

# Integrated Business Data, 2003

by Kelly Luttrell, Patrice Treubert, and Michael Parisi

**B**usinesses conduct profit-seeking activities in a variety of legal modes, choosing one form over another for various business, tax, or historical reasons. The SOI Integrated Business Data (IBD) was developed to facilitate research on business issues across organizational forms. This initiative was an extension of earlier work in SOI, expanded to include more detailed financial and industrial data, incorporating the latest year for which complete SOI data are available [1-9].

## Taxation of Business Income

The tax treatment and legal characteristics of a business depend on the organizational form in which it has chosen to operate. The major legal forms of economic organization are: corporations, partnerships, and nonfarm sole proprietorships.

**Corporations**--Corporations, in this analysis, are subdivided into those taxed at corporate rates (taxable or C corporations) and those electing to be taxed through their shareholders. The latter group includes Subchapter S corporations (or simply S corporations), Regulated Investment Companies (RICs), and Real Estate Investment Trusts (REITs), each of which is not taxed at the enterprise level but whose income similarly flows through to its owners, where it is subject to tax. Income of C corporations is generally taxed directly at the business level, then again at the shareholder level, at the applicable rates on dividend income or capital gains. However, the double taxation of corporate income is lessened because the after-tax income of the corporation is not taxable at the shareholder level until it is paid out in dividends or until the shareholder realizes capital gains (or losses) by selling shares.

Subchapter S corporations are simple, closely held corporations that elect not to be taxed directly in exchange for accepting certain restrictions, generally on their ownership. With some exceptions, their incomes are subject to tax only at the owner level, much like the flowthrough treatment of partnerships. Owners of S corporations report their pro rata shares of income or loss on their own tax returns. Although

the single level of tax is an attractive feature of S corporations, they are limited in the number and type of shareholders and in the classes of stock permitted, and foreign or corporate ownership is prohibited. Similar to S corporations, the profits of RICs and REITs are not taxed at the enterprise level but flow through to their owners, where they are subject to tax.

**Partnerships**--Like an S corporation, a partnership serves as a conduit between a business and its owners, in this case, its partners. The partnership entity is thus not taxed directly. Each partnership files an annual information return, which includes an income statement, balance sheet (in most cases), and a schedule of allocations or distributions made to each partner. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, and other entities, and they report their allocated shares of income and expenses on their own tax returns. Businesses filing a partnership return are primarily general partnerships, limited partnerships, limited liability companies (LLCs), foreign partnership, or limited liability partnerships (LLPs). General partners face personal liability limited only by their personal resources and the applicable bankruptcy laws. Limited partners are more like corporate shareholders, with liability limited to the amount invested and generally little or no active participation in management of the business.

A relative newcomer among for-profit businesses is the limited liability company, or LLC. These entities have the limited liability of corporations, but are generally taxed in the partnership model--income and expenses flow through the LLC to the owners (called "members"), who are taxed on their pro rata shares. Unlike S corporations, however, LLCs do not have extensive restrictions on the number and characteristics of owners. LLCs report their financial activities on their applicable business tax forms, most commonly the partnership information return (Form 1065), and indicate that they were formed as an LLC. The SOI partnership program began identifying these entities for Tax Year 1993.

**Sole proprietorships**--The profits of sole proprietorships are taxed only at the personal (i.e., owner) level. The income statement of a nonfarm sole proprietorship, which summarizes the income and expenses of the business, is completed on Schedule C (or C-EZ) of the owner's individual income tax return. The net income or loss from the business is

*Kelly Luttrell and Patrice Treubert are economists with the Corporation Returns Analysis Section, and Michael Parisi is an economist with the Individual Returns Analysis Section. This article was prepared under the direction of Ken Szefflinski, Chief, Corporation Returns Analysis.*

added to personal income from all other sources and taxed at the applicable individual income tax rates. In effect, the proprietorship also acts as a conduit through which the income of the business is passed through to the business owner where it is subject to tax. Single member LLCs report their incomes and expenses on Schedule C. The SOI nonfarm sole proprietorship program began identifying these entities for Tax Year 2001.

### **Tax Law Changes**

The Job Creation and Worker Assistance Act (JCWAA) of 2002 and the Jobs and Growth Tax Relief and Reconciliation Act of 2003 (JGTRRA) made significant changes to depreciation and Section 179 expensing deductions. JCWAA provided an additional first year depreciation deduction equal to 30 percent of the adjusted basis of the qualified property placed in service in the 3 years after September 10, 2001. JGTRRA allowed 50-percent "bonus" depreciation for qualifying property placed in service between May 5, 2003, and January 1, 2005. JGTRRA also increased the section 179 expensing limit to \$100,000 for property placed in service in taxable years beginning in 2003, 2004, and 2005. In addition, the phaseout of the limit was modified so that the phaseout starting point was increased to \$400,000 for property placed in service in taxable years beginning in 2003, 2004, and 2005.

### **Analysis of Business Data**

This section provides selected financial data by size of business receipts for 2003 (Table 1) and selected financial data on businesses for 21 North American Industrial Classification System (NAICS) sectors for 2003 (Table 2).

### **Data by Size of Business Receipts, 2003**

Overall, the numbers of business entities are dominated by small proprietorships, particularly those with receipts under \$1 million. C corporations, on the other hand, comprise less than 25 percent of business entities for each size-class under \$500,000, but their share grows from 27 percent to nearly 52 percent with increasingly larger receipt size-classes. The flowthrough entities, S corporations and partnerships, are more prevalent in the middle receipt size-classes. S corporations account for between 34 percent-43 percent of entities for all classes between

\$250,000 and \$50 million, and partnerships also have the largest percentage of entities in these mid-sized receipt classes.

The total number of businesses grew by nearly 1.1 million filings to 27.5 million in 2003. Nonfarm sole proprietorships displayed the most significant increase in number of filings, 784.6 thousand or an increase of 4.1 percent, from 18.9 million in 2002 to 19.7 million in 2003 (Figure A). The majority of nonfarm sole proprietorships, 13.3 million of them, were found in the under-\$25 thousand receipts size-class. Within the \$50 million or more receipts size-class, over 32 thousand companies accounted for \$16,962.8 billion in total receipts, with \$13,851.0 billion (or 81.8 percent) from C corporations.

Business receipts for all businesses grew by \$1,119.2 billion (or 5.4 percent) from 2002 to 2003, of which \$967.3 billion were from corporations. C corporations dominate activity in terms of business receipts, accounting for 64.6 percent of receipts for 2003. However, their share of receipts is strongly associated with size of receipts. In the smallest receipt class (under \$25,000), C corporations account for only 2.1 percent of receipts, but this share grows to 79.9 percent for businesses with \$50 million or more in business receipts (Figure B). As with data on the numbers of entities, flowthrough businesses report the largest amounts in the mid-sized-classes, with their largest percentages in receipt size-classes between \$250,000 and \$50 million. Proprietorships, as would be expected, comprise the majority of small organizations, accounting for 83.8 percent of businesses with receipts under \$25,000 but with a diminishing share with increases in receipt size. For the largest size receipt size-class (\$50 million or more), proprietorships comprise only 0.5 percent of the total.

Although C corporations account for nearly 44.9 percent of business profits for 2003, they show losses in every receipt size-class under \$5 million for net income (less deficit). C corporations were only profitable in size-classes of \$5 million or more, and those with receipts above \$50 million or more earned over \$613.3 billion in profits, nearly 73.2 percent of the total. S corporations once again report their largest values in the middle receipt size-classes, with percentages ranging from nearly 32 percent to 52 percent for businesses with receipts between \$500,000 or more and under \$5 million. Partnerships had \$36.7 billion in losses for the smallest size-class,

**Figure A**

**Number of Businesses, by Form of Business and Business Receipt Size, Tax Years 2002 and 2003**

[All figures are estimates based on samples]

Form of business	Size of business receipts										
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Tax Year 2002</b>											
All businesses.....	26,434,293	15,202,645	5,318,640	2,484,778	1,294,887	918,926	668,699	256,345	137,587	120,986	30,803
Corporations.....	5,266,607	1,282,449	828,658	893,875	688,785	610,715	510,424	209,942	114,539	101,777	25,443
C corporations [1].....	2,112,230	472,469	304,702	336,437	276,819	250,744	240,579	105,620	57,831	50,702	16,326
S corporations.....	3,154,377	809,980	523,956	557,438	411,966	359,971	269,845	104,321	56,708	51,075	9,117
Partnerships.....	2,242,169	1,203,722	380,403	248,533	145,261	104,958	83,998	33,201	19,198	17,709	5,187
Nonfarm sole proprietorships.....	18,925,517	12,716,473	4,109,579	1,342,370	460,841	203,253	74,277	13,202	3,849	1,499	173
<b>Tax Year 2003</b>											
All businesses.....	27,486,691	15,872,235	5,521,119	2,578,962	1,331,692	932,914	686,257	263,211	143,693	124,568	32,040
Corporations.....	5,401,237	1,279,709	868,442	929,864	719,613	622,550	521,409	211,169	118,683	103,526	26,273
C corporations [1].....	2,059,631	450,597	307,399	328,012	268,188	247,385	229,634	103,484	57,788	50,628	16,516
S corporations.....	3,341,606	829,112	561,043	601,851	451,424	375,165	291,775	107,685	60,895	52,898	9,757
Partnerships.....	2,375,375	1,284,396	397,461	262,423	147,948	110,698	89,675	36,829	20,925	19,416	5,603
Nonfarm sole proprietorships.....	19,710,079	13,308,130	4,255,216	1,386,675	464,131	199,666	75,173	15,213	4,085	1,626	164
<b>Percentage change 2002-2003</b>											
All businesses.....	3.98	4.40	3.81	3.79	2.84	1.52	2.63	2.68	4.44	2.96	4.02
Corporations.....	2.56	-0.21	4.80	4.03	4.48	1.94	2.15	0.58	3.62	1.72	3.26
C corporations [1].....	-2.49	-4.63	0.88	-2.50	-3.12	-1.34	-4.55	-2.02	-0.08	-0.15	1.16
S corporations.....	5.94	2.36	7.08	7.97	9.58	4.22	8.13	3.22	7.38	3.57	7.03
Partnerships.....	5.94	6.70	4.48	5.59	1.85	5.47	6.76	10.93	9.00	9.64	8.02
Nonfarm sole proprietorships.....	4.15	4.65	3.54	3.30	0.71	-1.77	1.21	15.23	6.13	8.42	-5.20

[1] For this table, the computations for C corporations also include 1120-RIC and 1120-REIT returns.

but were profitable for all larger receipt size-classes, accounting for total profits of 24.0 percent of all business profits [10]. Nonfarm sole proprietorships report nearly 17.0 percent of net income (less deficit) overall, but their share of profits declines consistently from 64.0 percent in the \$250,000 receipt size-class to only 0.002 percent with \$12.2 million in net income (less deficit) reported for the \$50 million or more size-class.

**Data by Industrial Sector, 2003**

As noted, selected financial data for 21 NAICS sectors for 2003 are included in Table 2, and summary data for five sectors of interest are discussed below.

**Construction**--The Construction industry accounted for roughly 12.0 percent of the total number of business entities. The number of businesses in this sector increased 8.1 percent over the previous year, from 3.1 million to 3.3 million. Since 2002, these businesses displayed a significant increase in all data items, with the largest increases in S corporations, partnerships, and proprietorships. Business receipts

of S corporations increased 7.9 percent, from \$572.1 billion to \$617.2 billion; partnerships increased by 13.3 percent, from \$169.6 billion to \$192.1 billion, and those of nonfarm sole proprietorships increased by 4.4 percent, from \$168.5 billion to \$175.8 billion.

**Manufacturing**--Overall, the Manufacturing sector represents a small number of all business entities with 630,668 (about 2.3 percent), but what the industry lacks for in number of businesses, it makes up for in percentage of business receipts. Manufacturing represent \$5,725.1 million of all business receipts or 26.2 percent, the majority of which comes from corporations, specifically C corporations, 81.8 percent. Business receipts for C corporations grew 8.7 percent, from \$4,310.3 million for 2002 to \$4,684.9 million for 2003.

**Wholesale and Retail Trade**--The Wholesale and Retail Trade sector is the largest industrial sector, representing 14.0 percent of all business entities. Within the Wholesale and Retail Trade sector, the number of business entities increased 2.6 percent, from 3,753,503 for 2002 to 2,704,603 for

**Figure B**

**Number of Businesses, Business Receipts, Net Income (Less Deficit), and Composition Percentages, by Form of Business and Business Receipts Size, Tax Year 2003**

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

Form of business	Size of business receipts										
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Number of businesses</b>											
All businesses.....	27,486,691	15,872,235	5,521,119	2,578,962	1,331,692	932,914	686,257	263,211	143,693	124,568	32,040
Corporations.....	5,401,237	1,279,709	868,442	929,864	719,613	622,550	521,409	211,169	118,683	103,526	26,273
C corporations [1].....	2,059,631	450,597	307,399	328,012	268,188	247,385	229,634	103,484	57,788	50,628	16,516
S corporations.....	3,341,606	829,112	561,043	601,851	451,424	375,165	291,775	107,685	60,895	52,898	9,757
Partnerships.....	2,375,375	1,284,396	397,641	262,423	147,948	110,698	89,675	36,829	20,925	19,416	5,603
Nonfarm sole proprietorships.....	19,710,079	13,308,130	4,255,216	1,386,675	464,131	199,666	75,173	15,213	4,085	1,626	164
<b>Business receipts</b>											
All businesses.....	21,860,208,610	100,263,262	276,419,863	390,185,108	457,092,879	637,037,672	1,039,765,144	887,173,968	949,975,233	2,410,333,012	14,711,962,470
Corporations.....	18,264,393,898	5,736,213	51,021,010	151,851,626	257,805,117	438,591,344	807,212,182	725,296,675	797,256,050	2,029,237,473	13,000,386,208
C corporations [1].....	14,112,028,796	2,138,940	17,818,322	53,572,026	95,995,137	172,487,731	360,120,792	350,476,611	379,561,634	932,198,137	11,747,659,567
S corporations.....	4,152,365,102	3,597,273	33,202,688	98,279,601	161,809,980	266,103,613	447,091,390	374,820,065	417,694,515	1,097,039,336	1,252,726,641
Partnerships.....	2,545,612,266	1,761,470	10,520,687	26,204,438	38,673,350	63,232,602	122,900,399	111,034,012	126,019,219	352,565,601	1,692,700,488
Nonfarm sole proprietorships.....	1,050,202,446	92,765,579	214,878,166	212,129,044	160,614,412	135,213,726	109,652,563	50,843,281	26,699,964	28,529,938	18,875,774
<b>Net income (less deficit)</b>											
All businesses.....	1,353,802,117	-23,427,608	75,630,471	79,225,921	55,733,253	51,703,038	54,086,095	41,991,902	47,086,139	133,379,079	838,393,827
Corporations.....	822,095,799	-4,036,653	158,844	6,122,228	8,248,791	13,094,575	20,969,193	18,968,941	20,562,746	73,268,727	664,738,407
C corporations [1].....	608,414,019	-14,450,726	-3,092,854	-3,055,026	-3,905,490	-3,211,426	-4,719,570	-2,862,986	2,930,957	27,459,611	613,321,529
S corporations [2].....	213,681,780	10,414,073	3,251,698	9,177,254	12,154,281	16,306,001	25,688,763	21,831,927	17,631,789	45,809,116	51,416,878
Partnerships.....	301,398,218	-36,718,902	1,944,464	11,573,255	11,790,856	14,183,975	21,169,546	19,915,489	24,962,215	58,934,127	173,643,193
Nonfarm sole proprietorships.....	230,308,100	17,327,947	73,527,163	61,530,438	35,693,606	24,424,487	11,947,356	3,107,472	1,561,178	1,176,225	12,227
<b>Composition percentages</b>											
<b>Number of businesses</b>											
All businesses.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Corporations.....	19.65	8.06	15.73	36.06	54.04	66.73	75.98	80.23	82.59	83.11	82.00
C corporations [1].....	7.49	2.84	5.57	12.72	20.14	26.52	33.46	39.32	40.22	40.64	51.55
S corporations.....	12.16	5.22	10.16	23.34	33.90	40.21	42.52	40.91	42.38	42.46	30.45
Partnerships.....	8.64	8.09	7.20	10.18	11.11	11.87	13.07	13.99	14.56	15.59	17.49
Nonfarm sole proprietorships.....	71.71	83.85	77.07	53.77	34.85	21.40	10.95	5.78	2.84	1.31	0.51
<b>Business receipts</b>											
All businesses.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Corporations.....	83.55	5.72	18.46	38.92	56.40	68.85	77.63	81.75	83.92	84.19	88.37
C corporations [1].....	64.56	2.13	6.45	13.73	21.00	27.08	34.63	39.50	39.95	38.68	79.85
S corporations.....	19.00	3.59	12.01	25.19	35.40	41.77	43.00	42.25	43.97	45.51	8.52
Partnerships.....	11.64	1.76	3.81	6.72	8.46	9.93	11.82	12.52	13.27	14.63	11.51
Nonfarm sole proprietorships.....	4.80	92.52	77.74	54.37	35.14	21.23	10.55	5.73	2.81	1.18	0.13
<b>Net income (less deficit)</b>											
All businesses.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Corporations.....	60.72	17.23	0.21	7.73	14.80	25.33	38.77	45.17	43.67	54.93	79.29
C corporations [1].....	44.94	61.68	-4.09	-3.86	-7.01	-6.21	-8.73	-6.82	6.22	20.59	73.15
S corporations [2].....	15.78	-44.45	4.30	11.58	21.81	31.54	47.50	51.99	37.45	34.35	6.13
Partnerships.....	22.26	156.73	2.57	14.61	21.16	27.43	39.14	47.43	53.01	44.19	20.71
Nonfarm sole proprietorships.....	17.01	-73.96	97.22	77.66	64.04	47.24	22.09	7.40	3.32	0.88	0.00

[1] For this table, the computations for C corporations also include 1120-RIC and 1120-REIT returns.

[2] For S corporations net income (less deficit) represents total net income (less deficit).

2003. Total net income (less deficit) increased 25.3 percent to \$141.3 billion for all businesses in 2003. Corporations represented \$117.3 billion of all total net income (less deficit), 80.8 percent.

**Real Estate and Rental and Leasing**--Overall, the number of business entities in Real Estate and Rental and Leasing increased 5.7 percent to 2,732,833 for 2003. The number of partnerships in

this sector grew by 8.2 percent to 1,081,354 entities during Tax Year 2003, faster than any other entity type. Among partnerships, the LLC businesses grew 21.7 percent to 514,306. Partnerships also displayed the largest amount of net income (less deficit), with \$51.4 billion for 2003, representing 55.4 percent of net income (less deficit) for all business entities, a decline from the previous year when \$55.0 billion

were reported. The decline could be traced to the under-\$25 thousand receipts size-class, where net income (less deficit) decreased \$6.2 billion to -\$28.0 billion. C corporations were the only entity type in Real Estate to experience a decline in number of filings.

**Professional, Scientific, and Technical Services**--The Professional, Scientific, and Technical Services sector is the second largest sector, representing 13.3 percent of all business entities. The majority of companies within the sector were nonfarm sole proprietorships and S corporations. The majority of S corporations and proprietorships can be traced to smaller receipts size-classes rather than to a single class.

For 2003, nonfarm sole proprietorships surpassed partnerships as the leader in net income (less deficit) for the Professional, Scientific, and Technical Services sector, accounting for \$52.1 billion of the nearly \$115.2 billion reported for all business entities. Despite the overall small size in number of returns, C corporations showed the largest total receipts, business receipts, and total business deductions for this sector.

### **LLCs as Partnerships and Nonfarm Sole Proprietorships**

Limited Liability Companies (LLCs) do not have their own tax category, as corporations, partnerships, or sole proprietorships do but instead are taxed as one of those three types of entities, depending on the circumstances. LLCs (like other noncorporate entities) are allowed to “check the box” if they want to choose to be taxed as a corporation (They could further elect to be taxed as an S corporation if they meet the S corporation restrictions). LLCs with a single member are viewed as “disregarded entities.” If the single member is an individual, the LLC files as and is taxed as a nonfarm sole proprietorship. LLCs with multiple owners or members that do not “check the box” to be taxed as corporations are taxed as partnerships.

Since the mid-1990s, limited liability companies (LLCs) have demonstrated rapid growth. The IRS ruled in late 1988 (Revenue Ruling 88-76, 1988-2 C.B.360) that any Wyoming LLC would be treated as a partnership, and the door was opened for other States to consider LLC legislation. By 1993, some 36 States allowed LLCs as a legal entity, and

that number grew to 46 States plus the District of Columbia 1 year later. By 1997, all 50 States and the District of Columbia had enacted LLC legislation. The “check-the-box” regulations, implemented by IRS in January 1997, relaxed the requirements for LLCs to obtain a favorable partnership tax classification, facilitating a wider acceptance of LLCs.

Figure C reports the growth of LLCs from 2001 through 2003 among partnerships and nonfarm sole proprietorships. From 2001 to 2003, the LLC share of the total number of partnerships, business receipts, and net income (less deficit) increased significantly, while single member LLCs increased by a smaller amount over the same time period. For 2001, limited liability companies represented 37.9 percent of all partnerships; by 2003, LLCs represented nearly 46.0 percent of all partnerships. Single member LLCs grew from 0.69 percent of all nonfarm sole proprietorships for 2001 to 1.1 percent for 2003. Business receipts for nonfarm sole proprietorship LLCs more than doubled from 2001 to 2003, from \$23.4 billion to \$55.6 billion, accounting for 5.3 percent of all nonfarm sole proprietorship receipts.

The largest number of partnerships filing as LLCs were in the Real Estate and Rental and Leasing sector, 47.1 percent or 514,306 thousand (Table 2). Surprisingly, the Professional, Scientific, and Technical services sector for partnerships showed the largest increase in business receipts, \$58.7 billion to \$64.5 billion or a 9.8-percent increase from the previous year. The largest amount of net income (less deficit) for partnership LLCs can be found in the Finance and Insurance sector, \$28.1 billion of the \$64.3 billion reported. The largest sector for nonfarm sole proprietorship LLCs is the Professional, Scientific, and Technical services sector which includes 53,244 businesses.

### **Length of Business Existence**

Statistics are available for the number of businesses for 2003 by date of incorporation for C and S corporations and partnerships. Partnerships comprised the largest percentage of newly formed businesses, 42.6 percent or 288,785, and S corporations were a close second with 266,785 formations for 2003 or 39.4 percent of the total. C corporations, on the other hand, make up the largest percentage of businesses that formed on or before 1983. For Tax Year 2003, C corporations represented over half of the formations

**Figure C**

**Number and Select Other Items for Total Partnerships, LLC Partnerships, Total Nonfarm Sole Proprietorships, and LLC Nonfarm Sole Proprietorships, Tax Years 2001-2003**

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

Item	Tax Year 2001					
	Partnerships			Nonfarm sole proprietorships		
	Total	LLC	LLCs as a percentage of the total	Total	LLC	LLCs as a percentage of the total
	(1)	(2)	(3)	(4)	(5)	(6)
Number of businesses.....	2,132,117	808,692	37.93	18,338,190	126,437	0.69
Business receipts.....	2,278,200,526	937,714,361	41.16	1,016,834,678	23,357,818	2.30
Net income (less deficit).....	276,334,824	47,055,843	17.03	217,385,116	2,259,135	1.04
Net income.....	446,069,172	130,331,055	29.22	250,178,322	3,658,310	1.46
Deficit.....	169,734,347	83,275,212	49.06	32,793,206	1,399,175	4.27

Item	Tax Year 2002					
	Partnerships			Nonfarm sole proprietorships		
	Total	LLC	LLCs as a percentage of the total	Total	LLC	LLCs as a percentage of the total
	(7)	(8)	(9)	(10)	(11)	(12)
Number of businesses.....	2,242,169	946,130	42.20	18,925,517	145,839	0.77
Business receipts.....	2,414,187,093	1,015,708,912	42.07	1,029,691,760	39,239,656	3.81
Net income (less deficit).....	270,667,169	48,626,175	17.97	221,113,286	3,378,774	1.53
Net income.....	439,761,741	135,877,260	30.90	257,292,855	5,350,581	2.08
Deficit.....	169,094,572	87,251,084	51.60	36,179,568	1,971,806	5.45

Item	Tax Year 2003					
	Partnerships			Nonfarm sole proprietorships		
	Total	LLC	LLCs as a percentage of the total	Total	LLC	LLCs as a percentage of the total
	(13)	(14)	(15)	(16)	(17)	(18)
Number of businesses.....	2,375,375	1,091,502	45.95	19,710,079	220,615	1.12
Business receipts.....	2,545,612,266	1,141,691,845	44.85	1,050,202,446	55,626,849	5.30
Net income (less deficit).....	301,398,218	64,293,209	21.33	230,308,100	3,847,617	1.67
Net income.....	468,552,382	155,855,837	33.26	269,089,168	6,981,262	2.59
Deficit.....	167,154,164	91,562,628	54.78	38,781,068	3,133,644	8.08

dated from 1974 to 1983 or 379, 576 of the 612,669 businesses forming during that time. C corporations also accounted for over half of all formations on or before 1983 (Figures D and E).

Most businesses operating for 2003 were formed in the last 2 decades. Among corporations, the majority of these have been S corporations. S corporation filings began to exceed C corporation filings for 1987 likely due to the passage of the Tax Reform Act of 1986 (TRA86). Among other incentives, TRA86 reversed the tax advantage of corporations over individuals in the highest tax brackets. Starting in 1987, the highest tax rate was 34 percent for corporations and 28 percent for individuals. S formations continue to surpass C formations for years after

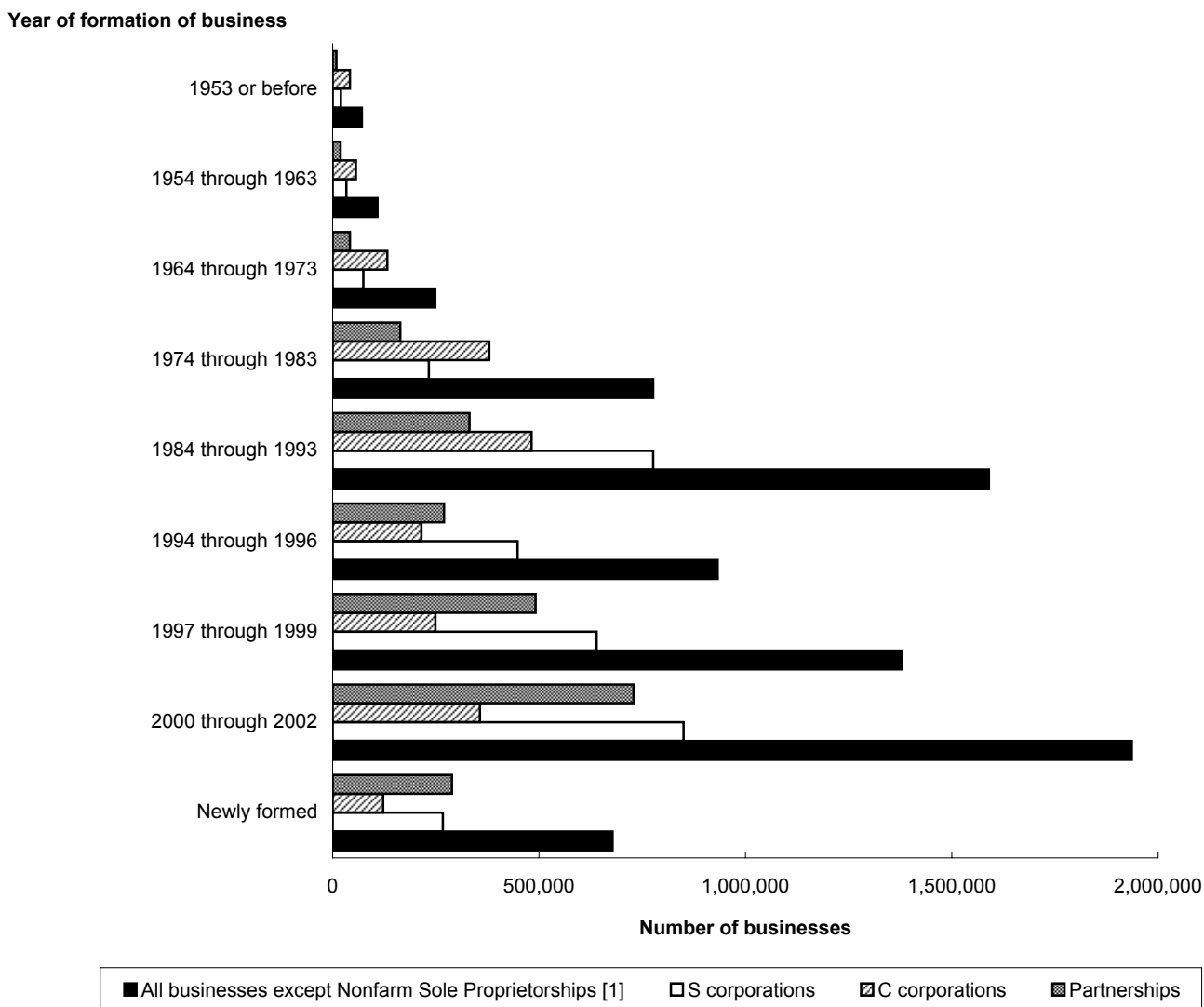
1987 despite tax rate changes in the early 90s when the highest corporate rate was reduced to below the highest individual rate. For 2003, S corporations accounted for more than 60 percent of total corporation formations in every year starting with 1987 (Figure F).

**Summary**

- All business filings by corporations (C corporations and S corporations), partnerships, and nonfarm sole proprietorships grew by nearly 1.1 million to 27.5 million for 2003. Nonfarm sole proprietorships displayed the largest increase in number of filings, 784.6 thousand, from 18.9 million in 2002 to 19.7 million in 2003.

**Figure D**

**Corporations and Partnerships, by Year of Formation, Tax Year 2003**



[1] Does not include businesses that did not identify a date of formation.

- Overall, the number of business entities in real estate and rental and leasing increased 5.7 percent to 2,732,833 from 2002. The number of partnerships in this sector grew by 8.2 percent to 1,081,354 during Tax Year 2002, a faster growth than any other entity type.
- Within the Professional, Scientific, and Technical services sector, nonfarm sole proprietorships for 2003 surpassed partnerships as the leader in

- net income (less deficit), accounting for \$52.1 billion of the nearly \$115.2 billion reported for all business entities. Despite the relatively small number of returns, C corporations showed the largest total receipts, business receipts, and total business deductions for this sector.
- LLCs are a rapidly increasing entity type, representing nearly 46.0 percent of all partnership filings and 1.1 percent of all nonfarm

# Integrated Business Data, 2003

## Figure E

### Number of Businesses by Year of Formation, Tax Year 2003

[All figures are estimates based on samples]

Year of formation of business	All businesses except nonfarm sole proprietorships	Number of corporations	Corporations as a percentage of all businesses	Number of S corporations	S corporations as a percentage of all businesses	Number of C corporations	C corporations as a percentage of all businesses	Number of partnerships	Partnerships as a percentage of all businesses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total businesses.....</b>	<b>7,776,611</b>	<b>5,401,237</b>	<b>69.45</b>	<b>3,341,606</b>	<b>42.97</b>	<b>2,059,631</b>	<b>26.48</b>	<b>2,375,375</b>	<b>30.55</b>
Newly formed.....	678,011	389,226	57.41	266,828	39.35	122,398	18.05	288,785	42.59
2000 through 2002.....	1,936,182	1,207,073	62.34	850,273	43.91	356,801	18.43	729,108	37.66
1997 through 1999.....	1,379,958	888,187	64.36	639,462	46.34	248,726	18.02	491,770	35.64
1994 through 1996.....	932,671	663,022	71.09	447,880	48.02	215,142	23.07	269,649	28.91
1984 through 1993.....	1,589,757	1,258,411	79.16	776,509	48.84	481,902	30.31	331,346	20.84
1974 through 1983.....	776,515	612,669	78.90	233,093	30.02	379,576	48.88	163,846	21.10
1964 through 1973.....	248,651	206,951	83.23	74,422	29.93	132,528	53.30	41,700	16.77
1954 through 1963.....	108,679	89,471	82.33	33,285	30.63	56,186	51.70	19,208	17.67
1953 or before.....	70,741	61,760	87.31	19,855	28.07	41,905	59.24	8,980	12.69
Unidentified.....	55,447	24,467	44.13	0	0	24,467	44.13	30,981	55.87

## Figure F

### Number of Corporations, by Year of Incorporation, Tax Year 2003

[All figures are estimates based on samples]

Year of incorporation	Years of existence	All corporations	S corporations	S corporations as a percentage of all corporations	C corporations	C corporations as a percentage of all corporations
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All years.....</b>	<b>N/A</b>	<b>5,401,237</b>	<b>3,341,606</b>	<b>61.87</b>	<b>2,059,631</b>	<b>38.13</b>
Newly incorporated.....	0	389,226	266,828	68.55	122,398	31.45
2002.....	1	462,256	324,735	70.25	137,521	29.75
2001.....	2	390,883	271,183	69.38	119,700	30.62
2000.....	3	353,934	254,355	71.86	99,579	28.14
1999.....	4	336,978	241,475	71.66	95,503	28.34
1998.....	5	270,498	197,044	72.84	73,454	27.16
1997.....	6	280,711	200,942	71.58	79,769	28.42
1996.....	7	253,151	175,071	69.16	78,080	30.84
1995.....	8	214,322	148,868	69.46	65,455	30.54
1994.....	9	195,548	123,941	63.38	71,607	36.62
1993.....	10	187,061	126,599	67.68	60,462	32.32
1992.....	11	162,693	108,344	66.59	54,349	33.41
1991.....	12	146,033	99,747	68.30	46,286	31.70
1990.....	13	129,195	78,530	60.78	50,665	39.22
1989.....	14	130,490	87,808	67.29	42,681	32.71
1988.....	15	113,532	73,128	64.41	40,404	35.59
1987.....	16	106,799	64,908	60.78	41,891	39.22
1986.....	17	107,820	56,288	52.21	51,532	47.79
1985.....	18	91,667	45,156	49.26	46,511	50.74
Pre 1985 [1].....	19+	1,078,436	396,655	36.78	681,781	63.22

N/A--Not applicable.

[1] Includes 24,467 C corporations that did not provide a date of incorporation.



## Integrated Business Data, 2003

sole proprietorships. For Tax Year 2003, 220,615 single members LLCs were reported, and 1,091,502 partnerships were reported as LLCs.

- Partnerships comprised the largest percentage of newly formed businesses, 42.6 percent or 288,785, and S corporations contributed a close second with 266,785 incorporations for 2003 or 39.4 percent of the total. C corporations, on the other hand, make up the largest percentage of businesses that incorporated on or before 1983.

