

Partnership Returns, 1999

by Alan Zempel and Tim Wheeler

The growth in the number of partnership returns for 1999 continued the trend established in recent years. For 1999, the number of partnerships, number of partners, total assets, and total net income (less deficit) all increased over the amounts reported for 1998. Growth in the number of partnerships was first evident for 1994, reversing a decline that began with 1989. The number of partnerships increased for 1999 in every industrial sector except raw materials and energy production; information; and other services [1]. Total assets increased in every industrial sector. Total net income (less deficit) also increased in every industrial sector except information; leisure, accommodation, and food services; and other services.

Partnerships classified in the finance, insurance, real estate, and rental and leasing industrial sector continued to dominate the statistics for number of partnerships and number of partners, as well as the financial data. The domination of partnerships in this industrial sector continued a long established trend. Services was the second largest sector.

Partnership Activity

Partnerships for 1999 again reported increases in the number of partnerships, number of partners, total assets, and total net income (less deficit) (Figure A). For 1999, the number of partnerships increased 4.4 percent to 1,936,919. The finance, insurance, real estate, and rental and leasing industrial sector accounted for the largest increase in partnerships for 1999, as it traditionally has. For 1999, there were 1,077,299 partnerships classified in this sector. This was an increase of 55,745, or 5.5 percent over 1998 [2]. The distribution and transportation of goods sector showed the second largest increase in partnerships, from 149,481 for 1998 to 164,195 for 1999, or 9.8 percent.

The number of partners increased slightly to 15,924,404 for 1999 from 15,663,372 for 1998, or 1.7

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Figure A

Partnership Annual Percentage Growth for Tax Years 1989-1999

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(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
1999.....	4.4	1.7	17.0	19.0	22.4

¹ Less than 0.05 percent.

percent (Figures A and B). Partnerships in the finance, insurance, real estate, and rental and leasing sector showed the largest increase. The number of partners in this industrial sector increased from 10,581,686 for 1998 to 11,400,531 for 1999, or 7.7 percent. This industrial sector accounted for 71.6 percent of the total number of partners.

Total assets increased by 17.0 percent, from \$5.1 trillion for 1998 to \$6.0 trillion for 1999. The finance, insurance, real estate, and rental and leasing sector reported the largest amount, \$4.5 trillion, or 74.6 percent of the total for all partnerships. No other industrial sector represented as much as 7 percent of the total.

Continuing the trend of large percentage increases that began with 1990, total net income (less deficit) reported by partnerships increased by 22.4 percent for 1999 to \$228.4 billion (Figures A and C). The only industrial sectors in which total net income (less deficit) did not increase were information; leisure, accommodation, and food services; and other services. The decreases in the leisure, accommodation, and food services and the other services sectors were 7.2 percent and 17.4 percent, respectively. The net deficit reported by partnerships in the information sector increased by 20 percent, from \$5.8 billion for 1998 to \$6.9 billion for 1999 (Figure D). The information industrial sector was the only sector to report a deficit for 1999. (Total net income (less deficit) is defined and explained in the "Explanation of Selected

Partnership Returns, 1999

Figure B

Number of Partnerships and Partners, by Selected Industrial Groups, Tax Years 1998-1999

Industry	Number of partnerships		Percent change	Number of partners		Percent change
	1998	1999		1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)
All industries.....	1,855,348	1,936,919	4.4	15,663,372	15,924,404	1.7
Raw materials and energy production.....	147,159	145,712	-1.0	1,646,914	1,225,648	-25.6
Agriculture, forestry, fishing, and hunting.....	115,614	115,006	-0.5	534,600	470,863	-11.9
Mining.....	29,098	28,095	-3.4	1,062,683	686,792	-35.4
Utilities.....	2,448	2,612	6.7	49,630	67,993	37.0
Goods production.....	160,659	164,653	2.5	646,991	600,324	-7.2
Construction.....	125,823	127,581	1.4	421,908	430,933	2.1
Manufacturing.....	34,836	37,072	6.4	225,083	169,392	-24.7
Distribution and transportation of goods.....	149,481	164,195	9.8	718,837	721,768	0.4
Wholesale trade.....	26,403	32,933	24.7	101,655	124,000	22.0
Retail trade.....	103,884	108,918	4.8	309,590	310,103	0.2
Transportation and warehousing.....	19,193	22,344	16.4	307,592	287,664	-6.5
Information.....	21,900	20,343	-7.1	359,443	342,883	-4.6
Finance, insurance, real estate, and rental and leasing	1,021,554	1,077,299	5.5	10,581,686	11,400,531	7.7
Finance and insurance.....	209,150	219,233	4.8	3,374,457	3,796,584	12.5
Securities, commodities contracts, and other financial investments.....	169,271	174,972	3.4	2,621,693	3,096,923	18.1
Funds, trusts, and other financial vehicles.....	26,889	28,435	5.7	613,845	559,338	-8.9
Other finance and insurance.....	12,990	15,826	21.8	138,919	140,323	1.0
Real estate and rental and leasing.....	812,404	858,066	5.6	7,207,229	7,603,947	5.5
Real estate.....	788,480	831,520	5.5	6,356,159	6,999,531	10.1
Lessors of residential buildings and dwellings.....	323,529	306,182	-5.4	2,799,603	2,468,121	-11.8
Lessors of nonresidential buildings (except miniwarehouses).....	271,498	298,957	10.1	1,553,888	1,744,209	12.2
Lessors of miniwarehouses and self-storage units.....	8,562	9,352	9.2	80,578	94,309	17.0
Lessors of other real estate property.....	54,121	63,245	16.9	335,145	424,064	26.5
Other real estate.....	130,772	153,784	17.6	1,586,946	2,268,828	43.0
Rental and leasing services and lessors of nonfinancial intangible assets.....	23,923	26,547	11.0	851,069	604,416	-29.0
Professional and business services.....	158,595	167,942	5.9	812,455	711,930	-12.4
Professional, scientific, and technical services.....	118,340	122,773	3.7	477,768	454,195	-4.9
Management of companies (holding companies).....	11,987	12,661	5.6	254,891	177,103	-30.5
Administrative and support and waste management and remediation services.....	28,268	32,508	15.0	79,796	80,632	1.0
Education, health, and social services.....	42,464	45,904	8.1	216,843	248,285	14.5
Leisure, accommodation, and food services.....	88,231	96,867	9.8	513,896	527,384	2.6
Other services.....	63,763	51,822	-18.7	162,221	139,173	-14.2
Nature of business not allocable.....	1,541	2,182	41.6	4,087	6,478	58.5

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

Terms” section.)

As with other years, partnerships in the finance, insurance, real estate, and rental and leasing sector accounted for almost 60 percent of total net income (less deficit). Total net income (less deficit) for this sector rose by 28.9 percent, from \$103.5 billion to \$133.3 billion for 1999 (Figure D).

Partnerships again reported positive rental real estate net income (less deficit). For 1999, this

amount was \$36.4 billion, up from \$26.9 billion for 1998. The five industries included in the real estate industry group together accounted for \$34.9 billion of this total. This was the fifth year in a row that partnerships primarily engaged in rental activities reported positive rental real estate net income. Prior to 1995, the real estate operators and lessors of buildings industry had not reported positive rental real estate net income since 1960.

Partnership Returns, 1999

Figure C

Partnership Total Net Income (Less Deficit), Tax Years 1998-1999

[Money amounts are in thousands of dollars]

Item	1998	1999	Difference	Percent change
	(1)	(2)	(3)	(4)
Total net income (less deficit) ¹	186,704,627	228,438,105	41,733,478	22.4
Net income (less deficit) from trade or business.....	88,767,531	107,481,261	18,713,730	21.1
Portfolio interest income.....	51,454,743	61,769,762	10,315,019	20.0
Portfolio dividend income.....	13,710,835	16,704,092	2,993,257	21.8
Portfolio royalty income.....	3,686,819	4,718,816	1,031,997	28.0
Other portfolio income (less deficit).....	1,881,552	2,448,445	566,893	30.1
Real estate rental income (less deficit).....	26,864,282	36,432,210	9,567,928	35.6
Net income (less deficit) from other rental activity	338,865	-1,116,481	-1,455,346	-429.5

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

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

The finance, insurance, real estate, and rental and leasing sector continued to dominate the statistics for 1999 (Figures B and D). Partnerships in this industrial sector accounted for 55.6 percent of all partnerships, 71.6 percent of all partners, and 74.6 percent of total assets.

Total net income for both general and limited partnerships, as well as for limited liability companies (LLC's) increased for 1999 (Figures E and F). Total net income of general partnerships increased slightly from \$95.5 billion for 1998 to \$95.7 billion. For limited partnerships, it increased from \$117.4 billion to \$135.9 billion. For limited liability companies, it increased from \$58.7 billion to \$82.7 billion. Deficits for general and limited partnerships decreased slightly for 1999. For general partnerships, they decreased from \$22.8 billion for 1998 to \$21.2 billion for 1999. For limited partnerships, they decreased from \$51.1 billion for 1998 to \$48.4 billion for 1999. Limited liability company deficits rose from \$34.1 billion for 1998 to \$48.0 billion for 1999.

The number of general and limited partnerships and limited liability companies with net income increased for 1999 by about 50,000 to 1.2 million (Figure G). The combined total with a net deficit increased for 1999 by about 33,000 to 679,000. This increase was due to a 58,000 increase in LLC's with a net deficit. For 1999, the number of partners in both general and limited partnerships decreased, while the number of partners, or members, in limited liability companies increased (Figure H).

Real Estate and Rental and Leasing

Although, historically, partnerships classified in the real estate industry have dominated the statistics for number of partnerships and partners, as well as the financial data, they reported total net deficits each year until 1994. Table 1, which contains financial data classified by industries, shows that the real estate, and rental and leasing subsector reported total net income (less deficit) from all sources of \$49.7 billion for 1999, which was 21.7 percent of the total for all industries. The 858,066 partnerships classified in this industry subsector reported total assets of \$1.7 trillion, 27.7 percent of the total reported for all partnerships. Overall, this industry subsector accounted for 44.3 percent of partnerships and 47.8 percent of partners.

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 \$26.9 billion for 1998 to \$36.4 billion for 1999 (Figure I), on gross rental real estate income of \$240.6 billion, up from the \$217.5 billion reported for 1998. Rental expenses increased from \$193.6 billion to \$208.9 billion. This was only the fifth time that partnerships reported a positive amount for rental real estate net income (less deficit) since 1980. For 1999, almost 97.4 percent of rental real estate income (less deficit) came from the finance, insurance, real estate,

Partnership Returns, 1999

Figure D

Partnership Total Net Income (Less Deficit), Total Receipts, and Total Assets, by Selected Industrial Groups, Tax Years 1998-1999

[Money amounts are in thousands of dollars]

Industry	Total net income (less deficit)		Percent change	Total receipts		Percent change	Total assets		Percent change
	1998	1999		1998	1999		1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	186,704,627	228,438,105	22.4	1,804,369,911	2,146,809,983	19.0	5,126,548,007	5,998,952,883	17.0
Raw materials and energy production.....	6,100,818	9,415,026	54.3	110,529,445	122,115,177	10.5	203,054,077	222,061,317	9.4
Agriculture, forestry, fishing, and hunting.....	500,178	1,343,662	168.6	22,493,124	22,346,775	-0.7	57,397,451	65,978,285	14.9
Mining.....	4,201,775	6,252,201	48.8	32,217,231	34,544,445	7.2	83,716,027	85,392,697	2.0
Utilities.....	1,398,864	1,819,162	30.0	55,819,091	65,223,958	16.8	61,940,599	70,690,334	14.1
Goods production.....	18,045,740	22,418,911	24.2	373,393,030	453,411,966	21.4	321,421,072	380,695,341	18.4
Construction.....	7,808,640	9,360,698	19.9	114,649,615	131,021,727	14.3	122,347,620	125,592,785	2.7
Manufacturing.....	10,237,101	13,058,214	27.6	258,743,416	322,390,239	24.6	199,073,452	255,102,555	28.1
Distribution and transportation of goods.....	7,228,334	8,487,959	17.4	343,140,262	421,458,573	22.8	155,709,060	188,780,652	21.2
Wholesale trade.....	3,838,358	4,248,055	10.7	135,416,544	175,411,659	29.5	45,765,447	56,085,688	22.6
Retail trade.....	1,884,259	2,193,158	16.4	174,486,956	204,411,246	17.1	55,378,798	68,811,200	24.3
Transportation and warehousing.....	1,505,717	2,046,745	35.9	33,236,762	41,635,667	25.3	54,564,815	63,883,765	17.1
Information.....	-5,773,299	-6,930,530	-20.0	109,491,122	131,257,393	19.9	198,050,196	257,282,725	29.9
Finance, insurance, real estate, and rental and leasing	103,455,964	133,308,914	28.9	466,287,181	570,938,545	22.4	3,813,785,715	4,474,150,414	17.3
Finance and insurance.....	63,268,132	83,643,256	32.2	299,403,763	369,241,546	23.3	2,375,852,311	2,811,319,618	18.3
Securities, commodities contracts, and other financial investments.....	48,266,143	61,702,317	27.8	243,425,765	305,055,343	25.3	2,019,342,087	2,272,930,555	12.6
Funds, trusts, and other financial vehicles.....	11,474,859	17,755,913	54.7	30,387,699	39,041,246	28.5	245,174,406	423,114,717	72.6
Other finance and insurance.....	3,527,130	4,185,026	18.7	25,590,300	25,144,956	-1.7	111,335,819	115,274,346	3.5
Real estate and rental and leasing.....	40,187,832	49,665,658	23.6	166,883,417	201,696,999	20.9	1,437,933,405	1,662,830,796	15.6
Real estate.....	39,413,184	50,868,806	29.1	152,976,454	184,568,039	20.7	1,373,212,409	1,576,438,116	14.8
Lessors of residential buildings and dwellings.....	8,493,922	11,113,393	30.8	43,184,379	46,841,134	8.5	473,063,871	484,466,773	2.4
Lessors of nonresidential buildings (except miniwarehouses).....	20,055,724	27,163,788	35.4	49,573,309	60,124,838	21.3	570,291,263	691,447,600	21.2
Lessors of miniwarehouses and self-storage units.....	738,810	594,846	-19.5	1,287,947	986,874	-23.4	13,792,851	15,367,944	11.4
Lessors of other real estate property.....	2,873,006	3,628,426	26.3	7,497,546	10,431,242	39.1	75,280,303	88,884,040	18.1
Other real estate.....	7,251,722	8,368,354	15.4	51,433,272	66,183,951	28.7	240,784,121	296,271,759	23.0
Rental and leasing services and lessors of nonfinancial intangible assets.....	774,648	-1,203,148	-255.3	13,906,964	17,128,960	23.2	64,720,996	86,392,679	33.5
Professional and business services.....	45,237,975	49,069,211	8.5	202,184,918	240,856,651	19.1	232,845,162	263,567,060	13.2
Professional, scientific, and technical services.....	38,732,610	40,628,477	4.9	157,400,791	184,027,461	16.9	59,435,292	76,960,949	29.5
Management of companies (holding companies).....	5,292,005	6,927,964	30.9	20,223,886	24,283,100	20.1	159,894,273	165,838,917	3.7
Administrative and support and waste management and remediation services.....	1,213,360	1,512,770	24.7	24,560,241	32,546,089	32.5	13,515,598	20,767,194	53.7
Education, health, and social services.....	7,899,068	8,610,317	9.0	67,814,430	72,803,639	7.4	45,197,436	47,830,512	5.8
Leisure, accommodation, and food services.....	3,401,002	3,155,690	-7.2	116,587,134	120,471,087	3.3	148,207,986	155,050,991	4.6
Other services.....	1,070,062	883,768	-17.4	14,706,880	12,800,103	-13.0	7,160,099	8,948,185	25.0
Nature of business not allocable.....	38,964	18,840	-51.6	235,507	696,849	195.9	1,117,202	585,687	-47.6

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

and rental and leasing sector. For 1998, about 94.2 percent of real estate rental income was from this sector. Within the real estate industry group, data from Form 8825 for 1999 show that 65.3 percent of rental real estate income (less deficit) was reported

by partnerships that were lessors of nonresidential buildings (except miniwarehouses). Additionally, within that sector, 22.0 percent of the rental real estate income (less deficit) reported for the real estate subsector came from lessors of the residential

Partnership Returns, 1999

Figure E

Partnership Total Net Income or Deficit, by Type of Entity, Tax Years 1989-1999

[Money amounts are in billions of dollars]

Tax year	Total	General partnerships		Limited partnerships		Limited liability companies		Limited liability partnerships		Other ¹	
		Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1989	14.1	80.9	45.2	33.0	54.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1990	16.6	81.9	44.1	34.4	55.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1991	21.4	78.3	40.2	35.1	51.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992	42.9	81.3	35.1	40.5	43.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993	66.7	86.1	30.1	50.3	39.9	1.1	0.8	n.a.	n.a.	n.a.	n.a.
1994	82.2	91.2	29.0	56.0	38.1	3.7	1.7	n.a.	n.a.	n.a.	n.a.
1995	106.8	98.4	29.0	70.2	37.7	10.0	5.2	n.a.	n.a.	n.a.	n.a.
1996	145.2	102.1	28.5	97.7	42.3	24.4	12.0	n.a.	n.a.	4.0	0.1
1997	168.2	103.8	24.0	109.0	46.1	40.1	23.0	n.a.	n.a.	9.4	1.0
1998	186.7	95.5	22.8	117.4	51.1	58.7	34.1	14.1	1.1	8.6	1.2
1999	228.4	95.7	21.2	135.9	48.4	82.7	48.0	21.3	0.9	12.8	1.4

¹ Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity.

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

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

buildings industry. Partnerships reported \$63.0 billion in net rental income for 1999, up from \$53.8 billion for 1998. Rental deficit remained about the same for 1999, about \$26.6 billion, as for 1998.

Total Receipts and Total Assets

Total receipts for all partnerships increased \$342.4 billion (19.0 percent) to \$2.1 trillion for 1999. (See the "Explanation of Selected Terms" section for the definition of total receipts.) Almost 76 percent of this increase was due to the rise in business receipts, which grew from \$1.4 trillion for 1998 to \$1.6 trillion for 1999. (See the "Explanation of Selected Terms" section for the definition of business receipts.) Figure J shows the composition of total receipts, by industrial sector.

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 a balance sheet with their returns. Table 3 presents balance sheet data, by industry and profit status, for the almost 72 percent of partnerships that filed balance sheets. The total assets they reported grew by 17.0 percent, from \$5.1 trillion for 1998 to \$6.0 trillion for 1999 (Figure D).

For 1999, partnership returns in the finance, insurance, real estate, and rental and leasing industrial sector accounted for 74.6 percent of total assets. This is almost the same percentage of total assets reported by partnerships in this industrial sector for 1998, almost 74.0 percent. Partnerships in finance and real estate have reported more than 50 percent of the total assets of all partnerships for more than 20 years.

Distributions to Partners

Partnerships are not taxed; instead, their incomes, credits, and deductions flow through to the partners 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) for selected industry groups. These data were obtained from Schedule K, *Partners' Shares of Income, Credits, Deductions, etc.*, of the partnership return, which reports each component in total and by type of partner.

Total income (less deficit) available for distribution, before deductions, increased 22.2 percent, from \$375.5 billion for 1998 to \$458.8 billion. For 1998,

Partnership Returns, 1999

Figure F

General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items by Industrial Division, Tax Years 1998-1999

[Money amounts are in thousands of dollars]

Tax year, industrial group	General partnerships			Limited partnerships			Limited liability companies		
	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1998									
All industries	945,098	3,690,805	72,743,255	342,726	9,325,111	66,288,052	470,657	1,879,382	24,609,360
Raw materials and energy production.....	95,499	371,935	2,133,534	24,129	1,174,155	3,212,692	19,778	69,187	51,297
Goods production.....	80,997	213,771	7,488,905	20,002	255,613	5,434,933	52,154	159,185	4,907,347
Distribution and transportation of goods.....	90,511	205,023	3,218,514	6,259	378,790	2,642,588	44,065	115,708	895,499
Information.....	11,056	63,588	2,657,180	2,139	249,870	-3,679,705	6,479	39,706	-4,390,243
Finance, insurance, real estate, and rental and leasing.....	477,270	2,290,934	32,284,540	263,931	6,699,994	49,287,162	232,991	1,016,278	16,148,327
Professional and business services.....	77,223	226,443	17,519,259	9,826	242,763	6,218,529	58,010	254,138	6,229,022
Education, health, and social services.....	22,174	92,986	4,417,769	3,614	40,289	1,252,590	14,477	74,480	1,227,927
Leisure, accommodation, and food services.....	45,287	127,033	2,167,077	10,971	268,503	1,790,365	29,054	109,884	-553,663
Other services.....	43,935	96,392	825,540	1,480	13,818	123,670	13,629	40,751	91,282
Nature of business not allocable.....	1,146	2,699	30,936	374	1,315	5,227	20	65	2,565
1999									
All industries	898,079	3,490,133	74,523,483	354,295	8,944,693	87,545,556	589,403	2,267,062	34,733,678
Raw materials and energy production.....	89,805	349,807	3,282,804	21,776	728,739	4,661,817	25,621	99,509	416,869
Goods production.....	78,872	218,726	7,088,247	14,688	165,941	8,584,310	64,712	199,456	6,339,816
Distribution and transportation of goods.....	89,614	200,510	3,108,796	7,238	345,171	3,744,790	58,072	155,284	1,206,708
Information.....	10,088	60,304	2,577,464	1,669	234,172	-2,928,692	7,846	46,303	-7,202,319
Finance, insurance, real estate, and rental and leasing.....	461,256	2,176,783	35,917,698	278,959	6,942,265	63,689,481	295,307	1,286,819	25,200,408
Professional and business services.....	68,825	191,869	15,373,328	12,103	195,972	6,583,070	69,060	217,452	7,715,455
Education, health, and social services.....	20,373	90,426	4,321,815	4,600	67,017	1,220,783	18,429	79,439	1,930,434
Leisure, accommodation, and food services.....	43,761	119,128	2,270,384	11,197	252,337	1,832,844	36,972	141,188	-974,171
Other services.....	35,077	81,023	610,172	1,765	12,190	157,647	12,264	38,414	62,116
Nature of business not allocable.....	409	1,555	-27,226	300	888	-493	1,120	3,198	38,361

NOTE: The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other figures because companies classified as limited liability partnerships (LLP) or "other" were not included in this table due to the small number of returns. There were 42,612 partnerships classified as LLP's and 52,529 partnerships classified as "other."

this increase was only 6.4 percent. Deductions for all partnerships decreased slightly to \$69.4 billion, from \$70.2 billion for 1998.

The difference between total income (less deficit) and total deductions resulted in \$389.4 billion of income (less loss) available for distribution or allocation to partners. This was an \$83.8-billion increase over the \$305.3 billion available for 1998. Of the amount available for distribution or allocation, after deductions, almost \$369.3 billion were identified by type of partner for 1999. The difference was due to

some partnerships failing to report distributions or allocations by type of partner on the return as originally filed.

Partners who were individuals or corporations received 65.2 percent of all income distributed to partners. Individuals who were general partners were the principal category of income recipients for 1999, receiving 21.6 percent of all income distributed.

Individuals who were limited partners in the finance, insurance, real estate, and rental and leasing industrial sector received the largest distribution or

Partnership Returns, 1999

Figure G

Number of Partnerships by Type of Entity and Profit Status, Tax Years 1989-1999

[Number of partnerships is in thousands]

Tax year	Total	General partnerships		Limited partnerships		Limited liability companies		Limited liability partnerships		Other ¹	
		Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1989.....	1,635	770	571	128	166	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1990.....	1,554	739	528	114	171	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1991.....	1,515	726	519	130	141	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992.....	1,485	732	482	124	147	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993.....	1,468	726	450	136	139	8	9	n.a.	n.a.	n.a.	n.a.
1994.....	1,494	716	447	148	135	26	22	n.a.	n.a.	n.a.	n.a.
1995.....	1,581	739	428	157	138	60	59	n.a.	n.a.	n.a.	n.a.
1996.....	1,654	719	397	177	134	110	111	n.a.	n.a.	4	1
1997.....	1,759	708	361	197	132	178	171	n.a.	n.a.	9	4
1998.....	1,855	649	296	206	137	257	213	17	9	42	29
1999.....	1,937	620	278	224	130	318	271	28	14	35	17

¹ Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity.

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

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

Figure H

Number of Partners by Type of Entity and Profit Status, Tax Years 1989-1999

[Number of partners is in thousands]

Tax year	Total	General partnerships		Limited partnerships		Limited liability companies		Limited liability partnerships		Other ¹	
		Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1989.....	18,432	3,150	2,058	7,656	5,568	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1990.....	17,095	3,102	2,007	7,180	4,806	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1991.....	15,801	2,714	1,822	6,605	4,661	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992.....	15,735	2,708	1,713	6,337	4,977	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993.....	15,627	2,665	1,680	6,521	4,676	51	33	n.a.	n.a.	n.a.	n.a.
1994.....	14,990	2,657	1,737	5,885	4,398	241	72	n.a.	n.a.	n.a.	n.a.
1995.....	15,606	2,897	1,772	6,378	3,846	491	222	n.a.	n.a.	n.a.	n.a.
1996.....	15,662	3,023	1,543	6,457	3,568	634	401	n.a.	n.a.	25	11
1997.....	16,184	2,837	1,577	6,924	3,243	855	669	n.a.	n.a.	61	16
1998.....	15,663	2,602	1,089	6,761	2,564	1,128	750	99	43	399	227
1999.....	15,924	2,465	1,025	6,767	2,177	1,298	969	153	53	360	657

¹ Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity.

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

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

Partnership Returns, 1999

Figure I

Partnership Real Estate Rental Income (Less Deficit) for Selected Industrial Groups, Tax Years 1998-1999

[Money amounts are in thousands of dollars]

Industry	1998	1999	Difference	Percent change
	(1)	(2)	(3)	(4)
All industries.....	26,864,282	36,432,210	9,567,928	35.6
Finance, insurance, real estate, rental and leasing.....	25,295,538	35,470,125	10,174,587	40.2
Real estate.....	24,898,946	34,854,042	9,955,096	40.0
Lessors of residential buildings and dwellings.....	5,508,498	7,676,322	2,167,824	39.4
Lessors of nonresidential buildings (except miniwarehouses).....	16,623,097	22,764,402	6,141,305	36.9
Lessors of miniwarehouses and self storage units.....	652,157	560,303	-91,854	-14.1
Lessors of other real estate property.....	1,959,138	2,803,081	843,943	43.1
Other real estate.....	156,055	1,049,935	893,880	572.8

allocation (\$49.0 billion), over 13 percent of all reported net distributions. For 1998, individuals who were limited partners in this industry received \$39.1 billion in distributions.

Overall, distributions or allocations by real estate partnerships were again positive for 1999, increasing 25.3 percent to \$96.3 billion. Distributions or allocations to individuals who were limited partners in real estate, a group that had historically received net losses, were also positive for 1999. This was the seventh consecutive year of positive distributions for partners in this industrial sector. 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 1999.

Limited Liability Companies

Limited liability company (LLC) data are included in partnership statistics because most LLC's filed the partnership reporting form for Federal tax reporting purposes. The number of LLC's has been increasing rapidly. They exceeded the number of limited partnerships each year, starting with 1997. The number of LLC's increased from 470,657 for 1998 to 589,403 for 1999 (Figures F and G). For 1999, LLC's accounted for 30.4 percent of all partnership returns.

As with all partnerships, most LLC's were classified in the finance, insurance, real estate, and rental and leasing and in the services industrial sectors (Table 6). The finance, insurance, real estate, and

rental and leasing sector accounted for 50 percent of all LLC's. Within that sector, most LLC's were classified in the real estate and rental leasing subsector. Almost one-quarter of all LLC's were classified in the services industrial sectors (professional and business services; educational, health, and social services; leisure, accommodation, and food services; and other services). The professional and business services sector alone accounted for almost 12 percent of all LLC's.

The \$1.7 trillion of total assets reported by LLC's were 27.6 percent of the total assets reported by all partnerships. The largest amount of total assets was reported by LLC's classified in the finance, insurance, real estate, and rental and leasing industrial sector, \$1.1 trillion. Within this sector, LLC's classified in the security, commodity contracts, and other financial investments subsector reported the largest amount of total assets, \$533.5 billion. (See the "Explanation of Selected Terms" section for more information on limited liability companies.)

Electing Large Partnerships

Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced for Tax Year 1998. This form could be filed by partnerships that had 100 or more partners in the preceding year. Unlike a regular partnership, which reports to each partner the partner's distributive share of income, gain, loss, deductions, or credits, an electing large

Partnership Returns, 1999

Figure J

Partnership Total Receipts, by Industrial Division, Tax Year 1999

[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	2,146,809,983	122,115,177	453,411,966	421,458,573	131,257,393	570,938,545
Business receipts.....	1,615,762,245	104,310,809	435,212,011	410,876,045	116,417,632	154,284,220
Ordinary income from other partnerships and fiduciaries.....	32,216,736	1,785,430	3,064,611	1,442,493	2,470,198	15,197,127
Farm net profit.....	3,510,762	3,454,358	4,712	22,100	--	23,693
Net gain, noncapital assets.....	6,651,584	822,188	903,883	517,557	1,426,934	2,328,226
Other income from trade or business.....	96,831,086	2,750,436	8,055,238	6,085,685	2,506,280	55,584,529
Portfolio income (total).....	227,650,794	4,361,806	4,787,533	1,621,583	4,439,904	196,921,490
Interest income.....	61,769,762	1,218,264	1,880,308	1,052,850	1,235,219	52,063,157
Dividend income.....	16,704,092	444,250	810,107	106,785	189,823	13,588,547
Royalty income.....	4,718,816	964,110	515,657	43,091	893,174	1,700,962
Net short-term capital gain.....	27,045,020	56,994	56,888	25,713	55,743	26,282,405
Net long-term capital gain.....	114,360,338	1,609,906	1,509,471	391,388	2,056,612	100,450,266
Other portfolio income.....	3,052,767	68,281	15,102	1,757	9,333	2,836,152
Net gain from sales and exchanges of business property (Section 1231).....	55,245,856	2,861,043	659,415	536,612	3,168,369	43,877,407
Other income.....	42,987,665	1,121,322	360,528	108,863	781,523	39,219,029
Real estate rental net income.....	63,020,996	461,699	319,191	155,754	4,027	61,056,903
Non-real estate rental net income.....	2,932,258	186,085	44,843	91,879	42,526	2,445,921

Item	Professional and business services	Education, health, and social services	Leisure, accommodations, and food services	Other services	Nature of business not allocable
	(7)	(8)	(9)	(10)	(11)
Total receipts	240,856,651	72,803,639	120,471,087	12,800,103	696,849
Business receipts.....	207,563,554	67,044,997	107,248,984	12,298,764	505,229
Ordinary income from other partnerships and fiduciaries.....	6,784,626	305,311	1,160,528	6,412	--
Farm net profit.....	5,898	--	--	--	--
Net gain, noncapital assets.....	182,891	66,461	377,155	26,288	--
Other income from trade or business.....	10,347,407	4,088,594	7,152,142	197,325	63,451
Portfolio income (total).....	12,510,121	757,002	1,905,747	217,669	127,937
Interest income.....	3,302,939	244,671	726,360	37,074	8,918
Dividend income.....	1,475,376	10,850	44,501	33,453	399
Royalty income.....	533,134	--	68,632	--	56
Net short-term capital gain.....	510,798	9,471	16,248	2,813	27,946
Net long-term capital gain.....	6,633,812	490,072	984,214	143,979	90,617
Other portfolio income.....	54,062	1,937	65,792	350	--
Net gain from sales and exchanges of business property (Section 1231).....	1,732,587	268,760	2,115,786	25,644	233
Other income.....	1,091,766	180,002	118,397	6,235	--
Real estate rental net income.....	564,496	63,009	375,451	20,466	--
Non-real estate rental net income.....	73,304	29,503	16,897	1,300	--

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

partnership combines most items at the partnership level and passes through net amounts to partners. Data for electing large partnerships were included with regular partnership data in the figures and tables

for 1999. The 100 partnerships which filed Form 1065-B for 1999 reported 31,004 partners, \$8.6 billion in total assets and \$649 million in total net income (less deficit). Sixty-eight percent of the electing large

Partnership Returns, 1999

partnerships were classified in the finance, insurance, real estate, and rental and leasing sector, while 29 percent of these partnerships were classified in the raw materials and energy production industrial sector.

Summary

- ❑ For 1999, the number of partnerships, number of partners, total assets, and total net income (less deficit) all increased. The number of partnerships grew 4.4 percent over 1998. The number of partners increased 1.7 percent. Total assets increased 17.0 percent. Total net income (less deficit) increased by 22.4 percent.
- ❑ The information industrial sector was the only sector to report a net deficit for 1999, over \$6.9 billion. This was a 20.0-percent increase over the net deficit reported by partnerships in this sector for 1998, almost \$5.8 billion.
- ❑ For the fifth 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 \$24.9 billion for 1998 to \$34.9 billion for 1999.
- ❑ All industrial 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, \$79.6 billion and \$67.8 billion, respectively.

Sample Selection

Tax Year 1999 statistics are estimates based on a stratified probability sample of almost 43,000 returns selected from a population of almost 2.0 million partnerships. Tax Year 1999 covers returns processed by the Internal Revenue Service during Calendar Year 2000. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for active

partnerships, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on size of total assets, receipts, net income (or deficit), and industry. Returns were selected from these classes at various probabilities ranging from 0.08 percent to 100 percent, and were weighted to represent the total population. Approximately 2 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 K presents the

Figure K

Partnership Coefficients of Variation for Industrial Divisions and Selected Items, Tax Year 1999

[Coefficients of variation are percentages]

Industry sector	Coefficients of variation		
	Number of partnerships	Total assets	Salaries and wages
	(1)	(2)	(3)
All industries¹.....	0.3	0.2	0.5
Raw materials and energy production.....	3.8	1.5	5.1
Goods production.....	2.5	0.7	1.2
Distribution and transportation of goods.....	3.1	1.0	1.3
Information.....	10.8	0.9	1.6
Finance, insurance, real estate, and rental and leasing.....	0.7	0.3	1.8
Professional and business services.....	3.0	1.3	1.0
Education, health, and social services.....	5.7	3.0	2.5
Leisure, accommodation, and food services.....	4.0	1.8	2.1
Other services.....	6.3	7.9	7.1
Item	Coefficients of variation--continued		
	(4)		
Number of partnerships.....	0.3		
Number of partners.....	6.3		
Business receipts.....	0.2		
Portfolio interest income.....	0.8		
Cost of sales and operations.....	0.3		
Depreciation.....	0.7		
Taxes and licenses.....	0.8		
Net income from trade or business.....	0.5		
Net deficit from trade or business.....	1.6		

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

Partnership Returns, 1999

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.

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.

Business Receipts.—The amounts shown for “business receipts” in tables 1 and 2 are the difference between gross receipts or sales and returns and allowances. Thus, these represent strictly amounts received from trade or business activities. For partnerships classified in industries, such as real estate, where the largest amount of gross receipts was from rental real estate activity and was not reported on Forms 1065 or 1065-B, no adjustment is made to business receipts to include these amounts.

Limited Liability Companies.—Limited liability companies (LLC’s) that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. 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. In a few cases, LLC data were reported on sole-proprietorship or on corporation income tax returns. LLC data reported on these returns were not included in the partnership data.

Limited Liability Partnerships.—Limited liability partnerships (LLP’s) file Form 1065 *U.S. Partnership Return of Income*. They were identified by their responses to a question on 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.

North American Industry Classification System.—Starting with the 1998 partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification (SIC) system that had been in use since the late 1930’s. Like the SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into “sectors,” “subsectors,” “industry groups,” and “industries.” SIC used the terms “industrial division,” “major group,” and “industry.” Although the complete NAICS uses twenty sectors, for presentation purposes, the partnership data in this article have been grouped into the following industrial 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;
- finance, insurance, real estate, and rental and leasing, which includes:
 - ❖ finance and insurance, and
 - ❖ real estate and rental and leasing;
- professional and business services, which includes:
 - ❖ professional, scientific, and technical services,

Partnership Returns, 1999

- ❖ management of companies, and
- ❖ administrative and support and waste management and remediation services;
- education, health and social services, which includes:
 - ❖ educational services, and
 - ❖ health care and social assistance;
- leisure, accommodation, and food services, which includes:
 - ❖ arts, entertainment, and recreation, and
 - ❖ accommodation and food services;
- other services; and
- nature of business not allocable.

This aggregation structure is a combination of the sectors, except public administration, included in the complete NAICS. No attempt was made to aggregate portions of sectors to create alternate groupings to simulate the SIC groupings used prior to 1998. Thus, data in these tables cannot be easily compared to partnership data for years prior to 1998.

The broadest industry classification of data in these tables is called the “industrial sector.” Within the industrial sectors, data are classified into “industrial subsectors.” Data within industrial subsectors are classified into “industry groups.” The most detailed classification in these tabulations is the “industry” [3].

Partnership industries were determined from which activity the business derived the largest percentage of its “total receipts.” Total receipts were defined as the sum of: gross receipts, or sales; ordinary income from other partnerships, estates, and trusts; net farm profit, net gain from Form 4797; other income; gross income from other rental activities; portfolio interest income; portfolio dividends; portfolio royalty income; net short-term capital gains; net long-term capital gains; other portfolio income; gross rents from rental real estate; net gain from the disposition of property from rental real estate activities; and net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary. Total receipts for partnership industry coding purposes differ from total receipts used elsewhere in this article and defined under *Total Receipts* in this section.

Partner.—Partners can be individuals, corporations, other partnerships, or any other legal entity.

Partners are classified as either general or limited. General partners are those who assume liability for the partnership’s debts and losses. Limited partners are those whose liability in the partnership is limited to their investments. By definition, a partnership must have at least two partners, at least one of 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 that join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership’s taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

Total Net Income (less deficit).—Through Tax Year 1986, total net income (less deficit) was reported on Form 1065 as “ordinary income (loss).” Beginning with Tax Year 1987, tax law changes and tax form revisions 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, 1999

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

Total Receipts.—The total receipts computed for Statistics of Income are 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 in *Bulletin* Table 1 differ from total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this

issue of the *Statistics of Income Bulletin*, 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 Table 11.

Notes and References

- [1] The industry sector “other services” included returns classified as: repair and maintenance services; personal and laundry services; and religious, grantmaking, civic, professional, and similar organizations.
- [2] Throughout the text, references are made to Tax Year 1998 data. For further information concerning Tax Year 1998 data, see Zempel, Alan, “Partnership Returns, 1998,” *Statistics of Income Bulletin*, Fall 2000, Volume 20, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were published for 1939, 1946, 1947, and 1953 only. The individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts starting with 1917. Counts of the number of partnerships since 1917 are available from the Statistics of Income Division.
- [3] For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System, United States*, Executive Office of the President, Office of Management and Budget at <http://www.ntis.gov/naics>.

SOURCE: IRS, *Statistics of Income Bulletin*, Fall 2001, Publication 1136 (Rev. 11-2001)

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	1,936,919	145,712	115,006	55,379	43,124	6,990	2,482	7,032
Number of partners.....	15,924,404	1,225,648	470,863	217,063	123,655	94,992	10,019	25,135
Total assets.....	5,998,952,883	222,061,317	65,978,285	25,593,575	20,521,323	16,762,902	714,660	2,385,825
Income and deductions from trade or business:								
Total income.....	1,754,972,413	113,123,222	17,911,984	3,950,355	6,256,039	3,329,959	883,404	3,492,228
Business receipts.....	1,615,762,245	104,310,809	13,518,418	2,043,378	4,140,000	3,124,248	852,920	3,357,872
Ordinary income from other partnerships and fiduciaries.....	32,216,736	1,785,430	215,051	55,050	67,803	*91,754	*315	*128
Farm net profit.....	3,510,762	3,454,358	3,452,855	1,636,948	1,751,300	*25	--	*64,581
Net gain, noncapital assets.....	6,651,584	822,188	340,074	89,923	193,755	51,465	*339	4,592
Other income (net).....	96,831,086	2,750,436	385,586	125,055	103,181	62,466	29,829	65,055
Total deductions.....	1,647,491,152	106,980,912	17,705,979	3,539,464	6,215,370	3,710,096	770,658	3,470,392
Cost of sales and operations.....	902,157,018	68,348,742	9,371,450	1,171,181	3,084,515	2,358,953	448,886	2,307,915
Inventory, beginning of year.....	95,687,355	2,400,545	932,289	144,302	505,384	120,687	*22,335	139,581
Purchases.....	585,068,938	50,635,022	6,060,411	723,658	2,305,482	1,198,626	*99,770	1,732,875
Cost of labor.....	42,089,216	1,736,393	471,232	100,402	108,754	88,906	61,562	111,607
Additional inventory costs (section 263A).....	8,870,107	864,163	67,585	*5,221	*9,171	*4,695	*23,899	*24,599
Other costs.....	281,530,830	15,432,955	2,869,260	364,525	757,285	1,079,379	266,755	401,316
Less: Inventory, end of year.....	115,689,924	2,740,899	1,049,739	166,927	601,562	133,339	*25,435	122,475
Salaries and wages.....	169,905,010	2,090,677	800,454	216,613	206,605	116,899	21,966	238,371
Guaranteed payments to partners.....	21,102,416	818,449	613,265	217,781	277,801	61,613	21,094	34,976
Rent paid.....	31,042,897	833,411	157,484	42,508	22,727	28,538	6,235	57,475
Interest paid.....	74,428,567	4,350,189	592,632	88,875	103,930	321,616	30,518	47,693
Taxes and licenses.....	26,896,235	1,404,099	180,000	46,558	30,243	50,898	18,005	43,000
Bad debts.....	8,415,571	40,495	17,546	5,185	3,392	*1,406	*2,913	4,650
Repairs and maintenance.....	9,859,621	797,556	202,373	47,181	35,555	43,684	30,345	45,608
Depreciation.....	51,730,335	4,990,864	486,656	93,866	188,631	96,657	24,315	83,187
Depletion.....	402,119	329,391	*5,540	--	--	*5,540	--	--
Retirement plans, etc.....	3,555,224	46,423	8,667	2,103	2,878	--	--	1,642
Employee benefit programs.....	9,323,890	247,933	46,851	7,601	8,597	24,278	*328	6,047
Net loss from other partnerships and fiduciaries.....	21,572,769	534,501	203,322	39,201	15,456	144,990	*1,309	*2,365
Farm net loss.....	2,669,190	2,487,649	2,484,017	1,125,837	1,255,300	44,382	--	*58,498
Net loss, noncapital assets.....	1,167,255	165,774	147,467	*258	127,304	*2,025	*233	*17,647
Other deductions.....	313,263,035	19,494,758	2,388,249	434,713	853,270	405,738	173,210	521,318
Net income (less deficit) from trade or business.....	107,481,261	6,142,309	206,004	410,891	40,669	-380,137	112,746	21,836
Net income.....	210,453,491	16,461,584	4,051,416	1,732,397	1,716,000	197,657	148,779	256,584
Deficit.....	102,972,230	10,319,275	3,845,412	1,321,507	1,675,331	577,794	*36,033	234,748
Portfolio income (less deficit) distributed								
directly to partners.....	206,713,189	4,245,376	1,325,154	527,981	339,517	439,205	2,743	15,707
Interest income.....	61,769,762	1,218,264	467,888	167,143	102,860	180,607	2,471	14,807
Dividend income.....	16,704,092	444,250	51,265	32,676	11,414	5,751	*272	*1,152
Royalty income.....	4,718,816	964,110	89,713	27,307	31,754	*30,652	--	--
Net short-term capital gain (less deficit).....	18,891,946	16,867	26,141	-1,356	26,476	*1,292	--	*-271
Net long-term capital gain (less deficit).....	102,180,129	1,535,249	662,873	280,033	164,434	218,387	--	*20
Other portfolio income (less deficit).....	2,448,445	66,635	27,274	*22,178	*2,580	*2,515	--	--
Real estate rental income (less deficit).....	36,432,210	408,762	351,926	232,054	95,885	15,253	--	8,734
Net income.....	63,020,996	461,699	395,411	250,377	109,111	17,580	--	*18,342
Deficit.....	26,588,786	52,937	43,485	18,323	13,226	*2,328	--	*9,608
Net income (less deficit) from other rental activity.....	-1,116,481	170,695	149,592	133,751	10,319	4,793	*1,031	*-301
Net income.....	2,932,258	186,085	164,197	141,839	15,475	*5,793	*1,031	*60
Deficit.....	4,048,739	15,390	14,605	8,088	*5,156	*1,000	--	*361
Total net income (less deficit) *.....	228,438,105	9,415,026	1,343,662	1,026,001	295,480	-140,566	116,520	46,228
Net income.....	348,467,958	18,904,641	4,938,301	2,261,990	1,915,021	335,313	151,958	274,019
Deficit.....	120,029,853	9,489,616	3,594,639	1,235,989	1,619,541	475,879	*35,438	227,791

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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		
	Mining				Utilities	Total	Construction	
	Total	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.....	28,095	22,750	3,532	1,813	2,612	164,653	127,581	83,311
Number of partners.....	686,792	633,132	37,277	16,382	67,993	600,324	430,933	326,431
Total assets.....	85,392,697	62,360,273	19,816,968	3,215,457	70,690,334	380,695,341	125,592,785	108,269,849
Income and deductions from trade or business:								
Total income.....	31,360,502	20,033,771	10,336,557	990,175	63,850,736	447,240,456	128,612,196	93,839,587
Business receipts.....	28,635,592	18,168,460	9,495,676	971,457	62,156,799	435,212,011	125,518,084	91,118,563
Ordinary income from other partnerships and fiduciaries.....	766,285	513,413	250,571	*2,302	804,094	3,064,611	1,402,480	1,335,151
Farm net profit.....	*1,503	*990	*513	--	--	4,712	*3,230	*3,230
Net gain, noncapital assets.....	365,435	335,853	25,084	*4,497	116,679	903,883	242,965	197,599
Other income (net).....	1,591,686	1,015,055	564,713	11,919	773,164	8,055,238	1,445,436	1,185,044
Total deductions.....	26,690,652	16,034,199	9,515,646	1,140,806	62,584,281	428,151,531	120,021,583	87,828,985
Cost of sales and operations.....	12,307,232	5,349,471	6,455,907	501,853	46,670,060	335,449,898	97,944,627	73,046,889
Inventory, beginning of year.....	864,603	312,801	530,997	20,806	603,652	47,901,715	22,951,088	22,547,380
Purchases.....	3,860,057	1,942,436	1,534,744	382,877	40,714,553	169,393,692	34,574,669	28,272,346
Cost of labor.....	1,144,851	260,631	843,260	*40,960	120,311	20,980,113	5,066,793	1,705,759
Additional inventory costs (section 263A).....	742,558	482,011	260,547	--	54,020	4,705,487	3,181,148	2,770,071
Other costs.....	6,705,883	2,702,251	3,918,431	85,201	5,857,813	147,926,471	57,203,162	42,418,080
Less: Inventory, end of year.....	1,010,849	350,789	632,071	27,990	680,311	56,339,789	25,835,549	25,309,289
Salaries and wages.....	656,722	307,465	265,442	83,815	633,501	18,553,812	3,633,100	1,872,647
Guaranteed payments to partners.....	180,610	103,187	68,915	*8,507	24,575	1,559,770	1,013,675	458,200
Rent paid.....	176,278	67,985	91,340	16,954	499,649	2,589,382	471,736	189,235
Interest paid.....	1,258,897	899,557	288,834	70,505	2,498,660	7,049,802	1,792,099	1,519,080
Taxes and licenses.....	824,043	586,082	225,742	12,220	400,050	6,592,164	771,083	445,400
Bad debts.....	15,936	6,842	5,850	*3,244	7,013	357,211	94,767	48,677
Repairs and maintenance.....	297,164	117,585	157,397	22,182	298,018	1,915,837	373,409	159,258
Depreciation.....	2,722,701	2,053,723	469,671	199,306	1,781,507	6,142,574	936,194	356,583
Depletion.....	300,447	10,871	288,301	*1,274	*23,404	58,139	2,310	*166
Retirement plans, etc.....	28,022	9,652	17,148	*1,221	9,735	491,680	62,885	26,999
Employee benefit programs.....	133,624	44,555	82,889	*6,181	67,458	1,721,049	166,038	66,033
Net loss from other partnerships and fiduciaries.....	214,912	151,774	62,264	*874	116,267	698,073	472,383	450,377
Farm net loss.....	3,632	3,632	--	--	--	17,335	7,576	7,426
Net loss, noncapital assets.....	16,721	8,103	8,369	*250	*1,586	116,394	26,106	22,293
Other deductions.....	7,553,711	6,313,716	1,027,577	212,418	9,552,798	44,838,411	12,253,595	9,159,721
Net income (less deficit) from trade or business.....	4,669,850	3,999,571	820,910	-150,631	1,266,455	19,088,925	8,590,613	6,010,602
Net income.....	8,904,628	7,267,527	1,539,394	97,707	3,505,540	32,126,375	12,396,651	9,113,298
Deficit.....	4,234,778	3,267,955	718,484	248,338	2,239,086	13,037,450	3,806,038	3,102,696
Portfolio income (less deficit) distributed								
directly to partners.....	1,806,540	1,423,680	222,210	160,650	1,113,682	4,576,189	1,507,492	1,254,018
Interest income.....	361,359	230,757	95,960	34,642	389,017	1,880,308	700,335	600,832
Dividend income.....	239,803	106,088	7,706	*126,008	153,183	810,107	55,797	41,596
Royalty income.....	874,394	798,516	75,878	--	3	515,657	1,568	*1,284
Net short-term capital gain (less deficit).....	-8,381	-12,658	*4,277	--	*-893	30,824	25,580	24,379
Net long-term capital gain (less deficit).....	300,493	267,638	32,855	--	571,883	1,324,641	709,266	573,066
Other portfolio income (less deficit).....	38,872	33,338	*5,534	--	*489	14,652	14,946	12,862
Real estate rental income (less deficit).....	53,205	47,676	5,515	*14	3,631	68,384	-5,132	-3,906
Net income.....	62,643	50,140	12,489	*14	*3,645	319,191	239,381	233,172
Deficit.....	9,438	2,464	*6,974	--	*15	250,807	244,513	237,078
Net income (less deficit) from other rental activity.....	14,718	8,759	3,563	*2,397	*6,384	40,878	2,571	-122
Net income.....	15,504	9,023	4,083	*2,397	*6,384	44,843	5,728	3,035
Deficit.....	*785	*265	*520	--	--	3,965	3,156	3,156
Total net income (less deficit) ¹.....	6,252,201	5,224,706	1,015,065	12,430	1,819,162	22,418,911	9,360,698	6,663,148
Net income.....	10,237,584	8,306,116	1,677,008	254,460	3,728,757	34,777,529	13,191,380	9,800,761
Deficit.....	3,985,383	3,081,410	661,943	242,030	1,909,595	12,358,617	3,830,682	3,137,612

