

Sole Proprietorship Returns, 2000

by Michael Parisi and Brian Balkovic

Nonfarm sole proprietorship profits increased 3.3 percent for Tax Year 2000 to \$214.7 billion. While a majority of the principal sole proprietorship industrial sectors reported increased growth in profits, a few sectors reported a decrease in growth. The largest percentage increase in profits for a major industrial sector was 12.4 percent for the real estate and rental leasing sector. The next largest percentage growth in profits for a major industrial sector was 9.4 percent for the administrative and support services sector [1], followed by a 6.4-percent growth reported by the professional, scientific, and technical services sector. Five major industrial sectors showed a decline in profits. The largest percentage decrease in profits was in the retail trade sector, with a 14.5-percent decrease, followed by the construction sector with a 5.8-percent decrease. However, these two sectors were the largest sole proprietorship sectors (with respect to receipts) totaling about one-third of all business receipts.

The Tax Year 2000 level of sole proprietorship profits coincided with growth of both receipts and deductions: total business receipts increased 5.3 percent to \$1,021.0 billion, while total business deductions grew 5.9 percent to \$806.4 billion. With a 19.4 percent rise, the finance and insurance sector reported the largest percentage increase in receipts, followed by a 14.0-percent growth in receipts reported by the transportation and warehousing sector. The finance and insurance sector also reported the largest percentage increase in deductions at 24.0 percent for 2000. When inflation is taken into account, 2000 total nonfarm sole proprietorship profits increased 2.4 percent, receipts increased 7.2 percent, and deductions increased 8.6 percent. However, sole proprietorship deficits also increased by 17.3 percent in real terms from 1999, which represented the largest growth in deficits in recent years.

Tax Year 1998 saw the use of the North American Industry Classification System (NAICS) for the first time. Because of the coding changes, comparisons between data from 1998–2000 with 1997 and prior years may show inconsistencies. A reason for

this was many sole proprietorships under the NAICS system were classified in completely different industrial groups, which makes prior-year comparisons inappropriate. For example, in 1997, finance, insurance, and real estate were grouped by Standard Industrial Classification (SIC) codes as one industry, while under the NAICS system, the group has been split into two industrial sectors. The industrial sectors based on the NAICS codes, used for comparisons in this article with 1999 and future articles, are reported in Tables 1 and 2.

Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 2000 increased 1.9 percent to over 17.9 million (Figure A)[2]. The two largest industrial sectors (in numbers of returns) showed a slight increase in the number of returns for Tax Year 2000; the professional, scientific, and technical services sector increased less than 0.05 percent and the retail sector 0.4 percent. The largest growth was found in the transportation and warehousing (12.5 percent) and the administrative and support (6.4 percent) sectors. Total business receipts (the sum of “income from sales and operations” and “other business income”) for all nonfarm sole proprietorship industries increased 5.3 percent, from \$969.3 billion to \$1,021.0 billion [3]. The finance and insurance sector showed the largest percentage increase in receipts, an increase of \$16.7 billion or 19.4 percent. The transportation and warehousing sector receipts increased 14.0 percent, the second largest percentage increase in receipts for 2000. Three industrial sectors reported declines in business receipts for 2000, the largest being the retail trade sector with a 2.8 percent decline. The next largest decrease in receipts was wholesale trade with 1.1 percent. Other services was the third sector showing a decrease in receipts (0.6 percent).

As shown in Figure B, total receipts increased 7.2 percent (in constant dollars). This was a larger percentage increase than the 4.0-percent increase in 1999 [4].

Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home office) in current dollars increased 5.9 percent

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Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 1999 and 2000

[Number of returns is in thousands--money amounts are in billions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions		
	1999	2000	Percentage increase	1999	2000	Percentage increase	1999	2000	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	17,575.6	17,904.7	1.9	969.3	1,021.0	5.3	761.4	806.4	5.9
Construction.....	2,283.9	2,244.8	-1.7	154.2	160.5	4.0	125.9	133.8	6.2
Special trade contractors.....	1,763.9	1,764.1	(¹)	101.1	106.3	5.1	79.8	85.7	7.4
Wholesale trade.....	360.0	371.3	3.1	43.0	42.6	-1.1	37.8	37.4	-1.0
Retail trade.....	2,309.3	2,318.4	0.4	185.2	179.9	-2.8	173.8	170.2	-2.1
Transportation and warehousing.....	790.4	888.9	12.5	46.0	52.4	14.0	38.8	45.0	15.8
Finance and insurance.....	579.4	570.2	-1.6	86.4	103.1	19.4	72.0	89.3	24.0
Real estate and rental and leasing.....	851.4	935.1	9.8	42.9	48.7	13.7	24.6	28.2	14.6
Real estate.....	788.7	871.4	10.5	39.4	44.8	13.7	21.5	24.5	14.0
Professional, scientific, and technical services.....	2,443.7	2,444.8	(¹)	106.9	114.3	6.9	61.7	66.1	7.2
Administrative and support and waste management and remediation services.....	1,455.9	1,549.2	6.4	37.3	40.2	7.9	26.7	28.6	7.3
Health care and social assistance.....	1,520.4	1,595.4	4.9	82.8	87.0	5.1	47.1	50.1	6.3
Child day care services.....	606.0	652.7	7.7	6.9	8.1	16.2	4.5	5.2	16.9
Arts, entertainment, and recreation.....	1,040.2	1,075.6	3.4	19.5	20.6	5.7	15.2	15.1	-0.8
Performing arts, spectator sports, and related industries.....	876.3	917.4	4.7	14.9	16.2	8.7	10.1	11.4	13.1
Other services.....	2,007.4	1,725.7	-14.0	65.9	65.5	-0.6	51.1	51.3	0.5
Personal and laundry services.....	1,104.6	1,073.6	-2.8	27.7	29.1	5.0	19.6	20.7	5.7
All other industries.....	1,933.5	2,185.3	13.0	99.3	106.3	7.0	87.8	91.3	4.0

¹ Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988-2000

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions ¹			Net income less deficit		
	Current dollars	Constant dollars ²		Current dollars	Constant dollars ²		Current dollars	Constant dollars ²	
		Amount	Percentage increase		Amount	Percentage increase		Amount	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988.....	672.0	837.8	--	545.7	680.3	--	126.3	157.5	--
1989.....	692.8	832.0	-0.7	560.2	672.8	-1.1	132.7	159.4	1.2
1990.....	730.6	844.5	1.5	589.2	681.1	1.2	141.4	163.4	2.6
1991.....	712.6	794.8	-5.9	571.2	637.1	-6.5	141.5	157.8	-3.4
1992.....	737.1	802.6	1.0	583.1	634.9	-0.3	154.0	167.7	6.3
1993.....	757.2	805.1	0.3	600.8	638.8	0.6	156.5	166.4	-0.8
1994.....	790.6	823.5	2.3	623.8	649.7	1.7	166.8	173.7	4.4
1995.....	807.4	823.0	-0.1	638.1	650.5	0.1	169.3	172.5	-0.7
1996.....	843.2	843.2	2.5	666.5	666.5	2.5	176.8	176.8	2.4
1997.....	870.4	853.7	1.2	683.9	670.8	0.6	186.6	183.1	3.6
1998.....	918.3	889.6	4.2	716.2	693.8	3.4	202.3	196.0	7.0
1999.....	969.3	925.2	4.0	761.4	726.8	4.7	207.9	198.5	1.3
2000.....	1,021.0	953.8	3.1	806.4	753.4	3.7	214.7	200.6	1.1

¹ Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

² Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 1996 = 100.

NOTE: Percentage increases were calculated before rounding.

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from \$761.4 billion for 1999 to \$806.4 billion for 2000 (Figure A) [5,6]. Arts, entertainment, and recreation; wholesale trade; and retail trade were the sole proprietorship principal sectors that did not show an increase in deductions for 2000. Sole proprietorships in the finance and insurance sector showed the largest percentage growth in deductions (24.0 percent). The transportation and warehousing sector reported an increase of 15.8 percent, representing the second largest growth in deductions. When allowing for inflation, business deductions increased 8.6 percent for 2000.

Representing 48.0 percent of total 2000 business deductions, the cost of sales and operations was \$387.4 billion (Figure C), a 4.7-percent increase from the 1999 level. Total business “expenses” (total business deductions minus the cost of sales and operations) were \$419.0 billion for 2000, a 7.1-percent increase from the 1999 amount. Figure D graphically presents the main components of total business expenses. The largest component, salaries and wages, accounted for 15.2 percent of the total. For 2000, salaries and wages totaled \$63.5 billion, a 3.7-percent increase from 1999 (Figure C). The next largest components of business expenses were cars and trucks (10.9 percent), rent on business property, machinery, and equipment (7.9 percent), and depreciation (7.7 percent). For 2000, these items were \$45.7 billion, \$33.2 billion, and \$32.2 billion, respectively. Car and truck expenses showed a 12.1-percent increase from 1999; rent on business property, machinery, and equipment a 5.7-percent increase; and depreciation a 5.1-percent increase.