### Endnotes

- [11] Petska, Tom; Parisi, Michael; Luttrell, Kelly; Davitian, Lucy; and Scoffic, Matt (2006), An Analysis of Business Organizational Structure and Activity from Tax Data, *Proceedings of the Ninety-Eighth Annual Conference of the National Tax Association*. See also the same article in *Special Studies in Federal Tax Statistics: 2005*, Statistics of Income Division, Internal Revenue Service, 2006, including the list of references on page 26.
- [2] Legel, Ellen; Bennett, Kelly; and Parisi, Michael (2004), The Effects of Tax Reform on the Structure of U.S. Business, *2003 Proceedings of the American Statistical Association, Section on Government Statistics*.
- [3] Petska, Tom (1998), Taxes and Business Organizational Choice: Deja Vu All Over Again? *1997 Proceedings of the American Statistical Association, Section on Business and Economic Statistics*.
- [4] Wittman, Susan and Gill, Amy, S Corporation Elections After the Tax Reform Act of 1986, presented at the 1996 Allied Social Science Meetings and published in *Statistics of Income Bulletin*, Spring 1998, Volume 18, Number 2.
- [5] Nutter, Sarah E.; Young, Jim; and Wilkie, Patrick, Tax Legislation and Business Form Choice: C Corporation Behavior Before and After TRA86, presented at the 1996 Allied Social Science Meetings and published in *Statistics of Income Bulletin*, Winter 1995-96, Volume 15, Number 3.
- [6] Petska, Tom, Taxes and Organizational Choice: An Analysis of Trends, 1985-1992, *Statistics of Income Bulletin*, Spring 1996, Volume 15, Number 4.
- [7] Petska, Tom, Do Taxes Affect Business Legal Structure? An Analysis of IRS Data, presented at the 1996 Allied Social Science Meetings.
- [8] Petska, Tom and Wilson, Robert, Trends in Business Structure and Activity, 1980-1990, *Statistics of Income Bulletin*, Spring 1994, Volume 13, Number 4.
- [9] Petska, Tom (1994), The Effects of Tax Reform on the Structure of U.S. Business, *1993 Proceedings of the American Statistical Association, Section on Business and Economic Statistics*.
- [10] Unlike data in the SOI *Corporation Income Tax Returns* and *Source Book of Corporation Income Tax Returns*, net income (less deficit) used in this article includes the more comprehensive “total net income” for S corporations. This item includes trade or business income plus portfolio income, as well as real estate and rental activity incomes distributed directly to shareholders.
- [11] Data for LLCs filing as C and S corporations are not available at this time.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	All industries										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
<b>All businesses</b>											
Number of businesses.....	27,486,691	15,872,235	5,521,119	2,578,962	1,331,692	932,914	686,257	263,211	143,693	124,568	32,040
Total receipts.....	24,461,950,768	17,185,077	283,643,212	399,675,771	466,753,866	650,698,469	1,064,907,945	918,729,000	995,285,415	2,583,604,931	16,926,801,481
Business receipts.....	21,860,208,610	10,263,262	276,419,863	390,185,108	457,092,879	637,038,672	1,039,765,144	887,173,968	943,975,233	2,410,333,012	14,711,962,470
Total business deductions.....	23,328,489,390	190,348,247	213,940,281	334,680,484	421,764,944	611,598,966	1,025,810,423	889,181,279	963,064,128	2,477,531,520	16,200,569,118
Costs of goods sold.....	13,179,828,225	11,100,905	43,489,089	97,190,455	148,016,595	244,194,770	493,826,380	474,422,109	558,034,784	1,578,363,441	9,531,189,696
Salaries and wages.....	2,389,996,593	13,835,571	12,420,821	40,735,142	65,026,979	102,127,201	151,872,220	123,510,264	120,362,165	264,299,581	1,495,806,649
Taxes paid.....	471,011,929	4,194,475	4,523,553	9,900,627	13,068,859	19,137,379	29,597,875	22,757,599	22,041,731	47,279,728	298,510,105
Interest paid.....	893,217,914	7,957,814	4,537,380	6,201,388	6,821,493	8,735,003	13,468,112	13,130,945	14,835,835	46,419,396	771,110,548
Depreciation.....	818,611,085	15,502,363	16,217,497	17,575,089	15,649,947	18,498,859	26,553,566	21,473,249	22,769,235	55,550,578	608,820,704
Net income (less deficit).....	1,353,802,117	-23,427,608	75,630,471	79,225,921	55,733,253	51,703,038	54,086,995	41,991,902	47,086,139	133,379,079	838,393,827
Net income.....	1,953,107,513	101,957,965	102,416,371	102,434,743	76,994,973	76,558,442	86,430,835	66,104,422	70,947,361	191,241,482	1,078,280,910
Deficit.....	599,305,395	125,385,573	26,585,900	23,208,821	21,201,721	24,855,405	32,344,740	24,112,519	23,861,222	57,862,412	239,887,082
<b>Corporations</b>											
Number of businesses.....	5,401,237	1,279,709	868,442	929,864	719,613	622,550	521,409	211,189	118,683	103,526	26,273
Total receipts.....	20,689,574,291	44,241,001	56,675,047	159,467,879	265,043,863	448,913,957	827,038,213	750,638,004	834,907,204	2,175,721,752	15,127,927,368
Business receipts.....	18,264,393,898	5,736,213	51,021,010	151,851,626	257,805,117	438,591,344	807,212,182	725,296,675	797,256,050	2,029,237,473	13,000,386,208
Total business deductions.....	19,940,594,557	64,433,618	56,297,541	155,190,624	257,616,194	436,740,281	808,218,121	733,786,295	814,278,075	2,098,060,487	14,515,973,321
Costs of goods sold.....	11,318,644,763	1,879,336	10,579,392	39,907,845	82,810,568	166,764,520	366,260,823	391,216,064	478,927,128	1,359,501,349	8,400,777,738
Salaries and wages.....	2,049,395,929	8,604,381	4,394,564	18,787,404	38,310,927	71,455,446	116,477,957	101,016,903	99,344,810	220,456,111	1,370,547,425
Taxes paid.....	416,812,815	2,601,416	2,072,979	5,871,846	9,053,616	14,876,997	24,738,679	19,758,793	19,170,751	41,671,492	276,996,247
Interest paid.....	818,016,806	4,073,868	1,584,190	2,931,984	4,075,618	5,649,550	9,200,933	9,872,596	11,459,143	36,549,644	732,619,281
Depreciation.....	692,432,494	3,996,846	3,636,851	6,472,679	7,818,219	11,950,715	19,322,384	17,042,757	18,461,118	44,075,072	559,655,853
Net income (less deficit) [1].....	822,095,799	-4,036,653	158,844	6,122,228	8,248,791	13,094,575	20,969,193	18,968,941	20,562,746	73,268,727	684,738,407
Net income.....	1,215,465,963	30,577,560	9,773,451	18,083,130	21,240,559	28,653,921	43,456,312	36,443,724	37,955,120	115,528,991	873,753,196
Deficit.....	393,370,162	34,614,213	9,614,607	11,960,901	12,991,768	15,559,347	22,487,120	17,474,782	17,392,374	42,260,263	209,014,789
<b>C corporations [2]</b>											
Number of businesses.....	2,059,631	450,597	307,399	328,012	288,188	247,385	229,634	103,484	57,788	50,628	16,516
Total receipts.....	16,457,008,327	31,386,821	20,967,927	56,311,445	100,910,587	180,167,017	373,712,629	370,007,131	410,398,180	1,060,140,824	13,851,005,765
Business receipts.....	14,112,028,796	2,138,940	17,818,322	53,572,026	95,995,137	172,487,731	360,120,792	350,476,611	379,861,534	932,198,137	11,747,659,567
Total business deductions.....	15,890,966,550	46,006,486	24,045,163	61,322,797	104,763,508	183,324,981	378,003,111	371,766,778	406,326,306	1,022,722,125	13,283,685,296
Costs of goods sold.....	8,742,214,373	875,799	3,974,812	14,633,959	30,795,248	65,227,114	166,343,077	192,642,910	223,164,357	593,864,131	7,450,692,967
Salaries and wages.....	1,599,662,967	5,911,201	2,153,003	7,678,722	14,770,133	28,087,167	54,797,775	46,855,558	50,980,009	114,828,385	1,273,601,013
Taxes paid.....	327,589,905	1,718,864	1,051,667	2,513,731	3,886,855	6,596,136	12,147,344	10,423,096	10,159,509	21,413,265	257,719,438
Interest paid.....	780,861,933	3,089,067	899,918	1,317,124	1,949,303	2,605,976	4,838,970	6,383,587	7,329,266	28,245,862	724,202,861
Depreciation.....	610,170,972	2,377,229	1,466,683	2,500,178	3,566,602	5,604,581	10,029,114	8,980,135	9,594,232	26,282,121	539,770,098
Net income (less deficit).....	608,414,019	-14,450,726	-3,092,854	-3,085,026	-3,905,490	-3,211,426	-4,719,970	-2,862,986	2,930,957	27,459,611	613,321,529
Net income.....	938,934,425	6,895,195	2,195,520	3,449,936	3,542,533	5,546,750	9,620,321	10,147,809	15,770,858	63,227,781	818,537,722
Deficit.....	330,520,405	21,345,921	5,288,374	6,504,962	7,448,023	8,758,176	14,339,891	13,010,795	12,839,901	35,768,169	205,216,193

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	All industries										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more	
<b>S corporations</b>											
Number of businesses.....	3,341,606	829,112	561,043	601,851	451,424	375,165	291,775	107,685	60,895	52,898	9,757
Total receipts.....	4,232,565,964	12,854,180	34,707,120	101,156,434	164,133,276	268,746,940	453,325,584	380,630,873	424,509,024	1,115,580,928	1,276,921,604
Business receipts.....	4,152,365,102	3,597,273	33,202,688	98,279,601	161,809,980	266,103,613	447,091,390	374,820,065	417,694,515	1,097,039,336	1,252,726,641
Total business deductions.....	4,059,628,006	18,427,132	32,252,377	93,867,827	152,852,687	253,415,010	430,215,010	362,019,517	408,951,768	1,075,338,362	1,232,288,025
Costs of goods sold.....	2,576,430,390	1,003,537	6,604,580	25,273,886	52,015,320	101,557,407	219,917,746	198,573,154	255,762,771	765,637,218	950,084,771
Salaries and wages.....	449,732,962	2,693,180	2,241,561	11,108,682	23,540,794	43,368,279	61,680,182	54,161,344	48,364,801	105,627,726	96,946,412
Taxes paid.....	89,222,910	882,553	1,021,311	3,358,115	5,166,761	8,320,861	12,591,335	9,335,697	9,011,242	20,258,226	19,276,809
Interest paid.....	37,154,873	984,801	684,272	1,614,860	2,126,315	3,043,574	4,361,963	3,489,009	4,129,877	8,303,782	8,416,420
Depreciation.....	82,261,523	1,619,617	2,170,167	3,972,501	4,251,617	6,346,134	9,293,270	8,062,622	17,792,951	19,885,755	19,885,755
Total net income (less deficit).....	213,681,780	10,414,073	3,251,688	9,177,254	12,154,281	16,306,001	25,688,763	21,831,927	17,631,789	45,809,116	51,416,878
Net income.....	276,531,538	23,682,365	7,577,931	14,633,194	17,698,025	23,107,171	33,835,991	26,295,915	22,184,262	52,301,210	55,215,474
Deficit.....	62,849,757	13,268,292	4,326,233	5,455,939	5,543,745	6,801,171	8,147,228	4,463,987	4,552,473	6,492,094	3,798,596
<b>Partnerships</b>											
Number of businesses.....	2,375,375	1,284,396	397,461	262,423	147,948	110,698	89,675	36,829	20,925	19,416	5,603
Total receipts.....	2,722,174,031	34,844,037	13,089,969	28,078,848	41,095,591	66,570,786	128,217,169	117,247,715	133,678,247	379,353,241	1,779,998,339
Business receipts.....	2,545,612,266	1,761,410	10,520,687	26,204,438	38,673,350	63,232,602	122,900,399	111,034,012	126,019,219	352,565,601	1,692,700,488
Total business deductions.....	2,567,688,119	50,400,514	16,259,585	28,891,359	39,209,529	64,026,309	119,855,057	107,644,274	123,627,732	352,086,146	1,665,687,615
Costs of goods sold.....	1,522,806,503	1,066,251	2,457,621	7,701,609	13,724,685	23,346,755	48,835,939	49,629,595	61,524,913	198,049,000	1,116,470,134
Salaries and wages.....	244,927,745	4,237,840	881,925	3,246,966	5,225,898	9,925,742	20,120,293	17,110,418	18,315,986	41,756,140	124,106,537
Taxes paid.....	39,019,475	712,124	310,614	718,566	929,196	1,614,974	3,028,359	2,363,924	2,533,191	5,371,820	21,436,708
Interest paid.....	64,619,863	2,771,638	707,106	895,430	992,907	1,778,874	3,315,206	2,902,624	3,146,291	9,677,327	38,432,460
Depreciation.....	83,564,737	4,004,832	1,320,930	2,086,288	2,058,925	2,372,109	4,328,981	3,464,273	3,804,011	11,128,770	48,995,618
Net income (less deficit).....	301,398,218	-36,718,902	1,944,464	11,573,255	11,790,856	14,183,975	21,169,546	19,915,489	24,962,215	58,934,127	173,643,193
Net income.....	468,552,382	29,381,273	13,033,226	19,941,126	18,303,499	22,319,789	29,995,673	26,000,662	31,069,592	74,214,039	204,293,504
Deficit.....	167,154,164	66,100,175	11,088,762	8,367,871	6,512,643	8,135,814	8,826,127	6,085,173	6,107,377	15,279,911	30,660,310
<b>Nonfarm sole proprietorships</b>											
Number of businesses.....	19,710,079	13,308,130	4,255,216	1,386,675	464,131	199,666	75,173	15,213	4,085	1,626	164
Total receipts.....	1,050,202,446	92,765,579	214,878,166	212,129,044	160,614,412	135,213,726	109,652,563	50,843,281	26,699,964	28,529,938	18,875,774
Business receipts.....	1,050,202,446	92,765,579	214,878,166	212,129,044	160,614,412	135,213,726	109,652,563	50,843,281	26,699,964	28,529,938	18,875,774
Total business deductions.....	820,206,714	75,514,115	141,383,155	150,598,501	124,939,221	110,832,376	97,737,245	47,750,710	25,158,321	27,384,887	18,908,182
Costs of goods sold.....	338,376,959	8,155,318	30,452,076	49,581,001	51,481,342	54,063,495	58,729,618	33,576,450	17,582,743	20,813,092	13,941,824
Salaries and wages.....	95,672,919	993,350	7,144,332	18,700,772	21,490,154	20,746,013	15,273,970	5,382,943	2,701,369	2,087,330	1,152,687
Taxes paid.....	15,179,639	880,935	2,139,960	3,310,215	3,086,047	2,645,408	1,830,838	634,882	337,789	236,416	77,150
Interest paid.....	10,581,245	1,112,308	2,246,085	2,373,975	1,752,968	1,306,579	951,973	355,725	230,402	192,425	58,807
Depreciation.....	42,613,854	7,500,684	11,259,717	9,016,121	5,772,803	4,176,035	2,902,200	966,219	504,106	346,735	169,233
Net income (less deficit).....	230,308,100	17,327,947	73,527,163	61,530,438	35,693,606	24,424,487	11,947,356	3,107,472	1,561,178	1,176,225	12,227
Net income.....	269,089,168	41,999,132	79,409,694	64,410,488	37,390,915	25,584,732	12,978,850	3,660,036	1,922,649	1,488,463	234,210
Deficit.....	38,781,068	24,671,185	5,882,531	2,890,049	1,697,310	1,160,244	1,031,493	552,584	361,471	322,238	221,983

Footnotes at end of table.

**Table 1.—Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Form of business, item	Agriculture, forestry, fishing, and hunting													
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)			
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more				
<b>All businesses</b>	529,134	339,091	87,716	41,213	24,666	16,847	12,046	4,003	1,816	1,467	268			
Number of businesses.....	168,676,661	9,941,616	5,218,372	8,168,318	10,145,996	12,559,099	19,133,634	14,360,116	13,280,133	29,256,611	46,612,965			
Business receipts.....	151,841,844	1,335,425	4,409,578	6,790,536	8,883,762	11,693,795	18,245,834	13,744,405	12,821,366	28,686,311	45,230,831			
Total business deductions.....	168,077,418	11,885,425	5,034,606	7,826,976	9,828,848	12,436,570	19,070,079	14,243,902	13,247,562	28,917,008	45,586,441			
Costs of goods sold.....	82,606,005	120,928	487,105	1,431,704	1,608,776	3,814,409	6,210,583	7,390,685	7,679,282	19,407,790	34,454,744			
Salaries and wages.....	13,206,513	649,249	280,849	497,666	1,118,050	1,532,528	2,625,136	1,035,429	1,321,199	2,125,016	2,041,390			
Taxes paid.....	3,357,553	280,269	149,994	227,456	251,125	337,919	525,900	248,990	347,256	504,158	484,588			
Interest paid.....	3,873,541	574,474	218,039	279,763	312,576	339,385	381,209	266,514	209,989	382,734	908,858			
Depreciation.....	9,844,298	810,674	410,674	805,051	1,095,996	979,278	734,533	565,888	962,852	1,181,219	1,177,858			
Net income (less deficit).....	2,407,442	-721,030	230,564	340,098	354,265	141,106	172,778	120,953	97,582	493,266	1,177,858			
Net income.....	14,064,288	5,428,525	1,082,339	1,153,945	883,146	704,133	916,742	659,785	488,703	986,379	1,750,590			
Deficit.....	11,656,845	6,149,555	851,775	813,846	528,882	563,026	743,965	538,830	391,121	503,113	572,731			
<b>Corporations</b>	143,019	47,113	26,652	23,246	18,695	11,690	9,677	3,101	1,527	1,119	198			
Number of businesses.....	125,741,451	4,369,098	2,231,520	5,228,185	8,084,651	8,940,589	15,222,510	11,287,706	11,234,545	22,089,592	37,053,055			
Total receipts.....	113,828,382	157,499	1,500,962	3,878,255	6,845,539	8,163,708	14,352,304	10,682,241	10,866,364	21,600,282	35,761,228			
Business receipts.....	124,462,063	4,865,206	2,535,207	5,228,421	7,872,568	8,701,214	15,045,669	11,163,721	11,074,639	21,824,992	36,150,425			
Costs of goods sold.....	62,045,324	46,808	168,831	672,063	1,039,375	2,694,371	4,711,882	6,144,610	6,402,415	13,915,513	26,249,456			
Salaries and wages.....	9,817,288	569,992	170,853	360,163	750,356	853,015	1,900,582	683,077	1,034,597	1,660,083	1,834,569			
Taxes paid.....	2,749,647	195,033	107,170	180,320	204,042	255,265	428,031	198,637	293,075	432,227	455,847			
Interest paid.....	2,733,424	174,518	142,094	233,265	255,892	253,551	294,400	220,413	122,823	267,557	768,911			
Depreciation.....	7,132,038	603,002	371,140	567,015	835,703	641,952	1,136,413	552,009	511,316	835,418	1,078,070			
Net income (less deficit) [1].....	2,038,464	-176,811	-263,932	-2,575	243,246	254,158	268,001	126,385	168,273	385,156	1,036,563			
Net income.....	6,892,206	1,004,077	307,788	578,170	690,698	473,108	758,595	488,420	387,840	730,073	1,473,436			
Deficit.....	4,853,742	1,180,888	571,720	580,745	447,453	218,950	490,594	362,034	219,567	344,917	436,873			
<b>C corporations [2]</b>	62,014	19,819	9,423	10,727	7,944	7,007	4,050	1,645	664	621	113			
Number of businesses.....	69,485,056	2,276,652	1,126,612	2,709,004	3,737,502	5,430,470	6,388,495	6,210,218	4,928,992	12,377,993	24,299,118			
Total receipts.....	61,912,322	72,163	579,642	1,850,470	2,914,996	4,835,907	5,956,997	5,780,029	4,663,114	12,076,018	23,182,986			
Business receipts.....	68,256,405	2,209,555	1,032,611	2,650,384	3,693,382	5,339,241	6,346,385	6,219,816	4,877,584	12,317,599	23,569,849			
Costs of goods sold.....	35,828,460	21,380	55,820	305,173	356,086	927,499	2,228,023	3,149,776	2,595,977	8,408,559	17,760,167			
Salaries and wages.....	5,129,624	191,712	64,140	193,984	274,973	695,309	760,151	403,939	632,154	830,921	1,082,341			
Taxes paid.....	1,585,489	109,367	62,175	88,866	118,079	183,223	196,163	118,306	153,935	238,057	317,316			
Interest paid.....	1,695,475	94,430	72,176	105,578	116,327	163,670	139,158	126,291	60,850	160,215	656,779			
Depreciation.....	3,823,203	300,956	111,803	248,378	472,778	465,893	468,258	360,953	191,295	451,294	751,596			
Net income (less deficit).....	1,304,435	65,333	92,903	57,012	43,203	91,084	41,860	-35,306	50,847	59,810	837,688			
Net income.....	3,118,749	399,091	184,619	212,730	190,377	213,706	190,111	213,493	137,162	253,645	1,123,814			
Deficit.....	1,814,314	333,758	91,717	155,718	147,174	122,622	148,250	248,799	86,315	193,835	286,126			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Agriculture, forestry, fishing, and hunting										
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>S corporations</b>											
Number of businesses.....	81,005	17,229	12,519	10,751	4,682	5,627	1,456	863	498		85
Total receipts.....	56,256,395	1,104,908	2,519,181	4,347,149	8,834,015	8,834,015	5,077,488	6,305,553	9,711,599	9,711,599	12,753,937
Business receipts.....	51,916,059	921,320	2,027,784	3,930,542	3,327,801	8,395,307	4,902,212	6,203,251	9,524,264	9,524,264	12,598,241
Total business deductions.....	56,205,658	2,655,652	2,578,037	4,179,186	3,361,974	8,699,285	4,943,906	6,197,055	9,507,373	9,507,373	12,580,576
Costs of goods sold.....	26,216,864	113,011	366,890	683,290	1,766,872	2,483,860	2,994,834	3,806,438	5,506,953	5,506,953	8,469,289
Salaries and wages.....	4,687,664	378,280	106,713	166,179	157,706	1,140,431	279,138	402,443	829,162	829,162	752,228
Taxes paid.....	1,164,158	44,995	91,454	85,963	72,042	231,868	80,331	139,139	194,170	194,170	138,531
Interest paid.....	1,037,949	80,088	127,687	139,565	89,881	155,242	94,122	61,973	107,342	107,342	112,131
Depreciation.....	3,308,835	302,047	318,637	362,924	176,059	668,156	91,056	320,021	384,124	384,124	326,474
Total net income (less deficit).....	734,029	-242,144	-59,587	200,043	163,074	161,691	117,426	325,346	476,428	476,428	198,875
Net income.....	3,773,457	604,986	123,169	365,440	259,402	568,485	274,927	250,678	476,428	476,428	349,622
Deficit.....	3,039,428	847,130	425,027	300,278	96,328	342,344	113,235	133,252	151,082	151,082	150,748
<b>Partnerships</b>											
Number of businesses.....	121,878	4,037	1,899	1,134	1,686	1,012	476	209	299		70
Total receipts.....	27,493,936	314,375	365,835	399,797	1,215,927	1,746,757	1,667,133	1,516,213	6,259,021	6,259,021	9,559,910
Business receipts.....	22,572,188	236,139	337,983	376,675	1,127,504	1,729,363	1,656,887	1,425,627	6,178,031	6,178,031	9,449,603
Total business deductions.....	28,803,453	5,430,642	445,202	409,420	1,384,653	1,878,704	1,672,428	1,651,729	6,171,372	6,171,372	9,436,016
Costs of goods sold.....	15,743,050	* 21,472	97,922	142,411	252,793	705,966	* 424,097	998,265	4,874,910	4,874,910	8,205,288
Salaries and wages.....	1,643,649	* 19,927	52,720	* 41,926	237,527	348,725	135,847	129,222	388,867	388,867	206,821
Taxes paid.....	336,824	65,935	9,715	10,069	32,255	49,873	25,614	39,878	60,978	60,978	28,741
Interest paid.....	888,499	366,727	19,670	18,691	54,564	59,537	35,577	81,293	102,592	102,592	139,947
Depreciation.....	952,917	215,049	61,358	42,842	110,307	121,875	124,425	33,568	96,818	96,818	103,149
Net income (less deficit).....	-288,967	-2,464	-78,344	-3,695	-164,932	-113,684	-2,956	-78,872	120,756	120,756	141,295
Net income.....	5,193,172	4,071,296	* 59,149	94,410	82,896	139,215	84,531	256,921	277,154	277,154	277,154
Deficit.....	5,482,136	4,177,368	137,493	* 39,706	259,342	196,580	* 142,170	163,403	136,165	136,165	135,658
<b>Nonfarm sole proprietorships</b>											
Number of businesses.....	180,923	57,027	16,068	4,837	3,471	1,357	426	80	** 49	**	**
Total receipts.....	264,237	180,923	16,068	4,837	3,471	1,357	426	80	** 49	**	**
Business receipts.....	15,441,274	2,672,477	2,574,298	1,661,548	2,402,583	2,164,167	1,405,277	529,375	** 907,998	**	**
Total business deductions.....	14,811,902	2,672,477	2,574,298	1,661,548	2,402,583	2,164,167	1,405,277	529,375	** 907,998	**	**
Costs of goods sold.....	4,817,631	2,176,112	2,153,353	1,546,860	2,350,703	2,145,706	1,407,753	521,194	** 920,644	**	**
Salaries and wages.....	1,745,576	296,802	661,719	426,990	867,245	792,735	821,978	278,602	** 617,367	**	**
Taxes paid.....	3,599	63,660	84,783	325,768	441,986	375,829	216,505	157,380	** 76,066	**	**
Interest paid.....	251,182	19,301	37,421	37,014	50,399	24,739	14,303	14,303	** 10,953	**	**
Depreciation.....	33,229	56,275	36,597	37,993	27,272	10,524	10,524	20,984	** 12,585	**	**
Net income (less deficit).....	1,759,343	396,029	176,678	217,451	227,019	215,286	58,099	20,984	** 30,616	**	**
Net income.....	657,945	496,960	42,017	114,714	51,880	18,461	-2,476	8,181	** -12,646	**	**
Deficit.....	1,976,910	682,961	516,626	156,437	136,615	75,251	32,150	16,332	** 9,385	**	**
Footnotes at end of table.	1,320,965	186,001	95,608	41,723	84,734	56,791	34,626	8,151	** 22,031	**	**

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Mining												
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)		
<b>All businesses</b>													
Number of businesses.....	185,670	112,777	35,543	15,283	7,366	4,861	5,398	2,280	664	1,098	401		
Total receipts.....	276,452,553	2,972,876	2,222,024	2,622,428	2,704,136	3,715,072	8,389,984	8,714,009	5,268,408	23,367,983	216,277,299		
Business receipts.....	255,788,731	521,972	1,984,974	2,415,931	2,542,464	3,412,830	7,835,456	8,337,684	4,686,984	21,778,661	202,093,342		
Total business deductions.....	249,881,634	5,336,219	1,686,854	2,359,487	2,499,488	3,324,800	7,156,225	7,756,065	4,167,890	20,153,948	195,223,116		
Costs of goods sold.....	137,809,866	98,934	245,209	228,411	532,714	621,237	2,220,864	2,836,403	1,410,078	10,133,812	119,351,059		
Salaries and wages.....	12,560,270	192,934	88,878	184,658	242,463	301,348	640,174	871,654	284,567	1,121,934	8,628,816		
Taxes paid.....	7,242,972	172,454	57,083	81,240	102,050	138,316	302,977	315,807	180,601	650,682	5,239,800		
Interest paid.....	10,586,896	253,361	63,268	38,788	55,488	78,248	88,325	153,434	128,473	484,774	9,259,152		
Depreciation.....	18,129,918	953,702	149,636	259,108	183,652	301,174	374,132	557,040	376,982	1,532,760	13,404,727		
Net income (less deficit).....	30,950,024	-499,224	612,735	415,113	323,464	493,233	1,346,813	1,032,783	1,209,049	3,487,249	22,547,917		
Net income.....	42,777,160	3,490,965	895,891	737,525	683,304	772,697	1,766,068	1,391,082	1,379,288	4,716,475	26,943,867		
Deficit.....	11,827,138	3,990,189	283,156	322,411	359,840	279,465	4,192,255	358,299	170,237	1,229,227	4,395,951		
<b>Corporations</b>													
Number of businesses.....	30,252	9,911	4,999	4,076	2,581	2,564	3,564	1,313	285	891	269		
Total receipts.....	194,190,254	1,229,872	552,572	872,296	1,029,337	1,970,875	5,470,916	5,307,799	2,423,724	14,660,949	160,671,914		
Business receipts.....	178,319,223	26,683	336,962	679,898	899,282	1,810,230	5,017,991	4,991,140	1,979,224	13,507,832	149,069,982		
Total business deductions.....	184,237,912	1,254,860	392,377	822,073	955,429	1,855,329	4,811,035	5,136,509	2,095,077	13,445,725	153,469,433		
Costs of goods sold.....	98,177,788	24,134	37,769	34,767	160,873	332,507	1,507,568	1,729,409	712,609	6,950,253	86,667,898		
Salaries and wages.....	10,864,158	173,869	61,974	108,037	95,380	207,442	501,289	730,164	184,587	779,611	8,021,826		
Taxes paid.....	5,332,444	29,846	19,439	38,995	55,618	90,070	214,080	223,869	93,079	459,344	4,108,105		
Interest paid.....	9,240,463	57,793	26,818	11,250	35,818	53,631	51,733	109,765	68,791	342,945	8,481,921		
Depreciation.....	13,295,938	26,972	41,570	61,516	66,582	175,756	261,407	351,281	163,722	1,063,767	11,093,363		
Net income (less deficit) [1].....	11,523,401	207,754	165,347	62,601	129,188	179,188	684,402	196,588	395,838	1,343,789	8,243,484		
Net income.....	18,061,973	878,105	188,070	202,332	224,859	302,663	988,246	465,493	505,452	1,997,004	12,309,749		
Deficit.....	6,538,572	670,351	22,723	139,730	130,449	173,475	303,844	268,906	109,614	653,215	4,066,266		
<b>C corporations [2]</b>													
Number of businesses.....	13,560	4,547	1,980	2,573	1,203	810	1,172	572	141	341	219		
Total receipts.....	170,764,249	880,644	312,612	516,688	549,047	635,241	2,175,907	2,339,372	1,325,555	8,308,098	153,721,086		
Business receipts.....	156,466,115	15,607	137,878	418,530	423,635	580,108	1,913,564	2,081,048	975,591	7,454,321	142,466,033		
Total business deductions.....	164,812,666	1,059,376	239,294	538,449	611,344	685,159	2,128,166	2,447,947	1,270,349	8,068,195	147,774,387		
Costs of goods sold.....	88,908,654	22,833	34,613	23,413	84,137	122,768	546,090	972,501	338,413	3,520,654	83,243,232		
Salaries and wages.....	9,225,315	165,809	26,248	84,761	54,057	88,439	236,760	217,649	141,085	454,081	7,757,426		
Taxes paid.....	4,579,390	22,592	10,800	20,600	35,399	39,009	91,889	106,710	47,812	278,038	3,926,542		
Interest paid.....	8,857,586	51,037	15,601	10,233	23,384	28,953	28,953	49,865	51,711	274,636	8,334,584		
Depreciation.....	11,897,026	19,604	21,876	29,968	43,396	45,381	145,266	162,329	87,407	655,580	10,686,218		
Net income (less deficit).....	6,700,433	-181,059	70,691	-21,761	-62,864	-50,073	49,609	-108,620	55,132	280,877	6,668,501		
Net income.....	12,560,125	279,467	92,120	41,912	42,488	36,065	234,381	121,941	137,833	860,473	10,713,445		
Deficit.....	5,859,692	460,526	21,429	63,673	105,353	86,138	184,772	230,561	82,701	579,596	4,044,943		

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Mining										
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more	
<b>S corporations</b>											
Number of businesses.....	16,682	3,019	1,503	1,378	1,753	2,392	740	144	350	50	
Total receipts.....	23,426,004	239,960	355,608	480,291	1,335,633	3,295,009	2,968,426	1,088,169	6,352,852	6,950,828	
Business receipts.....	21,853,108	199,084	281,368	475,647	1,230,122	3,104,627	2,910,091	1,003,633	6,053,511	6,603,949	
Total business deductions.....	19,425,247	195,484	283,624	344,148	1,170,171	2,682,869	2,688,562	824,728	5,387,530	5,695,046	
Costs of goods sold.....	9,269,133	* 1,300	* 11,354	* 76,736	* 209,739	961,478	756,909	374,196	3,429,599	3,444,666	
Salaries and wages.....	1,638,843	* 35,726	* 23,276	* 41,324	119,002	265,508	512,515	43,502	325,529	264,400	
Taxes paid.....	753,054	8,639	18,395	20,219	51,061	122,191	117,159	45,267	181,306	181,563	
Interest paid.....	382,878	* 11,217	* 1,017	* 12,434	34,048	24,780	59,900	17,080	68,309	147,337	
Depreciation.....	1,398,911	* 19,694	31,548	23,185	130,375	116,141	188,952	76,316	398,187	407,145	
Total net income (less deficit).....	4,822,968	94,657	84,363	157,274	179,261	634,793	305,208	340,706	1,062,912	1,574,982	
Net income.....	5,501,848	598,638	95,950	160,420	266,598	753,865	343,552	367,619	1,136,531	1,596,305	
Deficit.....	678,880	209,825	1,293	* 76,057	* 25,096	119,073	38,345	26,913	73,619	21,322	
<b>Partnerships</b>											
Number of businesses.....	28,060	15,415	3,176	1,235	1,213	952	738	332	380	132	
Total receipts.....	74,128,683	1,283,895	271,558	482,024	952,349	1,635,849	2,601,832	2,535,376	8,185,755	55,605,985	
Business receipts.....	69,936,092	36,180	560,760	450,407	810,752	1,534,346	2,542,166	2,398,452	7,749,550	53,023,360	
Total business deductions.....	58,380,748	3,383,566	504,448	473,941	746,384	1,265,706	1,901,588	1,769,581	6,244,904	41,753,883	
Costs of goods sold.....	38,016,380	* 5,231	98,078	109,773	133,144	404,312	834,992	637,768	3,097,546	32,663,161	
Salaries and wages.....	1,321,877	* 11,571	* 12,245	* 27,439	* 71,139	81,300	* 105,916	65,810	314,285	606,990	
Taxes paid.....	1,681,748	129,440	8,628	17,941	18,545	43,795	72,020	74,501	175,417	1,131,695	
Interest paid.....	1,240,292	187,096	* 27,167	* 3,932	* 9,270	* 21,675	34,702	53,373	116,372	777,231	
Depreciation.....	4,188,151	863,445	35,957	35,783	71,480	44,778	163,260	186,064	444,216	2,311,364	
Net income (less deficit).....	18,551,660	-469,373	7,033	106,333	295,088	458,716	749,785	803,914	2,085,500	14,304,433	
Net income.....	22,994,866	2,437,793	154,509	256,868	360,433	541,155	813,748	839,036	2,639,483	14,634,118	
Deficit.....	4,443,207	2,907,166	* 147,477	* 150,535	* 65,346	* 82,439	* 63,962	35,121	553,983	329,685	
<b>Nonfarm sole proprietorships</b>											
Number of businesses.....	127,358	87,451	26,058	8,031	3,550	882	229	47	** 27	**	
Total receipts.....	8,133,416	459,109	1,397,894	1,175,273	1,192,775	1,283,119	804,378	309,308	** 521,279	**	
Business receipts.....	8,133,416	459,109	1,397,894	1,175,273	1,192,775	1,283,119	804,378	309,308	** 521,279	**	
Total business deductions.....	7,262,974	697,793	957,531	1,032,966	1,070,054	1,079,484	717,968	303,232	** 463,319	**	
Costs of goods sold.....	1,615,698	69,569	175,065	262,068	155,586	308,984	272,002	59,701	** 86,013	**	
Salaries and wages.....	374,235	7,494	14,659	119,644	22,767	57,605	35,574	14,170	** 28,038	**	
Taxes paid.....	228,780	13,168	29,016	36,666	29,701	45,102	19,918	13,021	** 15,921	**	
Interest paid.....	106,141	8,472	9,283	15,738	14,917	14,917	8,967	6,309	** 5,457	**	
Depreciation.....	645,829	63,285	72,109	165,789	53,938	67,947	42,499	27,196	** 34,777	**	
Net income (less deficit).....	874,963	-237,605	440,355	142,271	122,721	203,695	86,410	9,297	** 57,960	**	
Net income.....	1,720,321	175,067	553,312	217,469	109,601	236,667	111,841	34,800	** 79,988	**	
Deficit.....	845,359	412,672	112,956	75,189	78,856	32,972	25,431	25,502	** 22,029	**	

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Utilities													
	Total (34)	Under \$25,000 (35)	\$25,000 under \$100,000 (36)	\$100,000 under \$250,000 (37)	\$250,000 under \$500,000 (38)	\$500,000 under \$1,000,000 (39)	\$1,000,000 under \$2,500,000 (40)	\$2,500,000 under \$5,000,000 (41)	\$5,000,000 under \$10,000,000 (42)	\$10,000,000 under \$50,000,000 (43)	\$50,000,000 or more (44)			
<b>All businesses</b>														
Number of businesses.....	20,523	10,353	3,238	3,249	1,099	1,094	376	221	145	279	403			
Total receipts.....	715,189,885	2,564,574	204,417	543,980	394,557	772,831	526,164	892,235	1,207,788	7,748,956	700,295,508			
Business receipts.....	674,145,932	81,128	186,945	487,802	393,686	740,384	476,812	829,860	1,093,717	7,397,921	662,457,678			
Total business deductions.....	719,369,218	3,406,154	297,597	606,323	573,668	814,070	703,952	754,622	1,348,218	7,919,336	702,945,276			
Costs of goods sold.....	446,566,621	15,613	32,563	35,472	36,446	294,598	200,780	283,054	477,841	3,188,278	442,001,977			
Salaries and wages.....	25,146,153	241,737	7,863	53,745	24,671	68,552	41,615	53,411	103,432	730,981	23,820,148			
Taxes paid.....	19,737,234	81,546	3,100	25,392	18,237	54,626	22,299	30,659	44,605	181,247	19,275,523			
Interest paid.....	42,258,723	268,065	4,234	26,675	20,034	17,565	64,862	56,464	134,581	801,294	40,864,950			
Depreciation.....	50,061,972	786,612	123,988	148,155	194,872	61,273	199,282	245,591	1,175,616	1,175,616	47,050,066			
Net income (less deficit).....	-3,108,884	-763,905	-93,130	-62,601	-127,235	-36,518	-177,531	138,937	-138,745	-130,926	-1,717,231			
Net income.....	20,257,259	730,946	26,571	79,104	111,645	63,281	49,149	171,961	75,104	848,853	18,100,643			
Deficit.....	23,366,143	1,494,851	119,700	141,704	238,880	99,799	226,679	33,024	213,849	979,779	19,817,874			
<b>Corporations</b>														
Number of businesses.....	8,504	1,982	1,719	2,067	876	1,094	266	144	70	95	192			
Total receipts.....	560,857,066	1,709,920	104,760	411,458	313,149	772,831	353,852	610,128	546,249	2,680,314	553,354,405			
Business receipts.....	521,884,927	11,510	87,319	357,676	274,324	740,384	335,755	547,753	506,361	2,463,732	516,560,113			
Total business deductions.....	566,004,187	2,816,872	105,476	420,981	270,512	814,070	343,863	598,006	543,644	2,584,377	557,506,385			
Costs of goods sold.....	324,140,437	13,179	5,467	33,817	17,747	294,598	125,179	237,334	241,366	1,109,680	322,062,070			
Salaries and wages.....	23,665,518	241,066	7,863	53,617	19,679	68,552	41,615	52,266	51,250	258,334	22,871,277			
Taxes paid.....	18,920,930	81,109	2,506	21,083	12,382	54,626	21,598	26,092	31,905	91,288	18,578,341			
Interest paid.....	38,760,041	162,850	973	17,281	11,988	17,565	16,068	43,668	27,621	152,713	38,309,314			
Depreciation.....	45,565,094	736,754	21,530	32,854	36,630	61,273	25,940	65,851	46,103	261,404	44,276,856			
Net income (less deficit) [1].....	-4,710,442	-1,104,782	-716	-9,829	54,100	-36,518	10,062	13,021	2,951	97,671	-3,736,403			
Net income.....	14,483,083	57,648	12,909	33,402	84,693	63,281	23,583	46,045	32,281	237,279	13,891,961			
Deficit.....	19,193,525	1,162,430	13,625	43,231	30,593	99,799	13,521	33,024	29,330	139,608	17,628,364			
<b>C corporations [2]</b>														
Number of businesses.....	5,572	** 3,227	**	** 1,437	**	304	146	133	63	84	179			
Total receipts.....	555,335,436	** 1,770,197	**	** 432,496	**	260,438	219,382	549,643	495,745	2,406,479	549,201,055			
Business receipts.....	516,482,045	** 96,931	**	** 350,087	**	236,148	203,071	505,241	456,551	2,202,567	512,431,450			
Total business deductions.....	560,677,456	** 2,912,945	**	** 449,950	**	275,200	221,746	552,682	496,187	2,333,326	553,435,420			
Costs of goods sold.....	319,808,752	** 18,646	**	** 22,590	**	21,467	70,401	232,994	229,501	948,000	318,265,153			
Salaries and wages.....	23,488,729	** 248,602	**	** 52,771	**	37,413	20,864	45,034	40,414	245,869	22,797,762			
Taxes paid.....	18,856,620	** 83,474	**	** 24,203	**	27,018	17,350	20,233	30,454	85,784	18,568,104			
Interest paid.....	38,698,399	** 163,355	**	** 17,531	**	6,870	15,731	25,337	134,120	38,298,342	37,919,342			
Depreciation.....	45,439,484	** 757,738	**	** 39,528	**	28,296	21,005	56,813	39,087	245,444	44,251,575			
Net income (less deficit).....	-4,923,188	** -1,142,178	**	** -17,760	**	-14,782	-2,640	-3,871	-442	72,516	-3,814,030			
Net income.....	14,125,843	** 25,717	**	** 33,877	**	7,761	10,881	26,735	24,319	197,685	13,798,869			
Deficit.....	19,049,031	** 1,167,894	**	** 51,637	**	22,544	13,521	30,606	24,761	125,168	17,612,900			

Footnotes at end of table.



