8,442	129,019	79,942	
Farm net profit.....	--	--	--	*10,686	*885	*885	--	--	
Net gain, noncapital assets.....	27,636	*503	11,890	172,119	64,919	26,355	38,564	37,633	
Other income (net).....	87,553	22,160	230,176	3,248,060	1,056,273	189,537	866,736	1,688,730	
Total deductions.....	10,999,029	2,115,949	7,361,742	219,096,497	89,674,248	25,382,359	64,291,889	113,388,106	
Cost of sales and operations.....	9,980,612	1,693,371	5,090,920	177,408,286	78,208,577	21,151,810	57,056,767	91,280,813	
Inventory, beginning of year.....	744,608	169,497	886,277	17,317,983	6,740,647	2,876,588	3,864,059	10,503,046	
Purchases.....	5,201,332	1,085,774	3,653,449	164,036,713	73,605,198	20,601,826	53,003,373	86,596,762	
Cost of labor.....	766,840	301,854	501,983	1,729,864	512,150	228,262	283,887	719,295	
Additional inventory costs (section 263A).....	12,568	*5,124	50,225	681,021	479,631	137,239	342,392	199,405	
Other costs.....	4,105,849	333,043	985,952	14,161,690	4,840,992	925,731	3,915,261	5,606,383	
Less: Inventory, end of year.....	850,585	201,921	990,793	20,976,388	8,293,810	3,677,427	4,616,383	12,477,712	
Salaries and wages.....	241,009	92,001	504,429	11,692,629	3,242,714	1,275,277	1,967,437	6,765,576	
Guaranteed payments to partners.....	*5,629	19,360	19,561	968,770	403,699	224,190	179,509	430,998	
Rent paid.....	35,943	23,094	50,428	2,818,482	487,329	211,020	276,309	1,870,004	
Interest paid.....	96,216	17,582	87,032	1,954,301	577,356	246,782	330,575	862,741	
Taxes and licenses.....	32,567	15,412	58,989	1,881,778	385,311	136,809	248,502	1,119,459	
Bad debts.....	4,445	2,578	9,968	296,593	59,787	25,213	34,574	226,624	
Repairs and maintenance.....	18,418	4,490	19,440	913,125	176,939	69,921	107,018	447,276	
Depreciation.....	53,471	31,036	100,562	2,216,454	370,980	164,701	206,279	959,623	
Depletion.....	--	--	--	*601	260	--	260	*341	
Retirement plans, etc.....	11,412	1,600	16,412	206,832	74,975	27,131	47,845	74,236	
Employee benefit programs.....	46,073	3,648	31,531	685,323	187,448	64,848	122,600	331,015	
Net loss from other partnerships and fiduciaries ..	*2,012	--	--	25,031	13,448	*4,245	9,203	7,146	
Farm net loss.....	--	--	--	*3,530	*1,082	*1,082	--	*2,449	
Net loss, noncapital assets.....	*260	309	*512	15,391	4,106	1,246	2,860	10,366	
Other deductions.....	470,962	211,468	1,371,958	18,009,370	5,480,237	1,778,085	3,702,152	8,999,439	
Net income (less deficit) from trade or business..	974,242	220,793	1,096,606	12,586,085	4,959,898	2,515,118	2,444,781	4,402,358	
Net income.....	974,255	221,339	1,098,150	12,630,223	4,977,340	2,520,366	2,456,974	4,415,823	
Deficit.....	*13	*546	*1,544	44,138	17,441	5,248	12,193	13,464	
Portfolio income (less deficit) distributed									
directly to partners.....	68,705	2,368	47,301	809,602	332,093	173,064	159,030	273,990	
Interest income.....	25,291	2,307	27,542	543,366	260,207	134,203	126,004	113,186	
Dividend income.....	9,233	62	3,668	41,265	7,704	3,137	4,567	8,958	
Royalty income.....	524	--	965	82,505	54,201	*22,444	*31,758	*25,367	
Net short-term capital gain (less deficit).....	--	--	*-374	1,526	-928	-865	-63	2,867	
Net long-term capital gain (less deficit).....	33,657	--	*15,500	137,466	10,423	13,922	-3,500	121,932	
Other portfolio income (less deficit).....	--	--	--	3,474	*487	*223	*264	*1,680	
Real estate rental income (deficit).....	--	--	*146	105,679	14,963	11,170	3,793	71,281	
Net income.....	--	--	*362	110,939	17,375	12,360	5,015	73,877	
Deficit.....	--	--	216	5,260	*2,412	*1,190	*1,222	2,595	
Net income (less deficit) from other rental activity..	4,241	*67	*-1,105	93,578	5,123	*2,771	2,352	42,280	
Net income.....	4,241	*67	*60	101,756	7,257	*3,420	*3,837	42,412	
Deficit.....	--	--	1,164	*8,178	*2,134	*649	1,485	*132	
Total net income ¹.....	1,013,530	223,228	1,127,822	13,455,952	5,302,584	2,689,065	2,613,519	4,665,111	

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	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	Gasoline	Clothing and clothing accessories stores
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
Number of partnerships.....	6,409	2,270	2,101	2,119	8,034	1,697	3,767	5,460
Number of partners.....	14,940	5,202	4,771	8,027	18,399	4,486	9,730	11,958
Total assets.....	7,387,207	720,522	2,366,541	1,581,739	2,751,020	885,825	2,021,053	3,131,906
Income and deductions from a trade or business:								
Total income.....	32,721,975	2,094,887	15,553,028	4,746,266	12,956,516	2,360,596	7,618,927	6,668,963
Business receipts.....	32,171,251	2,074,501	15,512,914	4,705,768	12,596,458	2,307,039	7,541,515	6,616,635
Ordinary income from other partnerships and fiduciaries.....	7,152	--	1,622	*2	*4,789	*39,755	*712	*15,833
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	4,717	*7,756	*702	1,555	5,547	*114	6,774	35
Other income (net).....	538,856	12,630	37,790	38,942	349,722	13,687	69,926	36,460
Total deductions.....	32,010,538	1,914,455	15,258,908	4,492,561	12,490,284	2,169,268	7,438,034	6,202,819
Cost of sales and operations.....	27,968,051	1,233,363	12,681,624	3,570,704	10,296,183	1,522,979	6,335,254	3,881,946
Inventory, beginning of year.....	3,541,653	222,270	1,394,956	519,237	746,023	171,193	158,112	1,071,255
Purchases.....	27,935,063	1,068,295	12,444,256	3,566,780	7,283,329	1,498,451	6,157,906	3,790,841
Cost of labor.....	225,756	72,920	*81,794	27,097	62,348	*23,963	48,847	*15,829
Additional inventory costs (section 263A).....	27,646	*20,734	12,729	22,418	24,480	*239	*6,078	*8,973
Other costs.....	459,473	104,815	158,487	43,944	2,975,328	76,317	94,252	200,825
Less: Inventory, end of year.....	4,266,829	255,672	1,410,600	608,772	816,301	247,184	165,691	1,237,393
Salaries and wages.....	1,479,677	190,221	845,482	410,428	787,217	225,681	346,620	477,547
Guaranteed payments to partners.....	67,934	42,329	11,688	21,093	72,160	36,180	9,108	35,403
Rent paid.....	267,459	87,336	226,311	68,608	226,269	46,696	100,593	261,075
Interest paid.....	221,219	14,880	94,229	28,436	55,852	29,316	59,343	64,132
Taxes and licenses.....	227,558	33,233	131,928	57,055	146,045	23,672	74,857	107,722
Bad debts.....	18,192	6,194	17,268	16,191	5,154	8,749	3,055	9,027
Repairs and maintenance.....	59,418	8,942	47,780	22,783	81,378	8,174	46,162	21,892
Depreciation.....	120,047	13,728	92,479	33,808	129,679	19,061	113,748	101,565
Depletion.....	--	--	--	--	--	*161	--	--
Retirement plans, etc.....	5,855	2,245	*1,312	8,194	8,785	9,444	7,121	*1,314
Employee benefit programs.....	74,156	4,675	30,396	7,846	56,499	11,074	12,307	21,352
Net loss from other partnerships and fiduciaries.....	*6,235	--	--	*256	(?)	--	*3	--
Farm net loss.....	--	--	--	--	*1,702	--	*747	--
Net loss, noncapital assets.....	473	5	*552	*105	*5,570	--	43	1,094
Other deductions.....	1,494,263	277,303	1,077,861	247,053	617,792	228,081	329,072	1,218,749
Net income (less deficit) from trade or business..	711,437	180,432	294,120	253,705	466,231	191,328	180,893	466,144
Net income.....	715,896	180,552	294,174	253,705	468,285	191,328	183,376	466,144
Deficit.....	4,460	*120	55	--	*2,054	--	*2,483	--
Portfolio income (less deficit) distributed								
directly to partners.....	38,610	4,577	15,900	5,969	21,377	1,495	13,682	22,894
Interest income.....	27,265	2,170	3,662	4,935	6,541	1,169	12,766	12,090
Dividend income.....	363	*449	*1	526	356	*97	*279	*72
Royalty income.....	*44	--	12,079	--	*13,244	--	--	--
Net short-term capital gain (less deficit).....	*1,962	*1	*43	*23	*40	*236	*426	--
Net long-term capital gain (less deficit).....	8,976	*400	--	*477	*1,196	*-7	*210	*10,732
Other portfolio income (less deficit).....	--	*1,556	114	*9	--	--	--	--
Real estate rental income (deficit).....	2,622	*1,449	-17	*4,081	7,217	*108	20,108	*1,318
Net income.....	3,600	*1,449	--	*4,081	8,073	*108	20,545	*1,318
Deficit.....	*978	--	17	--	*857	--	*437	--
Net income (less deficit) from other rental activity..	*21,846	*26	222	*40	*851	*195	*3,041	2,539
Net income.....	*21,893	*26	222	*40	*851	*195	*3,041	2,539
Deficit.....	*47	--	--	--	--	--	--	--
Total net income ¹.....	763,577	186,083	310,180	263,296	494,440	192,898	217,086	482,163

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	
Number of partnerships.....	5,025	803	13,276	3,407	12,364	556	199	7,032
Number of partners.....	11,496	2,304	48,370	49,307	288,116	1,192	2,372	14,947
Total assets.....	1,361,001	1,096,542	2,762,187	9,030,482	34,742,167	1,134,188	1,291,093	960,058
Income and deductions from a trade or business:								
Total income.....	2,152,871	2,119,919	7,133,348	21,663,168	19,257,971	618,954	1,220,285	4,601,635
Business receipts.....	2,068,290	2,099,164	7,005,953	21,284,670	17,895,691	578,448	1,193,475	4,411,555
Ordinary income from other partnerships and fiduciaries.....	--	--	*2,879	7,199	779,854	*38	*11,239	*1,622
Farm net profit.....	--	--	--	--	*9,802	--	--	*9,262
Net gain, noncapital assets.....	*1,026	*55	2,616	6,736	69,568	*31,163	*2,216	31,657
Other income (net).....	83,555	20,700	121,901	364,563	503,057	*9,304	13,356	147,539
Total deductions.....	1,992,885	2,031,101	6,530,788	20,856,463	16,034,143	562,494	964,082	4,221,083
Cost of sales and operations.....	1,291,266	1,377,488	4,528,889	16,593,066	7,918,896	*280,939	399,252	1,056,958
Inventory, beginning of year.....	354,943	438,050	951,704	933,650	74,290	--	*1,427	15,605
Purchases.....	1,362,150	1,328,455	4,713,603	15,447,634	3,834,753	*30,221	--	409,705
Cost of labor.....	*8,475	*30,021	83,124	39,121	498,418	*64,719	*89,303	93,574
Additional inventory costs (section 263A).....	*5,633	6,278	17,006	47,190	*1,985	*308	--	1,357
Other costs.....	48,832	*22,413	179,675	1,242,022	3,714,315	*210,454	310,498	586,339
Less: Inventory, end of year.....	488,768	447,729	1,416,222	1,116,551	204,866	*24,762	*1,975	49,622
Salaries and wages.....	210,861	187,036	569,161	1,035,645	1,684,340	68,372	121,274	739,762
Guaranteed payments to partners.....	23,259	*1,161	89,438	21,244	134,073	4,438	*3,850	67,846
Rent paid.....	132,955	84,801	270,319	97,581	461,149	*6,915	7,371	275,984
Interest paid.....	19,262	9,134	66,159	200,781	514,204	13,736	16,437	73,056
Taxes and licenses.....	33,787	43,544	107,900	132,157	377,008	6,109	5,823	125,128
Bad debts.....	1,623	1,289	5,659	134,223	10,182	*1,412	*1,021	1,758
Repairs and maintenance.....	9,965	11,642	29,002	100,138	288,911	*8,999	9,528	181,526
Depreciation.....	28,131	40,983	59,349	207,045	885,851	17,441	42,988	195,772
Depletion.....	--	--	*180	--	--	--	--	--
Retirement plans, etc.....	*1,216	*769	3,696	24,284	57,620	*799	*16,324	25,694
Employee benefit programs.....	8,895	7,492	23,260	73,062	166,860	*4,218	4,653	110,425
Net loss from other partnerships and fiduciaries ..	*96	--	*10	546	4,437	--	*192	5
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	44	*297	*242	*1,940	920	--	--	*591
Other deductions.....	231,525	265,465	777,525	2,234,750	3,529,694	149,117	335,369	1,366,577
Net income (less deficit) from trade or business..	159,986	88,818	602,560	806,705	3,223,828	56,460	256,203	380,552
Net income.....	159,986	88,818	606,830	806,728	3,237,060	66,593	256,247	380,767
Deficit.....	--	--	*4,270	23	13,232	*10,134	*43	*216
Portfolio income (less deficit) distributed directly to partners.....	3,379	*3,614	40,403	102,091	203,518	39,966	14,536	5,405
Interest income.....	3,379	*3,540	14,844	20,825	169,973	37,526	13,801	3,279
Dividend income.....	(²)	*260	697	*5,858	24,603	*1,345	*91	544
Royalty income.....	--	--	--	--	*2,936	--	--	--
Net short-term capital gain (less deficit).....	--	--	*35	*172	-412	*2,583	*50	*268
Net long-term capital gain (less deficit).....	--	*186	*24,897	*75,237	5,111	*3,678	*594	815
Other portfolio income (less deficit).....	--	--	--	--	*1,307	--	--	*1,034
Real estate rental income (deficit).....	*127	*5,265	29,190	*187	19,434	*2,959	*33	*2,957
Net income.....	*175	*5,265	29,230	*32	19,688	*2,959	*33	*2,978
Deficit.....	*48	--	*40	219	*253	--	--	*21
Net income (less deficit) from other rental activity..	*143	--	*4,260	*9,117	46,175	*5,406	*13,248	*4,718
Net income.....	*143	--	*4,346	*9,117	52,087	*506	*13,248	*4,718
Deficit.....	--	--	*85	--	*5,912	*5,912	--	--
Total net income¹.....	163,635	97,883	651,552	842,318	3,488,257	92,884	283,376	393,085

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued						Total	Publishing industries
	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.....	1,194	181	*17	1,481	*688	1,016	9,325	2,353
Number of partners.....	2,819	216,859	*52	45,609	*1,451	2,815	191,351	5,365
Total assets.....	404,831	24,541,191	*779	4,396,670	*96,715	1,916,642	16,601,416	7,985,545
Income and deductions from a trade or business:								
Total income.....	731,683	5,705,855	*11,436	5,156,750	*224,199	987,174	75,777,798	7,485,504
Business receipts.....	724,625	4,937,615	*11,394	4,920,187	*222,772	895,620	71,309,705	7,268,258
Ordinary income from other partnerships and fiduciaries.....	--	587,167	--	*113,757	--	*66,030	2,031,927	*88,140
Farm net profit.....	--	--	--	--	*540	--	--	--
Net gain, noncapital assets.....	*2,515	*56	--	939	*807	*214	1,389,741	24,022
Other income (net).....	*4,543	181,017	*42	121,868	*80	25,309	1,046,424	105,084
Total deductions.....	697,338	3,817,293	*11,145	4,812,731	*182,852	765,124	60,594,650	5,630,133
Cost of sales and operations.....	*289,195	2,039,150	*9,096	3,547,952	*11,898	284,456	15,322,112	1,752,747
Inventory, beginning of year.....	*174	*31,680	--	*23,289	*32	*2,083	3,671,876	126,172
Purchases.....	*57,618	1,337,890	*9,096	1,950,826	*4,884	*34,513	3,505,281	613,923
Cost of labor.....	*50,751	*2,521	--	*117,905	--	*79,646	672,447	240,005
Additional inventory costs (section 263A).....	--	*321	--	--	--	--	145,863	88,317
Other costs.....	*180,793	744,572	--	1,503,095	*7,011	171,553	11,242,954	814,702
Less: Inventory, end of year.....	*141	77,834	--	47,164	*28	*3,339	3,916,326	130,372
Salaries and wages.....	121,238	43,158	--	365,999	*78,940	145,596	5,484,459	938,479
Guaranteed payments to partners.....	*3,489	--	--	*49,764	*2,047	*2,639	219,958	111,166
Rent paid.....	9,984	44,302	*146	80,208	*7,238	29,001	1,236,438	64,915
Interest paid.....	13,098	313,608	--	45,103	*1,426	37,739	1,529,356	76,741
Taxes and licenses.....	12,862	165,960	*14	26,906	*7,726	26,480	975,000	122,480
Bad debts.....	*529	*1,067	--	2,610	*1,073	*711	1,353,012	101,521
Repairs and maintenance.....	13,228	38,478	--	11,060	*7,266	18,826	480,981	44,164
Depreciation.....	41,693	458,424	*8	84,268	*13,617	31,640	6,303,511	125,623
Depletion.....	--	--	--	--	--	--	*26	--
Retirement plans, etc.....	*828	*3,485	--	7,641	--	*2,850	186,632	40,524
Employee benefit programs.....	*6,695	*4,149	--	17,087	*2,471	17,162	415,502	98,456
Net loss from other partnerships and fiduciaries ..	--	*1,213	--	2,407	--	*620	242,682	2,065
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	--	--	--	*326	--	*3	87,933	*766
Other deductions.....	184,500	704,299	*1,881	571,400	*49,149	167,401	26,757,047	2,150,485
Net income (less deficit) from trade or business..	34,345	1,888,562	*291	344,019	*41,347	222,050	15,183,148	1,855,371
Net income.....	35,868	1,888,588	*291	344,078	*41,347	223,281	15,553,161	1,855,596
Deficit.....	*1,523	26	--	*59	--	*1,232	370,013	225
Portfolio income (less deficit) distributed								
directly to partners.....	3,777	114,331	--	10,922	*55	14,525	1,719,207	322,711
Interest income.....	3,777	91,156	--	7,045	*55	13,334	549,160	36,799
Dividend income.....	--	*20,786	--	*1,520	--	*315	107,965	*1,787
Royalty income.....	--	--	--	*2,737	--	*199	336,397	*5,307
Net short-term capital gain (less deficit).....	--	2,262	--	*214	--	*341	18,916	*713
Net long-term capital gain (less deficit).....	--	127	--	*525	--	*422	702,006	*273,792
Other portfolio income (less deficit).....	--	--	--	359	--	*86	*4,763	4,313
Real estate rental income (deficit).....	--	*601	--	*1,705	--	11,178	3,526	*2,856
Net income.....	--	*601	--	*1,883	--	*11,233	4,933	*2,856
Deficit.....	--	--	--	*178	--	*55	1,406	--
Net income (less deficit) from other rental activity..	--	*3,407	--	3,805	--	*26,404	19,683	88
Net income.....	--	*3,407	--	3,805	--	*26,404	19,752	88
Deficit.....	--	--	--	--	--	--	68	--
Total net income ¹.....	38,122	2,004,512	*291	361,191	*41,401	273,394	16,204,642	1,906,521

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
	Motion picture and sound recording industries	Broadcasting and telecommunications	Information services and data processing services	Total	Finance and insurance			Activities related to credit intermediation
					Total	Depository credit intermediation	Nondepository credit intermediation	
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	2,432	3,210	1,330	682,340	160,678	334	2,665	727
Number of partners.....	7,902	173,963	4,120	7,438,705	2,729,723	1,748	20,204	2,183
Total assets.....	26,394,983	70,003,283	2,217,605	2,827,772,521	1,869,716,315	6,106,827	80,995,324	2,733,914
Income and deductions from a trade or business:								
Total income.....	14,357,890	50,738,628	3,195,776	153,806,714	114,240,642	1,073,961	10,011,306	2,171,040
Business receipts.....	13,689,915	47,167,794	3,183,737	104,532,054	74,133,465	871,095	5,947,531	1,983,025
Ordinary income from other partnerships and fiduciaries.....	*233,825	1,703,678	*6,285	11,388,994	8,398,968	*402	193,360	*77,913
Farm net profit.....	--	--	--	19,369	*10,130	--	--	--
Net gain, noncapital assets.....	*145,853	1,219,841	*25	1,953,435	258,309	*5,069	39,241	*7,486
Other income (net).....	288,297	647,314	5,729	35,912,862	31,439,769	*197,395	3,831,174	102,616
Total deductions.....	13,440,550	39,002,706	2,521,261	114,093,192	83,439,858	776,825	8,068,269	1,780,858
Cost of sales and operations.....	7,255,049	5,734,897	579,419	32,300,150	17,911,385	*44,448	2,314,377	*175,775
Inventory, beginning of year.....	3,261,668	273,904	*10,131	4,939,268	838,726	*9,887	*124,537	*51,488
Purchases.....	898,312	1,882,993	110,053	20,539,675	15,315,012	*39,249	1,075,612	*52,299
Cost of labor.....	161,319	80,255	*190,867	511,175	171,272	--	*198	--
Additional inventory costs (section 263A).....	*18,187	39,360	--	890,557	438,060	--	*36,632	--
Other costs.....	6,391,522	3,755,073	281,657	9,995,695	2,049,451	*19,165	1,192,987	*72,238
Less: Inventory, end of year.....	3,475,960	296,705	*13,289	5,045,041	1,034,668	*23,853	*115,589	*250
Salaries and wages.....	1,356,390	2,601,137	588,453	13,296,938	10,468,609	*215,046	965,552	85,368
Guaranteed payments to partners.....	37,410	60,376	*11,006	2,546,400	2,197,888	*3,584	12,633	*19,619
Rent paid.....	219,564	842,721	109,237	1,585,130	947,739	*16,481	112,957	26,317
Interest paid.....	555,747	853,159	43,709	30,949,124	28,897,694	247,899	1,954,023	97,844
Taxes and licenses.....	110,407	682,783	59,330	1,279,449	809,788	6,047	120,716	12,353
Bad debts.....	36,027	1,203,858	11,605	1,137,136	1,081,829	*1,569	534,204	29,644
Repairs and maintenance.....	56,705	326,891	53,220	348,549	130,923	*1,539	27,399	2,138
Depreciation.....	651,050	5,267,527	259,311	3,857,437	648,376	*7,763	105,940	8,289
Depletion.....	--	--	*26	*49	--	--	--	--
Retirement plans, etc.....	33,370	109,001	3,736	379,057	335,198	*9,854	8,165	*611
Employee benefit programs.....	67,749	215,232	34,065	483,390	312,713	*10,842	29,131	2,190
Net loss from other partnerships and fiduciaries ..	*119,592	120,485	*540	857,557	605,564	*2,876	*1,212	*60
Farm net loss.....	--	--	--	19,504	*6,660	--	--	--
Net loss, noncapital assets.....	195	84,561	2,412	36,120	13,257	--	*142	--
Other deductions.....	2,941,295	20,900,076	765,191	25,017,201	19,072,236	208,876	1,881,818	1,320,652
Net income (less deficit) from trade or business..	917,340	11,735,922	674,515	39,713,521	30,800,783	297,136	1,943,037	390,182
Net income.....	1,242,687	11,780,311	674,566	41,490,907	31,742,313	298,536	2,038,337	391,426
Deficit.....	325,347	44,390	51	1,777,385	941,530	1,399	95,300	*1,244
Portfolio income (less deficit) distributed								
directly to partners.....	749,456	629,208	17,832	124,281,283	106,222,922	*45,949	1,436,630	244,841
Interest income.....	140,307	360,222	11,832	39,285,054	31,112,159	*25,970	874,651	20,780
Dividend income.....	62,151	41,140	*2,887	10,425,278	9,374,617	1,731	68,712	18
Royalty income.....	*330,279	404	407	1,451,274	1,150,625	*266	--	--
Net short-term capital gain (less deficit).....	*18,035	-2,015	*2,183	1,563,440	1,200,261	-65	538	*4,687
Net long-term capital gain (less deficit).....	198,586	229,106	*522	69,920,290	62,337,085	*18,023	386,012	*219,356
Other portfolio income (less deficit).....	*98	*352	--	1,635,947	1,048,175	*23	*106,716	(²)
Real estate rental income (deficit).....	*-650	*1,320	--	50,006,386	739,866	*4,245	76,255	--
Net income.....	*756	*1,320	--	51,197,121	978,959	*4,256	83,212	--
Deficit.....	1,406	--	--	1,190,735	239,093	*10	*6,687	--
Net income (less deficit) from other rental activity..	*106	19,489	--	2,228,021	83,787	--	*5,182	*27
Net income.....	*106	19,557	--	2,326,568	119,769	--	*5,182	*27
Deficit.....	--	68	--	98,546	35,982	--	--	--
Total net income ¹.....	1,449,631	12,158,848	689,642	144,745,482	74,310,012	329,373	3,074,823	411,007

