

Table 743. Number of Tax Returns, Receipts, and Net Income by Type of Business: 1990 to 2007

[14,783 represents 14,783,000. Covers active enterprises only. Figures are estimates based on sample of unaudited tax returns; see Appendix III]

Item	Number of returns (1,000)			Business receipts ¹ (bil. dol.)			Net income (less loss) ² (bil. dol.)		
	Nonfarm proprietor- ships	Partner- ships	Corpora- tions	Nonfarm proprietor- ships	Partner- ships	Corpora- tions	Nonfarm proprietor- ships	Partner- ships	Corpora- tions
1990.....	14,783	1,554	3,717	731	541	10,914	141	17	371
1991.....	15,181	1,515	3,803	713	539	10,963	142	21	345
1992.....	15,495	1,485	3,869	737	571	11,272	154	43	402
1993.....	15,848	1,468	3,965	757	627	11,814	156	67	498
1994.....	16,154	1,494	4,342	791	732	12,858	167	82	577
1995.....	16,424	1,581	4,474	807	854	13,969	169	107	714
1996.....	16,955	1,654	4,631	843	1,042	14,890	177	145	806
1997.....	17,176	1,759	4,710	870	1,297	15,890	187	168	915
1998.....	17,409	1,855	4,849	918	1,534	16,543	202	187	838
1999.....	17,576	1,937	4,936	969	1,829	18,009	208	228	929
2000.....	17,905	2,058	5,045	1,021	2,316	19,593	215	269	928
2001.....	18,338	2,132	5,136	1,017	2,569	19,308	217	276	604
2002.....	18,926	2,242	5,267	1,030	2,669	18,849	221	271	564
2003.....	19,710	2,375	5,401	1,050	2,818	19,755	230	301	780
2004.....	20,591	2,547	5,558	1,140	3,142	21,717	248	385	1,112
2005.....	21,468	2,764	5,671	1,223	3,719	24,060	270	546	1,949
2006.....	22,075	2,947	5,841	1,278	4,131	26,070	278	667	1,933
2007.....	23,122	3,098	5,869	1,324	4,541	27,335	281	683	1,837

¹ Excludes investment income except for partnerships and corporations in finance, insurance, and real estate before 1998. Beginning 1998, finance and insurance, real estate, and management of companies included investment income for partnerships and corporations. Excludes investment income for S corporations; for definition, see footnote 1, Table 752. ² Net income (less loss) is defined differently by form of organization, basically as follows: (a) Proprietorships: Total taxable receipts less total business deductions, including cost of sales and operations, depletion, and certain capital expensing, excluding charitable contributions and owners' salaries; (b) Partnerships: Total taxable receipts (including investment income except capital gains) less deductions, including cost of sales and operations and certain payments to partners, excluding charitable contributions, oil and gas depletion, and certain capital expensing; (c) Corporations: Total taxable receipts (including investment income, capital gains, and income from foreign subsidiaries deemed received for tax purposes, except for S corporations) less business deductions, including cost of sales and operations, depletion, certain capital expensing, and officers' compensation excluding S corporation charitable contributions and investment expenses; net income is before income tax.

Source: U.S. Internal Revenue Service, *Statistics of Income*, various publications.

Table 744. Number of Tax Returns and Business Receipts by Size of Receipts: 2000 to 2007

[5,045 represents 5,045,000. Covers active enterprises only. Figures are estimates based on sample of unaudited tax returns; see Appendix III. Minus sign (-) indicates loss]

Size-class of receipts	Returns (1,000)					Business receipts ¹ (bil. dol.)				
	2000	2004	2005	2006	2007	2000	2004	2005	2006	2007
Corporations	5,045	5,558	5,671	5,841	5,869	19,593	21,717	24,060	26,070	27,335
Under \$25,000 ²	1,220	1,317	1,300	1,363	1,391	4	4	4	3	-2
\$25,000 to \$49,999.....	302	334	340	341	356	10	12	12	13	13
\$50,000 to \$99,999.....	477	545	544	554	570	35	40	40	41	42
\$100,000 to \$499,999.....	1,515	1,703	1,755	1,780	1,766	397	424	437	443	445
\$500,000 to \$999,999.....	582	635	644	668	657	407	448	458	473	465
\$1,000,000 or more.....	946	1,023	1,088	1,135	1,128	18,738	20,788	23,108	25,097	26,372
Partnerships	2,058	2,547	2,764	2,947	3,098	2,316	3,142	3,719	4,131	4,541
Under \$25,000 ²	1,105	1,373	1,465	1,568	1,650	5	5	5	6	6
\$25,000 to \$49,999.....	183	193	218	240	233	7	7	8	9	8
\$50,000 to \$99,999.....	187	226	233	245	275	13	16	17	18	20
\$100,000 to \$499,999.....	353	436	489	498	530	82	102	114	118	125
\$500,000 to \$999,999.....	92	121	131	149	149	66	86	92	106	107
\$1,000,000 or more.....	137	198	227	248	261	2,143	2,925	3,482	3,875	4,275
Nonfarm proprietorships	17,905	20,591	21,468	22,075	23,122	1,021	1,140	1,223	1,278	1,324
Under \$25,000 ²	11,997	13,916	14,456	14,867	15,752	82	97	100	104	111
\$25,000 to \$49,999.....	2,247	2,536	2,587	2,721	2,796	80	90	92	96	99
\$50,000 to \$99,999.....	1,645	1,792	1,981	1,983	2,027	117	128	140	140	144
\$100,000 to \$499,999.....	1,733	2,020	2,091	2,139	2,173	355	405	425	437	440
\$500,000 to \$999,999.....	190	218	235	236	242	126	147	160	161	165
\$1,000,000 or more.....	92	109	117	128	132	261	273	306	340	364

¹ Finance and insurance, real estate, and management of companies included investment income for partnerships and corporations. ² Includes firms with no receipts.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin* and unpublished data.