Depreciation deductions first began to decline for tax year 1986, following the enactment of the Tax Reform Act of 1986 (TRA86). TRA86 reduced the allowable depreciation deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after July 31, 1986. In constant dollars, depreciation deductions dropped 9.6 percent for 1989 and continued to decline through 1992 (Figure E). Beginning with 1993, the trend reversed and constant dollar depreciation increased every year through 2000, except for 1995, when it decreased 2.0 percent to \$26.7 billion [7]. The 2000 depreciation deduction accounted for 4.0 percent of total business deductions. Depreciation deductions as a percentage of total business deduc-

Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 1999 and 2000

[Money amounts are in millions of dollars]

Business deductions	1999	2000	Percentage
	(1)	(2)	increase
Business deductions, total ¹.....	761,427.6	806,386.1	5.9
Cost of sales and operations.....	370,079.2	387,381.1	4.7
Inventory, beginning of year.....	31,540.5	32,412.5	2.8
Cost of labor.....	28,723.3	29,278.7	1.9
Purchases.....	255,539.3	268,790.0	5.2
Materials and supplies.....	41,757.4	43,195.5	3.4
Other costs.....	46,353.8	48,046.8	3.7
Inventory, end of year.....	33,835.1	34,342.4	1.5
Business expenses, total.....	391,348.4	419,005.0	7.1
Advertising expenses.....	9,453.7	10,148.7	7.4
Bad debts from sales or services.....	1,111.2	983.9	-11.5
Car and truck expenses.....	40,787.0	45,711.2	12.1
Commissions.....	11,228.4	11,621.5	3.5
Depletion.....	387.0	685.0	77.0
Depreciation.....	30,637.6	32,196.2	5.1
Employee benefit programs.....	1,663.5	1,871.9	12.5
Insurance.....	13,219.8	13,623.8	3.1
Legal and professional services.....	6,818.4	7,312.7	7.2
Meals and entertainment deducted.....	4,031.5	4,664.7	15.7
Mortgage interest.....	4,736.1	5,250.9	10.9
Other interest paid on business indebtedness.....	6,488.4	6,982.0	7.6
Office expenses.....	9,921.3	10,456.4	5.4
Pension and profit-sharing plans.....	870.4	892.9	2.6
Rent on machinery and equipment.....	8,227.0	8,880.3	7.9
Rent on other business property.....	23,190.5	24,342.2	5.0
Repairs.....	11,697.3	12,280.5	5.0
Salaries and wages.....	61,204.4	63,485.5	3.7
Supplies.....	21,654.3	21,794.0	0.6
Taxes paid.....	14,000.4	13,955.9	-0.3
Travel.....	8,089.6	8,457.3	4.5
Utilities.....	18,466.2	19,381.9	5.0
Home office business deductions.....	4,785.8	5,642.5	17.9
Other business deductions.....	77,357.3	87,025.9	12.5

¹ Includes returns with Schedule C-EZ attached. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

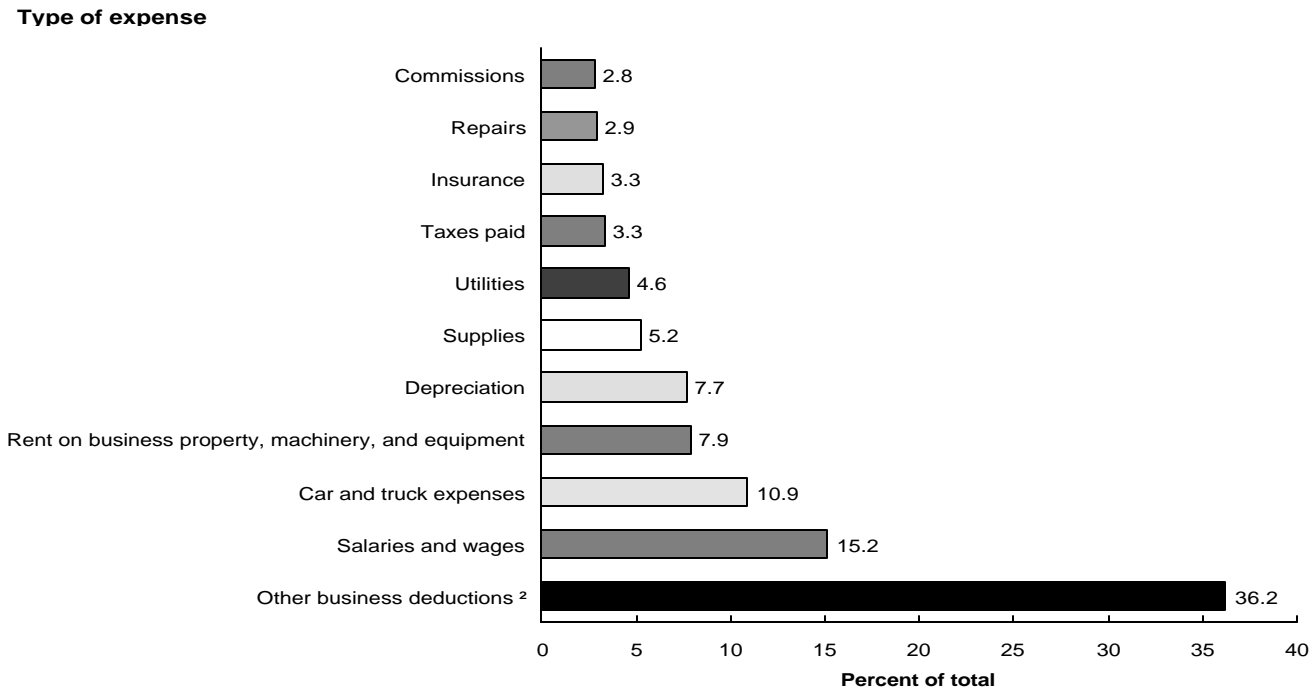
tions (4.0 percent) remained well below the 1985 (pre-TRA86) level of 5.7 percent.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing Schedule C-EZ, *Net Profit From Business*, a simplified version of Schedule C, *Profit or Loss From Business*. (Schedule C and Schedule C-EZ are the source of sole

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Figure D

Nonfarm Sole Proprietorship Total Business Expenses, Tax Year 2000 ¹



¹ Total business expenses equal all business deductions minus cost of sales and operations.

² Other business deductions include: advertising expenses; bad debts; depletion; employee benefit programs; interest; legal and professional services; office expenses; pension and profit-sharing plans; travel, meals, and entertainment; and home office business deductions. Other business deductions also include all Schedule C-EZ deductions (\$1.4 billion).

NOTES: Percents are based on an estimated total business expense of \$419.0 billion. Detail may not add to 100 percent because of rounding.

Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988-2000

[Money amounts are in billions of dollars]

Tax year	Current dollars			Constant dollars ¹			Percentage increase in constant dollars ¹		
	Net income	Deficit	Depreciation	Net income	Deficit	Depreciation	Net income	Deficit	Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988.....	145.5	19.2	26.1	181.4	23.9	32.5	--	--	--
1989.....	152.4	19.7	24.5	183.0	23.7	29.4	0.9	-1.2	-9.6
1990.....	161.7	20.2	23.7	186.9	23.3	27.4	2.1	-1.3	-6.9
1991.....	162.4	20.9	23.1	181.1	23.3	25.8	-3.1	-0.2	-6.0
1992.....	173.5	19.5	23.3	188.9	21.2	25.4	4.3	-8.9	-1.5
1993.....	177.0	20.5	25.0	188.2	21.8	26.6	-0.4	2.7	4.8
1994.....	187.8	21.0	26.2	195.6	21.9	27.3	3.9	0.3	2.7
1995.....	191.7	22.5	26.2	195.4	22.9	26.7	-0.1	4.7	-2.0
1996.....	200.1	23.4	27.4	200.1	23.4	27.4	2.4	2.0	2.3
1997.....	210.5	23.8	28.6	206.4	23.4	28.1	3.2	(²)	2.6
1998.....	226.2	23.9	29.1	219.1	23.2	28.2	6.1	-0.8	0.5
1999.....	233.4	25.5	30.6	222.8	24.3	29.2	1.7	4.9	3.6
2000.....	245.2	30.5	32.2	229.1	28.5	30.1	2.8	17.3	2.9

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 1996 = 100.

² Less than 0.05 percent.

NOTE: Percentage increases were calculated after rounding.

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proprietorship statistics.) Taxpayers could use Schedule C-EZ if they: had business expenses of \$2,500 or less; used the cash accounting method; had no inventories; did not report a deficit from the business; had only one business as a sole proprietor; had no employees; were not required to file Form 4562, *Depreciation and Amortization*, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and will not add to the totals.

Figure F presents the numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ by industrial sector. Almost 2.7 million taxpayers filed Schedule C-EZ for Tax Year 2000. Of the returns filed for 2000 in the administrative and support services sector, taxpayers filed over 392 thousand Schedule C-EZ returns, or 25.4 percent. For 2000, business receipts from Schedule C-EZ filers totaled \$14.7 billion, or 1.4 percent of total business receipts reported. However, the business

deductions reported on Schedule C-EZ returns accounted for only 0.2 percent of total business deductions for all industries. Even in the administrative and support services sector with its higher concentration of Schedule C-EZ filers, deductions reported on Schedule C-EZ accounted for only 0.6 percent of that sector's total business deductions.