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	2,970	41,300	4,450	3,381	4,461	29,009	37,072	1,967
Number of partners.....	6,969	97,533	10,409	6,978	9,938	70,208	169,392	7,982
Total assets.....	11,504,312	5,818,624	1,120,331	119,776	460,338	4,118,179	255,102,555	13,498,951
Income and deductions from trade or business:								
Total income.....	15,672,555	19,100,055	2,660,482	701,899	2,141,980	13,595,693	318,628,259	26,339,393
Business receipts.....	15,503,555	18,895,966	2,637,455	700,780	2,124,632	13,433,100	309,693,927	25,675,735
Ordinary income from other partnerships and fiduciaries.....	26,747	*40,583	*10,325	--	--	*30,258	1,662,131	*2,572
Farm net profit.....	--	--	--	--	--	--	*1,482	*667
Net gain, noncapital assets.....	20,592	24,775	4,140	--	*158	20,476	660,918	16,496
Other income (net).....	121,662	138,731	8,562	*1,120	17,190	111,859	6,609,801	643,923
Total deductions.....	14,918,424	17,274,174	2,431,205	569,177	1,862,792	12,410,999	308,129,947	25,891,928
Cost of sales and operations.....	13,139,555	11,758,184	1,612,349	337,757	1,368,516	8,439,561	237,505,271	21,243,333
Inventory, beginning of year.....	236,027	167,680	21,518	*547	18,397	127,219	24,950,628	2,837,581
Purchases.....	1,491,176	4,811,146	681,899	118,392	488,847	3,522,009	134,819,024	16,844,180
Cost of labor.....	1,184,023	2,177,011	272,566	94,502	327,190	1,482,753	15,913,321	1,310,459
Additional inventory costs (section 263A).....	244,046	167,031	*29,847	--	*11,392	125,792	1,524,340	193,993
Other costs.....	10,302,626	4,482,456	639,513	101,811	533,385	3,207,747	90,723,309	3,000,162
Less: Inventory, end of year.....	318,343	207,918	32,995	*1,060	15,927	157,936	30,504,240	2,943,042
Salaries and wages.....	391,811	1,368,643	218,147	50,242	134,922	965,332	14,920,712	1,184,627
Guaranteed payments to partners.....	36,700	518,775	57,646	*36,036	75,809	349,284	546,095	39,238
Rent paid.....	64,291	218,210	26,177	16,149	23,372	152,513	2,117,646	167,861
Interest paid.....	107,325	165,693	30,280	3,411	7,812	124,190	5,257,703	429,243
Taxes and licenses.....	76,193	249,489	45,208	7,987	22,849	173,446	5,821,081	147,877
Bad debts.....	8,719	37,371	3,693	*776	*2,004	30,898	262,444	38,375
Repairs and maintenance.....	71,045	143,106	18,934	4,179	8,893	111,100	1,542,428	127,060
Depreciation.....	193,891	385,720	52,532	13,798	26,619	292,771	5,206,380	284,765
Depletion.....	*1,490	*654	--	--	--	*654	55,829	*130
Retirement plans, etc.....	15,122	20,764	4,579	*1,324	*1,133	13,729	428,795	35,789
Employee benefit programs.....	29,874	70,131	17,864	*318	3,508	48,441	1,555,011	128,773
Net loss from other partnerships and fiduciaries.....	*1,933	*20,073	103	--	--	*19,970	225,690	17,553
Farm net loss.....	*149	--	--	--	--	--	9,759	*2,718
Net loss, noncapital assets.....	*250	3,564	*11	--	--	3,553	90,288	5,447
Other deductions.....	780,077	2,313,797	343,683	97,201	187,356	1,685,557	32,584,816	2,039,140
Net income (less deficit) from trade or business..	754,131	1,825,881	229,277	132,722	279,188	1,184,694	10,498,312	447,465
Net income.....	1,122,873	2,160,481	261,251	136,539	284,376	1,478,314	19,729,724	954,804
Deficit.....	368,742	334,600	31,975	*3,817	*5,188	293,621	9,231,412	507,339
Portfolio income (less deficit) distributed								
directly to partners.....	181,702	71,772	11,199	259	2,833	57,481	3,068,697	61,912
Interest income.....	70,677	28,826	4,706	208	1,599	22,314	1,179,973	33,086
Dividend income.....	12,568	1,633	*249	*51	*116	1,217	754,311	1,756
Royalty income.....	*268	*16	--	--	--	*16	514,089	*2,182
Net short-term capital gain (less deficit).....	*292	*909	--	--	*86	*995	5,243	*-1,019
Net long-term capital gain (less deficit).....	97,069	39,132	*6,244	--	*-51	32,939	615,375	*25,907
Other portfolio income (less deficit).....	828	*1,256	--	--	*1,256	--	-294	--
Real estate rental income (less deficit).....	*-2,824	1,598	*458	*-175	--	1,314	73,516	17,211
Net income.....	*594	5,615	*458	--	--	5,157	79,810	*17,263
Deficit.....	*3,418	4,017	--	*175	--	3,842	6,294	*52
Net income (less deficit) from other rental activity..	*1,431	*1,262	*1,080	--	--	*181	38,307	*3,649
Net income.....	*1,431	*1,262	*1,080	--	--	*181	39,115	*3,649
Deficit.....	--	--	--	--	--	--	808	--
Total net income (less deficit) *.....	837,079	1,860,471	235,770	132,806	282,158	1,209,736	13,058,214	505,349
Net income.....	1,197,479	2,193,140	267,239	136,736	287,167	1,501,998	21,586,149	1,003,316
Deficit.....	360,401	332,669	31,469	*3,930	*5,009	292,262	8,527,935	497,966

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	480	992	1,885	52	1,967	212	4,396	599
Number of partners.....	2,225	2,350	4,379	285	6,450	753	11,309	4,330
Total assets.....	14,533,148	2,510,205	1,473,343	774,102	4,025,264	5,894,406	4,660,350	41,699,176
Income and deductions from trade or business:								
Total income.....	10,100,015	4,060,892	2,765,716	797,596	8,628,372	5,144,458	5,636,454	76,219,356
Business receipts.....	9,898,786	4,044,205	2,740,757	796,880	8,411,400	4,824,651	5,567,130	75,068,945
Ordinary income from other partnerships and fiduciaries..... ^{*4}		21	*154	--	*6,443	--	*1,139	*209,596
Farm net profit..... ^{*332}		--	--	--	*18	--	--	--
Net gain, noncapital assets.....	8,040	*3,725	*4,499	(²)	15,313	225,867	2,364	185,967
Other income (net).....	192,853	12,942	20,306	*716	195,198	93,940	65,820	754,848
Total deductions.....	9,036,829	4,049,165	2,786,423	820,679	8,365,035	4,906,950	5,696,617	74,872,663
Cost of sales and operations.....	5,588,355	3,547,697	2,101,298	677,628	6,952,424	3,919,695	3,772,464	60,479,309
Inventory, beginning of year.....	726,146	373,807	530,509	126,591	755,324	340,077	504,784	1,955,080
Purchases.....	5,268,581	2,474,055	1,359,063	514,788	4,580,906	2,137,658	2,126,367	21,724,392
Cost of labor.....	226,697	443,126	275,851	*76,432	704,130	378,536	653,754	369,062
Additional inventory costs (section 263A).....	43,943	14,816	28,096	*21,513	27,183	96,362	49,730	261,035
Other costs.....	551,471	666,304	438,356	*81,383	1,676,008	1,433,659	972,953	38,598,715
Less: Inventory, end of year.....	1,228,483	424,410	530,576	143,080	791,128	466,597	535,125	2,428,975
Salaries and wages.....	778,989	125,626	182,044	30,603	480,350	182,972	501,662	982,117
Guaranteed payments to partners.....	13,964	*5,428	17,354	*2,900	28,000	*5,083	36,746	*15,019
Rent paid.....	118,540	19,650	35,434	*1,917	38,338	28,441	75,354	433,043
Interest paid.....	193,506	57,780	59,893	33,999	139,449	199,455	103,366	470,417
Taxes and licenses.....	112,254	23,100	20,560	5,066	44,255	42,187	53,501	4,366,276
Bad debts.....	5,689	9,092	12,307	*308	7,085	2,886	10,113	11,938
Repairs and maintenance.....	15,149	16,244	4,247	*408	47,015	19,878	23,286	575,780
Depreciation.....	224,972	32,139	18,838	4,213	145,866	72,635	110,705	1,102,271
Depletion.....	--	--	--	--	*3,877	--	--	*306
Retirement plans, etc.....	26,117	3,886	2,764	227	12,227	6,409	10,842	46,996
Employee benefit programs.....	75,675	7,927	5,804	*5,531	22,714	22,547	39,138	140,120
Net loss from other partnerships and fiduciaries.....	*2,800	*520	*5,842	--	*761	--	31,537	*50,706
Farm net loss.....	*6,960	--	--	--	*81	--	--	--
Net loss, noncapital assets..... ^{*69}		*268	*13	--	*207	578	*696	*11,014
Other deductions.....	1,873,790	199,807	320,026	57,879	442,387	404,185	927,207	6,187,352
Net income (less deficit) from trade or business.....	1,063,185	11,728	-20,707	-23,082	263,337	237,507	-60,163	1,346,693
Net income.....	1,134,265	113,089	126,353	*18,229	455,016	505,534	276,164	2,434,134
Deficit.....	71,079	101,362	147,060	*41,311	191,679	268,027	336,326	1,087,441
Portfolio income (less deficit) distributed directly to partners.....	74,595	5,031	2,891	*17,714	21,994	11,276	13,096	166,277
Interest income.....	16,404	3,794	2,469	*17,269	14,261	10,760	37,880	69,890
Dividend income.....	*4,452	264	*165	*445	623	*88	*520	*61,736
Royalty income..... ^{*539}		--	--	--	3	315	*1,133	625
Net short-term capital gain (less deficit)..... ^{*-193}		54	--	--	*220	*28	--	*9,226
Net long-term capital gain (less deficit)..... ^{*53,394}		*920	*257	--	*6,877	*169	*-26,436	*24,801
Other portfolio income (less deficit)..... ^(²)		--	--	--	12	*-84	--	--
Real estate rental income (less deficit).....	*3,641	*478	--	--	*258	*114	*1,530	*-4,201
Net income.....	*3,703	*478	--	--	*277	*114	*1,530	*1,434
Deficit..... ^{*63}		--	--	--	*19	--	--	5,635
Net income (less deficit) from other rental activity.....	4,299	--	*51	--	*4,547	--	--	72
Net income.....	4,299	--	*51	--	*4,547	--	--	72
Deficit.....	--	--	--	--	--	--	--	--
Total net income (less deficit) ¹.....	1,092,520	16,263	-18,021	-5,369	283,041	248,700	-19,100	1,474,815
Net income.....	1,161,286	115,919	127,488	*18,780	472,153	515,378	310,975	2,532,151
Deficit.....	68,766	99,656	145,509	*24,148	189,113	266,678	330,076	1,057,337

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	1,820	1,761	2,465	426	3,537	2,243	1,380	1,228
Number of partners.....	59,913	7,018	6,299	1,721	10,181	5,905	5,686	7,171
Total assets.....	61,532,992	8,479,658	5,322,801	14,060,910	10,355,028	13,401,241	15,378,259	7,828,059
Income and deductions from trade or business:								
Total income.....	49,368,780	8,605,200	5,622,822	13,868,036	12,464,171	13,544,197	28,976,248	9,948,262
Business receipts.....	46,688,079	8,425,143	5,541,144	13,757,727	12,364,890	13,455,416	26,714,490	9,836,941
Ordinary income from other partnerships and fiduciaries.....	1,272,305	*14,231	*49,254	*6,784	*9,417	*1,055	*12,333	*26,339
Farm net profit.....	--	--	--	--	*465	--	--	--
Net gain, noncapital assets.....	77,729	56,561	5,075	1,616	4,760	16,239	8,474	*451
Other income (net).....	1,330,668	109,265	27,349	101,909	84,640	71,487	2,240,951	84,530
Total deductions.....	43,951,111	8,555,251	4,989,791	14,212,779	11,803,052	13,256,641	29,818,656	9,620,121
Cost of sales and operations.....	30,962,950	6,766,368	3,854,363	12,206,950	9,076,391	9,884,124	21,802,800	7,265,959
Inventory, beginning of year.....	4,429,098	783,919	407,308	1,800,025	1,130,705	2,610,923	1,310,215	1,311,193
Purchases.....	18,896,090	4,122,078	1,987,953	8,009,581	5,424,712	8,029,610	8,675,885	4,725,206
Cost of labor.....	1,516,585	925,004	479,445	1,328,543	1,401,199	976,162	665,911	782,112
Additional inventory costs (section 263A).....	206,710	57,260	24,704	23,743	79,402	85,926	99,563	41,719
Other costs.....	11,346,521	1,784,864	1,517,923	3,180,150	2,361,999	1,154,958	12,885,339	1,896,890
Less: Inventory, end of year.....	5,509,984	906,757	563,463	2,135,092	1,321,626	2,973,455	1,834,114	1,491,160
Salaries and wages.....	2,032,939	386,739	235,379	319,088	723,665	845,258	3,709,394	537,910
Guaranteed payments to partners.....	58,451	15,994	18,667	*4,435	96,035	35,751	24,666	38,763
Rent paid.....	360,162	60,874	38,653	35,883	81,289	89,967	187,133	87,284
Interest paid.....	917,078	285,257	114,652	413,966	250,030	422,961	327,624	160,455
Taxes and licenses.....	275,662	52,656	36,608	55,498	120,472	127,257	60,200	57,475
Bad debts.....	13,895	9,242	7,452	9,176	20,978	9,185	33,360	7,596
Repairs and maintenance.....	250,808	23,529	30,161	43,089	67,027	67,981	92,526	24,059
Depreciation.....	1,140,183	134,610	121,043	388,642	208,884	274,364	370,160	88,555
Depletion.....	13,998	--	37,461	32	*26	--	--	--
Retirement plans, etc.....	70,757	14,158	10,348	20,502	29,711	42,336	9,109	16,288
Employee benefit programs.....	277,030	58,930	20,491	95,808	103,952	108,767	184,194	57,083
Net loss from other partnerships and fiduciaries	684	*35,454	*954	*17,675	3,714	*40,300	*9,439	87
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	4,214	*535	*49	*2,548	*1,324	4,997	*43,832	*520
Other deductions.....	7,572,301	710,906	463,511	599,487	1,019,554	1,303,393	2,964,218	1,278,085
Net income (less deficit) from trade or business..	5,417,669	49,949	633,031	-344,743	661,119	287,556	-842,408	328,141
Net income.....	6,552,006	402,213	750,450	498,884	1,008,266	839,434	640,314	671,272
Deficit.....	1,134,337	352,264	117,419	843,627	347,146	551,878	1,482,722	343,131
Portfolio income (less deficit) distributed								
directly to partners.....	1,170,401	153,213	39,987	58,125	80,400	229,908	561,512	83,037
Interest income.....	374,601	23,247	21,661	37,145	35,542	88,916	204,599	24,921
Dividend income.....	236,931	*137	*630	*19,708	6,558	117,707	*201,491	*30,412
Royalty income.....	376,081	436	*17,021	2,183	*649	*5,910	*50,296	*8,819
Net short-term capital gain (less deficit).....	-2,926	--	--	-1,027	*1,915	79	*-1,410	*171
Net long-term capital gain (less deficit).....	186,081	129,393	532	116	*35,734	*17,295	*106,535	*18,714
Other portfolio income (less deficit).....	*-367	--	142	--	2	--	--	--
Real estate rental income (less deficit).....	*2,090	*332	*237	*2,917	31,179	*2,199	983	*13,857
Net income.....	*2,237	*378	*249	*3,084	31,179	*2,199	983	*13,857
Deficit.....	147	*46	*11	167	--	--	--	--
Net income (less deficit) from other rental activity..	*214	--	*924	362	*359	*18,961	*812	580
Net income.....	*214	--	*924	362	*359	*18,961	*812	580
Deficit.....	--	--	--	--	--	--	--	--
Total net income (less deficit) ¹.....	6,407,219	74,101	673,646	-282,428	735,408	521,250	-384,227	406,729
Net income.....	7,384,353	422,296	786,377	520,859	1,073,628	1,059,992	843,473	733,990
Deficit.....	977,133	348,194	112,730	803,287	338,221	538,742	1,227,700	327,261

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for 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 partnerships.....	758	3,176	5,726	164,195	32,933	17,575	15,358	108,918
Number of partners.....	2,231	6,911	16,290	721,768	124,000	49,284	74,717	310,103
Total assets.....	17,108,814	1,256,947	11,308,902	188,780,652	56,085,688	21,589,521	34,496,167	68,811,200
Income and deductions from trade or business:								
Total income.....	20,878,855	3,147,807	12,511,629	418,943,881	174,630,512	39,545,096	135,085,417	203,639,585
Business receipts.....	20,664,042	3,131,555	12,086,010	410,876,045	172,270,538	38,877,669	133,392,869	200,423,351
Ordinary income from other partnerships and fiduciaries.....	*30,568	*3,952	15,965	1,442,493	299,302	22,117	277,185	66,565
Farm net profit.....	--	--	--	*22,100	*1,891	*1,891	--	*366
Net gain, noncapital assets.....	15,913	590	11,239	517,557	56,012	42,836	13,177	98,929
Other income (net).....	168,332	11,710	398,414	6,085,685	2,002,770	600,583	1,402,186	3,050,374
Total deductions.....	20,088,597	2,932,499	12,475,161	411,680,972	170,799,570	37,407,826	133,391,744	201,767,730
Cost of sales and operations.....	17,373,989	2,279,719	7,749,456	331,471,449	151,077,103	30,252,217	120,824,886	157,552,392
Inventory, beginning of year.....	1,481,354	270,296	1,265,693	29,908,820	12,192,986	5,936,632	6,256,353	17,249,194
Purchases.....	11,361,059	1,417,975	5,138,886	286,188,764	119,356,667	30,107,404	89,249,264	153,238,318
Cost of labor.....	1,447,304	465,669	1,487,341	3,386,652	934,954	439,508	495,446	1,480,380
Additional inventory costs (section 263A).....	80,860	12,621	75,159	1,340,645	670,821	136,801	534,740	640,921
Other costs.....	5,068,176	416,547	1,690,931	46,961,889	31,636,889	1,765,604	29,871,285	7,002,675
Less: Inventory, end of year.....	2,064,763	303,855	1,908,554	37,837,816	14,811,342	8,152,011	6,659,331	22,438,684
Salaries and wages.....	625,182	147,273	908,895	21,715,234	5,168,143	1,999,496	3,168,646	13,691,236
Guaranteed payments to partners.....	10,212	36,317	43,072	1,510,522	573,056	336,341	236,715	772,793
Rent paid.....	48,566	35,993	173,264	5,245,126	893,421	347,000	546,422	3,441,523
Interest paid.....	333,342	37,786	307,446	4,726,540	1,128,961	510,403	618,558	1,892,495
Taxes and licenses.....	87,898	22,126	110,155	3,133,938	575,311	225,455	349,857	1,952,692
Bad debts.....	5,292	3,785	44,690	722,033	149,953	78,954	70,999	525,500
Repairs and maintenance.....	48,443	9,975	55,762	1,519,557	257,331	96,159	161,171	779,594
Depreciation.....	178,280	39,568	265,685	5,497,624	694,222	271,343	422,879	1,999,137
Depletion.....	--	--	--	*1,471	*1,046	*1,046	--	*424
Retirement plans, etc.....	38,811	2,184	29,334	309,881	99,752	29,726	70,027	153,314
Employee benefit programs.....	100,533	7,815	92,179	1,220,001	288,602	108,346	180,256	743,461
Net loss from other partnerships and fiduciaries.....	1,399	36	6,230	379,297	55,056	12,785	42,271	132,572
Farm net loss.....	--	--	--	*3,989	*1,118	*1,094	*24	*2,872
Net loss, noncapital assets.....	12,209	*178	1,590	96,549	7,985	2,055	5,930	81,699
Other deductions.....	1,224,441	309,744	2,687,403	34,127,761	9,828,509	3,135,406	6,693,104	18,045,999
Net income (less deficit) from trade or business..	790,258	215,308	36,468	7,262,909	3,830,943	2,137,270	1,693,673	1,871,855
Net income.....	1,339,845	244,201	765,250	15,521,040	5,931,512	2,958,418	2,973,094	5,374,948
Deficit.....	549,587	28,893	728,782	8,258,131	2,100,569	821,148	1,279,421	3,503,093
Portfolio income (less deficit) distributed directly to partners.....	192,329	4,983	120,016	1,595,908	487,022	284,133	202,889	500,112
Interest income.....	122,791	4,453	36,286	1,052,850	354,139	227,674	126,465	192,100
Dividend income.....	*66,099	76	4,512	106,785	15,917	5,508	10,409	12,573
Royalty income.....	*2,955	*58	*44,884	43,091	26,892	*16,220	10,673	*14,122
Net short-term capital gain (less deficit).....	-131	*240	*17	18,413	14,632	3,234	*11,397	1,711
Net long-term capital gain (less deficit).....	615	*155	34,317	375,240	77,507	31,497	46,010	278,320
Other portfolio income (less deficit).....	(²)	--	--	-471	*-2,064	(²)	*-2,065	*1,287
Real estate rental income (less deficit).....	*79	--	*612	128,999	14,037	14,439	-402	65,953
Net income.....	*79	--	*767	155,754	19,513	15,395	4,118	80,743
Deficit.....	--	--	*155	26,755	5,475	*955	*4,520	14,790
Net income (less deficit) from other rental activity..	*4,189	*25	*-738	-106,204	8,191	3,749	*4,442	35,269
Net income.....	*4,189	*25	*70	91,879	12,109	*6,588	*5,520	35,386
Deficit.....	--	--	808	198,083	*3,917	*2,839	1,078	*117
Total net income (less deficit) ¹.....	986,372	219,921	122,024	8,487,959	4,248,055	2,404,860	1,843,195	2,193,158
Net income.....	1,424,198	247,520	832,016	16,455,959	6,283,486	3,193,779	3,089,707	5,626,966
Deficit.....	437,826	27,599	709,992	7,968,000	2,035,430	788,919	1,246,512	3,433,807

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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 stations	Clothing and clothing accessories stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships.....	13,029	4,513	3,249	4,235	12,792	3,347	7,164	10,661
Number of partners.....	31,013	10,075	7,769	13,926	30,697	8,407	18,879	23,046
Total assets.....	16,427,505	1,403,036	3,651,302	2,641,634	7,618,242	1,833,501	4,603,446	4,097,569
Income and deductions from trade or business:								
Total income.....	55,271,702	3,759,818	22,288,008	6,375,758	32,491,966	4,603,868	15,148,726	8,066,446
Business receipts.....	54,221,302	3,697,528	22,227,128	6,318,321	32,059,303	4,583,722	15,005,505	7,898,043
Ordinary income from other partnerships and fiduciaries.....	21,672	--	111	(²)	*8,408	*1,840	*1,121	31
Farm net profit.....	--	--	--	--	*226	--	*140	--
Net gain, noncapital assets.....	21,534	3,859	*279	2,263	27,041	*562	6,756	*56
Other income (net).....	1,007,194	58,432	60,490	55,174	396,989	17,743	135,204	168,316
Total deductions.....	54,558,915	3,659,176	22,488,067	6,281,421	32,364,840	4,229,594	15,197,663	7,799,327
Cost of sales and operations.....	47,358,582	2,122,257	18,776,114	4,711,681	24,807,597	2,896,468	12,758,390	4,587,155
Inventory, beginning of year.....	6,018,054	403,476	623,809	742,167	1,854,947	299,931	282,596	1,175,245
Purchases.....	46,618,590	1,868,208	18,477,747	4,696,138	24,279,294	2,726,018	12,437,271	4,686,368
Cost of labor.....	723,131	96,827	*49,648	46,273	211,266	81,445	61,117	*14,440
Additional inventory costs (section 263A).....	59,662	*10,054	*52,403	26,594	23,610	*44,374	16,304	25,597
Other costs.....	2,303,401	158,217	488,735	38,303	449,273	162,645	330,035	94,292
Less: Inventory, end of year.....	8,507,430	414,525	916,229	837,794	2,043,673	417,946	389,221	1,408,788
Salaries and wages.....	2,653,580	443,395	1,325,079	618,603	2,915,406	341,658	721,594	480,810
Guaranteed payments to partners.....	132,735	66,918	46,511	36,468	94,815	52,169	26,066	65,299
Rent paid.....	462,151	193,607	182,686	114,579	572,855	80,063	220,554	412,275
Interest paid.....	504,016	40,416	172,205	57,761	222,305	39,418	191,304	86,274
Taxes and licenses.....	385,263	74,816	78,537	90,792	414,341	43,351	142,321	104,473
Bad debts.....	32,178	7,514	12,126	67,677	41,011	10,935	6,111	13,757
Repairs and maintenance.....	117,481	13,167	17,149	35,313	192,688	11,868	94,562	21,793
Depreciation.....	238,888	29,305	62,149	65,869	457,481	39,557	275,777	90,835
Depletion.....	--	--	--	--	--	--	*170	--
Retirement plans, etc.....	14,269	3,517	4,178	11,465	47,292	11,495	8,416	4,912
Employee benefit programs.....	136,486	10,125	59,674	12,148	254,881	10,378	23,262	28,616
Net loss from other partnerships and fiduciaries.....	*3,255	172	*77,841	*334	*3,961	649	*405	*27,007
Farm net loss.....	--	--	--	--	*1,741	--	--	--
Net loss, noncapital assets.....	24,581	*1,480	*2,425	*344	10,122	*1,936	*123	*194
Other deductions.....	2,495,451	652,487	1,671,394	458,387	2,328,344	689,647	728,245	1,875,926
Net income (less deficit) from trade or business.....	712,787	100,643	-200,059	94,337	127,126	374,273	-48,937	267,119
Net income.....	1,107,427	209,096	144,589	247,610	452,981	465,344	192,311	467,529
Deficit.....	394,640	108,453	344,649	153,273	325,854	91,071	241,248	200,410
Portfolio income (less deficit) distributed directly to partners.....	131,039	51,376	12,475	6,649	40,503	7,176	20,382	32,742
Interest income.....	55,374	2,794	5,709	5,071	9,066	7,085	14,749	31,822
Dividend income.....	847	525	*141	539	1,784	*19	303	*40
Royalty income.....	*8	--	6,478	--	7,567	--	--	*63
Net short-term capital gain (less deficit).....	616	*683	*-1	*121	*-342	*-464	*130	*-80
Net long-term capital gain (less deficit).....	73,427	*47,373	*148	*906	22,428	*536	*5,200	*897
Other portfolio income (less deficit).....	*766	--	--	*12	--	--	--	--
Real estate rental income (less deficit).....	6,662	*1,903	*317	*3,705	6,041	*1,514	20,966	*1,445
Net income.....	9,040	*1,904	*317	*5,966	6,228	*1,514	24,750	*1,481
Deficit.....	*2,378	*1	--	*2,261	*187	--	*3,784	*36
Net income (less deficit) from other rental activity.....	1,506	*412	488	*382	5,425	*869	5,549	*1,321
Net income.....	*1,606	*412	488	*382	5,425	*869	5,549	*1,334
Deficit.....	*101	--	--	--	--	--	--	*13
Total net income (less deficit) ¹.....	777,950	106,277	-186,927	104,046	157,010	383,761	-7,371	301,809
Net income.....	1,154,229	213,915	155,459	256,442	472,712	473,812	225,813	495,538
Deficit.....	376,278	107,638	342,385	152,396	315,703	90,051	233,184	193,729

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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	10,420	1,727	26,819	10,962	22,344	2,246	782	12,642
Number of partners	23,276	4,249	78,583	60,183	287,664	6,032	13,679	26,751
Total assets	1,509,877	6,356,145	6,093,211	12,575,732	63,883,765	4,851,731	3,821,282	1,766,690
Income and deductions from trade or business:								
Total income	4,661,497	9,252,017	11,822,984	29,896,795	40,673,784	1,942,015	2,792,959	6,545,361
Business receipts.....	4,551,126	8,921,754	11,599,271	29,340,350	38,182,156	1,832,064	2,682,597	6,231,839
Ordinary income from other partnerships and fiduciaries.....	--	--	*9,419	*23,962	1,076,627	17	*7,958	*2,884
Farm net profit.....	--	--	--	--	*19,843	--	--	*19,609
Net gain, noncapital assets.....	*954	*282	18,687	16,657	362,616	35,442	*1,774	24,128
Other income (net).....	109,418	329,981	195,607	515,826	1,032,541	74,493	100,631	266,901
Total deductions	4,646,793	9,160,059	11,724,984	29,656,891	39,113,672	2,765,665	2,705,935	6,315,267
Cost of sales and operations.....	2,868,562	6,023,279	7,712,424	22,929,881	22,841,954	900,132	1,179,386	1,988,092
Inventory, beginning of year.....	857,185	1,346,644	2,168,353	1,476,787	466,640	*38,033	*1,953	49,573
Purchases.....	2,821,862	6,423,162	7,245,199	20,958,461	13,593,779	103,889	*7,012	551,103
Cost of labor.....	*13,416	*8,276	127,577	46,963	971,318	*61,479	*65,263	187,174
Additional inventory costs (section 263A).....	17,607	*26,607	244,325	93,782	*28,903	*480	--	*9,246
Other costs.....	107,362	418,600	722,839	1,728,971	8,322,326	749,737	1,109,026	1,253,042
Less: Inventory, end of year.....	1,017,665	2,200,010	2,829,467	1,455,935	587,791	*53,485	*3,869	75,064
Salaries and wages.....	453,305	1,093,385	1,036,925	1,607,556	2,855,795	245,615	254,266	911,280
Guaranteed payments to partners.....	30,905	*14,010	164,625	42,272	164,672	*2,607	*4,547	93,014
Rent paid.....	252,952	310,329	507,956	131,516	910,182	37,824	57,046	432,584
Interest paid.....	62,992	102,144	147,675	265,985	1,705,084	157,373	127,299	104,895
Taxes and licenses.....	79,073	181,545	170,515	187,664	605,934	25,907	46,158	147,228
Bad debts.....	4,649	4,117	11,098	314,326	46,579	5,440	*1,025	9,046
Repairs and maintenance.....	28,666	64,148	61,843	120,917	482,632	85,734	46,670	190,459
Depreciation.....	79,305	185,272	157,178	317,522	2,804,265	462,127	246,872	316,127
Depletion.....	--	--	*254	--	--	--	--	--
Retirement plans, etc.....	2,770	1,796	8,610	34,595	56,814	*5,965	16,280	12,407
Employee benefit programs.....	13,469	54,939	43,565	95,554	187,938	11,992	13,096	57,319
Net loss from other partnerships and fiduciaries.....	*16,805	--	*846	*1,262	191,704	*63,310	*57,543	*806
Farm net loss.....	--	--	*1,130	--	--	--	--	--
Net loss, noncapital assets.....	*17,652	*5,312	*14,522	*3,009	6,865	*407	1	*2,704
Other deductions.....	735,688	1,119,782	1,685,817	3,604,833	6,253,252	761,230	655,748	2,049,305
Net income (less deficit) from trade or business	14,704	91,958	98,000	239,904	1,560,111	-823,650	87,024	230,094
Net income.....	199,439	240,083	599,964	1,048,576	4,214,580	46,144	389,279	402,019
Deficit.....	184,734	148,125	501,964	808,672	2,654,468	869,795	302,255	171,925
Portfolio income (less deficit) distributed directly to partners	7,598	3,740	42,746	143,685	608,774	54,425	16,267	9,460
Interest income.....	5,657	3,401	17,539	33,832	506,612	51,040	12,633	5,066
Dividend income.....	*745	*371	856	*6,403	78,295	1,581	*5,481	*423
Royalty income.....	*6	--	--	--	*2,077	--	--	(²)
Net short-term capital gain (less deficit).....	*511	--	*-380	*915	2,071	*-1,177	--	*183
Net long-term capital gain (less deficit).....	*680	*-33	24,731	102,027	19,413	*2,981	*-1,848	*3,788
Other portfolio income (less deficit).....	--	--	--	509	*307	--	--	--
Real estate rental income (less deficit)	*-1,165	21,205	2,991	*368	49,008	*4,261	*13	6,979
Net income.....	*193	21,205	7,733	*412	55,499	*4,261	*13	7,049
Deficit.....	*1,358	--	*4,742	*43	6,490	--	--	*69
Net income (less deficit) from other rental activity	--	5,002	*3,392	*10,925	-149,665	-169,242	*2,209	*-3,248
Net income.....	--	5,002	*3,395	*10,925	44,384	*162	*8,709	*666
Deficit.....	--	--	*3	--	194,049	169,404	*6,500	*3,914
Total net income (less deficit) ¹	19,946	121,937	122,778	291,941	2,046,745	-936,010	107,360	239,314
Net income.....	200,715	269,786	621,954	1,086,591	4,545,507	50,332	412,766	413,225
Deficit.....	180,768	147,848	499,177	794,650	2,498,762	986,342	305,405	173,911

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	1,079	347	*405	2,109	1,003	1,730	20,343	4,756
Number of partners.....	2,493	221,646	*1,441	7,316	2,116	6,190	342,883	13,462
Total assets.....	335,361	42,121,254	*121,637	5,546,318	252,972	5,066,520	257,282,725	12,791,251
Income and deductions from trade or business:								
Total income.....	556,527	18,311,458	*108,012	7,654,362	666,926	2,096,164	122,821,044	11,209,961
Business receipts.....	555,074	16,639,253	*108,012	7,449,690	665,344	2,018,283	116,417,632	10,897,666
Ordinary income from other partnerships and fiduciaries.....	--	1,032,932	--	*3,263	--	29,574	2,470,198	*111,158
Farm net profit.....	--	--	--	--	*234	--	--	--
Net gain, noncapital assets.....	*1,153	276,016	--	14,674	*1,022	8,407	1,426,934	18,945
Other income (net).....	*301	363,256	--	186,735	*325	39,899	2,506,280	182,191
Total deductions.....	582,388	16,411,549	*106,315	7,573,470	679,847	1,973,236	132,090,384	9,434,792
Cost of sales and operations.....	214,061	12,069,497	*42,855	5,600,166	*113,429	734,336	29,173,475	2,858,675
Inventory, beginning of year.....	*137	200,959	*1,938	152,425	*28	21,596	4,930,985	190,098
Purchases.....	*4,287	9,334,583	*20,301	3,115,660	*54,916	402,028	9,640,097	992,938
Cost of labor.....	*68,679	*8,869	*3,193	460,784	*4,476	111,402	911,110	348,345
Additional inventory costs (section 263A).....	--	15,477	--	*3,672	--	*28	105,797	83,554
Other costs.....	*141,097	2,700,558	*22,625	2,075,413	*54,034	216,794	19,997,677	1,545,544
Less: Inventory, end of year.....	*138	204,143	*5,201	207,787	*25	38,078	6,443,456	325,423
Salaries and wages.....	78,942	209,624	*20,545	630,632	193,079	311,812	10,946,148	1,701,251
Guaranteed payments to partners.....	*9,038	*15,318	*521	30,702	*2,691	*6,235	401,682	149,184
Rent paid.....	14,149	79,298	*3,542	135,685	19,835	130,217	2,828,570	113,340
Interest paid.....	18,635	1,077,719	*3,036	66,464	2,426	147,236	6,419,061	192,015
Taxes and licenses.....	11,043	237,348	*2,777	57,663	16,226	61,583	1,696,972	197,015
Bad debts.....	*2,794	6,616	--	7,167	*9,152	5,339	2,099,495	155,171
Repairs and maintenance.....	13,844	53,975	*2,882	27,611	14,895	46,563	902,085	59,794
Depreciation.....	31,587	1,462,050	*2,434	149,197	23,713	110,158	13,453,252	224,891
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*120	*4,375	--	8,728	5,094	3,845	271,378	51,244
Employee benefit programs.....	*2,199	21,997	*470	39,916	*16,671	24,277	1,006,177	174,757
Net loss from other partnerships and fiduciaries.....	--	*64,753	--	*2,568	--	*2,726	9,404,234	*61,806
Farm net loss.....	--	--	--	--	--	--	*129	--
Net loss, noncapital assets.....	*2,335	*74	--	178	235	*930	196,388	4,348
Other deductions.....	183,640	1,108,904	*27,253	816,793	262,400	387,979	53,291,339	3,491,301
Net income (less deficit) from trade or business..	-25,861	1,899,909	*1,697	80,892	-12,921	122,928	-9,269,340	1,775,169
Net income.....	*14,056	2,846,681	*4,665	240,197	*32,414	239,124	18,734,484	2,211,907
Deficit.....	39,917	946,772	*2,968	159,306	*45,334	116,196	28,003,824	436,738
Portfolio income (less deficit) distributed								
directly to partners.....	*515	442,470	*83	47,763	*302	37,490	4,264,492	500,360
Interest income.....	*457	405,455	*3	10,535	*302	21,121	1,235,219	57,747
Dividend income.....	*6	*32,285	*80	*35,352	--	3,086	189,823	1,193
Royalty income.....	--	1,848	--	--	--	*229	893,174	*5,329
Net short-term capital gain (less deficit).....	--	*1,392	--	*-274	--	*1,948	41,942	*3,227
Net long-term capital gain (less deficit).....	*53	*1,491	--	*1,697	--	*11,252	1,895,001	432,863
Other portfolio income (less deficit).....	--	--	--	453	--	*-146	*9,333	(²)
Real estate rental income (less deficit).....	--	*690	*11	*1,306	--	35,748	1,381	*200
Net income.....	--	*690	*11	1,705	--	41,769	4,027	*276
Deficit.....	--	--	--	*399	--	*6,022	*2,646	*77
Net income (less deficit) from other rental activity..	*96	*3,050	*-3,665	*1,306	1,356	*18,473	9,881	516
Net income.....	*96	*3,050	--	*7,548	1,356	*22,797	42,526	516
Deficit.....	--	--	*3,665	*6,242	--	*4,324	*32,646	--
Total net income (less deficit) ¹.....	-25,302	2,343,236	*-1,874	129,844	-11,263	201,438	-6,930,530	1,840,154
Net income.....	*14,387	3,002,859	*2,940	294,799	*32,479	321,722	20,130,834	2,270,738
Deficit.....	39,688	659,623	*4,814	164,954	*43,742	120,284	27,061,363	430,584

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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			
					Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	5,368	6,358	3,861	1,077,299	219,233	377	6,195	1,767
Number of partners.....	22,538	289,338	17,545	11,400,531	3,796,584	1,146	46,536	16,481
Total assets.....	54,308,516	185,150,240	5,032,719	4,474,150,414	2,811,319,618	6,521,922	94,704,687	7,515,259
Income and deductions from trade or business:								
Total income.....	21,960,636	83,571,489	6,078,958	227,417,795	161,365,306	970,877	11,692,150	2,475,631
Business receipts.....	20,641,842	79,175,300	5,702,824	154,284,220	102,140,730	899,601	6,555,541	2,330,990
Ordinary income from other partnerships and fiduciaries.....	541,932	1,803,213	*13,894	15,197,127	11,320,275	*48	132,851	*15,991
Farm net profit.....	--	--	--	23,693	*8,856	--	--	--
Net gain, noncapital assets.....	*169,890	1,236,712	1,387	2,328,226	354,377	--	160,640	17
Other income (net).....	606,972	1,356,263	360,853	55,584,529	47,541,067	*71,227	4,843,117	128,633
Total deductions.....	21,791,768	94,898,752	5,965,072	197,863,456	134,287,802	796,926	9,892,688	2,213,851
Cost of sales and operations.....	10,858,926	14,494,826	961,048	60,401,121	35,826,226	*33,960	1,529,000	*246,184
Inventory, beginning of year.....	3,938,754	795,541	*6,592	8,391,092	1,236,949	*24,039	91,535	*232
Purchases.....	2,171,699	6,290,829	184,632	39,500,408	31,147,421	*16,503	925,841	*40,008
Cost of labor.....	185,546	252,459	*124,761	663,343	78,149	--	*16,402	--
Additional inventory costs (section 263A).....	*11,286	10,957	--	1,201,538	*439,176	--	*680	*12,404
Other costs.....	9,292,904	8,463,081	696,147	18,665,769	4,143,165	*2,856	577,564	*193,557
Less: Inventory, end of year.....	4,741,263	1,325,686	*51,083	9,629,279	1,739,507	*9,438	*83,022	*17
Salaries and wages.....	2,139,251	6,153,315	952,330	23,855,043	18,650,006	*239,536	1,326,719	193,439
Guaranteed payments to partners.....	58,765	117,426	76,306	3,892,582	3,059,104	*4,131	41,995	*6,884
Rent paid.....	365,282	2,184,359	165,590	3,233,268	1,682,754	*17,033	160,900	44,553
Interest paid.....	838,499	5,316,827	71,721	39,656,800	34,757,377	247,965	3,013,686	284,196
Taxes and licenses.....	192,169	1,202,278	105,509	2,251,210	1,324,323	5,445	156,371	18,147
Bad debts.....	141,590	1,766,841	35,893	1,983,467	1,666,672	*936	699,436	156,329
Repairs and maintenance.....	100,405	657,185	84,701	790,896	237,608	*1,870	35,293	5,010
Depreciation.....	915,191	11,911,872	401,298	9,148,292	1,297,778	*7,457	118,024	19,031
Depletion.....	--	--	--	*4,759	--	--	--	--
Retirement plans, etc.....	50,504	164,213	5,417	462,031	404,579	*7,563	17,369	*2,956
Employee benefit programs.....	146,312	621,862	63,247	765,228	565,891	*13,039	45,629	11,591
Net loss from other partnerships and fiduciaries.....	417,566	8,703,878	*220,983	5,875,422	3,471,850	*990	67,110	*1,109
Farm net loss.....	--	*129	--	154,906	13,306	--	--	--
Net loss, noncapital assets.....	48,410	143,100	*530	349,100	75,188	--	*898	*67
Other deductions.....	5,518,897	41,460,642	2,820,498	45,039,331	31,255,140	217,000	2,680,257	1,224,356
Net income (less deficit) from trade or business..	168,868	-11,327,263	113,886	29,554,338	27,077,504	173,951	1,799,462	261,780
Net income.....	2,123,230	13,042,546	1,356,801	51,401,619	39,458,350	181,637	2,530,227	405,196
Deficit.....	1,954,362	24,369,809	1,242,915	21,847,281	12,380,846	*7,686	730,765	143,416
Portfolio income (less deficit) distributed								
directly to partners.....	806,897	2,807,904	149,331	178,464,980	152,721,172	*59,563	1,124,676	128,550
Interest income.....	202,045	932,794	42,633	52,063,157	41,104,058	*19,111	1,101,456	39,465
Dividend income.....	104,632	68,575	*15,423	13,588,547	11,993,592	1,029	6,577	*3
Royalty income.....	*441,778	*445,028	1,039	1,700,962	1,322,113	--	*284	--
Net short-term capital gain (less deficit).....	*-3,928	39,528	*3,115	18,433,735	17,561,186	-1,104	16,757	*2,555
Net long-term capital gain (less deficit).....	62,298	1,319,507	80,332	90,433,527	78,924,651	40,527	-69,027	*86,527
Other portfolio income (less deficit).....	72	*2,473	6,789	2,245,051	1,815,572	--	*68,628	--
Real estate rental income (less deficit).....	*-481	1,663	--	35,470,125	400,008	*26	44,779	--
Net income.....	*778	2,973	--	61,056,903	1,222,949	*32	49,784	--
Deficit.....	1,259	*1,310	--	25,586,778	822,941	*6	*5,005	--
Net income (less deficit) from other rental activity..	*-6,719	15,791	293	-1,313,268	-69,592	--	*-21,433	--
Net income.....	*586	41,132	293	2,445,921	89,988	--	*327	--
Deficit.....	*7,304	*25,341	--	3,759,189	159,580	--	*21,760	--
Total net income (less deficit) ¹.....	910,194	-9,860,940	180,062	133,308,914	83,643,256	194,117	2,999,755	301,247
Net income.....	2,378,327	14,091,065	1,390,704	176,383,018	93,379,163	201,346	3,622,378	441,488
Deficit.....	1,468,133	23,952,006	1,210,641	43,074,105	9,735,907	*7,230	622,623	140,241