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued				Real estate and rental and leasing			
	Securities, commodities contracts, and other financial investments	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate			
					Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self storage units
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
Number of partnerships.....	131,769	5,566	19,617	521,663	506,612	188,575	201,237	7,220
Number of partners.....	2,223,427	14,833	467,329	4,708,981	4,352,778	1,716,511	1,209,358	73,151
Total assets.....	1,554,996,997	4,829,409	220,053,845	958,056,206	921,742,797	275,904,837	422,475,055	10,813,249
Income and deductions from a trade or business:								
Total income.....	92,713,278	4,952,292	3,318,766	39,566,072	32,610,049	4,373,472	4,421,063	118,470
Business receipts.....	58,739,001	4,845,272	1,747,542	30,398,588	26,246,094	3,277,267	3,612,184	116,211
Ordinary income from other partnerships and fiduciaries.....	7,807,710	*2,823	316,760	2,990,027	2,666,257	175,188	384,973	*265
Farm net profit.....	*10,000	--	*130	9,238	7,845	*2,392	*1,065	--
Net gain, noncapital assets.....	141,069	*871	*64,575	1,695,126	638,057	271,831	150,413	*118
Other income (net).....	26,015,498	103,326	1,189,759	4,473,093	3,051,796	646,794	272,429	*1,876
Total deductions.....	66,610,727	4,130,800	2,072,379	30,653,334	24,771,324	3,281,736	3,525,578	90,414
Cost of sales and operations.....	14,095,488	511,201	770,095	14,388,766	13,521,080	1,739,792	1,806,817	*28,571
Inventory, beginning of year.....	640,340	--	12,474	4,100,542	4,021,777	909,410	244,203	*300
Purchases.....	13,938,190	*15,945	*193,716	5,224,664	4,779,379	458,430	1,117,043	*674
Cost of labor.....	*3,179	*111,858	*56,037	339,903	335,621	*101,220	*25,171	--
Additional inventory costs (section 263A).....	*32,031	--	369,397	452,497	446,351	*58,510	*54,111	*256
Other costs.....	265,980	350,825	*148,256	7,946,244	7,494,422	977,091	680,352	*27,585
Less: Inventory, end of year.....	885,190	--	*9,785	4,010,374	3,891,760	810,579	315,887	*245
Salaries and wages.....	8,401,583	745,435	55,626	2,828,329	2,441,582	354,658	343,242	*11,436
Guaranteed payments to partners.....	1,924,850	219,757	17,445	348,512	299,424	18,124	102,188	*197
Rent paid.....	659,318	115,390	17,277	637,391	481,485	48,241	63,558	*530
Interest paid.....	25,940,466	27,370	630,092	2,051,430	1,229,008	234,334	205,033	*18,785
Taxes and licenses.....	607,289	56,226	7,157	469,661	390,361	75,820	88,297	*7,040
Bad debts.....	431,025	5,998	79,388	55,308	37,194	1,775	6,084	--
Repairs and maintenance.....	85,537	11,488	2,822	217,626	191,536	27,361	62,579	*1,966
Depreciation.....	464,766	46,036	15,582	3,209,060	466,443	120,320	166,527	*3,502
Depletion.....	--	--	--	*49	*49	--	*36	--
Retirement plans, etc.....	300,267	16,222	*78	43,859	29,621	*2,109	*1,289	--
Employee benefit programs.....	243,072	26,633	*844	170,677	135,223	27,648	22,811	*822
Net loss from other partnerships and fiduciaries ..	567,739	*92	33,585	251,993	241,043	33,509	74,787	*34
Farm net loss.....	*5,363	--	*1,297	12,844	12,844	*1,197	*4,406	--
Net loss, noncapital assets.....	11,118	*1,988	*9	22,863	8,150	*1,111	*466	--
Other deductions.....	12,872,847	2,346,962	441,081	5,944,965	5,286,280	595,735	577,457	17,530
Net income (less deficit) from trade or business..	26,102,550	821,492	1,246,387	8,912,738	7,838,725	1,091,736	895,486	28,055
Net income.....	26,816,259	822,485	1,375,271	9,748,594	8,514,534	1,215,546	1,136,602	28,829
Deficit.....	713,709	*993	128,885	835,856	675,809	123,809	241,117	*774
Portfolio income (less deficit) distributed								
directly to partners.....	84,588,708	168,640	19,738,154	18,058,362	17,491,016	3,321,092	4,168,361	23,476
Interest income.....	21,352,130	82,871	8,755,756	8,172,895	7,775,413	1,823,794	2,477,517	25,567
Dividend income.....	7,655,200	1,903	1,647,052	1,050,661	1,034,845	237,142	189,653	1,975
Royalty income.....	1,148,392	--	1,966	300,649	296,808	*5,649	16,347	*91
Net short-term capital gain (less deficit).....	1,170,820	*7,620	16,662	363,179	362,949	34,507	153,708	*6,444
Net long-term capital gain (less deficit).....	52,643,772	*76,257	8,993,665	7,583,205	7,434,426	1,161,023	1,284,505	*2,287
Other portfolio income (less deficit).....	618,393	*-12	323,054	587,772	586,574	58,976	46,631	--
Real estate rental income (deficit).....	553,419	*3,889	101,787	49,266,520	49,037,322	17,669,327	24,340,191	765,454
Net income.....	776,629	*3,889	110,973	50,218,162	49,984,616	17,899,270	24,550,432	766,299
Deficit.....	223,209	--	9,186	951,642	947,295	229,943	210,240	*845
Net income (less deficit) from other rental activity..	85,933	--	-7,355	2,144,234	397,469	64,350	76,677	*31,967
Net income.....	112,374	--	2,187	2,206,798	443,806	83,308	101,067	*32,229
Deficit.....	26,440	--	*9,542	62,564	46,336	*18,958	24,390	*262
Total net income ¹.....	57,516,019	910,144	12,068,646	70,435,470	66,967,157	20,950,975	28,042,502	853,109

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services			
	Real estate and rental and leasing--continued				Total	Professional, scientific, and technical services		
	Real estate--continued		Rental and leasing services	Lessors of nonfinancial intangible assets		Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services
	Lessors of other real estate property	Other real estate						
(89)	(90)	(91)	(92)	(93)	(94)			
Number of partnerships.....	37,777	71,802	15,028	24	103,580	79,922	26,213	10,824
Number of partners.....	210,452	1,143,306	356,130	73	622,770	351,617	130,174	47,096
Total assets.....	57,101,986	155,447,668	34,862,457	*1,450,953	180,583,635	47,028,442	14,152,630	5,115,120
Income and deductions from a trade or business:								
Total income.....	1,019,882	22,677,161	6,358,927	*597,096	170,503,668	141,824,862	65,751,489	26,924,146
Business receipts.....	570,267	18,670,164	4,055,075	*97,420	156,635,566	135,609,548	64,466,433	26,712,192
Ordinary income from other partnerships and fiduciaries.....	37,730	2,068,101	*65,264	*258,505	5,275,117	1,135,954	242,824	10,024
Farm net profit.....	*3,162	*1,226	*1,394	--	*2,018	*27	--	--
Net gain, noncapital assets.....	57,156	158,539	1,057,069	--	120,735	53,876	2,100	397
Other income (net).....	351,567	1,779,130	1,180,126	*241,171	8,470,232	5,025,458	1,040,132	201,533
Total deductions.....	760,583	17,113,013	5,744,130	*137,880	121,915,080	100,233,732	40,085,376	20,603,542
Cost of sales and operations.....	204,836	9,741,063	845,650	*22,036	20,970,975	12,489,137	925,073	419,447
Inventory, beginning of year.....	74,115	2,793,749	78,765	--	277,639	158,804	*1,237	*207
Purchases.....	51,124	3,152,108	445,284	--	5,535,313	4,021,221	*2,257	*13,399
Cost of labor.....	*3,068	206,163	*4,282	--	4,548,837	2,389,012	*54,613	*138,263
Additional inventory costs (section 263A).....	--	333,474	*6,146	--	208,709	144,903	*29,302	*2,613
Other costs.....	175,442	5,633,953	429,786	*22,036	10,619,952	5,884,196	827,889	265,690
Less: Inventory, end of year.....	98,912	2,666,137	118,614	--	305,196	134,989	*1,294	*726
Salaries and wages.....	58,496	1,673,749	381,232	5,516	39,926,019	35,697,130	17,771,850	9,663,697
Guaranteed payments to partners.....	5,454	173,461	*15,074	34,014	5,798,240	5,579,791	2,741,032	1,532,491
Rent paid.....	10,508	358,648	155,034	*872	6,765,969	6,329,670	4,097,260	1,311,617
Interest paid.....	160,952	609,904	821,072	*1,350	2,534,230	721,431	276,914	177,860
Taxes and licenses.....	20,127	199,077	78,967	*333	3,588,363	3,253,823	1,681,791	822,169
Bad debts.....	*981	28,354	18,114	--	246,114	197,679	62,948	11,762
Repairs and maintenance.....	10,442	89,187	25,933	*157	736,792	625,014	272,462	92,857
Depreciation.....	34,666	141,427	2,741,840	*777	2,439,263	2,015,925	834,120	444,545
Depletion.....	--	*13	--	--	*553	*553	*553	--
Retirement plans, etc.....	*47	26,176	14,116	122	1,131,507	1,090,654	561,181	328,704
Employee benefit programs.....	*1,056	82,886	34,987	*466	1,473,297	1,333,313	745,136	221,217
Net loss from other partnerships and fiduciaries ..	*2,620	130,092	*10,950	--	188,853	80,847	16,586	50,129
Farm net loss.....	*6,328	*912	--	--	*7,435	*6,691	*24	*6,196
Net loss, noncapital assets.....	21	6,552	*14,712	--	25,196	18,665	3,503	*745
Other deductions.....	244,048	3,851,509	586,448	*72,237	36,082,273	30,793,410	10,094,942	5,520,107
Net income (less deficit) from trade or business..	259,299	5,564,148	614,797	*459,216	48,588,588	41,591,131	25,666,112	6,320,603
Net income.....	281,967	5,851,589	774,844	*459,216	49,142,167	41,651,125	25,668,333	6,321,858
Deficit.....	22,668	287,441	160,047	--	553,579	59,994	*2,221	*1,255
Portfolio income (less deficit) distributed								
directly to partners.....	1,316,118	8,661,970	522,692	*44,653	8,356,702	1,468,650	202,139	149,669
Interest income.....	489,689	2,958,846	391,520	*5,961	2,657,412	542,645	160,881	54,306
Dividend income.....	76,108	529,967	15,711	*105	1,349,595	63,339	14,386	4,167
Royalty income.....	188,127	86,594	*374	*3,467	600,508	134,665	1,860	*25,133
Net short-term capital gain (less deficit).....	7,240	173,938	*299	*-69	-84,298	86,861	-114	-730
Net long-term capital gain (less deficit).....	492,993	4,493,618	114,773	*34,006	3,816,640	635,468	22,317	64,186
Other portfolio income (less deficit).....	61,961	419,006	*15	*1,183	16,845	5,671	2,808	*2,607
Real estate rental income (deficit).....	2,559,855	3,702,495	227,899	*1,299	257,735	60,427	18,696	*-1,833
Net income.....	2,580,222	4,188,394	232,247	*1,299	318,392	81,778	23,527	*1,237
Deficit.....	20,367	485,899	*4,347	--	60,657	21,351	4,831	*3,070
Net income (less deficit) from other rental activity..	130,444	94,032	1,746,765	--	96,554	42,188	*2,479	*25,771
Net income.....	131,597	95,605	1,762,992	--	117,133	48,998	*2,479	*25,771
Deficit.....	*1,153	*1,573	*16,228	--	*20,579	*6,810	--	--
Total net income ¹.....	3,765,482	13,355,089	2,997,081	471,231	53,567,237	42,440,066	25,867,222	6,430,754

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued							
	Professional, scientific, and technical services--continued							Management of companies (holding companies)
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services				
				Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services	
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
Number of partnerships.....	6,764	2,378	9,168	24,575	13,882	2,568	8,124	6,950
Number of partners.....	16,461	9,177	22,231	126,478	75,451	6,108	44,920	231,747
Total assets.....	1,387,823	114,325	4,898,127	21,360,417	13,975,074	2,979,809	4,405,534	124,169,154
Income and deductions from a trade or business:								
Total income.....	6,496,444	817,503	10,554,183	31,281,099	17,465,612	4,737,726	9,077,760	8,819,980
Business receipts.....	6,347,248	763,720	10,419,336	26,900,619	14,974,340	4,654,283	7,271,997	1,718,741
Ordinary income from other partnerships and fiduciaries.....	*30,599	*41,741	*14,861	795,904	696,497	*13,201	86,206	4,120,117
Farm net profit.....	--	--	--	*27	--	--	*27	*73
Net gain, noncapital assets.....	447	*16	*20,296	30,619	22,916	*331	7,373	*14,712
Other income (net).....	118,149	*12,025	99,690	3,553,930	1,771,860	69,912	1,712,158	2,966,337
Total deductions.....	5,573,561	575,611	9,243,625	24,152,017	12,756,638	3,990,655	7,404,723	3,818,716
Cost of sales and operations.....	2,356,328	356,211	2,022,976	6,409,103	1,695,123	1,879,357	2,834,623	777,363
Inventory, beginning of year.....	*20,189	*13,127	23,380	100,663	*23,198	*11,089	66,376	*32,880
Purchases.....	259,598	214,477	1,462,519	2,068,970	243,659	555,445	1,269,866	303,139
Cost of labor.....	687,812	*21,164	212,912	1,274,248	520,676	*22,833	730,739	*19,189
Additional inventory costs (section 263A).....	*28,091	*1,037	*1,447	*82,412	*13,147	*11,360	*57,906	2,893
Other costs.....	1,378,083	110,134	335,354	2,967,044	907,084	1,272,265	787,695	*431,595
Less: Inventory, end of year.....	*17,447	*3,729	12,636	99,157	*12,641	*8,558	77,959	*44,771
Salaries and wages.....	1,194,629	59,890	725,868	6,281,197	4,079,904	791,962	1,409,331	256,937
Guaranteed payments to partners.....	357,653	*7,561	166,825	774,229	538,645	49,912	185,671	92,400
Rent paid.....	148,049	17,614	200,908	554,222	331,489	107,658	115,075	55,635
Interest paid.....	25,636	1,387	15,569	224,064	121,255	42,201	60,608	1,626,750
Taxes and licenses.....	130,183	8,309	88,586	522,785	307,309	68,314	147,162	24,879
Bad debts.....	4,660	*60	6,043	112,206	66,063	38,231	7,912	*10,852
Repairs and maintenance.....	15,348	3,222	59,659	181,467	69,853	8,057	103,557	10,278
Depreciation.....	50,999	7,546	243,475	435,239	282,930	58,762	93,548	89,033
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	18,062	*1,339	13,208	168,159	125,436	18,447	24,276	6,381
Employee benefit programs.....	51,728	*1,281	28,225	285,725	147,190	34,859	103,677	9,464
Net loss from other partnerships and fiduciaries.....	*430	--	*364	13,338	12,922	*58	*358	106,754
Farm net loss.....	--	--	--	*471	*471	--	--	744
Net loss, noncapital assets.....	*165	*10	*944	13,297	11,107	*527	1,663	*4
Other deductions.....	1,219,693	111,182	5,670,974	8,176,512	4,966,942	892,308	2,317,262	751,242
Net income (less deficit) from trade or business.....	922,883	241,892	1,310,558	7,129,082	4,708,974	747,071	1,673,037	5,001,264
Net income.....	923,954	241,892	1,311,093	7,183,994	4,748,179	760,021	1,675,794	5,483,841
Deficit.....	*1,071	--	*535	54,912	39,205	*12,950	2,757	482,578
Portfolio income (less deficit) distributed								
directly to partners.....	58,481	1,803	171,509	885,049	656,285	12,886	215,879	6,732,102
Interest income.....	26,140	1,440	24,013	275,865	200,922	12,222	62,721	2,031,861
Dividend income.....	651	*148	*941	43,047	26,036	*1,014	15,997	1,277,613
Royalty income.....	19	--	*28,665	*78,988	*57,525	--	*21,463	460,510
Net short-term capital gain (less deficit).....	*-122	*69	*5,923	81,834	82,134	*-595	296	-170,861
Net long-term capital gain (less deficit).....	*31,793	*146	*111,967	405,060	289,417	246	115,397	3,122,111
Other portfolio income (less deficit).....	--	--	--	*256	*252	--	*4	10,867
Real estate rental income (deficit).....	--	--	*56	43,508	1,952	*30,197	11,360	178,930
Net income.....	--	--	*56	56,958	14,241	*30,652	12,064	217,820
Deficit.....	--	--	--	*13,450	*12,290	456	*705	38,890
Net income (less deficit) from other rental activity.....	*577	--	10,176	*3,185	*9,905	*89	*-6,810	54,307
Net income.....	*577	--	10,176	*9,995	*9,905	*89	(²)	68,075
Deficit.....	--	--	--	*6,810	--	--	*6,810	*13,769
Total net income ¹.....	950,270	243,480	1,374,409	7,573,931	5,005,565	790,593	1,777,772	9,015,351

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services			Total	Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of physicians and dentists	Offices of other health practitioners
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships.....	16,709	15,805	904	27,956	2,866	25,090	9,331	5,890
Number of partners.....	39,406	36,938	2,468	132,973	7,155	125,818	43,722	23,501
Total assets.....	9,386,039	6,663,843	2,722,196	25,125,035	382,357	24,742,678	2,528,664	2,221,410
Income and deductions from a trade or business:								
Total income.....	19,858,826	16,770,701	3,088,124	46,183,846	780,905	45,402,942	16,630,360	5,524,254
Business receipts.....	19,307,276	16,234,453	3,072,823	42,715,014	780,377	41,934,637	14,204,854	5,358,345
Ordinary income from other partnerships and fiduciaries.....	*19,046	*19,046	--	203,109	*170	202,939	52,228	*11,466
Farm net profit.....	*1,919	*1,919	--	--	--	--	--	--
Net gain, noncapital assets.....	52,148	50,343	1,805	78,736	*7	78,728	14,001	*1,280
Other income (net).....	478,437	464,941	13,496	3,186,988	*350	3,186,638	2,359,277	153,163
Total deductions.....	17,862,632	15,140,584	2,722,048	35,875,611	666,805	35,208,806	11,075,809	4,197,554
Cost of sales and operations.....	7,704,475	6,526,220	1,178,255	2,997,439	*152,806	2,844,633	488,901	522,342
Inventory, beginning of year.....	85,955	79,839	*6,116	55,241	*3,990	51,252	*669	24,663
Purchases.....	1,210,954	1,035,745	175,209	522,077	*4,038	518,040	83,871	211,963
Cost of labor.....	2,140,637	2,082,343	58,294	618,226	*2,590	615,636	65,112	*38,236
Additional inventory costs (section 263A).....	*60,913	*2,211	*58,702	*90,537	--	*90,537	*38,152	*17,127
Other costs.....	4,304,162	3,415,147	889,015	1,755,813	*146,620	1,609,193	304,674	230,164
Less: Inventory, end of year.....	125,436	116,355	9,081	70,251	*4,431	65,820	*3,577	25,605
Salaries and wages.....	3,971,952	3,715,661	256,291	8,763,897	152,178	8,611,719	3,472,952	702,032
Guaranteed payments to partners.....	126,049	106,913	19,136	1,771,773	*11,552	1,760,221	1,191,490	223,576
Rent paid.....	380,663	288,013	92,651	1,371,452	29,660	1,341,793	513,017	160,572
Interest paid.....	186,049	126,008	60,041	713,333	4,371	708,962	74,548	64,213
Taxes and licenses.....	309,662	270,823	38,839	1,035,768	15,842	1,019,926	270,774	98,329
Bad debts.....	37,583	36,396	1,187	1,324,984	*486	1,324,499	69,089	155,725
Repairs and maintenance.....	101,500	66,542	34,958	415,154	1,499	413,656	85,912	*11,111
Depreciation.....	334,305	211,439	122,866	1,133,617	35,768	1,097,849	136,103	113,945
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	34,472	29,824	4,649	169,990	*1,201	168,789	122,414	12,752
Employee benefit programs.....	130,519	79,357	51,162	662,911	*3,133	659,778	335,935	33,077
Net loss from other partnerships and fiduciaries.....	*1,252	*6	*1,246	5,860	--	5,860	*871	*1,187
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	6,527	*6,251	*276	2,295	--	2,295	*1,156	*86
Other deductions.....	4,537,621	3,677,130	860,491	15,507,137	258,310	15,248,827	4,312,648	2,058,607
Net income (less deficit) from trade or business..	1,996,194	1,630,117	366,076	10,308,235	114,099	10,194,136	5,554,551	1,326,699
Net income.....	2,007,201	1,639,858	367,343	10,318,571	114,099	10,204,471	5,554,830	1,326,975
Deficit.....	*11,007	*9,741	*1,267	10,335	--	10,335	*279	*276
Portfolio income (less deficit) distributed								
directly to partners.....	155,951	137,762	18,189	393,481	3,019	390,462	143,567	13,059
Interest income.....	82,906	65,022	17,884	200,145	2,655	197,490	33,432	12,037
Dividend income.....	8,642	8,548	*94	6,670	*5	6,665	2,143	*533
Royalty income.....	5,333	5,333	--	*3	--	*3	*3	--
Net short-term capital gain (less deficit).....	*-298	*-483	*185	906	*360	546	*550	--
Net long-term capital gain (less deficit).....	*59,061	*59,035	25	185,384	--	185,384	107,353	*488
Other portfolio income (less deficit).....	*307	*307	--	*373	--	*373	*85	--
Real estate rental income (deficit).....	18,378	*18,379	*-1	29,789	--	29,789	1,548	*1,414
Net income.....	18,794	*18,789	*5	37,911	--	37,911	2,831	*1,448
Deficit.....	*417	*410	7	8,122	--	8,122	*1,283	34
Net income (less deficit) from other rental activity..	*60	--	*60	28,565	88	28,477	*5,489	*704
Net income.....	*60	--	*60	28,565	88	28,477	*5,489	*704
Deficit.....	--	--	--	--	--	--	--	--
Total net income ¹.....	2,111,820	1,727,706	384,113	10,573,781	116,846	10,456,934	5,597,252	1,341,389

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Education, health, and social services--continued							Leisure, accom- modation, and food services
	Health care and social assistance--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of partnerships.....	1,808	1,061	390	599	183	2,317	3,512	44,970
Number of partners.....	19,285	4,453	1,180	11,327	1,598	13,610	7,144	339,276
Total assets.....	3,130,369	908,063	136,206	971,045	6,301,643	8,340,784	204,495	80,401,191
Income and deductions from a trade or business:								
Total income.....	4,800,224	1,902,510	323,471	1,499,762	7,164,118	6,883,121	675,121	71,704,931
Business receipts.....	4,307,349	1,887,137	299,690	1,412,283	7,020,842	6,769,139	674,998	67,314,888
Ordinary income from other partnerships and fiduciaries.....	*11,264	*1,082	*22,554	*66,556	*35,355	*2,434	--	1,067,841
Farm net profit.....	--	--	--	--	--	--	--	*7
Net gain, noncapital assets.....	378	*447	*245	*2,115	14,820	*45,443	--	259,154
Other income (net).....	481,233	13,845	*982	18,808	93,102	66,105	*123	3,063,041
Total deductions.....	4,021,985	1,376,207	266,717	1,098,784	6,266,670	6,328,622	576,457	62,543,621
Cost of sales and operations.....	194,500	202,810	*100,368	*29,985	379,697	890,788	*35,241	21,968,649
Inventory, beginning of year.....	*6,984	*7,187	*2,510	*42	*3,211	5,397	*589	770,315
Purchases.....	*63,616	*57,844	*9,369	*17,525	*1,222	71,586	*1,043	8,582,687
Cost of labor.....	*27,227	*48,436	*61,817	*2,708	--	348,423	*23,678	3,090,053
Additional inventory costs (section 263A).....	--	--	--	--	--	*35,257	--	90,579
Other costs.....	108,422	*98,510	*30,560	*12,493	377,805	436,045	*10,519	10,126,784
Less: Inventory, end of year.....	11,748	*9,166	*3,889	*2,784	*2,541	5,920	*589	748,206
Salaries and wages.....	637,172	342,085	*65,970	220,925	956,845	2,065,427	148,309	10,226,656
Guaranteed payments to partners.....	24,731	*44,068	--	*28,816	219,161	21,502	*6,878	326,391
Rent paid.....	160,865	63,939	*5,415	39,121	171,716	185,013	42,134	2,356,414
Interest paid.....	50,394	21,771	*2,124	24,554	72,539	394,420	*4,399	3,268,083
Taxes and licenses.....	63,643	42,943	6,942	27,673	155,785	332,403	21,433	2,919,988
Bad debts.....	541,144	27,766	*3,832	29,776	474,356	22,739	*73	79,898
Repairs and maintenance.....	45,358	30,253	*1,000	14,030	116,628	58,941	10,424	1,053,492
Depreciation.....	151,197	68,828	5,807	50,489	322,067	242,773	6,640	3,039,366
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	5,421	8,455	*472	*2,851	8,433	5,950	*2,041	52,959
Employee benefit programs.....	29,293	24,756	*59	47,021	71,049	116,661	*1,926	514,116
Net loss from other partnerships and fiduciaries ..	*575	*253	--	--	*1,500	*1,473	--	40,536
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	390	--	--	--	*643	*18	2	10,158
Other deductions.....	2,117,301	498,279	74,728	583,544	3,316,251	1,990,513	296,957	16,686,915
Net income (less deficit) from trade or business..	778,239	526,303	56,754	400,977	897,448	554,499	98,664	9,161,309
Net income.....	778,487	526,559	56,754	401,298	897,855	563,049	98,664	9,212,689
Deficit.....	*248	*256	--	*320	*406	*8,550	--	51,379
Portfolio income (less deficit) distributed								
directly to partners.....	52,788	9,578	*489	50,224	26,377	88,234	*6,145	1,289,279
Interest income.....	29,907	9,542	*489	13,429	32,276	63,500	*2,877	542,375
Dividend income.....	*106	*35	--	--	372	2,477	*998	14,588
Royalty income.....	--	--	--	--	--	--	--	*31,729
Net short-term capital gain (less deficit).....	77	--	--	--	2	*215	132	-3,062
Net long-term capital gain (less deficit).....	*22,699	--	--	*36,795	*6,273	*22,183	2,138	691,461
Other portfolio income (less deficit).....	--	--	--	--	--	*289	--	*12,188
Real estate rental income (deficit).....	*-8	*376	--	*112	2,811	23,583	*47	573,932
Net income.....	--	*376	--	*112	*9,244	23,900	--	598,057
Deficit.....	*8	--	--	--	*6,433	*317	*47	24,124
Net income (less deficit) from other rental activity..	827	*192	--	--	17,171	*4,093	--	22,376
Net income.....	827	*192	--	--	17,171	*4,093	--	22,442
Deficit.....	--	--	--	--	--	--	--	66
Total net income ¹.....	809,072	536,449	57,243	414,518	950,079	648,441	102,492	10,358,498