Profits and Losses

For 2000, a little over half of the principal industrial sectors reported increased sole proprietorship profits (net income less deficit). Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figure G presents profits by industrial sector for 1999 and 2000 [8]. Total profits increased 3.3 percent from \$207.9 billion for 1999 to \$214.7 billion for 2000. The retail trade sector reported the largest percentage change in profits for 2000, decreasing 14.5 percent to \$9.7 billion. The construction sector reported the second largest percentage decrease in profits with 5.8 percent. The largest increase was for the real estate and rental sector, which showed a 12.4-percent increase in

Figure F

Nonfarm Sole Proprietorship Returns with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 2000

[Money amounts are in millions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	17,904,731	2,667,860	14.9	1,020,957	14,700.5	1.4	806,386	1,357.4	0.2
Construction.....	2,244,768	327,812	14.6	160,451	1,965.1	1.2	133,755	148.3	0.1
Wholesale trade.....	371,327	25,408	6.8	42,551	178.3	0.4	37,407	17.2	(1)
Retail trade.....	2,318,369	203,558	8.8	179,910	1,041.0	0.6	170,202	125.7	0.1
Transportation and warehousing.....	888,927	95,151	10.7	52,416	524.4	1.0	44,962	75.9	0.2
Finance and insurance.....	570,191	55,421	9.7	103,108	383.4	0.4	89,264	29.2	(1)
Real estate and rental and leasing.....	935,076	60,918	6.5	48,728	581.7	1.2	28,200	38.9	0.1
Professional, scientific, and technical services.....	2,444,845	351,375	14.4	114,255	2,420.5	2.1	66,145	208.5	0.3
Administrative and support and waste management and remediation services.....	1,549,153	392,835	25.4	40,216	2,022.5	5.0	28,643	182.1	0.6
Health care and social assistance.....	1,595,395	334,153	20.9	86,976	1,763.2	2.0	50,100	162.7	0.3
Arts, entertainment, and recreation.....	1,075,614	158,225	14.7	20,569	468.2	2.3	15,092	71.7	0.5
Other services.....	1,725,721	242,445	14.0	65,520	1,380.8	2.1	51,328	123.3	0.2
All other industries.....	2,185,345	420,559	19.2	106,257	1,971.3	1.9	91,287	173.9	0.2

¹ Less than 0.05 percent.

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

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Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 1999 and 2000

[Money amounts are in billions of dollars]

Industrial sector	Net income less deficit		
	1999	2000	Percentage increase
	(1)	(2)	(3)
All nonfarm industries.....	207.9	214.7	3.3
Construction.....	28.3	26.7	-5.8
Special trade contractors.....	21.3	20.6	-3.3
Wholesale trade.....	5.3	5.2	-2.0
Retail trade.....	11.4	9.7	-14.5
Transportation and warehousing.....	7.2	7.5	4.6
Finance and insurance.....	14.4	13.8	-3.9
Real estate and rental and leasing.....	18.3	20.5	12.4
Real estate.....	17.9	20.3	13.4
Professional, scientific, and technical services.....	45.2	48.1	6.4
Administrative and support and waste management and remediation services.....	10.6	11.6	9.4
Health care and social assistance.....	35.6	36.9	3.5
Child day care services.....	2.5	2.8	15.0
Arts, entertainment, and recreation.....	5.4	5.4	0.5
Performing arts, spectator sports, and related industries.....	4.8	4.8	-0.5
Other services.....	14.8	14.2	-4.4
Personal and laundry services.....	8.1	8.4	3.4
All other industries.....	11.5	15.1	31.4

NOTES: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

profits for 2000. The administrative and support sector had the second largest increase, with 9.4 percent. The professional, scientific, and technical sector, the largest of the industrial sectors with respect to profits, showed a 6.4-percent increase in profits.

In constant dollars, total profits increased 2.4 percent for 2000 (Figure B), marking the fifth consecutive year of constant dollar growth in profits. This growth was larger than the 1.3 percent growth of the previous year. Figure E presents net income and deficit separately between 1988 and 2000, in current and constant dollars. For 2000, net income (in constant dollars) increased 2.8 percent, and deficit (in constant dollars) increased 17.3 percent. This was by far the largest growth in sole proprietorship deficits in years.

Industry Trends

Using receipts as a measure of business size, Figures A and H show that retail trade was the largest sole

proprietorship industrial sector for 2000, with 17.6 percent of all business receipts. Total receipts for this sector, at \$179.9 billion, were 2.8 percent less than the \$185.2 billion reported for 1999, while deductions also decreased 2.1 percent. This resulted in a 14.5-percent decline in profits, the largest decrease in profits for all sectors (Figure G).

The second largest industrial sector was construction, with receipts totaling \$160.5 billion. This amount was 15.7 percent of all sole proprietorship receipts for 2000, representing a 4.0-percent increase from the 1999 amount. Deductions likewise increased by 6.2 percent. Construction profits decreased 5.8 percent for 2000, totaling \$26.7 billion. Special trade contractors reported the largest portion (77.3 percent) of these profits. As a group, they showed an increase of 5.1 percent for receipts and a decrease of 3.3 percent for profits.

The third largest sector was professional, scientific, and technical services, which accounted for 11.2 percent of sole proprietorship receipts for 2000. Receipts increased 6.9 percent to \$114.3 billion, and deductions increased 7.2 percent to \$66.1 billion, yielding a 6.4-percent increase in profits.

The fourth largest sole proprietorship industrial sector with 10.1 percent of total receipts was the finance and insurance sector. A 19.4-percent increase in receipts for this sector, accompanied by a 24.0-percent increase in deductions, led to a decrease in profits (3.9 percent).

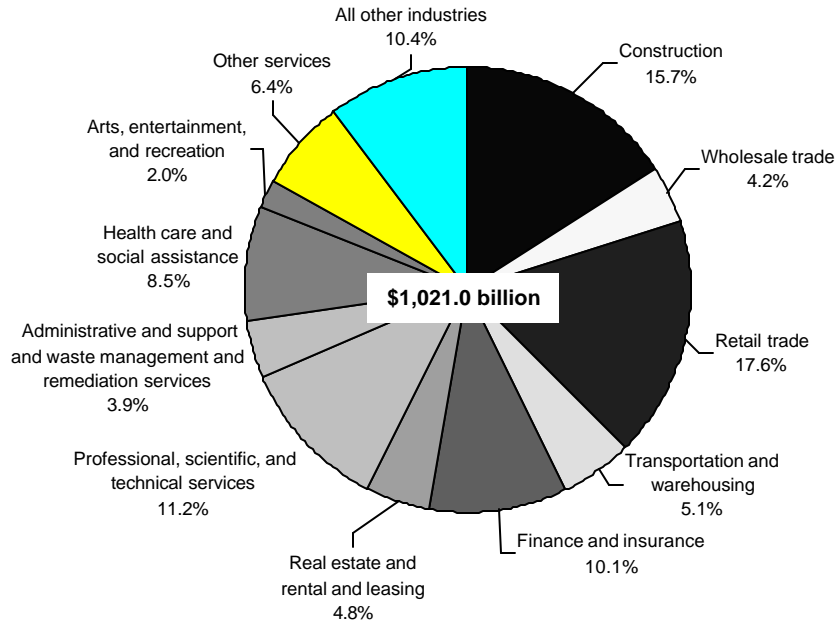
Summary

Profits for nonfarm sole proprietorships for Tax Year 2000 grew 3.3 percent to a level of \$214.7 billion. In constant dollars, total nonfarm sole proprietorship profits increased 2.4 percent. The real estate and rental leasing sector reported the largest percentage growth in profits at 12.4 percent. The professional, scientific, and technical services sector had the largest profits of any sector at \$48.1 billion, or 22.4 percent of total sole proprietorship profits (Figure I). For all sole proprietorships, receipts and deductions increased 5.3 percent and 5.9 percent, respectively. The largest sole proprietorship industrial sector, based on business receipts was the retail trade sector, accounting for 17.6 percent of receipts. This sector suffered a 14.5-percent decrease in profits. The finance and insurance sector showed the largest percentage increase in both receipts and deductions,

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Figure H

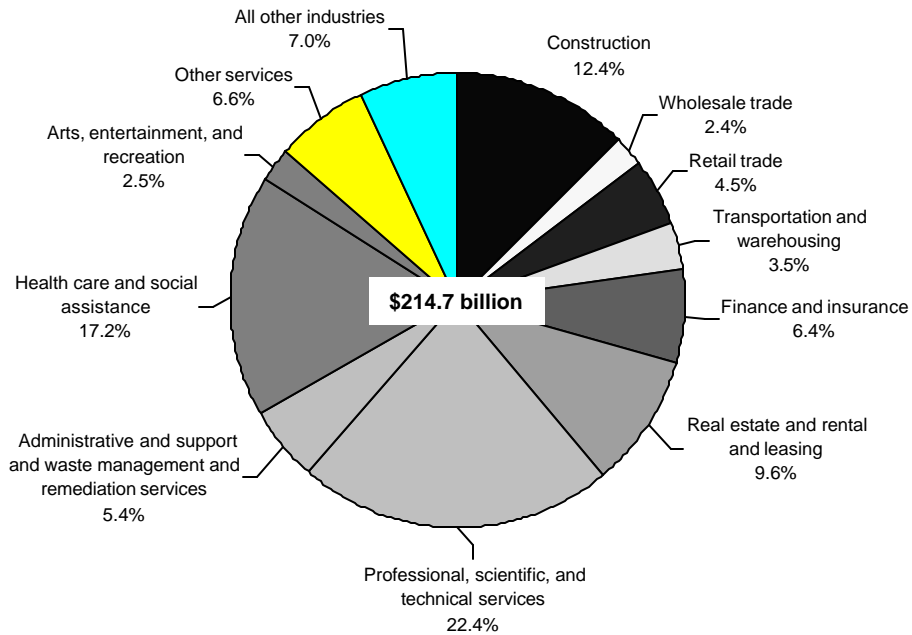
Nonfarm Sole Proprietorship Total Business Receipts, by Selected Industrial Sectors, Tax Year 2000



Note: Detail may not add to 100 percent because of rounding.

