

Table 724. Number of Tax Returns, Receipts, and Net Income by Type of Business and Industry: 2005

[21,468 represents 21,468,000. Covers active enterprises only. Figures are estimates based on sample of unaudited tax returns; see Appendix III. Based on the North American Industry Classification System (NAICS), 2002; see text, this section]

Industry	2002 NAICS code	Number of returns (1,000)			Business receipts ¹ (bil. dol.)			Net income (less loss) (bil. dol.)		
		Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations	Non-farm proprietorships	Partnerships	Corporations
Total	(X)	21,468	2,764	5,671	1,223	3,719	24,060	270	546	1,949
Agriculture, forestry, fishing, and hunting	11	268	128	142	16	23	126	1	2	5
Mining	21	121	28	33	11	84	280	2	34	47
Utilities	22	11	3	8	(Z)	162	604	(Z)	3	21
Construction	23	2,821	182	752	222	276	1,427	35	27	74
Special trade contractors	238	2,235	66	454	149	48	575	26	3	22
Manufacturing	31–33	340	45	278	25	705	6,506	3	50	680
Wholesale and retail trade ³	(X)	(NA)	190	993	(NA)	753	6,652	(NA)	17	215
Wholesale trade	42	348	48	374	46	437	3,289	5	13	106
Retail trade ⁴	44–45	2,474	142	616	197	316	3,362	9	4	109
Motor vehicle and parts dealers	441	159	19	94	41	107	836	1	1	11
Food and beverage stores	445	108	17	97	29	55	498	1	3	13
Gasoline stations	447	20	7	39	26	53	241	(Z)	1	2
Transportation and warehousing	48–49	1,043	42	187	73	93	659	10	6	19
Information ⁴	51	335	37	123	9	200	887	2	26	75
Broadcasting (except Internet)	515	⁵ 51	2	6	⁵ 2	35	107	⁵ (Z)	3	5
Telecommunications	517	(⁶)	4	18	(⁶)	118	389	(⁶)	16	26
Finance and insurance	52	706	288	243	72	447	3,302	19	198	501
Real estate and rental and leasing	53	1,350	1,296	642	83	285	268	33	72	30
Professional, scientific, and technical services ⁴	54	2,883	170	786	145	267	814	61	67	31
Legal services	5411	338	27	104	38	115	83	16	42	8
Accounting, tax preparation, bookkeeping, and payroll services	5412	356	20	67	12	43	35	5	9	3
Management, scientific, and technical consulting services	5416	763	43	226	35	36	164	18	7	12
Management of companies and enterprises	55	(NA)	25	51	(NA)	46	895	(NA)	16	161
Administrative and support and remediation services	56	1,916	48	258	52	61	431	14	5	23
Educational services	61	552	11	45	7	4	33	2	(Z)	3
Health care and social assistance	62	1,769	60	381	107	131	515	43	19	27
Arts, entertainment, and recreation	71	1,157	49	116	27	39	80	6	(Z)	4
Accommodation and food services	72	392	96	287	43	124	396	1	3	28
Accommodation	721	56	32	34	6	55	82	(Z)	2	9
Food services and drinking places	722	336	64	254	38	68	314	1	2	19
Other services ⁴	81	2,559	62	345	82	20	184	20	1	6
Auto repair and maintenance	8111	338	19	106	23	7	64	3	(Z)	2
Personal and laundry services	812	1,488	32	140	38	9	75	11	(Z)	2
Religious, grantmaking, civic, professional, and similar organizations	813	244	1	40	4	(Z)	10	2	(Z)	(Z)
Unclassified	(X)	423	4	3	4	(Z)	(Z)	2	(Z)	(Z)

NA Not available. X Not applicable. Z Less than \$500 million. ¹ Includes investment income for partnerships and corporations in finance and insurance, real estate, and management of companies' industries. Excludes investment income for S corporations; for definition, see footnote 1, Table 731. ² For corporations, represents agricultural services only. ³ For corporations, includes trade business not identified as wholesale or retail. ⁴ Includes other industries not shown separately. ⁵ Broadcasting includes telecommunications.