**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Form of business, item	Utilities										
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
<b>S corporations</b>											
Number of businesses.....	2,932	** 474	**	** 1,506	**	**	** 790	** 120	** 11	** 7	** 13
Total receipts.....	5,521,630	** 41,813	**	** 180,416	**	**	** 512,393	** 134,469	60,484	50,504	4,153,350
Business receipts.....	5,402,882	** 1,842	**	** 170,300	**	**	** 504,236	** 132,684	42,513	49,810	4,128,663
Total business deductions.....	5,326,731	** 8,677	**	** 178,321	**	**	** 538,871	** 122,116	45,324	47,457	4,070,965
Costs of goods sold.....	4,331,685	**	**	** 28,911	**	**	** 273,131	** 54,778	4,340	11,865	3,796,917
Salaries and wages.....	176,789	** 23	**	** 20,525	**	**	** 31,139	** 20,751	7,232	10,836	73,515
Taxes paid.....	64,310	** 141	**	** 7,759	**	**	** 27,609	** 4,249	1,451	1,451	10,237
Interest paid.....	61,642	** 468	**	** 9,628	**	**	** 10,694	** 337	2,284	18,593	10,972
Depreciation.....	125,610	** 541	**	** 18,566	**	**	** 32,977	** 4,835	9,038	7,016	25,281
Total net income (less deficit).....	212,746	** 34,736	**	** 2,095	**	**	** -21,735	** 12,702	16,893	3,393	77,628
Net income.....	357,240	** 42,897	**	** 24,282	**	**	** 55,520	** 12,702	7,962	39,594	93,092
Deficit.....	144,494	** 8,161	**	** 22,187	**	**	** 77,255	0	2,418	4,569	15,464
<b>Partnerships</b>											
Number of businesses.....	2,491	818	** 545	** 198	** 217	**	** 99	** 77	** 75	** 184	211
Total receipts.....	154,090,898	786,864	** 40,622	** 33,787	** 79,307	**	** 158,051	** 282,107	661,539	5,068,642	146,941,103
Business receipts.....	152,019,084	** 1,828	** 40,591	** 31,391	** 117,261	**	** 126,796	** 282,107	587,356	4,934,189	145,897,565
Total business deductions.....	153,138,428	500,881	** 132,957	** 120,904	** 300,583	**	** 348,062	** 156,616	804,574	5,334,959	145,438,891
Costs of goods sold.....	122,395,760	** 736	** 23	** 1,655	** 18,492	0	** 74,155	** 45,720	* 236,475	2,078,598	119,939,907
Salaries and wages.....	1,480,635	* 671	0	** 128	** 4,992	0	** 1,145	** 52,182	472,647	89,871	948,871
Taxes paid.....	815,815	* 317	** 255	** 4,309	** 5,832	**	** 693	** 12,700	89,959	697,182	2,555,636
Interest paid.....	3,490,971	97,616	** 3,261	** 9,394	** 8,046	**	** 48,682	** 12,796	106,960	648,581	2,773,210
Depreciation.....	4,463,140	* 34,428	** 102,458	** 98,141	** 157,329	**	** 173,207	** 10,666	199,488	914,212	2,019,172
Net income (less deficit).....	1,586,223	361,471	** 92,285	** -87,068	** -180,863	**	** -189,827	** 125,916	-141,696	-228,597	4,208,682
Net income.....	5,718,204	654,273	** 13,432	** 11,406	** 26,766	**	** 23,332	** 125,916	* 42,823	611,574	2,189,510
Deficit.....	4,131,981	292,802	** 105,716	** 98,473	** 207,629	0	** 213,158	0	184,519	840,171	0
<b>Nonfarm sole proprietorships</b>											
Number of businesses.....	9,528	7,553	974	984	* 6	0	11	0	0	0	0
Total receipts.....	241,921	67,790	59,035	98,735	* 2,101	0	14,261	0	0	0	0
Business receipts.....	241,921	67,790	59,035	98,735	* 2,101	0	14,261	0	0	0	0
Total business deductions.....	226,603	88,401	59,164	64,438	* 2,573	0	12,027	0	0	0	0
Costs of goods sold.....	30,424	1,698	27,073	0	* 207	0	1,446	0	0	0	0
Salaries and wages.....	0	0	0	0	0	0	0	0	0	0	0
Taxes paid.....	489	120	339	0	* 23	0	8	0	0	0	0
Interest paid.....	7,711	7,599	0	0	0	0	112	0	0	0	0
Depreciation.....	33,738	15,430	0	17,160	* 913	0	235	0	0	0	0
Net income (less deficit).....	15,335	-20,594	-129	34,296	* 472	0	2,234	0	0	0	0
Net income.....	55,972	19,025	230	34,296	* 186	0	2,234	0	0	0	0
Deficit.....	40,637	39,619	359	0	* 658	0	0	0	0	0	0

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Construction												
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)		
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more			
<b>All businesses</b>													
Number of businesses.....	3,307,858	1,482,188	893,055	392,048	207,631	139,905	109,590	42,494	22,209	16,514	2,223		
Total receipts.....	1,519,215,932	16,386,764	46,678,216	63,252,876	74,519,338	99,563,647	171,007,269	149,164,194	151,680,214	317,699,599	429,283,817		
Business receipts.....	1,496,771,435	12,762,034	46,304,255	62,675,829	73,780,480	98,604,693	169,617,959	147,848,454	150,385,272	314,768,747	420,023,712		
Total business deductions.....	1,447,735,065	13,254,078	34,312,262	55,436,190	69,590,403	95,266,143	165,951,288	144,974,738	148,898,251	307,658,180	412,403,533		
Costs of goods sold.....	1,055,805,501	1,429,051	11,886,234	26,743,511	35,719,520	56,281,245	110,068,698	105,018,218	114,709,677	255,905,851	338,043,595		
Salaries and wages.....	94,996,277	389,020	2,883,096	7,673,176	10,091,278	12,562,028	15,767,392	10,200,297	8,230,991	11,187,811	15,971,187		
Taxes paid.....	23,822,732	268,056	421,058	1,127,210	1,647,099	2,329,695	4,014,676	2,755,996	2,795,762	4,163,520	4,299,662		
Interest paid.....	13,282,156	779,883	400,307	721,716	752,552	1,018,695	1,366,024	1,008,537	906,412	1,565,231	4,763,001		
Depreciation.....	30,295,046	1,028,243	2,481,772	2,597,252	2,696,727	2,913,267	3,820,525	2,679,129	2,785,291	4,566,388	4,726,453		
Net income (less deficit).....	74,546,305	3,986,727	12,431,656	7,964,422	4,961,023	4,440,269	5,242,977	4,443,498	2,939,178	10,552,447	17,594,105		
Net income.....	101,400,252	9,144,621	13,727,022	9,444,212	6,866,085	6,535,851	8,448,862	6,685,219	5,271,131	13,305,325	21,971,925		
Deficit.....	26,853,947	5,157,894	1,295,366	1,489,790	1,905,062	2,095,582	3,205,885	2,241,720	2,331,952	2,752,877	4,377,819		
<b>Corporations</b>													
Number of businesses.....	676,120	104,046	95,968	128,025	99,713	93,634	84,420	35,987	18,757	13,807	1,764		
Total receipts.....	1,147,627,639	2,634,884	6,083,755	22,136,584	36,902,255	67,967,079	132,808,502	127,145,533	127,498,754	263,269,468	361,180,806		
Business receipts.....	1,128,834,453	492,971	5,764,445	21,744,181	36,276,183	67,074,160	131,644,930	126,018,779	126,504,111	260,780,645	352,534,048		
Total business deductions.....	1,118,088,122	3,634,491	5,652,777	21,022,134	35,725,494	66,193,686	129,720,959	124,103,409	126,247,747	256,913,969	348,853,556		
Costs of goods sold.....	832,053,060	246,828	1,894,706	9,507,699	18,054,764	37,736,982	83,713,091	88,159,762	95,278,561	210,984,279	286,476,387		
Salaries and wages.....	63,567,509	157,667	391,026	1,804,316	3,845,804	7,121,062	10,858,532	8,445,109	7,197,419	9,735,952	14,010,621		
Taxes paid.....	20,825,546	169,427	1,177,028	600,482	1,102,270	1,907,570	3,590,785	2,587,462	2,643,780	3,961,305	4,085,437		
Interest paid.....	9,720,872	313,555	100,211	342,121	368,831	734,961	1,000,822	781,759	687,157	1,209,537	4,181,919		
Depreciation.....	21,284,039	203,216	332,672	841,085	1,124,112	1,974,250	3,051,714	2,440,072	2,584,794	4,264,766	4,467,378		
Net income (less deficit) [1].....	32,071,151	-278,193	477,010	1,240,001	1,170,197	1,893,858	3,234,846	3,274,199	1,408,655	6,799,626	12,850,950		
Net income.....	50,482,555	1,735,222	944,529	2,105,967	2,463,587	3,630,818	5,596,623	5,010,741	3,330,087	8,940,418	16,724,563		
Deficit.....	18,411,404	2,013,415	467,519	865,966	1,293,390	1,736,960	2,361,777	1,736,541	1,921,431	2,140,793	3,873,612		
<b>C corporations [2]</b>													
Number of businesses.....	227,571	35,568	28,827	37,366	30,709	33,232	30,671	16,389	8,819	5,348	641		
Total receipts.....	524,861,825	1,603,910	1,977,128	6,587,944	11,627,141	23,625,173	49,688,057	57,423,981	60,382,497	100,789,850	211,156,142		
Business receipts.....	511,671,406	1,533,533	1,780,462	6,362,839	11,390,575	23,123,053	48,949,470	56,829,184	59,697,815	99,509,724	203,874,752		
Total business deductions.....	518,479,728	2,108,850	2,043,455	6,648,495	11,793,410	23,799,000	49,853,969	57,590,680	60,263,172	100,235,945	204,142,852		
Costs of goods sold.....	377,094,116	96,481	642,999	2,899,110	5,993,015	13,504,696	31,054,296	38,695,599	44,512,058	80,896,429	158,799,434		
Salaries and wages.....	28,765,223	65,797	163,072	677,122	1,230,893	2,384,520	4,057,838	3,984,727	3,246,371	3,622,147	9,352,736		
Taxes paid.....	10,039,575	83,814	74,707	225,505	387,813	715,076	1,431,335	1,389,762	1,412,249	1,657,080	2,662,233		
Interest paid.....	5,957,358	135,616	45,187	96,843	116,224	305,468	381,866	351,862	357,328	592,712	3,574,251		
Depreciation.....	10,708,210	93,784	111,401	302,742	442,022	918,637	1,471,993	1,378,652	1,281,099	1,961,926	2,745,955		
Net income (less deficit).....	6,364,037	-506,209	-67,202	-60,714	-166,905	-174,167	-168,023	-165,575	117,201	548,399	7,007,231		
Net income.....	16,589,062	416,904	141,382	295,053	293,435	572,442	866,790	873,966	954,457	1,720,593	10,454,039		
Deficit.....	10,225,025	923,113	208,584	355,767	460,340	746,609	1,034,813	1,039,541	837,256	1,172,194	3,446,808		

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Construction														
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)				
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more					
<b>S corporations</b>															
Number of businesses.....	448,549	68,478	67,141	90,659	69,004	60,402	53,749	19,597	9,938	8,458	1,123				
Total receipts.....	622,765,814	1,030,974	4,106,627	15,548,640	25,275,114	44,341,905	83,120,445	69,721,572	67,116,256	162,479,618	150,024,664				
Business receipts.....	617,163,047	339,438	3,983,983	15,381,342	24,885,608	43,951,108	82,695,460	69,189,595	66,806,296	161,270,921	148,659,296				
Total business deductions.....	599,588,393	1,525,641	3,609,322	14,373,639	23,932,084	42,394,686	79,866,989	66,512,729	65,984,575	156,678,024	144,710,703				
Costs of goods sold.....	454,958,943	150,347	1,251,707	6,608,589	12,061,750	24,232,286	52,658,794	49,464,162	50,766,504	130,087,851	127,676,953				
Salaries and wages.....	34,782,286	91,871	227,955	1,127,194	2,614,910	4,736,542	6,800,694	4,460,381	3,951,048	6,113,805	4,657,886				
Taxes paid.....	10,785,971	85,612	102,321	374,977	714,458	1,192,494	2,159,450	1,197,700	1,231,530	2,304,225	1,423,204				
Interest paid.....	3,763,514	177,939	245,279	252,607	429,493	618,955	429,897	329,829	329,829	616,824	607,668				
Depreciation.....	10,575,829	109,433	221,271	538,323	682,090	1,055,613	1,579,721	1,061,420	1,303,695	2,302,840	1,721,423				
Total net income (less deficit).....	25,707,114	228,016	544,212	1,300,715	1,337,102	2,068,025	3,402,869	3,438,774	1,291,454	6,251,227	5,843,719				
Net income.....	33,893,492	1,318,318	803,147	1,810,914	2,170,152	3,058,375	4,729,833	4,136,775	2,375,630	7,219,825	6,270,524				
Deficit.....	8,186,379	1,090,302	258,935	510,198	833,050	990,350	1,326,963	697,000	1,084,176	968,599	426,805				
<b>Partnerships</b>															
Number of businesses.....	140,495	46,081	19,264	23,156	17,890	12,451	11,484	4,354	2,805	2,552	456				
Total receipts.....	195,767,896	1,603,782	1,131,435	3,992,965	6,598,986	8,779,951	18,541,720	15,150,895	19,935,062	52,135,133	67,897,968				
Business receipts.....	192,116,585	1,209,965	1,076,784	3,808,321	6,486,200	8,713,916	18,315,982	14,961,929	19,654,763	51,693,104	67,284,621				
Total business deductions.....	182,750,133	1,694,643	993,342	3,566,806	5,996,376	8,115,363	17,583,502	14,287,565	18,606,210	48,555,291	63,351,035				
Costs of goods sold.....	147,031,542	93,697	393,862	1,624,688	3,446,365	5,582,184	13,393,773	11,840,057	16,160,893	43,106,192	51,389,830				
Salaries and wages.....	6,339,865	63,672	35,918	274,704	428,103	548,528	891,821	522,681	484,394	1,142,286	1,947,759				
Taxes paid.....	1,101,373	40,793	16,326	58,298	83,895	110,308	192,415	86,584	112,517	187,937	212,301				
Interest paid.....	2,252,703	358,202	25,320	78,429	118,212	148,914	233,925	193,906	193,055	323,402	579,338				
Depreciation.....	1,621,844	43,922	58,777	127,188	206,540	164,521	272,211	105,631	141,568	243,819	257,698				
Total net income (less deficit).....	13,562,188	34,774	156,345	438,290	631,396	886,889	997,663	885,317	1,348,419	3,646,041	4,737,054				
Net income.....	18,465,140	1,510,687	233,772	755,667	920,998	907,845	1,622,580	1,307,351	1,730,027	4,239,868	5,236,345				
Deficit.....	4,902,952	1,475,912	77,427	317,377	289,602	220,957	624,917	422,034	381,609	593,826	499,291				
<b>Nonfarm sole proprietorships</b>															
Number of businesses.....	2,491,243	1,332,061	777,823	240,867	90,028	33,820	13,686	2,153	647	155	* 3				
Total receipts.....	175,820,397	12,148,098	39,463,026	37,123,327	31,018,097	22,816,617	19,657,047	6,867,746	4,226,398	2,294,998	* 205,043				
Business receipts.....	175,820,397	12,148,098	39,463,026	37,123,327	31,018,097	22,816,617	19,657,047	6,867,746	4,226,398	2,294,998	* 205,043				
Total business deductions.....	146,916,810	7,924,944	27,666,143	30,847,250	27,858,533	20,957,094	18,646,927	6,583,764	4,044,294	2,188,920	* 198,942				
Costs of goods sold.....	76,720,899	1,088,526	9,597,666	15,611,124	14,218,391	12,962,079	12,961,734	5,018,399	3,270,223	1,815,360	* 177,378				
Salaries and wages.....	25,048,903	167,681	2,456,152	5,594,156	5,817,371	4,892,438	4,017,039	1,232,507	549,178	309,573	* 12,807				
Taxes paid.....	1,895,813	57,836	227,704	468,430	460,934	311,817	231,476	81,950	39,465	14,278	* 1,924				
Interest paid.....	1,308,581	107,926	274,776	301,166	265,509	134,820	131,277	32,872	26,200	32,292	* 1,744				
Depreciation.....	7,349,163	781,105	2,090,323	1,629,029	1,326,075	774,496	496,600	133,426	58,929	57,803	* 1,377				
Total net income (less deficit).....	28,912,966	4,230,146	11,798,301	6,276,131	3,189,430	1,859,522	1,010,468	283,982	182,104	106,780	* 6,101				
Net income.....	32,452,557	5,898,712	12,548,721	6,582,578	3,481,500	1,997,188	1,229,659	367,127	211,017	125,039	* 11,017				
Deficit.....	3,539,591	1,668,567	750,420	306,447	322,070	137,665	219,191	83,145	28,912	18,258	* 4,916				

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Manufacturing																					
	Total	Under \$25,000		\$25,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$2,500,000		\$2,500,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$50,000,000		\$50,000,000 or more		
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)											
<b>All businesses</b>																						
Number of businesses.....	630,668	256,290	99,279	69,155	43,895	48,035	48,507	23,913	17,080	17,847	6,666											
Total receipts.....	6,183,040,355	5,591,438	5,275,821	12,518,371	15,684,148	34,372,321	79,387,006	87,116,640	121,636,181	382,520,751	5,438,937,676											
Business receipts.....	5,725,056,979	1,747,349	5,167,815	11,846,457	15,326,252	33,722,331	78,137,062	85,527,998	119,673,627	375,712,425	4,988,195,661											
Total business deductions.....	6,028,049,775	8,753,031	5,460,257	12,677,179	16,256,323	34,908,747	79,822,478	87,632,687	121,515,237	378,152,354	5,282,871,483											
Costs of goods sold.....	4,097,309,955	705,412	1,742,978	5,273,750	6,402,539	16,670,356	46,590,948	54,863,732	80,218,289	262,726,963	3,622,115,288											
Salaries and wages.....	400,742,246	1,378,887	430,434	1,667,000	2,391,467	4,695,269	8,275,216	8,623,839	10,566,247	30,430,082	332,283,804											
Taxes paid.....	109,894,754	215,371	107,604	362,230	542,110	1,075,903	2,389,689	2,350,379	3,001,259	7,655,186	92,195,022											
Interest paid.....	180,510,640	245,679	94,400	241,347	389,993	438,872	1,050,203	1,088,824	1,440,457	4,763,416	170,757,447											
Depreciation.....	227,079,859	658,393	388,566	668,334	798,735	1,199,243	2,678,279	2,835,476	4,141,121	12,440,843	201,330,869											
Net income (less deficit).....	216,408,563	-2,843,330	-159,350	-136,560	-535,054	-502,094	-150,338	-411,514	902,163	5,980,590	214,264,069											
Net income.....	328,324,064	2,823,069	1,083,577	1,307,104	1,042,986	1,823,664	3,738,743	3,264,019	5,491,133	18,385,153	289,364,606											
Deficit.....	111,915,501	5,666,398	1,242,926	1,443,686	1,578,050	2,325,758	3,889,081	3,675,534	4,588,970	12,404,563	75,100,537											
<b>Corporations</b>																						
Number of businesses.....	281,239	39,419	31,583	38,335	30,674	39,193	43,352	21,482	15,495	15,945	5,761											
Total receipts.....	5,642,551,645	2,449,609	1,955,801	7,078,385	10,952,530	28,401,485	71,464,837	78,503,143	110,319,504	339,037,075	4,992,389,274											
Business receipts.....	5,194,506,715	1,861,113	1,848,345	6,861,988	10,611,426	27,766,524	70,264,401	77,028,019	108,564,143	333,031,641	4,558,346,116											
Total business deductions.....	5,509,877,426	5,106,868	2,725,143	7,841,512	11,798,853	28,970,888	72,044,429	78,951,257	109,991,308	335,032,982	4,857,454,185											
Costs of goods sold.....	3,691,657,743	296,498	780,746	3,055,884	4,494,681	13,501,525	41,712,460	48,713,975	72,079,720	229,605,016	3,277,417,238											
Salaries and wages.....	379,342,357	873,465	301,783	913,085	1,610,620	3,732,804	7,207,041	7,710,119	9,550,515	27,777,217	319,665,708											
Taxes paid.....	102,750,593	184,874	71,208	240,318	436,073	968,001	2,245,266	2,238,314	2,859,244	7,326,764	86,180,530											
Interest paid.....	175,745,011	168,599	61,824	154,763	326,847	349,562	927,992	965,060	1,260,598	4,119,156	167,410,609											
Depreciation.....	215,705,451	200,356	163,422	386,311	488,404	1,028,680	2,391,685	2,619,869	3,813,479	11,503,070	193,110,174											
Net income (less deficit) [1].....	189,757,159	-2,503,784	-745,819	-745,680	-769,955	-547,854	-303,726	-359,083	1,098,967	5,531,653	189,102,441											
Net income.....	287,766,996	1,128,893	216,602	457,135	458,157	1,308,307	3,185,896	2,823,823	4,980,125	16,072,915	257,137,143											
Deficit.....	98,009,838	3,630,676	962,421	1,202,816	1,228,112	1,856,161	3,489,623	3,182,907	3,881,158	10,541,262	68,034,702											
<b>C corporations [2]</b>																						
Number of businesses.....	131,433	16,775	11,465	16,772	14,985	18,248	20,922	12,301	7,703	8,038	4,225											
Total receipts.....	5,128,468,627	2,034,409	827,034	3,134,614	5,488,192	13,591,937	34,651,645	43,987,887	55,514,100	178,043,435	4,791,195,374											
Business receipts.....	4,684,925,264	67,889	694,087	2,999,475	5,172,055	13,046,414	33,870,538	42,870,268	54,126,135	173,183,932	4,358,894,470											
Total business deductions.....	5,017,051,143	4,577,811	1,479,546	3,904,342	6,140,422	14,588,035	36,100,133	45,501,614	56,696,491	181,491,527	4,666,571,222											
Costs of goods sold.....	3,348,413,436	171,732	318,373	1,358,021	2,174,057	6,832,953	20,204,682	27,086,444	36,168,094	120,281,202	3,133,837,877											
Salaries and wages.....	339,115,695	848,445	230,757	499,691	852,753	1,829,291	3,583,095	4,374,801	5,115,395	15,050,962	306,730,504											
Taxes paid.....	91,725,842	143,984	40,020	123,934	224,573	516,939	1,142,733	1,356,474	1,488,704	3,927,609	82,760,871											
Interest paid.....	171,071,485	149,336	40,216	87,834	229,731	181,056	455,995	626,311	669,918	2,761,108	165,869,979											
Depreciation.....	199,650,995	148,885	84,808	165,149	238,719	485,167	1,246,083	1,517,193	1,914,096	6,541,685	187,309,210											
Net income (less deficit).....	164,986,680	-2,463,864	-652,482	-769,866	-649,087	-996,681	-1,491,152	-1,511,143	-1,171,214	-3,027,646	177,719,816											
Net income.....	255,796,379	786,744	66,175	153,904	151,551	345,602	734,251	1,030,196	1,751,028	5,906,776	244,870,151											
Deficit.....	90,809,699	3,250,608	718,657	923,770	800,638	1,342,283	2,225,403	2,541,338	2,922,242	8,934,423	67,150,335											

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Manufacturing											\$50,000,000 or more (66)
	Total (66)	Under \$25,000 (67)	\$25,000 under \$100,000 (68)	\$100,000 under \$250,000 (69)	\$250,000 under \$500,000 (60)	\$500,000 under \$1,000,000 (61)	\$1,000,000 under \$2,500,000 (62)	\$2,500,000 under \$5,000,000 (63)	\$5,000,000 under \$10,000,000 (64)	\$10,000,000 under \$50,000,000 (65)		
<b>S corporations</b>												
Number of businesses.....	149,806	22,644	20,118	21,563	15,689	20,944	22,430	9,182	7,792	7,907	1,536	
Total receipts.....	514,083,018	415,200	1,128,767	3,943,772	5,484,338	14,809,549	36,813,192	34,515,257	54,805,404	160,993,640	201,193,900	
Business receipts.....	509,581,451	118,223	1,154,258	3,862,513	5,439,371	14,720,109	36,393,863	34,155,750	54,438,008	159,847,709	199,451,646	
Total business deductions.....	492,826,283	529,057	1,245,597	3,997,170	5,618,431	14,382,853	35,944,297	33,449,644	53,294,817	153,541,455	190,882,963	
Costs of goods sold.....	343,244,308	124,765	462,372	1,697,862	2,320,625	6,668,573	21,627,778	21,627,778	35,911,626	109,343,814	143,579,361	
Salaries and wages.....	40,226,663	25,020	71,025	413,394	757,867	1,903,514	3,623,946	3,335,318	4,435,120	12,726,255	12,935,204	
Taxes paid.....	11,024,751	40,890	31,187	116,384	211,500	451,062	1,102,533	881,840	1,370,540	3,399,154	3,419,659	
Interest paid.....	4,673,527	19,263	66,929	21,608	97,116	168,506	471,997	338,749	590,680	1,358,048	1,540,630	
Depreciation.....	16,054,456	51,470	78,613	221,162	249,685	543,514	1,145,602	1,102,676	1,899,383	4,961,385	5,800,965	
Total net income (less deficit).....	24,770,479	-39,920	-93,337	24,186	-120,868	448,827	1,187,426	1,152,059	2,270,181	8,559,289	11,382,625	
Net income.....	31,970,618	340,148	150,427	303,231	306,606	962,705	2,451,646	1,793,628	3,229,096	10,166,138	12,266,992	
Deficit.....	7,200,139	380,068	243,764	279,046	427,474	513,878	1,264,220	641,568	958,916	1,606,839	894,367	
<b>Partnerships</b>												
Number of businesses.....	40,347	9,653	8,058	5,991	3,633	4,009	2,913	1,852	1,482	1,851	905	
Total receipts.....	518,460,343	1,643,104	397,653	1,400,267	1,314,961	2,789,739	4,704,117	6,588,822	10,612,563	42,460,716	446,548,402	
Business receipts.....	508,521,897	62,511	397,103	944,750	1,288,169	2,774,710	4,654,609	6,477,304	10,405,370	41,657,824	439,849,545	
Total business deductions.....	498,613,942	2,226,599	545,406	1,349,831	1,562,812	3,035,905	4,806,901	6,714,611	10,824,738	42,129,842	425,417,298	
Costs of goods sold.....	395,345,604	76,540	131,021	510,233	647,834	1,619,756	2,914,421	4,718,313	7,660,594	32,368,842	344,698,050	
Salaries and wages.....	18,482,656	481,970	* 10,429	210,191	199,930	349,312	602,769	619,428	904,258	2,526,271	12,618,096	
Taxes paid.....	6,766,456	9,875	3,845	37,736	25,055	53,062	87,583	87,714	132,337	314,758	6,014,492	
Interest paid.....	4,502,578	61,655	12,858	14,828	20,723	50,051	86,575	103,160	173,060	632,830	3,346,838	
Depreciation.....	10,318,539	276,179	81,997	59,666	77,778	79,615	144,614	154,826	307,099	916,070	8,220,695	
Net income (less deficit).....	24,173,281	-419,277	-146,190	55,217	-247,098	-233,383	-93,516	-116,148	-201,771	413,818	25,161,628	
Net income.....	37,246,971	1,131,518	62,047	165,316	68,472	209,794	279,789	359,217	486,462	2,256,893	32,227,463	
Deficit.....	13,073,689	1,550,795	208,236	110,099	315,570	443,177	373,305	475,365	688,233	1,843,075	7,065,835	
<b>Nonfarm sole proprietorships</b>												
Number of businesses.....	309,082	207,218	59,638	24,829	9,588	4,833	2,242	579	103	** 51	**	
Total receipts.....	22,028,367	1,498,725	2,922,367	4,039,719	3,416,657	3,181,097	3,218,052	2,024,675	704,114	** 1,022,960	**	
Business receipts.....	22,028,367	1,498,725	2,922,367	4,039,719	3,416,657	3,181,097	3,218,052	2,024,675	704,114	** 1,022,960	**	
Total business deductions.....	19,558,407	1,419,564	2,189,708	3,485,836	2,934,658	2,901,954	2,971,148	1,968,819	699,191	** 989,530	**	
Costs of goods sold.....	10,306,608	332,374	831,211	1,707,633	1,260,024	1,549,075	1,963,767	1,431,444	477,975	** 753,105	**	
Salaries and wages.....	2,917,233	23,452	118,222	543,724	620,917	613,153	465,406	294,292	111,474	** 126,594	**	
Taxes paid.....	377,705	20,622	32,551	84,176	80,982	54,840	56,840	24,351	9,678	** 13,664	**	
Interest paid.....	263,051	15,425	19,718	71,756	42,423	39,259	35,636	20,604	6,799	** 11,430	**	
Depreciation.....	1,055,869	181,858	123,147	222,357	192,553	90,948	141,980	60,781	20,543	** 21,703	**	
Net income (less deficit).....	2,478,123	79,731	732,659	553,883	481,989	279,143	246,904	63,717	4,967	** 35,119	**	
Net income.....	3,310,097	564,658	804,928	684,653	516,367	305,563	273,058	80,979	24,546	** 55,345	**	
Deficit.....	831,974	484,927	72,269	130,771	34,368	26,420	26,153	17,262	19,579	** 20,226	**	