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical site, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food service and drinking places	
(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	
Number of partnerships	13,846	8,257	*79	5,510	31,125	10,942	20,183	41,477
Number of partners	156,113	75,841	*158	80,114	183,162	108,573	74,589	98,635
Total assets	17,541,518	4,892,293	*93,910	12,555,315	62,859,673	55,325,475	7,534,198	4,989,645
Income and deductions from a trade or business:								
Total income	15,797,066	6,748,505	*69,217	8,979,344	55,907,865	35,972,793	19,935,072	10,921,661
Business receipts.....	13,181,232	4,820,060	*69,153	8,292,019	54,133,656	34,645,928	19,487,728	10,789,433
Ordinary income from other partnerships and fiduciaries.....	459,206	101,056	--	358,150	608,635	567,537	*41,099	*3,215
Farm net profit.....	*7	--	--	*7	--	--	--	--
Net gain, noncapital assets.....	34,090	9,797	--	24,292	225,064	189,676	35,388	25,073
Other income (net).....	2,122,531	1,817,592	*64	304,875	940,510	569,653	370,857	103,940
Total deductions	12,710,073	5,695,234	*61,954	6,952,885	49,833,548	31,846,781	17,986,767	9,369,722
Cost of sales and operations.....	2,490,188	1,105,262	*24,656	1,360,270	19,478,461	11,675,414	7,803,048	4,242,567
Inventory, beginning of year.....	149,918	16,032	*1,021	132,865	620,398	340,248	280,149	175,909
Purchases.....	593,295	74,341	*5,948	513,006	7,989,392	1,745,054	6,244,339	2,419,773
Cost of labor.....	346,898	*256,805	*396	89,697	2,743,155	1,693,369	1,049,785	599,711
Additional inventory costs (section 263A).....	5,105	851	--	4,254	85,474	35,978	49,496	9,145
Other costs.....	1,569,556	776,061	*18,301	775,193	8,557,229	8,142,199	415,030	1,246,943
Less: Inventory, end of year.....	174,584	18,828	*1,011	154,746	573,622	328,407	245,215	212,129
Salaries and wages.....	2,544,063	1,236,766	*6,456	1,300,842	7,682,593	4,269,965	3,412,628	1,233,774
Guaranteed payments to partners.....	92,757	66,157	--	26,600	233,633	73,249	160,385	352,865
Rent paid.....	377,013	125,972	*4,266	246,774	1,979,401	792,224	1,187,178	681,943
Interest paid.....	393,534	100,798	*108	292,628	2,874,549	2,655,638	218,912	171,115
Taxes and licenses.....	882,507	86,033	*1,775	794,699	2,037,481	1,414,726	622,755	230,539
Bad debts.....	23,373	5,163	--	18,209	56,526	51,284	5,242	11,580
Repairs and maintenance.....	173,883	22,053	*949	150,881	879,608	585,796	293,812	110,324
Depreciation.....	591,321	83,031	*5,253	503,037	2,448,045	2,003,627	444,418	246,851
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	31,620	22,818	--	8,802	21,339	17,464	3,875	8,834
Employee benefit programs.....	132,580	33,867	--	98,713	381,536	325,154	56,383	49,108
Net loss from other partnerships and fiduciaries ..	22,922	18,031	--	*4,892	17,613	15,523	*2,090	*3,325
Farm net loss.....	--	--	--	--	--	--	--	*761
Net loss, noncapital assets.....	*1,532	*273	--	*1,259	8,626	7,067	1,559	*1,441
Other deductions.....	4,952,781	2,789,011	*18,491	2,145,279	11,734,134	7,959,651	3,774,483	2,024,695
Net income (less deficit) from trade or business..	3,086,993	1,053,271	*7,263	2,026,459	6,074,317	4,126,012	1,948,305	1,551,939
Net income.....	3,107,950	1,056,420	*7,263	2,044,268	6,104,738	4,155,831	1,948,907	1,557,682
Deficit.....	20,957	*3,149	--	*17,808	30,422	29,819	*603	*5,743
Portfolio income (less deficit) distributed directly to partners.....	363,823	236,876	*472	126,475	925,456	830,739	94,717	119,921
Interest income.....	132,111	70,518	*472	61,121	410,265	376,404	33,860	32,547
Dividend income.....	2,806	2,239	--	*568	11,782	10,897	885	35,910
Royalty income.....	*31,726	13,763	--	*17,963	*3	--	*2	*111
Net short-term capital gain (less deficit).....	*984	*965	--	*19	-4,045	-5,231	*1,186	*-7,419
Net long-term capital gain (less deficit).....	184,037	138,066	--	*45,971	507,423	448,640	58,783	*58,763
Other portfolio income (less deficit).....	12,159	11,325	--	834	*29	*29	--	*8
Real estate rental income (deficit).....	142,673	*6,750	*-985	136,908	431,260	418,011	13,249	16,495
Net income.....	148,292	*10,580	--	137,712	449,765	436,516	13,249	16,495
Deficit.....	*5,620	*3,830	*985	*804	18,505	18,505	--	--
Net income (less deficit) from other rental activity..	*3,937	--	*697	*3,240	18,440	16,989	*1,450	*595
Net income.....	*4,002	--	*697	*3,305	18,440	16,989	*1,450	*595
Deficit.....	66	--	--	66	--	--	--	--
Total net income ¹	3,412,404	1,157,866	*7,446	2,247,092	6,946,094	4,948,343	1,997,751	1,637,607

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

Item	Other services--continued					Nature of business not allocable
	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)	
Number of partnerships	17,221	12,167	5,054	23,931	*326	911
Number of partners	41,636	29,774	11,861	54,942	*2,057	2,640
Total assets	1,938,161	1,507,031	431,130	2,915,348	*136,136	*984,919
Income and deductions from a trade or business:						
Total income	5,298,001	3,920,294	1,377,707	5,568,648	*55,012	*123,386
Business receipts.....	5,258,243	3,899,823	1,358,420	5,476,199	*54,991	*123,378
Ordinary income from other partnerships and fiduciaries.....	*2,078	*2,078	--	*1,136	--	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	*300	*248	*52	24,773	--	--
Other income (net).....	37,379	18,144	19,235	66,540	*21	*7
Total deductions	4,577,997	3,386,460	1,191,536	4,742,735	*48,990	*116,689
Cost of sales and operations.....	2,586,512	1,830,456	756,055	1,631,928	*24,127	*75,342
Inventory, beginning of year.....	116,228	59,845	56,383	59,681	--	*6,909
Purchases.....	1,925,546	1,409,604	515,943	473,490	*20,737	*34,945
Cost of labor.....	343,776	217,779	125,998	255,935	--	*1,579
Additional inventory costs (section 263A).....	*1,919	*1,214	*705	*7,226	--	--
Other costs.....	336,810	213,048	123,761	906,744	*3,390	*38,919
Less: Inventory, end of year.....	140,982	74,247	66,734	71,148	--	*7,010
Salaries and wages.....	523,287	431,551	91,737	702,135	*8,351	*16,987
Guaranteed payments to partners.....	167,925	125,865	42,060	184,940	--	151
Rent paid.....	184,749	150,288	34,461	496,445	*749	*314
Interest paid.....	68,997	58,182	10,815	98,527	*3,591	*3,427
Taxes and licenses.....	113,569	93,305	20,264	115,255	*1,714	*3,116
Bad debts.....	7,740	4,041	3,699	3,836	*4	--
Repairs and maintenance.....	51,818	41,008	10,810	58,288	*219	*885
Depreciation.....	117,788	88,844	28,943	127,209	*1,855	*66
Depletion.....	--	--	--	--	--	--
Retirement plans, etc.....	*2,099	*823	*1,276	6,735	--	--
Employee benefit programs.....	15,072	12,107	2,964	34,037	--	*544
Net loss from other partnerships and fiduciaries.....	*2,328	*1,897	*431	*997	--	*172
Farm net loss.....	*559	*559	--	*202	--	--
Net loss, noncapital assets.....	*1,432	*1,062	*370	*9	--	--
Other deductions.....	734,123	546,472	187,651	1,282,192	*8,380	*15,684
Net income (less deficit) from trade or business	720,004	533,833	186,171	825,912	*6,023	*6,697
Net income.....	721,185	535,014	186,171	830,475	*6,023	*6,929
Deficit.....	*1,180	*1,180	--	*4,563	--	*233
Portfolio income (less deficit) distributed						
directly to partners	11,214	9,697	1,517	85,753	*22,954	*78,670
Interest income.....	13,614	12,170	1,444	18,750	*183	*20,275
Dividend income.....	*403	*337	*65	*12,737	*22,770	*17,800
Royalty income.....	--	--	--	*111	--	--
Net short-term capital gain (less deficit).....	*-1,774	*-1,774	--	*-5,645	--	*-994
Net long-term capital gain (less deficit).....	*-1,036	*-1,036	--	*59,799	--	*41,590
Other portfolio income (less deficit).....	*8	--	*8	--	--	--
Real estate rental income (deficit)	*3,337	*3,002	*335	13,158	--	--
Net income.....	*3,337	*3,002	*335	13,158	--	--
Deficit.....	--	--	--	--	--	--
Net income (less deficit) from other rental activity	*595	*555	*40	--	--	--
Net income.....	*595	*555	*40	--	--	--
Deficit.....	--	--	--	--	--	--
Total net income ¹	737,961	549,897	188,064	870,669	*28,976	44,771

* 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 net income from trade or business, portfolio income distributed directly to partners (excluding net short-term capital gain and or long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from rental activity.

² Less than \$500.

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

Partnership Returns, 1998

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

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

Item	All industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					Support activities for agriculture and forestry
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Number of partnerships ¹	1,855,348	147,159	115,614	56,145	44,597	6,371	2,603	5,899
Number of partners	15,663,372	1,646,914	534,600	266,654	129,927	105,254	10,169	22,596
Partnerships reporting balance sheet data:								
Number of partnerships	1,303,970	93,065	68,045	34,228	24,297	3,833	1,763	3,925
Number of partners	12,647,463	1,074,230	391,956	198,295	81,764	87,336	7,985	16,576
Total assets	5,126,548,007	203,054,077	57,397,451	24,957,867	17,884,542	11,652,232	766,583	2,136,226
Cash.....	181,853,173	8,246,753	3,208,440	1,590,706	921,489	376,883	60,566	258,797
Trade notes and accounts receivable.....	342,827,502	14,367,713	2,038,007	768,102	823,919	213,140	13,688	219,158
Less: Allowance for bad debts.....	6,147,687	60,722	16,017	*1,152	10,661	*3,032	--	*1,172
Inventories.....	175,963,423	4,302,747	2,331,703	711,422	1,345,009	114,962	*11,025	149,284
U.S. Government obligations.....	95,751,535	118,028	*27,259	*11,054	*4,215	*2,025	--	*9,965
Tax-exempt securities.....	28,122,641	338,089	*57,712	*55,383	*1,996	*333	--	--
Other current assets.....	698,212,296	10,536,984	3,409,294	1,791,454	566,407	783,966	19,863	247,604
Mortgage and real estate loans.....	51,286,430	604,690	518,706	305,879	*205,526	*1,854	--	*5,448
Other investments.....	1,582,073,494	21,223,843	4,341,325	1,525,442	1,126,309	1,664,264	*1,845	23,465
Depreciable assets.....	1,750,871,004	129,795,751	34,340,359	16,912,258	14,062,135	830,641	1,001,371	1,533,955
Less: Accumulated depreciation.....	597,648,505	59,289,110	19,110,552	9,433,167	7,975,277	451,541	540,642	709,925
Depletable assets.....	43,249,827	39,454,057	4,540,256	*92,745	*20,226	4,415,289	--	*11,996
Less: Accumulated depletion.....	18,141,129	16,847,442	771,035	*18,961	*810	750,389	--	*875
Land.....	291,171,287	18,461,523	16,714,392	8,699,736	5,081,892	2,489,295	*148,402	295,068
Intangible assets.....	192,982,429	17,511,959	1,029,272	154,035	745,502	56,380	49,885	23,470
Less: Accumulated amortization.....	52,179,614	7,108,700	184,041	49,096	107,441	12,330	7,409	7,766
Other assets.....	366,299,901	21,397,913	4,922,372	1,842,026	1,074,108	1,920,492	*7,990	77,756
Total liabilities and capital	5,126,548,007	203,054,077	57,397,451	24,957,867	17,884,542	11,652,232	766,583	2,136,226
Accounts payable.....	190,689,535	9,472,070	1,191,676	429,876	408,697	126,140	17,274	209,689
Mortgages notes, bonds payable in less than 1 year.....	229,922,243	9,595,487	6,116,075	3,075,263	2,349,469	404,750	31,727	254,866
Other current liabilities.....	931,060,110	11,316,813	3,676,690	1,853,165	1,239,982	156,749	*88,027	338,766
Nonrecourse loans.....	523,403,560	14,052,330	2,541,723	1,226,523	*66,954	*1,102,653	--	*145,592
Mortgages notes, bonds payable in 1 year or more.....	884,452,445	44,264,201	18,497,715	7,743,068	6,959,578	3,002,070	510,537	282,463
Other liabilities.....	391,320,476	18,923,186	2,463,109	1,723,210	414,416	175,469	*6,841	156,855
Partners capital accounts.....	1,975,699,638	95,429,989	22,910,462	8,906,762	6,445,446	6,684,401	125,858	747,995
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,171,187	85,660	65,657	38,033	19,570	3,293	1,442	3,320
Number of partners	10,989,696	1,230,442	280,641	202,540	51,764	12,274	3,617	10,446
Partnerships reporting balance sheet data:								
Number of partnerships	845,699	54,647	38,447	22,309	11,232	1,894	601	2,410
Number of partners	8,938,819	761,845	199,898	149,802	31,770	8,573	1,433	8,321
Total assets	3,650,619,062	121,506,705	27,583,454	14,722,191	7,797,776	3,636,476	303,733	1,123,277
Cash.....	136,992,334	5,662,572	2,202,776	1,158,995	657,338	158,403	44,278	183,762
Trade notes and accounts receivable.....	265,351,015	10,637,824	1,143,616	514,329	440,377	27,885	*10,670	150,354
Less: Allowance for bad debts.....	3,866,267	48,592	12,148	*753	*10,646	9	--	740
Inventories.....	95,775,307	2,253,557	1,017,737	367,333	548,787	*44,030	*10,750	46,836
U.S. Government obligations.....	80,599,592	85,140	*14,731	*11,054	*3,677	--	--	--
Tax-exempt securities.....	22,807,985	330,946	*50,569	*49,045	*1,524	--	--	--
Other current assets.....	436,376,163	7,615,272	2,330,939	1,186,916	258,949	695,445	*8,007	181,622
Mortgage and real estate loans.....	44,380,797	428,796	390,346	227,515	*161,432	*1,399	--	--
Other investments.....	1,320,772,456	15,320,286	2,861,920	1,131,378	755,133	965,737	--	*9,672
Depreciable assets.....	1,118,417,459	73,279,970	17,390,558	9,073,182	6,582,600	500,267	429,910	804,599
Less: Accumulated depreciation.....	410,656,165	33,965,710	10,593,703	5,507,701	4,147,585	292,741	211,213	434,464
Depletable assets.....	29,776,909	26,851,382	886,961	*52,818	*20,201	*813,836	--	*106
Less: Accumulated depletion.....	14,673,278	13,541,995	235,096	*14,960	*804	*219,290	--	*42
Land.....	182,907,640	8,835,633	7,775,415	5,141,411	1,719,608	801,555	--	112,841
Intangible assets.....	109,123,940	12,024,574	519,160	68,776	418,084	15,869	*7,630	8,802
Less: Accumulated amortization.....	32,328,483	5,895,889	93,096	25,811	55,207	7,113	*2,051	2,914
Other assets.....	268,861,658	11,632,939	1,932,768	1,288,663	444,307	131,204	*5,752	62,842
Total liabilities and capital	3,650,619,062	121,506,705	27,583,454	14,722,191	7,797,776	3,636,476	303,733	1,123,277
Accounts payable.....	127,774,438	6,064,360	590,177	247,282	200,671	17,676	*8,905	115,643
Mortgages notes, bonds payable in less than 1 year.....	164,769,290	5,328,464	3,079,400	1,799,371	1,083,120	57,079	*7,947	131,883
Other current liabilities.....	556,423,281	7,137,470	1,884,374	1,260,667	248,685	37,695	*71,506	265,821
Nonrecourse loans.....	287,726,588	8,771,204	362,139	*351,457	--	*2,114	--	*8,568
Mortgages notes, bonds payable in 1 year or more.....	532,842,455	21,110,742	7,960,588	4,170,124	2,854,636	653,153	*135,852	146,823
Other liabilities.....	229,799,828	5,698,432	886,506	722,020	153,872	17,011	*6,841	442
Partners capital accounts.....	1,751,283,182	67,396,034	12,820,270	6,171,269	3,256,792	2,851,748	86,365	454,097

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Raw materials and energy production--continued					Goods production		
	Total	Mining			Utilities	Total	Construction	
		Oil and gas extraction	Other mining	Support activities for mining			Total	Building developing and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships ¹	29,098	24,736	3,290	1,071	2,448	160,659	125,823	80,253
Number of partners	1,062,683	1,029,470	25,414	7,799	49,630	646,991	421,908	318,169
Partnerships reporting balance sheet data:								
Number of partnerships	22,830	19,028	2,735	1,067	2,190	105,892	82,845	62,039
Number of partners	633,328	603,397	22,141	7,791	48,946	496,597	309,186	259,093
Total assets	83,716,027	64,082,811	17,528,693	2,104,523	61,940,599	321,421,072	122,347,620	18,268,539
Cash.....	2,298,534	1,623,498	653,408	21,628	2,739,780	12,533,593	7,548,935	6,015,802
Trade notes and accounts receivable.....	4,374,239	2,992,016	1,287,898	94,325	7,955,468	41,172,779	9,110,180	5,753,223
Less: Allowance for bad debts.....	24,914	15,515	7,834	1,565	19,791	656,362	73,439	63,214
Inventories.....	1,009,714	375,726	614,258	19,730	961,330	52,310,092	26,523,655	26,121,399
U.S. Government obligations.....	*82,783	*82,783	--	--	*7,986	237,842	140,059	*113,394
Tax-exempt securities.....	280,377	273,985	*6,392	--	--	31,317	31,317	*8,184
Other current assets.....	3,565,741	2,766,775	631,979	166,986	3,561,950	26,967,367	17,521,118	16,360,553
Mortgage and real estate loans.....	85,984	45,153	*40,831	--	--	1,344,807	1,322,935	1,318,055
Other investments.....	9,951,083	6,947,138	2,155,673	848,272	6,931,435	28,763,788	13,541,029	10,075,960
Depreciable assets.....	54,411,107	41,659,972	11,655,364	1,095,771	41,044,284	148,987,144	19,651,265	14,522,858
Less: Accumulated depreciation.....	28,793,343	23,262,138	4,916,346	614,859	11,385,215	58,366,607	6,422,140	3,900,415
Depletable assets.....	34,699,971	31,420,312	3,256,663	*22,996	*213,830	819,921	72,392	21,350
Less: Accumulated depletion.....	15,926,070	15,369,689	541,262	*15,119	*150,337	190,535	48,559	6,116
Land.....	1,383,809	828,039	539,749	*16,021	363,322	19,767,695	16,572,783	16,312,007
Intangible assets.....	11,255,683	10,335,244	897,433	23,006	5,227,004	21,133,973	1,335,226	992,249
Less: Accumulated amortization.....	5,910,330	5,613,364	277,956	19,010	1,014,328	3,798,259	468,148	425,592
Other assets.....	10,971,660	8,992,876	1,532,443	446,341	5,503,882	30,362,518	15,989,013	15,048,842
Total liabilities and capital	83,716,027	64,082,811	17,528,693	2,104,523	61,940,599	321,421,072	122,347,620	18,268,539
Accounts payable.....	2,857,522	2,011,491	754,120	91,911	5,422,871	29,691,126	8,210,822	6,157,074
Mortgages notes, bonds payable in less than 1 year.....	1,647,592	1,406,439	214,975	26,177	1,831,820	22,882,667	11,644,113	10,973,882
Other current liabilities.....	4,066,959	2,746,213	1,302,816	17,930	3,573,163	34,005,568	13,202,498	11,036,820
Nonrecourse loans.....	1,450,320	1,157,157	*276,960	*16,202	10,060,288	14,601,483	10,535,701	9,885,411
Mortgages notes, bonds payable in 1 year or more.....	7,840,631	4,726,936	2,858,996	254,699	17,925,855	63,966,438	28,599,479	26,989,592
Other liabilities.....	9,384,225	7,099,058	2,159,176	125,991	7,075,852	25,030,668	12,752,784	9,686,865
Partners capital accounts.....	56,468,778	44,935,516	9,961,649	1,571,613	16,050,749	131,243,123	37,402,223	33,538,895
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	18,605	16,384	2,009	211	1,398	91,663	73,801	38,476
Number of partners	935,972	916,597	17,444	1,932	13,829	378,830	219,824	138,921
Partnerships reporting balance sheet data:								
Number of partnerships	14,969	12,818	1,943	207	1,231	57,092	45,116	29,523
Number of partners	548,531	529,472	17,136	1,924	13,416	289,147	150,418	112,707
Total assets	56,011,670	43,343,477	10,895,245	1,772,948	37,911,582	203,399,485	67,615,515	59,631,404
Cash.....	1,719,375	1,147,634	554,372	17,369	1,740,420	9,087,015	5,844,362	4,512,183
Trade notes and accounts receivable.....	3,295,728	2,286,129	942,383	67,216	6,198,480	32,222,265	6,902,990	4,271,597
Less: Allowance for bad debts.....	21,630	*13,625	6,815	1,190	14,815	343,348	17,890	10,600
Inventories.....	515,859	175,552	321,968	*18,339	719,960	33,343,043	15,563,519	15,364,407
U.S. Government obligations.....	*62,423	*62,423	--	--	*7,986	177,524	82,971	*57,864
Tax-exempt securities.....	280,377	273,985	*6,392	--	--	25,909	25,909	*2,775
Other current assets.....	2,523,054	2,124,399	239,243	159,411	2,761,279	17,941,854	10,816,331	9,924,730
Mortgage and real estate loans.....	38,450	38,450	--	--	--	1,112,233	1,090,547	1,088,144
Other investments.....	7,736,893	5,392,379	1,619,157	*725,358	4,721,472	17,439,335	6,127,629	5,773,685
Depreciable assets.....	31,512,646	23,924,641	6,606,864	981,141	24,376,767	95,286,774	9,750,718	6,326,732
Less: Accumulated depreciation.....	15,785,758	12,616,390	2,594,931	574,437	7,586,248	42,184,477	3,719,107	1,717,235
Depletable assets.....	25,771,691	23,788,614	1,971,261	*11,816	*192,731	512,247	72,199	21,157
Less: Accumulated depletion.....	13,156,562	12,743,927	406,726	*5,910	*150,337	160,231	48,422	5,980
Land.....	832,673	641,331	186,514	*4,828	227,544	8,930,502	6,393,599	6,244,580
Intangible assets.....	9,426,585	8,755,997	669,878	*710	2,078,830	14,044,538	607,036	466,888
Less: Accumulated amortization.....	5,118,911	4,887,128	231,102	*681	683,882	2,332,679	236,694	210,587
Other assets.....	6,378,777	4,993,014	1,016,785	*368,977	3,321,394	18,296,980	8,359,819	7,521,065
Total liabilities and capital	56,011,670	43,343,477	10,895,245	1,772,948	37,911,582	203,399,485	67,615,515	59,631,404
Accounts payable.....	1,683,172	1,245,775	402,876	34,521	3,791,011	18,987,531	5,537,353	4,008,370
Mortgages notes, bonds payable in less than 1 year.....	1,262,854	1,106,671	143,082	*13,101	986,210	14,013,491	6,351,431	5,984,006
Other current liabilities.....	2,461,801	1,921,544	523,863	16,395	2,791,296	19,792,419	8,067,922	6,559,418
Nonrecourse loans.....	964,703	687,844	*268,737	*8,123	7,444,361	4,395,798	3,327,728	3,248,804
Mortgages notes, bonds payable in 1 year or more.....	3,893,384	2,553,505	1,099,847	*240,032	9,256,769	29,875,244	12,775,034	11,733,542
Other liabilities.....	3,051,984	2,219,959	816,818	*15,207	1,759,942	10,119,899	4,351,359	3,984,133
Partners capital accounts.....	42,693,771	33,608,180	7,640,023	1,445,569	11,881,993	106,215,103	27,204,689	24,113,130