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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	174,972	7,488	28,435	858,066	831,520	306,182	298,957	9,352
Number of partners	3,096,923	76,160	559,338	7,603,947	6,999,531	2,468,121	1,744,209	94,309
Total assets	2,272,930,555	6,532,478	423,114,717	1,662,830,796	1,576,438,116	484,466,773	691,447,600	15,367,944
Income and deductions from trade or business:								
Total income	133,958,727	8,000,178	4,267,743	66,052,489	52,365,139	5,318,597	5,027,638	93,181
Business receipts.....	82,899,495	7,704,660	1,750,443	52,143,490	42,684,454	3,957,651	3,470,779	76,219
Ordinary income from other partnerships and fiduciaries.....	10,723,642	*1,271	446,471	3,876,852	3,608,841	484,746	597,385	*504
Farm net profit.....	*8,542	--	*314	14,837	14,837	--	*173	--
Net gain, noncapital assets.....	153,432	*1,358	*38,930	1,973,849	703,427	133,859	324,664	--
Other income (net).....	40,173,616	292,889	2,031,585	8,043,461	5,353,579	742,341	634,637	*16,458
Total deductions	111,012,671	7,453,601	2,918,064	63,575,654	49,169,545	4,779,550	4,373,245	131,049
Cost of sales and operations.....	31,603,048	1,411,710	1,002,323	24,574,896	22,213,682	1,968,284	1,601,714	20,135
Inventory, beginning of year.....	1,100,023	*13,490	*7,630	7,154,142	6,983,169	842,161	216,048	*6,348
Purchases.....	29,563,633	*29,675	*571,760	8,352,987	7,556,458	719,773	819,366	*6,846
Cost of labor.....	*7,519	*52,265	*1,964	585,194	437,069	*128,632	*28,028	*10,495
Additional inventory costs (section 263A).....	*11,798	--	414,294	762,361	757,357	*80,706	--	--
Other costs.....	2,043,200	1,284,648	*41,340	14,522,604	13,102,681	975,922	716,404	*1,270
Less: Inventory, end of year.....	1,595,557	*16,808	*34,665	7,889,772	7,710,430	813,071	264,554	*4,823
Salaries and wages.....	15,547,119	1,249,559	93,633	5,205,037	4,469,933	428,245	353,950	*7,064
Guaranteed payments to partners.....	2,647,737	269,270	89,087	833,478	734,350	106,607	106,308	*777
Rent paid.....	1,254,239	181,444	24,585	1,550,514	1,356,201	52,536	55,883	*1,433
Interest paid.....	30,513,956	50,718	646,856	4,899,422	3,192,988	532,660	433,899	*12,472
Taxes and licenses.....	1,048,456	85,219	10,686	926,887	798,391	109,706	149,162	6,649
Bad debts.....	646,117	4,347	159,507	316,795	233,678	25,895	50,932	--
Repairs and maintenance.....	178,026	14,922	2,487	553,288	467,339	58,125	62,475	*3,200
Depreciation.....	1,067,947	78,786	6,533	7,850,514	1,100,600	201,555	234,498	*5,248
Depletion.....	--	--	--	*4,759	*4,759	--	*340	--
Retirement plans, etc.....	354,131	22,371	*188	57,452	39,500	3,188	*483	*89
Employee benefit programs.....	416,117	48,400	31,113	199,337	152,354	13,023	16,406	*325
Net loss from other partnerships and fiduciaries.....	3,127,189	*1,254	274,199	2,403,571	2,180,104	233,128	330,856	*69
Farm net loss.....	*8,582	--	*4,724	141,600	132,934	*42,691	*56,921	--
Net loss, noncapital assets.....	71,201	*2,910	*112	273,913	133,086	*27,277	26,934	--
Other deductions.....	22,528,806	4,032,692	572,030	13,784,191	11,959,646	976,631	892,482	73,588
Net income (less deficit) from trade or business	22,946,055	546,577	1,349,679	2,476,835	3,195,594	539,046	654,393	-37,868
Net income.....	33,404,166	867,260	2,069,864	11,943,269	10,405,845	1,432,250	1,762,507	29,830
Deficit.....	10,458,110	320,683	720,186	9,466,435	7,210,251	893,204	1,108,114	67,697
Portfolio income (less deficit) distributed								
directly to partners	123,197,239	168,675	28,042,469	25,743,808	25,100,501	4,895,051	6,140,729	53,932
Interest income.....	26,915,516	137,703	12,890,807	10,959,100	10,426,787	2,448,084	3,352,623	41,016
Dividend income.....	9,438,730	2,012	2,545,241	1,594,955	1,575,037	411,582	298,172	*4,970
Royalty income.....	1,320,297	--	1,532	378,849	276,607	4,950	9,493	*19
Net short-term capital gain (less deficit).....	15,152,848	9,132	2,380,999	872,549	895,181	53,211	310,580	*1,264
Net long-term capital gain (less deficit).....	69,377,207	20,023	9,469,394	11,508,876	11,498,821	1,964,377	2,086,362	*6,663
Other portfolio income (less deficit).....	992,641	*194	754,497	429,479	428,068	12,846	83,499	--
Real estate rental income (less deficit)	121,077	*3,809	230,316	35,070,117	34,854,042	7,676,322	22,764,402	560,303
Net income.....	885,505	*3,825	283,803	59,833,954	59,561,862	18,679,453	30,966,318	759,918
Deficit.....	764,428	*15	53,487	24,763,837	24,707,819	11,003,132	8,201,916	199,614
Net income (less deficit) from other rental activity	-32,000	--	-16,159	-1,243,677	112,671	20,562	1,206	*26,406
Net income.....	88,104	--	1,558	2,355,933	299,858	46,668	68,421	*26,406
Deficit.....	120,103	--	17,717	3,599,610	187,187	*26,106	67,215	--
Total net income (less deficit) ¹	61,702,317	689,907	17,755,913	49,665,658	50,868,806	11,113,393	27,163,788	594,846
Net income.....	69,819,438	959,315	18,335,197	83,003,855	78,845,178	21,924,790	35,546,268	855,309
Deficit.....	8,117,121	269,408	579,284	33,338,198	27,976,372	10,811,397	8,382,480	260,463

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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 activities						
(89)	(90)	(91)	(92)	(93)	(94)			
Number of partnerships	63,245	153,784	26,112	435	167,942	122,773	30,786	13,341
Number of partners	424,064	2,268,828	603,495	922	711,930	454,195	145,016	61,248
Total assets	88,884,040	296,271,759	83,013,834	3,378,845	263,567,060	76,960,949	15,807,498	8,115,018
Income and deductions from trade or business:								
Total income	3,047,378	38,878,345	12,479,059	1,208,290	224,884,376	179,670,665	72,782,044	35,295,151
Business receipts.....	2,307,777	32,872,028	8,931,600	*527,436	207,563,554	172,277,572	71,625,790	34,952,791
Ordinary income from other partnerships and fiduciaries.....	119,433	2,406,772	62,049	*205,962	6,784,626	1,006,349	128,715	12,609
Farm net profit.....	*4,133	*10,530	--	--	*5,898	*993	*39	*939
Net gain, noncapital assets.....	20,720	224,185	1,270,413	8	182,891	73,131	4,509	1,506
Other income (net).....	595,315	3,364,829	2,214,997	474,885	10,347,407	6,312,621	1,022,991	327,306
Total deductions	2,988,573	36,897,129	14,085,073	321,036	181,440,258	140,167,121	46,017,480	29,609,492
Cost of sales and operations.....	988,849	17,634,700	2,312,879	*48,334	35,848,422	21,283,364	1,185,342	999,472
Inventory, beginning of year.....	140,529	5,778,083	168,444	*2,530	576,542	286,192	*1,335	*637
Purchases.....	146,587	5,863,886	783,937	*12,592	10,703,611	5,638,466	*3,390	*17,649
Cost of labor.....	*15,190	254,724	148,125	--	9,060,601	5,115,860	58,243	436,947
Additional inventory costs (section 263A).....	*62,077	614,573	*5,005	--	248,856	128,244	*11,404	*3,655
Other costs.....	352,621	11,056,463	1,385,526	*34,397	15,639,810	10,133,717	1,112,634	541,123
Less: Inventory, end of year.....	127,712	6,500,269	178,157	*1,185	795,051	382,333	*1,666	*540
Salaries and wages.....	156,684	3,523,989	719,987	*15,118	55,416,399	46,841,042	20,224,446	12,414,235
Guaranteed payments to partners.....	11,881	508,777	65,115	34,014	8,646,297	8,050,268	3,418,045	2,511,749
Rent paid.....	170,035	1,076,314	192,635	*1,679	8,665,500	8,021,587	4,609,734	1,600,485
Interest paid.....	357,749	1,856,209	1,705,894	*540	3,475,519	1,302,856	304,817	330,442
Taxes and licenses.....	59,697	473,178	125,424	*3,073	4,818,419	4,183,024	1,879,899	1,041,591
Bad debts.....	15,734	141,117	81,884	1,233	438,314	319,577	61,328	9,280
Repairs and maintenance.....	73,347	270,191	84,736	*1,213	1,140,280	877,432	312,698	162,346
Depreciation.....	124,910	534,389	6,745,255	*4,659	3,487,965	2,763,958	907,548	495,367
Depletion.....	1,000	*3,419	--	--	8,136	9	--	--
Retirement plans, etc.....	*1,074	34,666	17,874	*78	1,596,893	1,519,017	654,349	526,835
Employee benefit programs.....	6,563	116,036	43,578	3,405	2,421,597	2,145,736	832,697	364,475
Net loss from other partnerships and fiduciaries.....	112,390	1,503,661	223,261	*207	3,481,981	362,768	23,555	11,180
Farm net loss.....	*11,461	21,861	*8,666	--	*1,099	*360	*360	--
Net loss, noncapital assets.....	*520	78,355	140,826	--	117,285	99,937	12,653	*1,109
Other deductions.....	896,678	9,120,266	1,617,061	207,484	51,876,152	42,396,186	11,590,008	9,140,927
Net income (less deficit) from trade or business	58,806	1,981,216	-1,606,014	887,255	43,444,118	39,503,545	26,764,564	5,685,659
Net income.....	379,886	6,801,372	641,855	895,570	53,923,190	43,889,119	27,049,172	5,793,254
Deficit.....	321,080	4,820,156	2,247,869	*8,315	10,479,072	4,385,575	284,608	107,596
Portfolio income (less deficit) distributed								
directly to partners	1,477,181	12,533,609	530,790	112,517	10,668,370	3,249,952	247,033	197,766
Interest income.....	425,078	4,159,987	505,188	27,125	3,302,939	808,767	164,059	62,160
Dividend income.....	93,717	766,596	18,158	*1,760	1,475,376	121,064	14,355	4,918
Royalty income.....	133,075	129,070	*20,290	*81,952	533,134	113,035	914	*16,684
Net short-term capital gain (less deficit).....	5,974	524,152	-22,602	*30	300,611	219,780	9,377	-974
Net long-term capital gain (less deficit).....	778,533	6,662,886	9,562	*494	5,007,782	1,985,978	55,505	113,214
Other portfolio income (less deficit).....	40,804	290,919	*195	*1,217	48,527	1,328	2,823	*1,764
Real estate rental income (less deficit)	2,803,081	1,049,935	214,827	*1,247	223,958	41,455	22,856	*1,074
Net income.....	3,564,593	5,591,580	262,926	*9,167	564,496	165,747	27,803	*1,159
Deficit.....	761,512	4,541,645	48,098	7,920	340,538	124,292	4,947	*85
Net income (less deficit) from other rental activity	73,867	-9,369	-1,356,347	--	41,158	39,283	*4,508	*629
Net income.....	115,009	43,354	2,056,075	--	73,304	41,235	*4,508	*629
Deficit.....	41,143	52,723	3,412,423	--	32,146	*1,951	--	--
Total net income (less deficit) ¹	3,628,426	8,368,354	-2,203,704	1,000,555	49,069,211	40,628,477	26,974,079	5,772,887
Net income.....	4,576,339	15,942,473	3,142,072	1,016,606	58,304,440	44,880,009	27,244,035	5,875,285
Deficit.....	947,912	7,574,120	5,345,775	*16,050	9,235,230	4,251,533	269,956	102,398

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	7,827	3,370	20,824	46,626	25,434	5,084	16,108	12,661
Number of partners.....	21,763	7,515	66,772	151,881	83,024	13,239	55,618	177,103
Total assets.....	2,994,741	381,574	7,261,310	42,400,807	25,823,706	4,384,841	12,192,260	165,838,917
Income and deductions from trade or business:								
Total income.....	9,966,907	1,541,228	12,725,827	47,359,509	22,209,375	6,282,261	18,867,873	13,257,807
Business receipts.....	9,872,830	1,537,003	12,460,385	41,828,772	19,098,857	6,082,495	16,647,421	4,138,910
Ordinary income from other partnerships and fiduciaries.....	42,301	--	*9,269	813,455	680,635	*4,710	128,110	5,722,043
Farm net profit.....	--	--	--	*15	--	--	*15	--
Net gain, noncapital assets.....	1,248	*522	7,660	57,686	3,886	25,384	28,416	63,817
Other income (net).....	50,529	*3,703	248,512	4,659,580	2,425,997	169,672	2,063,911	3,333,037
Total deductions.....	9,090,598	1,326,818	12,369,924	41,752,810	18,615,897	5,567,625	17,569,288	10,663,122
Cost of sales and operations.....	4,896,886	803,629	2,206,789	11,191,246	2,266,907	2,544,305	6,380,034	2,474,879
Inventory, beginning of year.....	30,660	11,152	25,843	216,564	36,563	13,534	166,467	187,975
Purchases.....	501,223	442,134	1,349,840	3,324,230	601,229	835,380	1,887,620	2,226,873
Cost of labor.....	898,968	87,867	434,055	3,199,780	554,349	65,932	2,579,498	47,452
Additional inventory costs (section 263A).....	*34,783	*773	*14,243	63,385	*262	*45,717	*17,407	2,981
Other costs.....	3,260,180	295,128	422,125	4,502,527	1,113,464	1,597,247	1,791,816	314,825
Less: Inventory, end of year.....	41,132	33,426	40,394	265,176	38,998	13,505	212,673	305,228
Salaries and wages.....	1,483,513	140,013	1,524,174	11,054,661	6,300,414	950,426	3,803,821	820,552
Guaranteed payments to partners.....	478,205	50,729	301,560	1,289,980	796,632	134,393	358,955	312,620
Rent paid.....	212,352	40,388	400,403	1,158,224	631,723	159,503	366,998	75,631
Interest paid.....	48,473	6,607	72,573	539,945	268,068	114,752	157,125	1,769,710
Taxes and licenses.....	166,684	19,775	171,191	903,884	511,795	89,017	303,072	67,169
Bad debts.....	3,574	2,641	44,920	197,835	38,935	60,433	98,466	48,364
Repairs and maintenance.....	29,388	5,486	82,216	285,298	96,137	21,529	167,632	28,285
Depreciation.....	86,988	19,961	369,858	884,236	507,039	94,731	282,465	207,524
Depletion.....	9	--	--	--	--	--	--	8,128
Retirement plans, etc.....	37,022	*4,746	25,732	270,334	184,993	12,829	72,512	11,288
Employee benefit programs.....	78,329	3,772	71,014	795,448	335,508	46,160	413,780	33,858
Net loss from other partnerships and fiduciaries.....	*15,893	--	*4,772	307,367	229,081	*743	77,543	3,080,696
Farm net loss.....	--	--	--	--	--	--	--	739
Net loss, noncapital assets.....	*1,192	--	69,974	15,010	7,871	*7,077	*62	*5,998
Other deductions.....	1,552,090	229,070	7,024,749	12,859,343	6,440,794	1,331,726	5,086,822	1,717,681
Net income (less deficit) from trade or business.....	876,310	214,410	355,903	5,606,699	3,593,479	714,635	1,298,585	2,594,685
Net income.....	1,053,362	223,915	1,611,923	8,157,493	4,675,735	946,875	2,534,882	7,779,184
Deficit.....	177,052	*9,506	1,256,020	2,550,793	1,082,257	232,240	1,236,297	5,184,499
Portfolio income (less deficit) distributed								
directly to partners.....	54,672	1,725	286,382	2,462,374	1,648,696	237,089	576,589	6,929,972
Interest income.....	31,764	1,390	67,818	481,577	367,398	31,651	82,527	2,380,468
Dividend income.....	1,612	*325	18,829	81,024	52,702	11,852	16,470	1,341,315
Royalty income.....	7	*47	*35,061	60,322	*60,289	--	*33	401,281
Net short-term capital gain (less deficit).....	*247	*38	*586	212,248	40,035	*1,156	171,057	80,972
Net long-term capital gain (less deficit).....	*21,535	--	165,261	1,630,463	1,131,532	*192,430	306,502	2,679,203
Other portfolio income (less deficit).....	--	--	--	*3,260	*3,260	--	--	46,733
Real estate rental income (less deficit).....	*6,683	--	*1,277	9,565	260	*298	9,008	163,520
Net income.....	*6,683	--	*1,277	128,825	77,955	*692	50,178	378,649
Deficit.....	--	--	--	119,260	77,695	394	*41,171	215,129
Net income (less deficit) from other rental activity.....	*577	--	*28,529	5,040	*5,762	*115	-837	-38
Net income.....	*577	--	*28,529	*6,991	*6,812	*115	*64	28,093
Deficit.....	--	--	--	*1,951	*1,049	--	*902	*28,131
Total net income (less deficit) 1.....	916,954	216,173	507,417	6,240,967	4,076,630	758,551	1,405,786	6,927,964
Net income.....	1,088,379	225,617	1,753,719	8,692,974	5,056,019	981,093	2,655,862	11,037,006
Deficit.....	171,426	*9,444	1,246,302	2,452,008	979,390	222,542	1,250,076	4,109,042

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	32,508	30,463	2,044	45,904	6,015	39,890	14,661	10,352
Number of partners.....	80,632	72,604	8,029	248,285	14,208	234,077	65,935	62,674
Total assets.....	20,767,194	15,758,169	5,009,026	47,830,512	1,931,932	45,898,580	4,404,746	3,142,042
Income and deductions from trade or business:								
Total income.....	31,955,904	25,944,668	6,011,236	71,505,363	1,392,417	70,112,946	22,997,677	7,527,520
Business receipts.....	31,147,073	25,248,486	5,898,586	67,044,997	1,359,899	65,685,097	20,453,357	6,798,407
Ordinary income from other partnerships and fiduciaries.....	56,234	53,302	*2,932	305,311	*1,947	303,364	80,127	*75,245
Farm net profit.....	*4,906	*4,906	--	--	--	--	--	--
Net gain, noncapital assets.....	45,943	33,016	12,928	66,461	*1	66,460	20,211	*251
Other income (net).....	701,749	604,958	96,791	4,088,594	30,569	4,058,025	2,443,982	653,617
Total deductions.....	30,610,016	24,866,500	5,743,515	63,160,550	1,275,919	61,884,631	17,054,328	6,326,618
Cost of sales and operations.....	12,090,180	9,643,398	2,446,782	4,435,114	179,470	4,255,643	893,132	580,096
Inventory, beginning of year.....	102,376	80,686	*21,690	78,030	*5,737	72,293	*3,985	21,460
Purchases.....	2,838,272	2,664,707	173,564	779,023	*19,429	759,595	123,147	215,191
Cost of labor.....	3,897,288	3,757,708	139,580	837,249	*25,819	811,430	114,006	*22,174
Additional inventory costs (section 263A).....	*117,631	*36,114	*81,517	*164,586	*1	*164,584	*62,397	*48,599
Other costs.....	5,191,268	3,143,802	2,047,466	2,670,491	139,204	2,531,287	585,514	296,086
Less: Inventory, end of year.....	107,491	90,455	*17,036	104,431	*10,719	93,712	*6,082	23,414
Salaries and wages.....	7,754,805	6,568,677	1,186,128	14,770,596	319,575	14,451,020	4,821,399	1,057,172
Guaranteed payments to partners.....	283,409	246,707	*36,702	3,104,527	50,501	3,054,026	2,210,836	301,995
Rent paid.....	568,281	461,671	106,610	2,532,409	64,415	2,467,994	718,398	254,297
Interest paid.....	402,953	277,019	125,934	1,674,861	25,305	1,649,556	114,422	79,385
Taxes and licenses.....	568,226	509,190	59,035	1,743,041	33,022	1,710,018	370,686	118,202
Bad debts.....	70,374	56,171	14,202	2,575,983	*11,604	2,564,379	129,812	294,104
Repairs and maintenance.....	234,564	127,771	106,792	714,721	7,328	707,392	128,624	55,842
Depreciation.....	516,483	302,826	213,657	2,124,954	57,342	2,067,612	238,091	142,918
Depletion.....	--	--	--	*44	--	*44	--	--
Retirement plans, etc.....	66,587	61,832	4,755	253,909	*3,836	250,073	165,612	14,295
Employee benefit programs.....	242,004	150,135	91,869	948,183	*5,642	942,541	293,269	54,311
Net loss from other partnerships and fiduciaries.....	38,517	36,295	*2,222	391,959	223	391,736	32,137	*7,065
Farm net loss.....	--	--	--	*1,469	*1,469	--	--	--
Net loss, noncapital assets.....	11,350	9,833	*1,516	36,086	*15	36,071	*877	*1,189
Other deductions.....	7,762,284	6,414,974	1,347,311	27,852,695	516,171	27,336,523	6,937,034	3,365,747
Net income (less deficit) from trade or business..	1,345,888	1,078,167	267,721	8,344,813	116,498	8,228,315	5,943,348	1,200,902
Net income.....	2,254,887	1,754,992	499,895	11,224,233	199,866	11,024,366	6,254,172	1,372,608
Deficit.....	908,999	676,824	232,174	2,879,420	83,368	2,796,051	310,824	171,706
Portfolio income (less deficit) distributed								
directly to partners.....	488,445	342,544	145,901	662,289	57,597	604,691	129,008	40,630
Interest income.....	113,704	85,865	27,839	244,671	4,271	240,400	40,382	16,167
Dividend income.....	12,998	11,525	*1,473	10,850	*354	10,496	3,882	*1,234
Royalty income.....	*18,818	*15,107	*3,711	--	--	--	--	--
Net short-term capital gain (less deficit).....	-141	977	*-1,118	6,180	*-742	6,922	*4,334	*-379
Net long-term capital gain (less deficit).....	342,600	228,604	*113,996	398,650	*53,715	344,935	79,673	*23,490
Other portfolio income (less deficit).....	*466	*466	--	*1,937	--	*1,937	*738	*117
Real estate rental income (less deficit).....	18,983	18,482	*501	-21,458	*2,229	-23,687	-14,910	*2,598
Net income.....	20,101	19,596	*504	63,009	*2,229	60,779	6,866	*2,623
Deficit.....	*1,117	*1,114	3	84,467	--	84,467	*21,776	25
Net income (less deficit) from other rental activity..	*1,913	*2,064	*3,977	29,503	*137	29,366	*1,003	1,119
Net income.....	*3,977	--	*3,977	29,503	*137	29,366	*1,003	1,119
Deficit.....	*2,064	*2,064	--	--	--	--	--	--
Total net income (less deficit) ¹.....	1,512,770	1,207,549	305,222	8,610,317	123,489	8,486,828	5,974,443	1,222,138
Net income.....	2,387,425	1,854,999	532,426	11,460,294	204,424	11,255,870	6,297,943	1,391,642
Deficit.....	874,654	647,450	227,204	2,849,977	80,935	2,769,042	323,499	169,505

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	2,531	1,351	331	761	726	5,165	4,010	96,868
Number of partners.....	21,896	15,145	1,077	3,754	10,728	31,789	21,078	527,384
Total assets.....	5,405,316	2,054,488	435,295	472,633	11,358,083	18,134,950	491,027	155,050,991
Income and deductions from trade or business:								
Total income.....	8,305,321	2,970,086	596,381	1,102,917	12,399,948	13,285,826	927,271	115,938,809
Business receipts.....	7,763,791	2,917,659	562,796	1,073,849	12,121,992	13,090,425	902,822	107,248,984
Ordinary income from other partnerships and fiduciaries.....	*9,899	*23,059	*17,591	*4,076	56,926	*36,440	--	1,160,528
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	24,547	*1,881	(²)	*11	8,710	1,328	*9,520	377,155
Other income (net).....	507,083	27,487	*15,995	*24,981	212,319	157,633	*14,929	7,152,142
Total deductions.....	7,492,752	2,511,387	597,915	1,091,752	11,814,798	14,095,894	899,187	113,832,153
Cost of sales and operations.....	411,788	329,212	*75,659	*179,499	678,978	1,071,665	*35,613	32,241,272
Inventory, beginning of year.....	8,012	*10,949	*5,956	*11,434	*4,341	6,156	--	1,178,114
Purchases.....	114,100	91,099	*31,407	*88,436	*33,334	62,880	--	15,333,384
Cost of labor.....	*99,455	73,833	*15,369	--	*38,098	420,983	*27,513	3,726,427
Additional inventory costs (section 263A).....	53,589	--	--	--	--	--	--	193,775
Other costs.....	155,430	168,120	*27,904	*89,423	612,382	588,328	*8,100	13,077,502
Less: Inventory, end of year.....	18,798	*14,790	*4,976	*9,794	*9,176	6,682	--	1,372,522
Salaries and wages.....	1,226,319	519,012	214,931	239,748	1,471,471	4,678,224	222,744	20,727,519
Guaranteed payments to partners.....	96,077	*36,295	*2,836	*16,707	329,073	49,118	*11,091	778,484
Rent paid.....	303,493	111,971	10,378	26,390	289,299	695,510	58,259	4,097,547
Interest paid.....	119,154	65,966	9,434	10,063	250,029	980,076	21,027	6,763,575
Taxes and licenses.....	120,480	60,841	21,055	23,720	251,018	712,428	31,588	4,920,905
Bad debts.....	842,288	83,367	9,144	*41,237	1,108,213	54,365	*1,849	171,274
Repairs and maintenance.....	81,962	63,392	1,567	15,565	201,632	147,893	10,916	1,876,622
Depreciation.....	290,721	182,866	12,362	28,610	575,088	580,943	16,013	6,438,572
Depletion.....	*44	--	--	--	--	--	--	*179
Retirement plans, etc.....	14,940	13,607	*1,583	*5,438	11,823	20,402	*2,374	111,128
Employee benefit programs.....	90,108	45,384	*10,804	45,874	129,149	268,099	*5,544	934,237
Net loss from other partnerships and fiduciaries	8,596	*459	*9,753	*15,579	10,672	307,475	--	778,721
Farm net loss	--	--	--	--	--	--	--	*1,838
Net loss, noncapital assets	824	*929	*1,380	*417	24,513	*1,727	*4,216	84,593
Other deductions	3,885,956	998,087	217,028	442,906	6,483,842	4,527,970	477,953	33,905,686
Net income (less deficit) from trade or business..	812,569	458,699	-1,534	11,165	585,150	-810,068	28,084	2,106,656
Net income.....	1,106,220	596,632	50,554	73,947	943,806	560,015	66,413	9,610,784
Deficit.....	293,651	137,933	*52,087	62,782	358,657	1,370,083	38,329	7,504,128
Portfolio income (less deficit) distributed								
directly to partners.....	68,777	34,756	*-3,107	5,052	46,167	273,618	9,789	1,892,057
Interest income.....	30,216	10,903	*367	5,052	47,762	83,594	*5,957	726,360
Dividend income.....	*223	*17	--	--	*507	3,593	*1,041	44,501
Royalty income.....	--	--	--	--	--	--	--	68,632
Net short-term capital gain (less deficit).....	*57	--	--	--	*-139	*3,209	-161	13,670
Net long-term capital gain (less deficit).....	*38,281	*23,836	*-3,474	--	-1,962	182,139	2,952	976,466
Other portfolio income (less deficit).....	--	--	--	--	--	*1,083	--	62,428
Real estate rental income (less deficit).....	*6,867	*19	*-7,707	--	393	-10,843	*-105	135,331
Net income.....	*6,961	*47	--	--	15,738	28,544	--	375,451
Deficit.....	*94	*29	*7,707	--	*15,345	*39,387	*105	240,120
Net income (less deficit) from other rental activity..	1,872	*390	--	--	22,404	*2,578	--	11,782
Net income.....	1,872	*390	--	--	22,404	*2,578	--	16,897
Deficit.....	--	--	--	--	--	--	--	*5,116
Total net income (less deficit) ¹.....	851,748	470,027	-8,873	16,217	656,215	-730,063	34,977	3,155,690
Net income.....	1,138,303	607,241	50,830	76,595	992,221	631,053	70,041	10,527,765
Deficit.....	286,556	137,214	59,703	*60,378	336,006	1,361,116	35,065	7,372,076

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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 sites, 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.....	33,705	20,461	*64	13,181	63,162	22,446	40,716	51,822
Number of partners.....	231,163	114,516	*127	116,519	296,221	155,083	141,138	139,173
Total assets.....	49,624,816	18,003,411	*96,594	31,524,812	105,426,174	87,968,986	17,457,189	8,948,185
Income and deductions from trade or business:								
Total income.....	31,736,329	14,330,494	*35,433	17,370,402	84,202,479	48,792,305	35,410,174	12,528,788
Business receipts.....	25,444,429	10,691,686	*35,344	14,717,399	81,804,555	47,200,003	34,604,551	12,298,764
Ordinary income from other partnerships and fiduciaries.....	669,699	244,034	--	425,666	490,829	436,239	54,590	*6,412
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	50,488	39,906	--	10,582	326,667	270,872	55,796	26,288
Other income (net).....	5,571,713	3,354,869	*89	2,216,755	1,580,429	885,191	695,238	197,325
Total deductions.....	31,793,501	14,955,851	*34,996	16,802,653	82,038,652	47,341,476	34,697,176	11,732,441
Cost of sales and operations.....	4,773,579	1,538,815	*9,809	3,224,954	27,467,693	13,450,703	14,016,990	4,487,240
Inventory, beginning of year.....	391,580	66,444	*3,843	321,293	786,534	349,412	437,122	258,033
Purchases.....	1,406,498	291,936	*9,349	1,105,212	13,926,886	2,696,643	11,230,243	2,634,554
Cost of labor.....	361,059	200,793	--	160,267	3,365,368	1,514,941	1,850,427	782,445
Additional inventory costs (section 263A).....	13,601	*6,967	--	6,634	180,174	64,324	115,850	*16,962
Other costs.....	3,069,719	1,064,134	--	2,005,584	10,007,783	9,157,646	850,137	1,132,142
Less: Inventory, end of year.....	473,287	91,936	*3,383	377,967	899,235	390,370	508,865	343,800
Salaries and wages.....	7,224,572	4,717,773	*7,549	2,499,250	13,502,947	6,689,279	6,813,667	1,749,936
Guaranteed payments to partners.....	342,313	168,800	--	173,513	436,172	133,023	303,149	389,852
Rent paid.....	873,387	328,734	*2,038	542,615	3,224,160	1,017,004	2,207,156	999,640
Interest paid.....	1,537,445	455,152	*77	1,082,217	5,226,130	4,566,710	659,420	302,330
Taxes and licenses.....	1,654,402	254,807	*490	1,399,105	3,266,504	2,117,791	1,148,713	313,749
Bad debts.....	36,996	11,305	--	25,691	134,279	104,504	29,775	25,895
Repairs and maintenance.....	345,804	64,546	*584	280,673	1,530,819	992,182	538,636	201,091
Depreciation.....	1,795,447	331,013	*4,505	1,459,930	4,643,124	3,478,645	1,164,479	442,882
Depletion.....	*179	--	--	*179	--	--	--	--
Retirement plans, etc.....	74,711	62,343	*36	12,331	36,417	27,556	8,861	11,551
Employee benefit programs.....	302,279	141,879	*482	159,918	631,958	475,642	156,317	58,418
Net loss from other partnerships and fiduciaries.....	358,351	189,501	--	168,850	420,371	388,125	32,245	*28,571
Farm net loss.....	--	--	--	--	*1,838	*1,838	--	*776
Net loss, noncapital assets.....	54,004	*42,156	--	11,848	30,590	5,377	25,212	5,085
Other deductions.....	12,420,033	6,649,026	*9,426	5,761,582	21,485,653	13,893,097	7,592,556	2,715,424
Net income (less deficit) from trade or business.....	-57,172	-625,357	*437	567,748	2,163,827	1,450,829	712,999	796,348
Net income.....	3,600,814	1,307,757	*4,339	2,288,718	6,009,970	3,838,795	2,171,175	1,345,609
Deficit.....	3,657,986	1,933,114	*3,902	1,720,969	3,846,142	2,387,966	1,458,176	549,261
Portfolio income (less deficit) distributed								
directly to partners.....	1,151,292	460,645	*898	689,749	740,765	473,678	267,087	216,040
Interest income.....	286,367	159,506	*898	125,963	439,993	375,731	64,262	37,074
Dividend income.....	17,172	7,451	--	9,720	27,330	23,998	3,332	33,453
Royalty income.....	59,920	*42,153	--	*17,768	*8,712	*7	8,705	--
Net short-term capital gain (less deficit).....	7,442	8,190	--	*-749	6,228	6,288	-59	*2,119
Net long-term capital gain (less deficit).....	714,817	178,745	--	536,072	261,649	70,996	190,653	143,044
Other portfolio income (less deficit).....	65,575	64,599	--	975	*-3,146	*-3,341	*194	*350
Real estate rental income (less deficit).....	40,119	28,505	*158	11,455	95,212	100,004	-4,792	16,729
Net income.....	90,963	32,506	*777	57,680	284,488	272,420	12,068	20,466
Deficit.....	50,844	*4,000	*619	46,225	189,276	172,416	*16,860	*3,737
Net income (less deficit) from other rental activity.....	9,738	*1,263	--	*8,475	2,044	5,660	*-3,616	*-186
Net income.....	9,793	*1,318	--	*8,475	7,104	5,660	*1,444	*1,300
Deficit.....	55	55	--	--	*5,060	--	*5,060	*1,486
Total net income (less deficit) ¹.....	421,718	-321,879	*1,493	742,104	2,733,972	1,952,888	781,084	883,768
Net income.....	3,925,572	1,496,483	*5,436	2,423,652	6,602,193	4,358,126	2,244,068	1,416,643
Deficit.....	3,503,854	1,818,362	*3,944	1,681,548	3,868,222	2,405,238	1,462,984	532,875

Footnotes at end of table.

Partnership Returns, 1999

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	22,929	15,795	7,134	28,576	*317	2,182
Number of partners.....	55,420	39,933	15,487	77,388	*6,365	6,478
Total assets.....	3,041,113	2,008,778	1,032,335	5,694,781	*212,291	585,687
Income and deductions from trade or business:						
Total income.....	7,026,816	5,083,804	1,943,012	5,431,107	*70,866	568,680
Business receipts.....	6,966,345	5,039,051	1,927,293	5,261,797	*70,622	505,229
Ordinary income from other partnerships and fiduciaries.....	*1,747	*1,747	--	*4,664	--	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	9,612	8,058	*1,554	16,675	--	--
Other income (net).....	49,112	34,947	14,165	147,970	*243	*63,451
Total deductions.....	6,524,627	4,720,551	1,804,076	5,145,339	*62,476	558,495
Cost of sales and operations.....	3,391,892	2,359,048	1,032,844	1,058,979	*36,369	300,284
Inventory, beginning of year.....	185,183	119,411	65,772	72,044	*806	*63,479
Purchases.....	2,218,253	1,746,340	471,913	380,717	*35,585	*260,382
Cost of labor.....	554,319	374,767	179,553	227,445	*681	*4,881
Additional inventory costs (section 263A).....	*16,085	*862	*15,223	*877	--	*28,299
Other costs.....	671,507	245,658	425,849	460,405	*230	*26,124
Less: Inventory, end of year.....	256,826	131,361	125,465	86,041	*932	*82,881
Salaries and wages.....	829,523	643,421	186,101	919,026	*1,388	*79,645
Guaranteed payments to partners.....	224,494	160,514	63,980	165,358	--	*252
Rent paid.....	305,042	251,668	53,374	690,925	*3,673	18,044
Interest paid.....	140,762	114,792	25,970	161,460	*108	*9,890
Taxes and licenses.....	158,192	129,103	29,089	154,668	*890	21,739
Bad debts.....	12,750	8,657	4,093	13,145	--	*1,403
Repairs and maintenance.....	104,296	70,058	34,238	92,763	*4,032	976
Depreciation.....	210,015	157,899	52,115	229,376	*3,491	3,357
Depletion.....	--	--	--	--	--	--
Retirement plans, etc.....	4,021	*1,560	*2,461	6,837	*693	*350
Employee benefit programs.....	27,580	15,352	12,228	30,838	--	*1,066
Net loss from other partnerships and fiduciaries.....	*5,830	*3,769	*2,061	*22,741	--	*11
Farm net loss.....	*491	*491	--	*285	--	--
Net loss, noncapital assets.....	*5,037	*4,783	*254	*48	--	--
Other deductions.....	1,104,702	799,434	305,268	1,598,891	*11,831	121,479
Net income (less deficit) from trade or business.....	502,189	363,253	138,936	285,768	*8,390	10,184
Net income.....	730,347	514,222	216,125	606,872	*8,390	104,573
Deficit.....	228,157	150,969	77,188	321,104	--	*94,389
Portfolio income (less deficit) distributed directly to partners.....	41,993	40,120	1,873	153,634	*20,413	127,488
Interest income.....	5,488	3,662	1,825	31,586	--	*8,918
Dividend income.....	*214	*171	*43	12,827	*20,413	*399
Royalty income.....	--	--	--	--	--	56
Net short-term capital gain (less deficit).....	*331	*331	--	*1,788	--	*27,585
Net long-term capital gain (less deficit).....	*35,955	*35,955	--	*107,089	--	*90,529
Other portfolio income (less deficit).....	*6	--	*6	*345	--	--
Real estate rental income (less deficit).....	3,600	4,019	*-419	13,129	--	--
Net income.....	*5,127	*5,127	--	15,339	--	--
Deficit.....	*1,527	*1,108	*419	*2,210	--	--
Net income (less deficit) from other rental activity.....	*-918	*-972	*54	*732	--	*-718
Net income.....	*568	*514	*54	*732	--	--
Deficit.....	*1,486	*1,486	--	--	--	*718
Total net income (less deficit) ¹.....	510,578	370,133	140,445	344,387	*28,803	18,840
Net income.....	737,287	520,289	216,998	650,553	*28,803	106,835
Deficit.....	226,709	150,156	76,553	306,166	--	*87,995

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

² Less than \$500.

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

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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	1,225,916	84,121	65,772	36,317	22,590	2,339	971	3,556
Number of partners	11,043,619	803,819	229,412	145,718	61,218	9,406	2,909	10,160
Total assets	4,501,944,285	133,216,856	29,999,741	14,337,113	9,100,691	5,025,083	308,803	1,228,051
Income and deductions from trade or business:								
Total income	1,313,821,059	71,639,025	12,060,211	3,338,117	4,193,432	1,298,560	709,947	2,520,155
Business receipts.....	1,194,502,477	64,125,492	8,222,502	1,500,971	2,364,540	1,245,636	692,628	2,418,726
Ordinary income from other partnerships and fiduciaries.....	31,198,087	1,523,638	120,013	34,052	67,230	*18,288	*315	*128
Farm net profit.....	3,355,424	3,318,420	3,317,629	1,624,574	1,632,048	*25	--	*60,981
Net gain, noncapital assets.....	5,478,157	591,372	198,107	61,340	107,531	*25,472	(²)	3,764
Other income (net).....	79,286,914	2,080,103	201,959	117,179	22,083	9,140	*17,003	36,554
Total deductions	1,107,564,426	55,474,076	8,110,616	1,625,180	2,508,090	1,150,555	561,169	2,265,623
Cost of sales and operations.....	617,195,772	37,449,400	5,219,510	765,338	1,743,133	797,998	299,652	1,613,389
Inventory, beginning of year.....	63,454,305	1,483,694	484,158	89,524	276,810	52,409	*19,564	45,851
Purchases.....	404,952,768	25,922,632	3,865,828	490,951	1,481,453	471,542	*99,131	1,322,752
Cost of labor.....	28,895,883	1,157,601	252,291	*62,950	49,711	28,954	*49,831	60,845
Additional inventory costs (section 263A).....	5,922,703	629,724	30,361	*212	*862	*4,695	*23,899	*693
Other costs.....	185,560,275	9,959,134	1,158,940	213,266	267,480	305,766	132,429	240,000
Less: Inventory, end of year.....	74,387,471	1,723,926	592,480	91,565	333,182	65,367	*25,203	77,163
Salaries and wages.....	123,317,201	1,169,605	482,777	156,467	95,389	37,489	21,966	171,467
Guaranteed payments to partners.....	15,689,801	556,717	391,270	159,485	175,676	16,953	*19,547	19,609
Rent paid.....	21,723,140	651,508	83,101	29,824	11,011	7,133	5,767	29,366
Interest paid.....	49,772,896	2,287,654	113,648	17,223	29,919	27,062	17,977	21,468
Taxes and licenses.....	20,420,737	938,088	97,731	34,068	11,515	11,780	8,217	32,152
Bad debts.....	5,373,931	18,153	8,651	4,666	*1,546	*502	28	1,910
Repairs and maintenance.....	6,647,288	555,157	123,646	37,027	19,396	22,031	23,003	22,189
Depreciation.....	28,006,555	2,345,894	184,349	53,301	24,565	42,592	17,694	46,197
Depletion.....	338,567	283,623	750	--	--	750	--	--
Retirement plans, etc.....	3,086,653	32,939	5,079	1,932	*1,361	*470	--	1,316
Employee benefit programs.....	6,478,792	150,105	19,571	6,152	5,841	2,481	*328	4,769
Net loss from other partnerships and fiduciaries ..	1,482,385	72,219	59,391	*9,741	*1,144	*46,172	*1,309	*1,025
Farm net loss ..	186,464	154,338	151,046	61,558	87,242	*2,246	--	--
Net loss, noncapital assets ..	285,510	25,531	14,576	2	*14,337	*1	*233	3
Other deductions ..	207,558,735	8,783,146	1,155,517	288,395	286,015	134,896	145,447	300,764
Net income (less deficit) from trade or business.	206,256,633	16,164,949	3,949,595	1,712,937	1,685,342	148,006	148,779	254,532
Net income.....	210,199,761	16,458,597	4,048,824	1,730,754	1,715,051	197,657	148,779	256,584
Deficit.....	3,943,128	293,648	99,229	17,817	29,709	*49,651	--	*2,052
Portfolio income (less deficit) distributed								
directly to partners	181,252,875	2,795,542	850,482	345,782	223,149	268,071	2,149	11,332
Interest income.....	55,422,861	866,370	379,687	146,244	86,123	134,772	1,876	10,672
Dividend income.....	16,062,144	420,949	35,104	21,351	10,041	*2,350	*272	*1,089
Royalty income.....	4,169,171	879,380	73,774	*18,734	*24,770	*30,270	--	--
Net short-term capital gain (less deficit).....	15,459,187	14,206	8,122	1,130	*8,549	*-1,113	--	*-444
Net long-term capital gain (less deficit).....	87,567,851	548,820	326,850	136,475	91,086	*99,276	--	*14
Other portfolio income (less deficit).....	2,571,661	65,816	26,944	*21,849	*2,580	*2,515	--	--
Real estate rental income (less deficit)	61,238,361	347,079	326,588	212,152	91,318	*15,453	--	*7,666
Net income.....	62,539,840	366,679	338,798	214,531	93,472	*15,656	--	*15,139
Deficit.....	1,301,479	19,600	12,210	*2,379	*2,153	*203	--	*7,474
Net income (less deficit) from other rental activity.	2,747,127	160,099	146,608	128,723	*14,846	*1,947	*1,031	*60
Net income.....	2,830,111	160,815	147,244	129,360	*14,846	*1,947	*1,031	*60
Deficit.....	82,984	*716	*636	*636	--	--	--	--
Total net income	348,467,958	18,904,641	4,938,301	2,261,990	1,915,021	335,313	151,958	274,019

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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		
	Mining				Utilities	Total	Construction	
	Total	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.....	16,930	13,892	2,287	751	1,418	99,307	79,766	44,058
Number of partners.....	542,976	507,122	29,999	5,855	31,431	362,476	251,964	167,213
Total assets.....	60,580,140	45,667,757	12,911,945	2,000,437	42,636,975	252,116,368	73,695,582	64,516,270
Income and deductions from trade or business:								
Total income.....	26,575,788	17,900,066	8,046,947	628,775	33,003,026	336,515,832	106,517,763	78,430,042
Business receipts.....	24,202,264	16,177,959	7,404,811	619,494	31,700,726	328,546,811	103,679,717	75,906,994
Ordinary income from other partnerships and fiduciaries.....	646,780	482,469	163,196	*1,115	756,845	3,030,974	1,378,762	1,311,670
Farm net profit.....	*791	*278	*513	--	--	4,654	*3,173	*3,173
Net gain, noncapital assets.....	288,497	282,996	4,981	*520	104,767	753,631	221,791	189,031
Other income (net).....	1,437,456	956,364	473,447	*7,645	440,687	4,179,762	1,234,321	1,019,175
Total deductions.....	17,739,747	10,692,558	6,512,988	534,201	29,623,714	304,803,414	94,186,369	69,379,667
Cost of sales and operations.....	9,120,684	4,325,348	4,510,615	284,721	23,109,206	242,962,700	78,478,793	59,049,200
Inventory, beginning of year.....	652,699	267,650	367,882	*17,166	346,838	31,136,437	15,211,006	14,880,374
Purchases.....	2,886,947	1,631,397	1,021,293	234,257	19,169,857	118,894,225	26,905,359	21,909,173
Cost of labor.....	832,126	148,201	663,646	*20,279	73,183	13,364,279	3,882,663	1,395,422
Additional inventory costs (section 263A).....	573,001	*337,418	235,583	--	*26,362	3,188,203	2,277,469	1,997,679
Other costs.....	4,915,111	2,249,276	2,632,247	*33,588	3,885,082	111,333,055	45,637,691	33,980,088
Less: Inventory, end of year.....	739,329	308,723	410,036	*20,570	392,117	35,428,784	15,897,821	15,462,989
Salaries and wages.....	432,634	230,375	152,299	49,960	254,194	10,536,124	2,820,387	1,459,228
Guaranteed payments to partners.....	153,724	83,748	65,055	*4,921	11,723	1,001,610	620,351	245,642
Rent paid.....	119,049	45,375	68,949	*4,725	449,359	1,758,999	331,168	139,791
Interest paid.....	837,267	651,510	161,670	24,087	1,336,739	3,664,146	919,303	770,766
Taxes and licenses.....	616,195	414,687	194,021	7,487	224,162	5,818,354	542,800	286,050
Bad debts.....	6,700	3,187	3,327	*186	2,802	163,208	43,188	19,245
Repairs and maintenance.....	210,448	93,720	102,100	14,628	221,063	1,482,090	279,806	115,950
Depreciation.....	1,373,845	995,080	330,550	48,215	787,699	3,500,942	606,612	230,186
Depletion.....	259,469	4,271	255,198	--	*23,404	43,804	*1,091	*14
Retirement plans, etc.....	24,396	9,321	14,169	*906	3,463	386,900	55,798	23,911
Employee benefit programs.....	100,628	41,718	54,359	*4,551	29,906	1,083,841	135,681	51,145
Net loss from other partnerships and fiduciaries ..	12,568	10,726	*1,842	--	*260	76,835	41,694	39,318
Farm net loss	*3,291	*3,291	--	--	--	7,404	*3,603	*3,555
Net loss, noncapital assets	10,820	4,173	*6,397	*250	*135	40,415	2,994	2,747
Other deductions	4,458,029	3,776,029	592,437	89,564	3,169,600	32,276,043	9,303,099	6,942,919
Net income (less deficit) from trade or business..	8,836,041	7,207,508	1,533,959	94,574	3,379,312	31,712,417	12,331,394	9,050,376
Net income.....	8,904,233	7,267,132	1,539,394	97,707	3,505,540	32,119,445	12,389,721	9,106,368
Deficit.....	68,191	59,623	*5,435	*3,133	126,228	407,027	58,327	55,992
Portfolio income (less deficit) distributed directly to partners.....	1,583,460	1,261,352	162,222	159,886	361,600	3,496,342	1,105,776	926,969
Interest income.....	295,006	198,830	62,295	33,881	191,677	1,515,401	599,742	512,937
Dividend income.....	233,122	102,202	4,915	*126,005	*152,723	776,368	51,214	38,280
Royalty income.....	805,606	734,586	71,020	--	--	467,353	*1,300	*1,016
Net short-term capital gain (less deficit).....	7,102	2,824	*4,277	--	*-1,017	7,337	3,929	2,742
Net long-term capital gain (less deficit).....	203,753	189,572	14,182	--	*18,217	715,756	435,459	359,947
Other portfolio income (less deficit).....	38,872	33,338	*5,534	--	--	14,127	14,132	12,048
Real estate rental income (less deficit).....	17,591	20,708	-3,117	--	*2,899	253,909	189,160	183,626
Net income.....	24,967	21,368	3,599	--	*2,914	295,956	225,076	219,219
Deficit.....	7,376	660	*6,716	--	14	42,047	35,915	35,593
Net income (less deficit) from other rental activity..	11,346	8,943	2,403	--	*2,145	37,953	4,438	2,478
Net income.....	11,426	9,023	2,403	--	*2,145	37,953	4,438	2,478
Deficit.....	*80	*80	--	--	--	--	--	--
Total net income ¹.....	10,237,584	8,306,116	1,677,008	254,460	3,728,757	34,777,529	13,191,380	9,800,761