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Wholesale and retail trade													
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more			
<b>All businesses</b>														
Number of businesses.....	3,850,633	2,137,672	544,226	346,096	257,775	199,817	180,459	81,031	46,849	45,938	10,770			
Total receipts.....	6,529,996,925	18,405,134	29,191,153	57,076,370	92,963,097	141,987,558	289,474,927	287,355,350	325,436,640	1,042,231,360	4,245,873,239			
Business receipts.....	6,384,353,921	12,089,159	28,579,653	56,171,813	92,029,101	140,791,854	286,522,397	284,175,015	321,673,693	1,027,825,771	4,134,495,065			
Total business deductions.....	6,402,002,286	20,508,018	28,407,008	53,739,962	89,903,723	138,907,032	285,852,281	282,946,739	320,830,465	1,027,260,134	4,155,646,922			
Costs of goods sold.....	4,967,523,454	4,784,266	11,824,016	29,800,972	55,390,314	91,432,155	203,900,233	211,372,500	245,972,864	837,148,974	3,275,897,163			
Salaries and wages.....	462,274,193	741,953	947,616	3,563,735	7,741,449	12,176,972	23,451,990	22,372,811	24,396,217	66,843,798	300,038,250			
Taxes paid.....	80,872,551	389,235	500,554	1,236,554	1,950,878	2,925,600	5,320,622	4,775,246	4,532,400	11,179,633	48,061,830			
Interest paid.....	51,393,244	329,206	362,249	619,843	960,456	1,191,198	1,995,161	1,772,460	1,924,600	5,222,628	37,015,442			
Depreciation.....	94,982,981	1,002,940	1,070,640	1,215,892	1,547,171	1,912,930	3,307,619	3,179,173	3,224,391	8,685,927	69,836,298			
Net income (less deficit).....	141,394,472	1,439,877	2,785,431	3,385,120	3,137,160	3,241,118	4,337,360	6,205,907	4,867,906	16,196,418	95,798,178			
Net income.....	201,795,455	9,316,938	5,621,005	5,887,223	5,800,312	6,651,941	8,876,494	9,218,982	7,888,828	22,844,368	119,689,364			
Deficit.....	60,400,983	7,877,062	2,835,574	2,502,103	2,663,152	3,410,823	4,539,135	3,013,074	3,020,920	6,647,951	23,891,188			
<b>Corporations</b>														
Number of businesses.....	975,011	138,049	114,770	141,029	141,077	136,498	142,635	68,136	41,767	40,898	10,151			
Total receipts.....	5,736,011,994	3,985,010	7,382,638	24,141,808	52,383,872	98,021,267	231,445,648	243,125,364	291,002,994	904,299,669	3,880,223,724			
Business receipts.....	5,601,105,942	843,535	6,835,570	23,280,555	51,600,638	96,959,093	228,871,803	240,164,150	287,543,627	891,974,364	3,773,032,608			
Total business deductions.....	5,631,362,037	4,678,185	8,028,479	24,146,796	52,302,875	97,153,049	229,669,247	239,511,998	286,950,606	891,996,063	3,796,924,738			
Costs of goods sold.....	4,352,429,283	652,520	3,420,441	11,987,337	29,491,214	60,729,467	160,836,370	176,311,926	218,910,553	725,757,990	2,964,331,466			
Salaries and wages.....	421,654,711	265,641	342,441	1,964,194	5,079,471	9,094,135	19,457,941	19,660,233	22,220,814	58,636,692	284,818,127			
Taxes paid.....	73,662,968	186,271	171,631	688,031	1,279,363	2,193,535	4,554,049	4,306,959	4,207,466	10,122,195	45,973,467			
Interest paid.....	46,478,485	105,270	96,609	270,639	520,164	811,856	1,534,390	1,469,086	1,689,183	4,444,642	35,536,645			
Depreciation.....	86,040,682	137,752	313,708	551,294	750,973	1,311,386	2,555,851	2,627,115	2,924,597	7,707,032	67,160,973			
Net income (less deficit) [1].....	117,372,936	2,804,229	647,256	35,319	138,779	1,000,128	2,470,105	5,384,954	4,277,845	13,409,817	88,499,017			
Net income.....	163,010,916	4,687,532	836,177	1,521,488	2,134,345	3,630,329	6,223,537	7,780,049	6,827,135	18,875,817	110,494,507			
Deficit.....	45,637,980	1,883,303	1,483,433	1,486,169	1,995,566	2,630,201	3,753,432	2,395,094	2,549,290	5,466,001	21,995,491			
<b>C corporations [2]</b>														
Number of businesses.....	407,828	51,833	44,978	52,518	55,094	58,543	68,786	34,233	19,286	17,915	4,643			
Total receipts.....	3,980,535,646	2,428,483	2,887,954	9,259,122	20,970,011	42,418,527	112,077,658	121,337,103	136,110,652	375,243,362	3,157,802,774			
Business receipts.....	3,867,662,998	2,357,356	2,640,077	8,792,246	20,567,829	41,641,104	110,555,852	119,841,923	134,123,886	389,527,945	3,059,694,778			
Total business deductions.....	3,915,426,987	2,952,123	3,401,263	9,669,793	21,293,305	42,976,730	112,793,543	121,271,066	135,999,367	374,172,759	3,090,897,037			
Costs of goods sold.....	2,976,577,566	265,212	1,350,125	4,428,550	12,117,961	26,241,668	75,125,528	88,068,621	101,389,732	298,086,662	2,369,503,507			
Salaries and wages.....	305,538,679	155,548	271,804	911,571	1,988,010	3,857,822	10,324,320	9,802,190	10,748,381	25,372,482	242,106,571			
Taxes paid.....	51,435,240	81,587	81,402	284,047	481,796	787,889	2,389,949	2,194,552	2,256,657	4,676,814	38,009,748			
Interest paid.....	37,981,943	60,178	43,755	106,865	161,331	354,050	787,892	718,016	822,073	2,147,607	32,780,177			
Depreciation.....	70,098,714	36,483	90,255	208,673	282,662	635,640	1,519,047	1,386,105	1,581,279	3,985,141	60,385,928			
Net income (less deficit).....	68,643,431	-526,406	-513,311	-411,047	-323,689	-558,801	-714,458	47,458	109,206	1,075,904	70,458,576			
Net income.....	103,747,733	533,637	176,754	364,212	467,018	831,780	1,619,145	1,556,318	1,881,008	4,965,063	91,352,797			
Deficit.....	35,104,301	1,060,043	690,065	775,259	790,707	1,390,581	2,333,603	1,508,861	1,771,802	3,889,159	20,894,221			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Form of business, item	Wholesale and retail trade													
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	or more		
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more				
<b>S corporations</b>														
Number of businesses.....	567,183	86,216	69,792	88,511	85,984	77,956	73,850	33,902	22,482	22,983	5,508			
Total receipts.....	1,755,476,349	1,556,528	4,494,685	14,882,686	31,413,861	55,602,740	119,367,990	121,788,261	154,892,342	529,066,307	722,420,950			
Business receipts.....	1,733,442,944	1,556,179	4,195,488	14,488,308	31,032,226	55,317,989	118,315,950	120,322,226	153,419,741	522,446,419	713,347,830			
Total business deductions.....	1,715,935,050	1,726,062	4,627,216	14,477,003	31,009,570	54,176,319	116,875,704	118,240,932	150,951,239	517,823,305	706,027,701			
Costs of goods sold.....	1,375,851,716	387,308	2,070,316	7,558,787	17,373,252	34,487,799	85,710,841	88,243,305	111,472,453	427,671,328	594,827,959			
Salaries and wages.....	116,116,031	110,094	185,757	1,052,623	3,091,461	5,236,314	9,133,521	9,858,043	11,472,453	33,264,210	42,711,556			
Taxes paid.....	22,227,727	104,685	90,230	383,984	797,567	1,214,845	2,164,100	2,112,408	1,950,809	5,445,381	7,963,718			
Interest paid.....	8,496,541	45,092	52,854	163,774	358,832	457,807	746,498	751,070	867,110	2,297,036	2,756,468			
Depreciation.....	15,941,969	99,268	223,453	342,620	462,811	675,747	1,036,804	1,241,010	1,343,319	3,741,891	6,775,045			
Total net income (less deficit).....	48,729,504	3,330,635	-133,945	446,366	462,468	1,558,929	3,184,563	5,337,497	4,168,638	12,333,913	18,040,441			
Net income.....	59,263,183	4,153,895	659,423	1,157,275	1,667,326	2,798,549	4,604,391	6,223,730	4,946,127	13,910,754	19,141,711			
Deficit.....	10,533,678	823,260	793,368	710,910	1,204,858	1,239,620	1,419,828	886,234	777,489	1,576,841	1,101,270			
<b>Partnerships</b>														
Number of businesses.....	171,018	55,202	27,996	25,327	21,217	15,022	12,595	5,468	3,158	4,458	575			
Total receipts.....	578,667,669	3,445,553	1,601,742	4,322,396	7,586,551	10,681,139	19,769,862	19,123,979	22,231,229	128,293,519	361,611,701			
Business receipts.....	567,930,417	271,053	1,537,310	4,277,092	7,435,789	10,547,609	19,391,177	18,904,858	21,927,649	126,213,235	357,424,643			
Total business deductions.....	567,552,623	2,759,099	1,768,181	4,268,918	7,358,472	10,497,969	19,469,000	19,000,032	21,983,519	125,740,580	354,706,853			
Costs of goods sold.....	471,469,603	230,855	762,633	2,445,535	4,441,927	7,115,743	13,676,255	14,403,967	16,844,127	103,062,291	308,486,267			
Salaries and wages.....	29,661,532	372,605	82,102	284,231	583,263	846,497	1,623,925	1,429,728	1,601,115	7,827,484	15,010,583			
Taxes paid.....	4,284,813	30,461	34,022	88,450	157,953	173,205	276,132	245,986	217,744	993,396	2,067,436			
Interest paid.....	3,112,451	82,570	28,691	45,732	97,606	99,531	192,581	192,216	174,525	732,931	1,466,068			
Depreciation.....	4,932,903	86,149	60,796	86,453	172,660	142,001	311,148	322,963	194,191	906,255	2,650,287			
Total net income (less deficit).....	11,741,217	727,964	-162,073	59,825	243,472	186,748	321,448	149,655	277,372	2,663,483	7,273,325			
Net income.....	18,730,174	1,654,871	160,014	376,282	591,956	738,855	905,404	660,609	700,312	3,802,564	9,139,306			
Deficit.....	6,988,957	926,908	322,087	316,457	348,484	552,107	583,957	510,954	422,939	1,139,082	1,865,982			
<b>Nonfarm sole proprietorships</b>														
Number of businesses.....	2,704,604	1,944,421	401,460	179,739	95,481	48,297	25,229	7,427	1,924	582	44			
Total receipts.....	215,317,162	10,974,571	20,206,773	28,614,166	32,992,674	33,285,152	38,259,417	25,106,007	12,202,417	9,638,172	4,037,814			
Business receipts.....	215,317,162	10,974,571	20,206,773	28,614,166	32,992,674	33,285,152	38,259,417	25,106,007	12,202,417	9,638,172	4,037,814			
Total business deductions.....	203,087,626	13,070,734	16,610,348	25,324,249	30,242,376	31,256,014	36,714,034	24,434,709	11,896,340	9,523,491	4,015,331			
Costs of goods sold.....	143,624,568	3,900,891	7,640,936	15,368,100	21,457,173	23,586,945	29,387,608	20,656,607	10,218,184	8,328,693	3,079,430			
Salaries and wages.....	10,957,950	103,707	407,953	1,315,310	2,078,715	2,236,340	2,369,624	1,282,850	574,288	379,622	209,540			
Taxes paid.....	2,924,770	172,503	294,901	480,073	513,532	558,860	490,441	222,301	107,190	64,042	20,927			
Interest paid.....	1,802,308	141,366	236,949	303,472	342,686	279,811	268,190	111,158	60,892	45,055	12,729			
Depreciation.....	4,009,396	779,039	696,136	578,145	623,538	459,543	440,620	229,095	105,603	72,640	25,038			
Total net income (less deficit).....	12,280,319	-2,092,316	3,594,760	3,289,976	2,754,909	2,054,242	1,545,807	671,298	312,689	123,118	25,836			
Net income.....	20,054,365	2,974,535	4,624,814	3,989,453	3,074,011	2,282,757	1,747,553	778,324	361,381	165,987	55,551			
Deficit.....	7,774,046	5,066,651	1,030,054	699,477	319,102	228,515	201,746	107,026	48,691	42,868	29,715			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Transportation and warehousing																				
	Total (78)	Under \$25,000 (79)		\$25,000 under \$100,000 (80)		\$100,000 under \$250,000 (81)		\$250,000 under \$500,000 (82)		\$500,000 under \$1,000,000 (83)		\$1,000,000 under \$2,500,000 (84)		\$2,500,000 under \$5,000,000 (85)		\$5,000,000 under \$10,000,000 (86)		\$10,000,000 under \$50,000,000 (87)		\$50,000,000 or more (88)	
<b>All businesses</b>																					
Number of businesses.....	1,157,385	488,935	397,805	165,498	36,187	24,934	24,894	7,955	6,209	4,178											788
Total receipts.....	701,730,444	7,322,256	22,648,396	24,060,342	13,126,011	17,910,533	38,807,799	28,455,218	44,355,659	83,455,937	4,178										421,588,293
Business receipts.....	675,634,067	4,431,521	22,597,641	23,843,400	12,859,933	17,571,478	38,080,453	28,060,078	43,708,314	82,308,082											402,173,165
Total business deductions.....	690,657,196	6,849,457	18,546,409	21,320,613	13,307,171	17,561,125	39,099,142	28,199,968	43,583,402	81,920,414											420,269,499
Costs of goods sold.....	244,466,546	58,408	814,933	2,351,477	2,506,095	4,142,311	12,332,641	9,813,154	23,697,970	41,852,034											146,897,523
Salaries and wages.....	112,218,449	748,060	335,984	1,430,401	1,928,320	3,051,494	7,055,627	4,065,944	4,427,428	11,578,202											77,566,989
Taxes paid.....	23,826,673	195,579	431,819	591,788	371,490	598,170	1,299,348	1,020,920	1,012,966	4,146,774											14,157,818
Interest paid.....	15,748,860	183,070	422,418	509,698	240,482	356,865	530,243	332,425	433,208	778,085											11,962,364
Depreciation.....	45,405,139	832,643	2,080,135	2,437,614	1,282,317	1,469,153	2,503,733	1,555,580	1,951,612	3,169,998											28,116,357
Net income (less deficit).....	12,428,339	526,657	4,105,099	2,895,572	-164,620	347,884	-143,651	282,604	890,167	1,748,347											1,940,283
Net income.....	32,351,450	2,810,138	5,052,115	3,667,111	791,620	1,141,716	1,245,069	921,303	1,479,737	3,049,174											12,193,470
Deficit.....	19,923,111	2,283,481	947,014	771,538	956,241	793,834	1,388,720	638,700	589,570	1,300,826											10,253,188
<b>Corporations</b>																					
Number of businesses.....	182,881	35,976	40,096	35,053	18,884	16,027	19,922	6,869	5,676	3,734											644
Total receipts.....	571,417,174	2,125,958	2,540,309	5,377,275	7,010,861	11,637,050	31,464,810	24,608,731	40,564,793	74,115,108											371,972,277
Business receipts.....	547,730,745	2,427,227	2,501,214	5,251,793	6,841,154	11,460,583	30,747,761	24,227,358	40,074,602	73,034,306											353,344,746
Total business deductions.....	570,180,006	2,673,355	2,538,533	5,235,363	7,029,923	11,552,899	31,462,346	24,414,650	39,994,677	73,579,592											371,698,670
Costs of goods sold.....	193,253,719	17,383	176,396	941,337	1,455,722	2,492,689	10,208,854	7,823,439	22,030,256	37,253,589											110,874,054
Salaries and wages.....	103,945,004	519,776	1,012,52	483,056	1,022,881	2,033,440	5,606,800	3,663,152	4,004,454	10,746,512											75,763,682
Taxes paid.....	21,726,883	127,028	81,640	203,603	248,421	459,915	1,130,303	950,307	942,265	3,997,988											13,565,413
Interest paid.....	12,624,295	84,281	91,781	124,436	121,543	249,515	360,549	289,590	382,624	631,316											10,288,659
Depreciation.....	35,459,392	336,037	247,401	472,881	572,827	910,675	1,719,065	1,368,382	1,712,518	2,588,973											25,530,634
Net income (less deficit) [1].....	2,298,916	-540,879	3,833	298,686	-11,671	85,501	134,903	208,818	674,275	730,100											715,351
Net income.....	16,351,474	300,280	278,796	601,327	385,354	502,864	1,008,741	760,490	1,130,683	1,741,831											9,641,109
Deficit.....	14,052,558	841,158	274,962	302,641	397,026	417,363	873,838	551,673	456,408	1,011,731											8,925,759
<b>C corporations [2]</b>																					
Number of businesses.....	79,531	15,809	17,335	14,815	7,165	6,308	9,882	3,703	2,409	1,668											436
Total receipts.....	439,996,223	1,828,482	1,081,919	2,282,739	2,722,113	4,706,727	16,271,784	13,063,073	17,711,688	34,300,289											345,427,399
Business receipts.....	417,808,316	1,187,489	1,054,038	2,208,844	2,607,249	4,600,404	15,985,837	12,791,600	17,440,912	33,681,429											327,119,254
Total business deductions.....	440,315,189	2,087,114	1,177,748	2,241,181	2,747,364	4,782,069	16,483,551	13,062,137	17,601,062	34,375,820											345,757,144
Costs of goods sold.....	137,868,656	5,292	103,796	495,923	577,563	884,499	6,247,933	4,211,416	8,957,971	16,645,002											99,739,261
Salaries and wages.....	84,895,219	470,067	33,601	227,397	488,557	928,913	2,796,537	1,916,809	1,844,752	4,700,193											71,488,394
Taxes paid.....	15,891,987	111,960	35,074	87,190	111,899	222,518	633,782	634,956	440,759	1,037,257											12,576,592
Interest paid.....	11,163,632	64,305	36,416	36,669	34,333	82,345	173,144	145,230	156,836	398,034											10,036,320
Depreciation.....	28,437,351	112,095	94,350	145,731	172,839	277,421	808,345	587,375	733,802	1,446,086											24,058,308
Net income (less deficit).....	-540,253	-258,414	-95,829	-85,829	-25,277	-76,035	-200,694	-78	110,434	-73,165											37,248
Net income.....	10,816,202	156,008	51,459	151,630	61,593	96,102	283,219	219,747	314,732	705,786											8,775,926
Deficit.....	11,356,454	414,423	147,288	110,071	86,869	172,138	483,913	219,825	204,298	778,951											8,738,678

Footnotes at end of table.



# Integrated Business Data, 2003

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Transportation and warehousing													
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
<b>S corporations</b>														
Number of businesses.....	103,350	20,167	22,761	20,238	11,719	9,718	10,040	3,167	3,267	2,066	2,066	2,066	207	
Total receipts.....	132,020,951	297,476	1,458,390	4,288,748	15,193,026	6,930,323	15,193,026	11,545,658	22,853,106	39,814,809	39,814,809	39,814,809	26,544,879	
Business receipts.....	130,122,429	128,478	1,447,176	4,233,905	14,761,925	6,860,180	14,761,925	11,435,758	22,633,690	39,352,877	39,352,877	39,352,877	26,225,492	
Total business deductions.....	129,864,818	586,241	1,360,785	4,282,559	14,978,795	6,770,829	14,978,795	11,352,513	22,393,615	39,203,771	39,203,771	39,203,771	25,941,526	
Costs of goods sold.....	55,385,064	12,091	72,600	445,414	878,159	1,608,191	3,960,921	3,612,023	13,072,285	20,588,586	20,588,586	20,588,586	11,134,793	
Salaries and wages.....	19,049,785	49,709	67,682	255,659	534,324	1,104,527	2,810,263	1,746,342	2,159,702	6,046,319	6,046,319	6,046,319	4,275,288	
Taxes paid.....	5,834,896	15,067	46,566	116,413	136,522	237,397	496,521	315,351	501,506	2,960,731	2,960,731	2,960,731	1,008,821	
Interest paid.....	1,460,663	19,976	55,364	87,767	87,211	167,171	187,405	144,360	225,788	233,282	233,282	233,282	252,339	
Depreciation.....	7,022,041	223,941	153,051	327,150	399,988	633,254	909,720	781,007	978,716	1,142,887	1,142,887	1,142,887	1,472,326	
Total net income (less deficit).....	2,839,169	-282,464	99,663	257,127	13,606	161,536	335,597	208,896	563,841	803,265	803,265	803,265	678,103	
Net income.....	5,535,273	144,271	227,337	449,696	323,762	406,762	725,522	540,743	815,951	1,036,045	1,036,045	1,036,045	865,184	
Deficit.....	2,696,104	426,736	127,674	192,569	310,156	245,225	389,925	331,847	252,110	232,780	232,780	232,780	187,081	
<b>Partnerships</b>														
Number of businesses.....	29,886	7,810	6,517	6,655	3,390	2,095	1,829	601	423	420	420	420	144	
Total receipts.....	72,170,820	1,041,160	428,763	1,114,947	1,283,750	1,706,275	3,037,354	2,170,478	3,097,048	8,675,011	8,675,011	8,675,011	49,616,016	
Business receipts.....	69,760,872	29,156	417,123	1,023,487	1,187,379	1,543,687	3,027,057	2,156,711	2,939,894	8,607,958	8,607,958	8,607,958	48,828,419	
Total business deductions.....	70,530,813	856,538	608,023	1,100,298	1,637,029	1,743,102	3,333,180	2,122,925	2,834,773	7,724,117	7,724,117	7,724,117	48,570,829	
Costs of goods sold.....	44,610,095	* 2,499	* 60,696	105,515	405,844	450,365	883,343	1,301,557	1,422,433	4,154,374	4,154,374	4,154,374	36,023,469	
Salaries and wages.....	4,491,535	* 220,480	88,510	179,689	322,029	551,062	197,340	328,996	797,630	1,803,307	1,803,307	1,803,307	1,803,307	
Taxes paid.....	1,024,542	25,804	7,719	21,709	25,455	45,836	78,333	41,192	60,473	145,615	145,615	145,615	572,405	
Interest paid.....	2,142,576	53,243	12,493	36,377	42,518	37,978	85,427	19,381	37,478	143,975	143,975	143,975	1,673,705	
Depreciation.....	4,802,025	138,083	198,557	269,010	231,837	163,771	419,590	75,683	155,889	563,884	563,884	563,884	2,585,723	
Net income (less deficit).....	1,916,066	237,967	-179,238	16,754	-353,057	-48,817	-290,451	60,053	276,026	971,898	971,898	971,898	1,224,932	
Net income.....	5,801,285	844,267	57,080	202,282	100,220	222,260	131,302	107,276	326,018	1,258,220	1,258,220	1,258,220	2,552,361	
Deficit.....	3,885,219	606,301	236,318	185,527	453,277	271,078	421,753	* 47,223	49,992	286,322	286,322	286,322	1,327,429	
<b>Nonfarm sole proprietorships</b>														
Number of businesses.....	944,618	445,149	351,192	123,790	13,913	6,812	3,143	485	110	** 24	** 24	** 24	**	
Total receipts.....	58,142,550	4,155,138	19,679,304	17,568,120	4,831,400	4,567,208	4,305,635	1,676,009	693,818	** 665,818	** 665,818	** 665,818	**	
Business receipts.....	58,142,450	4,155,138	19,679,304	17,568,120	4,831,400	4,567,208	4,305,635	1,676,009	693,818	** 665,818	** 665,818	** 665,818	**	
Total business deductions.....	49,946,377	3,319,584	15,399,853	14,984,952	4,640,219	4,265,124	4,303,616	1,662,393	753,952	** 616,705	** 616,705	** 616,705	**	
Costs of goods sold.....	6,602,732	38,526	577,841	1,304,625	644,529	1,199,257	1,440,444	688,158	245,281	** 464,071	** 464,071	** 464,071	**	
Salaries and wages.....	3,781,910	7,804	232,241	858,835	725,750	696,025	897,765	235,452	93,978	** 34,060	** 34,060	** 34,060	**	
Taxes paid.....	1,075,248	42,747	342,460	366,476	97,614	92,419	90,712	29,421	10,228	** 3,171	** 3,171	** 3,171	**	
Interest paid.....	981,989	45,546	318,144	348,885	76,421	69,372	84,267	23,454	13,106	** 2,794	** 2,794	** 2,794	**	
Depreciation.....	5,143,722	358,523	1,634,177	1,695,723	477,653	394,707	371,078	111,515	83,205	** 17,141	** 17,141	** 17,141	**	
Net income (less deficit).....	8,213,357	829,589	4,280,504	2,580,132	200,108	311,200	11,897	13,733	-60,134	** 46,349	** 46,349	** 46,349	**	
Net income.....	10,198,691	1,665,591	4,716,239	2,863,502	306,046	416,592	105,026	53,537	23,036	** 49,123	** 49,123	** 49,123	**	
Deficit.....	1,985,334	836,022	455,734	283,370	105,938	105,938	93,129	39,804	83,170	** 2,773	** 2,773	** 2,773	**	

Footnotes at end of table.

Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued

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

Form of business, item	Information																				
	Total		Under \$25,000		\$100,000		\$250,000		\$500,000		\$1,000,000		\$2,500,000		\$5,000,000		\$10,000,000		\$50,000,000		
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(98)	(99)	(98)	(99)	(98)	(99)	(98)	(99)	
<b>All businesses</b>																					
Number of businesses.....	418,593	275,407			30,152	13,171	12,142	9,698	3,901	2,453	2,830	1,160									
Total receipts.....	1,116,078,845	4,983,837		3,772,982	5,160,365	5,132,799	8,953,801	15,329,668	14,640,707	18,933,093	64,179,677	974,931,917									
Business receipts.....	991,077,842	1,618,959		3,576,131	4,905,170	4,859,704	8,328,626	14,795,122	13,538,290	18,042,119	61,450,120	859,963,600									
Total business deductions.....	1,124,914,913	12,461,228		3,210,362	5,413,893	5,600,810	9,172,962	16,406,953	16,476,504	20,007,251	69,739,023	966,425,930									
Costs of goods sold.....	247,545,615	353,658		517,117	932,123	1,023,944	4,334,470	4,263,559	4,334,470	4,263,559	7,134,173	204,511,429									
Salaries and wages.....	168,529,319	573,606		250,691	800,203	1,138,469	1,509,203	3,473,835	3,253,129	3,483,324	11,284,660	142,762,199									
Taxes paid.....	26,225,930	122,325		54,441	138,315	157,684	232,731	478,302	430,979	487,273	1,516,935	22,626,946									
Interest paid.....	70,540,835	732,249		168,841	70,418	144,740	143,366	276,139	1,298,934	486,022	1,951,435	65,268,691									
Depreciation.....	118,778,654	466,707		270,353	308,429	269,658	374,612	539,436	999,796	1,046,332	5,247,459	109,255,874									
Net income (less deficit).....	639,804	669,974		689,974	-252,286	-466,752	-203,657	-1,037,177	-1,681,298	-874,558	-5,271,846	16,301,209									
Net income.....	79,125,406	2,672,465		1,478,150	1,042,309	742,023	1,327,588	1,348,546	906,112	1,360,434	4,625,724	63,622,054									
Deficit.....	78,485,602	9,216,270		808,175	1,294,593	1,208,776	1,531,245	2,385,723	2,587,410	2,234,992	9,897,570	47,320,844									
<b>Corporations</b>																					
Number of businesses.....	119,875	45,942		20,840	17,987	9,002	9,638	8,241	3,235	2,026	2,164	800									
Total receipts.....	938,674,058	1,827,930		1,478,410	3,251,302	3,646,009	7,203,506	12,886,446	12,189,822	15,705,254	48,242,822	832,242,557									
Business receipts.....	822,160,145	214,575		1,284,283	3,023,776	3,375,562	6,584,234	12,506,968	11,112,241	14,838,095	46,078,504	723,141,906									
Total business deductions.....	947,864,644	4,637,810		1,730,165	3,674,176	4,170,105	7,297,467	13,734,186	13,828,626	16,416,271	53,194,024	829,181,815									
Costs of goods sold.....	213,052,675	62,484		338,489	585,109	585,109	1,729,093	3,738,140	3,766,180	6,135,986	17,540,126	178,389,906									
Salaries and wages.....	152,001,755	379,063		212,250	503,016	503,016	1,244,342	2,946,701	2,722,211	2,999,443	9,682,488	130,434,105									
Taxes paid.....	23,294,162	86,767		43,383	113,897	132,632	204,978	416,028	382,982	402,348	1,289,368	20,221,779									
Interest paid.....	62,442,478	467,382		55,060	52,958	115,355	103,811	191,021	1,154,300	292,048	1,267,057	58,743,487									
Depreciation.....	97,279,187	125,636		114,623	170,633	130,353	222,620	407,148	774,794	750,739	3,162,620	91,420,022									
Net income (less deficit) [1].....	-2,476,691	-2,600,596		-144,272	-422,766	-523,292	-83,134	-826,407	-1,489,931	-628,703	-4,787,563	9,029,972									
Net income.....	56,555,851	672,743		425,885	403,587	363,111	958,878	946,409	631,708	1,079,147	2,926,015	48,148,368									
Deficit.....	59,032,542	3,273,339		570,157	826,352	886,403	1,042,012	1,772,816	2,121,639	1,707,849	7,713,577	39,118,396									
<b>C corporations [2]</b>																					
Number of businesses.....	53,192	20,145		7,826	7,588	3,993	3,933	4,474	1,981	1,238	1,318	696									
Total receipts.....	883,310,744	1,506,936		535,110	1,343,043	1,656,790	3,183,472	7,294,997	7,900,321	9,197,764	30,812,574	819,879,738									
Business receipts.....	768,843,126	97,516		459,475	1,267,969	1,428,191	2,601,723	7,010,220	6,954,613	8,776,206	28,808,041	711,239,172									
Total business deductions.....	896,107,799	3,982,834		954,230	1,892,723	2,254,182	3,445,362	8,534,296	9,731,902	10,459,337	36,807,235	818,045,698									
Costs of goods sold.....	194,311,134	44,547		74,671	241,905	350,764	794,383	2,281,907	2,757,951	3,333,357	10,337,119	174,094,529									
Salaries and wages.....	142,215,013	332,233		157,940	300,546	441,323	681,612	1,740,202	1,801,335	2,040,105	6,500,073	128,219,644									
Taxes paid.....	21,892,871	59,613		23,304	82,843	82,843	108,191	241,415	261,799	277,595	851,017	19,926,033									
Interest paid.....	61,634,234	302,988		52,775	43,035	93,360	56,826	143,600	1,095,112	235,228	1,062,890	58,528,420									
Depreciation.....	95,202,692	98,657		81,302	74,792	93,532	128,856	294,263	387,681	646,251	2,482,675	90,914,683									
Net income (less deficit).....	-2,660,255	-2,462,246		-419,121	-549,660	-597,383	-262,134	-1,237,872	-1,780,747	-1,253,774	-5,953,506	6,956,207									
Net income.....	49,273,299	297,681		41,332	89,247	142,775	529,308	269,409	215,830	389,297	1,446,107	45,852,314									
Deficit.....	56,833,555	2,759,927		460,453	638,926	740,158	791,442	1,507,281	1,996,577	1,643,071	7,399,613	38,896,107									

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Information											\$50,000,000 or more (99)
	Total (88)	Under \$25,000 (90)	\$25,000 under \$100,000 (91)	\$100,000 under \$250,000 (92)	\$250,000 under \$500,000 (93)	\$500,000 under \$1,000,000 (94)	\$1,000,000 under \$2,500,000 (95)	\$2,500,000 under \$5,000,000 (96)	\$5,000,000 under \$10,000,000 (97)	\$10,000,000 under \$50,000,000 (98)		
<b>S corporations</b>												
Number of businesses.....	66,683	25,797	13,014	10,399	5,009	5,705	3,767	1,254	788	846	104	
Total receipts.....	55,363,314	320,994	943,300	1,908,259	1,989,219	4,020,035	5,991,449	4,289,502	6,507,490	17,430,248	12,362,819	
Business receipts.....	53,517,018	117,068	824,808	1,755,807	1,947,371	3,982,511	5,496,748	4,157,628	6,061,889	17,270,464	11,902,734	
Total business deductions.....	51,756,845	654,976	775,935	1,781,453	1,915,923	3,852,105	5,199,890	4,098,724	5,966,933	16,386,789	11,136,117	
Costs of goods sold.....	18,741,541	17,937	263,818	343,204	416,398	934,710	1,456,233	1,008,228	2,802,629	7,203,007	4,295,377	
Salaries and wages.....	9,786,742	46,830	54,310	202,469	436,813	562,731	1,206,499	920,876	959,338	3,182,415	2,214,461	
Taxes paid.....	1,401,291	27,154	20,080	52,837	49,789	96,787	174,613	121,183	124,753	438,350	295,746	
Interest paid.....	808,244	164,394	* 2,285	9,922	21,995	46,985	47,422	59,188	184,167	215,067		
Depreciation.....	2,076,495	26,978	33,321	95,841	36,821	93,764	112,885	387,114	104,488	679,945	505,339	
Total net income (less deficit).....	5,083,564	-138,350	274,849	126,914	74,091	179,000	411,465	290,816	625,071	1,165,943	2,073,765	
Net income.....	7,282,551	375,063	384,554	314,340	220,337	429,570	676,999	415,877	689,850	1,479,908	2,296,054	
Deficit.....	2,198,987	513,412	109,705	187,426	* 146,245	250,570	265,535	125,061	64,779	313,964	222,289	
<b>Partnerships</b>												
Number of businesses.....	31,804	17,049	4,994	3,330	1,692	1,544	1,172	600	407	654	360	
Total receipts.....	170,244,188	1,826,245	284,281	562,223	645,422	1,083,389	2,061,052	2,239,763	3,118,015	15,734,438	142,689,360	
Business receipts.....	161,757,098	74,722	281,557	534,554	642,774	1,077,486	1,905,984	2,214,927	3,034,200	15,169,199	136,821,694	
Total business deductions.....	171,807,368	6,495,811	430,853	913,528	803,333	1,351,698	2,350,090	2,472,516	3,436,298	16,309,127	137,244,115	
Costs of goods sold.....	33,516,911	232,081	59,245	111,799	155,725	278,830	492,933	444,147	915,547	4,705,081	26,121,523	
Salaries and wages.....	15,988,363	166,760	8,270	170,073	135,568	207,496	446,085	500,463	488,632	1,556,922	12,328,094	
Taxes paid.....	2,867,307	31,332	3,608	13,050	10,480	22,247	52,120	44,077	62,921	222,306	2,405,167	
Interest paid.....	8,055,530	260,884	110,369	8,515	24,392	34,395	82,843	137,994	188,797	682,137	6,525,204	
Depreciation.....	21,015,270	138,146	24,747	103,642	79,906	121,166	123,916	216,398	293,468	2,078,030	17,836,852	
Net income (less deficit).....	1,197,837	-3,945,264	-146,701	-350,171	-157,456	-263,684	-270,263	-228,035	-260,997	-450,829	7,271,237	
Net income.....	19,945,085	1,497,841	65,265	74,469	134,191	194,667	334,533	226,921	257,718	1,685,794	15,473,686	
Deficit.....	18,747,248	5,443,105	211,965	424,640	291,648	458,351	604,796	454,955	518,716	2,136,623	8,202,448	
<b>Nonfarm sole proprietorships</b>												
Number of businesses.....	266,914	212,416	41,843	8,835	2,477	960	285	66	20	* 12	0	
Total receipts.....	7,160,599	1,329,662	2,010,291	1,346,840	841,368	666,906	382,170	211,122	169,824	* 202,417	0	
Business receipts.....	7,160,599	1,329,662	2,010,291	1,346,840	841,368	666,906	382,170	211,122	169,824	* 202,417	0	
Total business deductions.....	5,242,901	1,327,607	1,049,344	826,189	627,372	523,797	322,677	175,362	154,682	* 235,872	0	
Costs of goods sold.....	976,029	59,093	119,383	235,215	101,057	145,733	103,397	52,832	82,640	* 76,679	0	
Salaries and wages.....	539,201	27,783	30,171	127,114	124,765	57,365	81,049	30,455	15,249	* 45,250	0	
Taxes paid.....	64,461	4,226	7,450	11,368	14,572	5,506	10,154	3,920	2,004	* 5,261	0	
Interest paid.....	42,827	3,983	3,412	6,945	4,993	5,160	2,275	6,640	5,177	* 2,241	0	
Depreciation.....	484,197	202,925	130,983	34,154	59,399	30,826	8,372	8,604	2,125	* 6,809	0	
Net income (less deficit).....	1,918,658	2,055	960,947	520,651	213,996	143,161	59,493	36,668	15,142	* -33,454	0	
Net income.....	2,624,470	501,881	987,000	584,253	244,721	174,043	67,604	47,483	23,569	* 13,915	0	
Deficit.....	705,812	499,826	26,053	43,601	30,725	30,882	8,111	10,816	8,427	* 47,370	0	