Figure I

Nonfarm Sole Proprietorship Total Business Profits, by Selected Industrial Sectors, Tax Year 2000



NOTES: Profits is a designation for "net income less deficit," shown elsewhere in this article. Detail may not add to 100 percent because of rounding.

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reporting a 19.4-percent increase in receipts and a 24.0-percent increase in deductions.

Data Sources and Limitations

The 2000 sole proprietorship estimates are based on a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040 and 1040PC (including electronically-filed returns), processed by the Internal Revenue Service during Calendar Year 2001. Returns in the sample were stratified based on: (1) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., “adjusted gross income” before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from .05 percent to 100 percent. The 2000 nonfarm sole proprietorship data are based on a sample of 56,023 returns and a population of 18,130,483 returns [9]. The corresponding sample and population for the 1999 data were 50,730 and 17,792,887 returns, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data estimates provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. Figure J presents estimated coefficients of variation for the number of returns and money amounts for selected items and industrial sectors. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The Appendix to this issue of the *Bulletin* discusses the reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples.

Notes and References

- [1] Based on the 2000 NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation service sector. The waste management and remediation portion

Figure J

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 2000

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts ¹	Total business deductions	Depreciation	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries.....	0.69	0.77	1.40	0.94	1.90
Construction.....	2.54	2.68	4.02	2.92	6.55
Special trade contractors.....	3.05	3.24	4.77	3.46	8.35
Wholesale trade.....	5.26	5.44	9.28	7.83	13.16
Retail trade.....	2.34	2.34	4.14	4.00	4.86
Transportation and warehousing.....	3.46	3.55	4.90	4.67	8.76
Finance and insurance.....	2.42	2.53	7.31	4.48	6.49
Real estate and rental and leasing.....	3.64	4.00	6.08	4.38	7.77
Real estate.....	3.86	4.31	6.06	4.48	9.01
Professional, scientific, and technical services.....	2.28	2.77	3.68	2.43	6.18
Administrative and support and waste management and remediation services.....	3.96	4.62	6.85	4.23	9.25
Health care and social assistance.....	2.30	2.39	4.28	2.78	9.64
Child day care services.....	5.99	6.97	15.16	6.44	18.77
Arts, entertainment, and recreation.....	4.49	4.52	7.54	5.55	6.82
Performing arts, spectator sports, and related industries.....	4.95	4.93	7.78	5.83	7.39
Other services.....	3.41	3.67	5.47	4.02	8.30
Personal and laundry services.....	4.50	4.99	8.26	5.32	11.58
All other industries.....	2.72	2.76	3.74	3.78	4.93

¹ Positive only.

Sole Proprietorship Returns, 2000

make up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

- [2] For 2000, the 17,904,731 nonfarm sole proprietorship returns accounted for 19,863,507 nonfarm businesses. Actually, more businesses may have existed than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any remaining businesses on one (or more) of the three Schedules C. *Statistics of Income--1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships. We estimate that 15,668 individual tax returns have four or more sole proprietorships attached to their returns.

For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The *North American Industry Classification System (NAICS)* was used to classify data by industries for 2000. These classifications were applied on a "per business" (rather than on a "per establishment") basis for *Statistics of Income* by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverges somewhat from that appearing in *NAICS*, the definitions are consistent.

- [3] Statistics for "business receipts, total" in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous business receipts, such as incidental sales of scrap, shown separately in the statistics as "other business income." However, business

receipts exclude incidental investment income received through the business. Examples of such incidental investment income are interest, dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sale of investment and business property. Sole proprietors report incidental investment income, in combination with non-business related investment income, as part of their total incomes on their Individual Income Tax Returns.

- [4] Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 2001. Indices used for this article were:

<u>Year</u>	<u>Indices</u>	<u>Year</u>	<u>Indices</u>
1988	80.2	1995	98.1
1989	83.2	1996	100.0
1990	86.5	1997	102.0
1991	89.7	1998	103.2
1992	91.8	1999	104.8
1993	94.1	2000	107.4
1994	96.0		

- [5] Sole proprietors report personal, i.e., non-business, income and expense items apart from business income or loss, which is reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners qualify as personal income, not as a business expense, and are, therefore, part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.
- [6] Business deductions include the home office business deduction. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to

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Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and “other” expenses on Schedule C.

- [7] The increase in the depreciation deduction for 1993 may be attributed, in part, to a provision of the Omnibus Budget Reconciliation Act of 1993 (OBRA93). The cost of certain tangible property (as described in Internal Revenue Code section 179) may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The provision of OBRA93 (related to these expenses) increased the maximum amount of investment certain small businesses could immediately deduct on property placed in service after 1992, from \$10,000 to \$17,500. Following the enactment of this provision, the deduction increased 32.4

percent to \$13.5 billion for 1993. Again, a change in law increased the depreciation deduction amount to \$19,000 for 1999, and \$20,000 for 2000.

- [8] Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total “taxable income,” which includes their business profits, plus any other income.
- [9] The difference between the number of returns in the population and the total number of returns in Tables 1 and 2, is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended returns and tentative returns are not reflected in these statistics.

Source: IRS Statistics of Income Bulletin, Summer 2002, Publication 1136 (Rev. 08-2002.)

Sole Proprietorship Returns, 2000

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ¹²	Payroll ¹²	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries.....	17,904,731	1,020,957,283	32,821,787	8,880,267	24,342,191	12,232,846	92,764,228	214,715,298
Agriculture, forestry, hunting, and fishing.....	277,546	16,510,654	1,507,617	156,490	164,715	356,761	1,780,517	1,533,202
Animal production (including breeding of cats and dogs).....	27,687	621,489	148,885	1,772	3,967	19,077	30,337	-243,068
Forestry and logging (including forest nurseries, timber tracts).....	49,121	7,269,254	628,040	95,088	35,538	153,456	615,837	540,520
Fishing.....	82,774	2,911,631	350,662	*1,536	50,123	87,533	166,619	672,137
Hunting and trapping.....	7,966	157,452	15,324	*62	*20,333	4,514	*3,509	-25,486
Support activities for agriculture and forestry.....	109,998	5,550,828	364,706	58,033	54,754	92,180	964,215	589,098
Mining.....	106,642	5,893,403	399,147	21,786	29,807	192,134	255,573	545,461
Oil and gas extraction.....	89,550	4,640,416	247,216	8,587	26,390	165,764	88,438	312,412
Coal mining.....	*114	*20,293	*94	*(⁴)	--	--	--	*3,044
Metal ore mining.....	2,986	*40,766	*7,928	*2,893	*67	*133	*14,836	-19,791
Nonmetallic mineral mining and quarrying.....	5,363	495,920	76,449	*7,458	*841	19,328	73,756	18,129
Support activities for mining.....	8,628	696,009	67,459	*2,847	*2,509	*6,908	*68,542	231,668
Utilities.....	14,020	257,837	9,995	*14,526	*16,945	*642	*12,851	46,063
Construction.....	2,244,768	160,450,751	5,652,557	1,411,201	924,594	1,535,559	24,452,224	26,688,557
Land subdivision and land development.....	21,949	2,734,677	121,896	32,470	13,138	120,548	221,488	380,030
Residential building construction.....	336,696	39,000,667	802,120	161,786	148,504	398,006	4,979,758	4,482,769
Nonresidential building construction.....	66,158	7,317,044	161,303	60,124	33,328	65,278	901,662	711,598
Heavy construction.....	55,838	5,076,518	471,030	186,358	15,861	109,665	677,933	487,420
Special trade contractors.....	1,764,126	106,321,846	4,096,209	970,463	713,764	842,062	17,671,384	20,626,740
Manufacturing.....	352,497	28,300,584	1,018,546	286,165	966,884	342,326	4,056,343	4,301,132
Food manufacturing.....	23,495	3,063,600	94,365	13,950	141,023	27,165	289,878	158,475
Textile and textile product mills.....	2,306	219,285	*3,910	*626	*2,617	*1,847	*51,715	65,726
Apparel.....	16,011	1,760,160	33,596	21,319	148,888	10,275	471,384	145,122
Leather and allied products.....	*1,517	*140,810	*4,128	*1,371	*1,455	*1,184	*49,431	*25,026
Wood products.....	37,212	2,137,960	119,247	32,504	34,770	31,645	251,552	289,073
Paper products.....	*3,241	*190,044	*8,151	*239	*7,042	*26	*23,033	*33,792
Printing and related support activities.....	38,907	3,999,554	103,243	67,332	152,342	55,761	554,048	639,634
Petroleum and coal products.....	*53	*88	*36	--	--	--	--	*-4,440
Chemical manufacturing.....	6,086	406,344	11,514	*2,457	*4,059	*4,443	*39,548	61,875
Plastics, rubber, clay, refractory, and glass products.....	25,989	1,031,229	42,383	9,357	38,993	44,165	150,579	112,655
Nonmetallic mineral products.....	2,523	475,937	*14,427	*10,252	*2,743	*3,010	95,106	48,322
Primary metal industries.....	2,379	331,632	*8,592	*77	*251	*1,158	*52,563	53,693
Fabricated metal products.....	37,042	3,801,021	202,139	41,485	140,121	42,157	584,882	458,759
Machinery.....	25,299	3,524,503	188,585	44,587	41,734	36,693	721,939	808,822
Computer and electronic products.....	9,569	274,236	*9,831	*36	*1,606	--	*16,435	83,453
Electrical equipment, appliance, and components.....	8,919	654,844	18,589	*1,219	*8,637	*12,188	*24,842	138,553
Transportation equipment.....	9,478	840,104	20,744	*11,684	*24,909	*10,010	224,275	70,694
Furniture and related products.....	55,066	2,722,556	85,558	16,945	129,978	22,011	189,135	686,179
Medical equipment and supplies.....	4,273	496,997	9,064	*672	*33,813	*3,809	*65,928	128,937
Other miscellaneous manufacturing.....	43,135	2,229,681	40,442	10,053	51,903	34,779	200,069	296,781
Wholesale trade.....	371,327	42,550,621	587,205	154,561	512,613	290,144	1,518,277	5,154,763
Durable goods, including machinery, wood, metals, etc.....	194,186	22,006,402	288,422	95,167	219,704	155,723	984,661	2,858,379
Nondurable goods, including food, fiber, chemicals, etc.....	177,141	20,544,219	298,783	59,394	292,909	134,422	533,616	2,296,384
Retail trade.....	2,318,369	179,910,060	2,760,173	870,356	5,061,788	1,987,142	10,790,255	9,748,895
Motor vehicle and parts dealers.....	122,809	31,441,314	270,988	67,445	321,818	353,064	1,378,684	1,089,826
Furniture and home furnishing stores.....	52,698	6,399,133	136,710	26,258	324,972	63,062	615,612	462,535
Electronic and appliance stores.....	39,704	5,687,023	87,092	24,156	200,200	50,116	538,885	471,337
Building material and garden equipment and supplier dealers.....	57,523	6,843,025	155,699	43,576	94,743	113,319	676,838	463,023
Food and beverage stores.....	120,382	29,427,755	278,113	141,301	733,917	271,056	1,750,016	1,207,310
Health and personal care stores.....	107,729	7,107,761	96,877	44,511	159,003	47,267	343,341	885,333
Gasoline stations.....	30,101	25,653,103	278,198	75,502	337,438	280,075	1,406,997	374,478
Clothing and accessories stores.....	94,652	11,388,491	130,297	95,956	682,350	124,938	825,367	804,081
Sporting goods, hobby, book, and music stores.....	139,536	8,313,839	131,441	45,269	457,299	76,500	498,824	341,932
General merchandise stores.....	34,749	3,771,467	48,635	22,190	160,107	34,445	287,180	255,865
Miscellaneous store retailers.....	440,071	23,542,711	530,455	158,651	1,265,638	381,055	1,926,535	1,122,695
Nonstore retailers.....	1,078,413	20,334,438	615,666	125,542	324,303	192,246	541,975	2,270,480