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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	2,118	33,590	3,987	2,437	4,299	22,866	19,541	1,004
Number of partners	4,735	80,016	9,263	4,899	9,580	56,275	110,512	3,567
Total assets	5,221,918	3,957,394	539,471	116,351	432,536	2,869,036	178,420,786	9,277,583
Income and deductions from trade or business:								
Total income	13,011,561	15,076,160	2,007,360	566,419	1,885,444	10,616,937	229,998,069	18,318,926
Business receipts.....	12,861,672	14,911,051	1,986,785	565,300	1,868,901	10,490,065	224,867,094	18,189,883
Ordinary income from other partnerships and fiduciaries.....	26,509	*40,583	*10,325	--	--	*30,258	1,652,212	*2,510
Farm net profit.....	--	--	--	--	--	--	*1,482	*667
Net gain, noncapital assets.....	14,263	18,496	*3,694	--	*158	14,645	531,840	2,696
Other income (net).....	109,117	106,029	6,556	*1,120	16,384	81,969	2,945,441	123,171
Total deductions	11,889,738	12,916,964	1,746,108	429,880	1,601,068	9,139,908	210,617,045	17,364,974
Cost of sales and operations.....	10,587,727	8,841,865	1,143,196	256,491	1,172,207	6,269,971	164,483,908	14,686,526
Inventory, beginning of year.....	202,508	128,124	12,591	*547	*18,357	96,629	15,925,432	1,592,612
Purchases.....	1,155,649	3,840,537	517,108	66,051	450,213	2,807,164	91,988,867	11,654,890
Cost of labor.....	944,166	1,543,074	177,748	89,512	257,098	1,018,716	9,481,617	936,346
Additional inventory costs (section 263A).....	*162,748	117,042	*29,847	--	*11,353	75,841	910,735	168,200
Other costs.....	8,414,557	3,243,046	427,039	94,813	444,953	2,276,241	65,695,364	2,062,540
Less: Inventory, end of year.....	291,900	142,931	21,138	*1,060	*14,999	105,734	19,530,963	1,728,062
Salaries and wages.....	321,525	1,039,633	153,815	38,314	119,549	727,956	7,715,737	734,594
Guaranteed payments to partners.....	29,649	345,060	43,899	*11,462	60,616	229,082	381,259	21,042
Rent paid.....	51,119	140,258	20,277	4,114	20,658	95,210	1,427,831	99,972
Interest paid.....	41,521	107,016	12,886	3,324	7,440	83,366	2,744,843	192,275
Taxes and licenses.....	61,920	194,830	34,569	7,280	19,053	133,929	5,275,554	84,244
Bad debts.....	3,388	20,555	2,842	*776	*1,719	15,218	120,020	*1,909
Repairs and maintenance.....	58,232	105,625	15,376	3,063	8,819	78,366	1,202,284	76,439
Depreciation.....	101,286	275,140	26,999	13,362	25,869	208,909	2,894,329	152,615
Depletion.....	*423	*654	--	--	--	*654	42,713	*130
Retirement plans, etc.....	14,192	17,695	3,290	*1,324	*1,088	11,993	331,102	21,514
Employee benefit programs.....	27,610	56,926	12,397	*221	3,241	41,068	948,161	78,900
Net loss from other partnerships and fiduciaries ..	*1,933	*442	--	--	--	*442	35,141	*4,191
Farm net loss.....	*48	--	--	--	--	--	*3,801	*39
Net loss, noncapital assets.....	*29	219	*11	--	--	*208	37,421	1,438
Other deductions.....	589,135	1,771,045	276,551	90,148	160,810	1,243,535	22,972,943	1,199,144
Net income (less deficit) from trade or business.	1,121,823	2,159,196	261,251	136,539	284,376	1,477,029	19,381,023	953,952
Net income.....	1,122,873	2,160,481	261,251	136,539	284,376	1,478,314	19,729,724	954,804
Deficit.....	*1,050	*1,285	--	--	--	*1,285	348,701	*852
Portfolio income (less deficit) distributed								
directly to partners	113,159	65,648	10,713	*250	2,654	52,031	2,390,566	34,930
Interest income.....	62,011	24,794	4,220	*199	1,420	18,955	915,660	27,059
Dividend income.....	11,327	1,607	*249	*51	*116	1,192	725,154	1,711
Royalty income.....	*268	*16	--	--	--	*16	466,052	*1,537
Net short-term capital gain (less deficit).....	*279	*909	--	--	*-86	*995	3,407	*-752
Net long-term capital gain (less deficit).....	38,446	37,067	*6,244	--	*-51	*30,874	280,297	*5,375
Other portfolio income (less deficit).....	828	*1,256	--	--	*1,256	--	*-5	--
Real estate rental income (less deficit)	*503	5,031	*438	*-53	--	4,646	64,748	*16,691
Net income.....	*503	5,353	*438	--	--	4,915	70,880	*16,697
Deficit.....	--	*322	--	*53	--	*269	6,132	7
Net income (less deficit) from other rental activity.	*719	*1,241	*1,080	--	--	*161	33,515	*2,367
Net income.....	*719	*1,241	*1,080	--	--	*161	33,515	*2,367
Deficit.....	--	--	--	--	--	--	--	--
Total net income	1,197,479	2,193,140	267,239	136,736	287,167	1,501,998	21,586,149	1,003,316

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	232	448	760	*12	820	100	2,462	365
Number of partners.....	896	1,010	1,807	*80	3,210	364	4,985	3,352
Total assets.....	13,126,553	1,205,494	844,947	*322,431	2,718,843	3,136,348	2,121,904	31,737,338
Income and deductions from trade or business:								
Total income.....	9,367,060	1,860,085	1,761,962	*510,436	6,590,713	3,047,856	2,983,807	64,143,449
Business receipts.....	9,208,792	1,853,451	1,748,145	*510,207	6,395,974	2,751,530	2,948,794	63,213,887
Ordinary income from other partnerships and fiduciaries.....	*4	--	--	--	*6,443	--	*1,015	*209,596
Farm net profit.....	*332	--	--	--	*18	--	--	--
Net gain, noncapital assets.....	1,802	*767	*3,154	--	12,718	*225,849	1,094	*183,769
Other income (net).....	156,130	5,867	10,663	*229	175,560	70,478	32,903	536,196
Total deductions.....	8,232,886	1,746,996	1,635,608	*492,207	6,137,050	2,542,322	2,707,643	61,710,005
Cost of sales and operations.....	5,128,681	1,511,450	1,302,105	*448,530	5,155,298	2,105,122	1,840,436	49,273,419
Inventory, beginning of year.....	635,338	126,727	258,134	*40,861	494,864	96,271	201,738	1,665,670
Purchases.....	4,891,668	1,072,806	863,130	*364,461	3,372,249	1,246,386	827,713	12,563,384
Cost of labor.....	206,190	207,368	162,334	*50,381	527,505	231,818	385,105	188,291
Additional inventory costs (section 263A).....	37,961	*6,864	17,097	*15,368	15,023	93,824	39,385	*35,718
Other costs.....	456,994	287,476	300,059	*51,523	1,249,360	589,483	596,878	36,915,397
Less: Inventory, end of year.....	1,099,471	189,790	298,650	*74,064	503,703	152,660	210,384	2,095,042
Salaries and wages.....	728,312	41,863	100,908	*5,469	370,567	100,082	221,885	700,603
Guaranteed payments to partners.....	8,145	*392	*10,564	*850	22,941	*4,614	27,961	*14,213
Rent paid.....	108,147	6,568	17,343	*97	24,847	17,420	40,036	385,652
Interest paid.....	156,760	12,328	27,713	*2,154	73,638	96,913	49,256	234,501
Taxes and licenses.....	86,098	14,969	11,325	*3,290	27,503	17,055	34,931	4,308,202
Bad debts.....	5,224	*4,011	2,149	*58	6,004	1,456	6,783	9,419
Repairs and maintenance.....	11,755	11,346	2,172	*102	32,496	11,869	12,599	560,781
Depreciation.....	190,227	24,647	7,740	*667	101,667	17,206	55,320	695,734
Depletion.....	--	--	--	--	*3,877	--	--	--
Retirement plans, etc.....	24,999	2,615	*2,083	7	11,945	2,904	7,684	*44,197
Employee benefit programs.....	71,143	6,072	4,593	*2,249	18,043	13,216	14,252	109,727
Net loss from other partnerships and fiduciaries ..	*2,800	--	--	--	*296	--	--	*1,314
Farm net loss.....	*3,738	--	--	--	*24	--	--	--
Net loss, noncapital assets.....	65	*5	--	--	*128	574	*689	*11,014
Other deductions.....	1,706,791	110,731	146,912	*28,735	287,778	153,891	395,811	5,361,230
Net income (less deficit) from trade or business.	1,134,174	113,089	126,353	*18,229	453,662	505,534	276,164	2,433,444
Net income.....	1,134,265	113,089	126,353	*18,229	455,016	505,534	276,164	2,434,134
Deficit.....	*91	--	--	--	*1,354	--	--	*690
Portfolio income (less deficit) distributed								
directly to partners.....	19,042	2,956	1,080	*551	16,574	9,981	34,032	108,622
Interest income.....	14,184	2,585	1,083	*106	13,240	9,381	32,748	41,322
Dividend income.....	*4,448	71	--	*445	*522	*88	*481	*60,896
Royalty income.....	*539	--	--	--	--	315	*53	625
Net short-term capital gain (less deficit).....	*-193	54	--	--	*220	*28	--	*9,226
Net long-term capital gain (less deficit).....	*64	245	*-3	--	*2,591	*169	*750	-3,446
Other portfolio income (less deficit).....	-2	--	--	--	--	--	--	--
Real estate rental income (less deficit).....	*3,641	*174	--	--	*198	*60	*1,530	*-4,201
Net income.....	*3,703	*174	--	--	*201	*60	*1,530	*1,434
Deficit.....	*63	--	--	--	*3	--	--	5,635
Net income (less deficit) from other rental activity..	4,299	--	*51	--	*4,530	--	--	65
Net income.....	4,299	--	*51	--	*4,530	--	--	65
Deficit.....	--	--	--	--	--	--	--	--
Total net income¹.....	1,161,286	115,919	127,488	*18,780	472,153	515,378	310,975	2,532,151

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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	696	652	1,412	230	2,866	1,236	361	319
Number of partners	56,071	2,082	3,921	1,165	7,433	3,342	2,662	1,605
Total assets	52,990,916	4,645,380	3,715,109	5,205,200	6,669,957	8,855,668	6,005,153	5,250,558
Income and deductions from trade or business:								
Total income	42,587,072	5,285,512	4,267,751	5,614,916	9,455,871	8,368,303	11,000,796	7,462,294
Business receipts.....	40,091,272	5,197,286	4,193,708	5,584,412	9,391,882	8,311,867	10,947,713	7,401,778
Ordinary income from other partnerships and fiduciaries.....	1,271,644	*14,231	*49,254	*1,113	*8,884	*1,055	11,550	*26,339
Farm net profit.....	--	--	--	--	*465	--	--	--
Net gain, noncapital assets.....	34,511	24,939	4,940	*328	2,229	14,536	*1,774	*451
Other income (net).....	1,189,645	49,056	19,848	29,062	52,410	40,846	39,759	33,725
Total deductions	36,138,169	4,883,734	3,517,301	5,116,049	8,449,929	7,530,334	10,487,865	6,804,843
Cost of sales and operations.....	24,988,086	3,901,004	2,760,885	4,516,526	6,614,374	5,720,755	8,457,268	5,343,019
Inventory, beginning of year.....	3,533,423	436,363	268,064	697,709	800,135	1,383,055	867,613	895,604
Purchases.....	14,736,480	2,707,255	1,328,225	3,089,805	4,164,155	4,877,488	7,161,703	3,426,835
Cost of labor.....	1,180,980	457,349	359,995	382,775	943,963	551,633	217,734	501,751
Additional inventory costs (section 263A).....	145,774	21,602	1,377	19,421	59,348	51,256	36,909	30,673
Other costs.....	9,761,143	767,419	1,152,750	1,041,352	1,564,803	479,923	1,477,331	1,452,014
Less: Inventory, end of year.....	4,382,077	488,984	350,020	714,536	918,030	1,622,599	1,304,023	963,857
Salaries and wages.....	1,781,637	232,056	167,748	140,368	476,855	427,552	254,052	296,147
Guaranteed payments to partners.....	50,636	9,875	16,105	*2,401	82,992	21,713	17,715	29,181
Rent paid.....	292,219	27,614	26,009	9,550	64,426	37,230	62,093	48,320
Interest paid.....	653,209	93,194	41,635	76,094	159,585	234,789	205,698	62,007
Taxes and licenses.....	249,447	28,751	28,306	29,377	83,902	68,789	33,132	35,813
Bad debts.....	10,852	4,576	6,118	3,341	10,458	4,761	8,470	4,739
Repairs and maintenance.....	215,159	14,229	21,827	19,606	56,112	37,217	18,963	18,973
Depreciation.....	707,561	87,473	85,302	72,863	135,815	104,237	148,531	68,539
Depletion.....	13,998	--	24,708	--	--	--	--	--
Retirement plans, etc.....	68,828	6,353	8,642	11,668	25,444	27,948	4,946	12,788
Employee benefit programs.....	232,874	33,783	17,309	13,854	74,860	41,989	18,269	49,854
Net loss from other partnerships and fiduciaries ..	684	--	639	8,197	1,315	5,099	*9,085	87
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	3,167	--	*48	*2,177	*706	*1,737	*6,904	*496
Other deductions.....	6,869,812	444,828	312,022	210,029	663,085	796,518	1,242,741	834,880
Net income (less deficit) from trade or business	6,448,903	401,777	750,450	498,867	1,005,942	837,969	512,931	657,451
Net income.....	6,552,006	402,213	750,450	498,884	1,008,266	839,434	640,314	671,272
Deficit.....	103,104	436	--	17	*2,324	*1,465	*127,383	*13,821
Portfolio income (less deficit) distributed								
directly to partners	997,616	131,672	35,282	21,216	72,258	221,023	353,897	81,206
Interest income.....	358,448	20,089	18,404	20,423	31,853	82,429	84,967	23,177
Dividend income.....	236,931	22	*572	*1,703	6,274	*117,577	*193,555	*30,410
Royalty income.....	338,027	104	16,022	--	*649	5,484	*50,296	*8,717
Net short-term capital gain (less deficit).....	-2,926	--	--	-1,027	*34	79	*-1,410	*187
Net long-term capital gain (less deficit).....	*67,283	*111,456	142	116	*33,449	*15,454	*26,489	*18,714
Other portfolio income (less deficit).....	*-147	--	142	--	--	--	--	--
Real estate rental income (less deficit)	*2,090	*303	*221	*-135	*28,812	*352	983	*13,857
Net income.....	*2,237	*349	*232	*32	*28,812	*352	983	*13,857
Deficit.....	147	*46	*11	167	--	--	--	--
Net income (less deficit) from other rental activity	102	--	566	--	99	16,181	*740	378
Net income.....	102	--	566	--	99	16,181	*740	378
Deficit.....	--	--	--	--	--	--	--	--
Total net income ¹	7,384,353	422,296	786,377	520,859	1,073,628	1,059,992	843,473	733,990

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	505	2,378	2,683	86,481	18,011	10,364	7,647	55,827
Number of partners.....	1,264	4,940	6,756	512,747	84,260	27,966	56,294	185,186
Total assets.....	14,466,003	939,197	5,186,208	122,167,185	34,110,137	13,696,337	20,413,800	45,162,548
Income and deductions from trade or business:								
Total income.....	17,487,871	2,402,416	7,480,973	291,391,846	120,659,789	31,019,793	89,639,996	142,530,259
Business receipts.....	17,359,290	2,391,735	7,175,486	284,955,912	118,807,340	30,425,508	88,381,832	140,081,219
Ordinary income from other partnerships and fiduciaries.....	*30,568	*3,952	*14,053	1,348,109	227,673	22,078	205,595	47,938
Farm net profit.....	--	--	--	*3,171	*1,891	*1,891	--	*365
Net gain, noncapital assets.....	15,388	*129	766	451,565	43,838	33,380	10,458	61,420
Other income (net).....	82,625	6,600	290,668	4,633,089	1,579,047	536,937	1,042,110	2,339,317
Total deductions.....	16,242,532	2,158,215	6,718,382	276,194,526	114,751,693	28,080,926	86,670,768	137,173,755
Cost of sales and operations.....	14,432,307	1,676,161	4,621,957	225,711,545	101,976,659	23,179,681	78,796,978	108,941,402
Inventory, beginning of year.....	1,023,385	203,398	704,468	19,552,374	7,189,931	2,868,692	4,321,239	12,045,010
Purchases.....	9,278,498	1,103,424	3,258,312	211,026,636	95,951,191	22,243,279	73,707,912	106,616,865
Cost of labor.....	1,068,549	327,849	593,701	2,391,890	717,403	347,156	370,247	1,134,262
Additional inventory costs (section 263A).....	68,338	*9,653	36,941	667,431	334,032	86,704	247,328	308,167
Other costs.....	4,350,219	254,075	884,624	15,540,255	5,325,361	1,274,759	4,050,602	4,446,908
Less: Inventory, end of year.....	1,356,682	222,237	856,090	24,421,101	8,177,709	3,659,908	4,517,801	15,880,640
Salaries and wages.....	368,987	102,485	463,567	14,607,607	3,631,525	1,486,670	2,144,854	9,207,381
Guaranteed payments to partners.....	8,588	16,001	15,329	997,505	369,707	222,887	146,820	507,430
Rent paid.....	32,290	29,758	98,242	3,472,656	564,549	224,729	339,821	2,304,535
Interest paid.....	236,591	21,203	115,301	2,699,978	558,619	209,234	349,385	973,784
Taxes and licenses.....	49,623	14,815	65,981	2,222,111	411,845	168,572	243,273	1,378,368
Bad debts.....	2,510	2,992	14,191	233,891	85,610	41,016	44,594	124,619
Repairs and maintenance.....	32,283	8,089	40,269	969,863	168,305	67,998	100,307	531,554
Depreciation.....	95,559	32,270	110,358	2,983,081	435,614	168,705	266,909	1,207,282
Depletion.....	--	--	--	*1,432	*1,046	*1,046	--	*385
Retirement plans, etc.....	21,351	1,751	23,435	247,978	80,576	26,004	54,572	125,177
Employee benefit programs.....	77,238	6,053	63,884	878,630	208,300	85,403	122,897	537,644
Net loss from other partnerships and fiduciaries ..	1,399	36	--	22,800	13,644	*8,535	5,108	5,273
Farm net loss.....	--	--	--	*2,859	*1,118	*1,094	*24	*1,741
Net loss, noncapital assets.....	7,205	*160	*906	23,627	3,688	1,815	1,873	17,637
Other deductions.....	876,601	246,441	1,084,962	21,118,964	6,240,887	2,187,534	4,053,353	11,309,543
Net income (less deficit) from trade or business.	1,245,339	244,201	762,591	15,197,320	5,908,095	2,938,867	2,969,228	5,356,505
Net income.....	1,339,845	244,201	765,250	15,516,117	5,931,512	2,958,418	2,973,094	5,373,590
Deficit.....	94,507	--	*2,658	318,798	23,417	*19,551	3,866	17,085
Portfolio income (less deficit) distributed								
directly to partners.....	175,213	3,319	70,097	1,240,316	399,094	243,516	155,579	301,135
Interest income.....	105,941	3,242	24,978	904,728	317,441	214,805	102,636	146,369
Dividend income.....	*66,099	76	*3,271	101,036	13,774	5,426	8,348	11,390
Royalty income.....	*2,690	--	*40,995	37,891	21,701	*15,908	*5,794	*14,113
Net short-term capital gain (less deficit).....	-131	--	*17	10,976	7,393	4,430	*2,963	1,393
Net long-term capital gain (less deficit).....	615	--	*835	184,585	38,773	2,946	35,827	127,089
Other portfolio income (less deficit).....	(²)	--	--	*1,100	*12	(²)	*12	*781
Real estate rental income (less deficit).....	43	--	*131	139,158	15,230	15,133	97	69,899
Net income.....	43	--	185	146,372	19,233	15,209	4,024	72,711
Deficit.....	--	--	*55	7,214	*4,003	*75	*3,928	2,812
Net income (less deficit) from other rental activity..	*4,087	--	*49	74,726	7,231	*3,639	*3,592	27,908
Net income.....	*4,087	--	*49	80,158	10,779	*6,109	*4,670	27,973
Deficit.....	--	--	--	*5,432	*3,548	*2,470	1,078	*65
Total net income¹.....	1,424,198	247,520	832,016	16,455,959	6,283,486	3,193,779	3,089,707	5,626,966

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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 stations	Clothing and clothing accessories stores
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
Number of partnerships.....	8,044	2,255	2,212	2,555	6,958	1,996	4,476	5,607
Number of partners.....	19,735	4,982	5,162	9,505	16,044	5,108	12,058	12,824
Total assets.....	11,136,567	1,085,714	576,093	1,742,550	5,528,693	1,582,506	1,827,137	3,478,343
Income and deductions from trade or business:								
Total income.....	43,694,463	2,800,073	3,285,075	5,277,036	25,427,189	3,915,406	7,388,421	7,140,432
Business receipts.....	42,850,202	2,749,385	3,230,701	5,227,106	25,091,440	3,902,448	7,310,637	6,973,013
Ordinary income from other partnerships and fiduciaries.....	21,638	--	111	(²)	*7,057	*1,840	*1,120	31
Farm net profit.....	--	--	--	--	*226	--	*139	--
Net gain, noncapital assets.....	12,847	*3,768	*76	2,166	11,751	*515	2,888	*43
Other income (net).....	809,776	46,920	54,186	47,763	316,715	10,603	73,637	167,345
Total deductions.....	42,591,746	2,590,977	3,140,657	5,030,813	24,974,824	3,450,448	7,197,792	6,679,488
Cost of sales and operations.....	37,253,786	1,574,887	2,489,603	3,934,106	19,474,452	2,396,664	6,081,169	3,989,282
Inventory, beginning of year.....	4,447,165	276,718	172,473	540,327	1,407,662	255,475	146,034	945,261
Purchases.....	36,542,540	1,390,139	2,384,664	3,939,992	19,250,494	2,212,957	5,999,845	3,966,660
Cost of labor.....	596,998	76,335	*38,737	34,537	142,260	*52,784	22,454	*13,304
Additional inventory costs (section 263A).....	49,572	*8,943	4,068	25,096	19,202	*43,522	6,542	15,194
Other costs.....	1,910,096	139,009	91,838	20,135	238,189	150,455	80,298	81,848
Less: Inventory, end of year.....	6,379,051	316,257	202,176	625,981	1,583,355	318,528	194,291	1,032,985
Salaries and wages.....	2,067,945	310,645	205,956	485,009	2,206,855	269,905	357,851	369,165
Guaranteed payments to partners.....	89,425	30,079	34,288	25,575	71,846	38,407	12,299	52,214
Rent paid.....	330,949	123,218	73,954	88,208	399,489	57,288	100,496	313,219
Interest paid.....	289,881	26,607	16,976	30,816	123,362	31,696	72,497	61,540
Taxes and licenses.....	296,738	54,392	32,555	70,999	304,803	34,908	71,848	87,080
Bad debts.....	21,844	7,427	2,900	17,992	21,184	5,816	3,743	13,161
Repairs and maintenance.....	80,254	9,010	6,114	29,238	131,203	9,546	44,309	18,181
Depreciation.....	162,017	22,132	24,458	38,418	327,499	27,516	88,726	71,155
Depletion.....	--	--	--	--	--	--	*170	--
Retirement plans, etc.....	12,149	3,400	3,315	11,392	44,563	11,250	3,242	4,846
Employee benefit programs.....	103,880	8,116	5,691	10,614	212,908	9,545	11,317	21,471
Net loss from other partnerships and fiduciaries ..	*3,214	172	232	*328	*3	649	131	--
Farm net loss.....	--	--	--	--	*1,741	--	--	--
Net loss, noncapital assets.....	1,764	*1,158	*367	*12	*9,563	*34	3	*60
Other deductions.....	1,877,900	419,736	244,247	288,105	1,645,353	557,224	349,991	1,678,115
Net income (less deficit) from trade or business.	1,102,717	209,096	144,419	246,223	452,365	464,958	190,629	460,944
Net income.....	1,107,427	209,096	144,589	246,252	452,981	465,344	192,311	467,529
Deficit.....	*4,710	--	*171	29	*616	*386	*1,682	*6,585
Portfolio income (less deficit) distributed								
directly to partners.....	104,937	50,862	10,564	5,784	16,416	6,078	15,940	32,646
Interest income.....	40,591	2,280	4,057	4,348	5,042	6,528	11,610	31,726
Dividend income.....	631	525	*6	*293	1,602	*14	*184	*40
Royalty income.....	*8	--	6,478	--	7,564	--	--	*63
Net short-term capital gain (less deficit).....	*71	*683	*-1	*226	*-240	*-464	*52	*-80
Net long-term capital gain (less deficit).....	62,867	*47,373	*23	*906	*2,448	--	*4,095	*897
Other portfolio income (less deficit).....	*769	--	--	*12	--	--	--	--
Real estate rental income (less deficit).....	8,128	*1,602	*317	*5,567	2,978	*1,514	21,370	*1,445
Net income.....	8,478	*1,602	*317	*5,966	3,154	*1,514	21,524	*1,481
Deficit.....	*350	--	--	*399	*175	--	*154	*36
Net income (less deficit) from other rental activity.	*1,384	*412	181	--	3,161	*797	*2,020	*1,321
Net income.....	*1,433	*412	181	--	3,161	*797	*2,020	*1,334
Deficit.....	*49	--	--	--	--	--	--	*13
Total net income¹.....	1,154,229	213,915	155,459	256,442	472,712	473,812	225,813	495,538

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	4,840	1,057	11,406	4,423	12,643	220	540	8,755
Number of partners.....	11,131	2,806	43,580	42,251	243,301	681	12,800	18,353
Total assets.....	971,329	4,731,741	3,725,756	8,776,119	42,894,500	695,586	2,105,015	1,061,913
Income and deductions from trade or business:								
Total income.....	3,023,002	7,462,998	7,783,533	25,332,633	28,201,797	654,813	2,241,852	4,106,114
Business receipts.....	2,987,094	7,153,179	7,652,837	24,953,177	26,067,353	622,290	2,134,396	3,830,248
Ordinary income from other partnerships and fiduciaries.....	--	--	*1,700	*14,441	1,072,498	17	*7,958	*9
Farm net profit.....	--	--	--	--	*915	--	--	*681
Net gain, noncapital assets.....	*698	*33	14,630	12,005	346,307	*28,598	*1,732	17,590
Other income (net).....	35,210	309,786	114,366	353,010	714,725	*3,909	97,766	257,586
Total deductions.....	2,823,563	7,222,915	7,186,445	24,284,087	24,269,078	614,784	1,852,573	3,704,095
Cost of sales and operations.....	1,832,932	4,781,336	4,906,429	20,226,755	14,793,484	*240,456	843,294	1,222,287
Inventory, beginning of year.....	486,205	865,094	1,414,484	1,088,112	317,434	*37,221	*1,430	*47,955
Purchases.....	1,786,026	5,259,285	4,973,172	18,911,092	8,458,580	*55,403	*6,420	311,048
Cost of labor.....	*8,233	*8,276	101,663	38,681	540,225	*29,181	--	74,066
Additional inventory costs (section 263A).....	17,418	14,600	29,413	74,596	*25,231	*480	--	*9,246
Other costs.....	33,046	398,284	231,679	1,072,032	5,767,986	*154,890	838,826	840,377
Less: Inventory, end of year.....	548,072	1,764,203	1,877,131	1,038,610	362,751	*36,719	*3,381	*73,424
Salaries and wages.....	242,255	890,640	622,357	1,178,798	1,768,701	100,977	216,151	562,131
Guaranteed payments to partners.....	12,442	*14,010	99,098	27,747	120,369	240	*4,019	67,087
Rent paid.....	164,423	240,562	320,796	91,932	603,572	8,744	52,185	280,792
Interest paid.....	25,359	60,144	69,101	165,805	1,167,575	27,921	74,872	55,973
Taxes and licenses.....	52,625	145,506	98,098	128,817	431,897	8,568	42,586	80,815
Bad debts.....	1,250	2,974	6,126	20,201	23,663	*3,715	*718	2,509
Repairs and maintenance.....	15,642	53,128	38,274	96,655	270,004	15,043	39,841	105,491
Depreciation.....	36,619	131,005	74,010	203,726	1,340,185	58,619	78,238	148,108
Depletion.....	--	--	*215	--	--	--	--	--
Retirement plans, etc.....	*1,781	*532	3,805	24,903	42,225	*5,578	16,135	5,838
Employee benefit programs.....	8,933	46,291	28,432	70,446	132,686	*7,045	11,794	40,842
Net loss from other partnerships and fiduciaries ..	--	--	*24	520	3,883	*109	*37	*671
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*216	3,456	*95	*910	2,301	*407	1	*587
Other deductions.....	429,085	853,332	919,584	2,046,872	3,568,534	137,362	472,702	1,130,966
Net income (less deficit) from trade or business.	199,439	240,083	597,088	1,048,545	3,932,720	40,028	389,279	402,019
Net income.....	199,439	240,083	599,964	1,048,576	4,211,015	42,898	389,279	402,019
Deficit.....	--	--	*2,875	*31	278,295	*2,869	--	--
Portfolio income (less deficit) distributed								
directly to partners.....	3,680	3,664	18,331	32,232	540,086	6,603	15,455	7,434
Interest income.....	2,021	3,329	14,408	20,428	440,917	5,383	9,992	3,829
Dividend income.....	*469	*367	856	*6,403	75,872	*1,147	*5,462	*375
Royalty income.....	--	--	--	--	*2,077	--	--	(²)
Net short-term capital gain (less deficit).....	*511	--	*49	*586	2,191	*-1,163	--	*183
Net long-term capital gain (less deficit).....	*680	*-33	*3,018	*4,813	18,723	*1,236	--	*3,047
Other portfolio income (less deficit).....	--	--	--	--	*307	--	--	--
Real estate rental income (less deficit).....	*-1,213	21,121	6,782	*289	54,028	*3,611	*13	*6,871
Net income.....	*78	21,121	7,188	*289	54,427	*3,611	*13	*6,871
Deficit.....	*1,291	--	*407	--	*399	--	--	--
Net income (less deficit) from other rental activity..	--	4,886	*2,820	*10,925	39,587	*162	*8,019	*131
Net income.....	--	4,886	*2,823	*10,925	41,406	*162	*8,019	*131
Deficit.....	--	--	*3	--	*1,819	--	--	--
Total net income¹.....	200,715	269,786	621,954	1,086,591	4,545,507	50,332	412,766	413,225

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	*685	171	*33	829	*689	721	8,734	2,008
Number of partners.....	*1,467	202,716	*130	2,037	*1,454	3,663	142,519	5,462
Total assets.....	*71,316	31,719,290	*14,919	3,370,542	*85,110	3,770,810	140,881,259	10,546,443
Income and deductions from trade or business:								
Total income.....	*204,008	15,352,097	*35,699	3,753,820	*235,342	1,618,052	88,831,101	9,315,674
Business receipts.....	*203,571	13,728,495	*35,699	3,727,071	*234,110	1,551,472	83,393,665	9,020,862
Ordinary income from other partnerships and fiduciaries.....	--	1,032,932	--	*2,327	--	*29,256	2,446,847	*111,158
Farm net profit.....	--	--	--	--	*234	--	--	--
Net gain, noncapital assets.....	*339	275,983	--	12,996	*675	8,392	1,296,967	18,701
Other income (net).....	*97	314,687	--	11,426	*322	28,932	1,693,622	164,953
Total deductions.....	*189,952	12,776,300	*31,034	3,513,622	*202,928	1,383,788	70,218,154	7,106,090
Cost of sales and operations.....	*54,659	9,647,511	*11,090	2,192,806	*16,917	564,463	17,170,277	2,166,294
Inventory, beginning of year.....	--	*164,860	--	45,055	*28	20,885	4,209,262	163,993
Purchases.....	--	7,486,666	*11,659	294,863	*5,186	287,334	5,264,956	828,737
Cost of labor.....	*26,912	*6,832	--	310,195	--	93,040	520,550	298,991
Additional inventory costs (section 263A).....	--	15,477	--	--	--	*28	87,905	80,160
Other costs.....	*27,747	2,128,758	--	1,585,769	*11,727	179,893	12,271,517	1,048,707
Less: Inventory, end of year.....	--	*168,277	*569	43,076	*25	37,281	5,204,110	274,491
Salaries and wages.....	*28,455	192,930	*3,589	349,778	*89,639	225,053	6,457,005	1,242,093
Guaranteed payments to partners.....	*2,737	12,645	*521	*28,553	*2,691	*1,876	201,067	118,144
Rent paid.....	*10,394	57,757	*1,584	108,251	*8,857	75,006	1,399,249	65,542
Interest paid.....	*4,345	888,415	*1,382	26,667	*1,762	86,238	1,722,312	103,938
Taxes and licenses.....	*4,829	202,263	*463	36,903	*9,210	46,261	1,095,562	151,577
Bad debts.....	*2,689	*5,577	--	4,155	*1,823	2,476	1,465,965	111,515
Repairs and maintenance.....	*4,815	42,947	*761	22,232	*9,115	29,759	546,761	47,430
Depreciation.....	*7,094	914,183	*734	55,899	*12,385	64,925	6,853,364	179,445
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*22	*3,292	--	7,798	--	3,562	220,553	42,789
Employee benefit programs.....	*137	19,999	*113	33,841	*2,703	16,213	524,172	132,506
Net loss from other partnerships and fiduciaries ..	--	*295	--	45	--	*2,726	175,099	*19,732
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	--	*24	--	*117	235	*930	113,205	*792
Other deductions.....	*69,777	788,461	*10,799	646,577	*47,590	264,300	32,273,563	2,724,294
Net income (less deficit) from trade or business.	*14,056	2,575,797	*4,665	240,197	*32,414	234,264	18,612,947	2,209,584
Net income.....	*14,056	2,846,681	*4,665	240,197	*32,414	238,806	18,734,378	2,211,907
Deficit.....	--	270,885	--	--	--	*4,541	121,432	*2,324
Portfolio income (less deficit) distributed								
directly to partners.....	*306	426,205	*83	47,169	*65	36,766	2,188,665	96,466
Interest income.....	*306	391,082	*3	9,965	*65	20,291	792,358	54,033
Dividend income.....	--	*30,392	*80	*35,330	--	3,086	170,613	1,146
Royalty income.....	--	1,848	--	--	--	*229	528,942	*5,329
Net short-term capital gain (less deficit).....	--	*1,392	--	*-274	--	*2,054	30,873	*743
Net long-term capital gain (less deficit).....	--	*1,491	--	*1,697	--	*11,252	665,808	*35,215
Other portfolio income (less deficit).....	--	--	--	453	--	*-146	72	(2)
Real estate rental income (less deficit).....	--	*690	*11	*1,306	--	41,526	-871	*130
Net income.....	--	*690	*11	1,705	--	41,526	566	*207
Deficit.....	--	--	--	*399	--	--	*1,437	*77
Net income (less deficit) from other rental activity.	*25	*3,050	*-1,819	*7,548	--	*22,471	26,773	516
Net income.....	*25	*3,050	--	*7,548	--	*22,471	26,773	516
Deficit.....	--	--	*1,819	--	--	--	--	--
Total net income	*14,387	3,002,859	*2,940	294,799	*32,479	321,722	20,130,834	2,270,738

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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			
					Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
Number of partnerships.....	2,426	2,429	1,872	725,411	166,342	327	4,157	1,187
Number of partners.....	12,600	119,576	4,882	8,143,099	2,652,593	797	29,997	7,298
Total assets.....	33,254,414	94,218,346	2,862,057	3,548,199,851	2,435,421,950	*4,913,836	82,614,247	6,688,379
Income and deductions from trade or business:								
Total income.....	16,647,344	58,375,545	4,492,538	184,206,079	136,592,756	894,740	9,901,950	2,205,422
Business receipts.....	15,634,403	54,601,598	4,136,802	117,551,191	81,378,827	*823,513	5,787,918	2,067,609
Ordinary income from other partnerships and fiduciaries.....	541,932	1,780,965	*12,792	14,764,234	11,184,966	--	131,664	*15,991
Farm net profit.....	--	--	--	23,281	*8,856	--	--	--
Net gain, noncapital assets.....	*169,803	1,107,804	*659	1,793,098	243,797	--	66,544	17
Other income (net).....	301,206	885,179	342,284	50,074,275	43,776,311	*71,227	3,915,824	121,805
Total deductions.....	14,584,421	45,391,906	3,135,736	135,319,412	98,442,910	713,104	7,455,996	1,802,001
Cost of sales and operations.....	7,888,128	6,524,419	591,434	37,095,598	20,636,119	10,370	1,216,880	*221,000
Inventory, beginning of year.....	3,736,061	304,376	4,832	5,927,577	1,091,110	13,542	*74,405	*215
Purchases.....	1,655,763	2,732,839	*47,616	23,416,640	17,641,317	570	782,966	*39,717
Cost of labor.....	139,015	*19,699	*62,845	424,031	75,373	--	*16,402	--
Additional inventory costs (section 263A).....	37	7,708	--	888,853	*431,309	--	--	*12,404
Other costs.....	6,882,646	3,827,755	512,409	11,774,928	2,551,340	--	422,061	*168,664
Less: Inventory, end of year.....	4,525,394	367,957	*36,269	6,160,189	1,599,808	3,742	*78,953	--
Salaries and wages.....	1,518,765	3,145,518	550,629	18,275,731	14,952,276	*231,468	906,260	135,713
Guaranteed payments to partners.....	32,477	42,964	*7,483	2,790,740	2,383,632	*4,131	24,157	*5,023
Rent paid.....	252,347	979,287	102,074	1,910,582	1,244,624	*16,314	100,336	34,198
Interest paid.....	590,048	984,383	43,943	33,354,099	30,931,070	*226,948	2,455,461	234,614
Taxes and licenses.....	135,242	740,673	68,070	1,612,464	1,089,000	*4,715	115,467	10,908
Bad debts.....	42,283	1,280,411	31,756	1,392,893	1,337,080	*936	524,495	148,827
Repairs and maintenance.....	64,195	375,793	59,343	449,148	187,721	*1,825	29,790	3,847
Depreciation.....	693,067	5,698,096	282,757	5,047,342	911,872	*7,095	94,693	14,867
Depletion.....	--	--	--	*1,349	--	--	--	--
Retirement plans, etc.....	48,675	127,722	*1,367	414,367	367,928	*7,076	16,629	*2,440
Employee benefit programs.....	69,525	284,519	37,622	572,818	463,364	*12,814	29,861	9,623
Net loss from other partnerships and fiduciaries ..	4,217	150,028	*1,123	836,825	519,046	73	17,915	--
Farm net loss.....	--	--	--	19,988	*7,939	--	--	--
Net loss, noncapital assets.....	*768	111,163	*483	32,628	5,193	--	*187	*4
Other deductions.....	3,244,684	24,946,932	1,357,652	31,512,839	23,406,046	189,337	1,923,866	980,937
Net income (less deficit) from trade or business.....	2,062,923	12,983,639	1,356,801	48,886,667	38,149,847	181,637	2,445,955	403,421
Net income.....	2,123,230	13,042,440	1,356,801	51,179,734	39,445,903	181,637	2,530,227	405,196
Deficit.....	60,306	58,801	--	2,293,067	1,296,057	--	84,273	*1,774
Portfolio income (less deficit) distributed								
directly to partners.....	232,057	1,837,479	22,664	161,385,253	142,140,927	*59,093	1,028,883	82,918
Interest income.....	135,136	585,527	17,662	48,252,598	39,183,151	*18,655	1,059,423	38,064
Dividend income.....	103,105	51,338	*15,023	13,136,757	11,678,773	1,029	3,011	*3
Royalty income.....	*78,002	*444,687	924	1,674,535	1,308,047	--	--	--
Net short-term capital gain (less deficit).....	*-4,302	*34,122	*311	15,190,390	14,592,464	-1,104	16,759	*303
Net long-term capital gain (less deficit).....	*-79,955	721,805	*-11,257	80,706,624	73,360,509	40,513	-118,938	*44,548
Other portfolio income (less deficit).....	72	--	--	2,424,348	2,017,983	--	*68,628	--
Real estate rental income (less deficit).....	*-911	*-91	--	59,654,426	986,820	*26	45,078	--
Net income.....	*349	*10	--	60,804,102	1,190,007	*32	49,770	--
Deficit.....	1,259	101	--	1,149,676	203,187	*6	*4,693	--
Net income (less deficit) from other rental activity.....	--	25,965	293	2,353,687	54,542	--	*283	--
Net income.....	--	25,965	293	2,418,474	85,209	--	*283	--
Deficit.....	--	--	--	64,788	30,667	--	--	--
Total net income ¹.....	2,378,327	14,091,065	1,390,704	176,383,018	93,379,163	201,346	3,622,378	441,488

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	135,726	4,227	20,718	559,069	544,916	183,487	226,288	5,707
Number of partners.....	2,096,619	13,461	504,422	5,490,506	5,008,933	1,668,865	1,205,231	71,627
Total assets.....	1,938,648,872	4,479,130	398,077,487	1,112,777,900	1,069,847,877	281,525,673	522,710,689	12,154,209
Income and deductions from trade or business:								
Total income.....	114,043,744	5,836,973	3,709,926	47,613,323	38,925,460	4,444,539	4,114,634	73,398
Business receipts.....	65,518,983	5,702,768	1,478,036	36,172,364	30,584,623	3,321,433	2,691,570	69,602
Ordinary income from other partnerships and fiduciaries.....	10,602,358	*519	434,433	3,579,268	3,338,003	455,505	583,446	*504
Farm net profit.....	*8,542	--	*314	*14,425	*14,425	--	*173	--
Net gain, noncapital assets.....	138,285	*1,327	*37,624	1,549,301	626,555	121,823	288,348	--
Other income (net).....	37,775,576	132,360	1,759,519	6,297,964	4,361,853	545,779	551,097	*3,292
Total deductions.....	81,717,581	4,971,558	1,782,670	36,876,502	29,551,449	3,264,516	2,673,770	45,711
Cost of sales and operations.....	17,755,576	531,738	*900,555	16,459,478	15,578,064	1,755,778	1,298,335	*1,642
Inventory, beginning of year.....	982,538	*13,490	6,919	4,836,467	4,757,804	813,257	213,729	*238
Purchases.....	16,332,529	--	*485,535	5,775,323	5,379,300	634,652	671,887	*946
Cost of labor.....	*6,258	*52,265	*447	348,658	325,408	*125,130	*22,556	--
Additional inventory costs (section 263A).....	*4,612	--	414,294	457,544	453,618	*6,064	--	--
Other costs.....	1,523,646	434,351	*2,618	9,223,588	8,756,265	912,419	621,698	*740
Less: Inventory, end of year.....	1,491,047	*16,808	9,258	4,560,382	4,472,611	769,904	231,535	*282
Salaries and wages.....	12,732,761	899,174	46,899	3,323,455	2,868,036	287,861	241,524	*7,064
Guaranteed payments to partners.....	2,120,946	147,965	81,411	407,108	361,842	17,800	81,002	*777
Rent paid.....	962,911	124,058	6,808	665,958	568,030	50,040	23,511	*652
Interest paid.....	27,692,117	28,029	293,901	2,423,029	1,445,561	224,887	148,358	*12,257
Taxes and licenses.....	888,026	64,235	5,649	523,464	445,939	69,003	74,790	*5,841
Bad debts.....	575,327	3,640	83,855	55,813	28,500	1,283	*1,199	--
Repairs and maintenance.....	141,774	9,988	*496	261,427	222,501	29,785	36,587	*2,309
Depreciation.....	740,174	53,272	1,771	4,135,471	585,656	102,274	116,819	*4,931
Depletion.....	--	--	--	*1,349	*1,349	--	*340	--
Retirement plans, etc.....	325,214	16,445	*124	46,439	29,624	*2,982	*478	*89
Employee benefit programs.....	349,186	32,254	29,625	109,454	82,864	10,175	8,038	*325
Net loss from other partnerships and fiduciaries ..	442,668	*1,076	57,313	317,779	292,906	40,584	105,334	*69
Farm net loss.....	*3,944	--	*3,995	12,050	12,050	--	*4,938	--
Net loss, noncapital assets.....	4,056	*946	--	27,435	18,902	*238	10,319	--
Other deductions.....	16,982,901	3,058,738	270,266	8,106,793	7,009,628	671,826	522,198	*9,755
Net income (less deficit) from trade or business.	32,326,162	865,415	1,927,256	10,736,820	9,374,010	1,180,023	1,440,864	27,687
Net income.....	33,398,204	867,257	2,063,383	11,733,831	10,205,261	1,363,785	1,701,612	28,952
Deficit.....	1,072,042	*1,842	136,126	997,010	831,251	183,762	260,748	*1,265
Portfolio income (less deficit) distributed directly to partners.....	113,668,991	109,416	27,191,625	19,244,327	18,560,160	3,324,232	4,696,817	52,275
Interest income.....	25,152,808	88,079	12,826,123	9,069,447	8,675,109	1,832,399	3,006,579	39,359
Dividend income.....	9,153,664	2,011	2,519,055	1,457,983	1,440,013	371,109	271,619	*4,970
Royalty income.....	1,306,585	--	1,462	366,489	264,247	4,950	3,507	*19
Net short-term capital gain (less deficit).....	12,739,493	*380	1,836,631	597,927	604,157	62,578	212,994	*1,264
Net long-term capital gain (less deficit).....	64,165,830	*18,946	9,209,611	7,346,115	7,171,485	1,005,395	1,118,899	*6,663
Other portfolio income (less deficit).....	1,150,612	--	798,743	406,365	405,149	47,801	83,219	--
Real estate rental income (less deficit).....	675,610	*3,809	262,297	58,667,606	58,406,758	18,443,409	30,685,837	756,868
Net income.....	854,374	*3,825	282,005	59,614,095	59,348,905	18,613,286	30,941,574	759,918
Deficit.....	178,764	*15	19,708	946,489	942,147	169,877	255,737	*3,050
Net income (less deficit) from other rental activity.	53,999	--	261	2,299,144	279,892	45,098	54,642	*26,406
Net income.....	83,391	--	1,535	2,333,265	295,530	46,064	66,825	*26,406
Deficit.....	29,393	--	1,274	34,121	15,638	966	*12,183	--
Total net income	69,819,438	959,315	18,335,197	83,003,855	78,845,178	21,924,790	35,546,268	855,309