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Finance and insurance										
	Total (100)	Under \$25,000 (101)	\$25,000 under \$100,000 (102)	\$100,000 under \$250,000 (103)	\$250,000 under \$500,000 (104)	\$500,000 under \$1,000,000 (105)	\$1,000,000 under \$2,500,000 (106)	\$2,500,000 under \$5,000,000 (107)	\$5,000,000 under \$10,000,000 (108)	\$10,000,000 under \$50,000,000 (109)	\$50,000,000 or more (110)
<b>All businesses</b>											
Number of businesses.....	1,152,778	595,271	249,530	144,955	66,145	39,178	24,555	13,049	7,921	8,630	3,547
Total receipts.....	2,882,359,092	1,245,257	12,358,473	20,769,030	21,503,961	25,386,282	33,743,760	40,233,003	48,937,690	165,542,959	2,512,638,679
Business receipts.....	1,805,236,903	2,714,898	11,943,396	19,910,087	20,185,915	22,498,649	26,750,899	28,058,992	28,248,031	71,250,746	1,573,675,091
Total business deductions.....	2,503,399,167	9,950,153	9,931,645	15,080,837	16,276,658	22,679,139	29,855,814	33,885,873	38,318,714	114,051,176	2,213,369,157
Costs of goods sold.....	930,274,695	99,346	520,020	470,686	1,082,863	2,027,517	3,874,063	3,868,366	4,154,639	21,295,507	892,881,689
Salaries and wages.....	274,592,257	256,681	510,266	2,260,679	3,367,472	5,314,197	5,512,534	8,978,373	8,822,539	20,199,406	219,370,109
Taxes paid.....	42,624,401	100,757	180,005	365,150	514,665	695,417	779,341	916,344	2,467,329	35,636,369	37,517,869
Interest paid.....	270,219,770	458,939	315,484	289,767	384,457	664,135	1,155,328	1,725,222	2,736,223	14,131,079	248,359,138
Depreciation.....	43,384,147	339,211	346,423	466,688	440,426	413,192	382,662	469,374	842,537	2,165,763	31,418,035
Net income (less deficit).....	429,312,025	-7,732,246	3,515,175	7,519,572	6,540,283	4,472,351	8,114,889	9,456,736	15,568,319	62,438,915	319,418,035
Net income.....	489,360,362	2,586,203	6,644,142	9,570,603	8,045,091	7,432,337	10,618,484	11,943,189	18,602,352	70,172,473	343,745,490
Deficit.....	60,048,336	10,318,449	3,128,967	2,051,032	1,504,810	2,959,987	2,503,995	2,486,453	3,034,031	7,733,558	24,327,455
<b>Corporations</b>											
Number of businesses.....	234,746	54,837	42,479	43,984	29,910	24,120	15,608	9,616	5,508	5,914	2,772
Total receipts.....	2,575,206,914	-1,245,150	2,414,354	7,068,643	10,863,375	17,375,019	24,225,187	32,441,125	38,988,911	128,735,306	2,314,360,146
Business receipts.....	1,571,588,950	2,771,940	2,160,412	6,535,053	9,972,757	15,569,088	19,007,087	22,583,992	21,467,803	46,929,940	1,427,090,879
Total business deductions.....	2,240,823,839	1,639,554	2,640,779	6,362,475	9,536,044	15,917,109	21,716,251	27,268,843	29,865,763	84,677,390	2,041,199,631
Costs of goods sold.....	818,675,183	70,650	281,584	253,070	424,836	1,419,419	2,212,970	2,399,784	2,253,266	10,994,552	798,365,054
Salaries and wages.....	244,609,237	150,900	188,581	1,288,003	2,118,542	4,307,093	4,164,512	8,025,276	6,977,601	15,569,228	201,819,500
Taxes paid.....	40,410,948	39,105	91,497	231,136	359,463	581,304	645,955	847,306	857,143	2,147,234	34,610,805
Interest paid.....	249,072,837	208,518	134,354	116,236	245,053	349,955	877,700	1,367,437	2,228,099	11,494,903	232,050,582
Depreciation.....	39,653,010	28,168	69,188	105,045	180,139	231,325	297,908	340,630	697,862	1,858,845	35,843,900
Net income (less deficit) [1].....	307,492,541	-1,289,869	-89,247	891,602	1,366,384	1,568,238	2,376,284	4,442,684	7,153,280	34,696,019	256,377,166
Net income.....	345,522,094	1,334,408	761,331	1,509,628	1,992,207	2,455,007	3,803,716	5,703,162	9,072,320	40,209,926	278,680,389
Deficit.....	38,029,552	2,624,277	850,578	618,026	625,824	886,769	1,427,432	1,260,478	1,919,039	5,513,907	22,303,223
<b>C corporations [2]</b>											
Number of businesses.....	99,437	21,553	16,051	13,659	12,883	10,770	8,618	4,579	3,796	4,911	2,617
Total receipts.....	2,475,486,238	-809,138	935,739	2,181,657	4,591,238	7,780,432	14,385,244	16,626,515	26,744,717	109,469,508	2,293,580,328
Business receipts.....	1,482,340,405	77,311	732,446	1,757,745	3,904,336	6,076,156	9,833,629	7,486,024	10,148,979	30,145,068	1,412,178,711
Total business deductions.....	2,155,503,346	1,117,215	1,479,270	2,381,349	4,736,602	7,558,383	13,321,618	13,273,294	19,436,713	68,399,596	2,023,799,305
Costs of goods sold.....	810,751,149	60,277	273,867	134,182	187,192	751,096	1,226,975	876,532	2,034,322	9,696,391	795,510,315
Salaries and wages.....	215,656,854	93,181	82,505	523,243	862,246	1,428,254	2,106,078	2,567,818	2,774,627	9,124,205	196,094,697
Taxes paid.....	37,688,470	19,583	57,643	86,414	157,057	294,022	339,845	422,081	468,370	1,668,391	34,175,065
Interest paid.....	245,788,615	188,467	86,559	73,336	134,230	215,866	605,638	1,064,213	1,886,640	10,702,027	230,831,439
Depreciation.....	38,172,401	12,710	22,250	38,678	118,542	149,658	170,310	260,148	348,259	1,567,443	35,484,403
Net income (less deficit).....	288,784,063	-1,926,997	-551,351	-209,562	-160,558	155,415	708,764	2,332,055	5,335,971	31,132,577	251,967,748
Net income.....	324,427,226	21,458	138,277	238,319	430,044	1,956,279	3,430,463	6,895,046	36,473,210	274,049,893	
Deficit.....	35,643,163	1,948,454	689,628	447,881	590,602	638,823	1,247,514	1,098,408	1,559,074	22,082,145	

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Form of business, item	Finance and insurance													
	Total (100)	Under \$25,000 (101)	\$25,000 under \$100,000 (102)	\$100,000 under \$250,000 (103)	\$250,000 under \$500,000 (104)	\$500,000 under \$1,000,000 (105)	\$1,000,000 under \$2,500,000 (106)	\$2,500,000 under \$5,000,000 (107)	\$5,000,000 under \$10,000,000 (108)	\$10,000,000 under \$50,000,000 (109)	\$50,000,000 or more (110)			
<b>S corporations</b>														
Number of businesses.....	135,308	33,284	26,428	30,325	17,027	13,349	6,990	5,036	1,711	1,002	155			
Total receipts.....	99,720,676	4,866,013	1,478,610	4,886,986	6,272,137	9,594,587	9,839,942	15,814,610	12,224,193	19,265,801	20,779,818			
Business receipts.....	89,248,546	1,427,967	4,777,308	4,777,308	6,068,421	9,492,932	9,173,458	15,097,968	11,318,824	16,784,872	14,912,167			
Total business deductions.....	85,320,493	522,339	1,161,509	3,981,126	4,799,442	8,398,725	8,394,633	13,996,549	10,429,060	16,277,794	17,400,326			
Costs of goods sold.....	7,924,035	* 10,373	118,887	237,643	237,643	668,323	985,995	1,523,252	218,943	1,298,162	2,854,739			
Salaries and wages.....	28,952,382	57,718	106,076	764,761	1,256,236	2,878,839	2,058,434	5,457,459	4,202,974	6,445,022	5,724,803			
Taxes paid.....	2,722,478	19,522	33,855	144,723	202,406	287,282	306,110	425,224	388,773	478,843	435,740			
Interest paid.....	3,284,222	20,051	42,899	42,899	110,822	134,089	271,861	303,225	341,459	792,876	1,219,144			
Depreciation.....	1,480,608	15,458	46,938	66,366	61,597	81,667	127,597	80,482	349,603	291,402	359,497			
Total net income (less deficit).....	18,708,478	637,128	462,104	1,101,163	1,526,942	1,412,824	1,667,519	2,110,629	1,817,309	3,563,442	4,409,418			
Net income.....	21,094,867	1,312,951	623,054	1,271,308	1,562,163	1,660,769	1,847,438	2,272,699	2,177,274	3,736,716	4,630,496			
Deficit.....	2,386,389	675,823	160,950	170,145	35,221	247,945	179,918	162,070	359,965	173,274	221,078			
<b>Partnerships</b>														
Number of businesses.....	258,990	170,968	35,231	19,878	10,721	7,718	6,521	2,806	2,128	2,338	682			
Total receipts.....	242,785,082	105,692	476,186	1,338,193	2,032,993	3,292,152	5,857,855	5,664,968	7,981,318	28,824,204	187,211,721			
Business receipts.....	169,280,457	58,243	315,051	1,012,840	1,605,565	2,210,450	4,082,694	3,348,090	4,792,767	16,337,357	135,517,400			
Total business deductions.....	214,467,957	5,192,195	2,036,757	2,160,500	1,779,878	3,990,765	5,306,764	4,713,579	6,544,848	21,527,341	161,215,328			
Costs of goods sold.....	91,011,677	3,568	41,837	60,833	120,922	355,577	441,642	472,069	560,495	3,515,764	85,438,969			
Salaries and wages.....	26,693,370	58,547	97,117	241,002	292,308	464,796	1,060,383	756,065	1,751,207	4,484,352	17,487,593			
Taxes paid.....	1,751,092	18,190	20,801	23,931	38,531	62,509	93,885	54,298	105,478	312,124	1,021,345			
Interest paid.....	20,634,664	108,934	100,302	87,615	66,361	256,059	244,014	346,029	498,164	2,619,141	16,308,047			
Depreciation.....	2,433,591	51,282	34,935	30,821	14,536	59,373	42,972	93,802	132,755	301,322	1,671,792			
Net income (less deficit).....	105,560,735	-5,708,803	-606,277	823,707	1,526,882	956,267	4,908,540	4,790,593	8,335,681	27,605,892	62,928,255			
Net income.....	125,459,629	452,781	1,474,501	2,196,285	2,353,425	2,975,740	5,936,959	5,943,176	9,405,645	29,777,134	64,943,984			
Deficit.....	19,898,894	6,161,584	2,080,778	1,372,579	826,544	2,019,473	1,028,419	1,152,583	1,069,964	2,171,242	2,015,729			
<b>Nonfarm sole proprietorships</b>														
Number of businesses.....	659,042	369,466	171,820	81,093	25,514	7,340	2,426	627	285	378	93			
Total receipts.....	64,367,096	2,384,715	9,467,933	12,362,194	8,607,593	4,719,111	3,660,918	2,126,910	1,987,461	7,983,449	11,066,812			
Business receipts.....	64,367,096	2,384,715	9,467,933	12,362,194	8,607,593	4,719,111	3,660,918	2,126,910	1,987,461	7,983,449	11,066,812			
Total business deductions.....	48,107,371	3,118,404	5,254,109	6,557,862	4,960,736	2,771,265	2,832,799	1,903,451	1,908,103	7,846,445	10,954,198			
Costs of goods sold.....	20,587,835	25,128	196,599	156,783	537,105	252,521	1,219,451	996,513	1,340,878	6,785,191	9,077,666			
Salaries and wages.....	3,289,650	47,234	224,568	731,674	956,622	542,308	287,639	197,032	93,731	145,826	63,016			
Taxes paid.....	462,361	43,462	67,707	110,083	116,671	51,604	39,501	14,740	6,402	7,971	4,219			
Interest paid.....	512,269	141,487	80,828	85,916	73,043	58,121	33,614	11,756	9,960	17,035	509			
Depreciation.....	1,297,546	259,761	242,300	330,822	245,751	122,494	41,782	34,942	11,920	5,596	2,177			
Net income (less deficit).....	16,258,749	-733,574	4,210,699	5,804,263	3,647,017	1,947,846	830,065	223,459	79,358	137,004	112,614			
Net income.....	18,378,639	799,014	4,408,310	5,864,690	3,699,459	2,001,590	877,809	296,851	124,387	185,413	121,117			
Deficit.....	2,119,890	1,532,568	197,611	60,427	52,442	53,745	47,744	73,392	45,028	48,409	8,503			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Real estate and rental and leasing											
	Total (111)	Under \$25,000 (112)	\$25,000 under \$100,000 (113)	\$100,000 under \$250,000 (114)	\$250,000 under \$500,000 (115)	\$500,000 under \$1,000,000 (116)	\$1,000,000 under \$2,500,000 (117)	\$2,500,000 under \$5,000,000 (118)	\$5,000,000 under \$10,000,000 (119)	\$10,000,000 under \$50,000,000 (120)	\$50,000,000 or more (121)	
<b>All businesses</b>												
Number of businesses.....	2,732,833	1,581,426	641,681	290,573	106,762	60,338	30,172	13,158	4,521	3,698	505	
Total receipts.....	404,363,546	15,921,322	25,605,927	33,003,096	28,083,401	32,378,136	39,692,324	38,865,181	25,460,521	60,646,501	104,707,137	
Business receipts.....	359,909,904	5,341,759	24,341,044	31,024,759	26,304,193	31,045,370	35,987,262	35,739,032	22,758,106	53,086,064	94,282,316	
Total business deductions.....	367,064,473	17,501,318	16,713,867	21,403,657	22,941,960	29,884,498	36,778,187	36,198,852	23,670,317	56,120,794	105,851,026	
Costs of goods sold.....	101,095,710	212,731	961,255	1,457,170	3,017,444	6,046,534	10,245,353	10,028,343	22,810,135	35,970,761	35,970,761	
Salaries and wages.....	50,115,543	583,198	517,010	1,863,770	3,430,619	5,373,643	6,401,047	7,289,474	2,729,962	7,885,837	14,030,985	
Taxes paid.....	11,475,639	924,895	657,804	892,121	931,626	1,173,693	1,578,998	1,112,478	736,543	1,319,679	2,147,806	
Interest paid.....	20,237,940	2,496,534	938,124	1,103,078	1,120,810	1,369,166	1,665,819	1,368,264	1,095,406	2,478,348	6,602,392	
Depreciation.....	39,013,974	2,776,511	1,953,013	2,113,059	1,396,291	1,908,710	2,262,915	2,011,540	1,719,155	4,345,852	18,526,927	
Net income (less deficit).....	92,824,040	-20,082,533	12,986,099	22,506,136	13,985,240	12,207,933	10,995,675	8,666,688	8,980,771	14,430,439	8,547,591	
Net income.....	166,547,613	21,298,087	19,806,590	26,825,467	16,894,288	15,082,644	14,001,577	10,605,963	10,556,780	17,026,013	14,450,204	
Deficit.....	73,723,573	41,380,621	6,820,491	4,319,330	3,309,048	2,874,711	3,005,902	1,939,275	1,576,010	2,595,574	5,902,614	
<b>Corporations</b>												
Number of businesses.....	577,400	332,125	87,534	61,641	42,203	28,647	14,920	6,804	1,678	1,601	246	
Total receipts.....	233,291,211	8,367,084	5,859,435	11,387,738	15,903,029	20,651,333	25,259,487	23,874,753	12,331,774	30,205,207	79,451,370	
Business receipts.....	207,243,701	7,179,986	4,960,690	9,897,514	15,175,623	19,948,287	23,491,620	22,708,188	11,344,546	28,050,667	70,928,581	
Total business deductions.....	227,270,168	7,956,199	5,305,742	10,306,549	14,777,000	19,686,710	23,998,437	23,123,209	12,088,375	29,072,771	80,955,197	
Costs of goods sold.....	47,394,165	40,583	192,630	531,721	1,590,402	1,948,261	4,133,801	3,156,243	3,398,585	8,146,410	24,255,530	
Salaries and wages.....	39,055,893	392,707	341,982	1,270,911	2,815,584	4,659,813	5,033,349	5,900,827	1,756,991	5,343,453	11,540,277	
Taxes paid.....	9,262,219	667,208	454,212	693,501	778,354	987,199	1,357,750	921,327	553,796	961,505	1,887,368	
Interest paid.....	13,675,965	1,523,615	471,027	659,460	718,985	845,094	1,096,730	786,309	703,387	1,278,242	5,593,116	
Depreciation.....	26,383,254	620,520	632,923	880,736	775,224	1,251,395	1,778,754	1,580,205	1,310,701	3,220,300	14,332,496	
Net income (less deficit) [1].....	15,848,129	7,999,335	630,884	1,511,105	1,301,359	1,155,126	1,447,807	962,821	385,259	1,679,731	-1,225,298	
Net income.....	32,003,966	12,647,930	1,313,284	2,368,686	2,318,752	2,209,082	2,701,072	1,871,625	1,042,541	2,476,655	3,054,339	
Deficit.....	16,155,837	4,648,595	682,400	857,581	1,017,393	1,053,956	1,253,265	908,804	657,283	796,924	4,279,637	
<b>C corporations [2]</b>												
Number of businesses.....	205,195	89,714	44,557	30,261	17,643	11,607	7,169	2,536	926	609	173	
Total receipts.....	144,891,405	6,874,916	3,201,581	5,899,388	6,847,987	8,643,463	12,816,912	9,975,189	6,908,867	13,497,013	70,226,088	
Business receipts.....	122,966,867	355,002	2,526,002	4,917,091	6,181,939	8,171,530	11,531,115	9,040,292	6,140,360	11,757,754	62,345,781	
Total business deductions.....	144,770,436	5,994,748	3,066,588	5,518,059	6,854,921	8,551,123	12,534,473	10,101,956	6,949,031	13,133,737	72,065,789	
Costs of goods sold.....	28,216,983	21,065	75,920	196,728	478,879	575,952	1,498,288	1,433,925	1,430,428	2,476,616	20,031,183	
Salaries and wages.....	18,335,541	231,832	163,344	476,567	883,958	936,126	1,717,018	1,291,791	872,868	1,728,812	10,033,225	
Taxes paid.....	6,942,486	530,354	343,624	502,603	534,665	608,349	1,053,741	604,947	415,794	581,893	1,766,516	
Interest paid.....	11,754,834	1,282,618	328,379	432,798	539,814	547,416	887,701	656,694	585,520	1,051,130	5,462,763	
Depreciation.....	21,230,540	379,737	396,417	530,771	501,146	644,955	1,227,448	872,218	805,265	2,029,504	13,843,080	
Net income (less deficit).....	228,973	864,361	130,559	375,327	-13,022	86,026	279,354	-59,350	503,609	503,609	-1,821,144	
Net income.....	10,472,395	2,657,669	485,302	787,954	552,295	518,831	993,520	541,741	439,440	1,119,703	2,375,941	
Deficit.....	10,243,422	1,793,308	354,743	412,627	565,316	432,806	714,166	658,489	498,790	616,094	4,197,085	

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Form of business, item	Real estate and rental and leasing															
	Total (111)	Under \$25,000 (112)	\$25,000 under \$100,000 (113)	\$100,000 under \$250,000 (114)	\$250,000 under \$500,000 (115)	\$500,000 under \$1,000,000 (116)	\$1,000,000 under \$2,500,000 (117)	\$2,500,000 under \$5,000,000 (118)	\$5,000,000 under \$10,000,000 (119)	\$10,000,000 under \$50,000,000 (120)	\$50,000,000 or more (121)					
<b>S corporations</b>																
Number of businesses.....	372,205	242,411	42,977	31,380	24,561	17,040	7,751	4,268	752	982	73					
Total receipts.....	88,399,807	1,492,169	2,657,854	5,488,350	9,055,043	12,007,869	12,442,575	13,899,564	5,422,908	16,708,194	9,225,282					
Business receipts.....	84,276,834	362,984	2,454,688	4,980,422	8,993,683	11,776,756	11,960,505	13,667,897	5,204,186	16,292,913	8,582,799					
Total business deductions.....	82,499,752	1,961,451	2,239,154	4,788,489	7,922,078	11,135,587	11,463,963	13,021,253	5,139,344	15,939,034	8,889,399					
Costs of goods sold.....	19,175,181	195,118	1,167,710	334,992	1,111,523	1,372,310	2,635,513	1,722,318	1,968,157	5,669,794	4,224,346					
Salaries and wages.....	20,720,352	160,874	1,78,637	794,344	1,931,626	3,723,687	3,316,331	4,609,036	884,123	3,614,641	1,507,053					
Taxes paid.....	2,319,732	136,854	110,588	190,897	243,690	378,849	304,009	316,380	138,002	379,611	120,852					
Interest paid.....	1,921,131	240,997	142,648	226,662	179,172	297,678	209,029	129,615	137,867	227,111	130,352					
Depreciation.....	5,152,714	240,784	236,507	349,965	274,078	606,440	551,306	707,987	505,436	1,190,796	489,416					
Total net income (less deficit).....	15,619,156	7,134,974	500,325	1,135,778	1,314,380	1,069,100	1,168,453	1,079,569	444,609	1,176,122	585,846					
Net income.....	21,531,571	9,990,261	827,982	1,580,732	1,766,457	1,690,251	1,707,552	1,329,884	603,102	1,356,952	678,398					
Deficit.....	5,912,415	2,855,287	327,657	444,954	452,077	621,150	539,099	250,314	158,493	180,831	82,552					
<b>Partnerships</b>																
Number of businesses.....	1,081,354	693,393	199,408	101,597	40,534	22,848	12,651	5,894	2,720	2,063	256					
Total receipts.....	108,382,482	3,159,653	1,360,949	2,657,955	3,968,689	5,740,777	10,855,980	13,478,948	12,312,994	29,767,489	25,079,148					
Business receipts.....	89,976,350	229,188	974,811	2,169,842	2,916,887	5,111,057	8,918,785	11,519,264	10,897,807	24,361,592	23,177,116					
Total business deductions.....	102,635,786	5,047,024	1,635,879	2,940,509	3,584,422	5,995,522	9,816,293	11,671,477	10,797,605	26,425,023	24,722,033					
Costs of goods sold.....	47,304,583	123,952	208,746	415,924	835,141	2,502,451	4,835,237	6,301,769	6,210,747	14,258,142	11,612,475					
Salaries and wages.....	9,244,846	107,706	57,804	152,506	184,270	406,500	1,073,765	1,340,673	932,452	2,505,388	2,483,783					
Taxes paid.....	1,619,293	148,759	55,690	78,290	69,702	122,430	179,243	179,234	173,259	352,849	259,838					
Interest paid.....	5,496,436	829,979	166,113	262,227	245,453	402,914	498,405	539,793	359,446	1,192,830	1,009,276					
Depreciation.....	9,119,904	1,514,184	130,540	486,711	275,060	368,178	283,397	372,475	378,979	1,116,148	4,194,231					
Total net income (less deficit).....	51,427,498	-27,985,552	3,740,293	10,194,336	8,652,879	9,274,603	8,925,153	7,594,748	8,560,474	12,700,497	9,770,066					
Net income.....	106,247,698	6,994,896	9,417,002	13,527,943	10,846,080	10,963,223	10,598,380	8,566,289	9,457,247	14,483,751	11,392,886					
Deficit.....	54,820,200	34,980,448	5,676,709	3,333,607	2,193,201	1,688,620	1,673,227	971,541	896,773	1,783,254	1,622,821					
<b>Nonfarm sole proprietorships</b>																
Number of businesses.....	1,074,079	555,908	354,739	127,335	24,025	8,843	2,601	460	123	44	* 3					
Total receipts.....	62,689,853	4,394,585	18,385,543	18,957,403	8,211,683	5,986,026	3,576,857	1,511,580	815,753	673,805	* 176,619					
Business receipts.....	62,689,853	4,394,585	18,385,543	18,957,403	8,211,683	5,986,026	3,576,857	1,511,580	815,753	673,805	* 176,619					
Total business deductions.....	37,158,499	4,498,095	9,772,246	8,156,599	4,580,538	4,202,266	2,963,457	1,404,166	784,337	623,000	* 173,796					
Costs of goods sold.....	6,396,962	48,196	559,879	509,525	591,901	1,595,822	1,276,315	887,975	419,011	405,583	* 102,756					
Salaries and wages.....	1,814,804	92,785	117,224	440,353	430,765	307,330	293,933	47,974	40,519	36,996	* 6,925					
Taxes paid.....	594,127	108,928	147,902	120,330	83,570	64,064	42,005	11,917	9,488	5,325	* 600					
Interest paid.....	1,065,539	142,940	300,984	191,391	156,372	121,158	70,684	42,162	32,573	7,276	0					
Depreciation.....	3,510,816	641,807	1,189,550	745,612	346,007	289,137	200,764	58,860	29,475	9,404	* 200					
Total net income (less deficit).....	25,548,413	-96,316	8,614,922	10,800,695	3,631,002	1,778,204	622,715	109,119	35,038	50,211	* 2,823					
Net income.....	28,295,949	1,655,261	9,076,304	10,928,838	3,729,456	1,910,339	702,125	168,049	56,992	65,607	* 2,979					
Deficit.....	2,747,536	1,751,578	461,382	128,142	98,454	132,135	79,410	58,930	21,954	15,396	* 156					

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,**  
**and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Professional, scientific, and technical services												
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)		
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more			
<b>All businesses</b>													
Number of businesses.....	3,664,009	2,099,785	782,180	397,744	171,382	100,684	70,091	21,062	11,679	7,911	1,492		
Total receipts.....	1,071,918,767	26,498,978	42,359,291	62,756,139	60,994,370	71,539,699	107,723,359	83,187,770	170,632,080	170,632,080	372,940,650		
Business receipts.....	1,031,721,446	13,312,257	41,862,753	62,110,940	60,048,140	70,276,170	106,338,645	72,212,785	167,073,252	167,073,252	356,545,627		
Total business deductions.....	962,753,754	27,362,469	26,097,436	43,823,393	49,225,098	62,666,538	97,853,358	79,694,846	163,089,349	163,089,349	344,541,861		
Costs of goods sold.....	245,969,627	723,755	2,633,649	5,730,860	8,986,462	12,275,293	23,931,379	16,400,731	22,653,184	52,141,632	100,522,685		
Salaries and wages.....	238,513,801	3,517,862	1,688,872	6,100,852	9,408,019	14,930,380	24,942,655	18,807,635	20,708,787	42,132,885	96,275,855		
Taxes paid.....	29,928,783	559,381	520,350	1,375,125	1,496,112	2,150,686	3,336,033	2,484,736	2,577,999	4,622,104	10,806,257		
Interest paid.....	10,780,268	561,168	399,712	515,109	494,610	519,284	570,863	417,393	572,575	940,866	5,788,686		
Depreciation.....	22,597,557	1,791,152	1,767,511	1,772,352	1,151,062	1,236,786	1,486,055	1,106,646	2,775,634	2,775,634	8,116,718		
Net income (less deficit).....	115,188,751	1,735,333	16,353,343	19,368,218	11,882,225	9,030,648	10,054,909	5,128,590	3,680,824	8,153,480	29,821,179		
Net income (less deficit) [1].....	159,392,495	12,956,540	18,828,041	21,865,937	14,571,440	11,862,828	13,445,639	7,715,545	6,493,193	12,906,534	38,746,800		
Deficit.....	44,203,745	11,221,206	2,474,698	2,497,719	2,689,214	2,832,180	3,390,731	2,586,955	2,832,367	4,753,055	8,925,621		
<b>Corporations</b>													
Number of businesses.....	760,087	209,173	155,238	152,600	92,931	65,551	51,907	15,920	9,388	6,361	1,018		
Total receipts.....	720,418,313	7,984,206	9,439,479	25,189,619	34,019,583	47,343,245	80,171,259	55,348,741	67,465,394	139,175,006	254,281,782		
Business receipts.....	691,608,915	1,172,592	9,134,260	24,573,787	33,149,376	46,246,907	78,863,161	54,482,686	66,494,923	136,438,316	241,052,908		
Total business deductions.....	711,836,442	12,655,141	9,034,143	23,728,004	32,363,230	45,890,778	76,809,707	54,603,438	66,892,779	137,594,013	252,265,208		
Costs of goods sold.....	202,329,198	176,232	730,779	2,452,587	5,764,268	8,695,177	18,973,918	13,605,141	19,910,069	46,237,865	85,783,163		
Salaries and wages.....	169,611,994	2,589,141	897,229	3,380,903	5,888,255	10,542,656	18,830,174	14,358,389	16,650,405	34,293,288	62,181,553		
Taxes paid.....	23,328,798	379,930	290,993	946,562	1,049,715	1,701,505	2,775,112	2,080,045	2,179,360	3,915,359	8,010,198		
Interest paid.....	8,682,585	351,995	137,843	242,308	281,540	368,475	434,193	348,206	469,146	773,227	5,275,651		
Depreciation.....	14,562,110	481,671	387,153	625,495	588,411	796,501	1,170,814	914,181	1,107,652	2,260,783	6,259,449		
Net income (less deficit) [1].....	12,328,234	-3,669,887	4,78,827	1,869,117	1,761,611	1,585,382	3,468,950	966,473	704,468	2,102,918	3,070,374		
Net income.....	47,142,824	2,620,327	2,144,215	3,757,109	4,041,818	4,069,960	6,502,153	3,285,458	3,093,353	6,367,346	11,261,085		
Deficit.....	34,814,590	6,290,214	1,665,388	1,887,992	2,280,206	2,484,578	3,033,204	2,328,985	2,388,884	4,264,429	8,190,711		
<b>C corporations [2]</b>													
Number of businesses.....	247,225	64,999	43,104	44,273	33,217	22,935	21,948	7,904	4,617	3,428	802		
Total receipts.....	436,543,666	5,050,594	2,800,688	7,358,579	12,514,947	17,348,762	35,613,901	28,686,969	33,270,475	70,318,852	223,579,898		
Business receipts.....	412,315,156	389,084	2,502,826	7,040,972	11,893,437	16,386,556	34,827,837	28,023,175	32,474,967	67,953,593	210,822,710		
Total business deductions.....	451,575,410	9,102,145	3,414,364	8,334,646	14,072,014	18,729,580	37,254,199	30,159,035	34,723,029	72,347,536	223,438,863		
Costs of goods sold.....	124,251,741	73,730	212,536	965,675	2,063,545	3,252,440	7,973,984	7,900,790	9,894,969	20,763,622	71,150,450		
Salaries and wages.....	112,057,716	1,816,675	460,214	1,238,186	2,551,862	4,480,711	9,023,994	7,773,307	9,090,610	18,704,507	56,911,649		
Taxes paid.....	15,093,271	244,830	111,965	319,527	450,920	752,942	1,312,371	1,122,694	1,221,512	2,337,220	7,219,291		
Interest paid.....	7,366,833	281,563	74,303	114,616	134,857	169,700	297,637	208,913	327,087	588,600	5,169,557		
Depreciation.....	10,821,996	284,952	172,428	240,914	272,329	444,004	729,487	618,866	661,393	1,629,403	5,868,202		
Net income (less deficit).....	-14,318,641	-4,052,083	-613,717	-994,285	-1,578,776	-1,383,315	-1,639,985	-1,479,221	-1,447,099	-2,005,813	875,653		
Net income.....	14,918,139	563,403	346,335	347,228	308,545	425,948	893,558	636,548	642,220	1,838,783	8,915,569		
Deficit.....	29,236,779	4,615,486	960,652	1,341,513	1,887,321	1,809,263	2,533,543	2,115,770	2,089,319	3,844,596	8,039,916		

Footnotes at end of table.



**Table 1.-Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Professional, scientific, and technical services																
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more						
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)						
<b>S corporations</b>																	
Number of businesses.....	512,862	144,175	112,134	108,327	59,714	42,616	29,959	8,017	4,771	2,933	216						
Total receipts.....	283,874,647	2,933,611	6,638,791	17,831,040	21,504,636	29,994,482	44,557,357	26,661,772	34,194,919	68,856,154	30,701,884						
Business receipts.....	279,293,759	783,508	6,631,434	17,532,815	21,255,940	29,860,350	44,035,324	26,459,511	34,019,955	68,484,722	30,230,198						
Total business deductions.....	260,261,031	3,552,996	5,619,779	15,393,358	18,291,217	27,161,198	39,555,508	24,444,403	32,169,750	65,246,477	28,826,345						
Costs of goods sold.....	78,077,458	102,502	518,243	1,486,912	3,700,723	5,442,737	10,999,935	5,704,351	10,015,100	25,474,242	14,632,713						
Salaries and wages.....	57,554,278	772,466	437,015	2,142,717	3,336,393	6,061,945	9,800,180	6,585,082	7,559,795	15,588,780	5,269,903						
Taxes paid.....	8,235,527	135,101	179,027	627,055	598,795	948,563	1,462,741	957,351	957,849	1,578,139	790,907						
Interest paid.....	1,315,751	70,432	63,540	127,692	146,683	198,774	136,557	139,293	142,059	184,627	106,094						
Depreciation.....	3,640,114	196,719	214,725	384,581	286,081	352,498	441,327	295,296	446,260	631,380	391,247						
Total net income (less deficit).....	26,646,874	382,195	1,092,544	2,863,402	3,340,387	2,968,697	5,108,935	2,435,695	2,151,567	4,108,731	2,194,721						
Net income.....	32,224,685	2,056,924	1,797,880	3,409,881	3,733,273	3,644,012	5,608,595	2,648,910	2,451,132	4,528,563	2,345,515						
Deficit.....	5,577,811	1,674,728	705,336	546,479	392,886	675,315	499,660	213,215	299,565	419,832	150,795						
<b>Partnerships</b>																	
Number of businesses.....	151,076	54,256	23,430	24,219	14,424	14,666	11,711	4,338	2,082	1,479	471						
Total receipts.....	222,996,666	6,649,776	1,523,122	4,084,844	5,367,543	10,483,430	18,140,820	15,219,630	14,337,700	30,270,464	116,919,337						
Business receipts.....	211,608,743	274,989	1,331,803	4,063,477	5,291,520	10,316,339	18,064,204	15,013,939	14,061,279	29,448,326	113,753,188						
Total business deductions.....	174,417,448	5,127,135	1,363,430	3,389,167	4,202,525	7,749,899	13,963,737	11,826,878	11,870,018	24,547,143	90,407,515						
Costs of goods sold.....	28,411,321	25,682	108,799	490,401	531,861	892,413	2,219,208	2,134,573	2,550,999	5,504,126	13,953,260						
Salaries and wages.....	58,191,536	784,980	143,469	462,144	1,053,463	2,161,793	4,460,379	4,039,510	3,831,432	7,674,412	33,579,956						
Taxes paid.....	5,153,573	95,455	24,468	77,189	109,422	209,865	415,121	365,328	375,003	694,379	2,787,342						
Interest paid.....	1,186,672	116,439	26,000	30,634	53,409	70,964	82,498	56,701	98,249	152,670	499,107						
Depreciation.....	3,473,137	197,749	87,569	86,803	62,900	141,791	146,363	148,884	263,522	499,379	1,838,177						
Net income (less deficit).....	50,787,128	3,115,888	174,826	741,632	1,171,746	2,758,920	4,260,740	3,425,127	2,503,734	5,793,698	26,840,817						
Net income.....	55,897,153	4,728,125	527,629	1,174,405	1,454,774	3,055,349	4,583,682	3,665,055	2,946,263	6,276,157	27,485,715						
Deficit.....	5,110,025	1,612,237	352,803	432,773	283,028	296,429	322,942	239,928	442,528	482,459	644,898						
<b>Nonfarm sole proprietorships</b>																	
Number of businesses.....	2,752,846	1,836,356	603,512	220,925	64,027	20,467	6,473	804	209	71	* 3						
Total receipts.....	128,503,788	11,864,996	31,396,690	33,483,676	21,607,244	13,712,924	9,411,280	2,716,160	1,384,676	1,186,610	* 1,739,531						
Business receipts.....	128,503,788	11,864,996	31,396,690	33,483,676	21,607,244	13,712,924	9,411,280	2,716,160	1,384,676	1,186,610	* 1,739,531						
Total business deductions.....	76,499,864	9,580,193	15,698,863	16,726,222	12,669,343	9,025,861	7,089,914	1,969,089	932,049	948,193	* 1,869,138						
Costs of goods sold.....	15,229,108	521,841	1,794,071	2,787,872	2,660,333	2,687,703	2,738,253	661,017	192,116	399,641	* 786,262						
Salaries and wages.....	10,710,271	143,741	648,174	2,257,805	2,466,301	2,225,931	1,652,102	409,736	226,950	165,185	* 514,346						
Taxes paid.....	1,446,412	83,996	204,889	351,354	336,975	239,316	145,800	39,363	23,636	12,366	* 8,717						
Interest paid.....	911,011	92,734	235,869	242,167	159,661	79,845	54,172	12,486	5,180	14,969	* 13,928						
Depreciation.....	4,562,310	1,111,732	1,292,789	1,060,054	529,751	298,494	168,878	43,581	22,466	15,472	* 19,092						
Net income (less deficit).....	52,073,389	2,289,332	15,698,690	16,757,469	8,948,868	4,686,346	2,325,219	746,990	452,622	256,864	* -90,012						
Net income.....	56,352,518	5,608,088	16,156,197	16,934,423	9,074,848	4,737,519	2,359,804	765,032	453,577	263,031	0						
Deficit.....	4,279,130	3,318,755	456,507	176,954	125,980	51,173	34,585	18,042	955	6,167	* 90,012						