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,2}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Transportation and warehousing.....	888,927	52,416,402	5,068,503	1,558,872	517,337	1,242,066	3,856,064	7,503,568
Air and rail transportation.....	14,564	423,824	105,617	5,815	14,268	32,804	19,301	34,517
Water transportation.....	3,887	419,192	39,852	*11,183	*2,237	8,675	5,091	75,150
General freight trucking, local.....	195,362	14,376,234	1,505,059	353,262	76,067	315,078	1,582,984	2,138,884
General freight trucking, long-distance and specialized freight trucking.....	287,898	26,341,315	2,939,110	730,689	167,228	719,342	1,693,145	2,635,489
Urban transit.....	*1,941	*17,941	*1,117	--	*238	*505	--	*2,372
Interurban and rural bus transportation.....	*459	*66,524	*271	--	--	*167	*22,811	*22,294
Taxi and limousine service.....	126,177	3,374,162	93,135	292,296	131,547	78,070	*23,462	993,599
School, employee, and charter bus industry.....	17,845	833,412	107,497	55,202	*3,820	21,828	72,162	165,783
Other transit and ground passenger transportation.....	12,111	277,295	*40,214	*2,896	*292	*5,171	*12,713	57,706
Pipeline transportation.....	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation.....	**8,229	**178,189	**30,096	**6,050	**3,062	**1,803	**1,019	**21,747
Support activities for transportation (including motor vehicle towing).....	35,132	1,500,338	127,106	30,401	30,290	37,868	191,617	217,162
Couriers and messengers.....	182,725	4,409,680	68,445	69,416	70,363	16,746	206,162	1,104,533
Warehousing and storage facilities.....	2,599	198,296	10,985	1,663	17,925	4,010	25,597	34,333
Information.....	282,636	7,113,216	318,255	171,500	165,423	82,903	593,596	1,893,135
Publishing industries.....	53,252	1,859,894	44,820	15,212	21,103	15,462	159,799	407,900
Motion picture and sound recording.....	64,293	2,093,084	140,812	110,384	85,109	11,998	103,033	663,484
Broadcasting and telecommunications.....	50,804	1,198,855	71,423	37,715	27,307	15,093	94,866	240,330
Information services and data processing services.....	114,287	1,961,384	61,200	8,188	31,904	40,350	235,898	581,421
Finance and insurance.....	570,191	103,107,877	782,373	335,443	1,055,417	776,642	3,949,181	13,848,405
Credit intermediation and related activities.....	76,351	2,916,966	82,308	14,467	92,784	99,339	83,165	725,232
Securities, commodity contracts, other financial investments... investment bankers and securities dealers.....	152,818	77,075,564	206,590	67,752	256,617	498,406	1,834,786	3,576,537
Securities brokers.....	8,514	6,563,090	7,814	4,944	7,244	18,056	11,281	128,654
Commodity contracts brokers and dealers.....	33,087	11,903,590	40,524	6,764	56,486	54,300	117,810	995,773
Securities and commodity exchanges.....	752	2,625,686	475	*52	*3,195	8,032	*61	-8,969
Other financial investment activities (investment advice).....	102,926	55,440,145	144,406	55,061	182,315	395,809	1,657,428	2,388,716
Insurance agents, brokers, and related activities.....	341,021	23,115,346	493,475	253,224	706,017	178,897	2,031,229	9,546,636
Insurance agencies and brokerages.....	280,104	20,869,748	427,558	227,295	661,668	171,775	1,933,035	8,704,755
Other insurance related activities.....	60,917	2,245,598	65,917	25,929	44,348	7,122	98,194	841,881
Real estate and rental and leasing.....	935,076	48,727,512	2,057,888	486,745	924,383	925,553	1,131,659	20,542,795
Real estate.....	871,441	44,815,040	1,136,900	392,647	733,741	719,362	887,280	20,297,745
Lessors of real estate (including miniwarehouses and self storage).....	24,399	1,567,775	131,945	8,172	67,753	133,561	106,735	213,712
Offices of real estate agents, brokers, property managers, and appraisers.....	721,700	38,426,967	870,358	345,097	584,958	436,048	676,777	18,588,462
Other activities related to real estate.....	125,342	4,820,298	134,597	39,377	81,030	149,753	103,768	1,495,571
Rental and leasing services.....	63,635	3,912,472	920,988	94,099	190,643	206,191	244,379	245,050
Automotive equipment rental and leasing.....	13,849	553,788	235,564	*13,278	1,899	46,377	*10,490	-38,942
Consumer electronics and appliances rental.....	*563	*17,817	*878	--	*29	*1,885	*860	*8,475
Formal wear and costume rental.....	*1,028	*48,156	*4,219	--	*4,240	*811	*5,110	*11,379
Video tape and disc rental.....	9,546	850,194	91,818	*3,843	135,097	10,057	92,372	13,348
General rental centers and other consumer goods rental.....	17,140	780,348	69,927	49,603	35,696	20,756	47,214	43,436
Commercial and industrial machinery and equipment rental and leasing.....	21,509	1,662,169	518,580	27,374	13,681	126,305	88,333	207,354
Professional, scientific, and technical services.....	2,444,845	114,255,129	3,137,186	851,298	2,792,368	847,364	8,799,082	48,116,862
Legal services.....	321,978	30,214,158	447,193	232,507	1,286,998	199,831	3,328,196	13,191,817
Office of certified public accountants.....	48,297	3,431,459	135,133	12,595	153,669	47,949	559,399	1,424,674
Other accounting services.....	314,029	6,884,334	243,234	63,822	205,206	111,941	764,983	2,873,022
Architectural, engineering, and related services.....	240,017	12,668,590	406,275	89,488	260,650	71,947	1,366,314	4,342,850
Architectural services.....	80,624	6,978,328	179,277	54,823	178,259	40,941	876,224	1,666,899
Engineering services.....	96,436	4,981,402	168,142	21,035	74,671	22,734	307,295	1,955,502
Drafting, building inspections, and geophysical surveying....	41,228	835,643	25,638	*9,835	*5,758	*1,588	*58,507	470,715
Surveying and mapping (except geophysical) services.....	19,889	734,248	31,295	*3,482	*1,709	*5,427	118,723	237,108
Testing laboratories.....	*1,839	*38,970	*1,923	*313	*253	*1,256	*5,565	*12,627