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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 activities						
(89)	(90)	(91)	(92)	(93)	(94)			
Number of partnerships.....	45,675	83,759	14,007	146	108,804	79,330	25,443	9,324
Number of partners.....	272,162	1,791,048	481,231	341	516,938	304,102	129,321	45,769
Total assets.....	66,289,737	187,167,569	39,890,308	3,039,715	197,990,437	61,262,226	15,391,258	7,515,055
Income and deductions from trade or business:								
Total income.....	1,411,313	28,881,575	7,484,851	1,203,011	203,644,546	166,153,993	70,975,339	34,230,640
Business receipts.....	715,304	23,786,714	5,065,584	*522,156	187,849,037	159,293,733	69,830,483	33,935,615
Ordinary income from other partnerships and fiduciaries.....	114,425	2,184,123	*35,303	*205,962	6,725,461	990,578	128,301	10,674
Farm net profit.....	*4,133	*10,118	--	--	*5,898	*993	*39	*939
Net gain, noncapital assets.....	14,142	202,242	922,738	8	150,916	61,077	4,239	1,260
Other income (net).....	563,308	2,698,378	1,461,226	474,885	8,913,235	5,807,613	1,012,278	282,152
Total deductions.....	1,072,859	22,494,593	7,017,611	307,441	150,156,264	122,338,253	43,933,717	28,437,432
Cost of sales and operations.....	206,028	12,316,281	833,080	*48,334	28,197,018	16,761,913	1,089,373	527,847
Inventory, beginning of year.....	110,506	3,620,074	76,133	*2,530	286,554	153,275	*1,335	*637
Purchases.....	98,846	3,972,969	383,430	*12,592	8,170,593	3,944,301	*371	*17,040
Cost of labor.....	*2,850	174,873	*23,250	--	7,436,431	4,389,353	*49,347	361,046
Additional inventory costs (section 263A).....	*62,077	385,477	*3,926	--	202,360	87,956	*8,970	*3,655
Other costs.....	*15,551	7,205,856	432,927	*34,397	12,118,427	8,002,259	1,031,015	146,009
Less: Inventory, end of year.....	83,939	3,386,951	86,586	*1,185	428,593	177,306	*1,666	*540
Salaries and wages.....	74,910	2,256,676	440,302	*15,118	49,337,439	42,848,313	19,548,988	12,161,519
Guaranteed payments to partners.....	10,871	251,392	11,252	34,014	7,200,110	7,024,356	3,064,632	2,432,024
Rent paid.....	31,207	462,619	96,330	1,598	7,850,505	7,415,007	4,466,632	1,559,421
Interest paid.....	256,860	803,199	976,927	*540	2,155,878	1,014,712	289,731	321,953
Taxes and licenses.....	32,166	264,138	74,565	*2,960	4,273,315	3,844,118	1,817,819	1,014,878
Bad debts.....	*2,257	23,760	26,081	1,233	275,065	194,619	60,568	8,689
Repairs and maintenance.....	28,273	125,547	37,713	*1,213	960,169	774,582	300,212	158,806
Depreciation.....	74,899	286,734	3,545,155	*4,659	2,677,424	2,184,904	882,807	476,237
Depletion.....	1,000	*9	--	--	8,136	9	--	--
Retirement plans, etc.....	35	26,040	16,737	*78	1,502,323	1,463,130	642,784	523,910
Employee benefit programs.....	*356	63,969	23,185	3,405	2,043,791	1,873,311	814,904	354,872
Net loss from other partnerships and fiduciaries	*11,811	135,108	*24,666	*207	240,072	69,558	21,220	11,180
Farm net loss.....	*3,570	*3,542	--	--	*1,099	*360	*360	--
Net loss, noncapital assets.....	*520	7,825	*8,534	--	27,196	20,488	12,639	*803
Other deductions.....	338,095	5,467,754	903,082	194,083	43,406,723	36,848,873	10,921,047	8,885,293
Net income (less deficit) from trade or business..	338,454	6,386,983	467,240	895,570	53,488,282	43,815,741	27,041,622	5,793,207
Net income.....	374,962	6,735,950	632,999	895,570	53,916,337	43,883,728	27,049,172	5,793,254
Deficit.....	36,509	348,967	165,759	--	428,055	67,987	*7,550	*47
Portfolio income (less deficit) distributed directly to partners.....	1,006,592	9,480,243	571,834	112,333	8,528,470	2,403,054	225,796	190,820
Interest income.....	355,947	3,440,824	367,398	26,940	2,376,900	644,379	160,247	59,676
Dividend income.....	86,688	705,627	16,210	*1,760	1,375,425	115,526	14,341	4,766
Royalty income.....	130,796	124,975	*20,290	*81,952	531,403	111,377	914	*15,025
Net short-term capital gain (less deficit).....	1,258	326,064	-6,201	*-30	193,183	112,061	9,165	-870
Net long-term capital gain (less deficit).....	396,805	4,643,723	174,137	*494	4,040,186	1,415,882	38,305	111,210
Other portfolio income (less deficit).....	35,099	239,030	--	*1,217	11,373	3,828	2,823	*1,013
Real estate rental income (less deficit).....	3,514,783	5,005,861	251,681	*9,167	463,346	151,665	22,251	*969
Net income.....	3,545,761	5,488,366	256,024	*9,167	517,435	162,807	27,128	*1,054
Deficit.....	30,979	482,505	*4,342	--	54,089	11,142	4,878	*85
Net income (less deficit) from other rental activity..	114,573	39,173	2,019,252	--	57,710	37,494	*1,837	*629
Net income.....	114,632	41,604	2,037,735	--	67,499	38,563	*1,837	*629
Deficit.....	*59	2,431	18,483	--	*9,788	*1,070	--	--
Total net income¹.....	4,576,339	15,942,473	3,142,072	1,016,606	58,304,440	44,880,009	27,244,035	5,875,285

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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						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		
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
Number of partnerships.....	5,276	2,718	11,152	25,417	13,389	3,377	8,651	8,586
Number of partners.....	13,983	5,983	25,742	83,302	46,605	7,347	29,351	162,292
Total assets.....	2,048,219	334,920	5,496,674	30,476,100	20,289,375	2,845,426	7,341,299	121,235,820
Income and deductions from trade or business:								
Total income.....	8,561,568	1,371,371	11,101,654	39,913,421	19,973,675	4,984,988	14,954,759	11,935,658
Business receipts.....	8,472,272	1,367,315	10,843,960	34,844,088	17,064,901	4,795,545	12,983,642	3,384,531
Ordinary income from other partnerships and fiduciaries.....	*40,926	--	*9,269	801,408	674,033	*2,379	124,995	5,680,743
Farm net profit.....	--	--	--	*15	--	--	*15	--
Net gain, noncapital assets.....	1,237	*522	6,102	47,718	*3,338	*19,450	24,930	63,464
Other income (net).....	47,133	*3,535	242,323	4,220,192	2,231,403	167,613	1,821,177	2,806,921
Total deductions.....	7,508,708	1,147,456	9,489,823	31,821,117	15,348,976	4,044,040	12,428,101	4,514,761
Cost of sales and operations.....	4,108,518	699,280	1,741,319	8,595,576	1,829,370	1,890,180	4,876,026	2,054,209
Inventory, beginning of year.....	*14,320	7,731	17,061	112,191	*12,665	*10,716	88,809	66,106
Purchases.....	373,883	366,418	1,090,186	2,096,404	453,893	528,857	1,113,654	1,895,588
Cost of labor.....	750,788	78,069	327,669	2,822,435	463,571	64,564	2,294,301	*28,158
Additional inventory costs (section 263A).....	*34,783	*773	*10,454	*29,320	*262	*11,743	*17,315	2,981
Other costs.....	2,742,333	273,179	315,287	3,494,436	912,216	1,284,847	1,297,373	*235,330
Less: Inventory, end of year.....	*19,793	26,890	19,337	109,082	*13,274	*10,548	85,259	173,954
Salaries and wages.....	1,198,391	125,241	855,217	8,958,956	5,497,356	744,745	2,716,855	386,936
Guaranteed payments to partners.....	367,816	37,513	156,688	965,683	718,029	36,380	211,273	59,350
Rent paid.....	184,493	34,334	319,942	850,185	469,832	110,658	269,695	27,985
Interest paid.....	33,353	5,181	19,768	344,726	192,256	67,538	84,932	893,758
Taxes and licenses.....	139,032	17,540	119,477	735,373	451,997	66,382	216,994	32,978
Bad debts.....	2,139	*2,490	5,152	115,580	12,635	55,881	47,065	23,723
Repairs and maintenance.....	24,077	5,346	71,213	214,928	73,886	13,012	128,030	11,531
Depreciation.....	62,291	12,478	274,601	476,490	288,839	63,558	124,093	153,292
Depletion.....	9	--	--	--	--	--	--	8,128
Retirement plans, etc.....	33,879	*3,418	20,903	238,236	176,053	10,477	51,706	7,228
Employee benefit programs.....	67,554	3,134	46,428	586,419	235,096	39,595	311,728	22,924
Net loss from other partnerships and fiduciaries ..	*2,506	--	*4,523	30,127	7,607	*708	21,813	154,872
Farm net loss.....	--	--	--	--	--	--	--	739
Net loss, noncapital assets.....	*226	--	*329	6,490	5,742	*712	*36	*3,983
Other deductions.....	1,284,424	201,500	5,854,261	9,702,346	5,390,278	944,213	3,367,855	673,125
Net income (less deficit) from trade or business.	1,052,860	223,915	1,611,831	8,092,305	4,624,699	940,948	2,526,658	7,420,897
Net income.....	1,053,362	223,915	1,611,923	8,152,101	4,675,735	946,875	2,529,491	7,777,722
Deficit.....	*502	--	*92	59,796	51,036	*5,927	2,833	356,826
Portfolio income (less deficit) distributed directly to partners.....	28,948	1,663	190,102	1,765,724	1,358,724	104,115	302,885	5,751,887
Interest income.....	26,711	1,328	59,108	337,309	241,828	27,938	67,543	1,641,019
Dividend income.....	1,541	*325	17,913	76,640	52,010	11,822	12,808	1,250,394
Royalty income.....	7	*47	*35,061	60,322	*60,289	--	*33	401,241
Net short-term capital gain (less deficit).....	*79	*-38	*252	103,472	36,538	--	65,781	81,272
Net long-term capital gain (less deficit).....	*609	--	*77,768	1,187,989	968,066	*63,201	156,721	2,370,860
Other portfolio income (less deficit).....	--	--	--	*-8	*-8	--	--	7,099
Real estate rental income (less deficit).....	*6,683	--	*1,277	120,485	71,439	*270	48,777	297,978
Net income.....	*6,683	--	*1,277	126,665	75,830	*664	50,170	339,807
Deficit.....	--	--	--	6,179	*4,392	394	*1,393	41,829
Net income (less deficit) from other rental activity.	*577	--	*28,529	*5,921	*5,762	*115	*44	18,377
Net income.....	*577	--	*28,529	*6,991	*6,812	*115	*64	25,032
Deficit.....	--	--	--	*1,070	*1,049	--	*20	*6,655
Total net income ¹.....	1,088,379	225,617	1,753,719	8,692,974	5,056,019	981,093	2,655,862	11,037,006

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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)			
Number of partnerships.....	20,888	19,327	1,561	29,210	3,469	25,741	11,146	6,507
Number of partners.....	50,544	46,882	3,662	138,819	8,230	130,589	50,875	24,202
Total assets.....	15,492,392	11,671,457	3,820,935	27,431,644	1,111,545	26,320,098	3,083,824	2,528,662
Income and deductions from trade or business:								
Total income.....	25,554,895	20,481,576	5,073,319	52,547,969	967,713	51,580,256	19,729,099	5,538,647
Business receipts.....	25,170,773	20,204,760	4,966,013	49,034,960	943,644	48,091,316	17,286,504	5,393,604
Ordinary income from other partnerships and fiduciaries.....	54,140	*51,856	2,284	288,613	--	288,613	80,034	*75,177
Farm net profit.....	*4,906	*4,906	--	--	--	--	--	--
Net gain, noncapital assets.....	26,375	14,297	12,078	64,989	*1	64,988	20,161	*251
Other income (net).....	298,701	205,758	92,943	3,159,407	*24,068	3,135,339	2,342,400	69,615
Total deductions.....	23,303,250	18,729,818	4,573,432	41,335,014	767,943	40,567,071	13,476,583	4,166,347
Cost of sales and operations.....	9,380,896	7,287,651	2,093,245	3,126,854	*137,351	2,989,503	665,473	402,611
Inventory, beginning of year.....	67,173	64,207	*2,965	49,596	*2,129	47,468	*2,361	16,430
Purchases.....	2,330,704	2,250,455	80,249	566,664	--	566,664	98,617	191,906
Cost of labor.....	3,018,919	2,917,891	101,028	574,824	*20,786	554,038	110,717	*9,624
Additional inventory costs (section 263A).....	*111,423	*29,906	*81,517	*109,993	--	*109,993	*61,394	*48,599
Other costs.....	3,880,837	2,051,504	1,829,333	1,886,343	*115,968	1,770,375	386,212	155,951
Less: Inventory, end of year.....	77,333	75,486	*1,847	70,732	*1,532	69,200	*3,995	19,899
Salaries and wages.....	6,102,191	5,065,805	1,036,386	9,864,434	220,987	9,643,447	4,106,231	752,599
Guaranteed payments to partners.....	116,404	114,633	*1,771	2,202,889	*9,233	2,193,657	1,518,716	220,916
Rent paid.....	407,512	326,607	80,905	1,601,478	32,251	1,569,227	599,871	190,864
Interest paid.....	247,408	163,669	83,739	734,705	11,864	722,841	86,356	63,280
Taxes and licenses.....	396,219	353,640	42,579	1,121,437	22,477	1,098,960	318,201	92,457
Bad debts.....	56,723	45,655	11,068	1,734,283	*2,053	1,732,231	82,053	215,756
Repairs and maintenance.....	174,056	94,162	79,893	481,809	4,965	476,845	104,082	46,135
Depreciation.....	339,229	196,460	142,768	1,268,837	35,465	1,233,372	183,368	107,712
Depletion.....	--	--	--	*44	--	*44	--	--
Retirement plans, etc.....	31,965	27,374	4,591	208,259	*3,836	204,423	144,742	13,427
Employee benefit programs.....	147,557	102,797	44,760	645,054	*4,893	640,162	256,127	33,679
Net loss from other partnerships and fiduciaries ..	*15,642	*15,642	--	16,815	120	16,696	2,747	*159
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	2,725	1,786	*938	14,900	*5	14,895	*687	*4
Other deductions.....	5,884,725	4,933,938	950,788	18,313,217	282,447	18,030,770	5,407,930	2,026,749
Net income (less deficit) from trade or business.	2,251,645	1,751,758	499,887	11,212,955	199,769	11,013,185	6,252,516	1,372,300
Net income.....	2,254,887	1,754,992	499,895	11,224,093	199,866	11,024,226	6,254,172	1,372,608
Deficit.....	3,242	3,234	*8	11,138	97	11,041	*1,656	*308
Portfolio income (less deficit) distributed directly to partners.....	373,530	231,352	142,178	387,742	4,263	383,479	183,722	16,601
Interest income.....	91,501	67,066	24,435	175,679	4,155	171,524	35,618	15,048
Dividend income.....	9,505	9,505	--	9,423	*354	9,069	3,338	*1,234
Royalty income.....	*18,785	*15,076	*3,709	--	--	--	--	--
Net short-term capital gain (less deficit).....	-151	*-189	*38	3,944	*-246	4,190	*4,505	--
Net long-term capital gain (less deficit).....	253,444	139,447	*113,996	197,599	--	197,599	140,170	*202
Other portfolio income (less deficit).....	*446	*446	--	*1,097	--	*1,097	*91	*117
Real estate rental income (less deficit).....	13,703	13,212	*491	38,220	*25	38,194	5,377	*2,498
Net income.....	14,821	*14,326	*494	51,935	*25	51,910	5,842	*2,523
Deficit.....	*1,117	*1,114	3	13,715	--	13,715	*465	25
Net income (less deficit) from other rental activity.	*1,840	*2,064	*3,903	22,921	120	22,801	*1,003	445
Net income.....	*3,903	--	*3,903	22,921	120	22,801	*1,003	445
Deficit.....	*2,064	*2,064	--	--	--	--	--	--
Total net income.....	2,387,425	1,854,999	532,426	11,460,294	204,424	11,255,870	6,297,943	1,391,642

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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	1,800	792	155	223	580	2,270	2,269	48,740
Number of partners	16,913	9,455	389	1,196	9,049	13,502	5,009	333,295
Total assets	4,486,772	1,197,884	*117,519	249,784	6,825,979	7,655,128	174,545	74,042,020
Income and deductions from trade or business:								
Total income	6,851,355	2,313,814	268,059	636,448	8,212,046	7,245,745	785,045	75,397,056
Business receipts.....	6,329,064	2,267,753	*249,721	635,311	8,044,135	7,118,504	766,721	69,615,720
Ordinary income from other partnerships and fiduciaries.....	*9,899	*23,036	*17,591	--	*50,278	*32,597	--	1,065,443
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	23,877	*1,881	--	*11	8,455	*832	*9,520	349,984
Other income (net).....	488,514	21,145	*747	*1,126	109,178	93,812	*8,803	4,365,909
Total deductions	5,748,021	1,717,182	217,506	563,132	7,272,462	6,687,207	718,631	65,853,624
Cost of sales and operations.....	336,610	238,297	*25,770	*51,441	477,569	756,120	*35,613	22,299,907
Inventory, beginning of year.....	8,012	*8,273	*2,009	*3,894	*2,594	3,894	--	600,135
Purchases.....	102,781	*70,574	*13,628	*48,637	*909	39,611	--	9,687,571
Cost of labor.....	*89,185	*63,789	*2,460	--	--	250,750	*27,513	2,476,937
Additional inventory costs (section 263A).....	--	--	--	--	--	--	--	104,645
Other costs.....	155,430	*107,968	*10,093	*2,878	477,569	466,173	*8,100	10,005,347
Less: Inventory, end of year.....	18,798	*12,307	*2,421	*3,969	*3,502	4,308	--	651,266
Salaries and wages.....	837,342	398,007	*71,225	121,381	967,130	2,215,389	174,145	11,740,003
Guaranteed payments to partners.....	66,227	*16,252	*2,207	*16,707	321,213	27,010	*4,408	534,090
Rent paid.....	198,297	85,873	*6,671	9,725	181,711	247,764	48,450	2,289,575
Interest paid.....	69,983	24,920	*5,302	3,997	87,410	374,305	7,287	2,985,667
Taxes and licenses.....	86,085	47,017	8,156	9,675	165,345	344,462	27,561	3,097,408
Bad debts.....	650,372	55,339	*1,651	*32,991	670,179	22,040	*1,849	68,987
Repairs and maintenance.....	65,591	50,100	*698	4,084	126,418	71,428	8,311	1,069,404
Depreciation.....	207,936	108,718	7,028	15,997	347,986	248,235	6,393	3,062,297
Depletion.....	*44	--	--	--	--	--	--	*179
Retirement plans, etc.....	9,190	12,594	*1,033	*5,393	5,451	10,364	*2,228	63,663
Employee benefit programs.....	66,171	29,819	*584	43,382	85,435	122,352	*2,612	537,601
Net loss from other partnerships and fiduciaries ..	*3,662	*459	--	--	9,566	*103	--	38,910
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	809	*926	--	*417	*7,836	--	*4,216	7,009
Other deductions.....	3,149,701	648,861	87,180	247,943	3,819,212	2,247,635	395,558	18,058,924
Net income (less deficit) from trade or business	1,103,334	596,632	50,554	73,315	939,584	558,538	66,413	9,543,431
Net income.....	1,106,220	596,632	50,554	73,947	943,666	560,015	66,413	9,600,878
Deficit.....	*2,886	--	--	*632	*4,083	*1,477	--	57,446
Portfolio income (less deficit) distributed directly to partners	65,724	29,121	*276	3,280	32,494	45,841	*6,419	1,017,237
Interest income.....	27,163	10,434	*276	3,280	35,544	41,574	*2,587	504,452
Dividend income.....	*223	*17	--	--	*81	3,134	*1,041	37,757
Royalty income.....	--	--	--	--	--	--	--	49,610
Net short-term capital gain (less deficit).....	*57	--	--	--	*-139	*-72	-161	6,526
Net long-term capital gain (less deficit).....	*38,281	*18,670	--	--	-2,992	*316	2,952	365,517
Other portfolio income (less deficit).....	--	--	--	--	--	*889	--	53,376
Real estate rental income (less deficit)	*6,867	*19	--	--	-1,985	25,419	--	324,515
Net income.....	*6,961	*47	--	--	11,117	25,419	--	337,230
Deficit.....	*94	*29	--	--	*13,103	--	--	12,715
Net income (less deficit) from other rental activity	*716	139	--	--	18,998	*1,499	--	14,624
Net income.....	*716	139	--	--	18,998	*1,499	--	14,680
Deficit.....	--	--	--	--	--	--	--	55
Total net income	1,138,303	607,241	50,830	76,595	992,221	631,053	70,041	10,527,765

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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 sites, 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.....	15,268	9,520	*20	5,728	33,472	11,221	22,250	33,925
Number of partners.....	158,215	74,416	*41	83,759	175,081	96,376	78,705	87,318
Total assets.....	18,800,101	6,337,711	*30,669	12,431,721	55,241,919	45,818,304	9,423,615	5,591,038
Income and deductions from trade or business:								
Total income.....	18,846,534	7,616,019	*25,719	11,204,796	56,550,521	33,519,960	23,030,561	9,293,413
Business receipts.....	14,763,102	5,914,383	*25,630	8,823,089	54,852,618	32,331,189	22,521,429	9,138,580
Ordinary income from other partnerships and fiduciaries.....	634,160	231,989	--	402,171	431,283	399,472	31,811	*4,768
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	42,926	34,716	--	8,210	307,058	255,881	51,177	25,636
Other income (net).....	3,406,346	1,434,931	*89	1,971,326	959,563	533,419	426,144	124,430
Total deductions.....	15,284,831	6,330,755	*21,380	8,932,696	50,568,793	29,707,118	20,861,675	7,959,251
Cost of sales and operations.....	2,307,843	946,715	*3,321	1,357,807	19,992,065	10,975,631	9,016,434	3,070,537
Inventory, beginning of year.....	134,316	16,092	*1,005	117,218	465,819	206,081	259,738	187,174
Purchases.....	750,765	174,875	*3,221	572,670	8,936,806	1,840,762	7,096,044	1,899,364
Cost of labor.....	256,712	*176,959	--	79,752	2,220,225	1,010,960	1,209,265	544,535
Additional inventory costs (section 263A).....	10,195	*6,884	--	3,310	94,450	33,681	60,769	*15,290
Other costs.....	1,320,712	604,247	--	716,465	8,684,635	8,038,242	646,393	670,922
Less: Inventory, end of year.....	165,335	32,821	*905	131,609	485,931	188,079	297,851	252,266
Salaries and wages.....	3,380,997	2,062,682	*7,158	1,311,158	8,359,006	4,403,923	3,955,082	1,267,491
Guaranteed payments to partners.....	206,318	61,019	--	145,299	327,772	108,278	219,493	204,820
Rent paid.....	351,658	141,038	*2,021	208,600	1,937,917	618,445	1,319,472	779,908
Interest paid.....	459,698	129,820	--	329,878	2,525,970	2,247,131	278,838	166,863
Taxes and licenses.....	1,099,853	139,819	*207	959,827	1,997,555	1,318,617	678,939	235,321
Bad debts.....	21,167	5,755	--	15,412	47,820	40,453	7,368	20,083
Repairs and maintenance.....	174,413	24,206	*476	149,730	894,991	549,030	345,961	132,193
Depreciation.....	663,741	122,275	*1,531	539,934	2,398,557	1,861,091	537,466	265,533
Depletion.....	*179	--	--	*179	--	--	--	--
Retirement plans, etc.....	40,633	32,362	*36	8,235	23,030	16,495	6,535	9,322
Employee benefit programs.....	137,824	38,846	*482	98,496	399,777	319,634	80,143	41,713
Net loss from other partnerships and fiduciaries ..	20,100	14,931	--	*5,169	18,810	17,769	*1,041	*2,799
Farm net loss.....	--	--	--	--	--	--	--	*776
Net loss, noncapital assets.....	1,900	*308	--	*1,592	5,109	3,966	1,144	*999
Other deductions.....	6,418,509	2,610,979	*6,148	3,801,382	11,640,415	7,226,656	4,413,759	1,760,892
Net income (less deficit) from trade or business.....	3,561,703	1,285,265	*4,339	2,272,099	5,981,728	3,812,842	2,168,886	1,334,162
Net income.....	3,600,814	1,307,757	*4,339	2,288,718	6,000,063	3,828,888	2,171,175	1,345,609
Deficit.....	39,111	22,493	--	*16,618	18,335	16,046	*2,289	*11,447
Portfolio income (less deficit) distributed directly to partners.....	529,859	366,154	*320	163,384	487,379	354,762	132,617	209,706
Interest income.....	180,174	112,629	*320	67,225	324,278	266,851	57,427	30,780
Dividend income.....	12,338	5,229	--	7,109	25,419	22,332	3,086	33,418
Royalty income.....	*40,898	*23,470	--	*17,428	*8,712	*7	8,705	--
Net short-term capital gain (less deficit).....	1,185	1,253	--	*68	5,341	5,713	*372	*2,113
Net long-term capital gain (less deficit).....	242,005	171,289	--	*70,716	123,512	59,836	63,677	143,044
Other portfolio income (less deficit).....	53,259	52,283	--	975	*117	*23	*94	*350
Real estate rental income (less deficit).....	69,185	16,407	*777	52,001	255,330	250,905	4,425	18,581
Net income.....	72,766	*19,803	*777	52,186	264,464	258,893	*5,571	19,566
Deficit.....	*3,581	*3,397	--	*185	9,134	7,988	*1,146	*985
Net income (less deficit) from other rental activity.....	*8,014	*1,200	--	*6,814	6,610	*5,166	*1,444	*649
Net income.....	*8,070	*1,255	--	*6,814	6,610	*5,166	*1,444	*837
Deficit.....	55	55	--	--	--	--	--	*1,486
Total net income¹.....	3,925,572	1,496,483	*5,436	2,423,652	6,602,193	4,358,126	2,244,068	1,416,643

Footnotes at end of table.

Partnership Returns, 1999

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income 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.....	15,649	10,958	4,692	17,959	*317	1,182
Number of partners.....	38,591	28,312	10,279	42,362	*6,365	2,588
Total assets.....	1,725,356	1,098,665	626,692	3,653,390	*212,291	*307,627
Income and deductions from trade or business:						
Total income.....	5,235,792	3,821,991	1,413,800	3,986,756	*70,866	354,194
Business receipts.....	5,192,481	3,784,631	1,407,850	3,875,476	*70,622	291,110
Ordinary income from other partnerships and fiduciaries.....	*1,747	*1,747	--	*3,020	--	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	9,241	*7,750	*1,492	16,395	--	--
Other income (net).....	32,322	27,864	4,459	91,864	*243	*63,083
Total deductions.....	4,506,510	3,308,834	1,197,676	3,390,266	*62,476	250,690
Cost of sales and operations.....	2,341,389	1,662,728	678,661	692,779	*36,369	*111,936
Inventory, beginning of year.....	134,573	89,959	44,614	51,795	*806	*21,500
Purchases.....	1,608,072	1,212,603	395,469	255,708	*35,585	*103,487
Cost of labor.....	375,757	260,376	115,381	168,097	*681	*4,807
Additional inventory costs (section 263A).....	*14,413	*715	*13,699	*877	--	*28,299
Other costs.....	395,907	192,173	203,734	274,785	*230	*346
Less: Inventory, end of year.....	190,705	96,468	94,236	60,629	*932	*46,504
Salaries and wages.....	611,718	480,324	131,394	654,385	*1,388	*61,763
Guaranteed payments to partners.....	133,720	92,819	40,901	71,100	--	*252
Rent paid.....	224,682	193,245	31,437	551,553	*3,673	*8,678
Interest paid.....	67,783	58,520	9,264	98,971	*108	*1,595
Taxes and licenses.....	121,785	97,585	24,201	112,646	*890	*6,678
Bad debts.....	10,210	6,707	3,503	9,874	--	*1,403
Repairs and maintenance.....	67,406	43,530	23,876	60,755	*4,032	*693
Depreciation.....	129,368	93,947	35,420	132,674	*3,491	*1,841
Depletion.....	--	--	--	--	--	--
Retirement plans, etc.....	3,159	*1,036	*2,123	5,470	*693	*350
Employee benefit programs.....	20,063	11,677	8,386	21,651	--	*1,066
Net loss from other partnerships and fiduciaries.....	*2,581	*520	*2,061	*218	--	*11
Farm net loss.....	*491	*491	--	*285	--	--
Net loss, noncapital assets.....	*951	*697	*254	*48	--	--
Other deductions.....	771,203	565,008	206,196	977,858	*11,831	54,424
Net income (less deficit) from trade or business.....	729,282	513,157	216,125	596,490	*8,390	103,503
Net income.....	730,347	514,222	216,125	606,872	*8,390	104,573
Deficit.....	*1,064	*1,064	--	*10,382	--	*1,070
Portfolio income (less deficit) distributed directly to partners.....	40,618	39,375	1,243	148,675	*20,413	*3,602
Interest income.....	4,113	2,918	1,195	26,668	--	*3,595
Dividend income.....	*213	*170	*43	12,792	*20,413	*399
Royalty income.....	--	--	--	--	--	56
Net short-term capital gain (less deficit).....	*331	*331	--	*1,782	--	*361
Net long-term capital gain (less deficit).....	*35,955	*35,955	--	*107,089	--	*87
Other portfolio income (less deficit).....	*6	--	*6	*345	--	--
Real estate rental income (less deficit).....	4,615	*5,033	*-419	13,967	--	--
Net income.....	*5,127	*5,127	--	14,439	--	--
Deficit.....	*512	*94	*419	*472	--	--
Net income (less deficit) from other rental activity.....	*-940	*-989	*49	*292	--	*-718
Net income.....	*545	*496	*49	*292	--	--
Deficit.....	*1,486	*1,486	--	--	--	*718
Total net income ¹.....	737,287	520,289	216,998	650,553	*28,803	106,835

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

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

² Less than \$500.

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

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS								
Number of partnerships ¹	1,936,919	145,712	115,006	55,379	43,124	6,990	2,482	7,032
Number of partners.....	15,924,404	1,225,648	470,863	217,063	123,655	94,992	10,019	25,135
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,392,405	93,859	70,025	33,746	25,042	5,165	1,398	4,675
Number of partners.....	11,868,041	857,356	278,240	152,499	76,690	24,021	7,599	17,430
Total assets	5,998,952,883	222,061,317	65,978,285	25,593,575	20,521,323	16,762,902	714,660	2,385,825
Cash.....	217,624,508	8,911,631	3,355,834	1,631,375	1,006,135	465,897	44,761	207,667
Trade notes and accounts receivable.....	392,065,104	15,612,953	2,051,183	869,484	652,656	264,229	11,415	253,398
Less: Allowance for bad debts.....	7,476,510	75,621	13,552	*1,498	*6,367	*3,884	*762	*1,041
Inventories.....	174,078,288	4,871,186	2,754,944	538,379	1,915,825	163,891	*16,599	120,249
U.S. Government obligations.....	79,242,006	98,882	*2,223	--	*166	*2,057	--	--
Tax-exempt securities.....	23,148,356	317,149	*56,624	*50,052	*5	*6,567	--	--
Other current assets.....	825,988,164	10,899,324	2,990,097	1,591,627	669,114	416,805	35,183	277,367
Mortgage and real estate loans.....	47,926,495	888,509	749,770	*398,980	*328,221	*22,570	--	--
Other investments.....	1,975,875,436	24,514,993	6,978,294	1,852,051	1,411,977	3,645,504	*-359	69,122
Depreciable assets.....	1,960,773,804	137,072,830	36,309,965	16,877,443	15,718,053	996,449	1,009,735	1,708,285
Less: Accumulated depreciation.....	646,522,376	60,965,550	19,909,966	9,623,860	8,326,035	531,929	618,752	809,391
Depletable assets.....	44,518,863	40,561,625	7,384,961	*75,598	*15,623	7,292,247	--	*1,493
Less: Accumulated depletion.....	14,570,019	13,254,454	424,976	*6,256	--	417,565	--	*1,154
Land.....	326,371,562	20,532,486	18,628,295	9,573,900	5,455,099	3,038,032	*173,069	388,194
Intangible assets.....	239,697,452	14,375,709	1,031,852	167,077	715,642	71,482	37,221	40,429
Less: Accumulated amortization.....	55,309,349	4,173,958	162,918	47,060	74,402	22,134	11,427	7,895
Other assets.....	415,521,098	21,873,621	4,195,654	1,646,284	1,039,610	1,352,684	*17,976	139,100
Total liabilities and capital	5,998,952,883	222,061,317	65,978,285	25,593,575	20,521,323	16,762,902	714,660	2,385,825
Accounts payable.....	243,769,049	10,174,367	1,614,045	521,649	596,741	207,642	20,946	267,069
Mortgages, notes, bonds payable in less than 1 year.....	231,808,501	9,699,888	6,857,376	3,623,358	2,469,292	457,064	35,345	272,317
Other current liabilities.....	962,470,987	11,531,649	3,502,967	2,077,677	946,781	258,430	55,839	164,240
Nonrecourse loans.....	582,151,975	16,761,203	1,305,543	862,026	*164,830	*236,999	--	*41,687
Mortgages, notes, bonds payable in 1 year or more.....	988,667,751	57,481,774	21,764,508	7,800,758	7,585,671	5,220,199	477,356	680,524
Other liabilities.....	444,318,126	14,191,771	2,677,011	1,708,969	623,254	287,246	*443	57,099
Partners capital accounts.....	2,545,766,494	102,220,664	28,256,835	8,999,140	8,134,754	10,095,321	124,732	902,888
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,225,916	84,121	65,772	36,317	22,590	2,339	971	3,556
Number of partners.....	11,043,619	803,819	229,412	145,718	61,218	9,406	2,909	10,160
Partnerships reporting balance sheet data:								
Number of partnerships.....	886,715	57,240	40,771	21,031	14,820	1,594	464	2,862
Number of partners.....	8,430,646	605,896	158,593	99,154	42,370	7,046	1,644	8,379
Total assets	4,501,944,285	133,216,856	29,999,741	14,337,113	9,100,691	5,025,083	308,803	1,228,051
Cash.....	169,546,027	6,684,414	2,419,404	1,175,214	768,983	279,304	40,606	155,297
Trade notes and accounts receivable.....	303,447,659	11,503,737	1,243,458	513,639	476,502	48,483	9,896	194,938
Less: Allowance for bad debts.....	5,003,156	43,114	7,284	*1,367	*5,342	--	--	*575
Inventories.....	121,231,547	2,621,295	1,336,783	274,551	904,514	65,386	*16,367	75,965
U.S. Government obligations.....	76,993,916	95,521	--	--	--	--	--	--
Tax-exempt securities.....	16,230,296	316,805	*56,280	*50,052	--	*6,228	--	--
Other current assets.....	653,198,685	7,222,472	1,518,678	962,521	360,232	110,142	16,733	69,050
Mortgage and real estate loans.....	37,023,392	666,448	567,906	*362,319	*192,227	*13,360	--	--
Other investments.....	1,671,056,877	16,065,303	5,336,177	1,374,447	1,141,152	2,787,021	*-656	34,213
Depreciable assets.....	1,283,318,296	82,707,408	18,480,931	8,902,627	7,769,756	348,524	681,838	778,187
Less: Accumulated depreciation.....	466,271,688	37,447,689	11,762,808	5,611,170	5,046,289	217,989	478,530	408,830
Depletable assets.....	28,389,526	25,574,351	3,26,285	*31,189	*156	*293,447	--	*1,493
Less: Accumulated depletion.....	11,872,650	10,754,913	*47,889	*3,001	--	*43,734	--	*1,154
Land.....	209,434,673	9,146,107	7,894,450	5,013,541	1,908,687	725,610	--	246,613
Intangible assets.....	143,080,015	9,375,423	380,735	72,359	247,524	*21,750	*11,489	27,613
Less: Accumulated amortization.....	36,080,613	2,890,205	78,475	17,941	45,859	*7,189	*3,346	4,139
Other assets.....	308,221,482	12,373,494	2,335,109	1,238,133	428,448	594,740	*14,407	59,381
Total liabilities and capital	4,501,944,285	133,216,856	29,999,741	14,337,113	9,100,691	5,025,083	308,803	1,228,051
Accounts payable.....	185,412,797	6,353,398	598,629	158,522	256,505	28,733	11,346	143,523
Mortgages, notes, bonds payable in less than 1 year.....	171,791,680	4,611,380	2,988,512	1,658,706	1,115,964	134,205	*21,713	57,923
Other current liabilities.....	709,958,723	5,541,573	1,250,034	867,623	227,272	37,884	*47,590	69,666
Nonrecourse loans.....	345,576,661	10,693,792	240,953	*97,996	*101,269	--	--	*41,687
Mortgages, notes, bonds payable in 1 year or more.....	595,770,393	30,930,953	8,212,859	3,647,921	3,214,234	839,856	212,229	298,618
Other liabilities.....	270,667,748	6,785,444	1,001,965	713,757	144,028	90,699	*303	53,177
Partners capital accounts.....	2,222,766,282	68,300,315	15,706,790	7,192,589	4,041,419	3,893,706	15,621	563,455

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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		Support activities for mining	Utilities	Total	Construction	
		Oil and gas extraction	Other mining				Total	Building, developing, and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL PARTNERSHIPS								
Number of partnerships ¹	28,095	22,750	3,532	1,813	2,612	164,653	127,581	83,311
Number of partners.....	686,792	633,132	37,277	16,382	67,993	600,324	430,933	326,431
Partnerships reporting balance sheet data:								
Number of partnerships.....	21,882	17,221	3,375	1,286	1,952	106,908	83,001	61,286
Number of partners.....	515,081	464,646	36,963	13,472	64,035	444,148	308,734	253,337
Total assets.....	85,392,697	62,360,273	19,816,968	3,215,457	70,690,334	380,695,341	125,592,785	108,269,849
Cash.....	2,440,946	1,815,230	582,677	43,038	3,114,851	16,578,685	8,118,580	6,197,413
Trade notes and accounts receivable.....	5,977,888	4,370,398	1,480,515	126,975	7,583,882	53,189,411	10,059,467	6,020,521
Less: Allowance for bad debts.....	19,646	4,955	10,184	*4,507	42,423	904,638	64,755	51,066
Inventories.....	1,284,424	415,278	849,067	20,079	831,818	58,861,447	27,473,224	27,047,333
U.S. Government obligations.....	88,919	67,865	*19,120	*1,935	*7,739	202,487	103,582	*49,412
Tax-exempt securities.....	260,525	260,525	--	--	--	38,485	32,935	*14,866
Other current assets.....	4,733,624	2,795,983	1,330,564	607,077	3,175,603	32,157,493	18,386,238	16,885,145
Mortgage and real estate loans.....	138,739	97,713	*41,026	--	--	981,251	939,507	937,221
Other investments.....	9,562,401	6,627,981	2,116,537	817,882	7,974,298	30,433,545	12,683,600	7,886,610
Depreciable assets.....	58,065,767	41,206,451	14,997,665	1,861,650	42,697,098	170,362,190	20,367,498	14,239,372
Less: Accumulated depreciation.....	30,689,651	23,435,753	6,576,070	677,827	10,365,933	68,758,870	6,251,473	3,227,082
Depletable assets.....	32,984,068	30,038,111	2,945,821	135	*192,596	777,104	65,729	*22,413
Less: Accumulated depletion.....	12,662,749	12,095,025	567,703	21	*166,730	169,840	32,325	*10,257
Land.....	1,504,114	800,977	651,964	*51,173	400,077	19,725,839	16,060,085	15,718,575
Intangible assets.....	6,401,367	5,640,965	611,009	149,393	6,942,490	31,152,419	1,716,940	1,197,836
Less: Accumulated amortization.....	2,837,233	2,633,379	174,847	29,006	1,173,808	6,191,092	473,072	413,821
Other assets.....	8,159,194	6,391,909	1,519,804	247,481	9,518,774	42,259,425	16,407,025	15,755,357
Total liabilities and capital.....	85,392,697	62,360,273	19,816,968	3,215,457	70,690,334	380,695,341	125,592,785	108,269,849
Accounts payable.....	3,447,668	2,463,962	890,810	92,896	5,112,655	44,874,150	10,818,315	8,044,203
Mortgages, notes, bonds payable in less than 1 year.....	1,387,788	1,014,982	341,108	31,699	1,454,723	23,696,788	11,951,210	11,058,687
Other current liabilities.....	3,745,783	2,149,212	1,226,009	370,562	4,282,899	39,450,554	13,401,999	10,927,163
Nonrecourse loans.....	3,336,812	2,737,374	593,038	*6,399	12,118,848	14,305,100	10,563,232	10,087,289
Mortgages, notes, bonds payable in 1 year or more.....	14,353,082	9,310,481	4,165,224	877,377	21,364,184	81,357,703	29,272,641	27,385,485
Other liabilities.....	5,714,182	3,249,114	2,247,767	*217,301	5,800,579	31,754,598	15,174,546	10,856,832
Partners capital accounts.....	53,407,382	41,435,147	10,353,012	1,619,222	20,556,447	145,256,447	34,410,841	29,910,189
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	16,930	13,892	2,287	751	1,418	99,307	79,766	44,058
Number of partners.....	542,976	507,122	29,999	5,855	31,431	362,476	251,964	167,213
Partnerships reporting balance sheet data:								
Number of partnerships.....	15,161	12,242	2,171	748	1,308	60,116	47,108	30,561
Number of partners.....	416,113	380,505	29,766	5,841	31,190	267,637	173,152	130,341
Total assets.....	60,580,140	45,667,757	12,911,945	2,000,437	42,636,975	252,116,368	73,695,582	64,516,270
Cash.....	2,001,447	1,587,528	382,171	31,748	2,263,563	11,207,149	6,605,339	4,906,380
Trade notes and accounts receivable.....	4,898,385	3,738,396	1,099,566	*60,423	5,361,895	39,163,285	7,658,902	4,697,158
Less: Allowance for bad debts.....	12,994	3,053	7,239	*2,702	22,836	552,580	25,499	14,927
Inventories.....	817,502	331,074	473,768	*12,659	467,009	37,043,762	16,230,426	15,887,584
U.S. Government obligations.....	87,782	*66,727	*19,120	*1,935	*7,739	129,013	*65,600	*12,592
Tax-exempt securities.....	260,525	260,525	--	--	--	33,684	*29,166	*11,977
Other current assets.....	3,668,810	1,975,324	1,107,349	586,138	2,034,984	23,783,055	12,564,545	11,550,854
Mortgage and real estate loans.....	98,541	97,713	*828	--	--	751,710	718,092	716,097
Other investments.....	6,233,473	4,875,940	707,710	*649,824	4,495,653	19,703,878	5,400,268	4,950,552
Depreciable assets.....	37,661,401	26,831,180	9,764,151	1,066,070	26,565,076	115,628,817	11,323,669	7,230,925
Less: Accumulated depreciation.....	18,231,290	13,580,346	4,097,475	553,469	7,453,592	51,602,433	4,020,578	1,665,466
Depletable assets.....	25,055,470	22,689,603	2,365,866	--	*192,596	508,673	43,557	*20,573
Less: Accumulated depletion.....	10,540,295	10,079,870	460,425	--	*166,730	149,063	*30,947	*9,612
Land.....	955,989	657,121	280,084	*18,784	295,668	10,298,540	7,341,805	7,122,573
Intangible assets.....	4,712,090	4,178,597	507,567	*25,926	4,282,598	24,099,117	890,592	711,012
Less: Accumulated amortization.....	2,059,384	1,890,742	149,992	*18,650	752,346	5,072,630	315,508	277,325
Other assets.....	4,972,689	3,932,041	918,897	121,751	5,065,696	27,142,392	9,216,153	8,665,323
Total liabilities and capital.....	60,580,140	45,667,757	12,911,945	2,000,437	42,636,975	252,116,368	73,695,582	64,516,270
Accounts payable.....	2,548,575	2,022,575	479,156	46,845	3,206,194	27,920,390	7,088,753	5,139,580
Mortgages, notes, bonds payable in less than 1 year.....	720,890	525,720	168,954	26,217	901,978	13,953,825	6,962,407	6,501,452
Other current liabilities.....	2,543,748	1,582,635	624,675	*336,438	1,747,791	22,660,148	8,592,065	6,846,102
Nonrecourse loans.....	3,065,546	2,482,877	*576,269	*6,399	7,387,294	5,601,743	3,356,353	3,308,398
Mortgages, notes, bonds payable in 1 year or more.....	10,533,913	7,010,839	3,220,655	302,419	12,184,181	46,436,470	14,145,806	13,001,548
Other liabilities.....	3,372,465	2,407,370	965,095	--	2,411,014	13,923,299	5,099,820	4,818,205
Partners capital accounts.....	37,795,002	29,635,742	6,877,140	1,282,120	14,798,523	121,620,494	28,450,378	24,900,984