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Goods production--continued							
	Heavy construction	Construction--continued					Manufacturing	
		Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors	Total	Food manufacturing
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships ¹	2,935	42,635	4,281	3,291	4,295	30,769	34,836	2,334
Number of partners	6,714	97,025	9,049	7,251	9,810	70,915	225,083	9,976
Partnerships reporting balance sheet data:								
Number of partnerships	2,314	18,491	2,306	1,057	1,555	13,573	23,047	1,806
Number of partners	5,368	44,725	5,117	2,217	3,966	33,424	187,411	8,903
Total assets	9,506,249	4,572,832	820,366	75,719	286,990	3,389,758	199,073,452	9,885,330
Cash.....	948,849	584,284	90,484	19,885	65,162	408,752	4,984,658	335,853
Trade notes and accounts receivable.....	1,952,554	1,404,402	182,027	*19,885	113,101	1,089,389	32,062,599	1,463,459
Less: Allowance for bad debts.....	5,069	5,156	*1,267	*23	*275	3,591	582,923	26,098
Inventories.....	271,045	131,212	21,921	*1,327	*5,128	102,836	25,786,437	2,147,220
U.S. Government obligations.....	*22,702	*3,963	--	--	--	*3,963	97,783	--
Tax-exempt securities.....	*7,684	*15,449	--	--	--	*15,449	--	--
Other current assets.....	771,073	389,493	52,599	*1,192	43,095	292,607	9,446,250	248,784
Mortgage and real estate loans.....	*2,335	*2,545	--	--	*67	*2,477	21,872	710
Other investments.....	3,347,767	117,302	*36,498	--	*1,714	79,090	15,222,759	252,383
Depreciable assets.....	2,581,193	2,547,214	497,640	69,670	129,682	1,850,221	129,335,879	5,561,840
Less: Accumulated depreciation.....	1,253,157	1,268,569	190,755	41,005	85,440	951,368	51,944,467	1,612,128
Depletable assets.....	*36,197	*14,844	*398	--	*278	*14,168	747,529	*4,505
Less: Accumulated depletion.....	*28,179	*14,264	*42	--	*55	*14,168	141,976	*734
Land.....	129,229	131,547	*12,375	*376	*4,507	114,290	3,194,911	122,372
Intangible assets.....	91,954	251,023	96,096	*4,597	*2,069	148,261	19,798,747	1,079,180
Less: Accumulated amortization.....	11,291	31,265	7,031	*487	*64	23,683	3,330,110	92,829
Other assets.....	641,363	298,808	29,422	*303	*8,021	261,061	14,373,504	400,862
Total liabilities and capital	9,506,249	4,572,832	820,366	75,719	286,990	3,389,758	199,073,452	9,885,330
Accounts payable.....	1,194,500	859,248	128,068	6,256	63,804	661,120	21,480,305	1,296,951
Mortgages notes, bonds payable in less than 1 year.....	335,919	334,313	44,058	*13,685	17,652	258,917	11,238,553	1,309,681
Other current liabilities.....	1,433,127	732,551	250,985	*12,723	48,187	420,657	20,803,069	952,172
Nonrecourse loans.....	*631,078	19,212	*446	--	*4,693	14,073	4,065,782	*126,978
Mortgages notes, bonds payable in 1 year or more.....	727,110	882,777	180,325	*16,411	31,350	654,691	35,366,959	2,012,970
Other liabilities.....	2,809,087	256,833	*6,538	*1,891	3,026	258,454	12,277,884	456,116
Partners capital accounts.....	2,375,429	1,487,899	223,023	24,753	118,277	1,121,846	93,840,900	3,730,461
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,441	32,885	3,349	1,878	3,466	24,192	17,862	1,005
Number of partners	5,360	75,543	7,024	3,825	8,117	56,577	159,006	3,282
Partnerships reporting balance sheet data:								
Number of partnerships	1,821	13,773	2,078	294	1,243	10,159	11,976	723
Number of partners	4,016	33,695	4,483	655	3,342	25,215	138,729	2,703
Total assets	4,807,194	3,176,917	418,973	54,571	283,796	2,419,577	135,783,970	6,170,171
Cash.....	813,072	519,107	80,231	18,016	64,853	356,007	3,242,653	270,375
Trade notes and accounts receivable.....	1,570,190	1,061,203	134,502	*18,090	113,097	795,513	25,319,276	991,580
Less: Allowance for bad debts.....	2,900	4,389	*650	*23	*275	3,441	325,458	11,726
Inventories.....	111,064	88,048	13,763	*1,169	*5,128	67,988	17,779,524	1,397,516
U.S. Government obligations.....	*21,144	*3,963	--	--	--	*3,963	*94,553	--
Tax-exempt securities.....	*7,684	*15,449	--	--	--	*15,449	--	--
Other current assets.....	640,330	251,271	32,195	*1,192	43,052	174,833	7,125,523	188,732
Mortgage and real estate loans.....	*2,335	*67	--	--	*67	--	21,686	710
Other investments.....	281,428	72,516	*15,651	--	*1,714	55,151	11,311,706	216,291
Depreciable assets.....	1,621,105	1,802,881	265,460	45,755	122,378	1,369,288	85,536,056	3,260,056
Less: Accumulated depreciation.....	951,007	1,050,865	161,863	30,985	80,958	777,059	38,465,371	1,062,316
Depletable assets.....	*36,197	*14,844	*398	--	*278	*14,168	440,048	*827
Less: Accumulated depletion.....	*28,179	*14,264	*42	--	*55	*14,168	111,808	244
Land.....	71,677	77,341	*10,534	*376	*4,507	61,924	2,536,904	85,317
Intangible assets.....	21,907	118,240	30,929	*853	*2,069	84,390	13,437,502	772,926
Less: Accumulated amortization.....	6,383	19,724	6,718	*175	*64	12,767	2,095,985	58,991
Other assets.....	597,528	241,226	4,582	*303	*8,004	228,337	9,937,161	119,116
Total liabilities and capital	4,807,194	3,176,917	418,973	54,571	283,796	2,419,577	135,783,970	6,170,171
Accounts payable.....	960,919	568,064	77,652	*3,938	62,589	423,884	13,450,178	829,209
Mortgages notes, bonds payable in less than 1 year.....	156,770	210,654	38,321	*6,069	16,811	149,453	7,662,060	593,091
Other current liabilities.....	1,093,781	414,722	42,752	*8,488	47,139	316,344	11,724,498	442,246
Nonrecourse loans.....	*66,951	11,972	*446	--	*4,693	*6,833	1,068,070	37,025
Mortgages notes, bonds payable in 1 year or more.....	501,929	539,563	84,895	*5,105	31,218	418,345	17,100,210	1,032,864
Other liabilities.....	230,368	136,858	*8,369	--	*3,026	142,200	5,768,541	181,451
Partners capital accounts.....	1,796,475	1,295,084	183,275	30,972	118,319	962,518	79,010,414	3,054,280

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Number of partnerships ¹	396	521	2,687	*30	1,555	173	4,529	562
Number of partners	2,779	2,165	6,629	*125	4,691	662	13,370	6,582
Partnerships reporting balance sheet data:								
Number of partnerships	386	495	1,262	*30	1,051	166	1,847	265
Number of partners	2,726	1,396	3,596	*125	3,529	648	7,137	4,389
Total assets	2,764,011	2,951,873	1,588,712	*643,972	4,269,868	5,135,471	3,404,538	38,363,192
Cash.....	130,274	34,653	47,568	*9,947	230,205	181,983	263,593	395,834
Trade notes and accounts receivable.....	713,703	582,509	221,542	*94,188	545,848	513,324	895,373	7,385,868
Less: Allowance for bad debts.....	3,749	32,786	5,581	*1,264	12,260	7,539	16,892	33,191
Inventories.....	618,913	647,955	709,013	*98,108	840,761	384,455	294,006	3,287,695
U.S. Government obligations.....	--	*3,330	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	106,994	33,614	71,882	*7,625	142,633	298,592	189,238	797,917
Mortgage and real estate loans.....	2,106	--	--	--	*366	314	*504	--
Other investments.....	73,223	*104,644	*56,063	*38	100,680	*68,195	86,208	2,079,231
Depreciable assets.....	1,325,660	2,158,835	656,538	*56,634	2,814,958	5,247,640	2,268,302	34,103,617
Less: Accumulated depreciation.....	578,492	938,225	290,778	*28,356	1,217,846	1,843,213	1,160,547	13,498,674
Depletable assets.....	--	--	--	--	*275,026	5,157	--	*5,889
Less: Accumulated depletion.....	--	--	--	--	*14,616	3,147	--	*3,361
Land.....	70,418	18,617	8,649	*425	132,066	28,240	22,472	1,613,725
Intangible assets.....	340,842	272,889	79,160	*25,888	105,370	227,546	483,288	436,737
Less: Accumulated amortization.....	111,996	20,191	7,357	*3,785	14,835	71,501	101,527	123,785
Other assets.....	76,115	86,027	42,011	*384,524	341,513	105,425	180,520	1,915,689
Total liabilities and capital	2,764,011	2,951,873	1,588,712	*643,972	4,269,868	5,135,471	3,404,538	38,363,192
Accounts payable.....	489,361	248,923	174,929	*39,235	284,454	402,925	503,783	7,613,428
Mortgages notes, bonds payable in less than 1 year..	199,014	160,825	155,423	*12,483	287,381	216,552	163,545	2,851,026
Other current liabilities.....	239,087	147,243	201,498	*69,850	252,635	265,032	505,744	2,443,549
Nonrecourse loans.....	*9,498	*53,133	*34,638	--	*102,163	279,884	*36,174	*132,270
Mortgages notes, bonds payable in 1 year or more....	691,396	921,652	222,194	*223,142	1,448,742	2,115,533	850,275	3,751,913
Other liabilities.....	51,787	70,016	134,812	*48,983	111,293	326,823	254,630	1,342,031
Partners capital accounts.....	1,083,868	1,350,081	665,217	*250,280	1,783,200	1,528,721	1,090,387	20,228,976
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	331	423	785	*8	1,082	108	2,937	189
Number of partners	2,564	1,100	2,285	*52	2,738	389	6,856	547
Partnerships reporting balance sheet data:								
Number of partnerships	329	418	595	*8	690	106	1,027	185
Number of partners	2,533	1,089	1,720	*52	1,810	385	3,036	538
Total assets	1,721,449	1,874,049	816,625	*292,206	2,289,918	2,972,645	1,902,624	32,860,534
Cash.....	115,057	26,227	31,650	*815	197,939	89,206	94,028	302,159
Trade notes and accounts receivable.....	450,909	453,014	97,686	*75,458	356,408	339,205	683,062	7,186,769
Less: Allowance for bad debts.....	1,071	*28,899	*1,418	386	3,640	4,495	12,074	28,359
Inventories.....	398,569	420,551	462,799	*58,145	505,829	174,897	215,610	3,131,629
U.S. Government obligations.....	--	*3,330	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	74,710	20,014	22,957	*3,325	80,580	233,728	181,279	345,749
Mortgage and real estate loans.....	2,106	--	--	--	*366	314	*504	--
Other investments.....	*41,962	*101,784	*9,109	*38	91,550	40,373	*611	1,620,406
Depreciable assets.....	820,125	1,438,320	367,446	*9,038	1,493,829	3,487,902	1,466,192	28,821,928
Less: Accumulated depreciation.....	406,413	698,523	209,126	*1,493	688,539	1,544,075	865,890	12,031,275
Depletable assets.....	--	--	--	--	*15,109	5,157	--	*5,889
Less: Accumulated depletion.....	--	--	--	--	*2,975	3,147	--	*3,361
Land.....	39,349	*9,559	*6,366	*425	36,826	18,314	7,932	1,590,079
Intangible assets.....	205,765	*76,516	*21,926	*10,097	65,979	133,727	125,865	288,495
Less: Accumulated amortization.....	88,483	*3,974	*2,877	*530	6,921	64,223	35,255	58,939
Other assets.....	68,864	56,131	10,108	*137,272	147,578	65,762	40,760	1,689,364
Total liabilities and capital	1,721,449	1,874,049	816,625	*292,206	2,289,918	2,972,645	1,902,624	32,860,534
Accounts payable.....	360,918	159,658	10,114	*17,515	172,730	219,196	116,169	6,838,662
Mortgages notes, bonds payable in less than 1 year..	92,595	*102,269	53,906	*2,679	133,478	144,279	81,447	2,751,426
Other current liabilities.....	109,765	112,973	21,610	*30,981	143,100	94,611	284,144	1,878,611
Nonrecourse loans.....	*9,498	--	*19,855	--	*263	279,884	*13,050	*8,572
Mortgages notes, bonds payable in 1 year or more....	271,453	434,235	34,262	*4,727	607,610	798,455	253,461	2,507,071
Other liabilities.....	*24,741	*48,510	*95,326	*9,483	12,869	294,762	59,144	868,213
Partners capital accounts.....	852,479	1,016,404	581,552	*226,821	1,219,867	1,171,459	1,095,210	18,007,979

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Number of partnerships¹.....	1,634	1,154	2,116	243	4,145	1,912	1,277	600
Number of partners.....	114,963	5,190	4,790	1,422	11,061	5,469	4,517	5,335
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,037	1,132	893	231	3,379	1,676	1,100	586
Number of partners.....	106,002	5,097	2,086	1,391	9,512	4,993	4,160	5,307
Total assets.....	53,974,507	6,129,151	4,504,273	12,664,990	6,978,282	10,475,131	10,170,186	6,417,581
Cash.....	846,402	124,236	187,847	204,769	334,019	356,386	574,220	118,357
Trade notes and accounts receivable.....	6,780,772	927,942	681,328	1,529,026	1,202,766	1,881,448	1,089,971	1,240,011
Less: Allowance for bad debts.....	126,325	20,274	15,501	26,223	33,437	37,936	49,279	63,034
Inventories.....	4,557,144	694,287	416,508	1,836,198	1,068,234	2,348,289	1,200,695	1,204,205
U.S. Government obligations.....	*3,293	--	*10,020	4,630	*17,671	--	*56,809	*2,030
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	3,385,586	295,008	139,267	151,087	402,987	1,339,037	469,661	320,862
Mortgage and real estate loans.....	17,609	--	--	12	*251	--	--	--
Other investments.....	6,808,547	242,363	133,878	1,307,276	97,346	702,146	2,290,085	348,975
Depreciable assets.....	32,847,393	4,697,335	3,447,668	8,954,815	4,601,134	3,495,971	4,818,724	3,551,301
Less: Accumulated depreciation.....	14,565,503	1,757,866	1,393,326	2,950,734	1,785,210	1,681,597	1,397,816	1,572,038
Depletable assets.....	*293,384	--	145,012	1,044	--	--	--	*673
Less: Accumulated depletion.....	*84,744	--	27,548	896	--	--	--	*465
Land.....	410,657	51,599	152,938	134,323	108,763	48,640	76,194	18,354
Intangible assets.....	9,139,851	507,379	479,841	427,821	830,544	1,203,961	862,797	643,909
Less: Accumulated amortization.....	1,474,129	53,243	28,497	109,457	172,781	112,416	234,614	113,518
Other assets.....	5,134,568	420,383	174,839	1,201,297	305,994	931,201	412,737	717,959
Total liabilities and capital.....	53,974,507	6,129,151	4,504,273	12,664,990	6,978,282	10,475,131	10,170,186	6,417,581
Accounts payable.....	3,525,434	642,696	289,274	895,165	678,535	725,613	-34,825	849,886
Mortgages notes, bonds payable in less than 1 year.....	782,273	339,769	243,330	1,119,006	547,482	1,104,108	213,239	418,462
Other current liabilities.....	4,465,207	630,572	368,207	741,780	684,638	2,136,095	3,211,302	663,860
Nonrecourse loans.....	2,376,686	*26,407	*16,131	*505,894	*109,392	*89,910	*14,104	--
Mortgages notes, bonds payable in 1 year or more.....	7,014,302	3,336,748	864,223	3,369,029	1,710,793	2,295,478	196,231	784,135
Other liabilities.....	2,996,485	443,394	210,816	665,509	357,997	1,024,502	1,281,277	1,503,717
Partners capital accounts.....	32,814,120	709,565	2,512,290	5,368,607	2,889,445	3,099,425	5,288,858	2,197,521
PARTNERSHIPS WITH NET INCOME								
Number of partnerships¹.....	740	249	472	188	3,452	1,485	268	143
Number of partners.....	111,249	889	1,527	1,242	8,917	3,951	663	474
Partnerships reporting balance sheet data:								
Number of partnerships.....	450	228	214	176	2,692	1,278	250	137
Number of partners.....	103,201	796	753	1,212	7,380	3,537	622	462
Total assets.....	42,164,984	2,219,597	3,859,573	6,775,717	5,381,490	7,465,330	2,216,718	2,950,617
Cash.....	507,689	79,719	156,819	136,604	305,303	303,640	156,130	71,386
Trade notes and accounts receivable.....	5,823,390	387,492	620,858	1,133,694	946,728	1,232,571	697,928	827,432
Less: Allowance for bad debts.....	67,483	8,869	15,296	13,101	19,808	23,401	9,671	34,429
Inventories.....	3,707,494	290,503	332,243	1,205,239	796,156	1,489,061	584,441	628,931
U.S. Government obligations.....	*63	--	*10,020	4,630	*17,671	--	*56,809	*2,030
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	2,919,317	41,609	120,791	124,328	347,797	1,292,432	224,782	267,273
Mortgage and real estate loans.....	17,609	--	--	12	*65	--	--	--
Other investments.....	6,266,439	185,132	133,853	*1,246,756	81,513	601,192	*59,537	*265,646
Depreciable assets.....	22,496,526	1,716,802	2,930,082	4,525,457	3,660,290	2,021,895	499,278	1,163,105
Less: Accumulated depreciation.....	10,845,383	799,631	1,185,783	2,072,305	1,603,569	1,088,013	216,843	695,780
Depletable assets.....	257,527	--	139,172	1,044	--	--	--	--
Less: Accumulated depletion.....	71,170	--	23,550	896	--	--	--	--
Land.....	318,941	22,473	137,217	58,592	83,004	31,449	7,162	*4,923
Intangible assets.....	7,291,781	158,968	368,094	251,627	658,754	828,805	52,894	371,178
Less: Accumulated amortization.....	1,066,247	17,676	23,411	76,014	141,551	91,866	5,682	49,491
Other assets.....	4,608,489	163,075	158,464	250,049	249,137	867,566	109,954	128,413
Total liabilities and capital.....	42,164,984	2,219,597	3,859,573	6,775,717	5,381,490	7,465,330	2,216,718	2,950,617
Accounts payable.....	2,867,192	216,403	232,370	482,889	494,737	452,165	-2,174,347	565,333
Mortgages notes, bonds payable in less than 1 year.....	567,616	109,502	212,461	804,134	292,455	923,457	158,885	100,576
Other current liabilities.....	3,407,343	172,356	303,863	527,861	486,037	1,611,931	536,147	286,019
Nonrecourse loans.....	*334,652	*3,597	*15,950	*266,077	*16,186	*22,276	--	--
Mortgages notes, bonds payable in 1 year or more.....	4,550,732	318,911	734,041	841,673	1,098,830	1,170,780	104,005	187,339
Other liabilities.....	1,710,775	303,805	102,229	435,325	157,609	580,810	195,798	434,838
Partners capital accounts.....	28,726,675	1,095,022	2,258,660	3,417,758	2,835,635	2,703,910	3,396,231	1,376,511

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Goods production--continued			Distribution and transportation of goods				
	Manufacturing--continued			Total	Wholesale trade			Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing		Total	Durable goods	Nondurable goods	Total
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Number of partnerships¹.....	1,172	2,287	5,511	149,481	26,403	14,293	12,110	103,884
Number of partners.....	2,953	4,966	17,436	718,837	101,655	39,045	62,610	309,590
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,131	1,300	3,274	90,851	18,263	9,924	8,339	62,095
Number of partners.....	2,836	2,978	10,600	551,454	83,385	29,219	54,166	212,486
Total assets.....	9,915,279	986,731	7,850,376	155,709,060	45,765,447	15,853,559	29,911,887	55,378,798
Cash.....	380,918	40,614	186,979	7,878,492	3,412,149	703,591	2,708,558	2,951,493
Trade notes and accounts receivable.....	2,429,572	196,200	1,687,750	24,984,967	14,548,046	5,164,882	9,383,163	6,744,700
Less: Allowance for bad debts.....	23,192	4,056	44,307	455,843	222,494	80,374	142,120	188,832
Inventories.....	1,779,934	253,316	1,399,500	30,539,744	11,801,298	5,729,839	6,071,459	17,942,539
U.S. Government obligations.....	--	--	--	52,952	*38,781	*26,135	*12,646	*14,005
Tax-exempt securities.....	--	--	--	*114,866	*14,931	--	*14,931	*99,935
Other current assets.....	390,396	49,577	605,501	10,122,407	3,955,611	794,349	3,161,261	3,179,273
Mortgage and real estate loans.....	--	--	--	68,749	20,170	*7,485	*12,684	*47,972
Other investments.....	208,436	*1,291	261,751	7,188,001	2,270,877	748,732	1,522,145	1,254,519
Depreciable assets.....	4,438,114	577,685	3,711,715	72,684,976	7,138,974	2,287,042	4,851,932	21,749,699
Less: Accumulated depreciation.....	1,706,760	251,250	1,714,109	23,572,214	2,868,174	1,140,190	1,727,984	8,127,611
Depletable assets.....	--	--	*16,838	22,112	*7,710	*6,662	*1,048	*7,866
Less: Accumulated depletion.....	--	--	6,466	10,708	*5,233	*4,477	*756	*1,958
Land.....	85,360	13,159	77,989	2,268,471	329,261	149,122	180,139	1,426,345
Intangible assets.....	1,500,220	108,477	1,043,046	14,020,966	3,518,657	1,203,503	2,315,154	6,943,628
Less: Accumulated amortization.....	270,917	10,913	201,821	1,935,237	545,139	142,797	402,342	1,202,545
Other assets.....	703,197	12,631	826,010	11,736,357	2,350,022	400,054	1,949,968	2,537,772
Total liabilities and capital.....	9,915,279	986,731	7,850,376	155,709,060	45,765,447	15,853,559	29,911,887	55,378,798
Accounts payable.....	1,927,883	107,562	819,091	23,734,502	13,901,562	4,394,399	9,507,163	6,763,217
Mortgages notes, bonds payable in less than 1 year.....	613,762	60,434	440,758	12,442,461	2,950,087	1,043,382	1,906,705	7,781,248
Other current liabilities.....	1,560,860	98,744	1,164,994	16,650,295	6,165,153	1,851,221	4,313,932	6,755,892
Nonrecourse loans.....	*47,625	*14,086	*90,807	4,198,049	716,779	244,688	472,091	441,771
Mortgages notes, bonds payable in 1 year or more.....	1,780,692	288,308	1,489,204	29,749,482	5,373,033	1,913,860	3,459,174	12,069,238
Other liabilities.....	582,414	40,932	374,349	13,750,702	6,317,847	3,956,459	2,361,388	2,277,994
Partners capital accounts.....	3,402,043	376,665	3,471,173	55,183,568	10,340,985	2,449,551	7,891,434	19,289,438
PARTNERSHIPS WITH NET INCOME								
Number of partnerships¹.....	437	1,671	1,887	83,304	16,573	9,819	6,754	54,367
Number of partners.....	1,293	3,705	5,283	554,076	76,971	27,192	49,779	188,990
Partnerships reporting balance sheet data:								
Number of partnerships.....	409	1,168	893	53,424	12,548	6,881	5,667	34,746
Number of partners.....	1,234	2,682	2,986	449,126	67,607	20,442	47,165	140,090
Total assets.....	5,779,625	793,672	5,276,426	99,254,510	29,416,318	11,390,231	18,026,087	35,096,025
Cash.....	225,693	39,675	132,539	4,746,211	1,542,501	571,861	970,640	1,958,329
Trade notes and accounts receivable.....	1,702,746	151,328	1,161,015	15,979,668	9,684,259	4,465,799	5,218,460	4,152,465
Less: Allowance for bad debts.....	11,761	2,856	26,716	260,047	150,238	54,331	95,807	92,660
Inventories.....	857,167	198,991	923,753	20,183,075	7,723,033	3,281,959	4,441,073	12,149,276
U.S. Government obligations.....	--	--	--	*52,468	*38,591	*26,135	*12,456	*13,877
Tax-exempt securities.....	--	--	--	*113,337	*14,931	--	*14,931	*98,406
Other current assets.....	146,157	45,854	444,111	6,489,650	2,040,244	536,958	1,503,286	2,034,089
Mortgage and real estate loans.....	--	--	--	28,008	20,170	*7,485	*12,684	*7,231
Other investments.....	173,500	*121	175,891	5,454,062	1,637,739	640,276	997,463	1,293,413
Depreciable assets.....	2,434,085	488,218	2,435,482	43,827,893	4,993,998	1,593,597	3,400,401	12,430,461
Less: Accumulated depreciation.....	984,657	237,337	1,228,422	15,976,982	2,046,891	751,375	1,295,516	5,362,642
Depletable assets.....	--	--	15,322	11,075	*547	*547	--	*4,313
Less: Accumulated depletion.....	--	--	6,466	*5,246	*273	*273	--	*1,457
Land.....	25,499	9,563	43,913	1,538,975	241,500	107,990	133,510	948,706
Intangible assets.....	991,983	96,242	665,882	8,985,136	2,435,423	671,807	1,763,616	4,563,854
Less: Accumulated amortization.....	148,796	8,349	146,708	1,202,080	390,201	69,566	320,635	693,385
Other assets.....	368,008	12,221	686,830	9,289,308	1,630,985	361,460	1,269,525	1,591,751
Total liabilities and capital.....	5,779,625	793,672	5,276,426	99,254,510	29,416,318	11,390,231	18,026,087	35,096,025
Accounts payable.....	1,021,320	87,980	479,963	13,288,081	7,579,737	3,563,245	4,016,491	3,932,333
Mortgages notes, bonds payable in less than 1 year.....	321,461	19,622	196,721	7,212,495	1,759,597	715,339	1,044,258	4,449,567
Other current liabilities.....	483,561	81,452	709,886	9,612,073	3,474,406	1,164,124	2,310,282	4,043,949
Nonrecourse loans.....	*23,771	*14,086	*3,330	2,115,512	312,808	156,885	155,923	195,832
Mortgages notes, bonds payable in 1 year or more.....	1,023,482	190,845	935,435	16,723,255	3,727,543	1,268,613	2,458,930	6,371,552
Other liabilities.....	174,115	40,932	67,801	5,088,593	2,083,079	559,530	1,523,549	692,883
Partners capital accounts.....	2,731,915	358,755	2,883,291	45,214,501	10,479,148	3,962,496	6,516,652	15,409,910