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,2}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Professional, scientific, and technical services								
--Continued								
Specialized design services.....	189,533	6,778,570	234,467	48,031	152,052	16,703	283,906	1,598,213
Computer systems design services.....	220,800	7,097,299	286,845	28,912	72,472	30,431	430,930	2,829,064
Other professional, scientific, and technical services.....	1,110,192	47,180,719	1,384,039	375,942	661,321	368,561	2,065,353	21,857,222
Management, scientific, and technical consulting services.....	597,932	25,656,953	639,808	172,222	278,818	168,217	580,126	14,510,395
Scientific research and development services.....	23,035	742,934	15,689	1,769	4,995	*1,841	42,732	337,496
Advertising and related services.....	89,555	4,818,381	129,151	51,467	69,510	26,122	132,318	1,538,428
Market research and public opinion polling.....	21,806	829,958	21,929	15,066	6,703	7,443	44,933	288,239
Other miscellaneous services.....	377,864	15,132,493	577,463	135,419	301,296	164,938	1,265,244	5,182,663
Administrative and support and waste management and remediation services.....	1,549,153	40,216,345	1,814,637	447,004	532,664	420,717	5,104,165	11,575,802
Administrative and support services.....	1,529,777	38,888,082	1,708,851	432,792	523,188	397,359	4,986,325	11,336,844
Waste management and remediation services.....	19,376	1,328,263	105,786	14,212	9,476	23,358	117,839	238,958
Educational services.....	352,295	4,804,001	163,780	68,197	238,016	34,429	285,139	1,746,044
Health care and social assistance.....	1,595,395	86,976,383	2,158,760	607,238	3,504,784	938,563	11,969,217	36,875,624
Ambulatory health care services.....	776,359	75,340,402	1,737,900	510,539	3,231,951	746,786	10,865,248	33,086,459
Offices of physicians (except mental health specialist).....	183,687	26,130,623	399,557	178,229	924,701	144,226	3,098,243	13,506,828
Offices of physicians, mental health specialist.....	32,571	2,374,521	60,735	6,130	123,470	13,523	171,068	1,275,917
Offices of dentists.....	85,832	26,435,152	761,118	121,026	922,706	383,336	5,645,177	9,804,477
Offices of chiropractors.....	40,682	4,234,374	146,134	43,079	294,349	79,218	498,119	1,683,739
Offices of optometrists.....	15,399	2,642,571	64,953	24,922	135,679	36,543	469,032	664,455
Offices of mental health practitioners and social therapists..	150,743	6,493,888	133,880	67,927	493,000	39,623	328,884	3,416,742
Offices of podiatrists.....	9,306	1,206,918	33,589	13,032	139,652	8,841	126,347	379,030
Outpatient care centers and other miscellaneous health practitioners.....	100,032	2,593,245	73,710	21,428	93,890	13,186	119,268	1,156,628
Medical and diagnostic laboratories.....	15,613	1,310,282	24,480	21,751	48,516	13,949	234,078	456,286
Home health care services.....	112,269	1,410,288	30,247	11,065	22,211	9,112	91,188	606,485
Other ambulatory health care services (including ambulance services, blood and organ banks).....	30,225	508,539	9,497	*1,950	33,778	*5,229	83,845	135,874
Hospitals.....	3,526	80,187	*1,763	*5,417	*312	*325	*8,104	*36,563
Nursing and residential care facilities.....	59,857	2,414,985	75,953	17,819	46,898	111,324	486,544	516,847
Social assistance.....	102,925	1,084,601	36,765	5,601	59,918	5,838	32,979	401,439
Child day care services.....	652,727	8,056,208	306,378	67,861	165,705	74,289	576,342	2,834,317
Arts, entertainment, and recreation.....	1,075,614	20,568,744	1,377,909	207,319	645,777	227,965	820,441	5,375,362
Performing arts, spectator sports, and related industries.....	917,406	16,234,217	999,746	169,379	400,020	118,233	467,630	4,811,755
Museums, historical sites, and similar institutions.....	*700	*1,310	--	--	*4	--	--	*-511
Amusement, gambling, and recreation industries.....	157,507	4,333,217	378,163	37,940	245,753	109,732	352,811	564,117
Accommodation, food services, and drinking places.....	322,460	37,345,294	1,379,107	334,107	2,161,197	1,118,390	6,295,522	2,245,602
Accommodation.....	70,772	5,894,094	565,567	26,407	208,036	684,233	686,318	311,958
Travel accommodation (including hotels, motels, and bed and breakfast inns).....	29,759	4,137,205	361,977	22,599	113,055	483,271	503,431	268,529
RV (recreational vehicle) parks and recreational camps.....	19,619	766,924	121,084	1,079	15,460	130,618	55,985	3,918
Rooming and boarding houses.....	21,393	989,965	82,507	2,729	79,522	70,345	126,901	39,511
Food services and drinking places.....	251,688	31,451,200	813,539	307,700	1,953,161	434,157	5,609,204	1,933,644
Other services.....	1,725,721	65,520,118	2,490,176	835,182	4,068,307	849,559	6,991,632	14,192,461
Auto repair and maintenance.....	295,956	23,001,043	898,244	233,425	890,807	380,064	3,014,904	2,778,737
Automotive mechanical and electrical repair and maintenance.....	145,747	11,943,065	462,074	100,199	477,230	182,274	1,388,979	1,392,374
Automotive body shops.....	90,976	7,007,238	265,115	84,476	221,361	106,443	1,057,809	932,578
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	59,233	4,050,740	171,055	48,750	192,215	91,346	568,115	453,784
Miscellaneous repairs.....	356,167	13,384,528	519,241	108,068	317,591	133,360	1,093,502	3,007,020
Personal and laundry services.....	1,073,598	29,134,547	1,072,691	493,689	2,859,909	336,136	2,883,226	8,406,704
Religious, grantmaking, civic, professional and similar organizations.....	226,867	2,933,690	81,884	21,925	24,430	17,544	*11,371	1,498,270
Unclassified establishments.....	250,384	3,098,660	56,092	40,352	34,739	46,442	101,121	1,283,295

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,2}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	13,307,842	875,098,239	23,356,091	6,951,630	19,288,067	7,760,648	78,682,837	245,230,626
Agriculture, forestry, hunting, and fishing.....	175,698	13,483,282	934,650	107,887	127,138	217,092	1,437,638	2,525,045
Animal production (including breeding of cats and dogs).....	6,447	321,539	29,687	*1,083	*1,569	3,774	*14,977	33,947
Forestry and logging (including forest nurseries, timber tracts).....	39,370	5,963,572	469,364	70,626	35,107	106,181	434,940	672,248
Fishing.....	54,848	2,494,998	247,925	*1,183	36,817	52,817	127,730	848,912
Hunting and trapping.....	*3,127	*78,258	*5,284	--	*18,701	*58	*2,055	*20,779
Support activities for agriculture and forestry.....	71,906	4,624,915	182,390	34,995	34,944	54,262	857,935	949,159
Mining.....	70,152	4,580,821	263,219	20,443	18,111	61,357	179,998	1,325,648
Oil and gas extraction.....	59,665	3,502,322	160,713	7,372	16,693	48,058	59,770	999,597
Coal mining.....	*111	*20,293	*63	*(⁴)	--	--	--	*7,194
Metal ore mining.....	*4	*38,623	*1,506	*2,893	*60	*111	*13,878	*3,196
Nonmetallic mineral mining and quarrying.....	3,054	396,947	56,678	*7,331	*271	8,254	54,776	51,108
Support activities for mining.....	7,318	622,637	44,259	*2,847	*1,087	*4,935	*51,575	264,554
Utilities.....	4,810	204,666	*8,289	*14,526	*11,116	*290	*8,878	68,596
Construction.....	1,885,190	142,900,615	4,540,006	1,146,324	694,649	1,128,153	21,431,092	29,331,756
Land subdivision and land development.....	14,378	2,172,616	97,977	30,782	8,735	65,604	88,803	519,007
Residential building construction.....	282,375	34,675,770	696,045	139,352	97,654	299,188	4,492,848	5,033,488
Nonresidential building construction.....	53,658	6,212,722	119,933	32,793	26,181	48,476	683,077	819,788
Heavy construction.....	43,145	4,002,047	316,720	164,515	11,796	75,133	508,883	631,753
Special trade contractors.....	1,491,635	95,837,460	3,309,332	778,882	550,284	639,753	15,657,481	22,327,720
Manufacturing.....	241,827	24,870,957	744,349	233,537	740,498	253,168	3,515,126	5,043,865
Food manufacturing.....	13,038	2,468,293	39,842	5,026	71,401	18,767	176,267	292,977
Textile and textile product mills.....	*2,270	*219,185	*3,910	*626	*2,617	*1,709	*51,715	*67,270
Apparel.....	12,648	1,543,192	29,221	14,049	139,118	4,791	409,607	175,480
Leather and allied products.....	*1,490	*110,811	*4,128	*1,343	*8	*1,184	*43,055	*25,699
Wood products.....	24,972	1,876,089	94,794	30,058	28,953	18,154	186,667	348,908
Paper products.....	*3,240	*189,299	*8,100	*239	*7,024	--	*22,942	*33,848
Printing and related support activities.....	23,263	3,595,614	77,977	58,051	129,110	38,407	490,765	718,664
Petroleum and coal products.....	*4	*85	*11	--	--	--	--	*48
Chemical manufacturing.....	3,443	345,461	*2,013	*1,338	*4,059	*7	*27,686	85,870
Plastics, rubber, clay, refractory, and glass products.....	19,851	837,692	24,703	*7,826	16,438	38,811	126,725	185,852
Nonmetallic mineral products.....	2,502	359,624	*13,386	*6,125	*280	*2,752	*63,285	57,636
Primary metal industries.....	2,378	314,855	*8,592	*77	*251	*1,158	*52,545	53,970
Fabricated metal products.....	23,363	3,289,211	151,263	38,877	85,163	32,587	543,224	556,102
Machinery.....	23,302	3,222,274	155,838	30,277	39,598	31,948	675,771	848,739
Computer and electronic products.....	6,601	259,754	*3,860	*36	*1,606	--	*14,380	90,575
Electrical equipment, appliance, and components.....	7,358	564,892	16,882	*1,203	*6,330	*3,982	*24,177	157,174
Transportation equipment.....	6,020	746,029	*16,944	*11,513	*23,736	*7,230	*214,343	80,563
Furniture and related products.....	35,460	2,345,701	56,305	16,908	105,442	17,962	154,157	754,181
Medical equipment and supplies.....	3,569	492,355	*8,874	*672	*33,813	*3,809	*62,622	129,668
Other miscellaneous manufacturing.....	27,056	2,090,541	27,707	9,293	45,548	29,911	175,193	380,642
Wholesale trade.....	261,228	37,529,221	407,827	114,464	383,587	205,382	1,178,095	5,860,281
Durable goods, including machinery, wood, metals, etc.....	138,359	19,443,371	213,434	60,476	143,821	101,154	740,803	3,249,671
Nondurable goods, including food, fiber, chemicals, etc.....	122,870	18,085,850	194,394	53,989	239,766	104,229	437,292	2,610,610
Retail trade.....	1,247,151	149,910,801	1,666,590	593,193	3,632,353	1,200,322	8,597,204	15,455,174
Motor vehicle and parts dealers.....	87,664	26,668,146	205,557	45,783	238,862	249,064	1,101,265	1,501,581
Furniture and home furnishing stores.....	34,081	5,412,799	95,162	12,295	249,864	41,783	512,281	682,733
Electronic and appliance stores.....	22,945	4,760,937	54,000	13,416	134,833	36,674	450,222	634,430
Building material and garden equipment and supplier dealers.....	47,669	5,776,546	121,793	34,975	83,561	94,135	533,081	594,072
Food and beverage stores.....	92,257	25,792,593	224,316	111,518	581,634	203,576	1,478,703	1,512,886
Health and personal care stores.....	59,100	6,563,363	64,868	19,132	142,044	22,282	310,880	1,023,424
Gasoline stations.....	21,237	20,533,627	183,661	61,644	289,543	159,835	1,129,331	547,601
Clothing and accessories stores.....	52,171	9,788,141	89,104	73,694	545,816	86,768	674,670	1,168,835
Sporting goods, hobby, book, and music stores.....	74,605	6,481,702	53,689	33,302	258,300	49,200	362,744	753,425
General merchandise stores.....	21,174	3,148,169	28,931	6,535	139,150	21,167	242,994	341,553
Miscellaneous store retailers.....	220,332	18,209,100	265,617	97,785	797,516	161,074	1,479,059	2,467,708
Nonstore retailers.....	513,915	16,775,678	279,893	83,113	171,232	74,764	321,974	4,226,926