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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							Total	Food manufacturing			
	Construction--continued						Total			Food 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)					
ALL PARTNERSHIPS												
Number of partnerships ¹	2,970	41,300	4,450	3,381	4,461	29,009	37,072	1,967				
Number of partners.....	6,969	97,533	10,409	6,978	9,938	70,208	169,392	7,982				
Partnerships reporting balance sheet data:												
Number of partnerships.....	2,605	19,110	3,070	2,245	1,605	12,189	23,906	1,641				
Number of partners.....	6,237	49,161	7,642	4,550	3,529	33,439	135,414	5,996				
Total assets.....	11,504,312	5,818,624	1,120,331	119,776	460,338	4,118,179	255,102,555	13,498,951				
Cash.....	1,132,109	789,058	98,014	28,451	66,547	596,046	8,460,105	454,797				
Trade notes and accounts receivable.....	2,293,583	1,745,362	304,447	36,124	192,825	1,211,965	43,129,944	2,301,027				
Less: Allowance for bad debts.....	5,173	8,515	*1,923	*66	*293	6,232	839,883	51,245				
Inventories.....	229,066	196,825	37,576	*1,080	17,040	141,129	31,388,223	2,909,230				
U.S. Government obligations.....	*54,169	--	--	--	--	--	98,905	--				
Tax-exempt securities.....	*13,023	*5,046	--	--	--	*5,046	*5,549	--				
Other current assets.....	944,543	556,550	72,685	3,121	83,616	397,127	13,771,255	451,703				
Mortgage and real estate loans.....	*1,230	*1,056	--	--	*63	*993	41,743	--				
Other investments.....	4,615,439	181,550	*54,426	*354	*6,703	120,067	17,749,945	570,990				
Depreciable assets.....	2,838,549	3,289,576	585,049	73,939	180,417	2,450,171	149,994,692	7,016,209				
Less: Accumulated depreciation.....	1,409,086	1,615,305	232,933	47,808	107,707	1,226,857	62,507,397	2,417,889				
Depletable assets.....	*29,144	*14,172	--	--	--	*14,172	711,375	*5,295				
Less: Accumulated depletion.....	*8,287	*13,781	--	--	--	*13,781	137,515	*3,516				
Land.....	158,634	182,876	*6,683	*2,252	*6,821	167,119	3,665,754	231,281				
Intangible assets.....	221,346	297,758	111,962	*5,403	*1,627	178,767	29,435,479	1,888,854				
Less: Accumulated amortization.....	24,697	34,554	8,466	*922	*273	24,893	5,718,020	323,801				
Other assets.....	420,719	230,949	92,810	*17,849	12,952	107,338	25,852,400	466,016				
Total liabilities and capital.....	11,504,312	5,818,624	1,120,331	119,776	460,338	4,118,179	255,102,555	13,498,951				
Accounts payable.....	1,787,308	986,805	212,181	*7,737	113,155	653,731	34,055,835	1,694,917				
Mortgages, notes, bonds payable in less than 1 year.....	316,212	576,312	56,240	18,747	32,602	468,722	11,745,577	1,255,889				
Other current liabilities.....	1,471,639	1,003,197	299,749	11,170	93,503	598,775	26,048,555	1,217,666				
Nonrecourse loans.....	*457,246	18,697	*394	*967	*806	16,529	3,741,868	187,441				
Mortgages, notes, bonds payable in 1 year or more.....	572,716	1,314,441	241,437	22,207	52,731	998,066	52,085,062	3,914,713				
Other liabilities.....	4,196,467	121,247	-21,774	*79	*7,538	135,405	16,580,052	605,872				
Partners capital accounts.....	2,702,726	1,797,926	332,103	58,869	160,002	1,246,951	110,845,606	4,622,453				
PARTNERSHIPS WITH NET INCOME												
Number of partnerships ¹	2,118	33,590	3,987	2,437	4,299	22,866	19,541	1,004				
Number of partners.....	4,735	80,016	9,263	4,899	9,580	56,275	110,512	3,567				
Partnerships reporting balance sheet data:												
Number of partnerships.....	1,805	14,742	2,738	1,459	1,443	9,101	13,008	709				
Number of partners.....	4,121	38,690	6,757	2,943	3,171	25,818	94,484	2,892				
Total assets.....	5,221,918	3,957,394	539,471	116,351	432,536	2,869,036	178,420,786	9,277,583				
Cash.....	1,006,773	692,187	82,370	63,914	28,187	63,914	4,601,809	373,036				
Trade notes and accounts receivable.....	1,752,347	1,209,396	132,145	36,124	180,809	860,318	31,504,383	1,529,503				
Less: Allowance for bad debts.....	4,824	5,747	*827	*66	*293	4,560	527,081	37,689				
Inventories.....	200,702	142,139	22,060	*1,080	16,112	102,887	20,813,336	1,735,522				
U.S. Government obligations.....	*53,008	--	--	--	--	--	*63,413	--				
Tax-exempt securities.....	*12,143	*5,046	--	--	--	*5,046	*4,518	--				
Other current assets.....	630,289	383,401	49,385	*2,376	76,769	254,871	11,218,510	381,370				
Mortgage and real estate loans.....	*1,117	*877	--	--	*63	*815	33,617	--				
Other investments.....	320,435	129,281	*36,513	*354	*6,703	85,711	14,303,610	348,834				
Depreciable assets.....	1,818,798	2,273,946	298,633	67,041	171,238	1,737,033	104,305,148	4,742,466				
Less: Accumulated depreciation.....	1,063,852	1,291,261	186,743	42,507	102,911	959,099	47,581,855	1,698,571				
Depletable assets.....	*8,812	*14,172	--	--	--	*14,172	465,116	*761				
Less: Accumulated depletion.....	*7,555	*13,781	--	--	--	*13,781	118,115	298				
Land.....	68,979	150,253	*4,431	*1,873	*5,944	138,005	2,956,734	150,076				
Intangible assets.....	68,477	111,103	18,042	*4,651	*1,572	86,838	23,208,525	1,636,734				
Less: Accumulated amortization.....	18,711	19,472	6,302	*612	*262	12,296	4,757,122	279,576				
Other assets.....	374,979	175,851	89,765	*17,849	12,878	55,360	17,926,239	395,416				
Total liabilities and capital.....	5,221,918	3,957,394	539,471	116,351	432,536	2,869,036	178,420,786	9,277,583				
Accounts payable.....	1,336,473	612,700	67,503	*7,765	100,194	437,238	20,831,636	937,917				
Mortgages, notes, bonds payable in less than 1 year.....	184,331	276,624	20,830	18,654	30,395	206,745	6,991,418	755,308				
Other current liabilities.....	1,150,889	595,074	78,820	11,143	89,053	416,058	14,068,083	640,335				
Nonrecourse loans.....	*36,969	10,986	*394	*967	*806	8,818	2,245,390	*73,509				
Mortgages, notes, bonds payable in 1 year or more.....	258,902	885,356	153,091	21,576	48,399	662,291	32,290,664	1,649,056				
Other liabilities.....	324,458	-42,844	*-40,936	*79	*2,338	-4,325	8,823,480	415,445				
Partners capital accounts.....	1,929,896	1,619,498	259,768	56,168	161,352	1,142,210	93,170,116	4,806,013				

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS								
Number of partnerships ¹	480	992	1,885	52	1,967	212	4,396	599
Number of partners.....	2,225	2,350	4,379	285	6,450	753	11,309	4,330
Partnerships reporting balance sheet data:								
Number of partnerships.....	477	517	824	52	1,507	205	2,079	313
Number of partners.....	2,218	1,400	2,145	285	5,526	738	5,538	2,428
Total assets.....	14,533,148	2,510,205	1,473,343	774,102	4,025,264	5,894,406	4,660,350	41,699,176
Cash.....	327,618	28,879	83,372	4,090	181,377	179,335	261,731	861,632
Trade notes and accounts receivable.....	4,497,503	517,969	281,135	136,674	531,045	795,046	1,317,771	6,115,120
Less: Allowance for bad debts.....	43,772	15,001	3,698	*939	4,486	9,058	22,954	25,189
Inventories.....	1,177,238	421,157	495,482	138,408	726,058	455,338	491,187	4,333,477
U.S. Government obligations.....	--	*7,448	--	--	*992	--	--	--
Tax-exempt securities.....	*3,718	--	--	--	--	--	*1,031	--
Other current assets.....	789,815	62,956	89,884	164,410	142,322	199,311	376,174	1,435,551
Mortgage and real estate loans.....	*3,565	--	--	--	*905	342	--	--
Other investments.....	1,405,407	192,887	*4,436	*39	101,076	*347,805	*83,914	3,019,264
Depreciable assets.....	4,499,884	2,053,587	597,497	90,343	2,773,581	5,510,641	3,463,820	35,523,552
Less: Accumulated depreciation.....	2,446,860	973,212	348,524	38,857	1,276,836	1,907,479	1,771,202	14,270,880
Depletable assets.....	--	--	457	--	262,139	5,534	--	*6,605
Less: Accumulated depletion.....	--	--	--	--	*21,174	4,116	--	*2,366
Land.....	223,607	18,303	7,925	*11,795	150,099	46,271	20,332	1,716,333
Intangible assets.....	4,881,101	152,709	71,015	*30,095	211,216	209,654	540,330	884,307
Less: Accumulated amortization.....	1,314,808	20,797	17,556	*8,473	26,899	79,888	91,689	245,784
Other assets.....	529,133	63,320	211,919	*246,517	273,851	145,670	-10,096	2,347,555
Total liabilities and capital.....	14,533,148	2,510,205	1,473,343	774,102	4,025,264	5,894,406	4,660,350	41,699,176
Accounts payable.....	3,348,822	262,153	182,777	112,001	341,483	810,784	517,269	7,977,826
Mortgages, notes, bonds payable in less than 1 year.....	228,544	100,662	91,390	*50,668	392,479	332,468	172,578	2,497,847
Other current liabilities.....	1,379,679	231,282	368,860	*79,300	311,005	1,014,205	824,425	2,861,843
Nonrecourse loans.....	*53,470	*31,774	*18,782	*1,005	*17,513	*153,729	*94,498	*433,336
Mortgages, notes, bonds payable in 1 year or more.....	3,101,788	504,976	160,810	*254,530	1,093,473	1,841,601	794,310	4,565,185
Other liabilities.....	246,482	77,922	100,959	*29,613	147,912	335,717	490,676	1,788,724
Partners capital accounts.....	6,174,361	1,301,436	549,765	246,985	1,721,399	1,405,902	1,766,593	21,574,414
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	232	448	760	*12	820	100	2,462	365
Number of partners.....	896	1,010	1,807	*80	3,210	364	4,985	3,352
Partnerships reporting balance sheet data:								
Number of partnerships.....	229	448	204	*12	803	98	1,281	100
Number of partners.....	889	1,010	595	*80	3,170	360	2,623	1,523
Total assets.....	13,126,553	1,205,494	844,947	*322,431	2,718,843	3,136,348	2,121,904	31,737,338
Cash.....	312,909	20,039	25,599	*-7,142	176,770	157,052	211,960	421,638
Trade notes and accounts receivable.....	3,891,075	353,458	128,692	*88,980	400,493	407,280	804,236	4,406,085
Less: Allowance for bad debts.....	43,308	9,084	1,996	*476	2,748	5,951	6,834	18,203
Inventories.....	1,048,324	188,920	266,684	*73,329	478,743	157,910	173,621	3,955,016
U.S. Government obligations.....	--	*7,448	--	--	*992	--	--	--
Tax-exempt securities.....	*3,718	--	--	--	--	--	--	--
Other current assets.....	766,790	30,369	35,816	*158,927	112,768	119,225	138,970	1,056,720
Mortgage and real estate loans.....	*3,565	--	--	--	*905	342	--	--
Other investments.....	1,399,092	*13,581	913	*39	89,015	*47,108	*5,952	2,451,207
Depreciable assets.....	3,897,760	1,069,536	332,715	*10,198	2,030,748	3,550,063	1,690,949	27,737,521
Less: Accumulated depreciation.....	2,293,816	614,707	175,530	*2,725	1,010,417	1,496,746	971,112	11,885,082
Depletable assets.....	--	--	--	--	*53,761	--	--	--
Less: Accumulated depletion.....	--	--	--	--	*16,839	--	--	--
Land.....	181,976	*8,328	*6,171	*180	87,581	32,310	13,627	1,672,706
Intangible assets.....	4,851,381	*108,730	23,940	*889	163,921	148,473	117,801	409,013
Less: Accumulated amortization.....	1,303,570	*7,597	4,496	*274	17,449	69,168	18,557	104,564
Other assets.....	410,659	36,473	206,439	*505	170,598	88,448	-38,707	1,635,281
Total liabilities and capital.....	13,126,553	1,205,494	844,947	*322,431	2,718,843	3,136,348	2,121,904	31,737,338
Accounts payable.....	2,947,634	98,711	107,563	*47,569	204,021	213,553	204,299	5,775,446
Mortgages, notes, bonds payable in less than 1 year.....	154,146	31,765	28,169	*22,269	207,806	254,194	73,564	2,201,498
Other current liabilities.....	1,212,483	138,883	232,659	*14,410	181,501	171,267	369,841	1,390,528
Nonrecourse loans.....	*25,777	--	*15,931	*1,005	*268	*146,126	--	--
Mortgages, notes, bonds payable in 1 year or more.....	2,630,346	110,413	56,634	*10,091	679,085	1,265,833	269,144	2,721,974
Other liabilities.....	157,412	*49,421	41,337	*596	39,027	26,291	78,044	1,216,433
Partners capital accounts.....	5,998,755	776,300	362,654	*226,492	1,407,135	1,059,085	1,127,011	18,431,458

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS								
Number of partnerships ¹	1,820	1,761	2,465	426	3,537	2,243	1,380	1,228
Number of partners.....	59,913	7,018	6,299	1,721	10,181	5,905	5,686	7,171
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,603	1,464	1,324	407	2,807	1,439	836	928
Number of partners.....	59,370	5,993	3,542	1,656	8,542	4,194	4,925	5,477
Total assets.....	61,532,992	8,479,658	5,322,801	14,060,910	10,355,028	13,401,241	15,378,259	7,828,059
Cash.....	1,061,449	183,892	322,902	132,405	359,769	286,367	2,701,971	175,266
Trade notes and accounts receivable.....	9,520,070	1,337,258	834,667	1,763,234	1,740,341	3,502,469	1,572,310	1,895,376
Less: Allowance for bad debts.....	161,488	30,584	21,501	36,335	34,542	62,188	71,609	70,791
Inventories.....	5,399,680	988,498	522,254	1,981,203	1,327,369	2,917,629	1,659,006	1,355,453
U.S. Government obligations.....	*15,638	--	--	*12,183	*8,739	--	*53,905	--
Tax-exempt securities.....	800	--	--	--	--	--	--	--
Other current assets.....	4,536,191	375,351	221,436	209,834	438,548	1,365,597	923,395	370,582
Mortgage and real estate loans.....	*12,874	19,325	*286	--	*1,302	--	--	--
Other investments.....	5,505,510	236,345	177,394	1,327,500	691,433	605,772	381,381	882,147
Depreciable assets.....	37,946,767	5,589,927	3,696,681	9,026,012	6,568,022	4,920,977	6,959,025	4,000,097
Less: Accumulated depreciation.....	16,890,816	1,931,691	1,635,201	2,768,919	2,620,086	2,396,422	2,633,929	1,842,563
Depletable assets.....	273,593	--	125,464	*1,524	*9,636	--	*4,372	--
Less: Accumulated depletion.....	74,971	--	19,524	*152	*2,453	--	*1,925	--
Land.....	352,002	53,051	149,257	146,955	137,358	67,371	94,893	34,925
Intangible assets.....	10,388,129	1,030,476	657,890	623,109	1,758,352	1,312,092	1,215,428	740,212
Less: Accumulated amortization.....	1,524,372	86,048	39,745	98,569	408,814	168,131	587,608	95,910
Other assets.....	5,171,936	713,856	330,542	1,740,929	380,056	1,049,707	3,107,643	383,266
Total liabilities and capital.....	61,532,992	8,479,658	5,322,801	14,060,910	10,355,028	13,401,241	15,378,259	7,828,059
Accounts payable.....	4,948,039	849,546	358,999	1,314,151	948,945	2,033,292	4,519,535	1,069,012
Mortgages, notes, bonds payable in less than 1 year.....	1,796,521	668,177	387,252	764,381	602,861	922,917	289,342	249,925
Other current liabilities.....	6,120,300	1,144,847	544,141	1,522,669	1,065,687	2,789,914	673,633	661,655
Nonrecourse loans.....	*1,737,006	*21,751	*127,847	*515,036	*137,887	*48,771	*28,916	*11,284
Mortgages, notes, bonds payable in 1 year or more.....	10,620,467	2,170,642	1,072,441	3,930,991	2,229,494	2,888,316	557,852	1,339,785
Other liabilities.....	3,021,189	991,264	147,103	1,137,898	204,332	1,084,243	4,293,718	1,150,948
Partners capital accounts.....	33,289,469	2,633,430	2,685,018	4,875,784	5,165,823	3,633,788	5,015,262	3,345,449
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	696	652	1,412	230	2,866	1,236	361	319
Number of partners.....	56,071	2,082	3,921	1,165	7,433	3,342	2,662	1,605
Partnerships reporting balance sheet data:								
Number of partnerships.....	486	375	559	226	2,254	943	335	301
Number of partners.....	55,575	1,112	1,741	1,156	6,210	2,738	2,465	1,551
Total assets.....	52,990,916	4,645,380	3,715,109	5,205,200	6,669,957	8,855,668	6,005,153	5,250,558
Cash.....	922,976	135,077	278,357	64,392	307,961	196,372	241,905	119,676
Trade notes and accounts receivable.....	8,002,880	801,613	535,435	650,416	1,262,703	2,532,380	872,067	1,601,584
Less: Allowance for bad debts.....	131,164	15,326	14,102	14,353	22,986	19,227	12,281	50,034
Inventories.....	4,335,763	595,451	322,513	712,751	938,830	1,606,117	1,078,950	873,461
U.S. Government obligations.....	--	--	--	--	*1,067	--	*53,905	--
Tax-exempt securities.....	800	--	--	--	--	--	--	--
Other current assets.....	4,423,307	286,767	186,915	126,598	331,079	1,256,882	599,624	315,588
Mortgage and real estate loans.....	*4,748	19,325	*286	--	*1,302	--	--	--
Other investments.....	5,651,142	176,317	161,836	*233,095	166,094	573,044	*45,624	858,655
Depreciable assets.....	30,813,553	3,103,569	2,780,227	3,629,405	4,470,145	2,556,851	3,832,966	2,213,670
Less: Accumulated depreciation.....	14,303,025	1,328,157	1,203,231	1,623,103	1,992,074	1,390,127	1,628,741	1,416,688
Depletable assets.....	273,593	--	107,668	--	*9,636	--	*4,372	--
Less: Accumulated depletion.....	74,971	--	14,855	--	*2,453	--	*1,925	--
Land.....	245,035	30,406	136,395	37,737	88,271	32,648	*87,177	24,207
Intangible assets.....	9,868,779	267,539	186,752	227,575	1,208,159	522,565	1,106,986	428,628
Less: Accumulated amortization.....	1,391,701	32,281	26,546	38,411	359,641	51,202	525,460	57,429
Other assets.....	4,349,200	605,079	277,459	1,199,098	261,865	1,039,365	249,983	339,241
Total liabilities and capital.....	52,990,916	4,645,380	3,715,109	5,205,200	6,669,957	8,855,668	6,005,153	5,250,558
Accounts payable.....	4,169,195	485,081	220,145	393,475	555,475	1,527,399	432,659	891,813
Mortgages, notes, bonds payable in less than 1 year.....	891,325	143,023	137,721	232,252	392,422	682,686	174,124	196,210
Other current liabilities.....	5,379,333	530,682	276,294	394,406	608,004	1,732,768	-1,133,094	365,353
Nonrecourse loans.....	*1,729,421	*2,824	--	*76,812	*34,128	*297	*28,916	*7,934
Mortgages, notes, bonds payable in 1 year or more.....	8,029,514	533,148	480,031	1,707,105	1,206,894	977,284	318,084	469,020
Other liabilities.....	1,939,684	685,259	93,527	117,167	248	655,127	3,300,709	675,472
Partners capital accounts.....	30,852,443	2,265,363	2,507,390	2,283,982	3,872,785	3,280,107	2,883,755	2,644,754

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)
ALL PARTNERSHIPS								
Number of partnerships ¹	758	3,176	5,726	164,195	32,933	17,575	15,358	108,918
Number of partners.....	2,231	6,911	16,290	721,768	124,000	49,284	74,717	310,103
Partnerships reporting balance sheet data:								
Number of partnerships.....	743	1,629	3,111	103,888	24,324	12,775	11,549	67,853
Number of partners.....	2,195	3,816	9,430	592,544	103,438	38,505	64,933	223,288
Total assets.....	17,108,814	1,256,947	11,308,902	188,780,652	56,085,688	21,589,521	34,496,167	68,811,200
Cash.....	493,225	32,319	327,709	8,344,341	3,159,280	871,358	2,287,922	3,668,851
Trade notes and accounts receivable.....	2,371,711	285,241	1,813,978	32,030,398	18,375,666	6,734,717	11,640,949	8,467,232
Less: Allowance for bad debts.....	21,330	6,335	146,838	562,013	301,423	97,287	204,136	197,792
Inventories.....	1,932,028	315,077	1,842,450	36,434,422	14,144,369	7,713,458	6,430,911	21,427,752
U.S. Government obligations.....	--	--	--	100,442	*40,915	*25,409	*15,505	57,012
Tax-exempt securities.....	--	--	--	*121,951	*41,232	*997	*40,235	*69,111
Other current assets.....	859,063	134,015	625,117	13,475,047	5,432,638	2,157,752	3,274,886	4,456,925
Mortgage and real estate loans.....	--	3,145	--	66,383	11,531	*7,011	4,521	53,949
Other investments.....	1,723,933	*278	492,434	9,847,354	2,665,857	900,289	1,765,568	1,498,004
Depreciable assets.....	4,538,079	609,413	4,610,580	85,759,789	9,162,456	2,893,391	6,269,064	26,831,348
Less: Accumulated depreciation.....	1,659,357	256,755	2,419,919	28,183,038	3,351,952	1,236,015	2,115,938	9,739,510
Depletable assets.....	*1,432	--	15,323	35,941	*18,364	--	*18,364	16,182
Less: Accumulated depletion.....	*545	--	6,773	7,465	*4,628	--	*4,628	1,614
Land.....	98,967	16,769	88,260	3,289,740	427,190	192,349	234,841	2,238,043
Intangible assets.....	1,392,858	114,505	1,333,147	15,320,766	4,225,777	1,186,385	3,039,391	7,977,424
Less: Accumulated amortization.....	361,775	13,113	204,237	2,460,917	664,798	148,003	516,795	1,502,484
Other assets.....	5,740,523	22,388	2,937,670	15,167,511	2,703,214	387,709	2,315,505	3,490,770
Total liabilities and capital.....	17,108,814	1,256,947	11,308,902	188,780,652	56,085,688	21,589,521	34,496,167	68,811,200
Accounts payable.....	1,585,018	133,723	1,047,541	28,878,545	16,569,155	5,320,767	11,248,388	8,169,305
Mortgages, notes, bonds payable in less than 1 year.....	503,283	95,997	342,895	14,744,369	3,797,860	1,425,928	2,371,931	8,905,961
Other current liabilities.....	1,706,926	107,699	1,422,818	20,734,434	6,912,503	2,366,271	4,546,231	9,448,216
Nonrecourse loans.....	*13,452	*14,171	*94,200	4,653,754	786,412	343,482	442,930	983,795
Mortgages, notes, bonds payable in 1 year or more.....	9,115,322	320,291	1,608,073	39,745,025	7,239,930	2,581,458	4,658,472	14,934,254
Other liabilities.....	-720,788	74,407	1,371,858	14,026,421	6,398,883	3,592,798	2,806,085	3,893,162
Partners capital accounts.....	4,905,601	511,160	5,421,517	65,998,104	14,380,946	5,958,817	8,422,129	22,476,507
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	505	2,378	2,683	86,481	18,011	10,364	7,647	55,827
Number of partners.....	1,264	4,940	6,756	512,747	84,260	27,966	56,294	185,186
Partnerships reporting balance sheet data:								
Number of partnerships.....	490	1,307	1,848	57,589	13,643	7,342	6,301	37,201
Number of partners.....	1,230	2,794	4,771	452,336	74,469	21,590	52,880	146,029
Total assets.....	14,466,003	939,197	5,186,208	122,167,185	34,110,137	13,696,337	20,413,800	45,162,548
Cash.....	412,473	25,461	205,298	5,558,444	1,658,987	710,788	948,199	2,706,086
Trade notes and accounts receivable.....	1,884,932	202,921	1,147,652	20,463,664	12,226,760	5,572,619	6,654,141	5,042,452
Less: Allowance for bad debts.....	15,821	2,614	102,883	313,666	159,839	72,877	86,963	124,217
Inventories.....	1,226,794	227,466	817,169	23,131,565	7,410,945	3,266,759	4,144,185	15,291,497
U.S. Government obligations.....	--	--	--	86,553	*40,385	*25,409	*14,976	*45,104
Tax-exempt securities.....	--	--	--	*55,501	*41,232	*997	*40,235	*2,661
Other current assets.....	643,387	112,866	134,543	9,461,468	4,045,965	1,493,847	2,552,117	3,107,268
Mortgage and real estate loans.....	--	3,145	--	62,589	10,882	*7,011	*3,872	50,804
Other investments.....	1,693,580	*212	388,271	7,696,318	1,670,205	726,519	943,685	811,822
Depreciable assets.....	3,322,750	474,779	2,045,277	53,919,295	5,578,539	2,033,187	3,545,352	16,619,616
Less: Accumulated depreciation.....	1,232,185	218,562	1,097,257	21,272,552	2,414,285	927,088	1,487,197	7,123,411
Depletable assets.....	--	--	15,323	11,581	*97	--	*97	11,484
Less: Accumulated depletion.....	--	--	6,773	333	*28	--	*28	305
Land.....	54,584	14,452	52,869	2,212,839	291,923	122,964	168,960	1,455,111
Intangible assets.....	1,247,545	90,992	592,124	10,063,152	2,494,227	620,185	1,874,042	5,570,384
Less: Accumulated amortization.....	345,715	9,566	113,919	1,528,245	453,745	64,131	389,614	884,720
Other assets.....	5,573,678	17,645	1,108,514	12,559,011	1,667,888	180,147	1,487,741	2,580,910
Total liabilities and capital.....	14,466,003	939,197	5,186,208	122,167,185	34,110,137	13,696,337	20,413,800	45,162,548
Accounts payable.....	983,183	82,945	553,552	17,575,251	9,799,641	4,223,573	5,576,068	5,775,617
Mortgages, notes, bonds payable in less than 1 year.....	241,565	44,345	127,022	8,193,292	2,064,730	862,438	1,202,292	5,186,529
Other current liabilities.....	1,052,170	72,624	437,635	12,320,443	4,332,257	1,472,060	2,860,197	5,754,599
Nonrecourse loans.....	*13,452	--	*88,992	2,590,843	495,206	*99,998	395,208	329,085
Mortgages, notes, bonds payable in 1 year or more.....	8,339,231	204,458	633,320	22,512,000	3,759,378	1,422,149	2,337,228	8,272,384
Other liabilities.....	-1,062,593	*52,204	342,669	5,364,831	1,593,487	405,552	1,188,035	1,687,366
Partners capital accounts.....	4,898,996	482,620	3,003,018	53,610,525	12,065,439	5,210,667	6,854,772	18,156,967

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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 stations	Clothing and clothing accessories stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ALL PARTNERSHIPS								
Number of partnerships ¹	13,029	4,513	3,249	4,235	12,792	3,347	7,164	10,661
Number of partners.....	31,013	10,075	7,769	13,926	30,697	8,407	18,879	23,046
Partnerships reporting balance sheet data:								
Number of partnerships.....	8,562	2,665	1,928	3,848	8,737	2,588	5,660	7,010
Number of partners.....	21,322	5,836	5,000	13,153	21,533	6,622	15,587	15,708
Total assets.....	16,427,505	1,403,036	3,651,302	2,641,634	7,618,242	1,833,501	4,603,446	4,097,569
Cash.....	975,842	129,702	195,131	147,393	615,727	114,813	221,043	237,294
Trade notes and accounts receivable.....	1,783,066	294,484	1,864,930	546,896	422,529	442,437	203,023	349,739
Less: Allowance for bad debts.....	31,430	*13,615	25,355	5,990	5,497	19,301	3,693	*7,399
Inventories.....	8,144,402	391,557	860,704	822,261	1,929,484	554,371	344,513	1,307,062
U.S. Government obligations.....	*7,549	--	*1,408	*4,007	*11,435	--	*2,506	17,394
Tax-exempt securities.....	--	*1,218	--	--	--	--	1,443	--
Other current assets.....	869,755	100,616	80,531	35,570	226,311	90,516	184,861	1,029,048
Mortgage and real estate loans.....	*31,789	--	*5,235	--	*397	*407	*12,890	*393
Other investments.....	143,594	*13,349	*4,902	21,662	95,528	*8,688	43,345	*2,967
Depreciable assets.....	4,420,614	543,983	469,809	1,083,045	5,413,201	514,841	3,505,905	1,133,027
Less: Accumulated depreciation.....	1,295,482	224,923	214,274	384,043	2,264,348	219,395	1,043,764	496,388
Depletable assets.....	*1,442	--	--	--	*3,495	*9,452	*1,581	210
Less: Accumulated depletion.....	*954	--	--	--	*499	*158	--	3
Land.....	325,427	*9,168	*4,836	165,391	391,890	*3,995	754,153	21,207
Intangible assets.....	826,926	165,177	232,375	69,809	518,962	303,426	289,281	458,992
Less: Accumulated amortization.....	97,023	32,088	11,908	13,284	81,462	57,823	52,046	62,659
Other assets.....	321,988	24,409	182,978	148,915	341,088	87,232	138,405	106,687
Total liabilities and capital.....	16,427,505	1,403,036	3,651,302	2,641,634	7,618,242	1,833,501	4,603,446	4,097,569
Accounts payable.....	1,497,058	207,478	482,094	352,758	1,209,775	221,605	438,413	578,591
Mortgages, notes, bonds payable in less than 1 year.....	6,638,345	143,482	165,400	127,741	228,522	77,589	140,647	215,242
Other current liabilities.....	1,637,672	192,615	693,346	151,393	818,049	385,441	218,477	1,074,492
Nonrecourse loans.....	141,182	*1,532	*191,500	*31,484	*28,259	*8,742	340,886	*5,759
Mortgages, notes, bonds payable in 1 year or more.....	2,120,800	318,615	115,131	574,389	2,807,118	401,170	2,021,612	1,483,449
Other liabilities.....	817,409	52,203	363,594	187,576	444,103	103,590	287,180	77,788
Partners capital accounts.....	3,575,039	487,112	1,640,237	1,216,292	2,082,416	635,363	1,156,230	662,249
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	8,044	2,255	2,212	2,555	6,958	1,996	4,476	5,607
Number of partners.....	19,735	4,982	5,162	9,505	16,044	5,108	12,058	12,824
Partnerships reporting balance sheet data:								
Number of partnerships.....	5,882	1,468	1,436	2,168	4,433	1,534	3,436	4,444
Number of partners.....	14,712	3,372	3,607	8,731	10,909	3,952	9,616	10,497
Total assets.....	11,136,567	1,085,714	576,093	1,742,550	5,528,693	1,582,506	1,827,137	3,478,343
Cash.....	762,120	110,971	95,612	120,795	475,132	97,370	167,327	209,240
Trade notes and accounts receivable.....	1,426,812	238,529	238,501	475,358	285,242	385,533	104,943	322,267
Less: Allowance for bad debts.....	24,827	*13,023	*2,907	5,189	1,055	*15,624	1,601	*7,196
Inventories.....	6,060,770	305,400	100,010	624,231	1,496,323	466,235	158,505	969,646
U.S. Government obligations.....	*7,549	--	*1,408	*4,007	--	--	*2,033	17,394
Tax-exempt securities.....	--	*1,218	--	--	--	--	1,443	--
Other current assets.....	701,173	85,673	32,026	27,804	185,425	84,532	65,938	991,135
Mortgage and real estate loans.....	*31,689	--	*5,235	--	*397	*407	*12,215	*393
Other investments.....	131,858	*9,283	*4,065	5,589	39,468	*8,688	10,582	*2,967
Depreciable assets.....	1,952,812	459,862	148,971	448,501	4,202,448	434,063	1,350,548	920,507
Less: Accumulated depreciation.....	824,858	198,092	87,480	225,164	1,898,489	182,997	515,855	449,224
Depletable assets.....	*252	--	--	--	--	*9,452	*1,581	199
Less: Accumulated depletion.....	*145	--	--	--	--	*158	--	3
Land.....	251,109	*6,872	*750	107,757	307,344	*3,995	292,132	21,207
Intangible assets.....	523,192	69,394	13,091	56,995	288,889	261,843	125,225	450,626
Less: Accumulated amortization.....	68,133	11,208	1,905	10,528	55,706	52,310	33,856	61,492
Other assets.....	205,191	20,838	28,716	112,393	203,272	81,477	85,976	90,678
Total liabilities and capital.....	11,136,567	1,085,714	576,093	1,742,550	5,528,693	1,582,506	1,827,137	3,478,343
Accounts payable.....	1,135,285	155,860	154,614	248,886	909,306	167,021	170,743	479,809
Mortgages, notes, bonds payable in less than 1 year.....	4,117,274	65,158	103,371	82,435	104,448	35,920	68,013	121,903
Other current liabilities.....	1,280,362	126,893	52,034	134,129	625,230	365,834	78,715	846,888
Nonrecourse loans.....	21,421	*1,145	*5,466	*4,730	*28,259	*2,561	*184,895	*5,081
Mortgages, notes, bonds payable in 1 year or more.....	1,266,996	242,447	49,741	211,400	1,900,195	320,034	548,609	534,017
Other liabilities.....	495,530	38,535	17,941	83,169	118,445	71,765	105,004	38,002
Partners capital accounts.....	2,819,697	455,677	192,927	977,800	1,842,810	619,371	671,158	1,452,642

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS								
Number of partnerships ¹	10,420	1,727	26,819	10,962	22,344	2,246	782	12,642
Number of partners.....	23,276	4,249	78,583	60,183	287,664	6,032	13,679	26,751
Partnerships reporting balance sheet data:								
Number of partnerships.....	5,443	719	15,153	5,537	11,712	1,689	766	5,266
Number of partners.....	12,932	2,235	54,400	48,961	265,818	4,918	13,553	12,447
Total assets.....	1,509,877	6,356,145	6,093,211	12,575,732	63,883,765	4,851,731	3,821,282	1,766,690
Cash.....	103,042	115,972	356,421	456,471	1,516,210	127,668	177,849	129,990
Trade notes and accounts receivable.....	126,117	155,941	610,713	1,667,356	5,187,500	295,824	280,056	376,809
Less: Allowance for bad debts.....	*15,837	*1,426	9,623	58,626	62,799	*5,400	9,578	1,565
Inventories.....	761,434	2,240,539	2,630,451	1,440,975	862,301	147,348	*43,185	76,412
U.S. Government obligations.....	--	--	*12,713	--	*2,516	*1,707	*809	--
Tax-exempt securities.....	--	--	--	66,450	*11,609	--	--	--
Other current assets.....	66,608	1,042,816	163,997	566,296	3,585,484	239,449	268,367	71,584
Mortgage and real estate loans.....	--	--	*2,837	--	*903	--	*576	--
Other investments.....	*2,648	*74,129	110,488	1,124,963	5,683,493	*208,749	495,005	44,521
Depreciable assets.....	600,292	3,620,102	1,957,062	3,569,466	49,765,986	4,618,378	3,242,137	1,953,389
Less: Accumulated depreciation.....	262,259	1,305,271	648,473	1,380,890	15,091,576	1,310,127	974,789	987,766
Depletable assets.....	--	--	--	--	*1,395	--	--	*1,395
Less: Accumulated depletion.....	--	--	--	--	*1,223	--	--	*1,223
Land.....	*22,426	236,149	151,565	151,835	624,507	*30,801	*16,899	41,596
Intangible assets.....	111,697	51,951	689,460	4,259,369	3,117,565	108,970	44,413	73,105
Less: Accumulated amortization.....	26,738	10,462	389,068	667,922	293,635	30,706	19,956	29,340
Other assets.....	20,448	283,963	454,668	1,379,990	8,973,528	419,069	256,309	17,782
Total liabilities and capital.....	1,509,877	6,356,145	6,093,211	12,575,732	63,883,765	4,851,731	3,821,282	1,766,690
Accounts payable.....	345,568	655,963	948,050	1,231,951	4,140,085	220,107	134,775	235,976
Mortgages, notes, bonds payable in less than 1 year.....	78,022	34,607	694,338	362,027	2,040,549	332,026	133,801	294,866
Other current liabilities.....	177,840	1,478,495	759,396	1,861,001	4,373,716	678,237	466,643	181,313
Nonrecourse loans.....	*4,020	*5,036	*90,816	*134,580	2,883,547	*345,392	748,643	*34,841
Mortgages, notes, bonds payable in 1 year or more.....	432,869	1,210,384	799,794	2,648,924	17,570,841	1,753,470	825,332	653,431
Other liabilities.....	125,960	300,794	388,100	744,863	3,734,376	1,035,132	108,281	59,024
Partners capital accounts.....	345,597	2,670,867	2,412,717	5,592,387	29,140,652	487,367	1,403,808	307,239
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	4,840	1,057	11,406	4,423	12,643	220	540	8,755
Number of partners.....	11,131	2,806	43,580	42,251	243,301	681	12,800	18,353
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,737	591	7,723	2,349	6,745	197	525	4,029
Number of partners.....	4,538	1,876	36,197	38,023	231,838	635	12,674	9,339
Total assets.....	971,329	4,731,741	3,725,756	8,776,119	42,894,500	695,586	2,105,015	1,061,913
Cash.....	83,491	99,332	250,096	234,598	1,193,371	54,562	156,441	105,542
Trade notes and accounts receivable.....	81,469	136,873	486,609	860,316	3,194,452	86,960	236,808	253,309
Less: Allowance for bad debts.....	*15,837	22	7,622	29,314	29,609	*1,643	*3,304	*520
Inventories.....	484,035	1,797,770	1,805,351	1,023,222	429,124	*36,710	*42,697	*75,204
U.S. Government obligations.....	--	--	*12,713	--	*1,064	*255	*809	--
Tax-exempt securities.....	--	--	--	--	*11,609	--	--	--
Other current assets.....	57,577	407,677	68,569	399,739	2,308,234	73,834	204,325	40,652
Mortgage and real estate loans.....	--	--	*469	--	*903	--	*576	--
Other investments.....	*1,315	*122,918	91,276	383,813	5,214,291	*81,188	*228,780	*41,150
Depreciable assets.....	401,007	2,758,072	958,410	2,584,416	31,721,140	548,385	1,714,389	1,164,084
Less: Accumulated depreciation.....	182,063	1,092,822	442,630	1,023,738	11,734,856	191,791	728,734	696,319
Depletable assets.....	--	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--	--
Land.....	*5,787	*231,860	94,657	131,641	465,805	*11,192	13,619	39,652
Intangible assets.....	59,793	*24,910	211,236	3,485,191	1,998,541	9,351	25,800	54,837
Less: Accumulated amortization.....	18,515	*6,658	42,257	522,151	189,779	7,662	17,365	27,385
Other assets.....	13,271	251,831	238,881	1,248,387	8,310,213	-5,764	230,173	11,707
Total liabilities and capital.....	971,329	4,731,741	3,725,756	8,776,119	42,894,500	695,586	2,105,015	1,061,913
Accounts payable.....	245,677	599,596	591,052	917,768	1,999,992	55,739	110,794	141,198
Mortgages, notes, bonds payable in less than 1 year.....	42,842	*21,374	271,438	152,352	942,033	*17,199	66,360	187,884
Other current liabilities.....	138,860	634,645	496,680	974,328	2,233,588	109,231	320,701	101,636
Nonrecourse loans.....	--	--	*25,401	*50,125	1,766,551	--	683,302	*16,982
Mortgages, notes, bonds payable in 1 year or more.....	159,608	841,410	397,519	1,800,407	10,480,239	*153,539	180,725	265,934
Other liabilities.....	25,760	*288,952	128,966	275,297	2,083,978	*163,235	101,339	22,523
Partners capital accounts.....	358,581	2,345,763	1,814,699	4,605,842	23,388,119	196,644	641,794	325,756

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS								
Number of partnerships ¹	1,079	347	*405	2,109	1,003	1,730	20,343	4,756
Number of partners.....	2,493	221,646	*1,441	7,316	2,116	6,190	342,883	13,462
Partnerships reporting balance sheet data:								
Number of partnerships.....	339	300	*35	1,139	449	1,729	13,455	1,050
Number of partners.....	1,012	221,187	*149	5,356	1,009	6,188	308,983	5,121
Total assets.....	335,361	42,121,254	*121,637	5,546,318	252,972	5,066,520	257,282,725	12,791,251
Cash.....	9,338	635,277	*12,941	211,389	8,418	203,340	6,919,126	359,340
Trade notes and accounts receivable.....	23,757	3,073,621	*95	746,598	*121,923	268,817	27,663,233	2,867,994
Less: Allowance for bad debts.....	*1,105	14,362	--	17,918	*11,573	1,297	2,119,955	285,346
Inventories.....	*283	320,019	*2,202	237,664	*467	34,722	8,493,373	310,650
U.S. Government obligations.....	--	--	--	--	--	--	*43,653	--
Tax-exempt securities.....	--	--	--	*11,609	--	--	*209,033	--
Other current assets.....	16,233	1,507,441	*1,406	1,165,984	*8,075	306,944	30,568,135	662,876
Mortgage and real estate loans.....	--	--	--	--	--	*327	*191,180	*65
Other investments.....	*479	4,679,191	*4,786	90,314	*1,989	158,459	24,118,853	598,840
Depreciable assets.....	250,813	32,935,204	*104,528	2,386,292	156,508	4,118,736	105,560,820	3,555,508
Less: Accumulated depreciation.....	91,380	9,779,842	*7,466	653,960	77,951	1,208,293	39,850,915	1,556,210
Depletable assets.....	--	--	--	--	--	--	*2,743	--
Less: Accumulated depletion.....	--	--	--	--	--	--	*2,743	--
Land.....	*124	39,238	--	*160,541	5,776	329,532	996,863	125,554
Intangible assets.....	132,667	1,113,883	*3,325	1,170,972	*43,501	426,728	78,616,591	4,641,364
Less: Accumulated amortization.....	14,606	102,551	*219	58,754	*5,164	32,339	12,770,289	725,362
Other assets.....	*8,758	7,714,135	*40	95,588	*1,003	460,843	28,643,024	2,235,978
Total liabilities and capital.....	335,361	42,121,254	*121,637	5,546,318	252,972	5,066,520	257,282,725	12,791,251
Accounts payable.....	19,689	2,737,537	*2,041	526,997	*105,774	157,189	19,064,229	526,332
Mortgages, notes, bonds payable in less than 1 year.....	66,188	613,843	*5,034	397,745	*4,883	192,162	4,451,864	149,922
Other current liabilities.....	29,464	1,258,424	*28,157	1,218,027	*46,468	466,985	45,150,866	1,335,253
Nonrecourse loans.....	--	1,198,888	--	*352,598	--	203,185	4,025,488	*29,006
Mortgages, notes, bonds payable in 1 year or more.....	137,433	11,607,866	*53,660	452,165	*40,899	2,046,585	48,142,651	1,425,456
Other liabilities.....	*33,073	2,206,005	--	233,278	*30,137	89,719	37,284,459	1,718,510
Partners capital accounts.....	49,515	22,498,691	*32,744	2,365,508	85,085	1,910,695	99,163,168	7,606,771
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	*685	171	*33	829	*689	721	8,734	2,008
Number of partners.....	*1,467	202,716	*130	2,037	*1,454	3,663	142,519	5,462
Partnerships reporting balance sheet data:								
Number of partnerships.....	*137	154	*29	817	*135	721	5,370	561
Number of partners.....	*372	202,672	*124	2,013	*346	3,663	131,169	2,020
Total assets.....	*71,316	31,719,290	*14,919	3,370,542	*85,110	3,770,810	140,881,259	10,546,443
Cash.....	*3,971	499,740	*1,975	188,087	*1,098	181,955	3,936,083	235,786
Trade notes and accounts receivable.....	*1,101	1,920,670	*27	445,370	*27,110	223,098	21,607,031	2,526,718
Less: Allowance for bad debts.....	--	*13,589	--	6,422	*2,984	1,148	1,452,269	229,695
Inventories.....	--	187,431	*569	52,111	*467	33,926	5,761,485	257,384
U.S. Government obligations.....	--	--	--	--	--	--	*42,151	--
Tax-exempt securities.....	--	--	--	*11,609	--	--	*209,033	--
Other current assets.....	*4,612	1,184,931	*114	506,560	*6,088	287,117	11,567,480	553,149
Mortgage and real estate loans.....	--	--	--	--	--	*327	*185,900	--
Other investments.....	--	4,612,809	*4,786	*89,214	*1,989	154,375	19,167,055	539,481
Depreciable assets.....	*57,731	23,448,651	*5,607	1,428,462	*54,304	3,299,527	64,013,095	3,151,223
Less: Accumulated depreciation.....	*27,709	8,624,117	*994	345,154	*33,148	1,086,892	28,599,790	1,418,033
Depletable assets.....	--	--	--	--	--	--	*2,743	--
Less: Accumulated depletion.....	--	--	--	--	--	--	*2,743	--
Land.....	--	25,585	--	*147,778	--	227,979	624,122	110,961
Intangible assets.....	*28,771	987,463	*2,970	776,148	*36,531	76,670	38,234,099	3,088,048
Less: Accumulated amortization.....	*4,992	91,557	*174	17,655	*4,749	18,242	7,403,470	480,995
Other assets.....	*7,830	7,581,270	*40	94,433	*1,595	392,119	12,989,253	2,212,415
Total liabilities and capital.....	*71,316	31,719,290	*14,919	3,370,542	*85,110	3,770,810	140,881,259	10,546,443
Accounts payable.....	*1,299	1,232,853	--	324,377	*17,333	116,401	11,913,325	367,931
Mortgages, notes, bonds payable in less than 1 year.....	*10,258	473,665	--	67,641	*760	118,266	1,662,706	116,751
Other current liabilities.....	*7,689	966,799	*733	375,549	*17,791	333,459	17,962,537	938,780
Nonrecourse loans.....	--	942,788	--	*3,569	--	*119,910	943,403	*25,954
Mortgages, notes, bonds payable in 1 year or more.....	*22,609	8,423,380	*10,002	190,916	*4,263	1,228,871	14,481,221	524,107
Other liabilities.....	*14,232	1,546,603	--	181,855	*30,390	84,581	12,505,175	1,502,609
Partners capital accounts.....	*15,229	18,133,202	*4,184	2,226,635	*75,353	1,769,321	81,412,893	7,070,311

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)
ALL PARTNERSHIPS								
Number of partnerships ¹	5,368	6,358	3,861	1,077,299	219,233	377	6,195	1,767
Number of partners.....	22,538	289,338	17,545	11,400,531	3,796,584	1,146	46,536	16,481
Partnerships reporting balance sheet data:								
Number of partnerships.....	4,377	5,494	2,534	832,105	139,220	138	4,862	1,142
Number of partners.....	17,937	272,596	13,328	8,405,821	2,322,179	669	41,842	14,640
Total assets.....	54,308,516	185,150,240	5,032,719	4,474,150,414	2,811,319,618	6,521,922	94,704,687	7,515,259
Cash.....	727,742	5,227,869	604,174	149,735,368	87,495,578	520,240	1,971,026	771,879
Trade notes and accounts receivable.....	10,773,954	13,248,094	773,191	217,208,655	184,190,809	*125,481	50,660,294	2,358,624
Less: Allowance for bad debts.....	896,229	908,738	29,642	1,538,720	1,076,450	--	938,882	*23,074
Inventories.....	6,065,564	2,098,678	*18,481	61,821,999	52,808,799	*5,697	430,829	*17
U.S. Government obligations.....	*37,161	*6,492	--	78,380,123	76,452,598	*177,313	*46,202	--
Tax-exempt securities.....	202,750	*17	*6,266	22,283,199	20,295,685	*138,153	*64,409	--
Other current assets.....	14,972,118	14,693,324	239,817	699,100,891	624,802,777	16,477,947	11,806,158	865,131
Mortgage and real estate loans.....	9,666	*181,449	--	41,162,438	20,829,924	*349,958	4,033,457	353,151
Other investments.....	8,581,033	14,506,360	432,619	1,759,858,148	1,572,271,264	*791,724	12,236,217	*122,489
Depreciable assets.....	9,990,159	89,489,155	2,525,997	1,258,389,615	16,477,947	*5,953	1,356,271	110,753
Less: Accumulated depreciation.....	5,552,741	31,514,355	1,227,609	375,177,677	4,663,269	*2,457	408,242	50,356
Depletable assets.....	--	--	*2,743	3,031,053	1,027,165	--	--	--
Less: Accumulated depletion.....	--	--	*2,743	1,090,443	614,848	--	--	--
Land.....	300,560	566,198	*4,551	262,098,068	3,381,310	*1,398	105,598	--
Intangible assets.....	8,503,946	64,098,282	1,372,999	59,572,976	15,428,266	*23,882	1,907,146	*2,094,476
Less: Accumulated amortization.....	3,266,977	8,641,754	136,196	19,747,519	3,086,361	*8,899	223,500	*68,737
Other assets.....	3,859,809	22,099,167	448,071	259,062,240	145,298,424	2,569,769	11,657,704	980,908
Total liabilities and capital.....	54,308,516	185,150,240	5,032,719	4,474,150,414	2,811,319,618	6,521,922	94,704,687	7,515,259
Accounts payable.....	9,052,214	8,988,853	496,830	125,927,685	105,417,464	*43,477	1,569,825	770,690
Mortgages, notes, bonds payable in less than 1 year.....	469,886	3,689,864	142,192	165,885,078	117,904,880	*1,625,030	23,368,056	*1,026,692
Other current liabilities.....	20,922,998	21,920,209	972,405	800,137,176	721,976,765	*2,330,256	2,750,223	772,048
Nonrecourse loans.....	*259,315	3,661,346	*75,822	504,744,775	28,306,983	*67,306	1,370,934	*358,404
Mortgages, notes, bonds payable in 1 year or more.....	7,207,141	39,121,993	388,061	657,055,211	126,005,487	*391,708	31,312,999	*349,191
Other liabilities.....	8,771,879	26,368,405	425,665	302,485,240	170,925,155	*1,139,198	9,251,650	958,193
Partners capital accounts.....	7,625,084	81,399,569	2,531,744	1,917,915,241	1,540,782,882	924,946	25,081,000	3,280,042
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,426	2,429	1,872	725,411	166,342	327	4,157	1,187
Number of partners.....	12,600	119,576	4,882	8,143,099	2,652,593	797	29,997	7,298
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,771	1,908	1,130	556,898	103,114	*90	3,748	849
Number of partners.....	11,208	115,077	2,864	6,101,215	1,831,932	*323	28,961	6,283
Total assets.....	33,254,414	94,218,346	2,862,057	3,548,199,851	2,435,421,950	*4,913,836	82,614,247	6,688,379
Cash.....	400,034	2,950,074	350,189	120,762,864	72,918,182	*463,147	1,528,439	751,563
Trade notes and accounts receivable.....	9,738,156	8,732,178	609,979	173,942,921	156,180,998	*124,468	45,251,370	1,735,435
Less: Allowance for bad debts.....	*640,024	556,962	25,588	1,168,809	903,921	--	802,699	*22,321
Inventories.....	5,083,508	416,927	3,667	50,606,306	45,564,346	--	*116,689	--
U.S. Government obligations.....	*37,161	4,990	--	76,246,599	74,604,337	*177,313	*46,202	--
Tax-exempt securities.....	202,750	*17	*6,266	15,447,403	13,615,831	*138,153	*64,409	--
Other current assets.....	968,236	9,937,008	109,087	573,398,784	525,295,673	*1,307,912	10,774,849	757,959
Mortgage and real estate loans.....	9,666	*176,234	--	32,213,012	16,125,163	*235,328	3,389,944	353,151
Other investments.....	7,721,755	10,785,157	*120,662	1,520,170,058	1,377,082,197	*28,230	10,542,243	*121,952
Depreciable assets.....	8,031,700	50,901,073	1,929,098	848,463,019	13,470,819	*4,253	1,023,389	110,732
Less: Accumulated depreciation.....	4,913,595	21,202,893	1,065,269	274,913,460	3,877,183	*1,242	235,472	50,335
Depletable assets.....	--	--	*2,743	2,210,003	949,294	--	--	--
Less: Accumulated depletion.....	--	--	*2,743	922,572	601,193	--	--	--
Land.....	*219,435	289,533	*4,193	176,987,238	2,462,876	*1,398	103,612	--
Intangible assets.....	6,953,873	27,535,982	656,196	39,964,648	13,299,283	*23,317	1,423,754	*2,090,162
Less: Accumulated amortization.....	2,457,781	4,375,564	89,130	13,984,748	2,665,440	*8,457	127,970	*65,557
Other assets.....	1,899,540	8,624,590	252,707	208,776,587	131,900,688	*2,420,015	9,515,489	905,637
Total liabilities and capital.....	33,254,414	94,218,346	2,862,057	3,548,199,851	2,435,421,950	*4,913,836	82,614,247	6,688,379
Accounts payable.....	8,422,362	2,817,213	305,819	113,828,427	101,863,536	*6,938	1,328,559	714,101
Mortgages, notes, bonds payable in less than 1 year.....	128,396	1,342,337	*75,221	135,421,311	112,377,905	*1,603,425	22,405,451	*967,717
Other current liabilities.....	5,607,496	10,824,650	591,612	625,725,359	582,642,275	*2,302,331	2,040,113	759,549
Nonrecourse loans.....	*103,345	*800,555	*13,548	305,299,431	24,928,045	*67,306	*743,401	--
Mortgages, notes, bonds payable in 1 year or more.....	6,592,695	7,071,774	*292,644	434,994,551	107,895,639	*268,721	27,121,716	*349,191
Other liabilities.....	5,535,706	5,196,779	*270,082	210,535,879	134,820,976	*164,712	6,708,812	*851,475
Partners capital accounts.....	6,864,414	66,165,037	1,313,131	1,722,394,893	1,370,893,574	*500,403	22,266,195	3,046,345