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	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	Gasoline	Clothing and clothing accessories stores
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
Number of partnerships ¹	11,727	3,956	3,983	4,290	13,724	3,123	5,753	9,028
Number of partners	26,923	9,570	9,362	13,740	31,980	8,048	15,132	19,894
Partnerships reporting balance sheet data:								
Number of partnerships	7,642	2,768	1,411	3,338	8,113	2,041	3,904	5,534
Number of partners	18,979	6,229	3,843	11,028	19,548	5,538	10,773	12,682
Total assets	12,027,840	909,342	3,659,341	2,019,483	6,445,581	981,442	3,533,795	4,558,137
Cash.....	806,011	97,439	156,476	138,697	493,990	77,905	218,209	178,244
Trade notes and accounts receivable.....	1,367,596	170,507	1,277,663	483,221	405,425	210,403	130,250	392,549
Less: Allowance for bad debts.....	19,793	*5,612	16,096	6,891	3,472	*9,593	1,778	*6,914
Inventories.....	5,825,874	325,517	1,527,130	770,574	1,747,178	273,887	249,169	1,635,386
U.S. Government obligations.....	--	*1,585	--	--	--	--	*127	*4,496
Tax-exempt securities.....	*1,530	*1,224	--	*19	--	--	2,226	--
Other current assets.....	319,116	42,171	27,767	60,242	150,120	28,630	137,776	786,084
Mortgage and real estate loans.....	--	--	--	*581	*311	--	*6,269	*385
Other investments.....	174,414	*8,898	*44,901	11,972	53,567	*6,160	40,384	*7,081
Depreciable assets.....	3,669,107	324,678	914,222	719,124	4,671,815	276,718	2,542,252	2,092,463
Less: Accumulated depreciation.....	1,004,845	151,867	412,842	340,802	2,026,470	123,363	708,877	1,009,248
Depletable assets.....	*3,662	--	--	--	*4,103	--	*101	--
Less: Accumulated depletion.....	*588	--	--	--	*1,354	--	*16	--
Land.....	243,773	*8,884	*6,962	91,536	267,215	*4,160	418,281	29,701
Intangible assets.....	441,709	76,610	74,204	64,726	480,476	305,193	223,226	398,197
Less: Accumulated amortization.....	76,841	6,204	8,564	9,749	63,580	115,352	40,828	51,623
Other assets.....	277,117	15,511	67,519	36,232	266,257	46,695	317,024	101,336
Total liabilities and capital	12,027,840	909,342	3,659,341	2,019,483	6,445,581	981,442	3,533,795	4,558,137
Accounts payable.....	999,341	194,717	387,453	317,601	1,337,307	176,834	315,586	424,314
Mortgages notes, bonds payable in less than 1 year.....	5,251,159	109,542	628,834	122,071	237,932	30,306	124,042	220,322
Other current liabilities.....	1,019,645	106,128	909,507	123,256	803,394	61,487	149,165	694,758
Nonrecourse loans.....	134,255	*15,591	*2,749	*5,116	*21,353	*4,042	*35,659	*7,419
Mortgages notes, bonds payable in 1 year or more.....	1,618,867	231,619	145,049	348,679	2,138,535	274,395	1,668,498	1,305,037
Other liabilities.....	405,800	52,513	180,618	180,442	279,998	54,326	173,665	94,272
Partners capital accounts.....	2,598,773	199,231	1,405,132	922,318	1,627,061	380,051	1,067,179	1,812,016
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	6,409	2,270	2,101	2,119	8,034	1,697	3,767	5,460
Number of partners	14,940	5,202	4,771	8,027	18,399	4,486	9,730	11,958
Partnerships reporting balance sheet data:								
Number of partnerships	4,329	1,972	1,107	1,422	4,955	1,400	2,629	3,580
Number of partners	10,649	4,589	2,702	6,347	11,388	3,729	6,794	7,976
Total assets	7,387,207	720,522	2,366,541	1,581,739	2,751,020	885,825	2,021,053	3,131,906
Cash.....	516,172	86,304	112,005	120,041	225,062	68,715	144,276	124,388
Trade notes and accounts receivable.....	1,074,713	136,302	220,856	415,553	216,518	179,448	84,076	316,042
Less: Allowance for bad debts.....	14,214	*2,439	*2,002	5,688	*1,506	*9,562	1,192	*2,382
Inventories.....	4,100,044	253,276	1,487,774	572,021	789,804	249,500	148,608	1,141,499
U.S. Government obligations.....	--	*1,585	--	--	--	--	--	*4,496
Tax-exempt securities.....	--	*1,224	--	*19	--	--	2,226	--
Other current assets.....	144,068	36,436	23,328	53,691	73,649	24,924	111,702	684,600
Mortgage and real estate loans.....	--	--	--	*581	*54	--	*6,211	*385
Other investments.....	146,271	*8,887	*578	8,519	34,495	*6,160	12,584	*802
Depreciable assets.....	1,439,613	243,036	830,937	525,395	1,818,276	254,527	1,545,467	1,578,893
Less: Accumulated depreciation.....	598,152	123,801	375,285	260,156	861,587	113,413	476,184	790,005
Depletable assets.....	*209	--	--	--	*4,103	--	--	--
Less: Accumulated depletion.....	*103	--	--	--	*1,354	--	--	--
Land.....	190,510	*4,995	*5,412	81,539	111,298	*3,377	287,242	22,355
Intangible assets.....	294,054	63,514	22,103	52,544	242,656	289,827	129,561	29,912
Less: Accumulated amortization.....	52,912	2,394	1,898	7,607	41,954	113,779	31,313	10,784
Other assets.....	146,935	13,598	42,735	25,286	141,508	46,101	57,789	31,705
Total liabilities and capital	7,387,207	720,522	2,366,541	1,581,739	2,751,020	885,825	2,021,053	3,131,906
Accounts payable.....	631,084	122,610	210,027	220,058	515,814	144,616	181,323	226,340
Mortgages notes, bonds payable in less than 1 year.....	2,804,517	29,511	599,363	86,710	101,730	25,121	73,688	35,533
Other current liabilities.....	754,703	77,376	630,777	93,614	253,612	48,375	91,490	554,603
Nonrecourse loans.....	54,869	*130	*2,749	*5,116	*12,383	*4,042	*10,475	*1,395
Mortgages notes, bonds payable in 1 year or more.....	1,113,482	130,085	98,345	179,409	632,456	268,916	804,058	110,131
Other liabilities.....	102,596	*23,120	22,738	81,448	119,108	*42,382	29,794	34,650
Partners capital accounts.....	1,925,955	337,690	802,542	915,384	1,115,918	352,372	830,226	2,169,253

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	
Number of partnerships ¹	8,468	2,404	28,766	8,662	19,193	1,957	1,069	9,746
Number of partners	20,809	5,796	84,420	63,917	307,592	4,278	5,582	20,943
Partnerships reporting balance sheet data:								
Number of partnerships	4,701	1,049	16,456	5,136	10,493	1,174	583	4,878
Number of partners	12,912	2,960	57,912	50,083	255,583	2,687	4,520	11,132
Total assets	2,619,360	1,535,791	5,410,758	11,677,927	54,564,815	4,295,037	4,400,530	1,474,085
Cash.....	90,395	48,378	365,246	280,503	1,514,849	130,177	251,876	108,893
Trade notes and accounts receivable.....	98,780	58,676	395,009	1,754,621	3,692,221	313,466	289,046	277,538
Less: Allowance for bad debts.....	*1,746	*898	4,925	111,115	44,517	4,660	*4,320	3,505
Inventories.....	788,273	733,754	2,542,794	1,523,002	795,907	162,489	*41,416	51,402
U.S. Government obligations.....	--	--	*7,797	--	*166	*166	--	--
Tax-exempt securities.....	--	--	--	94,936	--	--	--	--
Other current assets.....	979,888	89,025	92,139	466,314	2,987,523	168,823	237,399	93,393
Mortgage and real estate loans.....	--	--	*40,426	--	*607	--	--	*607
Other investments.....	*1,152	*-11,351	36,758	880,583	3,662,606	*207,445	635,954	21,713
Depreciable assets.....	616,766	688,347	1,897,293	3,336,914	43,796,303	3,609,518	3,199,577	1,614,864
Less: Accumulated depreciation.....	219,224	219,648	647,847	1,262,579	12,576,428	974,319	679,018	802,291
Depletable assets.....	--	--	--	--	*6,536	--	--	*1,542
Less: Accumulated depletion.....	--	--	--	--	*3,517	--	--	*1,414
Land.....	*26,116	*22,611	150,833	156,275	512,865	*35,891	*15,552	15,896
Intangible assets.....	93,077	109,534	556,939	4,119,738	3,558,681	83,478	64,795	103,904
Less: Accumulated amortization.....	20,261	7,037	351,626	450,881	187,553	19,506	15,215	20,671
Other assets.....	166,144	24,398	329,923	889,616	6,848,563	582,068	363,470	12,212
Total liabilities and capital	2,619,360	1,535,791	5,410,758	11,677,927	54,564,815	4,295,037	4,400,530	1,474,085
Accounts payable.....	326,070	206,549	598,147	1,479,298	3,069,723	188,444	119,655	141,874
Mortgages notes, bonds payable in less than 1 year.....	255,199	58,906	499,457	243,479	1,711,126	172,463	159,036	213,694
Other current liabilities.....	568,122	226,408	633,487	1,460,533	3,729,250	468,826	434,847	195,998
Nonrecourse loans.....	*24,440	--	*28,896	*162,250	3,039,499	*160,831	*777,654	*24,810
Mortgages notes, bonds payable in 1 year or more.....	499,553	208,970	815,601	2,814,432	12,307,211	1,520,699	856,499	545,232
Other liabilities.....	82,106	*88,389	315,701	370,164	5,154,861	744,866	124,884	52,572
Partners capital accounts.....	863,870	746,568	2,519,470	5,147,771	25,553,145	1,038,909	1,927,954	299,906
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	5,025	803	13,276	3,407	12,364	556	199	7,032
Number of partners	11,496	2,304	48,370	49,307	288,116	1,192	2,372	14,947
Partnerships reporting balance sheet data:								
Number of partnerships	2,573	441	8,693	1,645	6,131	52	196	3,076
Number of partners	6,231	1,580	39,023	39,081	241,429	164	2,275	7,011
Total assets	1,361,001	1,096,542	2,762,187	9,030,482	34,742,167	1,134,188	1,291,093	960,058
Cash.....	43,032	26,171	308,755	183,407	1,245,382	76,297	186,379	97,917
Trade notes and accounts receivable.....	74,521	47,525	312,383	1,074,529	2,142,943	*121,811	76,023	194,379
Less: Allowance for bad debts.....	*981	--	4,760	47,933	17,149	*1,394	*157	967
Inventories.....	477,205	434,545	1,415,985	1,079,016	310,766	*26,014	*2,134	51,088
U.S. Government obligations.....	--	--	*7,797	--	--	--	--	--
Tax-exempt securities.....	--	--	--	94,936	--	--	--	--
Other current assets.....	430,618	74,928	48,273	327,871	2,415,317	107,265	159,730	65,213
Mortgage and real estate loans.....	--	--	--	--	*607	--	--	*607
Other investments.....	*1,044	*193,950	6,521	873,604	2,522,910	*105,554	*61,576	21,577
Depreciable assets.....	310,259	419,526	782,173	2,682,359	26,403,434	301,635	1,139,778	973,877
Less: Accumulated depreciation.....	126,431	127,489	446,808	1,063,331	8,567,449	148,062	425,594	513,986
Depletable assets.....	--	--	--	--	*6,216	--	--	*1,542
Less: Accumulated depletion.....	--	--	--	--	*3,517	--	--	*1,414
Land.....	*10,139	*6,126	81,704	144,008	348,769	*10,966	*90	12,367
Intangible assets.....	62,708	*7,823	142,685	3,226,465	1,985,859	*4,560	9,549	59,837
Less: Accumulated amortization.....	9,623	*5,686	31,259	384,175	118,493	*3,625	2,488	9,952
Other assets.....	88,510	19,123	138,737	839,724	6,066,572	533,167	84,074	7,973
Total liabilities and capital	1,361,001	1,096,542	2,762,187	9,030,482	34,742,167	1,134,188	1,291,093	960,058
Accounts payable.....	199,386	167,868	411,560	901,646	1,776,012	58,762	33,049	91,666
Mortgages notes, bonds payable in less than 1 year.....	218,176	*26,871	257,514	190,833	1,003,330	*10,955	59,863	141,091
Other current liabilities.....	153,782	158,275	315,531	911,810	2,093,718	250,153	262,044	120,970
Nonrecourse loans.....	*20,398	--	*8,350	75,924	1,606,872	--	*11,794	*13,377
Mortgages notes, bonds payable in 1 year or more.....	217,462	46,293	422,484	2,348,430	6,624,161	*87,723	394,488	302,487
Other liabilities.....	42,019	*28,564	23,567	142,898	2,312,631	*601,704	23,433	16,231
Partners capital accounts.....	509,777	668,671	1,323,181	4,458,940	19,325,443	124,891	506,422	274,235

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued						Total	Publishing industries
	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 ¹	1,408	287	*69	2,159	762	1,736	21,900	6,469
Number of partners	3,249	217,212	*252	49,888	1,618	4,570	359,443	14,969
Partnerships reporting balance sheet data:								
Number of partnerships	894	264	*69	1,589	280	763	12,810	1,670
Number of partners	2,220	183,097	*252	48,396	652	2,626	310,663	4,521
Total assets	683,922	33,049,619	*59,346	6,559,163	197,564	3,845,549	198,050,196	10,775,997
Cash.....	27,502	527,157	*2,156	278,331	7,607	181,151	5,665,487	462,007
Trade notes and accounts receivable.....	114,009	1,598,077	--	804,056	*104,753	191,276	22,911,556	1,860,097
Less: Allowance for bad debts.....	*57	*2,441	--	14,157	*14,626	750	1,756,210	209,483
Inventories.....	*5,847	333,168	--	113,487	*508	87,590	6,662,633	200,586
U.S. Government obligations.....	--	--	--	--	--	--	*52,252	--
Tax-exempt securities.....	--	--	--	--	--	--	*218,901	460
Other current assets.....	74,021	793,257	*332	1,405,056	*10,290	204,951	16,321,780	707,343
Mortgage and real estate loans.....	--	--	--	--	--	--	*195,543	--
Other investments.....	*117,124	3,102,815	*13,170	-501,889	1,079	65,196	21,898,224	433,723
Depreciable assets.....	345,299	27,947,007	*51,770	3,817,685	142,004	3,068,579	93,843,786	2,648,688
Less: Accumulated depreciation.....	145,714	7,680,322	*8,363	1,316,136	81,884	888,381	35,850,348	1,165,036
Depletable assets.....	--	*10	--	*4,983	--	--	--	--
Less: Accumulated depletion.....	--	--	--	*2,103	--	--	--	--
Land.....	*808	35,877	--	190,052	8,039	210,752	809,303	108,024
Intangible assets.....	144,789	1,063,963	*305	1,665,885	*37,081	394,480	55,038,063	3,822,917
Less: Accumulated amortization.....	12,531	34,179	*40	64,819	*3,502	17,088	13,576,725	597,626
Other assets.....	12,823	5,365,231	*16	178,732	*-13,783	347,794	25,615,950	2,504,296
Total liabilities and capital	683,922	33,049,619	*59,346	6,559,163	197,564	3,845,549	198,050,196	10,775,997
Accounts payable.....	29,631	1,895,216	--	536,896	*66,309	91,700	16,508,048	472,842
Mortgages notes, bonds payable in less than 1 year..	109,475	626,834	*1,847	315,849	*4,507	107,421	6,003,082	152,861
Other current liabilities.....	93,240	917,492	*14,493	1,125,814	41,458	437,082	27,238,224	1,140,505
Nonrecourse loans.....	--	*1,707,767	--	*220,586	--	*147,851	6,677,731	*68,433
Mortgages notes, bonds payable in 1 year or more....	191,650	5,827,434	*46,875	1,713,681	*6,977	1,598,164	43,304,980	1,278,795
Other liabilities.....	70,306	3,771,248	--	323,862	*-18,209	85,332	22,065,053	2,085,200
Partners capital accounts.....	189,620	18,303,628	*-3,868	2,322,475	96,522	1,377,999	76,253,077	5,577,362
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,194	181	*17	1,481	*688	1,016	9,325	2,353
Number of partners	2,819	216,859	*52	45,609	*1,451	2,815	191,351	5,365
Partnerships reporting balance sheet data:								
Number of partnerships	679	169	*17	1,207	*205	530	6,260	912
Number of partners	1,790	182,766	*52	45,043	*485	1,842	181,046	2,302
Total assets	404,831	24,541,191	*779	4,396,670	*96,715	1,916,642	106,601,416	7,985,545
Cash.....	20,702	447,384	*750	266,379	*3,735	145,839	3,268,342	370,657
Trade notes and accounts receivable.....	31,721	1,055,119	--	511,217	*26,417	126,257	15,571,909	1,424,742
Less: Allowance for bad debts.....	*52	*2,244	--	11,093	*988	*255	1,129,945	134,133
Inventories.....	*1,430	177,836	--	47,929	*508	3,827	4,219,665	147,773
U.S. Government obligations.....	--	--	--	--	--	--	*52,252	--
Tax-exempt securities.....	--	--	--	--	--	--	*218,901	460
Other current assets.....	70,665	617,807	--	1,213,369	*6,949	174,321	9,602,148	576,668
Mortgage and real estate loans.....	--	--	--	--	--	--	*184,137	--
Other investments.....	*116,711	2,710,492	--	-555,851	--	62,852	12,989,689	377,489
Depreciable assets.....	237,958	19,734,782	*225	2,127,942	*55,376	1,831,861	59,597,784	2,165,850
Less: Accumulated depreciation.....	113,303	5,852,495	*212	806,310	*29,806	677,681	27,137,145	1,014,325
Depletable assets.....	--	*10	--	*4,663	--	--	--	--
Less: Accumulated depletion.....	--	--	--	*2,103	--	--	--	--
Land.....	*83	30,045	--	*156,985	--	138,234	601,531	86,199
Intangible assets.....	*30,686	381,656	--	1,408,210	*36,524	54,838	24,712,403	2,016,627
Less: Accumulated amortization.....	*4,475	*30,209	--	52,918	*3,480	11,347	7,298,707	343,988
Other assets.....	*12,704	5,271,009	*16	88,252	*1,480	67,898	11,148,450	2,311,526
Total liabilities and capital	404,831	24,541,191	*779	4,396,670	*96,715	1,916,642	106,601,416	7,985,545
Accounts payable.....	27,164	1,135,906	--	347,627	*18,605	63,233	8,923,451	346,774
Mortgages notes, bonds payable in less than 1 year..	35,712	600,374	--	90,666	*2,117	62,552	619,838	110,640
Other current liabilities.....	44,178	552,323	--	580,621	*19,765	263,664	13,591,770	665,014
Nonrecourse loans.....	--	*1,487,773	--	*5,627	--	*88,301	1,457,483	*62,609
Mortgages notes, bonds payable in 1 year or more....	*62,889	4,352,978	--	932,311	*6,876	484,408	14,068,276	570,761
Other liabilities.....	*39,570	1,450,725	--	158,578	*-20,625	*43,015	8,606,711	1,152,040
Partners capital accounts.....	195,318	14,961,112	*779	2,281,240	*69,977	911,470	59,333,888	5,077,706

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
	Motion picture and sound recording industries	Broadcasting and telecommunications	Information services and data processing services	Total	Finance and insurance			Activities related to credit intermediation
					Total	Depository credit intermediation	Nondepository credit intermediation	
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships¹.....	5,808	6,485	3,139	1,021,554	209,150	399	4,551	1,120
Number of partners.....	38,598	289,763	16,113	10,581,686	3,374,457	2,149	36,964	25,201
Partnerships reporting balance sheet data:								
Number of partnerships.....	4,360	4,994	1,786	780,437	131,165	399	3,312	561
Number of partners.....	16,681	279,123	10,338	8,900,483	2,424,228	2,149	31,343	1,989
Total assets.....	35,956,083	147,986,527	3,331,589	3,813,785,715	2,375,852,311	6,767,698	93,994,024	3,885,065
Cash.....	564,838	4,026,622	612,020	122,126,967	66,123,444	672,249	2,139,582	400,442
Trade notes and accounts receivable.....	9,614,366	10,987,472	449,621	202,021,385	173,273,843	*155,661	50,796,290	2,313,767
Less: Allowance for bad debts.....	707,836	818,841	20,050	1,084,341	727,788	*795	625,279	29,212
Inventories.....	4,975,364	1,469,824	*16,858	78,943,241	71,495,480	*24,380	*574,377	*15
U.S. Government obligations.....	*50,951	*1,301	--	94,678,701	91,973,568	*187,775	*52,659	--
Tax-exempt securities.....	206,625	*17	*11,800	26,792,296	24,676,967	*151,456	*53,328	--
Other current assets.....	2,329,748	13,227,665	57,025	601,958,928	544,197,191	2,715,824	8,243,103	244,798
Mortgage and real estate loans.....	4,334	*191,209	--	43,339,674	21,380,051	*309,114	7,950,488	*18,781
Other investments.....	5,960,344	15,273,375	*230,782	1,386,342,139	1,227,079,295	407,107	10,434,255	*100,141
Depreciable assets.....	10,723,328	78,424,507	2,047,262	1,114,378,876	17,807,542	*55,257	4,836,863	74,073
Less: Accumulated depreciation.....	6,638,231	27,040,975	1,006,106	351,084,468	5,009,145	*5,814	898,792	28,583
Depletable assets.....	--	--	--	2,657,832	1,089,279	--	*19,160	--
Less: Accumulated depletion.....	--	--	--	1,052,980	717,408	--	*1,535	--
Land.....	254,015	443,323	*3,940	232,180,035	3,971,385	*28,143	129,329	--
Intangible assets.....	9,162,968	41,362,875	689,305	52,168,133	12,282,174	28,749	1,160,115	81,163
Less: Accumulated amortization.....	3,926,358	8,972,208	80,533	17,182,212	2,277,965	7,725	190,607	9,338
Other assets.....	3,381,625	19,410,363	319,665	226,601,508	129,234,398	2,046,317	9,320,688	719,019
Total liabilities and capital.....	35,956,083	147,986,527	3,331,589	3,813,785,715	2,375,852,311	6,767,698	93,994,024	3,885,065
Accounts payable.....	7,792,057	7,967,576	275,574	98,444,202	81,105,692	12,715	1,497,992	268,145
Mortgages notes, bonds payable in less than 1 year.....	223,689	5,527,022	99,510	159,961,366	115,677,390	*1,837,684	22,131,586	*755,600
Other current liabilities.....	7,989,207	17,571,366	537,147	800,455,264	734,135,297	2,224,182	3,350,409	623,795
Nonrecourse loans.....	*249,920	6,308,032	*51,346	451,810,731	26,846,729	*3,816	2,599,730	*601,436
Mortgages notes, bonds payable in 1 year or more.....	6,081,226	35,532,950	412,011	604,240,185	144,616,410	712,388	26,953,766	*168,616
Other liabilities.....	7,859,699	11,502,924	617,230	264,611,913	142,538,657	*1,191,069	9,383,082	771,968
Partners capital accounts.....	5,760,286	63,576,658	1,338,771	1,434,262,054	1,130,932,136	785,843	28,077,460	695,504
PARTNERSHIPS WITH NET INCOME								
Number of partnerships¹.....	2,432	3,210	1,330	682,340	160,678	334	2,665	727
Number of partners.....	7,902	173,963	4,120	7,438,705	2,729,723	1,748	20,204	2,183
Partnerships reporting balance sheet data:								
Number of partnerships.....	2,060	2,464	825	532,994	99,757	334	2,274	463
Number of partners.....	7,090	169,015	2,638	6,280,054	2,001,312	1,748	18,398	1,651
Total assets.....	26,394,983	70,003,283	2,217,605	2,827,772,521	1,869,716,315	6,106,827	80,995,324	2,733,914
Cash.....	399,954	2,273,613	224,119	94,160,930	52,922,595	663,397	1,823,904	336,319
Trade notes and accounts receivable.....	7,635,068	6,139,975	372,124	162,329,478	145,565,271	*59,596	48,557,903	1,598,824
Less: Allowance for bad debts.....	475,167	502,899	17,746	842,080	593,609	--	524,837	8,620
Inventories.....	3,696,815	361,784	*13,293	33,886,421	30,017,299	*10,310	*75,551	*15
U.S. Government obligations.....	*50,951	*1,301	--	79,634,482	77,527,053	*187,775	*52,659	--
Tax-exempt securities.....	206,625	*17	*11,800	21,536,959	19,450,121	*151,456	*53,328	--
Other current assets.....	846,221	8,151,100	28,160	372,306,810	335,810,096	2,713,521	5,351,086	243,555
Mortgage and real estate loans.....	4,334	*179,803	--	37,067,410	19,508,022	*103,880	7,288,617	*18,781
Other investments.....	5,424,636	7,137,817	*49,748	1,184,121,694	1,053,987,353	*199,769	8,852,969	*65,089
Depreciable assets.....	9,004,293	46,716,189	1,711,452	727,409,032	11,322,422	*54,656	1,399,121	40,114
Less: Accumulated depreciation.....	5,935,086	19,267,255	920,479	240,596,453	3,529,792	*5,638	294,511	16,102
Depletable assets.....	--	--	--	2,256,041	1,006,028	--	*19,160	--
Less: Accumulated depletion.....	--	--	--	947,333	708,445	--	*1,535	--
Land.....	*226,884	284,508	*3,940	152,919,239	2,402,958	*26,804	90,731	--
Intangible assets.....	6,799,285	15,312,654	583,837	32,377,647	9,677,153	*28,436	984,828	*9,487
Less: Accumulated amortization.....	2,968,980	3,917,801	67,939	10,785,023	1,979,208	*7,588	167,059	*3,580
Other assets.....	1,479,150	7,132,479	225,295	180,937,266	117,330,997	1,920,456	7,433,410	450,531
Total liabilities and capital.....	26,394,983	70,003,283	2,217,605	2,827,772,521	1,869,716,315	6,106,827	80,995,324	2,733,914
Accounts payable.....	5,903,633	2,471,867	201,177	74,621,439	64,792,918	*12,331	1,418,933	71,765
Mortgages notes, bonds payable in less than 1 year.....	42,358	412,167	*54,673	123,183,299	97,788,635	*1,770,034	20,620,287	*455,046
Other current liabilities.....	4,630,679	7,883,410	412,668	480,148,982	447,754,970	2,195,458	381,713	580,441
Nonrecourse loans.....	*219,555	1,175,318	--	252,950,277	21,720,014	*3,816	*1,243,968	*315,050
Mortgages notes, bonds payable in 1 year or more.....	5,688,544	7,460,638	*348,332	401,966,200	130,585,489	*396,897	24,409,694	*134,423
Other liabilities.....	4,885,730	2,283,168	285,772	175,143,262	109,348,514	*1,189,883	6,841,977	747,738
Partners capital accounts.....	5,024,484	48,316,715	914,982	1,319,759,061	997,725,775	538,408	26,078,752	429,450