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ¹²	Payroll ¹²	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation and warehousing.....	741,160	43,300,820	3,427,734	1,216,716	410,895	873,232	2,709,584	8,886,337
Air and rail transportation.....	12,771	275,097	26,710	*3,090	6,146	7,872	*5,362	136,853
Water transportation.....	3,469	374,936	*20,431	*11,147	*9	*1,771	*692	96,879
General freight trucking, local.....	166,874	11,771,179	1,057,790	296,496	61,560	226,425	1,147,604	2,404,952
General freight trucking, long-distance and specialized freight trucking.....	221,681	20,818,501	1,960,873	474,079	122,948	499,366	1,099,173	3,364,554
Urban transit.....	*1,940	*16,898	--	--	--	--	--	*3,906
Interurban and rural bus transportation.....	*459	*66,524	*271	--	--	*167	*22,811	*22,294
Taxi and limousine service.....	110,339	3,212,453	68,328	289,859	128,138	77,684	*20,774	1,027,759
School, employee, and charter bus industry.....	16,462	766,544	86,469	54,300	*1,355	9,774	70,107	182,379
Other transit and ground passenger transportation.....	10,234	232,567	*24,784	*2,896	*239	*5,126	*11,339	65,812
Pipeline transportation.....	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation.....	**5,577	**166,139	**9,554	**6,031	**1,829	**47	**	**54,129
Support activities for transportation (including motor vehicle towing).....	27,395	1,275,823	98,678	23,780	19,049	27,307	138,725	271,927
Couriers and messengers.....	161,585	4,175,535	65,713	54,551	52,040	15,352	180,491	1,217,049
Warehousing and storage facilities.....	2,374	148,624	*8,133	*486	*17,582	*2,341	*12,506	37,845
Information.....	186,055	6,314,548	211,261	161,284	121,960	37,579	524,019	2,424,815
Publishing industries.....	40,980	1,657,618	34,424	15,043	15,142	10,818	129,885	471,892
Motion picture and sound recording.....	38,690	1,812,568	78,545	107,843	59,606	10,128	93,469	822,897
Broadcasting and telecommunications.....	36,739	1,099,425	56,754	35,872	18,819	8,986	74,393	342,681
Information services and data processing services.....	69,646	1,744,937	41,539	*2,527	28,394	7,648	226,272	787,345
Finance and insurance.....	404,119	66,617,344	642,797	298,283	890,697	277,215	3,336,656	16,613,993
Credit intermediation and related activities.....	52,306	2,593,801	60,127	7,637	64,913	33,166	72,036	991,762
Securities, commodity contracts, other financial investments.....	94,748	42,329,843	145,814	56,266	191,953	90,318	1,333,399	5,447,359
Investment bankers and securities dealers.....	5,059	3,974,986	6,229	*4,487	5,310	5,082	*9,895	284,043
Securities brokers.....	22,921	8,487,855	30,872	5,188	50,558	13,196	100,936	1,153,834
Commodity contracts brokers and dealers.....	2,012	490,332	1,463	*584	*1,239	*4,403	*12,748	206,916
Securities and commodity exchanges.....	*410	*612,345	*150	*1	--	*188	--	*15,002
Other financial investment activities (investment advice).....	64,346	28,764,325	107,100	46,008	134,846	67,449	1,209,820	3,787,563
Insurance agents, brokers, and related activities.....	257,065	21,693,700	436,856	234,379	633,831	153,731	1,931,221	10,174,872
Insurance agencies and brokerages.....	209,886	19,633,472	384,036	211,382	595,803	150,294	1,855,376	9,199,837
Other insurance related activities.....	47,179	2,060,228	52,820	22,997	38,027	3,437	75,845	975,034
Real estate and rental and leasing.....	715,838	44,096,639	1,173,708	388,864	676,164	412,941	850,400	22,172,407
Real estate.....	677,026	41,607,449	838,864	340,526	580,017	351,494	695,754	21,577,483
Lessors of real estate (including miniwarehouses and self storage).....	14,836	1,059,103	61,024	*1,083	26,207	55,694	37,053	373,360
Offices of real estate agents, brokers, property managers, and appraisers.....	570,764	36,135,337	708,680	308,174	506,236	214,929	587,552	19,344,055
Other activities related to real estate.....	91,426	4,413,008	69,161	31,269	47,574	80,871	71,149	1,860,067
Rental and leasing services.....	38,811	2,489,190	334,843	48,337	96,146	61,447	154,646	594,925
Automotive equipment rental and leasing.....	9,614	288,890	31,657	*7,617	*893	6,898	*7,425	53,711
Consumer electronics and appliances rental.....	*555	*10,780	*237	--	--	*39	--	*10,294
Formal wear and costume rental.....	*1,028	*48,156	*4,219	--	*4,240	*811	*5,110	*11,379
Video tape and disc rental.....	5,371	461,633	38,487	*173	68,222	*5,263	*41,789	37,244
General rental centers and other consumer goods rental.....	10,436	432,281	20,816	*18,040	*15,139	*2,835	*29,796	109,323
Commercial and industrial machinery and equipment rental and leasing.....	11,807	1,247,450	239,426	22,508	7,653	45,601	70,527	372,974
Professional, scientific, and technical services.....	1,877,869	106,912,529	2,416,449	703,775	2,407,308	637,464	7,759,640	51,696,066
Legal services.....	266,459	29,132,431	404,652	212,448	1,178,248	178,916	3,052,813	13,703,947
Office of certified public accountants.....	45,098	3,310,398	123,430	12,562	142,083	39,452	534,488	1,456,803
Other accounting services.....	267,643	6,517,893	182,806	50,549	190,086	83,231	669,010	3,068,998
Architectural, engineering, and related services.....	193,883	11,369,673	338,424	72,711	200,756	61,620	1,242,541	4,619,998
Architectural services.....	71,207	5,533,807	151,323	40,739	143,380	35,250	761,933	1,755,484
Engineering services.....	73,484	4,251,055	135,618	18,655	49,909	18,167	301,551	2,109,931
Drafting, building inspections, and geophysical surveying.....	29,412	820,481	18,661	*9,835	*5,758	*1,588	*58,482	502,078
Surveying and mapping (except geophysical) services.....	18,919	733,258	31,295	*3,482	*1,709	*5,427	118,723	237,220
Testing laboratories.....	*861	*31,072	*1,526	--	--	*1,188	*1,851	*15,285