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Form of business, item	Management of companies (holding companies)													
	Total (133)	Under \$25,000 (134)	\$25,000 under \$100,000 (135)	\$100,000 under \$250,000 (136)	\$250,000 under \$500,000 (137)	\$500,000 under \$1,000,000 (138)	\$1,000,000 under \$2,500,000 (139)	\$2,500,000 under \$5,000,000 (140)	\$5,000,000 under \$10,000,000 (141)	\$10,000,000 under \$50,000,000 (142)	\$50,000,000 or more (143)			
<b>All businesses</b>														
Number of businesses.....	68,466	47,426	6,911	2,936	1,884	1,830	1,857	1,539	1,584	1,935	563			
Total receipts.....	694,636,451	-975,707	265,154	361,978	490,512	1,066,466	2,780,179	5,131,538	10,779,182	39,001,822	635,735,327			
Business receipts.....	199,549,758	13,899	35,762	50,472	85,438	234,081	642,569	1,191,245	2,530,632	8,779,376	185,986,284			
Total business deductions.....	598,218,751	2,507,951	1,257,047	983,702	614,770	924,696	2,549,841	4,180,853	8,467,007	30,369,651	546,363,234			
Costs of goods sold.....	14,457,646	9,980	3,149	1,466	4,945	13,480	13,494	34,395	83,326	967,980	13,325,432			
Salaries and wages.....	100,313,552	43,957	16,717	18,483	36,781	147,540	285,487	592,935	1,380,003	6,118,015	91,673,635			
Taxes paid.....	13,670,148	54,735	14,345	15,909	12,381	24,123	117,110	149,873	296,860	1,041,598	11,943,213			
Interest paid.....	159,786,873	172,138	96,871	155,425	49,479	66,150	502,681	1,266,578	2,608,545	8,962,833	145,906,174			
Depreciation.....	43,658,208	41,167	87,943	24,306	28,988	11,572	62,676	185,621	378,397	1,338,582	41,498,955			
Net income (less deficit).....	103,217,571	-3,423,945	-866,661	-432,772	102,569	404,375	871,939	1,315,093	2,819,965	9,206,356	93,220,652			
Net income.....	117,037,551	1,489,476	332,250	394,401	509,073	896,534	1,754,029	1,811,935	3,291,890	10,561,980	95,996,082			
Deficit.....	13,819,980	4,913,422	1,198,911	827,174	406,503	492,159	882,090	496,741	471,926	1,355,624	2,775,429			
<b>Corporations</b>														
Number of businesses.....	46,887	32,834	4,526	1,797	774	784	1,349	1,278	1,381	1,691	472			
Total receipts.....	677,082,366	-999,270	219,805	280,169	287,389	581,432	2,248,172	4,690,797	9,917,543	34,936,705	624,919,624			
Business receipts.....	190,225,987	3,717	17,713	6,789	6,789	35,616	293,101	1,002,797	2,107,424	6,773,764	179,975,172			
Total business deductions.....	581,498,091	1,240,218	534,951	487,439	34,113	338,413	1,864,823	3,772,180	7,700,789	26,762,152	538,455,984			
Costs of goods sold.....	9,517,497	9,980	3,149	1,466	27	0	13,151	7,061	115,781	9,360,822	9,360,822			
Salaries and wages.....	98,542,502	42,461	16,657	12,815	20,808	57,858	186,573	544,455	1,267,630	5,428,788	90,964,457			
Taxes paid.....	13,420,813	49,993	5,549	14,349	10,634	15,418	109,441	141,912	289,474	989,398	11,794,645			
Interest paid.....	158,380,777	149,150	20,649	49,975	49,461	57,544	444,720	1,239,431	2,478,900	8,688,053	145,222,895			
Depreciation.....	43,217,391	12,572	6,441	9,132	14,290	9,303	164,487	370,863	1,231,256	41,342,897	41,342,897			
Net income (less deficit) [1].....	95,340,541	-1,809,726	-161,300	-68,586	5,006	295,505	806,417	850,409	2,155,763	7,536,954	85,730,100			
Net income.....	103,547,546	1,452,947	264,108	291,469	233,081	406,668	1,285,222	1,187,153	2,398,432	8,326,038	87,702,427			
Deficit.....	8,207,005	3,262,674	425,408	360,056	228,074	111,163	478,805	336,744	242,670	789,084	1,972,327			
<b>C corporations [2]</b>														
Number of businesses.....	24,457	15,161	2,539	1,429	560	435	809	779	960	1,342	443			
Total receipts.....	660,662,584	-237,174	127,360	222,450	201,375	325,697	1,331,627	2,879,268	6,905,668	28,263,132	620,643,181			
Business receipts.....	183,988,389	2,733	3,202	8,879	6,132	22,451	109,411	305,244	847,160	4,189,996	178,513,180			
Total business deductions.....	569,808,545	1,008,655	476,272	382,723	284,579	247,773	1,407,225	2,559,769	5,547,564	22,059,999	535,833,985			
Costs of goods sold.....	9,498,320	9,980	--	879	27	0	13,084	7,061	3,304	103,163	9,360,822			
Salaries and wages.....	96,477,130	39,569	5,069	9,289	18,369	32,067	128,706	353,529	906,195	4,486,762	90,497,577			
Taxes paid.....	12,956,695	24,464	4,351	11,571	10,158	14,026	45,266	95,739	216,325	822,546	11,712,250			
Interest paid.....	154,966,640	129,989	20,128	32,982	38,909	43,661	313,958	840,978	1,762,448	7,190,705	144,582,881			
Depreciation.....	42,717,313	5,899	5,239	6,597	4,483	8,063	43,518	118,512	276,200	1,008,056	41,240,746			
Net income (less deficit).....	89,275,321	-1,145,656	-347,598	-167,242	-92,914	104,694	-116,032	230,149	1,190,710	5,526,472	84,092,728			
Net income.....	95,233,256	127,431	63,932	101,779	94,129	191,431	352,118	554,105	1,429,734	6,265,950	86,052,646			
Deficit.....	5,957,935	1,273,087	411,530	269,021	187,043	86,736	468,151	323,956	239,014	739,478	1,959,919			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Management of companies (holding companies)													
	Total (133)	Under \$25,000 (134)	\$25,000 under \$100,000 (135)	\$100,000 under \$250,000 (136)	\$250,000 under \$500,000 (137)	\$500,000 under \$1,000,000 (138)	\$1,000,000 under \$2,500,000 (139)	\$2,500,000 under \$5,000,000 (140)	\$5,000,000 under \$10,000,000 (141)	\$10,000,000 under \$50,000,000 (142)	\$50,000,000 or more (143)			
<b>S corporations</b>														
Number of businesses.....	22,430	17,673	1,988	368	214	349	540	499	421	349	29			
Total receipts.....	16,419,782	-762,096	92,444	57,719	86,014	255,735	916,545	1,811,529	3,011,876	6,673,573	4,276,444			
Business receipts.....	6,237,598	* 983	* 14,510	* 1,016	656	13,165	183,690	697,553	1,260,264	2,603,768	1,461,991			
Total business deductions.....	11,689,546	231,564	58,678	104,716	56,553	90,640	457,597	1,212,411	2,153,225	4,702,154	2,622,009			
Costs of goods sold.....	19,177	0	* 3,149	586	0	0	66	0	2,757	12,618	0			
Salaries and wages.....	2,065,371	2,892	11,589	* 3,526	2,439	25,791	57,867	190,926	361,436	942,026	466,880			
Taxes paid.....	464,118	25,529	1,198	2,777	476	1,393	64,176	46,173	73,149	166,852	82,395			
Interest paid.....	3,414,137	19,161	521	16,993	10,552	13,883	130,762	398,453	716,452	1,477,348	630,013			
Depreciation.....	500,079	6,673	1,202	2,536	9,808	1,240	12,631	45,975	94,663	223,200	102,150			
Total net income (less deficit).....	6,065,220	-664,071	186,298	98,656	97,920	190,811	922,450	620,260	965,044	2,010,481	1,637,372			
Net income.....	8,314,290	1,325,516	200,176	189,690	138,951	215,238	933,104	633,048	968,699	2,060,087	1,649,781			
Deficit.....	2,249,070	1,989,586	13,878	91,034	41,031	24,427	10,654	12,788	3,655	49,606	12,409			
<b>Partnerships</b>														
Number of businesses.....	21,579	14,592	2,385	1,139	1,110	1,046	508	261	203	244	91			
Total receipts.....	17,554,085	23,563	* 45,349	81,809	203,123	485,034	532,007	440,741	861,639	4,065,117	10,815,703			
Business receipts.....	9,323,771	* 10,182	* 18,049	* 40,578	* 78,649	* 198,465	* 349,468	* 188,448	423,208	2,005,612	6,011,112			
Total business deductions.....	16,720,660	1,267,733	722,096	496,263	273,638	586,283	685,018	408,673	766,218	3,607,499	7,907,240			
Costs of goods sold.....	4,940,149	0	0	0	* 4,918	* 13,480	* 343	* 27,334	* 77,265	852,199	3,964,610			
Salaries and wages.....	1,771,050	* 1,496	* 60	* 5,668	* 15,973	* 89,682	98,914	48,480	* 112,373	689,227	709,178			
Taxes paid.....	249,335	4,742	* 7,966	* 1,560	4,742	8,705	7,669	7,961	7,386	52,200	148,568			
Interest paid.....	1,406,096	22,988	* 76,222	* 105,450	* 18	* 8,606	57,961	27,147	129,645	294,780	683,279			
Depreciation.....	440,817	* 28,595	* 81,502	* 15,174	* 14,698	* 2,269	* 6,527	* 21,134	* 7,534	107,326	156,058			
Net income (less deficit).....	7,877,030	-1,614,219	-705,361	-364,186	97,563	108,870	65,522	464,684	664,202	1,669,402	7,490,552			
Net income.....	13,490,005	36,529	68,142	102,932	275,992	489,866	468,807	624,682	893,458	2,235,942	8,293,655			
Deficit.....	5,612,975	1,650,748	773,503	467,118	* 178,429	380,996	403,285	* 159,997	* 229,256	566,540	803,102			
<b>Nonfarm sole proprietorships</b>														
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Administrative and support and waste management and remediation services																			
	Under \$25,000		\$25,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$2,500,000		\$2,500,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$50,000,000		\$50,000,000 or more	
	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)									
<b>All businesses</b>	2,167,766	1,592,569	341,251	95,236	55,463	38,802	27,624	9,329	3,982	2,817	694									
Number of businesses.....	477,545,664	17,537,881	17,416,107	15,164,203	19,649,761	27,222,856	45,653,559	32,540,006	28,885,511	53,143,929	223,715,196									
Total receipts.....	457,901,591	11,182,830	17,416,107	15,072,893	19,541,323	27,046,312	45,221,243	32,385,150	28,288,553	52,157,522	209,589,658									
Business receipts.....	454,827,648	10,159,878	12,608,365	12,750,793	17,963,955	25,325,497	44,338,387	31,126,649	27,781,567	51,970,286	220,802,268									
Total business deductions.....	199,504,102	484,915	2,170,055	3,152,723	5,181,413	9,192,596	20,807,816	15,050,469	14,713,515	29,223,801	99,526,801									
Costs of goods sold.....	85,631,509	1,874,715	1,178,159	2,082,036	3,628,096	5,699,490	8,636,440	6,599,694	5,003,877	7,966,911	42,962,090									
Salaries and wages.....	16,499,983	220,076	257,163	374,133	599,543	825,614	1,382,498	1,083,540	926,628	1,597,205	9,233,582									
Taxes paid.....	7,302,864	126,064	180,987	143,442	184,124	224,122	345,040	282,998	192,082	469,674	5,174,332									
Interest paid.....	14,017,176	776,904	1,292,407	776,036	837,034	644,295	1,081,246	899,981	441,923	953,761	6,313,589									
Depreciation.....	24,369,573	4,239,364	4,940,801	2,421,047	1,740,735	1,934,784	1,342,373	1,456,385	1,182,432	1,742,570	3,369,083									
Net income (less deficit).....	34,702,067	6,870,841	5,630,909	2,886,428	2,263,020	2,352,850	2,143,208	1,844,495	1,475,814	2,539,597	6,694,905									
Net income.....	10,332,493	2,631,478	690,107	465,378	522,286	418,067	800,836	388,109	293,362	797,028	3,325,822									
Deficit.....																				
<b>Corporations</b>	242,904	44,689	53,040	43,830	34,725	29,328	22,698	8,143	3,402	2,451	597									
Number of businesses.....	377,940,515	2,498,577	3,364,248	7,411,492	12,169,008	20,737,377	38,030,157	28,755,447	24,811,552	44,712,611	195,450,045									
Total receipts.....	359,890,965	286,053	3,244,413	7,324,294	12,068,921	20,562,889	37,610,980	28,613,668	24,258,140	43,922,155	181,999,452									
Business receipts.....	370,864,108	2,756,140	3,021,762	6,933,541	11,540,731	19,865,198	37,280,919	27,407,459	24,076,090	44,012,600	193,969,668									
Total business deductions.....	170,893,885	38,696	523,074	1,863,122	3,089,363	7,411,127	17,367,534	13,182,103	12,825,412	25,508,445	89,085,009									
Costs of goods sold.....	66,944,223	1,431,108	289,169	917,175	2,339,168	4,146,482	7,091,264	5,594,484	4,142,452	6,047,605	34,945,316									
Salaries and wages.....	14,902,521	137,165	100,123	225,459	462,407	680,273	1,223,585	981,509	835,121	1,395,790	8,861,088									
Taxes paid.....	6,503,972	54,450	50,610	72,972	123,598	162,652	273,975	244,670	137,717	354,194	5,029,134									
Interest paid.....	10,350,668	57,146	237,769	298,065	412,069	463,004	890,962	825,583	356,646	773,514	6,035,891									
Depreciation.....	8,315,732	-187,672	353,765	481,606	671,845	905,621	769,310	1,361,936	812,046	1,234,119	1,913,155									
Net income (less deficit) [1].....	15,200,748	311,743	581,108	826,516	1,091,994	1,225,244	1,471,255	1,698,822	1,029,954	1,871,131	5,092,981									
Net income.....	6,885,016	499,415	227,342	344,909	420,149	319,623	701,945	336,886	217,908	637,012	3,179,826									
Deficit.....																				
<b>C corporations [2]</b>	75,004	14,993	14,697	11,219	10,386	9,217	8,555	3,080	1,495	1,028	334									
Number of businesses.....	231,893,728	1,322,283	918,961	1,925,204	3,708,004	6,648,331	14,329,813	11,088,071	10,857,352	19,612,529	161,483,181									
Total receipts.....	215,600,323	82,367	857,660	1,865,156	3,683,836	6,493,264	14,062,309	11,004,526	10,394,919	18,956,752	148,199,533									
Business receipts.....	231,647,065	1,521,776	904,644	1,960,765	3,773,226	6,731,385	14,317,873	11,160,327	10,746,405	19,760,847	160,769,818									
Total business deductions.....	99,514,154	4,086	121,998	479,489	1,055,896	1,761,364	5,375,631	6,224,628	6,170,360	9,593,282	68,727,400									
Costs of goods sold.....	41,959,460	789,160	101,704	375,484	757,326	1,660,929	3,330,659	1,610,905	1,855,037	2,891,244	28,587,013									
Salaries and wages.....	9,791,998	62,687	26,391	60,964	161,667	255,899	576,869	342,843	400,402	685,800	7,218,476									
Taxes paid.....	5,565,708	36,643	26,716	15,704	29,025	76,547	107,579	107,509	79,596	213,996	4,872,393									
Interest paid.....	7,402,839	14,997	59,858	40,596	166,887	199,531	332,352	300,839	170,504	407,493	5,709,782									
Depreciation.....	389,973	-198,001	14,317	-35,561	-65,223	-83,054	-72,572	-11,584	110,493	-145,104	853,093									
Net income (less deficit).....	5,579,343	104,530	97,899	91,681	116,293	126,168	225,616	172,066	297,030	352,245	3,995,814									
Net income.....	5,189,370	302,532	63,582	127,242	181,516	209,222	214,032	244,638	186,537	497,349	3,142,720									
Deficit.....																				

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Administrative and support and waste management and remediation services												
	Total (144)	Under \$25,000 (145)	\$25,000 under \$100,000 (146)	\$100,000 under \$250,000 (147)	\$250,000 under \$500,000 (148)	\$500,000 under \$1,000,000 (149)	\$1,000,000 under \$2,500,000 (150)	\$2,500,000 under \$5,000,000 (151)	\$5,000,000 under \$10,000,000 (152)	\$10,000,000 under \$50,000,000 (153)	\$50,000,000 or more (154)		
<b>S corporations</b>													
Number of businesses.....	167,901	29,696	38,344	32,610	24,340	20,110	14,143	5,063	1,907	1,423	263		
Total receipts.....	146,046,787	1,176,293	2,445,287	5,486,288	8,461,004	14,089,046	23,700,345	17,667,376	13,964,201	25,100,083	33,966,864		
Business receipts.....	144,290,643	203,686	2,386,754	5,459,138	8,385,085	14,069,625	23,548,671	17,609,141	13,863,221	24,965,402	33,799,919		
Total business deductions.....	139,217,043	1,234,364	2,117,118	4,972,775	7,767,504	13,133,813	22,963,046	16,247,132	13,329,686	24,251,753	33,199,850		
Costs of goods sold.....	71,379,731	34,610	401,076	1,383,633	2,033,467	5,649,763	11,991,903	6,957,475	6,685,031	15,915,163	20,357,610		
Salaries and wages.....	24,984,763	641,948	187,465	541,690	1,581,842	2,485,553	3,760,605	3,983,579	2,287,415	3,156,361	6,358,304		
Taxes paid.....	5,110,523	74,478	73,732	164,496	300,740	424,374	646,716	638,666	434,719	709,989	1,642,613		
Interest paid.....	938,264	17,807	23,894	57,268	94,573	86,105	166,396	137,161	58,121	140,198	156,741		
Depreciation.....	2,847,829	42,149	177,911	257,468	245,182	263,473	558,629	524,744	186,141	366,022	326,109		
Total net income (less deficit).....	7,925,759	10,329	339,448	517,167	737,068	988,675	757,726	1,434,508	701,553	1,379,223	1,060,061		
Net income.....	9,621,406	207,212	483,208	734,835	975,701	1,099,076	1,245,639	1,526,756	732,924	1,518,886	1,097,167		
Deficit.....	1,695,647	196,883	143,760	217,668	238,633	110,401	487,913	92,247	31,371	139,664	37,106		
<b>Partnerships</b>													
Number of businesses.....	43,647	16,727	8,059	6,575	4,828	3,361	2,305	852	517	327	97		
Total receipts.....	52,932,019	745,527	483,936	1,028,840	1,739,669	2,456,414	3,892,933	2,769,109	3,649,995	7,900,446	28,265,151		
Business receipts.....	51,337,496	107,819	481,997	1,024,728	1,731,318	2,454,658	3,879,794	2,756,032	3,606,449	7,704,495	27,590,206		
Total business deductions.....	50,299,922	1,169,714	430,459	938,398	1,605,708	2,141,401	3,687,130	2,735,951	3,319,458	7,439,101	26,832,600		
Costs of goods sold.....	19,615,822	154,425	* 43,468	129,869	506,412	558,518	1,451,751	1,242,234	1,788,316	3,299,020	10,441,792		
Salaries and wages.....	13,488,134	* 291,838	* 23,424	213,779	271,865	557,486	938,728	716,029	677,708	1,780,503	8,016,774		
Taxes paid.....	993,237	29,244	5,679	26,695	29,909	63,568	103,427	86,622	78,548	197,052	372,494		
Interest paid.....	452,849	14,350	* 3,858	16,776	15,679	29,422	50,863	11,829	51,637	113,237	145,198		
Depreciation.....	944,244	54,915	43,091	59,520	68,102	41,670	92,025	54,464	75,781	176,977	277,698		
Net income (less deficit).....	3,042,348	-127,875	53,483	94,434	144,520	319,169	212,931	61,249	332,347	496,164	1,455,928		
Net income.....	4,319,334	385,026	104,643	176,012	202,191	390,542	304,000	103,135	402,563	649,298	1,601,924		
Deficit.....	1,276,985	512,902	* 51,160	81,577	57,671	* 71,373	91,070	* 41,886	70,216	153,135	145,996		
<b>Nonfarm sole proprietorships</b>													
Number of businesses.....	1,881,215	1,531,153	280,152	44,831	15,910	6,113	2,621	334	63	** 39	**		
Total receipts.....	46,673,130	10,788,958	13,689,697	6,723,871	5,741,084	4,028,765	3,730,469	1,015,450	423,964	** 530,872	**		
Business receipts.....	46,673,130	10,788,958	13,689,697	6,723,871	5,741,084	4,028,765	3,730,469	1,015,450	423,964	** 530,872	**		
Total business deductions.....	33,663,618	6,234,024	9,156,144	4,878,854	4,817,516	3,318,998	3,370,338	983,239	386,019	** 518,585	**		
Costs of goods sold.....	8,994,395	291,794	1,603,513	1,159,712	1,585,638	1,222,951	1,988,531	626,132	89,787	** 416,336	**		
Salaries and wages.....	5,199,152	151,769	865,566	951,092	1,017,063	995,522	606,448	289,181	183,717	** 138,803	**		
Taxes paid.....	604,225	53,667	151,361	121,979	107,227	81,773	55,486	15,409	12,959	** 4,363	**		
Interest paid.....	346,043	57,264	126,519	53,694	44,847	32,048	20,202	6,499	2,728	** 2,243	**		
Depreciation.....	2,722,264	664,843	1,011,547	418,451	356,863	139,621	98,239	19,934	9,496	** 3,270	**		
Net income (less deficit).....	13,011,493	4,554,911	4,533,553	1,845,007	924,370	709,994	360,132	33,200	38,039	** 12,287	**		
Net income.....	15,181,985	6,174,072	4,945,158	1,883,900	968,835	737,064	367,953	42,538	43,297	** 19,168	**		
Deficit.....	2,170,492	1,619,161	411,605	38,892	44,466	27,071	7,821	9,337	5,258	** 6,881	**		

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Educational services											\$50,000,000 or more (165)
	Total (155)	Under \$25,000 (156)	\$25,000 under \$100,000 (157)	\$100,000 under \$250,000 (158)	\$250,000 under \$500,000 (159)	\$500,000 under \$1,000,000 (160)	\$1,000,000 under \$2,500,000 (161)	\$2,500,000 under \$5,000,000 (162)	\$5,000,000 under \$10,000,000 (163)	\$10,000,000 under \$50,000,000 (164)		
<b>All businesses</b>												
Number of businesses.....	505,675	427,434	45,360	20,162	5,857	2,872	2,780	606	252	286	67	
Total receipts.....	38,945,973	2,488,024	2,144,360	2,878,795	2,086,721	1,853,512	4,803,404	2,212,093	1,795,997	5,592,382	13,090,687	
Business receipts.....	37,960,187	2,363,400	2,095,488	2,868,628	2,080,268	1,849,848	4,775,501	2,199,365	1,772,770	5,540,743	12,414,155	
Total business deductions.....	35,625,523	1,850,188	1,399,204	2,611,733	1,869,306	1,937,235	4,562,295	1,999,284	1,705,816	5,348,253	12,342,208	
Costs of goods sold.....	5,715,286	47,087	109,759	304,465	220,173	388,400	600,201	233,223	200,972	1,113,760	2,497,246	
Salaries and wages.....	9,694,005	71,690	86,291	390,402	447,484	585,049	1,202,652	714,283	575,899	1,861,120	3,759,139	
Taxes paid.....	1,165,199	15,225	27,402	87,259	68,053	57,956	162,822	93,586	66,706	212,377	373,814	
Interest paid.....	392,120	39,679	16,611	18,016	37,493	16,472	14,605	11,437	25,717	50,977	161,109	
Depreciation.....	1,238,161	129,957	78,077	68,544	60,974	83,591	56,952	47,048	128,800	47,309	536,912	
Net income (less deficit).....	3,511,410	675,133	745,584	269,663	218,821	-84,036	247,162	216,809	111,706	352,463	758,108	
Net income.....	5,291,938	1,233,874	863,052	404,373	266,055	91,096	370,819	252,488	193,180	532,946	1,084,056	
Deficit.....	1,780,528	558,740	117,469	134,711	47,234	175,132	123,657	35,679	81,474	180,484	325,948	
<b>Corporations</b>												
Number of businesses.....	44,059	13,132	9,046	11,882	4,755	2,070	2,401	466	183	263	61	
Total receipts.....	30,684,279	2,251,122	510,633	1,769,641	1,712,005	1,353,045	4,206,861	1,765,938	1,317,981	5,113,836	12,709,218	
Business receipts.....	29,746,218	1,188,811	485,409	1,759,474	1,706,241	1,349,781	4,181,466	1,756,364	1,296,641	5,069,050	12,042,911	
Total business deductions.....	29,222,310	300,313	514,829	1,771,576	1,592,363	1,436,429	4,019,850	1,612,225	1,305,655	4,905,104	11,763,966	
Costs of goods sold.....	4,895,886	11,965	59,474	159,366	162,775	267,498	486,406	140,068	121,920	1,046,491	2,439,923	
Salaries and wages.....	8,770,226	56,538	48,164	339,103	390,802	487,351	1,049,093	597,386	451,850	1,736,769	3,613,172	
Taxes paid.....	1,050,703	8,761	17,987	77,056	61,222	44,188	147,858	74,580	52,034	204,918	362,098	
Interest paid.....	312,979	7,436	2,937	13,824	31,653	12,081	11,557	6,958	19,292	47,636	159,603	
Depreciation.....	912,744	94,943	13,317	44,931	51,088	67,654	49,280	40,196	37,227	116,954	482,605	
Net income (less deficit) [1].....	1,610,813	-72,896	-3,776	664	119,735	-81,516	192,960	157,437	32,703	316,298	949,206	
Net income.....	2,493,048	22,373	56,578	133,705	159,689	48,453	268,630	193,061	109,684	438,658	1,062,218	
Deficit.....	882,235	95,269	60,354	133,042	39,954	129,969	75,670	35,624	76,981	122,360	113,012	
<b>C corporations [2]</b>												
Number of businesses.....	16,579	5,169	3,435	3,685	1,911	1,052	983	98	108	89	49	
Total receipts.....	18,458,156	140,098	219,806	565,842	766,058	655,502	1,750,644	448,663	1,834,529	11,267,362	11,267,362	
Business receipts.....	17,598,844	39,853	186,206	555,710	765,594	654,275	1,728,302	441,589	1,808,717	10,627,032	10,627,032	
Total business deductions.....	17,756,720	156,068	244,239	595,165	762,812	637,980	1,765,329	481,955	842,206	1,849,460	10,441,505	
Costs of goods sold.....	2,632,182	2,745	23,271	12,206	28,866	116,295	142,408	10,422	105,688	379,714	1,810,568	
Salaries and wages.....	5,161,766	24,724	33,089	134,901	168,707	179,623	232,666	214,788	256,576	569,018	3,348,073	
Taxes paid.....	586,471	4,486	8,777	26,258	25,848	26,233	37,032	22,005	29,197	72,956	333,679	
Interest paid.....	243,588	4,462	6,988	4,550	5,684	10,161	5,944	2,298	38,287	15,581	155,922	
Depreciation.....	658,867	3,372	6,043	10,326	39,721	13,009	26,133	9,425	34,171	72,217	444,449	
Net income (less deficit).....	697,617	-14,903	-24,433	-29,324	3,246	-17,522	-14,685	-13,292	-32,563	-14,932	820,979	
Net income.....	1,209,769	14,710	19,426	12,760	38,851	33,562	30,861	6,213	40,654	80,590	932,142	
Deficit.....	512,152	29,613	43,859	42,084	35,804	16,039	45,546	19,505	73,217	95,521	111,163	

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Educational services														
	Total (155)	Under \$25,000 (156)	\$25,000 under \$100,000 (157)	\$100,000 under \$250,000 (158)	\$250,000 under \$500,000 (159)	\$500,000 under \$1,000,000 (160)	\$1,000,000 under \$2,500,000 (161)	\$2,500,000 under \$5,000,000 (162)	\$5,000,000 under \$10,000,000 (163)	\$10,000,000 under \$50,000,000 (164)	\$50,000,000 or more (165)				
<b>S corporations</b>															
Number of businesses.....	27,480	7,963	5,611	7,998	2,844	* 1,019	* 1,417	* 368	75	173	12				
Total receipts.....	12,226,122	85,023	290,827	1,203,799	945,947	* 697,543	* 2,456,217	* 1,317,275	508,327	3,279,307	1,441,866				
Business receipts.....	12,147,374	79,029	279,029	1,203,765	940,647	* 695,506	* 2,453,163	* 1,314,775	505,075	3,260,332	1,415,879				
Total business deductions.....	11,465,590	144,245	270,590	1,176,411	829,552	* 798,449	* 2,254,521	* 1,150,270	463,449	3,055,644	1,322,460				
Costs of goods sold.....	2,263,704	* 9,220	* 36,204	* 147,160	* 133,909	* 151,202	* 343,999	* 129,646	16,231	666,777	629,355				
Salaries and wages.....	3,608,460	* 31,813	* 15,075	204,201	222,094	* 307,728	* 816,827	* 382,598	195,275	1,167,750	265,098				
Taxes paid.....	464,232	4,275	9,210	50,798	35,374	* 17,955	* 110,926	* 52,576	22,837	131,962	28,419				
Interest paid.....	69,391	* 2,974	* 2,240	* 9,274	* 25,969	* 1,920	* 5,613	* 4,680	3,711	9,349	3,681				
Depreciation.....	253,877	6,120	* 7,274	34,605	* 11,366	* 54,645	* 23,147	* 30,771	3,056	44,737	38,155				
Total net income (less deficit).....	913,197	-57,993	20,657	29,987	116,489	* 99,039	* 207,645	* 170,729	65,266	331,229	128,227				
Net income.....	1,283,279	* 7,663	37,152	120,945	* 120,838	* 14,891	* 237,770	* 186,848	69,030	358,068	130,075				
Deficit.....	370,082	65,656	* 16,495	90,958	* 4,349	* 113,930	* 30,124	16,118	3,764	* 26,839	1,849				
<b>Partnerships</b>															
Number of businesses.....	9,084	5,321	1,591	596	* 548	566	* 246	* 118	69	* 23	* 6				
Total receipts.....	2,861,965	57,393	75,397	94,654	* 195,365	350,381	* 389,438	* 361,287	478,016	* 478,546	* 381,469				
Business receipts.....	2,814,240	39,010	71,749	94,654	* 194,696	349,981	* 386,930	* 358,153	476,129	* 471,693	* 371,244				
Total business deductions.....	2,964,544	118,041	80,751	80,707	* 177,023	360,241	* 419,273	* 326,955	400,161	* 443,149	* 578,242				
Costs of goods sold.....	572,984	* 1,349	* 2,312	* 1,368	* 56,515	* 107,241	* 107,890	* 92,665	* 79,052	* 67,269	* 57,323				
Salaries and wages.....	715,323	* 4,207	* 6,658	9,170	* 26,374	* 61,959	* 113,286	* 99,304	124,049	* 124,351	* 145,967				
Taxes paid.....	79,471	1,925	* 2,637	* 1,001	* 2,815	9,027	* 10,896	* 17,324	* 14,672	* 7,459	* 11,716				
Interest paid.....	23,735	* 129	* 950	886	* 1,970	* 3,544	* 1,508	* 3,475	* 6,425	* 3,341	* 1,506				
Depreciation.....	117,546	10,306	* 1,510	* 1,677	* 6,656	* 12,385	* 3,706	* 5,072	10,082	* 11,846	* 54,307				
Net income (less deficit).....	-59,054	-25,646	14,653	13,949	* 18,378	-9,334	* -29,731	* 34,608	79,003	* 36,165	-191,098				
Net income.....	376,831	32,543	* 22,631	14,298	* 25,275	* 29,544	* 18,256	* 34,663	* 83,496	* 94,288	* 21,838				
Deficit.....	435,885	58,188	* 7,978	* 349	* 6,897	* 38,878	* 47,987	* 55	* 4,493	* 56,124	* 212,936				
<b>Nonfarm sole proprietorships</b>															
Number of businesses.....	452,532	408,981	34,723	7,884	* 554	* 236	133	** 22	**	0	0				
Total receipts.....	5,399,729	2,205,509	1,558,330	1,014,500	* 179,331	* 150,086	207,105	** 84,868	**	0	0				
Business receipts.....	5,399,729	2,205,509	1,558,330	1,014,500	* 179,331	* 150,086	207,105	** 84,868	**	0	0				
Total business deductions.....	3,438,669	1,431,834	823,624	759,450	* 99,920	* 140,565	123,172	** 60,104	**	0	0				
Costs of goods sold.....	246,416	33,773	47,973	143,731	* 883	* 13,661	5,905	** 490	**	0	0				
Salaries and wages.....	208,456	10,945	31,469	42,129	* 30,308	* 35,739	40,273	** 17,593	**	0	0				
Taxes paid.....	35,025	4,539	6,778	9,202	* 4,016	* 4,741	4,068	** 1,682	**	0	0				
Interest paid.....	55,406	32,114	12,724	3,306	* 3,870	* 847	1,540	** 1,004	**	0	0				
Depreciation.....	207,871	110,158	63,250	21,936	* 3,230	* 3,552	3,966	** 1,780	**	0	0				
Net income (less deficit).....	1,959,651	773,675	734,707	255,050	* 80,708	* 6,814	83,933	** 24,764	**	0	0				
Net income.....	2,422,059	1,178,958	783,843	256,370	* 81,091	* 13,099	83,933	** 24,764	**	0	0				
Deficit.....	462,408	405,283	49,137	1,320	* 383	* 6,285	0	**	**	0	0				

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Form of business, item	Health care and social assistance													
	Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more			
	(166)	(167)	(168)	(168)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(176)	(176)	
<b>All businesses</b>														
Number of businesses.....	2,171,551	1,296,394	364,893	170,147	140,359	106,637	61,227	17,607	8,004	5,377			909	
Total receipts.....	716,377,314	18,168,426	18,359,338	28,428,329	51,139,648	75,692,758	91,815,154	62,732,065	55,852,354	94,691,616	219,497,627			
Business receipts.....	694,182,606	9,389,327	18,258,403	28,001,436	50,886,741	75,276,782	91,150,834	61,616,493	55,124,760	93,440,138	211,037,693			
Total business deductions.....	64,322,178	14,085,373	11,520,808	20,390,436	39,478,125	62,515,915	82,029,463	58,670,590	52,754,177	90,432,600	212,444,689			
Costs of goods sold.....	71,208,156	141,478	755,296	141,478	2,776,931	4,592,846	6,417,760	4,466,762	3,206,207	7,221,273	39,670,821			
Salaries and wages.....	180,338,094	1,625,337	804,119	3,942,549	9,302,275	17,374,272	22,525,931	15,958,953	17,290,451	28,543,977	62,970,229			
Taxes paid.....	22,519,679	173,361	239,970	758,613	1,593,962	2,968,468	2,977,671	2,178,896	1,863,755	2,952,939	7,212,044			
Interest paid.....	9,340,972	171,041	181,517	279,325	512,088	624,241	833,295	537,909	555,736	800,733	4,845,088			
Depreciation.....	17,940,483	568,991	770,725	876,582	1,226,870	1,753,671	2,077,970	1,282,334	1,114,591	1,816,182	6,452,566			
Net income (less deficit).....	72,473,587	4,060,042	6,839,980	8,069,552	11,687,245	13,193,004	9,848,704	4,102,376	3,207,440	4,346,200	7,119,045			
Net income.....	84,866,803	7,067,303	7,610,592	8,873,913	12,380,381	14,097,365	11,265,430	4,977,655	3,997,568	5,702,733	8,893,867			
Deficit.....	12,393,216	3,007,260	770,612	804,362	693,136	904,363	1,416,725	875,279	790,127	1,356,533	1,774,821			
<b>Corporations</b>														
Number of businesses.....	354,603	42,781	43,648	63,564	70,146	66,279	44,718	13,294	5,510	3,946			719	
Total receipts.....	503,083,460	3,080,301	2,884,188	11,136,459	26,383,828	47,596,535	67,695,760	47,291,874	38,598,098	68,082,606	190,343,812			
Business receipts.....	488,409,511	2,413,009	2,797,848	10,788,636	26,200,042	47,190,451	67,200,365	46,608,594	37,974,863	67,024,748	182,382,655			
Total business deductions.....	484,367,139	3,352,359	2,554,488	10,350,874	24,260,931	44,090,320	63,871,961	45,701,728	37,841,587	67,180,878	185,162,012			
Costs of goods sold.....	58,438,250	9,062	109,977	328,512	1,416,449	2,708,602	4,873,933	4,540,144	1,915,343	4,808,843	37,727,386			
Salaries and wages.....	141,222,866	267,313	253,044	1,928,982	4,947,027	11,455,204	16,796,266	11,855,370	12,760,160	21,822,033	59,139,466			
Taxes paid.....	17,700,412	103,407	93,994	452,117	989,756	1,892,359	2,316,886	1,705,351	1,327,227	2,190,789	6,628,527			
Interest paid.....	6,582,610	54,095	29,592	90,701	248,316	365,529	420,965	217,981	294,783	407,860	4,453,459			
Depreciation.....	10,689,684	125,158	85,002	273,996	438,291	901,343	1,156,862	718,891	599,215	1,000,461	5,390,465			
Net income (less deficit) [1].....	19,018,826	-210,612	330,222	814,454	2,139,082	3,517,305	3,872,873	1,619,211	839,498	963,958	5,132,836			
Net income.....	25,869,227	754,094	562,560	1,376,397	2,487,090	4,174,006	4,715,227	2,113,473	1,330,354	1,832,288	6,523,739			
Deficit.....	6,850,401	964,706	232,338	561,944	348,008	656,701	842,353	494,262	490,855	868,331	1,390,903			
<b>C corporations [2]</b>														
Number of businesses.....	147,043	20,091	11,011	20,477	27,741	29,479	22,993	8,173	3,763	2,808			508	
Total receipts.....	351,346,911	1,857,123	719,252	3,978,070	10,492,777	20,998,562	35,732,725	28,840,840	26,523,884	50,617,201	171,586,477			
Business receipts.....	338,928,048	93,705	674,580	3,649,644	10,363,601	20,747,310	35,379,085	28,373,346	26,259,950	49,840,701	163,746,125			
Total business deductions.....	347,489,964	2,279,639	736,004	4,054,323	10,428,854	20,996,231	35,890,135	28,849,654	26,664,482	50,826,211	166,774,431			
Costs of goods sold.....	44,689,380	1,995	52,447	150,502	505,276	532,249	1,629,736	3,124,396	1,000,892	3,236,238	34,465,649			
Salaries and wages.....	103,412,777	229,678	79,123	717,005	1,912,670	5,051,750	9,388,099	7,196,178	8,992,118	15,685,619	54,160,537			
Taxes paid.....	12,195,200	63,843	31,791	168,792	413,243	840,221	1,311,856	950,642	815,560	1,492,643	6,106,608			
Interest paid.....	5,325,186	43,262	9,007	22,695	68,501	117,336	179,150	106,429	107,458	309,367	4,361,981			
Depreciation.....	8,165,030	64,782	35,299	57,706	200,034	458,657	640,055	415,427	345,769	770,745	5,176,356			
Net income (less deficit).....	3,775,836	-422,517	-16,752	-76,280	63,777	724	-147,437	-8,854	-140,598	-211,997	4,735,771			
Net income.....	8,421,236	178,387	78,864	104,526	275,633	284,944	385,539	245,782	213,804	555,910	6,097,847			
Deficit.....	4,645,400	600,904	95,616	180,806	211,856	284,220	532,976	254,636	354,403	767,907	1,362,076			

Footnotes at end of table.