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued				Real estate and rental and leasing			
	Securities, commodities contracts, and other financial investments	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total	Total	Real estate		
						Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self storage units
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
Number of partnerships ¹	169,271	6,920	26,889	812,404	788,480	323,529	271,498	8,562
Number of partners	2,621,693	74,606	613,845	7,207,229	6,356,159	2,799,603	1,553,888	80,578
Partnerships reporting balance sheet data:								
Number of partnerships	102,241	4,770	19,881	649,271	632,295	252,270	229,589	5,660
Number of partners	1,927,766	70,200	390,781	6,476,254	5,648,470	2,411,496	1,411,757	61,811
Total assets	2,019,342,087	6,689,031	245,174,406	1,437,933,405	1,373,212,409	473,063,871	570,291,263	13,792,851
Cash.....	54,256,361	678,967	7,975,844	56,003,523	54,149,086	19,558,595	18,976,415	381,007
Trade notes and accounts receivable.....	95,606,395	1,434,841	22,966,890	28,747,542	18,002,487	4,796,276	6,282,043	88,024
Less: Allowance for bad debts.....	60,968	*1,940	*9,594	356,553	237,866	34,085	110,422	*1,645
Inventories.....	70,499,973	--	*396,735	7,447,761	7,235,612	422,733	373,221	*432
U.S. Government obligations.....	85,957,837	*377,313	5,397,984	2,705,134	2,602,409	802,378	1,496,801	--
Tax-exempt securities.....	19,566,295	442	4,905,447	2,115,329	2,113,860	711,648	994,166	*4,318
Other current assets.....	507,920,222	1,585,092	23,488,152	57,761,737	54,837,145	21,128,612	15,866,590	180,345
Mortgage and real estate loans.....	11,087,710	*61,173	1,952,784	21,959,623	21,959,623	4,884,657	4,888,374	*203,305
Other investments.....	1,072,537,324	1,267,137	142,333,331	159,262,845	152,686,885	37,383,437	39,783,042	1,379,148
Depreciable assets.....	10,823,367	477,363	1,540,619	1,096,571,334	1,033,290,807	436,056,071	461,060,426	11,164,691
Less: Accumulated depreciation.....	3,547,695	223,472	304,788	346,075,323	315,889,366	159,548,286	123,046,716	3,017,117
Depletable assets.....	1,065,938	--	*4,182	1,568,553	1,562,844	*740,972	*399,797	*39,099
Less: Accumulated depletion.....	712,735	--	*3,138	335,572	334,066	*58,189	*123,966	*33,650
Land.....	3,056,552	*6,948	750,413	228,208,650	227,280,125	71,102,902	99,360,331	2,690,420
Intangible assets.....	10,066,005	434,750	511,392	39,885,959	38,251,553	12,129,976	18,910,012	282,242
Less: Accumulated amortization.....	1,781,650	104,986	183,659	14,904,247	14,393,136	4,802,259	7,054,528	102,300
Other assets.....	83,001,157	695,404	33,451,813	97,367,109	90,094,408	27,788,432	32,235,679	534,535
Total liabilities and capital	2,019,342,087	6,689,031	245,174,406	1,437,933,405	1,373,212,409	473,063,871	570,291,263	13,792,851
Accounts payable.....	75,917,083	1,681,651	1,728,106	17,338,510	15,026,751	4,661,759	5,719,808	86,152
Mortgages notes, bonds payable in less than 1 year.....	81,316,594	149,280	9,486,645	44,283,976	42,023,052	11,985,148	18,405,711	194,011
Other current liabilities.....	718,403,404	633,583	8,899,925	66,319,967	59,143,208	21,003,865	18,465,612	401,646
Nonrecourse loans.....	16,327,247	*18,512	7,295,987	424,964,003	415,645,303	205,037,724	161,998,385	2,048,244
Mortgages notes, bonds payable in 1 year or more.....	84,557,858	278,163	31,945,619	459,623,776	442,354,146	165,722,296	193,079,922	4,274,009
Other liabilities.....	114,553,494	5,037,432	11,601,611	122,073,256	110,740,534	46,199,498	36,693,220	279,357
Partners capital accounts.....	928,266,407	-1,109,590	174,216,512	303,329,918	288,279,416	18,453,581	135,928,607	6,509,432
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	131,769	5,566	19,617	521,663	506,612	188,575	201,237	7,220
Number of partners	2,223,427	14,833	467,329	4,708,981	4,352,778	1,716,511	1,209,358	73,151
Partnerships reporting balance sheet data:								
Number of partnerships	77,898	3,714	15,075	433,236	422,054	154,256	175,340	4,413
Number of partners	1,609,171	11,238	359,106	4,278,742	3,935,068	1,481,817	1,120,442	54,967
Total assets	1,554,996,997	4,829,409	220,053,845	958,056,206	921,742,797	275,904,837	422,475,055	10,813,249
Cash.....	42,964,023	573,975	6,560,978	41,238,335	40,293,094	13,301,579	15,304,890	304,360
Trade notes and accounts receivable.....	73,213,983	1,259,615	20,875,850	16,764,207	12,363,572	3,491,335	4,233,310	83,962
Less: Allowance for bad debts.....	49,469	*1,090	*9,594	248,471	192,002	29,637	91,943	*1,446
Inventories.....	29,633,704	--	*297,719	3,869,123	3,747,763	296,472	345,990	*395
U.S. Government obligations.....	71,744,940	*160,407	5,381,273	2,107,428	2,004,703	709,064	1,098,542	--
Tax-exempt securities.....	16,771,958	--	2,473,380	2,086,838	2,085,368	711,648	969,069	*4,318
Other current assets.....	306,496,316	1,215,469	19,790,148	36,496,714	34,330,200	12,458,487	11,957,885	166,267
Mortgage and real estate loans.....	10,416,823	*58,985	1,620,936	17,559,388	17,559,388	3,814,238	4,634,711	*120,582
Other investments.....	916,437,685	485,784	127,946,058	130,134,341	124,810,128	28,166,793	37,686,162	1,464,864
Depreciable assets.....	8,071,333	355,440	1,401,758	716,086,610	674,747,677	248,781,502	332,966,575	8,548,869
Less: Accumulated depreciation.....	2,776,333	168,143	269,066	237,066,661	213,385,862	101,357,262	87,959,319	2,457,676
Depletable assets.....	983,548	--	*3,321	1,250,013	1,244,304	*708,517	*251,250	*39,099
Less: Accumulated depletion.....	704,599	--	*2,311	238,888	237,382	*53,445	*43,133	*33,650
Land.....	1,769,121	*5,463	510,838	150,516,281	149,850,037	44,306,781	71,086,321	2,205,044
Intangible assets.....	7,854,559	308,950	490,894	22,700,494	22,120,113	6,236,907	11,879,785	204,363
Less: Accumulated amortization.....	1,535,964	91,584	173,432	8,805,816	8,457,392	2,567,392	4,476,549	78,707
Other assets.....	73,705,368	666,138	33,155,094	63,606,270	58,859,088	16,929,251	22,631,510	242,604
Total liabilities and capital	1,554,996,997	4,829,409	220,053,845	958,056,206	921,742,797	275,904,837	422,475,055	10,813,249
Accounts payable.....	60,361,930	1,289,472	1,638,489	9,828,521	8,865,993	2,149,031	4,181,482	79,373
Mortgages notes, bonds payable in less than 1 year.....	66,396,393	122,626	8,424,249	25,394,664	24,085,473	6,732,155	9,994,771	84,511
Other current liabilities.....	437,470,169	248,651	6,878,538	32,394,013	27,737,889	7,994,772	11,623,858	329,935
Nonrecourse loans.....	14,679,739	*3,100	5,474,340	231,230,264	225,512,987	101,018,532	97,295,914	1,185,911
Mortgages notes, bonds payable in 1 year or more.....	75,599,807	184,752	29,859,915	271,380,711	264,685,993	88,818,022	125,492,605	3,136,145
Other liabilities.....	86,100,898	4,260,288	10,207,729	65,794,748	58,991,073	24,584,148	20,684,849	104,869
Partners capital accounts.....	814,388,061	-1,279,480	157,570,584	322,033,286	311,863,389	44,608,177	153,201,575	5,892,505

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services				
	Real estate and rental and leasing--continued				Total	Professional, scientific, and technical services			
	Real estate--continued		Rental and leasing services	Lessors of nonfinancial intangible assets		Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	
	Lessors of other real estate property	Other real estate			(89)				(90)
Number of partnerships ¹	54,121	130,772	23,900	24	158,595	118,340	31,506	14,761	
Number of partners	335,145	1,586,946	850,996	73	812,455	477,768	149,972	59,515	
Partnerships reporting balance sheet data:									
Number of partnerships	39,868	104,908	16,954	*23	101,795	76,743	23,327	8,541	
Number of partners	284,857	1,478,549	827,717	*67	652,708	365,172	127,882	42,275	
Total assets	75,280,303	240,784,121	63,270,043	*1,450,953	232,845,162	59,435,292	14,588,041	6,090,076	
Cash.....	2,274,584	12,958,485	1,838,013	*16,424	13,202,249	9,561,689	5,126,577	1,211,917	
Trade notes and accounts receivable.....	855,828	5,980,316	10,666,973	*78,082	24,328,381	9,462,813	1,319,680	399,954	
Less: Allowance for bad debts.....	14,908	76,806	117,572	1,115	405,692	219,745	43,410	*6,726	
Inventories.....	425,383	6,013,843	212,149	--	1,089,355	625,708	*2,885	*1,042	
U.S. Government obligations.....	191,364	111,866	*102,725	--	504,210	221,352	166,022	*5,199	
Tax-exempt securities.....	*71,596	*332,132	*1,469	--	484,757	*12,564	*7,781	*4,694	
Other current assets.....	1,890,989	15,770,610	2,868,914	*55,678	22,055,221	8,179,201	2,178,356	1,047,952	
Mortgage and real estate loans.....	828,694	11,154,594	(²)	--	4,472,487	*63,379	*1,015	*1,078	
Other investments.....	9,142,341	64,998,917	5,413,754	*1,162,206	104,653,907	8,666,777	587,330	236,758	
Depreciable assets.....	43,856,362	81,153,259	63,272,084	*8,442	37,699,027	27,291,586	12,079,815	4,520,874	
Less: Accumulated depreciation.....	11,287,305	18,989,942	30,180,912	*5,045	21,250,682	16,555,073	7,915,672	2,817,924	
Depletable assets.....	*123,585	259,392	*5,709	--	258,594	*110,067	*1,323	*3,267	
Less: Accumulated depletion.....	*93,109	*25,152	*1,506	--	27,467	*6,308	*311	*3,267	
Land.....	18,054,740	36,071,731	885,748	*42,778	1,932,188	426,008	41,879	44,467	
Intangible assets.....	1,225,675	5,703,648	1,439,578	*194,828	11,657,782	4,127,163	389,797	440,820	
Less: Accumulated amortization.....	414,768	2,019,280	348,740	*162,371	2,626,567	881,230	174,228	79,792	
Other assets.....	8,149,253	21,386,509	7,211,656	*61,046	34,817,413	8,349,342	819,201	1,079,763	
Total liabilities and capital	75,280,303	240,784,121	63,270,043	*1,450,953	232,845,162	59,435,292	14,588,041	6,090,076	
Accounts payable.....	544,974	4,014,058	2,309,057	*2,702	4,794,394	3,122,881	302,993	97,287	
Mortgages notes, bonds payable in less than 1 year.....	2,450,168	8,988,014	2,260,924	--	13,492,384	2,846,181	965,969	459,777	
Other current liabilities.....	2,142,239	17,129,846	7,174,915	*1,844	22,002,313	8,341,389	2,822,330	811,645	
Nonrecourse loans.....	11,003,173	35,557,778	9,300,681	*18,019	5,971,056	918,076	68,983	*225,462	
Mortgages notes, bonds payable in 1 year or more.....	22,495,264	56,782,656	17,266,214	*3,416	26,857,508	8,480,922	1,494,817	1,953,284	
Other liabilities.....	3,137,622	24,430,837	11,319,511	*13,212	25,201,371	7,766,086	1,172,550	1,031,346	
Partners capital accounts.....	33,506,864	93,880,933	13,638,742	*1,411,760	134,526,137	27,959,758	7,760,399	1,511,274	
PARTNERSHIPS WITH NET INCOME									
Number of partnerships ¹	37,777	71,802	15,028	24	103,580	79,922	26,213	10,824	
Number of partners	210,452	1,143,306	356,130	73	622,770	351,617	130,174	47,096	
Partnerships reporting balance sheet data:									
Number of partnerships	27,185	60,860	11,159	*23	71,429	57,361	20,375	7,700	
Number of partners	173,991	1,104,351	343,606	*67	527,368	286,315	116,551	36,340	
Total assets	57,101,986	155,447,668	34,862,457	*1,450,953	180,583,635	47,028,442	14,152,630	5,115,120	
Cash.....	1,700,603	9,681,662	928,818	*16,424	11,612,632	8,774,076	5,077,201	1,163,553	
Trade notes and accounts receivable.....	445,444	4,109,520	4,322,553	*78,082	20,691,887	7,735,365	1,190,403	373,118	
Less: Allowance for bad debts.....	*8,140	60,835	55,354	1,115	224,640	111,537	*36,022	*6,654	
Inventories.....	384,127	2,720,779	121,360	--	775,419	423,645	*2,885	*1,042	
U.S. Government obligations.....	*111,614	*85,483	*102,725	--	495,879	217,345	162,127	*5,199	
Tax-exempt securities.....	*68,201	*332,132	*1,469	--	484,757	*12,564	*7,781	*4,694	
Other current assets.....	1,259,974	8,487,587	2,110,837	*55,678	16,392,369	6,508,014	2,069,286	944,110	
Mortgage and real estate loans.....	740,599	8,249,258	(²)	--	4,402,978	*62,897	*1,015	*1,078	
Other investments.....	7,472,544	50,019,765	4,162,008	*1,162,206	79,412,698	5,647,926	586,999	198,159	
Depreciable assets.....	34,184,924	50,265,807	41,330,491	*8,442	30,088,129	23,088,278	11,799,665	3,772,543	
Less: Accumulated depreciation.....	9,096,848	12,514,756	23,675,753	*5,045	18,191,880	14,825,206	7,752,676	2,438,780	
Depletable assets.....	*123,585	*121,854	*5,709	--	129,631	*98,910	*1,323	*3,267	
Less: Accumulated depletion.....	*93,109	*14,044	*1,506	--	12,738	*3,776	*311	*3,267	
Land.....	13,001,512	19,250,379	623,466	*42,778	875,713	360,323	40,784	44,418	
Intangible assets.....	703,324	3,095,734	385,552	*194,828	6,863,986	2,154,163	373,811	290,743	
Less: Accumulated amortization.....	239,894	1,094,849	186,053	*162,371	1,869,061	594,639	173,541	72,871	
Other assets.....	6,343,528	12,712,194	4,686,136	*61,046	28,655,877	7,480,093	801,899	835,160	
Total liabilities and capital	57,101,986	155,447,668	34,862,457	*1,450,953	180,583,635	47,028,442	14,152,630	5,115,120	
Accounts payable.....	341,214	2,114,893	959,826	*2,702	2,643,134	2,126,695	290,178	91,394	
Mortgages notes, bonds payable in less than 1 year.....	1,774,451	5,499,584	1,309,191	--	11,606,230	1,901,741	878,628	384,067	
Other current liabilities.....	1,154,596	6,634,727	4,654,280	*1,844	16,653,023	6,295,721	2,639,420	674,109	
Nonrecourse loans.....	7,285,572	18,727,059	5,699,258	*18,019	3,641,345	624,345	68,363	*225,462	
Mortgages notes, bonds payable in 1 year or more.....	16,548,604	30,690,618	6,691,302	*3,416	14,395,263	5,407,036	1,418,836	1,218,297	
Other liabilities.....	1,299,766	12,317,441	6,790,463	*13,212	18,782,548	5,907,210	1,097,808	1,007,080	
Partners capital accounts.....	28,697,785	79,463,346	8,758,137	*1,411,760	112,862,093	24,765,694	7,759,397	1,514,712	

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Professional and business services--continued							
	Professional, scientific, and technical services--continued							Management of companies (holding companies)
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services				
				Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services	
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
Number of partnerships ¹	9,446	3,806	13,554	45,268	23,161	5,011	17,095	11,987
Number of partners	22,992	12,069	35,755	197,466	104,946	12,241	80,278	254,891
Partnerships reporting balance sheet data:								
Number of partnerships	6,329	1,639	7,180	29,726	15,124	2,810	11,792	9,444
Number of partners	16,051	3,612	20,231	155,121	85,146	7,637	62,338	234,241
Total assets	1,984,079	137,859	5,488,080	31,147,157	19,252,865	4,160,211	7,734,081	159,894,273
Cash.....	360,294	27,229	317,577	2,518,095	1,469,055	294,078	754,962	2,144,343
Trade notes and accounts receivable.....	493,321	*46,020	1,558,326	5,645,513	2,686,879	1,152,934	1,805,700	12,592,190
Less: Allowance for bad debts.....	10,071	*124	25,543	133,872	21,851	43,606	68,415	*101,856
Inventories.....	24,811	*5,603	17,569	573,798	321,698	11,436	240,664	371,228
U.S. Government obligations.....	*6,320	--	--	*43,811	*43,443	--	368	*282,859
Tax-exempt securities.....	*89	--	--	--	--	--	--	*463,145
Other current assets.....	323,248	*17,480	225,778	4,386,387	2,702,229	592,816	1,091,342	12,297,540
Mortgage and real estate loans.....	--	--	--	*61,286	*27,609	--	*33,677	4,361,287
Other investments.....	231,928	*1,217	233,092	7,376,452	6,064,161	374,888	937,403	94,561,369
Depreciable assets.....	998,232	91,743	2,040,622	7,560,300	3,410,092	1,116,712	3,033,497	3,841,948
Less: Accumulated depreciation.....	745,567	54,151	1,309,525	3,712,234	1,557,796	434,639	1,719,799	1,296,423
Depletable assets.....	*11,157	--	--	*94,320	*93,515	--	*805	*6,210
Less: Accumulated depletion.....	*2,531	--	--	*198	*43	--	*155	*4,171
Land.....	*7,800	--	*813	331,050	107,089	*68,553	155,408	1,003,507
Intangible assets.....	109,157	*1,843	537,015	2,648,530	852,015	828,232	968,283	5,521,515
Less: Accumulated amortization.....	12,117	*238	145,607	469,248	130,513	105,843	232,893	769,796
Other assets.....	188,008	*1,239	2,037,963	4,223,168	3,185,283	304,650	733,234	24,619,380
Total liabilities and capital	1,984,079	137,859	5,488,080	31,147,157	19,252,865	4,160,211	7,734,081	159,894,273
Accounts payable.....	286,035	24,344	329,763	2,082,459	389,946	659,286	1,033,226	928,414
Mortgages notes, bonds payable in less than 1 year.....	106,724	*13,154	339,843	960,714	529,757	84,785	346,172	10,005,783
Other current liabilities.....	496,965	13,775	524,485	3,672,189	1,731,760	697,199	1,243,230	11,765,557
Nonrecourse loans.....	*25,712	--	*9,185	588,734	*29,770	*267,308	*291,655	4,672,819
Mortgages notes, bonds payable in 1 year or more.....	247,260	*20,980	221,796	4,542,784	2,878,772	670,911	993,102	15,578,518
Other liabilities.....	-26,088	*1,441	2,201,022	3,385,815	2,482,512	512,677	390,626	16,572,284
Partners capital accounts.....	847,470	64,166	1,861,986	15,914,462	11,210,348	1,268,043	3,436,071	100,370,897
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	6,764	2,378	9,168	24,575	13,882	2,568	8,124	6,950
Number of partners	16,461	9,177	22,231	126,478	75,451	6,108	44,920	231,747
Partnerships reporting balance sheet data:								
Number of partnerships	5,088	1,456	5,251	17,492	9,764	1,802	5,926	5,428
Number of partners	12,401	3,209	12,904	104,909	63,865	4,572	36,471	218,860
Total assets	1,387,823	114,325	4,898,127	21,360,417	13,975,074	2,979,809	4,405,534	124,169,154
Cash.....	310,173	25,350	259,418	1,938,382	1,256,315	257,753	424,314	1,589,999
Trade notes and accounts receivable.....	332,029	*45,547	1,480,240	4,314,028	2,461,047	958,552	894,430	11,576,459
Less: Allowance for bad debts.....	7,550	*124	6,236	54,952	15,365	34,340	5,247	*87,326
Inventories.....	*16,633	*3,312	12,706	387,069	313,598	8,152	65,319	287,098
U.S. Government obligations.....	*6,320	--	--	*43,700	*43,443	--	257	*278,534
Tax-exempt securities.....	*89	--	--	--	--	--	--	*463,145
Other current assets.....	246,141	*12,499	184,093	3,051,885	1,751,100	532,946	767,838	8,909,625
Mortgage and real estate loans.....	--	--	--	*60,805	*27,609	--	*33,196	4,292,259
Other investments.....	168,405	*183	176,786	4,517,394	3,428,811	369,659	718,924	72,529,743
Depreciable assets.....	872,845	71,216	1,807,569	4,764,830	2,059,337	732,572	1,972,920	2,316,417
Less: Accumulated depreciation.....	689,942	46,500	1,203,092	2,694,216	987,768	401,731	1,304,717	878,598
Depletable assets.....	--	--	--	*94,320	*93,515	--	*805	*6,210
Less: Accumulated depletion.....	--	--	--	*198	*43	--	*155	*4,171
Land.....	*7,800	--	*734	266,587	65,142	*56,404	145,040	331,926
Intangible assets.....	33,881	*1,837	280,227	1,173,663	621,257	295,522	256,884	3,290,582
Less: Accumulated amortization.....	10,625	*233	99,850	237,519	98,495	81,206	57,818	364,345
Other assets.....	101,623	*1,239	2,005,532	3,734,641	2,955,572	285,524	493,544	19,631,598
Total liabilities and capital	1,387,823	114,325	4,898,127	21,360,417	13,975,074	2,979,809	4,405,534	124,169,154
Accounts payable.....	156,195	*21,619	148,484	1,418,825	293,028	569,625	556,173	323,920
Mortgages notes, bonds payable in less than 1 year.....	73,450	*10,116	50,844	504,636	378,537	49,379	76,720	9,332,000
Other current liabilities.....	326,755	10,757	400,101	2,244,578	1,005,144	495,687	743,748	9,003,253
Nonrecourse loans.....	*25,712	--	*9,185	*295,623	*5,731	*144,464	*145,427	*3,014,610
Mortgages notes, bonds payable in 1 year or more.....	110,106	*11,548	47,055	2,601,193	1,809,127	413,276	378,790	7,165,475
Other liabilities.....	-57,516	*1,254	2,027,061	1,831,522	1,257,521	431,525	142,477	12,299,594
Partners capital accounts.....	753,121	59,030	2,215,396	12,464,039	9,225,986	875,853	2,362,200	83,030,301

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services			Total	Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of physicians and dentists	Offices of other health practitioners
(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	
Number of partnerships ¹	28,268	26,955	1,313	42,464	4,697	37,767	12,681	8,611
Number of partners	79,796	75,904	3,893	216,843	11,956	204,887	85,514	34,427
Partnerships reporting balance sheet data:								
Number of partnerships	15,609	14,374	1,235	30,456	2,085	28,370	11,259	6,359
Number of partners	53,296	49,801	3,495	157,127	6,733	150,394	54,221	26,970
Total assets	13,515,598	9,466,084	4,049,514	45,197,436	2,744,063	42,453,373	3,864,188	2,921,496
Cash.....	1,496,218	1,404,856	91,361	3,373,471	92,143	3,281,328	552,060	441,348
Trade notes and accounts receivable.....	2,273,378	1,661,297	612,081	7,518,602	86,026	7,432,576	615,809	720,965
Less: Allowance for bad debts.....	84,090	32,752	51,338	1,590,373	*131	1,590,242	65,731	193,223
Inventories.....	92,418	80,525	11,893	211,560	*1,963	209,597	18,985	32,586
U.S. Government obligations.....	--	--	--	*13,411	--	*13,411	--	*1,547
Tax-exempt securities.....	*9,048	*9,048	--	*15,338	15,070	*268	*73	--
Other current assets.....	1,578,480	1,286,080	292,399	3,315,095	216,823	3,098,271	392,698	248,572
Mortgage and real estate loans.....	*47,822	*47,822	--	*482,624	--	*482,624	*672	--
Other investments.....	1,425,761	1,057,027	368,735	3,427,785	*1,971,045	1,456,740	330,787	30,996
Depreciable assets.....	6,565,492	2,620,746	3,944,746	30,140,195	582,143	29,558,052	2,678,448	2,128,905
Less: Accumulated depreciation.....	3,399,186	1,320,182	2,079,004	10,819,227	284,119	10,535,109	1,487,531	954,548
Depletable assets.....	*142,318	--	*142,318	*6,075	--	*6,075	*6,075	--
Less: Accumulated depletion.....	*16,988	--	*16,988	*790	--	*790	*790	--
Land.....	502,672	369,677	132,996	1,819,515	*25,939	1,793,576	38,695	104,491
Intangible assets.....	2,009,105	1,678,501	330,604	5,104,342	21,720	5,082,622	672,925	209,662
Less: Accumulated amortization.....	975,540	847,032	128,509	845,241	6,602	838,639	99,208	55,026
Other assets.....	1,848,692	1,450,472	398,220	3,025,053	22,041	3,003,013	210,223	205,222
Total liabilities and capital	13,515,598	9,466,084	4,049,514	45,197,436	2,744,063	42,453,373	3,864,188	2,921,496
Accounts payable.....	743,099	531,434	211,664	2,597,109	37,229	2,559,879	102,283	198,802
Mortgages notes, bonds payable in less than 1 year.....	640,421	535,231	105,190	1,270,046	88,933	1,181,114	365,276	121,848
Other current liabilities.....	1,895,367	1,402,093	493,274	5,352,683	63,289	5,289,394	910,692	420,073
Nonrecourse loans.....	*380,161	*128,511	*251,650	4,894,668	*3,874	4,890,795	131,231	*49,736
Mortgages notes, bonds payable in 1 year or more.....	2,798,068	1,302,481	1,495,587	12,360,291	109,693	12,250,598	753,148	722,420
Other liabilities.....	863,001	753,263	109,738	3,405,940	42,058	3,363,882	583,380	302,309
Partners capital accounts.....	6,195,482	4,813,071	1,382,411	15,316,699	2,398,988	12,917,712	1,018,178	1,106,309
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	16,709	15,805	904	27,956	2,866	25,090	9,331	5,890
Number of partners	39,406	36,938	2,468	132,973	7,155	125,818	43,722	23,501
Partnerships reporting balance sheet data:								
Number of partnerships	8,639	7,783	856	20,347	869	19,478	8,419	4,677
Number of partners	22,194	19,991	2,202	112,489	3,161	109,328	41,558	18,746
Total assets	9,386,039	6,663,843	2,722,196	25,125,035	382,357	24,742,678	2,528,664	2,221,410
Cash.....	1,248,556	1,173,070	75,487	2,513,096	53,611	2,459,484	418,574	331,948
Trade notes and accounts receivable.....	1,380,063	995,643	384,420	4,643,703	*64,321	4,579,382	412,717	523,581
Less: Allowance for bad debts.....	25,777	21,300	4,477	925,852	*82	925,771	40,466	159,100
Inventories.....	64,675	55,393	9,282	156,890	*1,963	154,927	12,887	26,537
U.S. Government obligations.....	--	--	--	*7,708	--	*7,708	--	--
Tax-exempt securities.....	*9,048	*9,048	--	*15,338	15,070	*268	*73	--
Other current assets.....	974,729	868,321	106,408	1,778,404	23,254	1,755,150	281,106	166,558
Mortgage and real estate loans.....	*47,822	*47,822	--	*475,336	--	*475,336	375	--
Other investments.....	1,235,029	915,582	319,447	681,973	*15,449	666,523	75,248	-11,291
Depreciable assets.....	4,683,434	1,890,255	2,793,179	18,414,386	431,846	17,982,540	2,117,723	1,883,474
Less: Accumulated depreciation.....	2,488,076	1,055,255	1,432,821	7,702,664	251,863	7,450,801	1,268,060	890,796
Depletable assets.....	*24,512	--	*24,512	*6,075	--	*6,075	*6,075	--
Less: Accumulated depletion.....	*4,791	--	*4,791	*790	--	*790	*790	--
Land.....	183,463	112,953	70,510	1,123,067	*7,796	1,115,271	30,493	99,158
Intangible assets.....	1,419,242	1,183,009	236,233	2,861,049	*9,401	2,851,648	403,557	168,093
Less: Accumulated amortization.....	910,077	786,840	123,237	498,962	*1,694	497,268	77,278	38,605
Other assets.....	1,544,186	1,276,143	268,042	1,576,276	*13,283	1,562,993	156,429	121,855
Total liabilities and capital	9,386,039	6,663,843	2,722,196	25,125,035	382,357	24,742,678	2,528,664	2,221,410
Accounts payable.....	192,518	80,873	111,645	960,779	28,644	932,134	63,505	102,068
Mortgages notes, bonds payable in less than 1 year.....	372,489	337,733	34,756	556,569	*14,498	542,072	151,971	40,705
Other current liabilities.....	1,354,049	1,082,510	271,539	2,618,467	46,664	2,571,803	646,755	293,926
Nonrecourse loans.....	*2,390	*2,390	--	2,178,927	*3,874	2,175,053	*23,368	*2,569
Mortgages notes, bonds payable in 1 year or more.....	1,822,752	702,005	1,120,747	6,430,243	*27,989	6,402,254	584,244	537,619
Other liabilities.....	575,743	641,157	-65,414	320,244	*23,506	296,738	194,491	212,844
Partners capital accounts.....	5,066,097	3,817,175	1,248,922	12,059,806	237,182	11,822,624	864,329	1,031,679