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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	Real estate			
					Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of mini-warehouses and self storage units
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
ALL PARTNERSHIPS								
Number of partnerships ¹	174,972	7,488	28,435	858,066	831,520	306,182	298,957	9,352
Number of partners.....	3,096,923	76,160	559,338	7,603,947	6,999,531	2,468,121	1,744,209	94,309
Partnerships reporting balance sheet data:								
Number of partnerships.....	106,403	5,320	21,353	692,886	672,969	244,399	253,965	5,987
Number of partners.....	1,817,509	71,234	376,284	6,083,642	5,665,071	2,172,447	1,597,692	71,428
Total assets.....	2,272,930,555	6,532,478	423,114,717	1,662,830,796	1,576,438,116	484,466,773	691,447,600	15,367,944
Cash.....	72,883,875	662,157	10,686,403	62,239,789	61,239,671	20,431,748	23,294,586	433,800
Trade notes and accounts receivable.....	109,283,848	1,605,110	20,157,452	33,017,846	20,054,908	4,389,830	7,252,170	167,291
Less: Allowance for bad debts.....	75,008	*8,397	*31,088	462,270	322,017	29,129	143,947	*167
Inventories.....	51,993,093	*19,016	*360,149	9,013,200	8,668,702	741,503	312,080	*468
U.S. Government obligations.....	62,814,092	*253,953	13,161,037	1,927,525	1,926,945	736,757	786,223	--
Tax-exempt securities.....	12,953,261	*640	7,139,222	1,987,513	1,987,513	596,760	859,718	--
Other current assets.....	580,048,407	329,410	29,929,962	74,298,114	69,364,674	24,938,292	21,500,849	231,494
Mortgage and real estate loans.....	11,450,553	*58,748	4,584,057	20,332,514	20,330,833	3,902,886	4,363,149	*143,107
Other investments.....	1,264,486,632	2,228,208	292,405,995	187,586,883	173,740,926	33,098,463	45,401,904	1,431,986
Depreciable assets.....	11,255,865	444,212	3,304,893	1,241,911,668	1,163,696,613	442,993,228	561,284,470	11,946,915
Less: Accumulated depreciation.....	3,688,599	196,178	317,438	370,514,408	336,256,779	158,312,347	141,523,166	2,766,681
Depletable assets.....	1,024,017	*1,150	*1,998	2,003,888	1,984,013	*951,813	278,133	*38,299
Less: Accumulated depletion.....	612,687	*622	*1,539	475,594	472,048	*108,982	*115,161	*32,961
Land.....	2,755,294	*7,964	511,057	258,716,759	257,589,494	71,228,697	118,375,347	2,884,837
Intangible assets.....	10,193,543	619,919	589,301	44,144,710	42,348,021	11,691,950	22,691,848	323,258
Less: Accumulated amortization.....	2,372,029	120,171	293,027	16,661,157	16,020,011	4,559,962	8,847,446	108,921
Other assets.....	88,536,400	627,358	40,926,285	113,763,816	106,576,657	31,775,265	35,676,844	675,221
Total liabilities and capital.....	2,272,930,555	6,532,478	423,114,717	1,662,830,796	1,576,438,116	484,466,773	691,447,600	15,367,944
Accounts payable.....	98,359,669	1,272,504	3,401,300	20,510,220	19,290,985	4,518,630	8,237,991	62,691
Mortgages, notes, bonds payable in less than 1 year.....	81,099,917	70,107	10,715,078	47,980,197	45,402,732	10,765,064	21,394,501	103,885
Other current liabilities.....	701,489,758	581,415	14,053,065	78,160,421	71,301,870	23,282,030	24,573,385	371,178
Nonrecourse loans.....	20,974,899	*84,404	5,451,036	476,437,792	463,914,071	212,663,246	193,962,362	1,368,442
Mortgages, notes, bonds payable in 1 year or more.....	53,931,294	830,254	39,190,041	531,049,724	504,631,619	164,520,370	237,840,392	5,963,042
Other liabilities.....	136,112,832	5,152,913	18,310,369	131,560,084	112,793,419	41,397,324	36,698,718	294,350
Partners capital accounts.....	1,180,962,185	-1,459,119	331,993,828	377,132,358	359,103,420	27,320,110	168,740,251	7,204,356
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	135,726	4,227	20,718	559,069	544,916	183,487	226,288	5,707
Number of partners.....	2,096,619	13,461	504,422	5,490,506	5,008,933	1,668,865	1,205,231	71,627
Partnerships reporting balance sheet data:								
Number of partnerships.....	79,888	3,310	15,230	453,784	443,612	148,632	190,872	4,466
Number of partners.....	1,459,375	11,264	325,726	4,269,283	3,965,955	1,526,802	1,090,847	65,406
Total assets.....	1,938,648,872	4,479,130	398,077,487	1,112,777,900	1,069,847,877	281,525,673	522,710,689	12,154,209
Cash.....	59,855,313	550,894	9,768,827	47,844,682	46,275,097	14,403,373	18,865,788	391,003
Trade notes and accounts receivable.....	90,333,104	1,137,132	17,599,488	17,761,923	15,236,921	3,385,428	5,650,242	163,499
Less: Allowance for bad debts.....	70,809	*7,302	*790	264,888	233,017	22,120	113,327	*159
Inventories.....	45,131,720	*19,016	*296,922	5,041,960	4,947,102	435,542	247,327	*422
U.S. Government obligations.....	61,060,433	*174,911	13,145,477	1,642,262	1,641,683	661,782	718,821	--
Tax-exempt securities.....	11,384,581	*210	2,028,478	1,831,572	1,831,572	596,760	840,990	--
Other current assets.....	485,726,029	123,844	26,605,080	48,103,110	45,698,166	15,208,561	16,415,881	177,442
Mortgage and real estate loans.....	9,778,659	*58,748	2,309,333	16,087,849	16,087,849	3,060,803	3,922,862	*143,107
Other investments.....	1,082,334,271	1,347,436	282,708,065	143,087,861	134,518,783	23,271,358	40,669,562	1,294,727
Depreciable assets.....	8,996,442	252,972	3,083,031	834,992,200	789,060,383	258,556,271	422,485,574	9,402,204
Less: Accumulated depreciation.....	3,153,853	137,334	298,946	271,036,277	246,235,559	108,245,900	110,092,216	2,494,922
Depletable assets.....	947,434	*1,150	*710	1,260,708	1,240,833	*427,489	*187,576	*38,299
Less: Accumulated depletion.....	600,292	*622	*279	321,379	317,832	*52,215	*33,211	*32,961
Land.....	1,969,089	*6,479	382,299	174,524,362	173,660,509	46,431,880	86,888,768	2,399,630
Intangible assets.....	8,815,001	458,821	488,228	26,665,365	25,633,281	6,292,420	15,039,471	189,966
Less: Accumulated amortization.....	2,076,834	104,217	282,405	11,319,308	10,816,379	2,770,354	6,488,368	74,532
Other assets.....	78,218,585	596,991	40,243,971	76,875,899	71,618,485	19,884,593	27,504,949	556,485
Total liabilities and capital.....	1,938,648,872	4,479,130	398,077,487	1,112,777,900	1,069,847,877	281,525,673	522,710,689	12,154,209
Accounts payable.....	95,847,064	643,279	3,323,593	11,964,891	11,318,655	2,510,099	5,236,317	40,342
Mortgages, notes, bonds payable in less than 1 year.....	77,006,227	39,822	10,355,264	23,043,405	22,237,828	3,986,144	11,310,875	99,363
Other current liabilities.....	565,561,014	199,065	11,780,202	43,083,085	37,735,933	10,701,639	15,795,103	237,451
Nonrecourse loans.....	19,040,475	*25,952	5,050,912	280,371,385	273,260,469	113,641,913	125,742,265	1,106,354
Mortgages, notes, bonds payable in 1 year or more.....	45,338,078	486,230	34,331,705	327,098,912	318,201,499	92,488,071	165,553,008	3,778,515
Other liabilities.....	105,770,371	4,176,562	17,149,045	75,714,903	65,285,637	19,363,843	26,296,565	107,057
Partners capital accounts.....	1,030,085,643	-1,091,780	316,086,767	351,501,319	341,807,855	38,833,963	172,776,557	6,785,126

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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 activities						
(89)	(90)	(91)	(92)	(93)	(94)			
ALL PARTNERSHIPS								
Number of partnerships ¹	63,245	153,784	26,112	435	167,942	122,773	30,786	13,341
Number of partners.....	424,064	2,268,828	603,495	922	711,930	454,195	145,016	61,248
Partnerships reporting balance sheet data:								
Number of partnerships.....	48,070	120,547	19,489	427	112,823	85,674	23,280	9,811
Number of partners.....	356,192	1,467,312	417,672	898	554,164	361,947	126,425	53,590
Total assets.....	88,884,040	296,271,759	83,013,834	3,378,845	263,567,060	76,960,949	15,807,498	8,115,018
Cash.....	3,118,526	13,961,010	916,825	83,294	14,447,336	11,073,127	5,414,245	1,011,674
Trade notes and accounts receivable.....	1,129,956	7,115,662	12,879,485	*83,454	32,184,517	13,044,952	1,212,006	1,481,978
Less: Allowance for bad debts.....	18,119	130,656	139,729	*524	537,381	309,968	46,206	42,844
Inventories.....	130,909	7,483,743	343,313	*1,185	1,374,900	496,930	*63,481	*1,102
U.S. Government obligations.....	*213,961	190,004	*579	--	294,726	190,410	153,305	*4,470
Tax-exempt securities.....	*70,051	460,985	--	--	139,382	30,100	*11,643	*11,948
Other current assets.....	2,813,580	19,880,459	4,863,934	69,506	28,786,199	12,556,649	2,601,620	976,144
Mortgage and real estate loans.....	889,336	11,032,355	1,681	--	4,126,328	*83,339	*6,709	515
Other investments.....	11,741,773	82,066,800	12,093,396	*1,752,561	117,001,840	12,137,298	651,239	540,666
Depreciable assets.....	51,893,945	95,578,055	77,298,303	*916,751	42,764,139	30,500,346	12,563,262	5,494,809
Less: Accumulated depreciation.....	13,188,746	20,465,840	34,127,750	*129,879	22,875,554	18,127,231	8,128,647	3,310,878
Depletable assets.....	385,488	330,280	*19,875	--	47,811	*18,832	*3,999	*3,150
Less: Accumulated depletion.....	123,620	91,323	*3,547	--	24,038	*10,322	*2,274	*3,150
Land.....	21,585,061	43,515,552	1,011,023	*116,241	1,927,080	500,826	46,633	40,781
Intangible assets.....	1,983,245	5,657,721	1,308,254	488,435	14,367,704	6,559,449	433,816	585,694
Less: Accumulated amortization.....	487,734	2,015,948	279,744	361,401	3,041,053	1,830,105	176,480	169,756
Other assets.....	6,746,429	31,702,899	6,827,936	*359,222	32,583,124	10,046,497	999,147	1,488,717
Total liabilities and capital.....	88,884,040	296,271,759	83,013,834	3,378,845	263,567,060	76,960,949	15,807,498	8,115,018
Accounts payable.....	982,714	5,488,959	1,214,645	*4,590	7,512,401	4,538,845	331,207	234,143
Mortgages, notes, bonds payable in less than 1 year.....	2,713,780	10,425,503	2,572,338	5,127	7,013,946	3,237,503	1,000,047	850,511
Other current liabilities.....	2,647,485	20,427,792	6,827,627	*30,923	23,502,296	10,527,535	3,093,596	951,254
Nonrecourse loans.....	13,023,136	42,896,886	12,323,551	*200,170	8,402,104	2,506,434	188,218	*342,284
Mortgages, notes, bonds payable in 1 year or more.....	28,037,928	68,269,887	26,413,056	*5,049	28,471,412	11,327,006	1,679,625	2,328,850
Other liabilities.....	5,088,452	29,314,576	18,675,454	*91,211	21,621,457	8,773,892	1,190,609	1,216,950
Partners capital accounts.....	36,390,546	119,448,156	14,987,162	3,041,776	167,043,444	36,049,734	8,324,195	2,191,025
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	45,675	83,759	14,007	146	108,804	79,330	25,443	9,324
Number of partners.....	272,162	1,791,048	481,231	341	516,938	304,102	129,321	45,769
Partnerships reporting balance sheet data:								
Number of partnerships.....	34,439	65,202	10,034	138	75,780	59,141	20,258	7,851
Number of partners.....	229,991	1,052,910	303,009	318	413,755	254,711	115,378	42,802
Total assets.....	66,289,737	187,167,569	39,890,308	3,039,715	197,990,437	61,262,226	15,391,258	7,515,055
Cash.....	2,526,088	10,088,845	1,486,290	83,294	12,312,778	9,723,352	5,306,219	972,673
Trade notes and accounts receivable.....	826,146	5,211,606	2,441,549	*83,454	27,650,822	11,005,159	1,171,014	1,234,364
Less: Allowance for bad debts.....	12,827	84,584	31,347	*524	377,236	203,988	37,735	*33,441
Inventories.....	95,287	4,168,524	93,673	*1,185	940,744	248,571	*63,481	*1,102
U.S. Government obligations.....	*93,925	167,155	*579	--	287,598	190,410	153,305	*4,470
Tax-exempt securities.....	*70,051	*323,771	--	--	134,445	25,163	*11,643	*10,242
Other current assets.....	1,989,428	11,906,853	2,335,439	69,506	22,001,097	9,970,899	2,512,585	902,882
Mortgage and real estate loans.....	837,292	8,123,785	--	--	2,845,819	*59,375	*6,709	515
Other investments.....	10,175,949	59,107,187	6,816,516	*1,752,561	82,934,373	8,570,622	645,427	397,647
Depreciable assets.....	38,475,575	60,140,759	45,318,065	*613,751	34,047,906	25,964,729	2,980,254	5,354,045
Less: Accumulated depreciation.....	10,690,421	14,712,100	24,676,303	*124,415	19,314,756	16,173,111	7,932,619	3,230,175
Depletable assets.....	385,488	201,982	*19,875	--	47,811	*18,832	*3,999	*3,150
Less: Accumulated depletion.....	123,620	*75,825	*3,547	--	24,038	*10,322	*2,274	*3,150
Land.....	16,402,091	21,538,140	747,611	*116,241	1,079,941	435,329	46,354	40,097
Intangible assets.....	740,265	3,371,159	586,926	445,159	9,705,878	4,340,864	420,483	461,182
Less: Accumulated amortization.....	267,712	1,215,413	143,211	*359,719	2,004,825	1,443,973	175,743	81,943
Other assets.....	4,766,732	18,905,726	4,898,191	*359,222	25,722,078	8,540,315	958,709	1,481,394
Total liabilities and capital.....	66,289,737	187,167,569	39,890,308	3,039,715	197,990,437	61,262,226	15,391,258	7,515,055
Accounts payable.....	512,361	3,019,536	641,646	*4,590	4,376,374	3,352,486	324,387	229,031
Mortgages, notes, bonds payable in less than 1 year.....	2,260,748	4,580,697	800,451	5,127	5,273,866	2,471,200	951,944	830,395
Other current liabilities.....	1,476,078	9,525,662	5,337,409	*9,743	15,667,523	7,699,254	2,980,545	862,176
Nonrecourse loans.....	7,536,494	25,233,443	6,910,746	*200,170	5,844,748	2,238,492	59,827	*342,284
Mortgages, notes, bonds payable in 1 year or more.....	19,780,384	36,601,522	8,892,364	*5,049	16,425,064	7,056,412	1,564,067	2,298,636
Other liabilities.....	4,011,874	15,506,299	10,338,055	*91,211	13,593,355	6,666,491	1,136,779	1,143,295
Partners capital accounts.....	30,711,800	92,700,409	6,969,637	2,723,827	136,809,507	31,777,891	8,373,709	1,809,237

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS								
Number of partnerships ¹	7,827	3,370	20,824	46,626	25,434	5,084	16,108	12,661
Number of partners.....	21,763	7,515	66,772	151,881	83,024	13,239	55,618	177,103
Partnerships reporting balance sheet data:								
Number of partnerships.....	6,347	2,904	11,658	31,674	16,042	2,939	12,693	10,274
Number of partners.....	18,480	6,584	47,207	109,662	56,648	8,763	44,251	145,322
Total assets.....	2,994,741	381,574	7,261,310	42,400,807	25,823,706	4,384,841	12,192,260	165,838,917
Cash.....	394,006	113,281	807,896	3,332,025	1,516,868	435,307	1,379,850	2,367,842
Trade notes and accounts receivable.....	654,959	103,548	1,632,675	7,959,786	3,532,710	1,282,945	3,144,131	16,524,797
Less: Allowance for bad debts.....	6,887	*2,801	9,466	201,764	40,792	90,047	70,926	161,962
Inventories.....	40,331	33,317	35,033	323,665	24,031	16,726	282,908	728,277
U.S. Government obligations.....	*2,540	--	--	*30,095	*30,095	--	--	*104,317
Tax-exempt securities.....	*35	--	--	*6,475	*6,475	--	--	*103,612
Other current assets.....	701,841	20,393	333,671	7,922,800	5,426,064	878,570	1,618,166	10,569,659
Mortgage and real estate loans.....	*23,965	--	--	*52,151	--	--	*52,151	3,765,859
Other investments.....	216,125	*567	459,592	10,269,108	8,188,199	83,878	1,997,031	102,076,191
Depreciable assets.....	894,569	210,027	2,556,683	8,780,997	4,198,030	885,421	3,697,546	5,010,589
Less: Accumulated depreciation.....	511,552	124,446	1,683,008	4,368,700	1,838,299	439,777	2,090,624	1,340,889
Depletable assets.....	*2,033	--	*8,315	*1,335	1,207	--	*128	*4,598
Less: Accumulated depletion.....	*857	--	*3,535	*506	480	--	*27	*3,028
Land.....	48,558	*10,952	*2,436	351,466	181,280	*16,728	153,458	1,120,099
Intangible assets.....	290,923	11,820	1,800,575	3,436,621	1,227,780	1,111,863	1,096,978	5,415,989
Less: Accumulated amortization.....	23,935	1,059	944,322	514,552	203,593	166,965	143,994	831,219
Other assets.....	268,086	5,977	2,264,765	5,019,805	3,574,129	370,193	1,075,483	20,384,185
Total liabilities and capital.....	2,994,741	381,574	7,261,310	42,400,807	25,823,706	4,384,841	12,192,260	165,838,917
Accounts payable.....	431,017	52,322	534,592	2,955,563	732,645	681,987	1,540,931	1,522,561
Mortgages, notes, bonds payable in less than 1 year.....	161,785	35,564	367,719	821,877	485,743	88,688	247,446	3,034,837
Other current liabilities.....	856,852	35,250	671,170	4,919,413	1,709,260	932,986	2,277,167	7,095,734
Nonrecourse loans.....	*13,709	--	*31,199	1,931,023	1,512,672	*120,004	*298,348	5,541,657
Mortgages, notes, bonds payable in 1 year or more.....	436,453	71,998	787,120	6,022,959	3,432,872	835,748	1,754,340	13,218,141
Other liabilities.....	143,859	*7,178	2,575,912	3,639,384	2,401,784	430,537	807,063	11,412,867
Partners capital accounts.....	951,065	179,261	2,293,599	22,110,588	15,548,730	1,294,892	5,266,966	124,013,119
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	5,276	2,718	11,152	25,417	13,389	3,377	8,651	8,586
Number of partners.....	13,983	5,983	25,742	83,302	46,605	7,347	29,351	162,292
Partnerships reporting balance sheet data:								
Number of partnerships.....	4,282	2,446	6,011	18,293	9,710	1,812	6,771	6,492
Number of partners.....	11,691	5,439	15,904	63,497	38,096	4,224	21,178	131,709
Total assets.....	2,048,219	334,920	5,496,674	30,476,100	20,289,375	2,845,426	7,341,299	121,235,820
Cash.....	320,572	103,162	447,293	2,573,433	1,326,273	283,094	964,066	1,796,252
Trade notes and accounts receivable.....	494,776	95,594	1,437,294	6,572,117	3,296,415	1,103,921	2,171,780	15,105,038
Less: Allowance for bad debts.....	4,007	*2,801	4,143	121,861	28,418	75,874	17,569	139,586
Inventories.....	*19,553	26,782	17,323	120,331	14,806	12,857	92,668	597,087
U.S. Government obligations.....	*2,540	--	--	*30,095	*30,095	--	--	*97,189
Tax-exempt securities.....	*35	--	--	*3,243	*3,243	--	--	*103,612
Other current assets.....	383,120	19,981	212,755	5,939,577	4,160,675	549,796	1,229,105	7,374,770
Mortgage and real estate loans.....	--	--	--	*52,151	--	--	*52,151	*2,565,859
Other investments.....	190,211	*354	360,398	6,976,585	6,052,694	73,763	850,127	71,861,098
Depreciable assets.....	682,511	169,490	2,080,387	5,438,592	2,497,886	675,360	2,265,345	3,010,372
Less: Accumulated depreciation.....	443,628	104,836	1,434,507	3,027,347	1,129,495	393,364	1,504,489	831,287
Depletable assets.....	*2,033	--	*8,315	*1,335	1,207	--	*128	*4,598
Less: Accumulated depletion.....	*857	--	*3,535	*506	480	--	*27	*3,028
Land.....	48,558	*10,952	741	288,627	120,067	*16,728	151,832	492,502
Intangible assets.....	172,276	*11,750	1,018,509	2,256,664	1,117,632	537,194	601,838	4,102,542
Less: Accumulated amortization.....	19,811	*1,027	778,824	386,626	187,466	120,682	78,479	327,325
Other assets.....	200,334	5,519	2,134,667	3,759,692	3,014,240	182,630	562,821	15,426,127
Total liabilities and capital.....	2,048,219	334,920	5,496,674	30,476,100	20,289,375	2,845,426	7,341,299	121,235,820
Accounts payable.....	318,962	50,449	232,993	2,196,665	508,887	561,475	1,126,303	385,751
Mortgages, notes, bonds payable in less than 1 year.....	116,949	25,365	67,763	478,784	340,798	55,894	82,092	2,428,429
Other current liabilities.....	450,324	33,292	309,251	3,063,666	1,124,466	559,661	1,379,538	2,933,400
Nonrecourse loans.....	*5,667	--	*14,999	1,815,715	*1,417,403	*120,004	*278,309	3,579,307
Mortgages, notes, bonds payable in 1 year or more.....	221,280	47,264	148,386	2,776,778	1,731,669	254,243	790,866	6,656,737
Other liabilities.....	45,402	*6,999	2,214,518	2,114,498	1,327,022	424,474	363,001	6,097,701
Partners capital accounts.....	889,635	171,552	2,503,764	18,029,994	13,839,130	869,675	3,321,190	99,154,495

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)
ALL PARTNERSHIPS								
Number of partnerships ¹	32,508	30,463	2,044	45,904	6,015	39,890	14,661	10,352
Number of partners.....	80,632	72,604	8,029	248,285	14,208	234,077	65,935	62,674
Partnerships reporting balance sheet data:								
Number of partnerships.....	16,875	15,488	1,388	32,989	2,874	30,114	12,601	6,487
Number of partners.....	46,895	40,812	6,083	172,945	7,927	165,018	60,645	22,799
Total assets.....	20,767,194	15,758,169	5,009,026	47,830,512	1,931,932	45,898,580	4,404,746	3,142,042
Cash.....	1,006,367	845,789	160,578	3,608,638	97,854	3,510,784	785,444	410,494
Trade notes and accounts receivable.....	2,614,768	1,865,829	748,939	7,480,586	94,141	7,386,445	631,500	726,083
Less: Allowance for bad debts.....	65,451	50,602	14,849	1,633,644	*1,585	1,632,059	70,824	238,065
Inventories.....	149,693	104,452	45,241	253,843	*9,187	244,656	31,715	26,290
U.S. Government obligations.....	--	--	--	*8,602	--	*8,602	--	--
Tax-exempt securities.....	*5,670	*5,670	--	*3,519	--	*3,519	--	--
Other current assets.....	5,660,070	5,341,200	318,871	3,309,522	52,255	3,257,267	644,624	192,961
Mortgage and real estate loans.....	*277,130	*277,130	--	*7,295	--	*7,295	*171	--
Other investments.....	2,788,351	2,548,473	239,877	2,200,085	*1,076,308	1,123,777	203,008	50,948
Depreciable assets.....	7,253,204	2,581,728	4,671,475	34,352,635	738,960	33,613,675	3,013,738	2,072,935
Less: Accumulated depreciation.....	3,407,434	1,101,460	2,305,974	12,433,858	321,788	12,112,070	1,687,325	963,254
Depletable assets.....	*24,380	*257	*24,123	*5,717	--	*5,717	*5,683	*33
Less: Accumulated depletion.....	*10,688	*250	*10,438	*541	--	*541	*519	*22
Land.....	306,155	188,826	117,329	2,056,056	*53,262	2,002,794	60,500	80,806
Intangible assets.....	2,392,266	1,620,663	771,603	5,896,113	52,767	5,843,346	741,181	445,733
Less: Accumulated amortization.....	379,729	180,178	199,551	1,004,928	12,844	992,084	125,786	72,417
Other assets.....	2,152,442	1,710,642	441,799	3,720,872	93,414	3,627,458	171,636	409,517
Total liabilities and capital.....	20,767,194	15,758,169	5,009,026	47,830,512	1,931,932	45,898,580	4,404,746	3,142,042
Accounts payable.....	1,450,995	1,134,346	316,649	2,163,472	53,134	2,110,338	170,935	135,644
Mortgages, notes, bonds payable in less than 1 year.....	741,607	543,897	197,710	1,589,061	25,336	1,563,725	387,366	91,643
Other current liabilities.....	5,879,027	5,216,235	662,792	5,919,353	127,296	5,792,057	1,023,916	434,229
Nonrecourse loans.....	354,012	*53,551	5,040,453	*3,736	5,036,718	*67,176	*5,169	*5,169
Mortgages, notes, bonds payable in 1 year or more.....	3,926,265	2,415,537	1,510,729	13,079,598	320,192	12,759,406	840,634	747,771
Other liabilities.....	1,434,697	827,620	607,077	2,921,083	41,375	2,879,708	271,070	262,537
Partners capital accounts.....	6,980,591	5,566,983	1,413,608	17,117,492	1,360,864	15,756,628	1,643,649	1,465,049
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	20,888	19,327	1,561	29,210	3,469	25,741	11,146	6,507
Number of partners.....	50,544	46,882	3,662	138,819	8,230	130,589	50,875	24,202
Partnerships reporting balance sheet data:								
Number of partnerships.....	10,147	8,977	1,170	20,821	1,004	19,816	9,670	4,530
Number of partners.....	27,335	24,479	2,857	115,736	3,300	112,436	47,212	18,399
Total assets.....	15,492,392	11,671,457	3,820,935	27,431,644	1,111,545	26,320,098	3,083,824	2,528,662
Cash.....	793,173	703,668	89,506	2,943,699	86,188	2,857,511	700,048	331,662
Trade notes and accounts receivable.....	1,540,625	1,068,712	471,913	4,976,867	*82,252	4,894,615	496,555	615,384
Less: Allowance for bad debts.....	33,662	26,998	6,664	1,033,125	*1,521	1,031,604	46,562	205,872
Inventories.....	95,086	68,109	26,977	193,267	--	193,267	24,041	22,844
U.S. Government obligations.....	--	--	--	*8,602	--	*8,602	--	--
Tax-exempt securities.....	*5,670	*5,670	--	*199	--	*199	--	--
Other current assets.....	4,655,428	4,385,921	269,507	1,539,048	38,660	1,500,388	226,120	153,294
Mortgage and real estate loans.....	*220,586	*220,586	--	--	--	--	--	--
Other investments.....	2,502,653	2,366,248	136,404	1,229,715	*540,368	689,347	50,129	-49,662
Depreciable assets.....	5,072,806	1,743,371	3,329,434	20,451,021	518,020	19,933,001	2,484,187	1,835,398
Less: Accumulated depreciation.....	2,310,358	816,845	1,493,513	8,942,142	277,059	8,665,083	1,460,102	871,691
Depletable assets.....	*24,380	*257	*24,123	*5,683	--	*5,683	*5,683	--
Less: Accumulated depletion.....	*10,688	*250	*10,438	*519	--	*519	*519	--
Land.....	152,110	58,446	93,664	1,142,440	*15,340	1,127,100	48,589	78,703
Intangible assets.....	1,262,472	652,266	610,206	3,770,609	30,932	3,739,677	492,953	362,536
Less: Accumulated amortization.....	233,527	108,734	124,792	679,821	6,274	673,547	94,741	62,048
Other assets.....	1,755,637	1,351,031	404,607	1,826,100	84,640	1,741,460	157,444	318,113
Total liabilities and capital.....	15,492,392	11,671,457	3,820,935	27,431,644	1,111,545	26,320,098	3,083,824	2,528,662
Accounts payable.....	638,137	419,559	218,578	1,163,239	30,850	1,132,389	104,940	137,807
Mortgages, notes, bonds payable in less than 1 year.....	374,236	312,444	61,792	712,090	*18,716	693,374	259,454	60,980
Other current liabilities.....	5,034,869	4,678,357	356,512	3,156,374	33,441	3,122,933	578,873	272,098
Nonrecourse loans.....	*26,949	*4,549	22,400	2,623,275	*3,736	2,619,540	*63,472	*5,169
Mortgages, notes, bonds payable in 1 year or more.....	2,711,915	1,562,488	1,149,427	5,220,742	152,698	5,068,045	607,434	610,283
Other liabilities.....	829,164	291,953	537,210	557,755	*18,924	538,831	156,788	141,359
Partners capital accounts.....	5,877,120	4,402,105	1,475,015	13,998,168	853,182	13,144,986	1,312,863	1,300,967

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS								
Number of partnerships ¹	2,531	1,351	331	761	726	5,165	4,010	96,868
Number of partners.....	21,896	15,145	1,077	3,754	10,728	31,789	21,078	527,384
Partnerships reporting balance sheet data:								
Number of partnerships.....	2,183	749	274	662	711	4,532	1,915	69,020
Number of partners.....	20,388	6,809	963	3,556	10,548	28,348	10,962	444,561
Total assets.....	5,405,316	2,054,488	435,295	472,633	11,358,083	18,134,950	491,027	155,050,991
Cash.....	788,256	161,426	-50,664	68,397	287,988	995,144	64,298	8,432,517
Trade notes and accounts receivable.....	1,041,709	515,877	103,749	111,004	2,830,925	1,406,425	*19,173	5,646,660
Less: Allowance for bad debts.....	294,843	141,761	16,196	*29,948	739,014	101,193	*216	97,465
Inventories.....	47,260	20,664	*5,154	*10,622	82,765	20,178	*8	1,551,896
U.S. Government obligations.....	--	*8,174	--	268	--	*160	--	*104,526
Tax-exempt securities.....	--	--	--	--	--	*3,519	--	*35,639
Other current assets.....	232,639	144,484	126,640	84,595	751,627	1,070,109	9,589	7,256,673
Mortgage and real estate loans.....	--	--	--	--	--	*7,124	--	482,657
Other investments.....	266,040	42,364	*29,428	*16,862	211,657	243,280	60,190	7,311,383
Depreciable assets.....	2,983,841	1,474,436	299,761	231,402	8,734,221	14,497,565	305,775	121,118,243
Less: Accumulated depreciation.....	1,093,901	769,625	109,049	113,378	3,816,302	3,498,959	60,278	36,203,548
Depletable assets.....	--	--	--	--	--	--	--	33,729
Less: Accumulated depletion.....	--	--	--	--	--	--	--	6,772
Land.....	84,753	*18,478	*7,011	*489	518,124	1,200,955	*31,679	15,000,609
Intangible assets.....	1,452,930	256,233	*52,834	*66,407	1,589,476	1,219,786	18,768	18,653,030
Less: Accumulated amortization.....	236,974	30,742	*14,078	*7,742	206,636	293,844	3,865	5,581,307
Other assets.....	133,606	354,480	705	33,655	1,113,252	1,364,702	*45,905	11,312,521
Total liabilities and capital.....	5,405,316	2,054,488	435,295	472,633	11,358,083	18,134,950	491,027	155,050,991
Accounts payable.....	272,765	93,531	27,193	18,323	486,642	874,052	31,252	4,662,157
Mortgages, notes, bonds payable in less than 1 year.....	121,217	171,561	*9,055	*106,855	81,737	570,150	*24,141	4,306,136
Other current liabilities.....	829,569	240,947	75,490	173,245	956,568	1,987,148	70,944	15,480,757
Nonrecourse loans.....	*144,685	*12,991	*83,733	--	*167,004	4,553,332	*2,628	23,638,916
Mortgages, notes, bonds payable in 1 year or more.....	617,099	411,886	269,880	*39,891	1,359,452	8,293,666	179,128	59,938,531
Other liabilities.....	718,278	225,662	*12,534	*21,343	90,804	1,274,003	*3,476	19,411,569
Partners capital accounts.....	2,701,703	897,910	-42,591	112,975	8,215,876	582,598	179,458	27,612,925
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,800	792	155	223	580	2,270	2,269	48,740
Number of partners.....	16,913	9,455	389	1,196	9,049	13,502	5,009	333,295
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,508	492	*97	144	576	2,100	699	36,078
Number of partners.....	15,518	6,003	*275	1,039	9,039	13,083	1,870	291,680
Total assets.....	4,486,772	1,197,884	*117,519	249,784	6,825,979	7,655,128	174,545	74,042,020
Cash.....	733,984	145,670	*15,047	57,568	239,938	617,027	16,568	5,626,104
Trade notes and accounts receivable.....	897,650	306,505	*20,563	77,644	1,809,325	661,833	*9,157	3,370,213
Less: Allowance for bad debts.....	247,829	50,295	*2,523	*29,519	404,415	44,587	--	58,289
Inventories.....	42,583	*16,403	*2,421	*4,796	67,584	12,594	--	673,413
U.S. Government obligations.....	--	*8,174	--	268	--	*160	--	*89,313
Tax-exempt securities.....	--	--	--	--	--	*199	--	*33,226
Other current assets.....	185,896	114,546	*1,721	64,778	374,562	373,050	*6,421	4,047,522
Mortgage and real estate loans.....	--	--	--	--	--	--	--	277,460
Other investments.....	256,198	*42,360	*29,428	*143	154,939	145,620	60,190	3,629,815
Depreciable assets.....	2,196,222	1,008,296	*41,992	140,468	5,248,688	6,893,575	84,173	60,744,695
Less: Accumulated depreciation.....	861,105	594,871	*20,899	84,689	2,513,264	2,231,642	26,819	22,610,854
Depletable assets.....	--	--	--	--	--	--	--	*11,438
Less: Accumulated depletion.....	--	--	--	--	--	--	--	*5,401
Land.....	60,291	*13,267	--	--	330,531	581,215	*14,505	7,552,642
Intangible assets.....	1,310,288	148,640	*29,554	*26,966	996,921	369,467	*2,351	6,909,928
Less: Accumulated amortization.....	204,660	19,997	*322	*6,369	136,017	148,236	*1,156	2,292,488
Other assets.....	117,253	59,185	*537	*2,268	657,189	424,852	*9,156	6,043,284
Total liabilities and capital.....	4,486,772	1,197,884	*117,519	249,784	6,825,979	7,655,128	174,545	74,042,020
Accounts payable.....	240,679	68,211	*4,518	7,006	280,467	272,781	*15,981	2,057,873
Mortgages, notes, bonds payable in less than 1 year.....	77,290	54,279	*5,429	*379	75,344	158,841	*1,378	1,787,407
Other current liabilities.....	631,904	111,697	*7,153	77,445	560,801	826,475	*56,488	6,547,455
Nonrecourse loans.....	48,609	*2,300	--	--	*475	2,499,514	--	11,705,551
Mortgages, notes, bonds payable in 1 year or more.....	302,648	161,197	*47,072	*15,268	430,002	2,857,043	*37,098	22,922,753
Other liabilities.....	431,805	151,490	*11,886	*15,807	-494,723	124,421	--	7,098,463
Partners capital accounts.....	2,753,837	648,711	*41,462	133,879	5,973,614	916,052	63,601	21,922,518

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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
	Total	Arts, entertainment, and recreation			Accommodation and food services			
		Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food service and drinking places	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
ALL PARTNERSHIPS								
Number of partnerships ¹	33,705	20,461	*64	13,181	63,162	22,446	40,716	51,822
Number of partners.....	231,163	114,516	*127	116,519	296,221	155,083	141,138	139,173
Partnerships reporting balance sheet data:								
Number of partnerships.....	21,836	11,840	*64	9,932	47,184	17,107	30,077	26,622
Number of partners.....	193,868	87,130	*127	106,610	250,693	138,991	111,702	85,372
Total assets.....	49,624,816	18,003,411	*96,594	31,524,812	105,426,174	87,968,986	17,457,189	8,948,185
Cash.....	2,873,505	1,152,885	*11,063	1,709,556	5,559,012	4,261,283	1,297,729	612,585
Trade notes and accounts receivable.....	1,880,723	1,362,356	*1,353	517,014	3,765,938	2,763,524	1,002,414	913,891
Less: Allowance for bad debts.....	36,293	17,087	--	19,206	61,171	57,459	3,712	7,035
Inventories.....	449,761	57,953	*3,383	388,424	1,102,135	601,395	500,740	365,865
U.S. Government obligations.....	*96,518	*89,160	--	7,358	*8,008	*8,008	--	*8,565
Tax-exempt securities.....	*28,878	--	--	*28,878	*6,761	*4,094	*2,667	--
Other current assets.....	3,086,364	1,520,431	*1,400	1,564,533	4,170,309	2,926,992	1,243,318	332,023
Mortgage and real estate loans.....	*97,790	*1,624	*3,677	*92,489	384,868	316,302	*68,565	*20,455
Other investments.....	3,447,081	1,582,665	--	1,864,416	3,864,302	3,618,247	246,054	487,841
Depreciable assets.....	27,953,887	4,688,517	*93,503	23,171,867	93,164,356	80,089,331	13,075,026	5,357,126
Less: Accumulated depreciation.....	7,779,599	1,462,029	*30,948	6,286,622	28,423,949	24,095,739	4,328,210	2,068,741
Depletable assets.....	327	327	--	--	33,402	*1,470	*31,932	*23,140
Less: Accumulated depletion.....	--	--	--	--	6,772	*229	*6,543	*13,723
Land.....	4,101,224	276,534	*13,046	3,811,643	10,899,385	10,122,926	776,460	743,105
Intangible assets.....	10,658,779	8,789,246	*270	1,869,263	7,994,251	4,253,065	3,741,186	1,732,633
Less: Accumulated amortization.....	3,491,211	3,072,180	*154	418,877	2,090,096	1,219,863	870,233	336,740
Other assets.....	6,257,084	3,033,009	--	3,224,075	5,055,437	4,375,641	679,796	777,198
Total liabilities and capital.....	49,624,816	18,003,411	*96,594	31,524,812	105,426,174	87,968,986	17,457,189	8,948,185
Accounts payable.....	1,571,722	783,927	*709	787,086	3,090,434	1,954,974	1,135,460	432,041
Mortgages, notes, bonds payable in less than 1 year.....	1,900,091	561,659	*3,959	1,334,473	2,406,045	1,607,808	798,237	408,797
Other current liabilities.....	7,472,438	3,853,700	*233	3,618,505	8,008,319	5,038,605	2,969,713	543,542
Nonrecourse loans.....	3,466,636	1,593,424	--	1,873,212	20,172,280	19,608,268	564,012	580,182
Mortgages, notes, bonds payable in 1 year or more.....	14,128,242	4,557,319	*12,839	9,558,083	45,810,289	38,697,362	7,112,927	3,395,173
Other liabilities.....	8,995,579	3,025,554	--	5,970,026	10,415,990	8,956,259	1,459,731	597,412
Partners capital accounts.....	12,090,108	3,627,828	*78,853	8,383,427	15,522,817	12,105,709	3,417,108	2,991,037
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	15,268	9,520	*20	5,728	33,472	11,221	22,250	33,925
Number of partners.....	158,215	74,416	*41	83,759	175,081	96,376	78,705	87,318
Partnerships reporting balance sheet data:								
Number of partnerships.....	9,298	5,295	*20	3,982	26,780	9,059	17,721	16,493
Number of partners.....	136,911	59,103	*41	77,767	154,770	90,656	64,114	50,624
Total assets.....	18,800,101	6,337,711	*30,669	12,431,721	55,241,919	45,818,304	9,423,615	5,591,038
Cash.....	1,620,944	708,559	*11,037	901,348	4,005,160	2,789,773	1,215,387	484,437
Trade notes and accounts receivable.....	1,017,962	744,544	*1,353	272,065	2,352,251	1,567,632	784,618	733,748
Less: Allowance for bad debts.....	22,903	8,282	--	14,621	35,387	32,544	2,843	4,069
Inventories.....	167,198	32,253	*905	134,040	506,215	204,390	301,825	212,600
U.S. Government obligations.....	*89,160	*89,160	--	--	*153	*153	--	*8,565
Tax-exempt securities.....	*26,875	--	--	*26,875	*6,351	*4,094	*2,257	--
Other current assets.....	1,455,267	841,697	*786	612,785	2,592,254	1,595,226	997,028	154,526
Mortgage and real estate loans.....	*6,544	--	--	*6,544	270,916	*223,670	*47,246	*20,455
Other investments.....	1,746,313	688,873	--	1,057,440	1,883,502	1,815,266	68,236	420,211
Depreciable assets.....	10,789,474	1,907,873	*24,741	8,856,860	49,955,220	43,122,942	6,832,279	3,331,426
Less: Accumulated depreciation.....	4,142,111	783,267	*8,270	3,350,574	18,468,742	15,641,813	2,826,929	1,566,384
Depletable assets.....	327	327	--	--	*11,111	*430	*10,681	*17,244
Less: Accumulated depletion.....	--	--	--	--	*5,401	*172	*5,229	*13,068
Land.....	1,456,905	133,625	--	1,323,280	6,095,737	5,684,992	410,745	389,090
Intangible assets.....	2,584,962	1,828,454	*270	756,238	4,324,967	2,637,906	1,687,061	955,938
Less: Accumulated amortization.....	1,085,472	890,531	*154	194,787	1,207,015	731,784	475,231	224,063
Other assets.....	3,088,657	1,044,428	--	2,044,229	2,954,627	2,578,142	376,485	670,384
Total liabilities and capital.....	18,800,101	6,337,711	*30,669	12,431,721	55,241,919	45,818,304	9,423,615	5,591,038
Accounts payable.....	643,976	366,453	*410	277,113	1,413,896	831,825	582,071	221,815
Mortgages, notes, bonds payable in less than 1 year.....	647,909	141,730	--	506,179	1,139,498	809,109	330,389	163,230
Other current liabilities.....	2,601,397	1,568,323	*233	1,032,841	3,946,058	2,180,809	1,765,248	362,705
Nonrecourse loans.....	1,321,413	*474,772	--	846,641	10,384,138	10,157,494	226,643	*273,875
Mortgages, notes, bonds payable in 1 year or more.....	4,004,857	1,393,350	--	2,611,507	18,917,896	16,264,564	2,653,333	1,845,966
Other liabilities.....	1,660,911	1,021,701	--	639,210	5,437,552	4,944,071	493,481	295,843
Partners capital accounts.....	7,919,636	1,371,382	*30,025	6,518,229	14,002,881	10,630,432	3,372,450	2,427,603

Footnotes at end of table.