**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Health care and social assistance										
	(166)	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more	
<b>S corporations</b>											
Number of businesses.....	207,560	22,690	32,637	43,087	42,405	36,800	21,725	5,121	1,747	1,138	211
Total receipts.....	151,736,550	1,223,178	2,164,936	7,158,389	15,891,050	26,587,973	31,963,035	18,451,035	12,074,215	17,465,404	18,757,335
Business receipts.....	149,481,463	1,147,605	2,123,288	7,138,992	15,836,441	26,443,141	31,821,280	18,235,247	11,714,913	17,384,047	18,636,530
Total business deductions.....	136,877,175	1,072,720	1,818,484	6,296,551	13,832,077	23,094,089	27,991,826	16,852,074	11,177,105	16,354,667	18,387,581
Costs of goods sold.....	13,738,870	* 7,067	57,530	178,010	911,173	2,176,353	3,244,196	1,415,748	914,450	1,572,605	3,261,737
Salaries and wages.....	37,810,089	37,635	173,921	1,209,977	3,034,358	6,403,454	7,408,167	4,659,192	3,768,042	6,136,413	4,978,929
Taxes paid.....	5,505,213	39,563	62,203	283,324	576,513	1,052,138	1,005,030	754,709	511,668	698,146	521,918
Interest paid.....	1,257,424	10,832	20,585	88,006	179,815	248,193	241,145	111,551	187,325	98,493	91,478
Depreciation.....	2,524,654	60,377	49,703	216,290	238,257	442,486	516,807	303,464	253,446	229,715	214,109
Total net income (less deficit).....	15,242,990	211,905	346,974	890,734	2,075,305	3,516,580	4,020,310	1,628,064	980,097	1,175,955	397,065
Net income.....	17,447,992	575,707	483,696	1,271,871	2,211,457	3,889,062	4,329,687	1,867,691	1,116,550	1,276,378	425,892
Deficit.....	2,205,002	363,802	136,723	381,137	136,151	372,482	309,377	239,626	136,453	100,423	28,827
<b>Partnerships</b>											
Number of businesses.....	54,161	10,315	7,452	6,230	6,699	6,889	8,826	3,810	2,369	1,381	190
Total receipts.....	113,861,748	5,985,518	4,703,313	1,091,697	2,458,497	5,035,288	13,840,869	13,723,632	16,406,442	25,695,677	29,153,815
Business receipts.....	106,340,989	45,411	4,557,718	1,012,627	2,389,376	5,015,396	13,671,944	13,291,340	16,302,083	25,502,057	28,655,038
Total business deductions.....	100,312,149	5,169,672	5,169,672	1,041,570	2,271,456	4,227,053	11,551,245	11,623,527	14,221,297	22,366,292	27,282,677
Costs of goods sold.....	7,559,811	* 321	12,826	59,081	202,984	367,683	910,100	761,803	1,080,892	2,220,676	1,943,435
Salaries and wages.....	25,148,489	1,328,462	87,427	254,713	624,635	1,280,407	3,361,636	3,661,526	4,361,805	6,377,115	3,830,763
Taxes paid.....	2,963,273	14,977	11,339	29,431	75,736	150,319	415,675	426,391	519,164	736,723	583,517
Interest paid.....	1,855,831	38,959	6,107	20,896	39,350	71,480	347,054	305,208	252,088	383,060	391,629
Depreciation.....	4,019,948	26,995	112,567	93,726	169,470	150,633	587,020	517,868	498,775	800,792	1,062,101
Total net income (less deficit).....	13,629,891	706,873	-86,127	52,918	196,576	803,306	2,302,633	2,107,242	2,211,422	3,348,839	1,986,209
Net income.....	17,217,334	1,409,745	95,174	217,900	449,101	1,009,109	2,860,379	2,480,047	2,499,518	3,826,235	2,370,128
Deficit.....	3,587,443	702,871	181,301	164,982	252,525	205,804	557,746	372,805	288,096	477,395	383,918
<b>Nonfarm sole proprietorships</b>											
Number of businesses.....	1,762,787	1,243,298	313,793	100,353	63,514	33,469	7,683	503	125	** 50	**
Total receipts.....	99,432,106	9,102,607	15,004,837	16,200,173	22,297,323	23,070,935	10,278,525	1,716,559	847,814	** 913,333	**
Business receipts.....	99,432,106	9,102,607	15,004,837	16,200,173	22,297,323	23,070,935	10,278,525	1,716,559	847,814	** 913,333	**
Total business deductions.....	59,642,890	5,563,342	8,408,959	8,997,992	12,945,738	14,198,542	6,606,257	1,345,335	691,293	** 885,430	**
Costs of goods sold.....	5,210,095	132,095	632,493	571,190	1,157,488	1,516,561	633,727	164,815	209,972	** 191,754	**
Salaries and wages.....	13,966,739	29,562	463,648	1,760,854	3,730,613	4,658,661	2,368,029	442,057	168,486	** 344,829	**
Taxes paid.....	1,855,994	54,977	134,637	277,065	528,470	525,790	245,110	47,154	17,364	** 25,427	**
Interest paid.....	902,531	77,987	145,818	167,728	224,422	187,232	65,946	14,720	8,865	** 9,813	**
Depreciation.....	3,230,851	416,638	573,156	508,860	619,109	701,695	334,088	45,575	16,601	** 14,929	**
Total net income (less deficit).....	39,824,870	3,563,781	6,595,885	7,202,180	9,351,587	8,872,393	3,673,198	375,923	156,520	** 33,403	**
Net income.....	41,780,242	4,903,464	6,952,858	7,279,616	9,444,190	8,914,250	3,689,824	384,135	167,696	** 44,210	**
Deficit.....	1,955,372	1,339,683	356,973	77,436	92,603	41,858	16,626	8,212	11,176	** 10,807	**

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Arts, entertainment, and recreation													
	(177)	(178)	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
<b>All businesses</b>														
Number of businesses.....	1,251,886	982,483	170,664	45,523	24,802	15,271	8,544	2,613	918	819	246			
Total receipts.....	151,838,028	6,556,517	8,581,909	7,580,389	8,636,191	11,506,779	13,103,440	9,614,917	6,491,919	20,374,167	59,391,799			
Business receipts.....	140,583,700	5,136,175	8,398,156	7,126,803	8,309,588	10,573,125	12,701,419	9,182,781	6,188,005	16,977,379	55,990,267			
Total business deductions.....	147,816,224	8,488,441	6,994,107	6,480,872	8,087,216	11,254,577	12,783,657	8,887,287	6,066,298	19,639,249	59,134,517			
Costs of goods sold.....	36,072,106	377,471	709,864	973,324	1,241,812	2,151,186	2,786,831	2,011,508	1,702,994	3,025,662	21,091,455			
Salaries and wages.....	25,227,752	202,742	311,888	690,560	1,206,859	1,843,331	2,288,919	1,585,645	1,158,744	4,428,952	11,510,114			
Taxes paid.....	6,441,635	89,161	125,836	183,808	322,870	480,177	549,138	329,006	249,801	742,284	3,369,550			
Interest paid.....	4,701,065	164,626	111,663	127,978	182,428	251,033	343,005	218,630	157,872	577,163	2,566,667			
Depreciation.....	9,358,401	1,042,828	649,804	519,072	549,331	676,952	768,468	625,229	405,760	943,621	3,177,334			
Net income (less deficit).....	5,140,677	-1,668,666	1,691,826	1,116,283	720,328	307,035	345,804	770,280	467,171	817,411	573,206			
Net income.....	18,479,954	2,953,048	2,621,074	1,808,362	1,320,451	1,244,924	1,189,721	1,189,721	749,451	1,887,881	3,450,745			
Deficit.....	13,339,276	4,621,715	929,248	692,078	600,123	937,889	908,495	419,440	282,280	1,070,468	2,877,539			
<b>Corporations</b>														
Number of businesses.....	110,119	33,790	22,960	18,172	16,402	10,021	5,629	1,957	548	513	126			
Total receipts.....	76,855,082	604,850	1,565,718	3,313,598	5,546,239	7,485,632	8,659,774	7,189,761	3,838,969	12,108,604	26,541,936			
Business receipts.....	69,877,627	138,888	1,385,009	2,874,682	5,347,379	6,987,292	8,274,449	6,977,850	3,683,834	9,878,176	24,330,068			
Total business deductions.....	75,624,795	1,019,969	1,748,338	3,108,079	5,605,702	7,423,120	8,472,302	6,844,470	3,799,835	11,425,145	26,177,834			
Costs of goods sold.....	14,036,996	11,942	213,020	393,232	769,315	1,538,451	1,603,341	1,710,845	1,195,583	1,691,735	4,909,532			
Salaries and wages.....	14,548,804	61,507	99,110	313,860	878,360	1,310,946	1,648,533	1,193,292	774,133	2,673,502	5,595,570			
Taxes paid.....	3,826,962	35,061	62,882	102,145	255,956	354,800	409,932	259,160	177,522	527,707	1,641,794			
Interest paid.....	2,784,090	41,643	24,498	59,285	135,187	116,253	176,741	147,210	87,237	258,436	1,737,600			
Depreciation.....	4,667,327	125,621	150,798	186,004	289,482	402,727	409,406	429,011	236,653	613,685	1,843,938			
Net income (less deficit) [1].....	1,968,354	-246,911	-102,968	217,259	108,945	70,213	203,829	381,247	54,088	728,034	564,618			
Net income.....	5,820,018	365,610	228,624	437,544	398,852	438,400	525,485	635,673	216,802	1,095,201	1,477,828			
Deficit.....	3,851,664	612,521	331,592	220,284	289,907	368,187	321,656	254,426	162,714	367,166	923,210			
<b>C corporations [2]</b>														
Number of businesses.....	36,521	10,789	6,294	5,683	6,440	3,583	2,386	826	281	164	74			
Total receipts.....	41,844,580	417,405	460,148	1,055,028	2,317,928	2,703,627	4,005,003	3,217,492	1,945,028	4,954,284	20,768,638			
Business receipts.....	36,590,380	33,362	369,958	889,240	2,199,346	2,473,603	3,669,313	3,053,343	1,843,428	3,130,171	18,928,616			
Total business deductions.....	42,586,814	530,835	486,388	1,049,327	2,442,725	2,824,069	4,145,931	3,260,784	2,002,482	5,049,201	20,795,072			
Costs of goods sold.....	7,793,277	1,295	49,832	174,804	301,898	326,985	722,493	931,638	766,335	888,323	3,629,673			
Salaries and wages.....	8,256,684	52,219	29,907	127,652	364,933	531,325	852,948	575,845	364,942	1,319,221	4,037,691			
Taxes paid.....	2,381,287	16,780	30,598	33,988	108,392	145,303	224,839	145,460	85,588	267,324	1,323,014			
Interest paid.....	2,108,577	5,442	12,557	15,478	58,579	51,682	58,630	58,108	48,655	184,442	1,615,003			
Depreciation.....	2,771,672	19,607	35,262	39,399	130,021	150,069	225,250	169,905	116,527	307,083	1,578,279			
Net income (less deficit).....	-114,318	-114,318	-26,304	-740,052	-124,797	-43,332	-140,928	-43,332	-57,649	-94,928	-22,900			
Net income.....	1,337,975	40,356	35,750	100,569	57,055	38,407	52,698	74,303	34,295	143,031	761,511			
Deficit.....	2,078,027	154,673	62,055	94,867	181,852	159,004	193,626	117,636	91,944	237,959	764,411			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Arts, entertainment, and recreation													
	(177)	(178)	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more				
<b>S corporations</b>														
Number of businesses.....	73,598	23,001	16,666	12,489	9,961	6,438	3,244	1,131	267	349	52			
Total receipts.....	35,010,501	187,445	1,105,569	2,258,571	3,228,311	4,782,005	4,654,771	3,972,269	1,893,942	7,154,320	5,773,299			
Business receipts.....	33,287,246	105,526	1,015,050	1,985,443	3,148,033	4,513,690	4,605,136	3,924,507	1,840,406	6,748,005	5,401,451			
Total business deductions.....	33,037,980	489,133	1,261,950	2,058,753	3,162,977	4,599,051	3,563,686	1,797,353	1,797,353	6,375,944	5,382,762			
Costs of goods sold.....	6,243,719	* 10,647	163,188	218,428	467,416	1,211,466	880,848	779,207	429,247	803,412	1,279,859			
Salaries and wages.....	6,292,120	9,288	69,203	186,208	513,417	779,621	795,585	617,447	409,191	1,354,281	1,557,879			
Taxes paid.....	1,445,675	18,282	32,284	68,157	147,564	209,497	185,093	113,700	91,934	260,384	318,780			
Interest paid.....	675,513	36,200	11,941	43,807	76,607	64,571	118,112	89,102	38,582	73,994	122,596			
Depreciation.....	1,895,654	106,014	115,536	126,605	159,461	252,659	183,886	259,106	120,126	306,602	285,659			
Total net income (less deficit).....	2,708,406	-132,594	-76,664	211,558	233,742	190,810	344,756	424,579	111,737	822,962	577,518			
Net income.....	4,482,043	325,254	192,873	336,975	341,797	399,993	472,787	561,369	182,507	952,170	716,317			
Deficit.....	1,773,637	457,848	269,537	125,417	108,055	209,183	128,031	136,790	70,770	129,207	138,799			
<b>Partnerships</b>														
Number of businesses.....	43,303	22,944	7,451	5,822	2,212	2,306	1,612	323	275	237	120			
Total receipts.....	50,884,323	1,102,968	469,461	948,723	896,934	2,122,127	2,452,625	1,317,029	1,993,200	6,731,394	32,849,863			
Business receipts.....	46,607,450	148,588	466,417	934,053	769,191	1,686,813	2,435,929	1,096,904	1,844,421	5,565,034	31,660,199			
Total business deductions.....	53,502,834	2,128,767	621,422	1,117,326	1,016,792	2,618,079	2,859,293	1,286,114	1,868,334	7,030,022	32,966,683			
Costs of goods sold.....	19,018,572	* 30,752	53,769	156,049	118,835	321,318	648,340	122,925	469,129	915,533	16,181,923			
Salaries and wages.....	9,570,547	* 103,970	66,915	138,470	180,935	400,894	529,373	281,481	339,478	1,615,490	5,914,544			
Taxes paid.....	2,354,940	23,887	14,289	36,604	34,493	103,140	116,328	50,559	62,876	185,008	1,727,796			
Interest paid.....	1,677,103	68,106	13,640	39,844	35,065	109,849	147,634	60,210	59,394	314,294	829,067			
Depreciation.....	2,949,115	194,597	77,891	138,491	127,617	185,360	292,585	151,879	142,727	304,572	1,333,396			
Net income (less deficit).....	-2,281,816	-933,409	-151,450	-164,861	-118,662	-453,139	-399,637	36,906	146,002	-262,153	18,588			
Net income.....	4,100,499	806,705	74,163	149,212	113,319	81,410	119,323	* 167,621	236,488	379,339	1,972,917			
Deficit.....	6,382,314	1,740,115	225,613	314,073	231,981	534,549	518,961	130,715	90,486	641,491	1,954,329			
<b>Nonfarm sole proprietorships</b>														
Number of businesses.....	1,098,464	925,749	140,253	21,529	6,188	2,944	1,303	333	95	** 69	**			
Total receipts.....	24,098,623	4,848,699	6,546,730	3,318,068	2,193,018	1,899,020	1,991,041	1,108,127	659,750	** 1,534,169	**			
Business receipts.....	24,098,623	4,848,699	6,546,730	3,318,068	2,193,018	1,899,020	1,991,041	1,108,127	659,750	** 1,534,169	**			
Total business deductions.....	18,688,595	5,339,705	4,624,347	2,255,467	1,464,722	1,213,378	1,452,062	756,703	398,129	** 1,184,082	**			
Costs of goods sold.....	3,016,538	334,777	443,075	424,043	353,662	291,417	535,150	177,738	38,282	** 418,394	**			
Salaries and wages.....	1,108,401	37,265	146,863	238,230	147,574	131,491	111,013	110,872	45,133	** 139,960	**			
Taxes paid.....	259,872	302,133	48,665	45,059	32,421	22,237	22,878	19,287	9,403	** 29,569	**			
Interest paid.....	239,872	54,877	73,525	28,849	12,176	24,931	18,630	11,210	11,241	** 4,433	**			
Depreciation.....	1,741,959	722,610	421,115	214,577	132,232	88,865	66,477	44,339	26,380	** 25,364	**			
Net income (less deficit).....	5,454,139	-488,346	1,946,244	1,063,885	730,045	689,961	541,612	352,127	267,081	** 351,530	**			
Net income.....	8,559,437	1,780,733	2,318,287	1,221,606	808,280	725,114	609,489	386,427	296,161	** 413,341	**			
Deficit.....	3,105,298	2,269,079	372,043	157,721	78,235	35,153	67,878	34,299	29,080	** 61,811	**			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry,**  
**and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Accommodation, food services, and drinking places													
	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more				
<b>All businesses</b>	754,984	262,326	140,356	132,255	83,897	70,600	44,638	12,554	5,254	2,587	519			
Number of businesses.....	547,853,568	2,964,299	9,806,180	21,663,108	30,158,310	49,434,071	69,109,375	43,382,530	37,427,968	52,632,036	231,275,713			
Total receipts.....	518,920,010	1,721,925	8,081,983	21,411,809	29,845,053	48,989,762	68,316,162	42,821,954	36,568,184	50,902,148	210,261,029			
Business receipts.....	541,496,099	3,919,500	10,296,127	21,966,678	29,789,751	48,459,492	67,720,940	43,125,397	36,672,114	53,188,765	226,357,336			
Total business deductions.....	203,803,547	394,178	2,849,038	8,218,261	11,690,758	18,825,019	24,375,991	15,782,088	13,495,518	17,467,712	90,704,987			
Costs of goods sold.....	99,355,078	230,171	779,617	3,372,235	4,972,560	8,948,002	13,329,086	9,082,019	6,920,019	9,709,928	42,011,349			
Salaries and wages.....	24,024,890	142,949	382,068	1,101,364	1,511,521	2,251,111	3,184,157	1,794,969	1,415,731	2,095,507	10,145,522			
Taxes paid.....	18,454,736	183,289	244,343	458,112	592,996	1,074,262	1,865,169	1,131,995	1,085,743	2,121,591	9,697,239			
Interest paid.....	24,043,742	377,463	516,450	1,116,152	1,078,768	1,670,302	2,483,729	1,703,260	1,589,062	3,095,261	10,413,295			
Depreciation.....	8,068,873	-713,664	-418,251	-74,766	435,277	1,061,911	1,512,024	384,098	892,164	-426,322	5,416,399			
Net income (less deficit).....	25,188,547	1,454,140	781,335	1,514,028	1,742,131	2,505,769	3,421,673	1,748,286	1,673,616	1,914,810	8,432,758			
Net income.....	17,119,673	2,167,803	1,199,584	1,588,793	1,306,853	1,443,858	1,909,649	1,364,189	781,453	2,341,132	3,016,360			
Deficit.....														
<b>Corporations</b>	278,722	30,453	42,742	60,934	52,418	48,390	30,039	8,484	3,521	1,375	365			
Number of businesses.....	407,107,664	802,378	2,816,673	10,224,494	18,729,712	34,260,239	46,586,474	29,483,058	25,123,145	27,412,229	211,669,262			
Total receipts.....	382,358,626	1,399,391	2,607,594	10,007,220	18,508,483	33,914,995	45,955,392	29,077,921	24,648,456	26,154,409	191,344,763			
Business receipts.....	400,097,877	1,115,357	3,134,027	10,711,559	18,770,953	33,501,516	45,425,343	28,917,945	24,428,998	27,366,941	206,725,238			
Total business deductions.....	158,705,518	66,120	941,305	3,799,876	7,401,241	13,402,921	17,441,959	11,638,457	9,668,968	10,031,775	84,312,887			
Costs of goods sold.....	74,335,180	101,765	257,799	1,477,981	2,808,253	5,742,129	8,976,684	6,357,273	4,960,838	5,417,468	38,634,991			
Salaries and wages.....	17,758,098	71,916	150,958	535,793	936,894	1,514,520	2,164,296	1,228,804	914,784	1,127,680	9,112,462			
Taxes paid.....	11,730,733	56,454	72,579	164,755	290,705	560,254	752,791	322,939	395,781	643,653	8,470,823			
Interest paid.....	15,282,945	85,399	181,856	476,770	579,466	999,565	1,201,269	809,113	821,749	1,111,697	9,056,062			
Depreciation.....	8,053,761	-244,517	-302,298	-260,257	13,710	795,072	1,237,696	676,410	745,775	131,680	5,259,489			
Net income (less deficit) [1].....	16,142,808	377,302	169,091	606,482	884,938	1,547,723	2,069,246	1,181,993	985,458	859,695	7,460,878			
Net income.....	8,089,047	621,819	471,389	866,739	871,227	752,651	831,550	505,583	238,684	728,015	2,201,390			
Deficit.....														
<b>C corporations [2]</b>	90,985	11,370	15,128	23,475	13,788	14,336	8,946	2,357	872	459	273			
Number of businesses.....	258,688,729	417,380	1,062,068	3,925,965	4,897,285	10,102,236	14,293,772	7,936,404	6,041,400	10,449,142	199,463,058			
Total receipts.....	236,077,728	55,181	992,314	3,804,995	4,828,185	9,948,062	14,036,037	7,750,530	5,775,250	9,548,639	179,338,534			
Business receipts.....	254,680,750	445,372	1,155,854	4,103,899	5,027,085	10,103,747	14,346,054	7,963,258	6,087,318	10,675,478	194,772,686			
Total business deductions.....	102,301,070	34,315	357,917	1,434,964	1,996,239	4,100,749	5,428,917	3,165,398	2,056,258	3,414,289	80,312,026			
Costs of goods sold.....	47,345,939	26,335	126,959	538,040	786,313	1,675,348	2,935,356	1,595,541	1,252,173	2,173,216	36,264,660			
Salaries and wages.....	11,072,457	25,595	53,932	202,692	286,282	436,266	676,545	381,207	259,831	445,221	8,304,866			
Taxes paid.....	9,104,041	16,050	9,708	51,318	75,020	115,544	152,025	102,840	107,242	301,666	8,172,628			
Interest paid.....	10,460,049	21,041	50,341	171,114	143,285	296,403	353,325	201,577	201,637	504,802	8,516,525			
Depreciation.....	4,068,142	-27,992	-93,786	-177,914	-130,131	-1,678	-26,856	-46,843	-226,354	4,851,977				
Net income (less deficit).....	8,353,320	156,226	50,454	153,166	115,003	249,650	260,012	141,366	80,427	198,600	6,948,416			
Net income.....	4,285,179	184,218	144,240	331,080	245,133	251,328	312,294	168,222	127,270	424,954	2,086,439			
Deficit.....														

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Accommodation, food services, and drinking places													
	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)
<b>S corporations</b>														
Number of businesses.....	187,737	19,083	27,614	37,459	38,650	34,054	21,093	6,127	2,649	916	92			
Total receipts.....	148,518,935	384,998	1,754,605	6,298,509	13,832,427	24,158,003	32,292,702	21,546,654	19,081,745	16,963,087	12,206,204			
Business receipts.....	146,280,899	84,210	1,615,280	6,202,225	13,680,298	23,966,933	31,919,355	21,327,391	18,873,206	16,605,770	12,006,229			
Total business deductions.....	145,417,127	669,985	1,978,173	6,607,660	13,743,868	23,397,769	31,079,289	20,954,687	18,341,680	16,691,463	11,952,552			
Costs of goods sold.....	56,404,448	31,805	583,388	2,364,912	5,405,002	9,302,172	12,013,042	8,473,059	7,612,710	6,617,486	4,000,871			
Salaries and wages.....	26,989,241	75,430	130,840	939,941	2,049,940	4,066,781	6,041,328	4,761,732	3,308,965	3,244,252	2,370,331			
Taxes paid.....	6,885,641	46,321	97,026	333,101	650,602	1,078,254	1,487,751	847,597	654,963	682,459	807,576			
Interest paid.....	2,628,691	40,404	62,871	113,437	215,685	444,710	600,766	220,099	288,539	341,987	288,195			
Depreciation.....	4,822,896	64,358	131,515	305,656	436,181	663,162	847,944	607,536	606,895	606,895	539,537			
Total net income (less deficit).....	3,985,619	-216,525	-208,512	-82,343	143,841	796,750	1,289,978	703,266	793,618	358,034	407,512			
Net income.....	7,789,487	221,076	118,637	453,316	769,935	1,298,073	1,809,234	1,040,627	905,031	661,095	512,462			
Deficit.....	3,803,868	437,601	327,149	535,659	626,094	501,323	519,256	337,361	111,414	303,061	104,951			
<b>Partnerships</b>														
Number of businesses.....	81,341	15,940	13,150	13,655	10,578	10,239	11,398	3,579	1,512	1,140	151			
Total receipts.....	100,724,924	634,622	2,395,675	2,235,980	3,827,293	7,412,106	17,856,900	12,242,014	10,797,028	24,022,964	19,300,344			
Business receipts.....	96,540,384	55,235	880,557	2,201,955	3,735,265	7,313,041	17,694,769	12,086,575	10,411,933	23,550,896	18,610,159			
Total business deductions.....	102,744,632	1,169,728	2,486,083	2,458,681	3,869,616	7,627,820	17,841,399	12,598,964	10,771,613	24,640,471	19,280,257			
Costs of goods sold.....	29,526,913	24,807	245,911	679,967	1,235,564	2,187,794	4,999,836	3,513,256	3,292,007	7,040,550	6,307,222			
Salaries and wages.....	17,799,958	97,253	90,249	424,496	691,543	1,563,924	3,359,782	2,328,379	1,967,297	3,980,274	3,296,761			
Taxes paid.....	4,474,867	25,564	56,201	138,610	182,922	361,208	815,883	509,301	442,483	923,857	1,018,837			
Interest paid.....	5,836,758	78,569	47,033	82,827	163,634	359,151	1,020,309	775,345	655,399	1,449,597	1,204,895			
Depreciation.....	7,055,960	90,211	86,189	224,194	253,800	494,807	1,141,638	838,441	700,322	1,925,871	1,300,486			
Net income (less deficit).....	-1,363,512	-361,464	-39,254	-222,368	-30,709	-166,072	59,873	-341,282	108,611	-573,492	202,644			
Net income.....	5,625,374	496,292	168,961	151,364	244,013	416,655	1,040,167	489,247	627,664	1,020,534	970,477			
Deficit.....	6,988,885	857,755	208,214	373,731	274,722	582,727	980,294	830,530	519,053	1,594,026	767,833			
<b>Nontfarm sole proprietorships</b>														
Number of businesses.....	394,921	215,933	84,464	57,666	20,901	11,971	3,201	491	221	72	* 3			
Total receipts.....	40,021,000	1,527,299	4,593,832	9,202,634	7,601,305	7,761,726	4,666,001	1,657,468	1,507,795	1,196,843	* 306,107			
Business receipts.....	40,021,000	1,527,299	4,593,832	9,202,634	7,601,305	7,761,726	4,666,001	1,657,468	1,507,795	1,196,843	* 306,107			
Total business deductions.....	38,653,590	1,634,415	4,676,017	8,796,438	7,149,182	7,330,156	4,454,198	1,608,488	1,471,503	1,181,353	* 351,841			
Costs of goods sold.....	15,571,116	303,251	1,661,822	3,738,418	3,053,953	3,234,304	1,934,196	630,375	534,543	395,387	* 84,868			
Salaries and wages.....	7,219,940	31,153	431,569	1,469,758	1,472,784	1,641,949	992,620	396,440	391,884	312,186	* 79,597			
Taxes paid.....	1,791,925	45,469	174,899	426,961	391,715	375,383	203,978	56,864	58,464	43,970	* 14,223			
Interest paid.....	887,245	48,266	124,731	210,530	138,657	154,857	92,069	33,711	34,563	28,341	* 21,521			
Depreciation.....	1,704,837	201,853	248,405	415,188	245,502	215,930	140,822	55,706	66,991	57,693	* 56,747			
Net income (less deficit).....	1,378,624	-107,683	-76,699	407,859	452,276	432,911	214,455	48,970	36,778	15,490	* 45,734			
Net income.....	3,420,365	580,546	443,283	756,182	613,180	541,391	312,260	77,046	60,494	34,581	* 1,403			
Deficit.....	2,041,741	688,229	519,981	348,323	160,904	108,480	97,805	28,076	23,716	19,091	* 47,137			

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Form of business, item	Other services												
	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	\$50,000,000 or more	
<b>All businesses</b>													
Number of businesses.....	2,386,970	1,427,684	581,693	212,846	83,167	48,551	23,698	5,805	2,154	1,028	141		
Total receipts.....	258,819,188	14,345,737	28,601,927	33,023,352	29,278,847	34,439,238	34,209,987	19,752,788	14,620,590	18,365,776	32,180,943		
Business receipts.....	252,665,029	12,067,080	28,388,387	32,830,040	29,107,673	34,037,368	33,952,462	19,422,487	14,462,426	17,991,296	30,405,807		
Total business deductions.....	238,823,072	10,761,714	21,155,715	29,488,663	27,966,397	33,339,811	33,080,529	19,464,047	14,329,681	17,986,752	31,249,782		
Costs of goods sold.....	91,391,362	983,651	5,074,327	9,095,545	10,622,473	13,209,912	14,748,407	9,156,845	6,495,912	8,412,399	13,591,890		
Salaries and wages.....	36,465,844	500,282	1,317,835	4,085,456	4,549,827	5,981,159	5,410,464	3,387,382	2,976,092	3,173,041	5,084,305		
Taxes paid.....	7,638,283	168,760	382,992	953,232	979,719	1,211,156	1,173,701	682,829	556,523	582,682	946,688		
Interest paid.....	3,752,324	184,455	311,254	592,006	390,153	337,319	420,102	212,089	142,181	211,334	951,432		
Depreciation.....	8,639,970	627,416	1,331,131	1,379,049	881,774	877,312	985,775	525,078	499,515	558,154	974,766		
Net income (less deficit).....	20,514,033	3,714,181	7,458,763	3,602,920	1,316,437	1,129,534	1,139,692	338,911	300,119	395,475	1,118,001		
Net income.....	28,147,440	6,025,968	8,289,147	4,644,762	1,989,230	1,843,819	1,743,048	772,584	476,679	621,059	1,141,143		
Deficit.....	7,633,407	2,311,788	830,384	1,041,842	672,793	714,284	603,357	433,674	176,559	225,584	623,142		
<b>Corporations</b>													
Number of businesses.....	329,336	59,085	69,760	81,583	53,845	37,023	20,062	4,942	1,961	957	117		
Total receipts.....	170,732,940	2,572,904	4,228,823	13,150,564	19,106,649	26,625,419	28,835,494	17,018,264	13,238,018	16,844,645	29,112,159		
Business receipts.....	164,976,728	451,730	4,026,635	12,964,781	18,945,037	26,227,121	28,590,581	16,714,934	13,102,894	16,524,941	27,428,073		
Total business deductions.....	166,821,367	2,712,634	4,053,123	12,994,804	18,741,914	26,052,085	27,924,814	18,826,622	12,964,235	16,491,768	28,059,367		
Costs of goods sold.....	66,924,017	79,654	684,223	3,306,792	6,710,055	9,881,831	12,598,471	7,949,584	5,840,456	7,823,006	12,049,945		
Salaries and wages.....	26,877,968	329,314	297,192	1,653,668	2,801,798	4,391,121	4,181,086	2,923,820	2,759,671	2,847,090	4,693,208		
Taxes paid.....	5,880,900	46,322	126,994	525,716	678,415	971,471	987,703	604,177	511,127	530,635	898,341		
Interest paid.....	2,538,029	91,738	84,555	249,327	194,682	237,261	335,224	157,813	113,955	188,518	904,955		
Depreciation.....	4,943,596	81,369	264,901	502,488	514,176	541,305	761,782	421,088	415,281	510,527	930,680		
Net income (less deficit) [1].....	4,255,686	-110,499	185,811	215,605	365,289	588,301	920,897	205,361	280,764	368,769	1,235,387		
Net income.....	8,107,237	2,181,138	480,603	872,196	827,323	1,209,130	1,382,676	566,534	403,472	530,700	1,616,474		
Deficit.....	3,851,551	328,637	294,792	656,581	462,034	620,829	461,779	361,173	122,708	161,931	381,087		
<b>C corporations [2]</b>													
Number of businesses.....	133,619	28,989	26,193	30,288	22,056	15,585	7,124	2,195	646	455	89		
Total receipts.....	85,045,186	2,118,539	1,629,938	5,096,877	7,620,739	11,108,421	10,682,995	7,496,122	4,724,142	8,842,545	25,724,868		
Business receipts.....	80,161,781	1,807,400	1,498,279	4,956,675	7,501,491	10,849,864	10,496,338	7,344,635	4,624,745	8,642,768	24,066,447		
Total business deductions.....	83,915,641	2,053,238	1,601,444	5,110,245	7,639,991	11,053,914	10,566,504	7,598,904	4,663,526	8,827,654	24,800,223		
Costs of goods sold.....	33,719,505	21,035	203,829	1,327,438	2,506,163	4,480,050	4,570,906	3,792,818	2,176,676	4,208,867	10,431,722		
Salaries and wages.....	12,586,877	136,085	114,896	593,672	1,141,505	1,607,715	1,557,840	1,129,372	806,227	1,369,051	4,130,514		
Taxes paid.....	2,869,174	32,042	48,824	195,130	285,342	392,212	424,343	252,688	138,765	287,615	812,213		
Interest paid.....	1,570,638	79,771	24,586	52,510	80,115	88,197	106,139	85,802	49,758	114,319	889,441		
Depreciation.....	2,404,645	21,451	64,790	167,906	213,465	254,742	305,650	176,099	160,193	235,544	804,804		
Net income (less deficit).....	1,292,615	63,525	28,494	-13,368	-19,255	54,427	115,462	-106,433	60,485	12,891	1,096,386		
Net income.....	2,952,895	146,456	113,281	194,145	180,692	250,805	261,934	86,993	108,372	143,630	1,466,587		
Deficit.....	1,660,280	82,931	84,787	207,513	199,946	196,378	146,472	193,426	47,887	130,739	370,201		