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Education, health, and social services--continued							Leisure, accom- modation, and food services
	Health care and social assistance--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total
(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	
Number of partnerships ¹	2,618	1,468	631	1,785	314	4,981	4,677	88,231
Number of partners	24,584	6,086	1,845	14,140	3,171	25,465	9,655	513,896
Partnerships reporting balance sheet data:								
Number of partnerships	2,275	772	337	1,257	308	4,346	1,457	60,034
Number of partners	22,728	4,271	1,256	12,190	3,078	22,285	3,395	419,738
Total assets	4,452,888	1,454,557	318,061	1,630,842	10,146,967	17,415,833	248,540	148,207,986
Cash.....	750,568	149,827	27,482	210,034	192,524	932,797	24,687	8,285,884
Trade notes and accounts receivable.....	1,066,766	355,347	120,493	478,311	2,486,869	1,577,161	*10,852	4,892,588
Less: Allowance for bad debts.....	390,519	75,640	12,188	106,915	653,816	92,196	*12	120,228
Inventories.....	33,916	19,929	*7,555	14,915	64,774	16,928	*8	1,548,968
U.S. Government obligations.....	*11,715	--	--	--	--	*148	--	*83,677
Tax-exempt securities.....	--	--	--	--	--	*195	--	*27,861
Other current assets.....	291,001	134,293	16,678	371,807	586,633	1,053,690	*2,899	6,668,159
Mortgage and real estate loans.....	--	--	--	--	--	*481,952	--	412,554
Other investments.....	214,131	*43,900	*18,446	43,246	240,896	471,468	*62,870	7,312,698
Depreciable assets.....	2,179,507	1,167,013	207,388	573,735	7,415,445	13,066,098	141,512	118,936,961
Less: Accumulated depreciation.....	871,253	628,787	132,044	228,024	3,065,983	3,115,794	51,144	35,607,943
Depletable assets.....	--	--	--	--	--	--	--	23,005
Less: Accumulated depletion.....	--	--	--	--	--	--	--	*6,519
Land.....	46,064	*15,981	--	*13,985	439,289	1,116,406	*18,665	13,376,554
Intangible assets.....	1,154,626	218,190	*45,702	264,281	1,448,913	1,050,548	*17,776	14,941,509
Less: Accumulated amortization.....	160,691	26,932	*5,760	65,271	154,694	263,858	*7,199	4,852,372
Other assets.....	127,056	81,435	24,309	60,739	1,146,117	1,120,287	*27,625	12,284,628
Total liabilities and capital	4,452,888	1,454,557	318,061	1,630,842	10,146,967	17,415,833	248,540	148,207,986
Accounts payable.....	616,691	95,571	25,487	228,722	375,507	907,644	*9,171	5,065,792
Mortgages notes, bonds payable in less than 1 year.....	128,666	78,846	*21,311	17,840	47,972	392,802	*6,555	3,986,353
Other current liabilities.....	736,889	221,980	89,591	336,506	860,983	1,669,925	42,755	13,382,424
Nonrecourse loans.....	*138,442	*37,215	--	28,433	175,018	4,328,979	*1,740	20,790,780
Mortgages notes, bonds payable in 1 year or more.....	513,752	323,885	*165,878	282,918	1,212,750	8,159,289	*116,559	56,095,508
Other liabilities.....	422,029	276,889	*20,597	109,218	463,598	1,181,455	*4,406	17,878,805
Partners capital accounts.....	1,896,418	420,171	-4,802	627,205	7,011,139	775,740	67,354	31,008,324
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,808	1,061	390	599	183	2,317	3,512	44,970
Number of partners	19,285	4,453	1,180	11,327	1,598	13,610	7,144	339,276
Partnerships reporting balance sheet data:								
Number of partnerships	1,766	662	96	571	176	1,936	1,175	30,840
Number of partners	18,325	3,654	591	10,672	1,506	11,625	2,651	288,385
Total assets	3,130,369	908,063	136,206	971,045	6,301,643	8,340,784	204,495	80,401,191
Cash.....	621,177	135,112	*18,063	178,776	166,652	569,741	19,442	5,503,170
Trade notes and accounts receivable.....	760,557	216,051	*64,578	206,601	1,610,501	773,983	*10,813	2,817,538
Less: Allowance for bad debts.....	216,205	40,216	*8,501	41,671	383,310	36,290	*12	81,525
Inventories.....	24,107	*15,293	*3,889	7,916	54,496	9,795	*8	782,415
U.S. Government obligations.....	*7,560	--	--	--	--	*148	--	*83,677
Tax-exempt securities.....	--	--	--	--	--	*195	--	*16,640
Other current assets.....	164,088	110,108	*9,746	186,377	264,548	570,813	*1,805	4,043,962
Mortgage and real estate loans.....	--	--	--	--	--	*474,962	--	330,602
Other investments.....	110,591	*43,900	*18,446	42,439	247,481	76,840	*62,870	4,188,066
Depreciable assets.....	1,561,569	742,026	40,148	464,397	4,525,503	6,542,286	105,414	67,532,989
Less: Accumulated depreciation.....	681,841	466,773	18,749	187,675	1,926,386	1,961,640	48,882	23,494,515
Depletable assets.....	--	--	--	--	--	--	--	*6,290
Less: Accumulated depletion.....	--	--	--	--	--	--	--	*777
Land.....	31,434	*6,883	--	*13,985	264,355	650,297	*18,665	7,732,529
Intangible assets.....	907,877	132,662	*9,350	115,020	825,417	274,896	*14,775	6,263,278
Less: Accumulated amortization.....	123,774	24,780	*1,066	40,317	79,155	105,246	*7,047	2,264,817
Other assets.....	-36,771	37,796	*302	25,197	731,541	500,002	*26,643	6,941,669
Total liabilities and capital	3,130,369	908,063	136,206	971,045	6,301,643	8,340,784	204,495	80,401,191
Accounts payable.....	114,403	36,449	*11,012	18,487	246,860	330,259	*9,092	2,050,992
Mortgages notes, bonds payable in less than 1 year.....	76,760	34,378	*166	*9,929	36,658	184,949	*6,555	2,123,251
Other current liabilities.....	285,462	107,707	*36,571	151,875	404,420	607,545	*37,543	6,465,410
Nonrecourse loans.....	*59,284	--	--	28,433	--	2,059,659	*1,740	12,067,404
Mortgages notes, bonds payable in 1 year or more.....	201,109	127,659	*13,508	152,980	653,946	4,061,389	*69,800	25,636,416
Other liabilities.....	277,611	*58,629	--	77,013	-855,551	327,294	*4,406	5,806,506
Partners capital accounts.....	2,115,741	543,240	74,949	532,329	5,815,308	769,689	75,360	26,251,213

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical site, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food service and drinking places	
(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	
Number of partnerships ¹	30,319	18,423	*79	11,818	57,912	19,946	37,966	63,763
Number of partners	217,549	112,338	*158	105,053	296,347	162,275	134,071	162,221
Partnerships reporting balance sheet data:								
Number of partnerships	18,647	9,185	*79	9,382	41,387	15,767	25,620	28,448
Number of partners	177,705	77,829	*158	99,719	242,033	143,583	98,450	83,388
Total assets	40,344,365	13,241,810	*93,910	27,008,645	107,863,621	93,896,390	13,967,232	7,160,099
Cash.....	2,457,921	1,033,600	*8,329	1,415,992	5,827,963	4,705,148	1,122,815	536,880
Trade notes and accounts receivable.....	1,511,795	1,000,441	*311	511,044	3,380,794	2,699,522	681,271	611,040
Less: Allowance for bad debts.....	44,315	20,163	--	24,151	75,913	73,261	*2,652	17,915
Inventories.....	411,872	59,262	*3,775	348,835	1,137,096	718,621	418,475	346,060
U.S. Government obligations.....	*83,486	*77,500	--	*5,986	*192	--	*192	*10,462
Tax-exempt securities.....	*27,060	*27,060	--	--	800	--	800	--
Other current assets.....	2,230,298	1,115,043	*1,119	1,114,135	4,437,861	3,511,675	926,187	266,177
Mortgage and real estate loans.....	*75,251	*4,079	*4,227	*66,945	337,303	313,889	*23,414	*275,619
Other investments.....	3,039,751	1,676,507	--	1,363,243	4,272,947	4,171,976	100,971	436,569
Depreciable assets.....	23,231,180	3,004,686	*87,260	20,139,234	95,705,781	85,126,125	10,579,656	4,398,357
Less: Accumulated depreciation.....	7,480,573	1,195,072	*25,185	6,260,315	28,127,370	24,390,938	3,736,432	1,807,524
Depletable assets.....	*5,927	*5,927	--	--	17,079	*3,603	*13,475	*8,229
Less: Accumulated depletion.....	*746	*746	--	--	*5,773	--	*5,773	*4,688
Land.....	3,557,087	167,621	*13,897	3,375,569	9,819,467	9,153,516	665,951	554,028
Intangible assets.....	8,304,254	7,119,597	*288	1,184,369	6,637,256	3,517,259	3,119,996	1,405,444
Less: Accumulated amortization.....	3,046,704	2,730,143	*144	316,417	1,805,668	1,074,340	731,328	254,047
Other assets.....	5,980,821	1,896,612	*33	4,084,177	6,303,807	5,513,595	790,212	395,408
Total liabilities and capital	40,344,365	13,241,810	*93,910	27,008,645	107,863,621	93,896,390	13,967,232	7,160,099
Accounts payable.....	1,282,667	626,018	*718	655,932	3,783,125	2,796,816	986,309	375,532
Mortgages notes, bonds payable in less than 1 year.....	1,419,521	363,200	*4,056	1,052,265	2,566,832	2,021,597	545,235	285,239
Other current liabilities.....	4,618,346	2,622,616	*166	1,995,564	8,764,078	6,411,416	2,352,663	652,760
Nonrecourse loans.....	2,499,197	1,281,451	--	1,217,746	18,291,582	18,020,025	271,558	406,732
Mortgages notes, bonds payable in 1 year or more.....	10,862,451	2,971,162	*12,756	7,878,533	45,233,057	39,883,041	5,350,016	2,864,994
Other liabilities.....	8,123,353	2,689,461	(?)	5,433,892	9,755,452	8,570,285	1,185,167	451,182
Partners capital accounts.....	11,538,829	2,687,903	*76,214	8,774,712	19,469,495	16,193,211	3,276,284	2,123,658
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	13,846	8,257	*79	5,510	31,125	10,942	20,183	41,477
Number of partners	156,113	75,841	*158	80,114	183,162	108,573	74,589	98,635
Partnerships reporting balance sheet data:								
Number of partnerships	8,332	4,034	*79	4,220	22,508	8,842	13,666	18,524
Number of partners	135,601	58,553	*158	76,890	152,784	96,497	56,287	48,553
Total assets	17,541,518	4,892,293	*93,910	12,555,315	62,859,673	55,325,475	7,534,198	4,989,645
Cash.....	1,640,762	691,275	*8,329	941,157	3,862,408	2,926,584	935,825	434,976
Trade notes and accounts receivable.....	717,929	425,330	*311	292,287	2,099,609	1,548,050	551,560	438,251
Less: Allowance for bad debts.....	25,349	5,625	--	19,725	56,175	54,815	*1,361	10,238
Inventories.....	188,753	18,758	*3,775	166,220	593,662	346,152	247,510	167,812
U.S. Government obligations.....	*83,486	*77,500	--	*5,986	*192	--	*192	*10,462
Tax-exempt securities.....	*15,840	*15,840	--	--	800	--	800	--
Other current assets.....	1,121,456	654,651	*1,119	465,685	2,922,507	2,206,745	715,762	205,550
Mortgage and real estate loans.....	*29,076	--	*4,227	24,849	301,526	*280,793	*20,733	*261,615
Other investments.....	1,689,589	644,930	--	1,044,660	2,498,477	2,404,352	94,125	432,261
Depreciable assets.....	10,583,903	1,283,756	*87,260	9,212,888	56,949,085	51,244,243	5,704,843	2,974,582
Less: Accumulated depreciation.....	3,935,089	602,252	*25,185	3,307,652	19,559,426	17,092,123	2,467,303	1,405,957
Depletable assets.....	*2,945	*2,945	--	--	*3,344	--	*3,344	*4,168
Less: Accumulated depletion.....	--	--	--	--	*777	--	*777	*4,168
Land.....	1,526,516	99,048	*13,897	1,413,571	6,206,013	5,855,496	350,517	350,451
Intangible assets.....	2,592,001	1,815,727	*288	775,986	3,671,276	2,357,750	1,313,527	991,326
Less: Accumulated amortization.....	1,181,235	987,435	*144	193,656	1,083,583	688,759	394,824	181,263
Other assets.....	2,490,935	757,845	*33	1,733,058	4,450,734	3,991,009	459,725	319,817
Total liabilities and capital	17,541,518	4,892,293	*93,910	12,555,315	62,859,673	55,325,475	7,534,198	4,989,645
Accounts payable.....	608,344	350,615	*718	257,012	1,442,647	972,262	470,385	228,186
Mortgages notes, bonds payable in less than 1 year.....	513,114	221,437	*4,056	287,622	1,610,137	1,305,051	305,086	122,497
Other current liabilities.....	2,187,394	1,000,461	*166	1,186,767	4,278,016	2,904,417	1,373,599	399,900
Nonrecourse loans.....	1,044,399	*380,019	--	664,380	11,023,005	10,927,795	95,210	*148,639
Mortgages notes, bonds payable in 1 year or more.....	3,552,344	511,859	*12,756	3,027,728	22,084,072	20,013,247	2,070,825	1,891,415
Other liabilities.....	1,496,467	1,006,588	(?)	489,879	4,310,040	3,909,152	400,888	231,979
Partners capital accounts.....	8,139,456	1,421,314	*76,214	6,641,928	18,111,756	15,293,550	2,818,206	1,967,029

Footnotes at end of table.

Partnership Returns, 1998

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

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

Item	Other services--continued					Nature of business not allocable
	Repair and maintenance			Personal and laundry services	Religious, grant-making, civic, professional, and similar organizations	
	Total	Automotive repair and maintenance	Other repair and maintenance			
(129)	(130)	(131)	(132)	(133)	(134)	
Number of partnerships ¹	24,227	17,164	7,064	39,210	*326	1,541
Number of partners	60,481	43,914	16,568	99,683	*2,057	4,087
Partnerships reporting balance sheet data:						
Number of partnerships	9,806	8,137	1,668	18,612	*31	182
Number of partners	26,871	23,047	3,824	55,049	*1,468	1,075
Total assets	2,825,105	2,263,133	561,973	4,198,857	*136,136	1,117,202
Cash.....	202,440	141,406	61,033	324,897	*9,543	*3,396
Trade notes and accounts receivable.....	280,654	144,203	136,451	330,333	*53	*18,492
Less: Allowance for bad debts.....	3,338	*1,097	*2,241	14,577	--	--
Inventories.....	199,710	100,885	98,826	146,349	--	*9,023
U.S. Government obligations.....	--	--	--	*10,462	--	--
Tax-exempt securities.....	--	--	--	--	--	*99,215
Other current assets.....	77,703	45,578	32,125	187,646	*827	*178
Mortgage and real estate loans.....	*124,402	*124,402	--	*151,217	--	*89,683
Other investments.....	11,433	10,956	*477	340,473	*84,663	*826,538
Depreciable assets.....	1,878,726	1,655,328	223,398	2,465,260	*54,372	*5,931
Less: Accumulated depreciation.....	752,021	662,966	89,054	1,039,322	*16,182	*382
Depletable assets.....	*8,229	*8,229	--	--	--	--
Less: Accumulated depletion.....	*4,688	*4,688	--	--	--	--
Land.....	293,425	280,525	*12,900	259,321	*1,281	1,976
Intangible assets.....	397,912	383,280	*14,632	1,005,942	*1,589	*257
Less: Accumulated amortization.....	49,487	47,955	*1,532	203,933	*628	*256
Other assets.....	160,004	85,046	74,958	234,787	*617	*63,152
Total liabilities and capital	2,825,105	2,263,133	561,973	4,198,857	*136,136	1,117,202
Accounts payable.....	158,610	108,710	49,900	216,574	*347	*6,759
Mortgages notes, bonds payable in less than 1 year.....	142,771	105,888	*36,883	140,612	*1,856	*3,157
Other current liabilities.....	232,642	75,595	157,047	419,749	*369	*3,766
Nonrecourse loans.....	*100,950	*100,950	--	305,782	--	--
Mortgages notes, bonds payable in 1 year or more.....	1,225,750	1,146,491	79,259	1,590,744	*48,500	*748,857
Other liabilities.....	156,128	150,026	*6,102	295,054	--	*1,655
Partners capital accounts.....	808,254	575,473	232,782	1,230,341	*85,063	353,008
PARTNERSHIPS WITH NET INCOME						
Number of partnerships ¹	17,221	12,167	5,054	23,931	*326	911
Number of partners	41,636	29,774	11,861	54,942	*2,057	2,640
Partnerships reporting balance sheet data:						
Number of partnerships	6,987	5,541	1,446	11,506	*31	*141
Number of partners	18,484	15,349	3,134	28,601	*1,468	*806
Total assets	1,938,161	1,507,031	431,130	2,915,348	*136,136	*984,919
Cash.....	175,387	117,964	57,422	250,046	*9,543	*3,390
Trade notes and accounts receivable.....	210,845	114,159	96,686	227,353	*53	*18,492
Less: Allowance for bad debts.....	2,820	*579	*2,241	*7,418	--	--
Inventories.....	100,538	53,701	46,837	67,274	--	*7,010
U.S. Government obligations.....	--	--	--	*10,462	--	--
Tax-exempt securities.....	--	--	--	--	--	*65,196
Other current assets.....	70,398	40,740	29,658	134,325	*827	*143
Mortgage and real estate loans.....	*124,402	*124,402	--	*137,213	--	*89,683
Other investments.....	*6,691	*6,315	*377	340,907	*84,663	*732,392
Depreciable assets.....	1,336,716	1,141,552	195,164	1,583,494	*54,372	*5,919
Less: Accumulated depreciation.....	607,490	525,300	82,190	782,285	*16,182	*382
Depletable assets.....	*4,168	*4,168	--	--	--	--
Less: Accumulated depletion.....	*4,168	*4,168	--	--	--	--
Land.....	189,691	188,293	*1,398	159,480	*1,281	--
Intangible assets.....	231,958	217,325	*14,632	757,779	*1,589	2
Less: Accumulated amortization.....	32,872	31,341	*1,532	147,763	*628	1
Other assets.....	134,718	59,800	*74,918	184,482	*617	*63,076
Total liabilities and capital	1,938,161	1,507,031	431,130	2,915,348	*136,136	*984,919
Accounts payable.....	100,663	66,639	34,024	127,176	*347	*6,487
Mortgages notes, bonds payable in less than 1 year.....	69,152	46,885	*22,266	51,489	*1,856	*3,157
Other current liabilities.....	174,318	53,785	120,534	225,212	*369	*3,766
Nonrecourse loans.....	*793	*793	--	*147,846	--	--
Mortgages notes, bonds payable in 1 year or more.....	745,833	715,666	30,167	1,097,082	*48,500	*745,401
Other liabilities.....	123,810	117,709	*6,101	108,170	--	*1,655
Partners capital accounts.....	723,592	505,554	218,038	1,158,374	*85,063	*224,453

* 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, 1998

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

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

Item	All industries	Raw materials and energy production				Goods production
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total
	(1)	(2)	(3)	(4)	(5)	(6)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	759,909	23,788	23,137	640	*11	10,844
Number of partners.....	6,254,424	139,655	133,913	5,705	*37	50,973
Gross income from rentals.....	217,460,640	802,368	713,775	69,277	*19,316	1,990,101
Real estate rental expenses, total.....	193,630,570	509,667	392,887	72,975	*43,805	1,518,292
Advertising.....	1,380,042	913	863	*51	--	12,414
Auto and travel.....	235,594	1,005	968	*38	--	860
Cleaning and maintenance.....	7,752,500	6,342	4,894	1,447	--	40,653
Commissions.....	996,886	2,313	*1,865	*448	--	13,471
Insurance.....	3,450,986	10,569	9,500	1,069	--	23,169
Legal and other professional fees.....	10,276,876	28,549	24,015	*1,763	*2,771	85,672
Interest expense.....	64,223,442	104,698	62,950	19,364	*22,384	589,448
Repairs.....	9,196,188	38,274	34,836	3,439	--	42,856
Taxes.....	20,367,883	54,385	48,903	5,477	5	136,832
Utilities.....	12,503,460	15,612	9,293	6,317	2	69,503
Wages and salaries.....	7,760,630	10,574	7,922	*2,652	--	26,743
Depreciation.....	32,583,329	115,422	90,652	6,148	*18,622	276,675
Other expenses.....	22,902,754	121,011	96,227	24,762	22	199,997
Net Gain (less loss) from sales of business property.....	1,000,941	*-134	*-77	--	-57	*18,217
Net income (less loss) from partnerships, estates and trusts.....	2,033,272	49,578	31,158	18,420	--	44,697
Net income.....	9,785,352	53,739	33,720	20,019	--	71,146
Deficit.....	7,752,080	4,161	*2,562	1,599	--	26,448
Net rental income (less loss).....	26,864,282	342,145	351,969	14,722	*-24,546	534,723
Net income.....	53,811,644	408,594	373,368	32,155	*3,071	818,078
Deficit.....	26,947,362	66,449	21,398	17,433	*27,617	283,355
		Goods production--continued		Distribution and transportation of goods		
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	9,146	1,698	5,950	965	4,562	423
Number of partners.....	44,097	6,877	17,575	2,637	13,340	1,598
Gross income from rentals.....	1,434,883	555,218	331,694	50,518	208,636	72,540
Real estate rental expenses, total.....	1,473,299	44,993	237,109	43,058	131,063	62,988
Advertising.....	12,401	*14	747	*62	*261	*425
Auto and travel.....	860	--	*350	*7	*260	*82
Cleaning and maintenance.....	40,534	*119	5,587	*699	4,547	*340
Commissions.....	13,451	20	586	*115	*363	*107
Insurance.....	21,300	1,869	7,525	765	5,106	1,654
Legal and other professional fees.....	80,503	*5,170	3,981	*666	1,572	1,744
Interest expense.....	583,528	5,920	68,155	14,173	30,720	23,262
Repairs.....	41,005	1,850	14,276	3,065	9,942	1,269
Taxes.....	132,604	4,228	20,524	7,292	9,300	3,933
Utilities.....	68,970	533	20,197	*2,985	15,261	1,951
Wages and salaries.....	25,720	*1,022	13,889	*483	*8,255	*5,151
Depreciation.....	264,251	12,424	42,421	8,896	20,458	13,067
Other expenses.....	188,173	11,824	38,870	3,848	25,018	10,004
Net Gain (less loss) from sales of business property.....	*18,200	18	*139	*139	--	--
Net income (less loss) from partnerships, estates and trusts.....	44,674	23	-24,171	-26,810	108	*2,530
Net income.....	70,569	576	4,874	*1,515	*633	*2,726
Deficit.....	25,896	*553	*29,045	*28,325	*524	*196
Net rental income (less loss).....	24,458	510,266	70,553	-19,210	77,682	12,082
Net income.....	301,232	516,847	122,948	18,037	84,764	20,147
Deficit.....	276,774	6,581	52,395	*37,248	7,083	8,065

Footnotes at the end of table.