Partnership Returns, 1999

Table 3.--All Partnerships: 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)	
ALL PARTNERSHIPS						
Number of partnerships ¹	22,929	15,795	7,134	28,576	*317	2,182
Number of partners.....	55,420	39,933	15,487	77,388	*6,365	6,478
Partnerships reporting balance sheet data:						
Number of partnerships.....	10,948	8,555	2,394	15,645	*28	738
Number of partners.....	29,298	24,037	5,262	50,286	*5,788	2,147
Total assets	3,041,113	2,008,778	1,032,335	5,694,781	*212,291	585,687
Cash.....	255,446	198,000	57,446	353,563	*3,576	34,283
Trade notes and accounts receivable.....	358,874	145,758	213,116	553,693	*1,324	*134,801
Less: Allowance for bad debts.....	3,556	*621	*2,935	*3,479	--	*40
Inventories.....	256,493	97,172	159,321	108,440	*932	*49,357
U.S. Government obligations.....	--	--	--	*8,565	--	--
Tax-exempt securities.....	--	--	--	--	--	--
Other current assets.....	107,689	60,905	46,784	215,389	*8,945	*102,857
Mortgage and real estate loans.....	*5,651	*5,651	--	*14,803	--	--
Other investments.....	8,718	7,523	*1,195	373,950	*105,172	*101,395
Depreciable assets.....	2,534,565	1,839,102	695,463	2,725,144	*97,417	*36,417
Less: Accumulated depreciation.....	961,716	729,353	232,364	1,101,949	*5,075	*4,626
Depletable assets.....	*23,140	*23,140	--	--	--	--
Less: Accumulated depletion.....	*13,723	*13,723	--	--	--	--
Land.....	387,559	358,209	29,350	355,546	--	*1,716
Intangible assets.....	362,365	313,463	48,903	1,370,268	--	*9,511
Less: Accumulated amortization.....	84,016	52,129	31,888	252,724	--	*1,547
Other assets.....	-196,374	-244,319	47,945	973,572	--	*121,562
Total liabilities and capital	3,041,113	2,008,778	1,032,335	5,694,781	*212,291	585,687
Accounts payable.....	224,723	142,728	81,995	206,585	*733	*80,000
Mortgages, notes, bonds payable in less than 1 year.....	175,980	149,361	26,619	232,687	*131	*12,574
Other current liabilities.....	248,785	91,091	157,694	294,757	--	*20,350
Nonrecourse loans.....	*172,896	*132,472	*40,424	407,286	--	--
Mortgages, notes, bonds payable in 1 year or more.....	1,510,031	1,290,757	219,274	1,885,142	--	*673
Other liabilities.....	195,541	47,512	148,030	401,870	--	*24,117
Partners capital accounts.....	513,157	154,857	358,300	2,266,453	*211,427	447,973
PARTNERSHIPS WITH NET INCOME						
Number of partnerships ¹	15,649	10,958	4,692	17,959	*317	1,182
Number of partners.....	38,591	28,312	10,279	42,362	*6,365	2,588
Partnerships reporting balance sheet data:						
Number of partnerships.....	8,075	6,114	1,961	8,390	*28	*332
Number of partners.....	22,363	18,037	4,325	22,473	*5,788	*599
Total assets	1,725,356	1,098,665	626,692	3,653,390	*212,291	*307,627
Cash.....	224,623	182,394	42,229	256,239	*3,576	*30,054
Trade notes and accounts receivable.....	265,684	91,677	174,007	466,740	*1,324	*35,371
Less: Allowance for bad debts.....	*2,230	*225	*2,005	*1,838	--	--
Inventories.....	153,600	73,368	80,232	58,067	*932	*47,110
U.S. Government obligations.....	--	--	--	*8,565	--	--
Tax-exempt securities.....	--	--	--	--	--	--
Other current assets.....	51,594	11,903	39,691	93,987	*8,945	*23,234
Mortgage and real estate loans.....	*5,651	*5,651	--	*14,803	--	--
Other investments.....	8,587	*8,470	*117	306,451	*105,172	*40,151
Depreciable assets.....	1,666,736	1,273,781	392,955	1,567,272	*97,417	*11,616
Less: Accumulated depreciation.....	784,367	615,194	169,173	776,942	*5,075	*1,628
Depletable assets.....	*17,244	*17,244	--	--	--	--
Less: Accumulated depletion.....	*13,068	*13,068	--	--	--	--
Land.....	247,257	237,250	*10,006	141,833	--	*1,716
Intangible assets.....	123,594	117,537	6,057	832,344	--	*1,223
Less: Accumulated amortization.....	35,383	33,448	1,935	188,681	--	*119
Other assets.....	-204,165	-258,675	54,510	874,550	--	*118,899
Total liabilities and capital	1,725,356	1,098,665	626,692	3,653,390	*212,291	*307,627
Accounts payable.....	137,160	74,660	62,500	83,922	*733	*2,705
Mortgages, notes, bonds payable in less than 1 year.....	112,518	95,772	16,746	50,581	*131	*12,574
Other current liabilities.....	167,449	53,810	113,639	195,256	--	*14,605
Nonrecourse loans.....	*7,869	*1,061	*6,807	*266,006	--	--
Mortgages, notes, bonds payable in 1 year or more.....	730,868	643,254	87,613	1,115,098	--	*673
Other liabilities.....	53,748	39,720	*14,027	242,095	--	*7,703
Partners capital accounts.....	515,745	190,387	325,358	1,700,431	*211,427	*269,367

* 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, 1999

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

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

Item	All industries ¹	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.....	784,502	24,365	23,367	956	42	9,435
Number of partners.....	5,747,513	101,561	92,185	7,645	1,731	31,260
Gross income from rentals.....	240,573,589	906,733	816,253	86,043	*4,437	1,282,244
Real estate rental expenses, total.....	208,852,700	544,768	493,958	50,004	*806	1,264,161
Advertising.....	1,551,553	882	787	*94	--	9,653
Auto and travel.....	249,127	2,628	*1,027	*1,601	--	653
Cleaning and maintenance.....	8,419,608	7,885	6,266	1,619	--	41,692
Commissions.....	1,003,345	2,428	*798	*1,630	--	7,986
Insurance.....	3,499,151	16,126	15,242	884	--	14,601
Legal and other professional fees.....	11,111,480	20,136	18,993	1,139	4	62,248
Interest expense.....	68,737,653	99,835	82,544	17,291	--	506,678
Repairs.....	9,973,680	41,779	37,759	4,021	--	34,610
Taxes.....	22,512,072	61,040	56,994	4,040	5	124,229
Utilities.....	13,040,574	13,131	9,810	3,313	9	44,114
Wages and salaries.....	8,425,658	18,389	17,751	*637	--	23,568
Depreciation.....	35,411,380	113,417	106,101	6,604	*712	238,311
Other expenses.....	24,917,420	147,092	139,885	7,131	76	155,818
Net gain (less deficit) from sales of business property.....	882,089	*2,639	--	*2,639	--	32,547
Net income (less deficit) from partnerships, estates and trusts.....	3,829,233	44,157	29,630	14,527	(²)	17,754
Net income.....	11,885,046	48,458	30,243	18,215	--	74,305
Deficit.....	8,055,813	4,301	*613	3,688	(²)	56,551
Net rental income (less deficit).....	36,432,210	408,762	351,926	53,205	3,631	68,384
Net income.....	63,020,996	461,699	395,411	62,643	*3,645	319,191
Deficit.....	26,588,786	52,937	43,485	9,438	*15	250,807
Goods production--continued						
Item	Construction		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.....	7,156	2,279	6,349	837	4,845	667
Number of partners.....	24,700	6,560	22,106	2,345	16,296	3,466
Gross income from rentals.....	1,161,193	121,051	419,096	46,047	182,188	190,860
Real estate rental expenses, total.....	1,203,534	60,627	295,204	33,041	116,581	145,582
Advertising.....	9,637	*17	1,773	*196	*10	1,567
Auto and travel.....	653	--	500	*35	*13	*452
Cleaning and maintenance.....	41,590	*102	3,374	*460	1,679	1,236
Commissions.....	7,949	37	2,765	*145	*554	*2,067
Insurance.....	13,373	1,228	8,146	1,015	2,681	4,450
Legal and other professional fees.....	53,404	*8,844	9,541	*1,114	4,426	4,001
Interest expense.....	495,555	*11,123	83,674	3,758	40,520	39,395
Repairs.....	31,843	2,767	17,974	3,915	6,581	7,478
Taxes.....	120,015	4,213	26,205	3,690	10,792	11,723
Utilities.....	43,508	606	12,472	1,809	5,493	5,170
Wages and salaries.....	23,516	*52	10,417	*497	*424	9,496
Depreciation.....	221,216	17,095	72,511	11,531	29,584	31,395
Other expenses.....	141,275	14,543	45,853	4,876	13,826	27,152
Net gain (less deficit) from sales of business property.....	32,230	317	*597	*200	*397	--
Net income (less deficit) from partnerships, estates and trusts.....	4,978	12,775	4,510	831	-51	*3,730
Net income.....	60,458	*13,848	4,936	932	*269	*3,736
Deficit.....	55,479	1,072	*427	*100	*320	*7
Net rental income (less deficit).....	-5,132	73,516	128,999	14,037	65,953	49,008
Net income.....	239,381	79,810	155,754	19,513	80,743	55,499
Deficit.....	244,513	6,294	26,755	5,475	14,790	6,490

Footnotes at the end of table.

Partnership Returns, 1999

Table 4.--Partnerships with 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 and leasing				
		Total	Finance and insurance			
			Total	Securities, commodities contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
(13)	(14)	(15)	(16)	(17)	(18)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	89	727,542	24,146	19,219	4,616	312
Number of partners.....	552	5,454,448	195,489	154,972	36,866	3,651
Gross income from rentals.....	4,190	235,640,403	1,115,842	719,796	281,139	114,907
Real estate rental expenses, total.....	*2,030	204,625,529	796,071	609,435	96,225	90,411
Advertising.....	--	1,523,224	2,084	1,327	*727	*30
Auto and travel.....	--	239,891	979	966	*13	--
Cleaning and maintenance.....	--	8,347,375	26,530	23,555	2,597	*377
Commissions.....	--	981,650	3,545	2,439	*909	*197
Insurance.....	*8	3,431,064	18,662	14,873	3,703	*86
Legal and other professional fees.....	*17	10,947,597	49,015	42,675	5,557	*783
Interest expense.....	--	67,481,020	209,435	191,769	17,511	*155
Repairs.....	*149	9,807,375	42,249	32,124	9,264	*861
Taxes.....	*71	22,159,495	81,367	69,588	11,087	*692
Utilities.....	*830	12,872,033	30,924	26,350	3,859	*714
Wages and salaries.....	--	8,230,840	17,037	13,253	*3,784	--
Depreciation.....	*854	34,501,311	145,277	105,305	22,109	*17,862
Other expenses.....	101	24,102,654	168,967	85,208	15,106	68,653
Net gain (less deficit) from sales of business property.....	--	831,327	24,250	15,491	*8,656	*103
Net income (less deficit) from partnerships, estates and trusts.....	-778	3,623,924	55,988	-4,775	36,747	24,015
Net income.....	*558	11,318,687	758,369	650,936	83,361	*24,072
Deficit.....	*1,337	7,694,763	702,381	655,710	46,614	*56
Net rental income (less deficit).....	1,381	35,470,125	400,008	121,077	230,316	48,615
Net income.....	4,027	61,056,903	1,222,949	885,505	283,803	53,641
Deficit.....	*2,646	25,586,778	822,941	764,428	53,487	*5,026

Item	Finance, insurance, real estate, and rental and leasing--continued					
	Real estate and rental and leasing					
	Total	Total	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
(19)	(20)	(21)	(22)	(23)	(24)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	703,396	696,847	290,495	284,227	6,096	52,610
Number of partners.....	5,258,959	5,185,843	2,390,931	1,696,132	75,300	357,652
Gross income from rentals.....	234,524,561	233,606,066	95,624,884	108,645,587	2,637,583	10,595,747
Real estate rental expenses, total.....	203,829,458	203,118,217	87,561,126	89,703,084	2,179,780	8,253,410
Advertising.....	1,521,140	1,519,622	788,874	520,277	62,697	36,342
Auto and travel.....	238,912	238,156	115,842	80,689	7,785	19,573
Cleaning and maintenance.....	8,320,845	8,307,677	3,708,644	3,694,887	38,995	219,934
Commissions.....	978,105	973,746	380,018	500,230	6,530	17,660
Insurance.....	3,412,402	3,401,090	1,925,307	1,123,696	37,003	119,415
Legal and other professional fees.....	10,898,582	10,862,368	5,351,382	4,054,120	126,975	455,909
Interest expense.....	67,271,585	67,052,486	26,356,524	32,315,736	589,294	2,715,613
Repairs.....	9,765,126	9,735,447	5,555,050	3,232,662	71,185	320,921
Taxes.....	22,078,128	22,025,800	8,824,635	10,393,230	222,089	948,889
Utilities.....	12,841,110	12,810,198	6,540,737	4,829,833	81,624	497,475
Wages and salaries.....	8,213,803	8,193,753	5,368,689	1,716,779	200,296	331,459
Depreciation.....	34,356,034	34,181,270	13,940,197	15,697,982	380,665	1,658,545
Other expenses.....	23,933,687	23,816,604	8,705,227	11,542,963	354,639	911,675
Net gain (less deficit) from sales of business property.....	807,078	807,078	380,437	328,319	*-211	-34
Net income (less deficit) from partnerships, estates and trusts.....	3,567,936	3,559,115	-767,873	3,493,580	102,711	460,778
Net income.....	10,560,319	10,550,390	2,316,862	4,724,171	111,934	607,290
Deficit.....	6,992,382	6,991,275	3,084,735	1,230,591	*9,223	146,512
Net rental income (less deficit).....	35,070,117	34,854,042	7,676,322	22,764,402	560,303	2,803,081
Net income.....	59,833,954	59,561,862	18,679,453	30,966,318	759,918	3,564,593
Deficit.....	24,763,837	24,707,819	11,003,132	8,201,916	199,614	761,512

Footnotes at the end of table.

Partnership Returns, 1999

Table 4.--Partnerships with Rental Real Estate Income, by Selected Industrial Group--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	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate--continued					
	Other real estate activities	Rental and leasing services and lessors of nonfinancial intangible assets				
	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	63,420	6,549	7,133	3,834	2,166	1,133
Number of partners.....	665,828	73,116	29,871	14,852	12,129	2,891
Gross income from rentals.....	16,102,266	918,494	609,464	321,106	233,946	54,412
Real estate rental expenses, total.....	15,420,817	711,241	554,893	319,146	196,281	39,466
Advertising.....	111,431	1,518	2,813	*937	*158	*1,718
Auto and travel.....	14,267	756	1,510	*282	*1,143	*86
Cleaning and maintenance.....	645,217	13,168	7,096	2,768	3,684	*643
Commissions.....	69,307	4,359	2,738	*22	*1,397	*1,319
Insurance.....	195,668	11,311	5,844	2,331	2,528	*984
Legal and other professional fees.....	873,981	36,214	18,408	4,171	13,355	*881
Interest expense.....	5,075,319	219,099	101,493	43,879	54,338	*3,276
Repairs.....	555,629	29,679	15,205	8,501	6,072	*632
Taxes.....	1,636,958	52,327	30,725	12,869	14,241	3,616
Utilities.....	860,528	30,912	10,070	3,526	4,134	*2,409
Wages and salaries.....	576,529	20,050	13,029	*3,110	*3,818	*6,101
Depreciation.....	2,503,881	174,764	205,813	165,516	35,514	4,783
Other expenses.....	2,302,101	117,083	140,149	71,234	55,899	*13,017
Net gain (less deficit) from sales of business property.....	98,567	--	*14,218	*90	*14,128	--
Net income (less deficit) from partnerships, estates and trusts.....	269,920	8,821	155,169	39,404	111,728	*4,037
Net income.....	2,790,134	9,929	378,069	66,320	307,709	*4,040
Deficit.....	2,520,214	1,108	222,900	26,916	195,981	3
Net rental income (less deficit).....	1,049,935	216,074	223,958	41,455	163,520	18,983
Net income.....	5,591,580	272,092	564,496	165,747	378,649	20,101
Deficit.....	4,541,645	56,018	340,538	124,292	215,129	*1,117
Item			Education, health, and social services	Leisure, accommodation, and food services	Other services	
			(31)	(32)	(33)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....			1,477	5,696	2,415	
Number of partners.....			8,403	93,834	5,477	
Gross income from rentals.....			403,118	1,229,668	78,672	
Real estate rental expenses, total.....			391,359	1,112,632	62,126	
Advertising.....			7,847	5,360	*2	
Auto and travel.....			*679	3,185	*79	
Cleaning and maintenance.....			1,634	10,468	*84	
Commissions.....			*582	5,196	--	
Insurance.....			8,580	13,999	784	
Legal and other professional fees.....			16,972	36,467	*94	
Interest expense.....			100,885	344,277	19,790	
Repairs.....			10,781	42,023	3,784	
Taxes.....			25,912	82,171	2,225	
Utilities.....			21,036	65,685	1,202	
Wages and salaries.....			68,153	61,175	*88	
Depreciation.....			62,615	199,033	17,516	
Other expenses.....			65,681	243,593	*16,479	
Net gain (less deficit) from sales of business property.....			*20	*741	--	
Net income (less deficit) from partnerships, estates and trusts.....			-33,238	17,553	*182	
Net income.....			4,846	55,003	*182	
Deficit.....			*38,084	37,450	--	
Net rental income (less deficit).....			-21,458	135,331	16,729	
Net income.....			63,009	375,451	20,466	
Deficit.....			84,467	240,120	*3,737	

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

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

² Less than \$500.

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

Partnership Returns, 1999

Table 5.--Partnerships with Income or Loss Distributed 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
						(1)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR DISTRIBUTION						
Number of partnerships.....	1,926,881	145,212	114,537	28,074	2,601	162,741
Number of partners.....	15,800,929	1,218,247	463,620	686,663	67,964	595,887
Total income (less deficit).....	458,765,211	14,940,540	5,213,046	7,196,559	2,530,935	25,709,050
Net income (less deficit) from						
trade of business.....	107,481,261	6,142,309	206,004	4,669,850	1,266,455	19,088,925
Real estate rental income (less deficit).....	36,432,210	408,762	351,926	53,205	3,631	68,384
Other rental income (less deficit).....	-1,116,481	170,695	149,592	14,718	*6,384	40,878
Portfolio interest income.....	61,769,762	1,218,264	467,888	361,359	389,017	1,880,308
Portfolio dividend income.....	16,704,092	444,250	51,265	239,803	153,183	810,107
Portfolio royalty income.....	4,718,816	964,110	89,713	874,394	3	515,657
Net short-term capital gains (less deficit).....	18,891,946	16,867	26,141	-8,381	*-893	30,824
Net long-term capital gains (less deficit).....	102,180,129	1,535,249	662,873	300,493	571,883	1,324,641
Other portfolio income (less deficit).....	2,448,445	66,635	27,274	38,872	*489	14,652
Guaranteed payments to partners.....	24,460,698	919,578	719,883	172,724	26,971	1,595,577
Net gain (less loss), from sales or exchanges of business property (section 1231).....	49,706,889	2,522,526	2,424,404	147,517	-49,395	278,866
Other income.....	35,087,444	531,294	36,083	332,005	163,206	60,232
Total deductions.....	69,351,955	4,577,658	581,888	3,497,658	498,112	3,076,268
Charitable contributions.....	3,096,905	61,059	30,215	24,079	6,765	232,869
Expensed cost of certain depreciable property (section 179).....	1,532,178	310,940	300,215	8,850	*1,875	198,410
Deductions related to portfolio income.....	16,879,857	162,732	14,059	147,579	*1,094	33,503
Interest expense on investment debts.....	20,084,923	84,413	36,748	28,135	*19,529	162,884
Foreign taxes.....	3,429,463	103,823	796	74,599	*28,428	312,148
Qualified expenditures (section 59(e)).....	3,641,053	2,713,920	*42,708	2,666,432	*4,780	352,652
Other deductions.....	20,687,576	1,140,772	157,146	547,984	435,642	1,783,801
Total income (less loss) minus total deductions.....	389,413,257	10,362,882	4,631,158	3,698,901	2,032,823	22,632,782
Income (less loss) distributable to partners by type of partner:						
All partners.....	369,255,597	10,113,905	4,366,539	3,689,497	2,057,869	21,849,505
Corporate general partners.....	49,672,235	572,113	256,649	-220,772	536,236	6,396,820
Corporate limited partners.....	43,874,310	3,165,952	223,604	2,387,234	555,114	5,233,510
Individual general partners.....	79,597,329	2,343,473	2,538,838	-216,690	21,325	3,207,119
Individual limited partners.....	67,767,141	1,243,345	654,599	479,208	109,538	2,700,147
Partnership general partners.....	24,104,084	1,069,004	33,484	395,758	639,762	1,658,988
Partnership limited partners.....	37,866,453	808,280	208,048	406,488	193,743	1,731,977
Tax-exempt organizations						
general partners.....	4,065,055	*5,634	--	*5,634	--	*799
limited partners.....	15,001,105	68,740	10,312	57,632	*796	23,918
Nominee and other general partners.....	11,905,780	393,822	185,694	148,464	59,664	-31,498
Nominee and other limited partners.....	35,402,106	443,541	255,311	246,539	-58,309	927,726

Footnotes at the end of table.

Partnership Returns, 1999

Table 5.--Partnerships with Income or Loss Distributed to Partners, by 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			
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR DISTRIBUTION						
Number of partnerships.....	126,623	36,117	163,699	32,929	108,430	22,340
Number of partners.....	428,404	167,482	720,757	123,991	309,125	287,641
Total income (less deficit).....	11,489,547	14,219,504	10,739,358	5,115,976	3,268,670	2,354,711
Net income (less deficit) from						
trade of business.....	8,590,613	10,498,312	7,262,909	3,830,943	1,871,855	1,560,111
Real estate rental income (less deficit).....	-5,132	73,516	128,999	14,037	65,953	49,008
Other rental income (less deficit).....	2,571	38,307	-106,204	8,191	35,269	-149,665
Portfolio interest income.....	700,335	1,179,973	1,052,850	354,139	192,100	506,612
Portfolio dividend income.....	55,797	754,311	106,785	15,917	12,573	78,295
Portfolio royalty income.....	1,568	514,089	43,091	26,892	*14,122	*2,077
Net short-term capital gains (less deficit).....	25,580	5,243	18,413	14,632	1,711	2,071
Net long-term capital gains (less deficit).....	709,266	615,375	375,240	77,507	278,320	19,413
Other portfolio income (less deficit).....	14,946	-294	-471	*-2,064	*1,287	*307
Guaranteed payments to partners.....	1,043,540	552,036	1,475,823	569,396	743,502	162,924
Net gain (less loss), from sales or exchanges of						
business property (section 1231).....	207,449	71,416	326,749	178,828	38,295	109,626
Other income.....	143,013	-82,781	55,175	27,558	13,685	13,932
Total deductions.....	622,038	2,454,230	1,845,668	408,161	263,280	1,174,226
Charitable contributions.....	160,959	71,910	112,891	23,984	80,322	8,585
Expensed cost of certain depreciable						
property (section 179).....	142,263	56,147	199,072	46,191	100,189	52,692
Deductions related to portfolio income.....	30,280	3,224	6,641	3,103	299	*3,239
Interest expense on investment debts.....	145,104	17,780	114,216	32,151	2,287	79,777
Foreign taxes.....	16,598	295,550	65,672	28,733	11,330	25,609
Qualified expenditures (section 59(e)).....	*383	352,269	*19,607	15	*13,974	5,618
Other deductions.....	126,452	1,657,350	1,327,570	273,984	54,879	998,706
Total income (less loss) minus total deductions.....	10,867,508	11,765,274	8,893,690	4,707,815	3,005,390	1,180,485
Income (less loss) distributable to partners by type of partner:						
All partners.....	10,479,301	11,370,204	8,808,261	4,702,020	2,943,923	1,162,319
Corporate general partners.....	1,763,889	4,632,931	2,347,167	1,080,688	337,517	928,962
Corporate limited partners.....	1,505,228	3,728,282	2,511,406	1,972,700	796,517	-257,811
Individual general partners.....	2,554,963	652,156	2,431,709	822,024	1,309,406	300,279
Individual limited partners.....	2,282,715	417,432	946,195	763,093	299,904	-116,803
Partnership general partners.....	497,430	1,161,558	229,879	36,804	55,521	137,554
Partnership limited partners.....	1,439,459	292,518	127,421	-86,430	22,404	191,446
Tax-exempt organizations						
general partners.....	*-89	*888	*1,870	*473	*1,358	*39
Tax-exempt organizations						
limited partners.....	-7,345	31,264	-18,254	-15,027	-12,323	*9,095
Nominee and other general partners.....	-34,377	2,880	33,791	29,142	8,915	-4,266
Nominee and other limited partners.....	477,431	450,295	197,079	98,553	124,702	-26,176

Footnotes at the end of table.

Partnership Returns, 1999

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

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

Item	Information	Finance, insurance, real estate, and rental and leasing				
		Total	Finance and insurance			
			Total	Securities, commodities contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
(13)	(14)	(15)	(16)	(17)	(18)	
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR DISTRIBUTION						
Number of partnerships.....	20,322	1,073,186	218,343	174,595	28,428	15,320
Number of partners.....	342,817	11,336,548	3,741,694	3,095,684	555,590	90,420
Total income (less deficit).....	-1,112,468	322,235,020	215,989,245	178,710,991	32,369,838	4,908,415
Net income (less deficit) from						
trade of business.....	-9,269,340	29,554,338	27,077,504	22,946,055	1,349,679	2,781,770
Real estate rental income (less deficit).....	1,381	35,470,125	400,008	121,077	230,316	48,615
Other rental income (less deficit).....	9,881	-1,313,268	-69,592	-32,000	-16,159	*-21,433
Portfolio interest income.....	1,235,219	52,063,157	41,104,058	26,915,516	12,890,807	1,297,734
Portfolio dividend income.....	189,823	13,588,547	11,993,592	9,438,730	2,545,241	9,622
Portfolio royalty income.....	893,174	1,700,962	1,322,113	1,320,297	1,532	*284
Net short-term capital gains (less deficit).....	41,942	18,433,735	17,561,186	15,152,848	2,380,999	27,340
Net long-term capital gains (less deficit).....	1,895,001	90,433,527	78,924,651	69,377,207	9,469,394	78,050
Other portfolio income (less deficit).....	*9,333	2,245,051	1,815,572	992,641	754,497	*68,434
Guaranteed payments to partners.....	314,502	7,208,001	4,924,658	4,313,651	231,248	379,759
Net gain (less loss), from sales or exchanges of business property (section 1231).....	2,802,165	40,406,258	1,990,903	1,859,960	12,570	118,373
Other income.....	764,451	32,444,586	28,944,591	26,305,009	2,519,715	119,867
Total deductions.....	1,458,218	51,272,706	41,548,018	34,360,691	6,459,509	727,818
Charitable contributions.....	51,420	2,119,099	1,441,371	1,392,458	34,036	14,876
Expensed cost of certain depreciable property (section 179).....	22,743	143,912	42,620	27,101	810	14,709
Deductions related to portfolio income.....	24,137	16,239,514	15,110,844	11,744,591	3,202,758	163,495
Interest expense on investment debts.....	85,409	18,899,742	15,904,790	12,811,958	2,665,001	427,831
Foreign taxes.....	262,164	1,569,552	1,421,036	1,321,988	48,548	50,500
Qualified expenditures (section 59(e)).....	166,136	173,466	171,173	160,224	10,949	--
Other deductions.....	846,209	12,127,421	7,456,185	6,902,371	497,407	56,407
Total income (less loss) minus total deductions.....	-2,570,686	270,962,313	174,441,227	144,350,301	25,910,329	4,180,597
Income (less loss) distributable to partners by type of partner:						
All partners.....	-2,423,344	254,038,760	159,290,955	133,843,419	21,401,228	4,046,309
Corporate general partners.....	1,854,526	29,327,661	21,703,895	14,490,893	6,423,091	789,912
Corporate limited partners.....	-1,203,616	27,458,890	22,520,095	18,407,962	2,386,162	1,725,971
Individual general partners.....	709,409	32,442,805	11,573,348	9,781,785	1,136,850	654,713
Individual limited partners.....	408,428	49,035,557	26,750,163	24,023,677	2,206,506	519,979
Partnership general partners.....	-3,841,278	22,798,298	14,796,972	14,278,064	473,147	45,761
Partnership limited partners.....	-181,412	31,476,373	17,467,316	16,594,195	709,514	163,607
Tax-exempt organizations						
general partners.....	--	3,954,452	3,045,426	1,987,580	1,060,218	*-2,373
limited partners.....	20,803	14,440,772	12,021,217	9,736,757	2,284,166	295
Nominee and other general partners.....	-102,297	10,920,974	6,641,361	4,834,943	1,760,721	45,696
Nominee and other limited partners.....	-87,907	32,182,978	22,771,163	19,707,562	2,960,853	102,748

Footnotes at the end of table.

Partnership Returns, 1999

**Table 5.--Partnerships with Income or Loss Distributed to Partners, by 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					
	Real estate and rental and leasing					
	Total	Real estate				
		Total	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
(19)	(20)	(21)	(22)	(23)	(24)	
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR DISTRIBUTION						
Number of partnerships.....	854,843	828,824	304,180	298,835	9,352	63,245
Number of partners.....	7,594,854	6,991,730	2,464,115	1,743,884	94,309	424,064
Total income (less deficit).....	106,245,774	107,361,796	30,898,531	45,890,185	684,790	6,549,902
Net income (less deficit) from						
trade of business.....	2,476,835	3,195,594	539,046	654,393	-37,868	58,806
Real estate rental income (less deficit).....	35,070,117	34,854,042	7,676,322	22,764,402	560,303	2,803,081
Other rental income (less deficit).....	-1,243,677	112,671	20,562	1,206	*26,406	73,867
Portfolio interest income.....	10,959,100	10,426,787	2,448,084	3,352,623	41,016	425,078
Portfolio dividend income.....	1,594,955	1,575,037	411,582	298,172	*4,970	93,717
Portfolio royalty income.....	378,849	276,607	4,950	9,493	*19	133,075
Net short-term capital gains (less deficit).....	872,549	895,181	53,211	310,580	*1,264	5,974
Net long-term capital gains (less deficit).....	11,508,876	11,498,821	1,964,377	2,086,362	*6,663	778,533
Other portfolio income (less deficit).....	429,479	428,068	12,846	83,499	--	40,804
Guaranteed payments to partners.....	2,283,342	2,136,482	474,637	670,488	42,597	67,540
Net gain (less loss), from sales or exchanges of business property (section 1231).....	38,415,355	38,361,379	16,063,568	13,757,241	39,121	2,027,513
Other income.....	3,499,995	3,601,127	1,229,346	1,901,726	*299	41,915
Total deductions.....	9,724,688	9,228,588	2,352,070	2,442,189	34,455	516,389
Charitable contributions.....	677,728	668,515	156,532	171,610	5,022	63,494
Expensed cost of certain depreciable property (section 179).....	101,292	76,307	14,492	19,257	*1,568	7,545
Deductions related to portfolio income.....	1,128,671	1,108,467	102,681	104,352	*18,995	53,000
Interest expense on investment debts.....	2,994,952	2,772,444	484,533	503,972	*1,647	79,012
Foreign taxes.....	148,515	84,040	6,763	7,065	*11	243
Qualified expenditures (section 59(e)).....	2,294	2,294	*3	*267	--	*169
Other deductions.....	4,671,236	4,516,522	1,587,065	1,635,666	7,212	312,925
Total income (less loss) minus total deductions.....	96,521,087	98,133,209	28,546,461	43,447,995	650,335	6,033,513
Income (less loss) distributable to partners by type of partner:						
All partners.....	94,747,805	96,327,431	28,295,083	42,374,911	622,808	5,886,326
Corporate general partners.....	7,623,766	7,485,208	2,381,863	3,146,451	-8,027	593,830
Corporate limited partners.....	4,938,795	6,741,031	520,697	2,918,181	203,544	289,227
Individual general partners.....	20,869,458	20,440,212	7,347,964	8,918,628	164,063	1,620,664
Individual limited partners.....	22,285,395	22,121,233	7,369,643	8,798,076	46,121	1,740,811
Partnership general partners.....	8,001,326	8,585,433	2,150,511	5,412,271	54,680	114,993
Partnership limited partners.....	14,009,058	14,168,355	3,358,392	6,640,333	-1,121	719,487
Tax-exempt organizations						
general partners.....	909,026	909,026	468,153	442,124	--	*21,793
Tax-exempt organizations						
limited partners.....	2,419,555	2,313,765	501,191	700,386	*41,324	22,808
Nominee and other general partners.....	4,279,613	4,247,652	904,593	2,324,699	19,651	233,473
Nominee and other limited partners.....	9,411,814	9,315,517	3,292,076	3,073,764	102,573	529,240

Footnotes at the end of table.

Partnership Returns, 1999

**Table 5.--Partnerships with Income or Loss Distributed to Partners, by 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	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate--continued	Rental and leasing services and lessors of nonfinancial intangible assets				
	Other real estate activities					
(25)	(26)	(27)	(28)	(29)	(30)	
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR DISTRIBUTION						
Number of partnerships.....	153,212	26,019	166,473	121,643	12,614	32,216
Number of partners.....	2,265,358	603,124	702,859	446,548	176,286	80,025
Total income (less deficit).....	23,338,389	-1,116,022	65,544,954	51,507,768	11,886,208	2,150,978
Net income (less deficit) from						
trade of business.....	1,981,216	-718,759	43,444,118	39,503,545	2,594,685	1,345,888
Real estate rental income (less deficit).....	1,049,935	216,074	223,958	41,455	163,520	18,983
Other rental income (less deficit).....	-9,369	-1,356,347	41,158	39,283	-38	*1,913
Portfolio interest income.....	4,159,987	532,313	3,302,939	808,767	2,380,468	113,704
Portfolio dividend income.....	766,596	19,918	1,475,376	121,064	1,341,315	12,998
Portfolio royalty income.....	129,070	102,242	533,134	113,035	401,281	*18,818
Net short-term capital gains (less deficit).....	524,152	-22,632	300,611	219,780	80,972	-141
Net long-term capital gains (less deficit).....	6,662,886	10,055	5,007,782	1,985,978	2,679,203	342,600
Other portfolio income (less deficit).....	290,919	1,411	48,527	1,328	46,733	*466
Guaranteed payments to partners.....	881,219	146,860	8,683,264	8,032,229	367,314	283,722
Net gain (less loss), from sales or exchanges of business property (section 1231).....	6,473,936	53,976	1,507,285	319,226	1,190,841	-2,782
Other income.....	427,842	-101,132	976,801	322,079	639,914	14,808
Total deductions.....	3,883,485	496,100	5,523,751	2,612,581	2,723,371	187,799
Charitable contributions.....	271,857	9,213	387,733	284,174	95,010	8,549
Expensed cost of certain depreciable property (section 179).....	33,445	24,985	388,894	330,729	3,400	54,765
Deductions related to portfolio income.....	829,439	20,204	400,858	22,559	377,975	*324
Interest expense on investment debts.....	1,703,279	222,508	679,430	34,833	620,008	*24,589
Foreign taxes.....	69,958	64,475	1,072,556	137,115	931,534	*3,907
Qualified expenditures (section 59(e)).....	*1,854	--	215,272	*113,481	101,693	*98
Other deductions.....	973,653	154,714	2,379,006	1,689,689	593,751	95,567
Total income (less loss) minus total deductions.....	19,454,904	-1,612,122	60,021,202	48,895,187	9,162,837	1,963,179
Income (less loss) distributable to partners by type of partner:						
All partners.....	19,148,303	-1,579,626	58,074,659	47,249,401	8,925,996	1,899,262
Corporate general partners.....	1,371,091	138,558	4,296,340	3,343,841	531,725	420,774
Corporate limited partners.....	2,809,383	-1,802,236	4,734,748	2,307,675	2,365,121	61,953
Individual general partners.....	2,388,893	429,246	32,317,107	31,367,479	425,781	523,848
Individual limited partners.....	4,166,581	164,162	10,226,915	8,499,122	1,308,467	419,327
Partnership general partners.....	852,978	-584,107	1,365,071	562,104	742,811	60,156
Partnership limited partners.....	3,451,264	-159,297	2,729,417	468,284	1,880,499	380,633
Tax-exempt organizations general partners.....	-23,044	--	*-13,420	*-5,310	*-11,455	*3,344
Tax-exempt organizations limited partners.....	1,048,056	105,790	437,576	234,130	173,196	*30,251
Nominee and other general partners.....	765,237	31,961	438,721	230,078	205,750	*2,892
Nominee and other limited partners.....	2,317,864	96,297	1,542,184	241,998	1,304,101	-3,915

Footnotes at the end of table.

Partnership Returns, 1999

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

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

Item	Education, health, and social services	Leisure, accommodation, and food services	Other services	Nature of business not allocable
	(31)	(32)	(33)	(34)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR DISTRIBUTION				
Number of partnerships.....	45,282	95,980	51,805	2,182
Number of partners.....	217,242	520,954	139,140	6,478
Total income (less loss).....	12,338,879	6,776,756	1,455,982	137,142
Net income (less deficit) from trade of business.....	8,344,813	2,106,656	796,348	10,184
Real estate rental income (less deficit).....	-21,458	135,331	16,729	--
Other rental income (less deficit).....	29,503	11,782	*-186	*-718
Portfolio interest income.....	244,671	726,360	37,074	*8,918
Portfolio dividend income.....	10,850	44,501	33,453	*399
Portfolio royalty income.....	--	68,632	--	56
Net short-term capital gains (less deficit).....	6,180	13,670	*2,119	*27,585
Net long-term capital gains (less deficit).....	398,650	976,466	143,044	*90,529
Other portfolio income (less deficit).....	*1,937	62,428	*350	--
Guaranteed payments to partners.....	3,083,130	779,620	401,204	--
Net gain (less loss), from sales or exchanges of business property (section 1231).....	61,031	1,782,210	19,611	*188
Other income.....	179,571	69,101	6,235	--
Total deductions.....	497,467	1,000,342	99,326	*550
Charitable contributions.....	26,595	99,415	5,650	*174
Expensed cost of certain depreciable property (section 179).....	97,060	108,891	61,880	*374
Deductions related to portfolio income.....	733	11,059	*677	*1
Interest expense on investment debts.....	6,319	52,390	*120	--
Foreign taxes.....	*508	42,837	*203	--
Qualified expenditures (section 59(e)).....	--	--	--	--
Other deductions.....	366,252	685,749	30,796	--
Total income (less loss) minus total deductions.....	11,841,411	5,776,414	1,356,655	136,593
Income (less loss) distributable to partners by type of partner:				
All partners.....	11,693,407	5,726,666	1,252,031	121,747
Corporate general partners.....	2,979,761	1,809,328	87,976	*545
Corporate limited partners.....	1,255,129	582,002	53,083	*83,205
Individual general partners.....	4,431,905	971,173	752,969	*-10,341
Individual limited partners.....	2,434,668	588,761	190,239	*-7,115
Partnership general partners.....	205,847	588,032	29,982	*262
Partnership limited partners.....	166,073	857,841	95,291	55,191
Tax-exempt organizations general partners.....	115,001	*719	--	--
Tax-exempt organizations limited partners.....	17,669	1,358	*8,521	--
Nominee and other general partners.....	34,947	203,384	*13,936	--
Nominee and other limited partners.....	52,406	124,066	20,033	--

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

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

Partnership Returns, 1999

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

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

Item	All industries	Raw materials and energy production				Goods production
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total
		(1)	(2)	(3)	(4)	(5)
Number of LLCs.....	589,403	25,621	17,312	7,372	936	64,712
Number of partners.....	2,267,062	99,509	58,269	38,489	2,751	199,456
Total assets.....	1,655,842,826	53,460,349	19,017,021	17,854,914	16,588,414	168,275,258
Total income.....	266,237,899	6,964,587	1,811,578	3,936,406	1,216,602	47,209,174
Total deductions.....	254,450,858	7,250,192	2,163,265	3,649,724	1,437,203	41,700,141
Net income (less deficit) from trade or business.....	11,787,041	-285,605	-351,687	286,683	-220,601	5,509,033
Portfolio income (less deficit) distributed						
directly to partners.....	36,627,394	827,699	284,384	448,544	94,771	1,350,418
Interest income.....	13,901,732	264,205	62,557	120,284	81,364	507,919
Dividend income.....	3,050,608	67,899	6,223	60,954	721	326,720
Royalty income.....	922,201	254,006	45,214	208,792	--	28,368
Net short-term capital gain (less deficit).....	4,536,160	14,901	15,966	-404	-661	13,423
Net long-term capital gain (less deficit).....	13,924,553	179,895	134,786	31,761	13,348	471,824
Other portfolio income (less deficit).....	292,141	46,794	19,638	27,156	--	2,165
Real estate rental income (less deficit).....	5,173,078	54,565	42,631	11,934	--	-46,247
Net income (less deficit) from other rental activity..	-393,123	15,006	9,422	1,528	4,055	11,860
Total net income (less deficit).....	34,733,678	416,869	-166,002	717,331	-134,461	6,339,816
Item	Goods production--continued			Distribution and transportation of goods		
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
Number of LLCs.....	48,650	16,062	58,072	14,948	32,937	10,188
Number of partners.....	141,428	58,028	155,284	45,213	85,307	24,764
Total assets.....	56,163,454	112,111,804	71,772,055	24,364,406	27,939,184	19,468,464
Total income.....	11,709,590	35,499,584	35,549,352	11,284,105	16,288,644	7,976,604
Total deductions.....	8,477,983	33,222,158	35,012,764	9,715,983	16,518,725	8,778,057
Net income (less deficit) from trade or business.....	3,231,607	2,277,425	536,588	1,568,122	-230,082	-801,452
Portfolio income (less deficit) distributed						
directly to partners.....	464,892	885,526	951,296	303,577	250,100	397,619
Interest income.....	229,601	278,318	684,836	228,620	81,506	374,710
Dividend income.....	5,662	321,057	24,267	10,018	4,434	9,816
Royalty income.....	498	27,870	26,132	19,591	6,540	--
Net short-term capital gain (less deficit).....	5,945	7,479	4,258	3,606	255	398
Net long-term capital gain (less deficit).....	220,912	250,912	212,907	43,807	156,857	12,243
Other portfolio income (less deficit).....	2,274	-109	-1,103	-2,065	509	453
Real estate rental income (less deficit).....	-54,501	8,254	60,846	2,035	31,806	27,005
Net income (less deficit) from other rental activity..	1,348	10,512	-124,858	6,045	9,263	-140,165
Total net income (less deficit).....	3,416,489	2,923,328	1,206,708	1,832,366	-96,024	-529,635

Footnotes at the end of table.

Partnership Returns, 1999

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

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

Item	Information	Finance, insurance, real estate, and rental and leasing				
		Total	Finance and insurance			
			Total	Securities, commodities, contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
(13)	(14)	(15)	(16)	(17)	(18)	
Number of LLCs.....	7,846	295,307	44,530	29,489	8,536	6,505
Number of partners.....	46,303	1,286,819	380,412	189,222	149,749	41,440
Total assets.....	70,283,274	1,107,272,303	624,958,480	533,493,700	39,783,186	51,681,594
Total income.....	14,203,218	53,151,315	40,132,499	30,331,089	1,254,828	8,546,582
Total deductions.....	22,323,485	45,847,659	33,410,600	25,423,410	718,252	7,268,937
Net income (less deficit) from trade or business.....	-8,120,267	7,303,656	6,721,899	4,907,678	536,575	1,277,645
Portfolio income (less deficit) distributed						
directly to partners.....	1,767,860	26,863,453	21,463,817	18,785,301	1,846,975	831,541
Interest income.....	475,242	10,633,166	8,548,142	7,175,288	779,827	593,026
Dividend income.....	9,508	2,144,266	1,960,399	1,837,170	121,646	1,583
Royalty income.....	423,758	135,901	38,025	37,937	88	--
Net short-term capital gain (less deficit).....	33,647	4,390,126	4,155,849	4,106,551	31,574	17,724
Net long-term capital gain (less deficit).....	816,372	9,358,036	6,612,527	5,628,492	839,771	144,264
Other portfolio income (less deficit).....	9,333	201,957	148,875	-138	74,068	74,944
Real estate rental income (less deficit).....	3,165	5,118,685	80,525	45,178	15,861	19,486
Net income (less deficit) from other rental activity..	-3,059	-337,223	-23,687	-7,796	-16,217	327
Total net income (less deficit).....	-7,202,319	25,200,408	17,474,178	13,995,318	1,511,850	1,967,011

Item	Finance, insurance, real estate, and rental and leasing--continued					
	Total	Real estate and rental and leasing				
		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
(19)	(20)	(21)	(22)	(23)	(24)	
Number of LLCs.....	250,777	239,296	73,320	90,368	2,288	16,337
Number of partners.....	906,407	873,137	260,677	326,567	7,644	66,363
Total assets.....	482,313,823	453,177,622	114,399,935	213,702,649	3,012,271	27,431,876
Total income.....	13,018,817	10,207,093	875,727	1,153,173	38,181	409,961
Total deductions.....	12,437,059	9,029,013	649,032	949,355	34,130	495,120
Net income (less deficit) from trade or business.....	581,758	1,178,079	226,695	203,818	4,051	-85,159
Portfolio income (less deficit) distributed						
directly to partners.....	5,399,636	5,218,463	747,413	826,039	7,423	331,719
Interest income.....	2,085,025	1,983,186	295,659	483,771	7,657	66,156
Dividend income.....	183,866	183,094	40,302	25,715	33	2,014
Royalty income.....	97,876	73,077	529	387	--	27,369
Net short-term capital gain (less deficit).....	234,277	233,724	14,426	89,485	--	-7,609
Net long-term capital gain (less deficit).....	2,745,509	2,693,614	396,417	216,581	-267	235,548
Other portfolio income (less deficit).....	53,082	51,768	80	10,100	--	8,240
Real estate rental income (less deficit).....	5,038,160	5,033,011	1,538,104	3,615,317	41,150	410,757
Net income (less deficit) from other rental activity..	-313,537	-829	3,971	3,118	5,923	5,394
Total net income (less deficit).....	7,726,230	8,501,387	2,105,341	4,342,226	58,814	434,771

Footnotes at the end of table.

Partnership Returns, 1999

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

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

Item	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	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate--continued	Rental and leasing services and lessors of nonfinancial intangible assets				
	Other real estate activities					
(25)	(26)	(27)	(28)	(29)	(30)	
Number of LLCs.....	56,983	11,481	69,060	51,468	5,207	12,384
Number of partners.....	211,886	33,270	217,452	162,915	23,168	31,369
Total assets.....	94,630,890	29,136,201	99,869,774	29,470,395	61,861,878	8,537,502
Total income.....	7,730,051	2,811,724	54,553,825	38,830,443	3,158,334	12,565,047
Total deductions.....	6,901,377	3,408,046	48,420,073	34,040,653	2,209,095	12,170,325
Net income (less deficit) from trade or business.....	828,674	-596,322	6,133,752	4,789,790	949,239	394,723
Portfolio income (less deficit) distributed						
directly to partners.....	3,305,870	181,173	3,861,142	968,447	2,647,508	245,187
Interest income.....	1,129,943	101,839	1,017,518	269,326	697,576	50,616
Dividend income.....	115,031	773	449,991	26,837	419,674	3,480
Royalty income.....	44,792	24,799	53,516	19,075	30,738	3,703
Net short-term capital gain (less deficit).....	137,421	554	70,075	33,228	36,622	224
Net long-term capital gain (less deficit).....	1,845,334	51,895	2,268,427	619,412	1,462,298	186,718
Other portfolio income (less deficit).....	33,349	1,314	1,615	569	601	446
Real estate rental income (less deficit).....	-572,317	5,149	22,107	-16,173	36,853	1,427
Net income (less deficit) from other rental activity.....	-19,236	-312,708	36,956	24,895	10,289	1,772
Total net income (less deficit).....	1,560,236	-775,157	7,715,455	5,114,319	2,144,969	456,167

Item	Education, health, and social services	Leisure, accommodation, and food services	Other services	Nature of business not allocable
	(31)	(32)	(33)	(34)
	Number of LLCs.....	18,429	36,972	12,264
Number of partners.....	79,439	141,188	38,414	3,198
Total assets.....	19,667,628	59,780,541	5,097,652	363,991
Total income.....	24,139,603	27,341,609	2,904,340	220,877
Total deductions.....	22,254,700	28,579,349	2,879,287	183,207
Net income (less deficit) from trade or business.....	1,884,903	-1,237,740	25,052	37,669
Portfolio income (less deficit) distributed directly to partners.....	147,679	643,391	129,654	84,801
Interest income.....	88,503	206,745	22,962	636
Dividend income.....	2,881	13,801	11,276	--
Royalty income.....	--	463	--	56
Net short-term capital gain (less deficit).....	2,983	4,761	1,681	305
Net long-term capital gain (less deficit).....	53,001	386,897	93,391	83,804
Other portfolio income (less deficit).....	311	30,724	345	--
Real estate rental income (less deficit).....	-47,826	6,261	1,522	--
Net income (less deficit) from other rental activity.....	1,663	5,574	959	--
Total net income (less deficit).....	1,930,434	-974,171	62,116	38,361

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