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of business, item	Other services										
	Total (199)	Under \$25,000 \$100,000 (200)	\$25,000 under \$100,000 (201)	\$100,000 under \$250,000 (202)	\$250,000 under \$500,000 (203)	\$500,000 under \$1,000,000 (204)	\$1,000,000 under \$2,500,000 (205)	\$2,500,000 under \$5,000,000 (206)	\$5,000,000 under \$10,000,000 (207)	\$10,000,000 under \$50,000,000 (208)	\$50,000,000 or more (209)
<b>S corporations</b>											
Number of businesses.....	195,716	** 73,663	**	51,295	31,788	21,439	12,938	2,747	1,315	503	28
Total receipts.....	85,687,755	** 3,053,251	** 8,053,687	8,008,107	11,443,547	15,377,457	18,152,499	9,522,142	8,513,876	8,002,100	3,387,291
Business receipts.....	84,814,947	** 2,799,347	** 8,008,107	8,008,107	11,443,547	15,377,457	18,094,243	9,370,299	8,478,149	7,882,173	3,361,626
Total business deductions.....	82,905,726	** 3,111,076	** 7,884,559	7,884,559	11,101,924	14,988,171	17,358,311	9,227,719	8,300,709	7,664,113	3,289,144
Costs of goods sold.....	33,204,511	** 539,013	** 1,979,354	1,979,354	4,203,891	5,401,781	8,027,565	4,156,766	3,663,779	3,614,139	1,618,224
Salaries and wages.....	14,291,091	** 375,525	** 1,059,997	1,059,997	2,683,246	2,783,405	2,623,246	1,794,447	1,953,444	1,478,039	562,694
Taxes paid.....	3,011,727	** 92,450	** 330,586	330,586	383,073	579,259	563,360	372,362	243,020	86,128	
Interest paid.....	967,391	** 51,937	** 196,818	196,818	114,566	149,064	229,086	72,011	64,198	15,514	
Depreciation.....	2,538,951	** 260,029	** 334,581	334,581	300,711	286,563	456,132	244,989	255,088	274,983	
Total net income (less deficit).....	2,963,070	** -16,707	** 228,973	228,973	384,543	533,874	805,435	311,794	220,279	355,878	
Net income.....	5,154,342	** 439,005	** 678,041	678,041	646,631	958,325	1,120,742	479,541	295,100	387,070	
Deficit.....	2,191,271	** 455,711	** 449,068	449,068	262,088	424,451	315,307	167,747	* 74,821	31,192	
<b>Partnerships</b>											
Number of businesses.....	62,667	15,482	22,907	12,809	5,882	2,906	1,757	681	160	58	24
Total receipts.....	17,917,824	298,773	1,303,016	2,130,683	2,014,668	1,907,706	2,567,009	2,205,448	1,152,873	1,267,864	3,068,784
Business receipts.....	17,519,877	142,290	1,291,664	2,123,154	2,005,106	1,904,134	2,554,397	2,178,477	1,129,833	1,213,088	2,977,734
Total business deductions.....	17,769,140	643,926	1,183,674	1,999,868	1,905,345	1,796,624	2,522,840	2,123,873	1,156,758	1,245,837	3,190,395
Costs of goods sold.....	6,552,820	* 39,829	278,626	705,514	743,151	607,465	720,686	948,119	539,910	* 427,575	1,541,945
Salaries and wages.....	2,878,466	* 65,994	132,011	236,305	323,623	366,282	574,918	326,424	183,577	278,234	391,097
Taxes paid.....	497,939	15,028	22,518	54,004	57,953	65,355	86,997	59,152	47,334	48,347	
Interest paid.....	360,433	* 21,960	27,052	45,628	41,681	27,892	53,715	47,157	27,303	* 21,568	
Depreciation.....	702,392	32,181	58,342	111,938	61,637	60,063	119,021	86,403	82,179	46,541	
Total net income (less deficit).....	307,205	-246,648	121,782	139,200	112,755	114,360	44,186	118,026	-1,656	22,587	
Net income.....	1,695,003	177,569	242,672	268,480	223,949	159,984	144,620	186,496	* 86,240	* 124,669	
Deficit.....	1,357,798	424,218	120,890	129,280	111,194	45,623	100,435	68,470	* 51,980	* 63,653	
<b>Nonfarm sole proprietorships</b>											
Number of businesses.....	1,994,967	1,353,117	489,226	118,454	23,440	8,622	1,879	182	* 33	** 13	**
Total receipts.....	70,168,424	11,473,060	23,070,088	17,742,105	8,157,530	5,906,113	2,807,484	529,076	* 229,699	** 253,267	**
Business receipts.....	70,168,424	11,473,060	23,070,088	17,742,105	8,157,530	5,906,113	2,807,484	529,076	* 229,699	** 253,267	**
Total business deductions.....	54,232,565	7,405,154	15,918,918	14,493,991	7,319,138	5,491,102	2,632,875	513,552	* 208,688	** 249,147	**
Costs of goods sold.....	17,914,525	864,168	4,111,478	5,083,239	3,169,267	2,720,616	1,429,250	259,142	* 115,546	** 161,818	**
Salaries and wages.....	6,709,410	104,974	888,632	2,195,483	1,424,406	1,223,756	654,460	137,138	* 32,844	** 47,717	**
Taxes paid.....	1,259,444	107,410	233,480	373,512	243,351	174,330	99,001	19,500	* 4,145	** 4,713	**
Interest paid.....	853,862	70,757	219,647	297,051	153,790	72,166	31,163	7,119	* 923	** 1,248	**
Depreciation.....	2,893,982	513,866	1,007,888	764,623	305,961	275,944	104,972	17,587	* 2,055	** 1,086	**
Total net income (less deficit).....	15,951,142	7,151,170	4,071,328	3,248,115	838,393	426,873	174,609	15,524	* 21,011	** 4,119	**
Net income.....	18,375,200	5,630,261	7,565,872	3,504,096	474,705	215,752	* 22,883	19,554	* 22,883	** 4,119	**
Deficit.....	2,424,058	1,558,933	414,702	255,981	99,565	47,832	41,143	4,031	* 1,871	**	**

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Religious, grantmaking, civic, professional and similar organizations										
	Total (210)	Under \$25,000 (211)	\$25,000 under \$100,000 (212)	\$100,000 under \$250,000 (213)	\$250,000 under \$500,000 (214)	\$500,000 under \$1,000,000 (215)	\$1,000,000 under \$2,500,000 (216)	\$2,500,000 under \$5,000,000 (217)	\$5,000,000 under \$10,000,000 (218)	\$10,000,000 under \$50,000,000 (219)	\$50,000,000 or more (220)
<b>All businesses</b>											
Number of businesses.....	268,044	221,313	45,821	* 743	0	* 163	0	0	0	0	0
Total receipts.....	3,452,032	1,384,238	1,836,876	* 89,616	0	* 125,252	0	0	0	0	0
Business receipts.....	3,452,032	1,384,238	1,836,876	* 89,616	0	* 125,252	0	0	0	0	0
Total business deductions.....	1,421,682	733,311	582,126	* 22,648	0	* 70,293	0	0	0	0	0
Costs of goods sold.....	57,764	16,025	41,739	* 0	0	* 0	0	0	0	0	0
Salaries and wages.....	29,159	797	2,943	* 0	0	* 16,986	0	0	0	0	0
Taxes paid.....	14,660	4,645	5,749	* 0	0	* 1,879	0	0	0	0	0
Interest paid.....	20,320	15,897	4,409	* 4	0	* 0	0	0	0	0	0
Depreciation.....	75,777	28,046	45,638	* 1,240	0	* 853	0	0	0	0	0
Net income (less deficit).....	2,030,350	650,926	1,254,750	* 66,968	0	* 54,959	0	0	0	0	0
Net income.....	2,219,867	837,848	1,257,212	* 66,968	0	* 54,959	0	0	0	0	0
Deficit.....	189,518	186,922	2,462	* 0	0	* 0	0	0	0	0	0
<b>Corporations</b>											
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income (less deficit) [1].....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>C corporations [2]</b>											
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Footnotes at end of table.



**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Religious, grantmaking, civic, professional and similar organizations										
	Total (210)	Under \$25,000 (211)	\$25,000 under \$100,000 (212)	\$100,000 under \$250,000 (213)	\$250,000 under \$500,000 (214)	\$500,000 under \$1,000,000 (215)	\$1,000,000 under \$2,500,000 (216)	\$2,500,000 under \$5,000,000 (217)	\$5,000,000 under \$10,000,000 (218)	\$10,000,000 under \$50,000,000 (219)	\$50,000,000 or more (220)
<b>S corporations</b>											
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Partnerships</b>											
Number of businesses.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business receipts.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total business deductions.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Costs of goods sold.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Taxes paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest paid.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Depreciation.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income (less deficit).....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net income.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deficit.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Nonfarm sole proprietorships</b>											
Number of businesses.....	268,044	221,313	45,821	* 743	0	* 163	0	* 4	0	0	0
Total receipts.....	3,452,032	1,384,238	1,836,876	* 89,616	0	* 125,252	0	* 16,051	0	0	0
Business receipts.....	3,452,032	1,384,238	1,836,876	* 89,616	0	* 125,252	0	* 16,051	0	0	0
Total business deductions.....	1,421,682	733,311	582,126	* 22,648	0	* 70,293	0	* 13,304	0	0	0
Costs of goods sold.....	57,764	16,025	41,739	0	0	* 0	0	* 0	0	0	0
Salaries and wages.....	29,159	797	2,943	0	0	* 16,986	0	* 8,433	0	0	0
Taxes paid.....	14,660	4,645	5,749	0	0	* 1,879	0	* 2,388	0	0	0
Interest paid.....	20,320	15,897	4,409	* 4	0	* 10	0	* 10	0	0	0
Depreciation.....	75,777	28,046	45,638	* 1,240	0	* 853	0	* 0	0	0	0
Total net income (less deficit).....	2,030,350	650,926	1,254,750	* 66,968	0	* 54,959	0	* 2,746	0	0	0
Net income.....	2,219,867	837,848	1,257,212	* 66,968	0	* 54,959	0	* 2,881	0	0	0
Deficit.....	189,518	186,922	2,462	0	0	* 0	0	* 135	0	0	0

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Unclassified industries													
	(221)	(222)	(223)	(224)	(225)	(226)	(227)	(228)	(229)	(230)	(231)	(232)	(233)	(234)
Total	Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more					
<b>All businesses</b>														
Number of businesses.....	261,266	236,084	21,540	** 2,980	180	371	20	** 93	0	0	0	0	0	0
Total receipts.....	3,459,621	1,086,750	958,370	** 534,946	61,679	355,955	39,015	** 422,986	0	0	0	0	0	0
Business receipts.....	3,455,495	1,082,623	958,370	** 534,927	61,679	373,955	39,015	** 422,986	0	0	0	0	0	0
Total business deductions.....	2,033,312	615,619	405,798	** 280,467	19,743	307,907	16,556	** 387,393	0	0	0	0	0	0
Costs of goods sold.....	644,664	51,481	110,788	** 24,694	675	215,769	8,724	** 230,834	0	0	0	0	0	0
Salaries and wages.....	86,576	5,683	1,693	** 54,618	789	19,202	3,135	** 1,469	0	0	0	0	0	0
Taxes paid.....	28,131	15,770	4,200	** 3,713	294	31,859	282	** 17	0	0	0	0	0	0
Interest paid.....	33,766	18,199	2,649	** 10,912	368	790	7	** 842	0	0	0	0	0	0
Depreciation.....	105,626	38,246	22,608	** 22,229	9,526	12,854	96	** 67	0	0	0	0	0	0
Net income (less deficit).....	1,485,163	523,739	552,614	** 254,467	41,936	48,951	22,459	** 35,597	0	0	0	0	0	0
Net income.....	1,777,544	766,983	585,361	** 260,971	52,772	52,453	22,849	** 36,155	0	0	0	0	0	0
Deficit.....	292,381	237,244	32,747	** 6,503	10,836	4,103	390	** 558	0	0	0	0	0	0
<b>Corporations</b>														
Number of businesses.....	5,473	4,373	841	* 260	**	0	**	0	0	0	0	0	0	0
Total receipts.....	100,264	18,100	41,928	* 40,617	**	0	**	0	0	0	0	0	0	0
Business receipts.....	96,138	13,974	41,928	* 40,599	**	0	**	0	0	0	0	0	0	0
Total business deductions.....	112,004	18,456	47,199	* 46,719	**	0	**	0	0	0	0	0	0	0
Costs of goods sold.....	24,139	4,922	17,332	2,187	**	0	**	0	0	0	0	0	0	0
Salaries and wages.....	18,737	1,102	1,074	16,575	**	0	**	0	0	0	0	0	0	0
Taxes paid.....	7,268	2,199	3,784	* 1,290	**	0	**	0	0	0	0	0	0	0
Interest paid.....	7,160	526	175	* 6,459	**	0	**	0	0	0	0	0	0	0
Depreciation.....	7,945	4	1,435	* 6,506	**	0	**	0	0	0	0	0	0	0
Net income (less deficit) [1].....	-11,710	-326	-5,271	-6,113	**	0	**	0	0	0	0	0	0	0
Net income.....	11,394	10,200	1,194	0	**	0	**	0	0	0	0	0	0	0
Deficit.....	23,104	10,526	6,465	6,113	**	0	**	0	0	0	0	0	0	0
<b>C corporations [2]</b>														
Number of businesses.....	2,864	1,764	841	* 260	**	0	**	0	0	0	0	0	0	0
Total receipts.....	89,336	7,172	41,928	* 40,617	**	0	**	0	0	0	0	0	0	0
Business receipts.....	89,284	7,120	41,928	* 40,599	**	0	**	0	0	0	0	0	0	0
Total business deductions.....	104,484	10,936	47,199	* 46,719	**	0	**	0	0	0	0	0	0	0
Costs of goods sold.....	23,837	4,620	17,332	2,187	**	0	**	0	0	0	0	0	0	0
Salaries and wages.....	18,724	1,089	1,074	16,575	**	0	**	0	0	0	0	0	0	0
Taxes paid.....	5,381	313	3,784	* 1,290	**	0	**	0	0	0	0	0	0	0
Interest paid.....	7,160	526	175	* 6,459	**	0	**	0	0	0	0	0	0	0
Depreciation.....	7,945	4	1,435	* 6,506	**	0	**	0	0	0	0	0	0	0
Net income (less deficit).....	-15,148	-3,764	-5,271	-6,113	**	0	**	0	0	0	0	0	0	0
Net income.....	1,479	285	1,194	0	**	0	**	0	0	0	0	0	0	0
Deficit.....	16,627	4,049	6,465	6,113	**	0	**	0	0	0	0	0	0	0

Footnotes at end of table.

**Table 1.--Number of Businesses, Business Receipts, Net Income, Deficit, and Other Selected Items, by Form of Business, Industry, and Business Receipt Size, Tax Year 2003--Continued**

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

Form of business, item	Unclassified industries												
	Total (221)	Under \$25,000 (222)	\$25,000 under \$100,000 (223)	\$100,000 under \$250,000 (224)	\$250,000 under \$500,000 (225)	\$500,000 under \$1,000,000 (226)	\$1,000,000 under \$2,500,000 (227)	\$2,500,000 under \$5,000,000 (228)	\$5,000,000 under \$10,000,000 (229)	\$10,000,000 under \$50,000,000 (230)	\$50,000,000 or more (231)		
<b>S corporations</b>													
Number of businesses.....	* 2,609	** 2,609	0	0	0	0	0	0	0	0	0	0	
Total receipts.....	* 10,927	** 10,928	0	0	0	0	0	0	0	0	0	0	
Business receipts.....	* 6,855	** 6,854	0	0	0	0	0	0	0	0	0	0	
Total business deductions.....	* 7,520	** 7,520	0	0	0	0	0	0	0	0	0	0	
Costs of goods sold.....	* 302	** 302	0	0	0	0	0	0	0	0	0	0	
Salaries and wages.....	* 13	** 13	0	0	0	0	0	0	0	0	0	0	
Taxes paid.....	* 1,887	** 1,886	0	0	0	0	0	0	0	0	0	0	
Interest paid.....	0	0	0	0	0	0	0	0	0	0	0	0	
Depreciation.....	0	0	0	0	0	0	0	0	0	0	0	0	
Total net income (less deficit).....	* 3,438	** 3,438	0	0	0	0	0	0	0	0	0	0	
Net income.....	* 9,915	** 9,915	0	0	0	0	0	0	0	0	0	0	
Deficit.....	* 6,477	** 6,477	0	0	0	0	0	0	0	0	0	0	
<b>Partnerships</b>													
Number of businesses.....	2,193	** 2,045	**	**	**	**	**	**	**	**	**	**	
Total receipts.....	* 248,278	** 248,278	0	0	0	0	0	0	0	0	0	0	
Business receipts.....	* 34,380	** 34,380	0	0	0	0	0	0	0	0	0	0	
Total business deductions.....	* 275,539	** 275,539	0	0	0	0	0	0	0	0	0	0	
Costs of goods sold.....	* 162,909	** 162,909	0	0	0	0	0	0	0	0	0	0	
Salaries and wages.....	* 15,912	** 2,975	**	**	**	**	**	**	**	**	**	**	
Taxes paid.....	* 3,578	** 465	**	**	**	**	**	**	**	**	**	**	
Interest paid.....	* 3,667	** 3,233	**	**	**	**	**	**	**	**	**	**	
Depreciation.....	* 13,296	** 8,417	**	**	**	**	**	**	**	**	**	**	
Net income (less deficit).....	31,258	** 26,990	**	**	**	**	**	**	**	**	**	**	
Net income.....	* 58,626	** 58,516	0	0	0	0	0	0	0	0	0	0	
Deficit.....	* 27,368	** 25,526	**	**	**	**	**	**	**	**	**	**	
<b>Nonfarm sole proprietorships</b>													
Number of businesses.....	253,600	229,666	20,699	2,719	180	222	** 20	** 93	**	**	**	**	
Total receipts.....	3,111,079	1,034,270	916,443	494,328	61,679	142,358	* 39,015	** 422,986	**	**	**	**	
Business receipts.....	3,111,079	1,034,270	916,443	494,328	61,679	142,358	* 39,015	** 422,986	**	**	**	**	
Total business deductions.....	1,645,769	537,453	358,600	233,748	19,743	92,277	* 16,556	** 387,393	**	**	**	**	
Costs of goods sold.....	457,616	39,399	93,456	22,507	675	62,020	* 8,724	** 230,834	**	**	**	**	
Salaries and wages.....	51,927	1,606	620	38,043	789	6,265	* 3,135	** 1,469	**	**	**	**	
Taxes paid.....	17,285	13,105	416	2,423	294	748	* 282	** 17	**	**	**	**	
Interest paid.....	22,919	14,440	2,473	4,453	368	336	* 7	** 842	**	**	**	**	
Depreciation.....	84,385	29,825	21,173	15,723	9,526	7,975	* 96	** 67	**	**	**	**	
Net income (less deficit).....	1,465,615	497,075	557,885	260,580	41,936	50,082	* 22,459	** 35,597	**	**	**	**	
Net income.....	1,707,524	698,267	584,167	260,971	52,772	52,342	* 22,849	** 36,155	**	**	**	**	
Deficit.....	241,909	201,192	26,282	390	10,836	2,261	* 390	** 558	**	**	**	**	

N/A--not applicable.

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Total corporation "net income (less deficit)" includes "total net income (less deficit)" from S corporations and is more comprehensive than SOI generally publishes.

[2] For this table, the data for C corporations also include 1120-RIC and 1120-REIT returns.

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

Source: IRS, Statistics of Income Division, September 2006.

# Integrated Business Data, 2003

**Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003**

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

Form of business, item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All businesses</b>							
Number of businesses.....	27,486,691	529,134	185,670	20,523	3,307,858	630,668	3,850,633
Business receipts.....	21,860,208,610	151,841,844	255,788,731	674,145,932	1,496,771,435	5,725,056,979	6,384,353,521
Net income (less deficit).....	1,353,802,118	2,407,442	30,950,024	-3,108,884	74,546,305	216,408,563	141,394,472
Net income.....	1,953,107,513	14,064,288	42,777,160	20,257,259	101,400,252	328,324,064	201,795,455
Deficit.....	599,305,395	11,656,845	11,827,138	23,366,143	26,853,947	111,915,501	60,400,983
<b>Corporations</b>							
Number of businesses.....	5,401,237	143,019	30,252	8,504	676,120	281,239	975,011
Business receipts.....	18,264,393,898	113,828,382	178,319,223	521,884,927	1,128,834,453	5,194,506,715	5,601,105,942
Net income (less deficit) [1].....	822,095,800	2,038,464	11,523,401	-4,710,442	32,071,151	189,757,159	117,372,936
Net income.....	1,215,465,963	6,892,206	18,061,973	14,483,083	50,482,555	287,766,996	163,010,916
Deficit.....	393,370,163	4,853,742	6,538,572	19,193,525	18,411,404	98,009,838	45,637,980
<b>C corporations [2]</b>							
Number of businesses.....	2,059,631	62,014	13,560	5,572	227,571	131,433	407,827
Business receipts.....	14,112,028,796	61,912,322	156,466,115	516,482,045	511,671,406	4,684,925,264	3,867,662,997
Net income (less deficit).....	608,414,019	1,304,435	6,700,433	-4,923,188	6,364,037	164,986,680	68,643,431
Net income.....	938,934,425	3,118,749	12,560,125	14,125,843	16,589,062	255,796,379	103,747,733
Deficit.....	330,520,405	1,814,314	5,859,692	19,049,031	10,225,025	90,809,699	35,104,301
<b>S corporations</b>							
Number of businesses.....	3,341,606	81,005	16,692	2,932	448,549	149,806	567,183
Business receipts.....	4,152,365,102	51,916,059	21,853,108	5,402,882	617,163,047	509,581,451	1,733,442,944
Total net income (less deficit).....	213,681,780	734,029	4,822,968	212,746	25,707,114	24,770,479	48,729,504
Net income.....	276,531,538	3,773,457	5,501,848	357,240	33,893,492	31,970,618	59,263,183
Deficit.....	62,849,757	3,039,428	678,880	144,494	8,186,379	7,200,139	10,533,678
<b>Partnerships</b>							
Number of businesses.....	2,375,375	121,878	28,060	2,491	140,495	40,347	171,019
Business receipts.....	2,545,612,266	22,572,188	69,336,092	152,019,084	192,116,585	508,521,897	567,930,417
Net income (less deficit).....	301,398,218	-288,967	18,551,660	1,586,223	13,562,188	24,173,281	11,741,217
Net income.....	468,552,382	5,193,172	22,994,866	5,718,204	18,465,140	37,246,971	18,730,174
Deficit.....	167,154,164	5,482,138	4,443,207	4,131,981	4,902,952	13,073,689	6,988,957
<b>General [3]</b>							
Number of businesses.....	816,424	75,764	8,735	314	50,132	14,777	77,041
Business receipts.....	442,179,126	4,071,848	19,494,777	13,334,344	42,019,775	121,891,705	60,024,908
Net income (less deficit).....	96,065,103	1,040,539	2,547,519	533,756	3,519,967	9,563,428	2,847,659
Net income.....	117,314,992	2,788,509	5,168,008	971,260	4,373,013	10,639,341	3,650,359
Deficit.....	21,249,888	1,747,970	2,620,489	437,504	853,046	1,075,913	802,700
<b>Limited [4]</b>							
Number of businesses.....	467,448	16,680	7,338	811	16,057	3,154	15,168
Business receipts.....	961,741,295	4,454,655	22,135,951	71,700,290	45,792,851	146,333,390	258,638,069
Net income (less deficit).....	141,039,905	-187,336	11,381,026	1,103,875	3,024,452	7,521,504	4,491,858
Net income.....	195,381,553	980,515	11,921,453	3,043,953	4,345,421	11,583,946	5,990,548
Deficit.....	54,341,648	1,167,851	540,427	1,940,079	1,320,969	4,062,441	1,498,690
<b>LLC</b>							
Number of businesses.....	1,091,502	29,434	11,987	1,366	74,306	22,415	78,810
Business receipts.....	1,141,691,845	14,045,685	27,705,363	66,984,449	104,303,959	240,296,802	249,267,439
Net income (less deficit).....	64,293,209	-1,142,170	4,623,114	-51,408	7,017,769	7,088,349	4,401,700
Net income.....	155,855,837	1,424,147	5,905,405	1,702,990	9,746,706	15,023,684	9,089,267
Deficit.....	91,562,628	2,566,317	1,282,291	1,754,398	2,728,937	7,935,335	4,687,567

Footnotes at end of table.

# Integrated Business Data, 2003

**Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued**

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

Form of business, item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Nonfarm sole proprietorships</b>							
Number of businesses.....	19,710,079	264,237	127,358	9,528	2,491,243	309,082	2,704,603
Business receipts.....	1,050,202,446	15,441,274	8,133,416	241,921	175,820,397	22,028,367	215,317,162
Net income (less deficit).....	230,308,100	657,945	874,963	15,335	28,912,966	2,478,123	12,280,319
Net income.....	269,089,168	1,978,910	1,720,321	55,972	32,452,557	3,310,097	20,054,365
Deficit.....	38,781,068	1,320,965	845,359	40,637	3,539,591	831,974	7,774,046
<b>LLC</b>							
Number of businesses.....	220,615	1,452	953	* 1,092	34,709	5,476	29,770
Business receipts.....	55,626,849	411,850	291,325	* 8,464	10,324,863	1,868,780	13,468,731
Net income (less deficit).....	3,847,617	-110,243	-54,547	* -32,918	783,671	-43,898	64,081
Net income.....	6,981,262	6,900	26,188	0	1,003,568	101,479	602,240
Deficit.....	3,133,644	117,143	80,735	* 32,918	219,897	145,377	538,159

Footnotes at end of table.

# Integrated Business Data, 2003

**Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued**

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

Form of business, item	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All businesses</b>							
Number of businesses.....	1,157,385	418,593	1,152,778	2,732,833	3,664,009	68,466	2,167,766
Business receipts.....	675,634,067	991,077,842	1,805,236,503	359,909,904	1,031,721,446	199,549,758	457,901,591
Net income (less deficit).....	12,428,339	639,804	429,312,025	92,824,040	115,188,751	103,217,571	24,369,573
Net income.....	32,351,450	79,125,406	489,360,362	166,547,613	159,392,495	117,037,551	34,702,067
Deficit.....	19,923,111	78,485,602	60,048,336	73,723,573	44,203,745	13,819,980	10,332,493
<b>Corporations</b>							
Number of businesses.....	182,881	119,875	234,746	577,400	760,087	46,887	242,904
Business receipts.....	547,730,745	822,160,145	1,571,588,950	207,243,701	691,608,915	190,225,987	359,890,965
Net income (less deficit) [1].....	2,298,916	-2,476,691	307,492,541	15,848,129	12,328,234	95,340,541	8,315,732
Net income.....	16,351,474	56,555,851	345,522,094	32,003,966	47,142,824	103,547,546	15,200,748
Deficit.....	14,052,558	59,032,542	38,029,552	16,155,837	34,814,590	8,207,005	6,885,016
<b>C corporations [2]</b>							
Number of businesses.....	79,531	53,192	99,437	205,195	247,255	24,457	75,004
Business receipts.....	417,608,316	768,643,126	1,482,340,405	122,966,867	412,315,156	183,988,389	215,600,323
Net income (less deficit).....	-540,253	-7,560,255	288,784,063	288,973	-14,318,641	89,275,321	389,973
Net income.....	10,816,202	49,273,299	324,427,226	10,472,395	14,918,139	95,233,256	5,579,343
Deficit.....	11,356,454	56,833,555	35,643,163	10,243,422	29,236,779	5,957,935	5,189,370
<b>S corporations</b>							
Number of businesses.....	103,350	66,683	135,308	372,205	512,862	22,430	167,901
Business receipts.....	130,122,429	53,517,018	89,248,546	84,276,834	279,293,759	6,237,598	144,290,643
Total net income (less deficit).....	2,839,169	5,083,564	18,708,478	15,619,156	26,646,874	6,065,220	7,925,759
Net income.....	5,535,273	7,282,551	21,094,867	21,531,571	32,224,685	8,314,290	9,621,406
Deficit.....	2,696,104	2,198,987	2,386,389	5,912,415	5,577,811	2,249,070	1,695,647
<b>Partnerships</b>							
Number of businesses.....	29,886	31,804	258,990	1,081,354	151,076	21,579	43,647
Business receipts.....	69,760,872	161,757,098	169,280,457	89,976,350	211,608,743	9,323,771	51,337,496
Net income (less deficit).....	1,916,066	1,197,837	105,560,735	51,427,498	50,787,128	7,877,030	3,042,348
Net income.....	5,801,285	19,945,085	125,459,629	106,247,698	55,897,153	13,490,005	4,319,334
Deficit.....	3,885,219	18,747,248	19,898,894	54,820,200	5,110,025	5,612,975	1,276,985
<b>General [3]</b>							
Number of businesses.....	8,050	10,896	92,031	312,833	49,802	3,314	18,870
Business receipts.....	6,142,627	44,601,403	27,587,386	9,997,069	35,670,835	149,793	6,143,422
Net income (less deficit).....	710,800	5,690,197	33,602,631	17,067,103	11,305,671	1,355,872	489,876
Net income.....	1,564,753	7,423,924	35,797,116	21,880,890	12,075,796	2,654,425	687,839
Deficit.....	853,953	1,733,728	2,194,485	4,813,787	770,125	1,298,553	197,963
<b>Limited [4]</b>							
Number of businesses.....	3,581	3,260	84,841	254,215	20,935	7,694	3,265
Business receipts.....	26,730,447	65,599,304	88,096,522	25,879,209	111,465,481	2,406,701	9,591,188
Net income (less deficit).....	2,208,063	4,268,840	43,834,400	21,483,444	31,878,252	4,006,645	1,111,628
Net income.....	2,667,779	9,610,397	50,223,296	46,715,370	32,513,234	5,114,633	1,217,752
Deficit.....	459,716	5,341,557	6,388,895	25,231,925	634,982	1,107,988	106,124
<b>LLC</b>							
Number of businesses.....	18,255	17,648	82,119	514,306	80,340	10,572	21,513
Business receipts.....	36,887,797	51,556,391	53,596,549	54,100,072	64,472,427	6,767,277	35,602,886
Net income (less deficit).....	-1,002,796	-8,761,199	28,123,704	12,876,950	7,603,204	2,514,513	1,440,845
Net income.....	1,568,753	2,910,764	39,439,217	37,651,438	11,308,123	5,720,947	2,413,743
Deficit.....	2,571,550	11,671,963	11,315,513	24,774,488	3,704,919	3,206,434	972,898

Footnotes at end of table.

# Integrated Business Data, 2003

**Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued**

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

Form of business, item	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Nonfarm sole proprietorships</b>							
Number of businesses.....	944,618	266,914	659,042	1,074,079	2,752,846	N/A	1,881,215
Business receipts.....	58,142,450	7,160,599	64,367,096	62,689,853	128,503,788	N/A	46,673,130
Net income (less deficit).....	8,213,357	1,918,658	16,258,749	25,548,413	52,073,389	N/A	13,011,493
Net income.....	10,198,691	2,624,470	18,378,639	28,295,949	56,352,518	N/A	15,181,985
Deficit.....	1,985,334	705,812	2,119,890	2,747,536	4,279,130	N/A	2,170,492
<b>LLC</b>							
Number of businesses.....	9,301	5,502	8,997	16,224	53,244	N/A	13,591
Business receipts.....	1,504,655	599,302	2,829,254	3,182,517	8,887,182	N/A	2,104,935
Net income (less deficit).....	-134,228	-73,016	334,418	211,876	1,590,581	N/A	167,920
Net income.....	84,087	87,984	498,073	561,141	1,977,208	N/A	251,280
Deficit.....	218,315	161,001	163,655	349,265	386,626	N/A	83,359

Footnotes at end of table.

# Integrated Business Data, 2003

**Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued**

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

Form of business, item	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation, food services, and drinking places	Other services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified industries
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>All businesses</b>							
Number of businesses.....	505,675	2,171,551	1,251,886	754,984	2,386,970	268,044	261,266
Business receipts.....	37,960,187	694,182,606	140,583,700	518,920,010	252,665,029	3,452,032	3,455,495
Net income (less deficit).....	3,511,410	72,473,587	5,140,677	8,068,873	20,514,033	2,030,350	1,485,163
Net income.....	5,291,938	84,866,803	18,479,954	25,188,547	28,147,440	2,219,867	1,777,544
Deficit.....	1,780,528	12,393,216	13,339,276	17,119,673	7,633,407	189,518	292,381
<b>Corporations</b>							
Number of businesses.....	44,059	354,603	110,119	278,722	329,336	N/A	5,473
Business receipts.....	29,746,218	488,409,511	69,877,627	382,358,626	164,976,728	N/A	96,138
Net income (less deficit) [1].....	1,610,813	19,018,826	1,968,354	8,053,761	4,255,686	N/A	-11,710
Net income.....	2,493,048	25,869,227	5,820,018	16,142,808	8,107,237	N/A	11,394
Deficit.....	882,235	6,850,401	3,851,664	8,089,047	3,851,551	N/A	23,104
<b>C corporations [2]</b>							
Number of businesses.....	16,579	147,043	36,521	90,985	133,619	N/A	2,864
Business receipts.....	17,598,844	338,928,048	36,590,380	236,077,728	80,161,781	N/A	89,284
Net income (less deficit).....	697,617	3,775,836	-740,052	4,068,142	1,292,615	N/A	-15,148
Net income.....	1,209,769	8,421,236	1,337,975	8,353,320	2,952,895	N/A	1,479
Deficit.....	512,152	4,645,400	2,078,027	4,285,179	1,660,280	N/A	16,627
<b>S corporations</b>							
Number of businesses.....	27,480	207,560	73,598	187,737	195,716	N/A	* 2,609
Business receipts.....	12,147,374	149,481,463	33,287,246	146,280,899	84,814,947	N/A	* 6,855
Total net income (less deficit).....	913,197	15,242,990	2,708,406	3,985,619	2,963,070	N/A	* 3,438
Net income.....	1,283,279	17,447,992	4,482,043	7,789,487	5,154,342	N/A	* 9,915
Deficit.....	370,082	2,205,002	1,773,637	3,803,868	2,191,271	N/A	* 6,477
<b>Partnerships</b>							
Number of businesses.....	9,084	54,161	43,303	81,341	62,667	N/A	2,193
Business receipts.....	2,814,240	106,340,989	46,607,450	96,540,384	17,519,877	N/A	* 248,278
Net income (less deficit).....	-59,054	13,629,891	-2,281,816	-1,363,512	307,205	N/A	31,258
Net income.....	376,831	17,217,334	4,100,499	5,625,374	1,665,003	N/A	* 58,626
Deficit.....	435,885	3,587,443	6,382,314	6,988,885	1,357,798	N/A	* 27,368
<b>General [3]</b>							
Number of businesses.....	2,003	15,305	16,058	26,119	32,985	N/A	* 1,397
Business receipts.....	310,309	16,667,017	14,419,304	14,549,751	4,998,199	N/A	* 104,652
Net income (less deficit).....	43,259	3,999,585	815,902	701,593	254,808	N/A	* -25,063
Net income.....	72,414	4,300,596	1,509,011	1,095,480	662,146	N/A	* 111
Deficit.....	29,154	301,011	693,108	393,886	407,338	N/A	* 25,174
<b>Limited [4]</b>							
Number of businesses.....	817	8,540	4,874	12,347	3,821	N/A	* 51
Business receipts.....	496,240	37,579,288	11,847,360	30,938,549	2,055,799	N/A	* 0
Net income (less deficit).....	-97,291	4,689,675	-407,778	510,679	159,541	N/A	* 58,428
Net income.....	134,031	5,668,429	1,189,671	2,186,357	216,340	N/A	* 58,428
Deficit.....	231,322	978,755	1,597,449	1,675,678	56,799	N/A	* 0
<b>LLC</b>							
Number of businesses.....	6,264	30,316	22,370	42,875	25,861	N/A	* 746
Business receipts.....	2,007,691	52,094,683	20,340,785	51,052,084	10,465,879	N/A	* 143,626
Net income (less deficit).....	-5,022	4,940,631	-2,689,940	-2,575,784	-107,144	N/A	* -2,107
Net income.....	170,387	7,248,309	1,401,817	2,343,537	786,516	N/A	* 87
Deficit.....	175,409	2,307,678	4,091,756	4,919,321	893,661	N/A	* 2,194

Footnotes at end of table.



# Integrated Business Data, 2003

**Table 2.--Number of Businesses, Business Receipts, Net Income, and Deficit, by Form of Business and Industry, Tax Year 2003--Continued**

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

Form of business, item	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation, food services, and drinking places	Other services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified industries
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Nonfarm sole proprietorships</b>							
Number of businesses.....	452,532	1,762,787	1,098,464	394,921	1,994,967	268,044	253,600
Business receipts.....	5,399,729	99,432,106	24,098,623	40,021,000	70,168,424	3,452,032	3,111,079
Net income (less deficit).....	1,959,651	39,824,870	5,454,139	1,378,624	15,951,142	2,030,350	1,465,615
Net income.....	2,422,059	41,780,242	8,559,437	3,420,365	18,375,200	2,219,867	1,707,524
Deficit.....	462,408	1,955,372	3,105,298	2,041,741	2,424,058	189,518	241,909
<b>LLC</b>							
Number of businesses.....	970	13,675	4,362	2,789	18,311	0	197
Business receipts.....	141,835	4,642,459	1,306,276	2,082,274	1,962,381	0	9,766
Net income (less deficit).....	22,871	1,174,980	17,267	-135,185	74,171	0	-10,184
Net income.....	25,947	1,322,337	183,005	55,865	188,842	0	5,117
Deficit.....	3,077	147,356	165,738	191,050	114,670	0	15,302

N/A--Not applicable.

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

[1] Total corporation "net income (less deficit)" includes "total net income (less deficit)" from S corporations and is more comprehensive than SOI generally publishes.

[2] For this table, the data for C corporations also include 1120-RIC and 1120-REIT returns.

[3] General partnerships include partnerships listed on the tax return as general, foreign, other, and blank.

[4] Limited partnerships include domestic limited partnerships and domestic limited liability partnerships.

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

Source: IRS, Statistics of Income Division, September 2006.