Partnership Returns, 1998

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

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

Item	Information	Finance, insurance, real estate, and rental leasing				
		Total	Finance and insurance			Real estate and rental leasing
			Total	Securities, commodities, contracts, and other financial investments	Funds, trusts, and other financial vehicles	
(13)	(14)	(15)	(16)	(17)	(18)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	55	704,094	22,660	18,327	3,832	681,434
Number of partners.....	155	5,906,255	199,135	162,365	31,417	5,707,120
Gross income from rentals.....	15,105	211,951,212	998,776	605,455	191,235	210,952,436
Real estate rental expenses, total.....	*11,923	189,501,072	890,061	566,074	138,474	188,611,010
Advertising.....	*124	1,357,273	2,319	1,664	*534	1,354,953
Auto and travel.....	--	228,778	2,316	2,282	*28	226,463
Cleaning and maintenance.....	*1,299	7,670,666	39,536	17,533	18,005	7,631,130
Commissions.....	--	972,952	4,792	4,451	*299	968,160
Insurance.....	*211	3,380,505	13,619	10,404	2,956	3,366,886
Legal and other professional fees.....	*18	10,086,411	49,480	31,824	11,416	10,036,932
Interest expense.....	*3,031	62,937,650	207,886	158,860	17,213	62,729,763
Repairs.....	*288	9,014,564	34,314	24,166	7,011	8,980,250
Taxes.....	*728	20,000,045	77,728	52,293	13,751	19,922,318
Utilities.....	*1,566	12,292,371	35,632	26,160	2,899	12,256,739
Wages and salaries.....	*990	7,618,455	24,854	20,445	*2,392	7,593,601
Depreciation.....	*2,485	31,747,016	151,418	84,549	38,027	31,595,598
Other expenses.....	*1,183	22,194,384	246,167	131,443	23,943	21,948,217
Net Gain (less loss) from sales of business property.....	--	990,481	*2,352	*2,243	--	988,129
Net income (less loss) from partnerships, estates and trusts.....	*510	1,854,917	92,311	43,873	1,313	1,762,606
Net income.....	*897	9,345,609	716,715	619,634	49,670	8,628,894
Deficit.....	1,406	7,490,692	624,404	575,761	48,358	6,866,288
Net rental income (less loss).....	2,672	25,295,538	203,378	85,497	54,073	25,092,161
Net income.....	5,420	51,418,750	1,018,390	809,055	116,654	50,400,361
Deficit.....	*2,747	26,123,212	815,012	723,558	62,580	25,308,200
Real estate and rental leasing--continued						
Item	Total	Real estate				
		Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
(19)	(20)	(21)	(22)	(23)	(24)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	676,959	309,173	258,522	5,518	44,932	58,814
Number of partners.....	5,647,228	2,715,036	1,507,152	63,489	275,959	1,085,591
Gross income from rentals.....	210,202,963	95,362,799	90,430,002	2,446,643	8,121,990	13,841,528
Real estate rental expenses, total.....	188,047,988	89,299,148	76,907,589	1,886,521	6,556,780	13,397,950
Advertising.....	1,354,028	764,012	429,339	43,662	33,226	83,789
Auto and travel.....	225,539	106,386	79,814	7,181	17,887	14,272
Cleaning and maintenance.....	7,616,942	3,739,446	3,101,448	46,483	190,943	538,622
Commissions.....	966,610	419,224	473,303	6,327	19,685	48,071
Insurance.....	3,357,006	2,001,480	1,045,709	34,713	108,078	167,027
Legal and other professional fees.....	10,013,411	5,390,967	3,411,093	100,143	327,919	783,289
Interest expense.....	62,553,082	27,631,199	27,985,819	497,635	2,104,512	4,333,917
Repairs.....	8,958,249	5,231,139	2,804,808	62,576	275,562	584,165
Taxes.....	19,881,600	8,973,407	8,528,895	213,839	734,615	1,430,845
Utilities.....	12,219,636	6,573,830	4,313,371	77,959	445,126	809,349
Wages and salaries.....	7,579,215	5,178,582	1,427,971	161,896	294,246	516,520
Depreciation.....	31,492,304	14,317,012	13,473,419	350,268	1,276,084	2,075,521
Other expenses.....	21,830,366	8,972,464	9,832,603	283,839	728,897	2,012,563
Net Gain (less loss) from sales of business property.....	987,172	299,575	589,518	1	10,087	87,991
Net income (less loss) from partnerships, estates and trusts.....	1,756,799	-854,728	2,511,166	92,034	383,840	-375,514
Net income.....	8,622,708	2,352,431	3,724,787	100,316	483,668	1,961,507
Deficit.....	6,865,909	3,207,159	1,213,621	*8,281	99,828	2,337,021
Net rental income (less loss).....	24,898,946	5,508,498	16,623,097	652,157	1,959,138	156,055
Net income.....	50,165,391	17,920,684	24,606,643	766,299	2,599,012	4,272,753
Deficit.....	25,266,445	12,412,186	7,983,546	114,142	639,874	4,116,698

Footnotes at the end of table.

Partnership Returns, 1998

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

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

Item	Real estate and rental leasing--continued	Professional and business services			Education, health, and social services	Leisure, accommodation, and food services	Other services
		Total	Professional, scientific, and technical services	Administrative and support and waste management and remediation services			
	Rental and leasing services	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME							
Number of partnerships.....	4,473	7,121	3,828	1,026	1,178	4,612	2,266
Number of partners.....	59,887	34,587	16,615	2,297	6,671	93,210	5,343
Gross income from rentals.....	748,127	400,086	159,368	57,143	300,919	1,636,654	32,499
Real estate rental expenses, total.....	562,676	314,255	128,210	38,295	306,865	1,217,138	14,249
Advertising.....	925	*1,241	*155	*1,063	*3,096	4,204	*29
Auto and travel.....	923	1,343	*130	*754	*1,083	2,090	*85
Cleaning and maintenance.....	14,092	10,984	2,262	*1,033	1,984	14,505	*481
Commissions.....	*1,550	5,223	*2,821	*1,318	*29	2,238	*74
Insurance.....	9,880	4,111	1,442	*786	2,824	21,027	1,045
Legal and other professional fees.....	23,505	12,012	3,600	*1,779	6,358	53,726	*148
Interest expense.....	176,544	64,062	22,215	*3,627	89,094	363,635	*3,669
Repairs.....	21,996	10,884	5,291	*2,487	4,724	68,809	1,512
Taxes.....	40,717	27,073	12,411	*2,896	20,355	106,270	1,670
Utilities.....	37,097	13,259	3,219	*4,310	13,475	76,216	1,260
Wages and salaries.....	14,386	*3,077	*843	*1,460	39,066	47,495	*340
Depreciation.....	103,219	70,453	22,522	4,487	57,452	268,533	2,871
Other expenses.....	117,843	90,532	51,298	*12,295	67,324	188,390	1,064
Net Gain (less loss) from sales of business property.....	*957	*-8,422	--	--	--	*659	--
Net income (less loss) from partnerships, estates and trusts.....	*5,508	61,154	11,817	*406	-8,431	55,962	*75
Net income.....	*5,887	199,777	26,408	*823	4,181	105,054	*75
Deficit.....	*379	138,623	14,591	*417	*12,612	49,093	--
Net rental income (less loss).....	191,916	138,564	42,975	19,254	-14,377	476,138	18,325
Net income.....	233,671	341,876	82,566	19,729	42,931	634,722	18,325
Deficit.....	41,755	203,312	39,591	*476	57,308	158,584	--

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

† " 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.

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

Partnership Returns, 1998

Table 5.--Income Distributed Income to Partners, by Selected Industrial Groups

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

Item	All industries	Raw materials and energy production				Goods production		
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL PARTNERSHIPS								
Number of partnerships reporting income (or loss) available for distribution.....	1,845,291	146,253	114,731	29,077	2,446	157,842	123,979	33,863
Number of partners of partnerships with income or (loss) available for distribution.....	15,551,916	1,637,357	525,175	1,062,556	49,626	641,313	418,178	223,135
Total income (less loss).....	375,546,924	14,689,572	3,421,024	5,565,429	5,703,119	24,898,924	12,735,473	12,163,451
Net income (less deficit) from								
trade of business.....	88,767,531	3,156,586	-546,404	2,852,785	850,205	14,884,467	6,890,787	7,993,679
Real estate rental income (less loss).....	26,864,282	342,145	351,969	14,722	*-24,546	534,723	24,458	510,266
Other rental income (less loss).....	338,865	199,828	179,241	20,180	*407	34,375	4,287	30,089
Portfolio interest income.....	51,454,743	1,044,222	337,078	330,500	376,644	1,700,510	827,382	873,128
Portfolio dividend income.....	13,710,835	468,107	51,177	221,090	195,840	714,066	51,465	662,601
Portfolio royalty income (less loss).....	3,686,819	844,686	101,547	743,138	--	172,885	5,747	167,139
Net short-term capital gains (less loss).....	1,147,207	-7,785	5,638	-11,478	-1,945	9,000	60,055	-51,055
Net long-term capital gains (less loss).....	90,016,391	2,220,281	599,799	124,571	1,495,911	1,680,825	687,836	992,989
Other portfolio income (less loss).....	1,881,552	45,244	25,570	19,360	*315	4,714	4,515	*199
Guaranteed payments to partners.....	21,457,828	895,122	679,073	178,854	37,196	1,688,998	1,150,597	538,401
Net gain (less loss), business property or transactions (section 1231).....	45,164,589	5,597,482	1,651,975	1,355,214	2,590,293	1,156,594	1,024,564	132,030
Other income.....	31,056,281	-116,346	-15,639	-283,506	182,800	2,317,766	2,003,781	313,985
Total deductions.....	70,197,527	6,921,289	503,109	5,974,058	444,122	2,715,634	616,340	2,099,294
Charitable contributions.....	1,646,930	41,985	26,238	11,744	4,002	109,031	50,285	58,745
Expensed cost of certain depreciable property (section 179).....	1,451,752	289,885	271,393	16,846	*1,646	207,260	151,610	55,650
Deductions related to portfolio income.....	11,404,266	138,692	37,091	101,400	*200	17,259	15,972	1,287
Interest expense on investment debts.....	21,474,483	73,976	28,908	26,687	18,382	202,701	197,210	5,491
Foreign taxes.....	2,693,866	129,408	404	50,508	*78,497	181,956	7,687	174,269
Qualifies expenditures (section 59(e)).....	5,821,227	4,843,544	*100	4,837,234	*6,210	327,332	*802	326,530
Other deductions.....	25,705,002	1,403,798	138,974	929,640	335,184	1,670,094	192,773	1,477,321
Total income (less loss) minus total deductions.....	305,349,397	7,768,283	2,917,915	-408,629	5,258,997	22,183,290	12,119,133	10,064,157
Income (less loss) distributable to partners by type of partner:								
All partners.....	288,145,209	7,434,571	2,625,812	-424,867	5,233,627	21,353,567	11,692,209	9,661,357
Corporate general partners.....	45,528,583	-1,281,605	274,777	-3,022,109	1,465,726	6,244,628	2,270,260	3,974,368
Corporate limited partners.....	28,743,935	2,787,378	106,931	840,907	1,839,540	4,007,244	1,292,287	2,714,957
Individual general partners.....	76,865,204	2,091,987	1,699,369	345,975	46,643	3,365,562	2,629,224	736,338
Individual limited partners.....	55,130,086	825,637	50,889	334,114	440,635	2,767,195	2,265,340	501,855
Partnership general partners.....	15,586,562	1,347,427	147,353	375,676	824,398	1,599,708	1,270,681	329,026
Partnership limited partners.....	19,255,761	948,617	11,480	423,109	514,028	1,828,782	1,162,368	666,414
Tax-exempt organizations								
general partners.....	2,366,399	*9,374	*1,730	*7,645	--	*-3,827	*-4,738	*911
Tax-exempt organizations								
limited partners.....	10,585,627	70,468	78,265	-8,018	*221	43,482	17,450	26,032
Nominee and other general partners.....	8,829,926	242,578	80,561	117,959	44,058	53,932	26,938	26,994
Nominee and other limited partners.....	25,253,127	392,711	174,458	159,875	58,378	1,446,861	762,400	684,462

Footnotes at end of table.

Partnership Returns, 1998

Table 5.--Income Distributed Income to Partners, by Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods					Information	Finance, insurance, real estate, and rental and leasing	
	Total	Wholesale trade	Retail trade	Transportation and warehousing	Total		Finance and insurance	
							Total	Securities, commodities, contracts, and other financial investments
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
ALL PARTNERSHIPS								
Number of partnerships reporting income (or loss) available for distribution.....	148,887	25,923	103,791	19,173	21,866	1,018,475	208,579	169,256
Number of partners of partnerships with income or (loss) available for distribution.....	717,052	100,104	309,400	307,549	359,362	10,522,320	3,323,611	2,621,637
Total income (less loss).....	9,544,197	4,495,268	3,135,072	1,913,858	-2,415,118	247,449,794	159,290,630	129,344,002
Net income (less deficit) from								
trade of business.....	6,328,373	3,482,475	1,575,185	1,270,713	-7,218,451	21,370,946	18,457,986	15,601,614
Real estate rental income (less loss).....	70,553	-19,210	77,682	12,082	2,672	25,295,538	203,378	85,497
Other rental income (less loss).....	414	5,866	47,583	-53,036	-114,363	86,705	-182,672	-123,560
Portfolio interest income.....	687,100	295,387	146,790	244,922	1,017,099	42,645,678	32,788,375	22,800,061
Portfolio dividend income.....	44,909	8,543	9,972	26,395	118,105	10,804,719	9,672,882	7,936,528
Portfolio royalty income (less loss).....	94,578	65,998	*25,367	*3,213	416,721	1,473,604	1,161,978	1,159,317
Net short-term capital gains (less loss).....	4,995	-1,259	1,471	4,783	62,326	1,263,273	514,503	495,402
Net long-term capital gains (less loss).....	285,411	9,001	223,898	52,512	972,389	78,210,898	66,997,151	56,715,642
Other portfolio income (less loss).....	2,407	*-701	*1,680	*1,428	*4,918	1,778,774	1,166,206	806,686
Guaranteed payments to partners.....	1,294,180	449,264	660,825	184,091	328,602	6,802,632	4,649,504	3,909,540
Net gain (less loss), business property or transactions (section 1231).....	513,233	175,761	361,434	-23,962	1,719,501	31,272,452	2,079,923	1,553,734
Other income.....	218,044	24,143	3,184	190,717	275,364	26,444,576	21,781,417	18,403,541
Total deductions.....	1,457,799	278,409	207,913	971,477	1,260,947	51,269,607	42,503,762	37,027,343
Charitable contributions.....	107,902	27,647	73,096	7,159	42,542	936,450	342,576	291,080
Expensed cost of certain depreciable property (section 179).....	178,739	31,780	92,304	54,654	14,351	142,532	48,572	22,285
Deductions related to portfolio income.....	11,349	2,048	*203	*9,098	14,326	10,869,902	9,959,783	8,128,660
Interest expense on investment debts.....	71,290	*31,858	*590	*38,842	67,879	19,976,703	16,801,320	14,074,731
Foreign taxes.....	44,777	27,475	2,497	14,805	198,411	1,437,844	1,259,592	895,102
Qualifies expenditures (section 59(e)).....	*102,228	4,509	--	*97,718	105,348	144,923	142,638	117,220
Other deductions.....	941,515	153,091	39,224	749,199	818,090	17,761,253	13,949,282	13,498,265
Total income (less loss) minus total deductions.....	8,086,398	4,216,859	2,927,159	942,380	-3,676,064	196,180,187	116,786,868	92,316,659
Income (less loss) distributable to partners by type of partner:								
All partners.....	7,936,956	4,105,269	2,908,943	922,744	-3,630,708	182,239,486	104,418,151	86,666,971
Corporate general partners.....	1,608,206	836,197	366,418	405,591	2,423,215	28,651,754	21,383,894	18,498,193
Corporate limited partners.....	1,774,625	1,752,792	-78,394	100,227	-1,204,719	14,901,746	9,784,877	7,060,613
Individual general partners.....	2,524,864	811,270	1,379,696	333,898	96,775	30,671,508	9,867,908	8,232,688
Individual limited partners.....	924,824	576,226	495,496	-146,897	816,362	39,127,156	19,102,372	16,345,541
Partnership general partners.....	264,727	-7,426	120,177	151,975	-4,273,449	14,458,928	9,900,344	9,153,527
Partnership limited partners.....	425,601	33,453	327,183	64,965	-1,286,627	12,473,772	5,515,531	4,283,532
Tax-exempt organizations								
general partners.....	*2,974	--	*2,974	--	*-191	2,132,881	1,842,974	1,184,784
Tax-exempt organizations								
limited partners.....	34,909	*-4,983	*43,999	*-4,107	9,016	10,016,946	7,332,438	6,210,168
Nominee and other general partners.....	36,603	20,131	11,294	5,178	-37,772	8,094,486	4,740,580	3,227,253
Nominee and other limited partners.....	339,623	87,610	240,099	11,914	-173,318	21,710,309	14,947,232	12,470,673

Footnotes at end of table.

Partnership Returns, 1998

Table 5.--Income Distributed Income to Partners, by Selected Industrial Groups--Continued

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

Item	Finance and insurance--continued Funds, trusts, and other financial vehicles	Real estate and rental and leasing						
		Total	Real estate					
			Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of miniware-houses and self-storage units	Lessors of other real estate property	Other real estate
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
ALL PARTNERSHIPS								
Number of partnerships reporting income (or loss) available for distribution.....	26,589	809,896	786,267	322,436	271,498	8,562	53,879	129,893
Number of partners of partnerships with income or (loss) available for distribution.....	613,250	7,198,709	6,348,229	2,797,122	1,553,888	80,578	332,730	1,583,910
Total income (less loss).....	24,692,516	88,159,164	86,858,425	24,895,640	36,291,779	1,093,166	5,141,848	19,435,992
Net income (less deficit) from								
trade of business.....	669,516	2,912,961	2,847,752	123,507	226,249	23,552	5,355	2,469,089
Real estate rental income (less loss).....	54,073	25,092,161	24,898,946	5,508,498	16,623,097	652,157	1,959,138	156,055
Other rental income (less loss).....	-35,048	269,377	275,070	62,692	62,800	*31,967	47,441	70,169
Portfolio interest income.....	8,874,230	9,857,303	9,358,694	2,456,818	2,865,385	28,360	533,688	3,474,443
Portfolio dividend income.....	1,657,327	1,131,837	1,113,569	261,417	206,842	2,684	76,709	565,916
Portfolio royalty income (less loss).....	1,968	311,625	307,784	*5,649	23,542	*91	188,259	90,243
Net short-term capital gains (less loss).....	-11,323	748,770	748,435	-2,984	335,563	*-7,394	7,137	416,114
Net long-term capital gains (less loss).....	9,519,222	11,213,747	11,025,164	2,465,968	1,645,136	*3,330	741,510	6,169,220
Other portfolio income (less loss).....	252,792	612,568	611,370	75,339	47,810	--	62,416	425,805
Guaranteed payments to partners.....	146,967	2,153,128	1,981,608	447,315	971,048	33,422	51,017	478,806
Net gain (less loss), business property or transactions (section 1231).....	388,205	29,192,528	29,060,547	11,565,918	11,874,934	323,247	1,400,831	3,895,616
Other income.....	3,174,586	4,663,159	4,629,486	1,925,500	1,409,374	*1,750	68,347	1,224,515
Total deductions.....	4,439,237	8,765,845	8,339,654	2,134,515	2,445,139	25,259	290,514	3,444,226
Charitable contributions.....	41,519	593,875	589,551	298,094	78,808	2,657	6,020	203,973
Expensed cost of certain depreciable property (section 179).....	2,676	93,960	75,239	19,683	18,568	*2,191	4,193	30,605
Deductions related to portfolio income.....	1,594,107	910,118	909,720	83,396	94,525	*386	43,110	688,305
Interest expense on investment debts.....	2,329,714	3,175,383	2,993,518	557,757	775,402	*438	66,516	1,593,404
Foreign taxes.....	33,320	178,252	74,657	10,145	9,144	*13	*48	55,307
Qualifies expenditures (section 59(e)).....	25,418	2,285	*2,285	*9	*384	--	--	*1,892
Other deductions.....	412,483	3,811,972	3,694,683	1,165,431	1,468,309	19,574	170,628	870,741
Total income (less loss) minus total deductions.....	20,253,278	79,393,319	78,518,771	22,761,125	33,846,641	1,067,906	4,851,334	15,991,766
Income (less loss) distributable to partners by type of partner:								
All partners.....	13,674,585	77,821,336	76,902,221	22,046,687	33,296,276	1,050,053	4,701,791	15,807,414
Corporate general partners.....	2,318,753	7,267,860	6,846,649	2,128,634	2,868,151	2,995	382,171	1,464,697
Corporate limited partners.....	1,393,809	5,116,869	4,799,875	-56,790	2,966,616	200,716	172,601	1,516,731
Individual general partners.....	988,077	20,803,600	20,361,427	7,294,452	9,058,914	202,667	1,269,754	2,535,640
Individual limited partners.....	2,229,893	20,024,784	19,857,747	6,497,223	7,948,970	361,208	1,345,461	3,704,885
Partnership general partners.....	509,077	4,558,584	5,017,420	1,152,350	2,769,866	82,424	172,549	840,232
Partnership limited partners.....	646,885	6,958,240	6,977,949	1,257,475	2,995,042	5,313	351,764	2,368,356
Tax-exempt organizations								
general partners.....	657,917	289,906	288,272	148,138	111,510	--	*1,634	26,990
Tax-exempt organizations								
limited partners.....	1,115,358	2,684,508	2,692,077	730,307	635,644	51,426	38,137	1,236,561
Nominee and other general partners.....	1,449,335	3,353,906	3,335,737	862,689	1,379,367	*36,937	560,077	496,666
Nominee and other limited partners.....	2,365,480	6,763,077	6,725,068	2,032,209	2,562,194	106,366	407,642	1,616,657

Footnotes at end of table.

Partnership Returns, 1998

Table 5.--Income Distributed Income 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	Professional and business services			Education, health, and social services	Leisure, accommodation, and food services	Other Services	Nature of business not allocable
	rental and leasing--continued	Total	Professional, scientific, and technical services	Administrative and support and waste management and remediation services				
	Rental and leasing services							
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
ALL PARTNERSHIPS								
Number of partnerships reporting income (or loss) available for distribution.....	23,605	157,674	117,433	28,261	41,930	87,623	63,201	1,541
Number of partners of partnerships with income or (loss) available for distribution.....	850,407	810,221	475,586	79,760	187,657	511,450	161,097	4,087
Total income (less loss).....	760,406	58,754,519	47,205,516	1,529,340	12,523,071	8,202,942	1,789,846	109,177
Net income (less deficit) from trade of business.....	-394,007	39,672,889	37,776,235	1,084,662	7,553,754	2,037,906	980,172	889
Real estate rental income (less loss).....	191,916	138,564	42,975	19,254	-14,377	476,138	18,325	--
Other rental income (less loss).....	-5,693	73,019	15,390	*233	33,548	24,591	*748	--
Portfolio interest income.....	492,648	3,254,004	666,053	93,365	297,681	753,779	34,396	*20,275
Portfolio dividend income.....	18,164	1,455,628	67,191	10,156	26,085	25,116	36,301	*17,800
Portfolio royalty income (less loss).....	*374	625,808	159,089	*5,351	*3	58,422	*111	--
Net short-term capital gains (less loss).....	404	-229,898	120,002	*-1,160	15,558	38,344	-7,612	*-994
Net long-term capital gains (less loss).....	154,577	4,951,381	1,042,401	126,998	399,440	1,116,882	107,828	*71,056
Other portfolio income (less loss).....	*15	18,062	5,679	*339	*2,374	25,050	*8	--
Guaranteed payments to partners.....	137,506	6,818,987	6,476,843	193,033	2,622,042	547,506	459,607	151
Net gain (less loss), business property or transactions (section 1231).....	130,830	784,350	134,807	-4,461	1,440,409	2,528,712	151,857	--
Other income.....	33,672	1,191,724	698,852	1,571	146,554	570,496	8,105	(¹)
Total deductions.....	410,885	4,909,650	2,404,177	195,791	436,626	1,117,604	93,096	*15,276
Charitable contributions.....	3,686	313,782	266,972	6,039	30,648	57,606	6,926	*57
Expensed cost of certain depreciable property (section 179).....	18,700	374,529	325,784	46,872	88,236	91,645	64,575	--
Deductions related to portfolio income.....	*182	342,552	20,068	*248	659	8,989	*390	*150
Interest expense on investment debts.....	*181,318	982,518	26,855	*34,477	5,736	80,568	*229	*12,883
Foreign taxes.....	89,711	679,019	84,715	*3,573	*866	20,365	*1,183	*36
Qualifies expenditures (section 59(e)).....	(¹)	297,852	166,208	--	--	--	--	--
Other deductions.....	117,288	1,919,398	1,513,574	104,582	310,481	858,430	19,793	*2,150
Total income (less loss) minus total deductions.....	349,522	53,844,868	44,801,338	1,333,548	12,086,446	7,085,338	1,696,750	93,901
Income (less loss) distributable to partners by type of partner:								
All partners.....	394,088	52,316,791	43,686,676	1,232,670	11,855,920	6,969,941	1,579,888	88,797
Corporate general partners.....	317,862	3,187,262	2,931,988	237,611	2,660,281	1,821,082	182,024	*31,737
Corporate limited partners.....	74,027	4,252,598	2,187,985	10,834	1,422,419	775,075	27,570	--
Individual general partners.....	442,139	30,944,516	30,086,240	480,226	5,140,857	1,015,095	1,015,974	*-1,936
Individual limited partners.....	151,727	7,277,753	6,390,276	65,840	1,736,274	1,461,874	147,866	*45,144
Partnership general partners.....	-528,370	1,401,354	674,344	51,009	154,433	580,708	52,725	*-1
Partnership limited partners.....	-74,136	3,597,557	1,074,938	300,025	190,463	1,003,627	73,971	*-1
Tax-exempt organizations								
general partners.....	--	*81,162	*-3,939	*2,454	143,958	*68	--	--
Tax-exempt organizations								
limited partners.....	-7,569	285,267	83,018	*60,770	122,262	1,432	*1,845	--
Nominee and other general partners.....	18,169	386,146	146,004	9,715	27,968	8,431	*12,202	*5,352
Nominee and other limited partners.....	240	903,174	115,822	14,187	257,005	302,548	65,712	*8,502

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

¹ Less than \$500.

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