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction	Payroll	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Professional, scientific, and technical services								
--Continued								
Specialized design services.....	131,839	6,277,050	196,589	24,190	110,263	15,261	253,118	1,822,335
Computer systems design services.....	150,602	6,348,426	180,982	21,933	51,619	24,846	243,494	3,279,451
Other professional, scientific, and technical services.....	822,345	43,956,659	989,566	309,381	534,254	234,138	1,764,175	23,744,532
Management, scientific, and technical consulting services.....	455,024	24,017,759	460,562	133,223	210,088	90,055	415,050	15,539,768
Scientific research and development services.....	18,381	685,159	12,458	*755	*2,135	*1,413	*21,290	396,472
Advertising and related services.....	68,774	4,474,642	100,351	45,892	52,119	22,097	117,075	1,662,193
Market research and public opinion polling.....	12,219	754,148	12,677	*14,576	6,597	*2,777	38,478	342,552
Other miscellaneous services.....	267,947	14,024,950	403,518	114,936	263,315	117,795	1,172,282	5,803,548
Administrative and support and waste management and remediation services.....	1,273,783	35,550,719	1,319,975	322,147	403,483	268,877	4,001,180	12,920,343
Administrative and support services.....	1,260,930	34,381,874	1,230,695	309,104	394,453	249,798	3,908,812	12,656,718
Waste management and remediation services.....	12,854	1,168,845	89,279	13,043	9,030	19,079	92,368	263,624
Educational services.....	282,206	4,323,231	118,733	53,242	186,649	21,585	196,929	1,957,148
Health care and social assistance.....	1,326,848	83,243,509	1,913,623	520,701	3,166,790	782,846	11,420,372	38,233,690
Ambulatory health care services.....	651,736	73,140,130	1,631,859	462,146	2,957,053	652,313	10,548,157	33,893,588
Offices of physicians (except mental health specialist).....	158,334	25,345,985	379,618	164,039	855,685	119,224	2,994,476	13,792,686
Offices of physicians, mental health specialist.....	25,819	2,303,426	55,708	5,470	106,235	13,523	170,627	1,294,582
Offices of dentists.....	81,016	26,156,687	748,535	114,921	909,158	362,482	5,578,286	9,857,268
Offices of chiropractors.....	29,761	4,062,100	126,276	39,738	247,968	65,591	488,202	1,750,105
Offices of optometrists.....	13,184	2,572,201	63,148	24,404	129,614	35,769	441,753	674,692
Offices of mental health practitioners and social therapists.....	123,421	6,177,976	123,577	55,957	446,883	28,901	304,798	3,511,642
Offices of podiatrists.....	7,304	1,111,895	27,133	*10,434	124,841	5,963	110,260	395,645
Outpatient care centers and other miscellaneous health practitioners.....	78,455	2,385,921	65,249	18,284	61,335	5,831	84,145	1,235,531
Medical and diagnostic laboratories.....	12,901	1,263,574	19,144	15,935	44,000	11,062	214,945	492,357
Home health care services.....	94,973	1,336,009	15,337	*11,013	*13,585	*921	86,679	735,702
Other ambulatory health care services (including ambulance services, blood and organ banks).....	26,568	424,356	8,134	*1,950	17,748	*3,045	73,987	153,378
Hospitals.....	*3,187	*61,710	*1,350	*5,171	--	--	--	*43,304
Nursing and residential care facilities.....	47,192	1,906,978	52,082	12,521	33,862	78,656	341,730	657,483
Social assistance.....	77,874	939,197	22,144	*4,281	36,659	*4,293	*29,817	523,105
Child day care services.....	546,859	7,195,494	206,188	36,582	139,215	47,584	500,668	3,116,211
Arts, entertainment, and recreation.....	624,707	17,000,016	654,900	105,712	335,695	92,417	619,976	7,893,331
Performing arts, spectator sports, and related industries.....	518,158	14,156,248	510,370	85,299	216,806	59,831	363,223	6,989,104
Museums, historical sites, and similar institutions.....	*357	*990	--	--	--	--	--	*982
Amusement, gambling, and recreation industries.....	106,192	2,842,778	144,531	20,414	118,888	32,585	256,753	903,245
Accommodation, food services, and drinking places.....	225,607	29,359,376	901,244	270,575	1,513,876	660,263	4,839,777	3,497,576
Accommodation.....	49,576	4,235,403	331,950	10,185	115,492	381,132	433,755	757,001
Travel accommodation (including hotels, motels, and bed and breakfast inns).....	22,855	3,036,446	222,853	8,967	77,815	294,327	318,606	486,623
RV (recreational vehicle) parks and recreational camps.....	14,064	542,906	67,299	*407	*13,978	*47,710	*35,502	114,393
Rooming and boarding houses.....	12,656	656,051	41,798	*812	*23,699	39,096	79,647	155,985
Food services and drinking places.....	176,032	25,123,973	569,294	260,389	1,398,384	279,131	4,406,022	2,740,575
Other services.....	1,385,045	59,299,751	1,901,270	639,889	3,526,079	607,401	5,988,695	16,035,618
Auto repair and maintenance.....	233,800	20,488,431	716,821	198,903	760,935	259,830	2,569,238	3,218,124
Automotive mechanical and electrical repair and maintenance.....	115,901	10,880,025	398,078	94,801	414,726	145,071	1,212,857	1,627,669
Automotive body shops.....	69,640	6,065,617	189,759	78,548	177,920	60,335	876,183	1,062,011
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	48,259	3,542,789	128,984	25,554	168,289	54,424	480,198	528,444
Miscellaneous repairs.....	290,351	12,369,690	409,060	79,827	287,260	118,362	1,036,817	3,371,513
Personal and laundry services.....	860,894	26,441,630	775,389	361,160	2,477,884	229,209	2,382,640	9,445,981
Religious, grantmaking, civic, professional and similar organizations.....	178,092	2,822,520	71,287	*17,194	*22,039	*4,106	*11,342	1,679,507
Unclassified establishments.....	200,457	2,776,872	38,178	*22,872	18,981	18,957	76,236	1,609,430

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

** Data combined to prevent disclosure of information for specific taxpayers.

¹ Excludes amounts reported on Schedule C-EZ filed by certain small businesses not required to itemize their business deductions. Therefore, totals shown may be slightly understated.

² Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.

³ Payroll is the sum of salaries and wages plus the cost of labor reported as part of cost of sales and operations.

⁴ Less than \$500.

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

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting and fishing						Mining
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing	Hunting and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	17,904,731	277,546	27,687	49,121	82,774	7,966	109,998	106,642
Business receipts, total ¹	1,020,957,283	16,510,654	621,489	7,269,254	2,911,631	157,452	5,550,828	5,893,403
Income from sales and operations ¹	1,007,948,354	16,293,956	606,855	7,237,064	2,874,899	156,215	5,418,923	5,558,384
Other business income.....	13,008,929	216,697	14,634	32,190	36,732	*1,237	131,904	335,019
Business deductions, total ^{1,2}	806,386,102	15,000,660	863,727	6,728,925	2,239,643	182,937	4,985,429	5,344,871
Cost of sales and operations.....	387,381,087	5,155,638	105,981	3,047,659	441,053	*66,183	1,494,762	899,920
Inventory, beginning of year.....	32,412,471	299,805	18,419	125,474	*16,140	*19,215	120,557	59,053
Cost of labor.....	29,278,688	297,904	*1,978	106,419	133,382	*361	55,765	39,345
Purchases.....	268,789,953	3,098,538	66,761	1,452,744	*219,370	*11,702	1,347,960	111,001
Materials and supplies.....	43,195,524	382,349	11,138	292,664	*23,761	*5,450	49,336	183,501
Other costs.....	48,046,814	1,385,730	25,433	1,192,452	63,940	*46,155	57,749	574,906
Inventory, end of year.....	34,342,365	308,687	17,748	122,094	*15,540	*16,700	136,605	67,885
Advertising expenses.....	10,148,700	73,869	4,370	16,207	17,353	8,943	26,996	14,427
Bad debts from sales or services.....	983,868	3,040	*1	*772	--	*(Z)	2,267	1,067
Car and truck expenses.....	45,711,214	757,506	27,851	357,119	108,706	16,668	247,162	130,170
Commissions.....	11,621,490	225,124	64,395	64,256	*17,967	*815	77,690	42,119
Depletion.....	684,974	10,171	*(Z)	*10,067	--	--	*103	570,110
Depreciation.....	32,196,159	1,503,246	147,448	627,360	349,406	15,324	363,708	398,185
Employee benefit programs.....	1,871,875	12,136	1,241	4,087	*15	*11	6,783	4,917
Insurance.....	13,623,759	367,862	15,459	157,369	66,329	4,794	123,911	55,521
Legal and professional services.....	7,312,694	70,671	7,396	24,027	13,588	1,422	24,238	84,414
Meals and entertainment deducted.....	4,664,694	43,019	3,747	3,549	21,004	1,059	13,659	19,700
Mortgage interest.....	5,250,896	112,650	6,602	38,551	32,138	*38	35,322	22,952
Other interest paid on business indebtedness....	6,981,950	244,110	12,475	114,906	55,395	*4,477	56,858	169,182
Office expenses.....	10,456,415	63,847	4,341	15,813	16,299	*663	26,731	38,035
Pension and profit-sharing plans.....	892,873	1,765	*15	1,286	--	*2	*461	3,329
Rent on machinery and equipment.....	8,880,267	156,490	1,772	95,088	*1,536	*62	58,033	21,786
Rent on other business property.....	24,342,191	164,715	3,967	35,538	50,123	*20,333	54,754	29,807
Repairs.....	12,280,525	667,643	32,579	331,584	144,120	4,707	154,652	110,199
Supplies.....	21,793,962	439,919	42,950	60,965	120,222	9,345	206,436	42,627
Salaries and wages.....	63,485,540	1,482,613	28,360	509,418	33,237	*3,149	908,450	206,228
Taxes paid.....	13,955,919	305,125	5,977	94,075	65,204	814	139,055	178,001
Travel.....	8,457,317	87,389	17,391	12,700	22,834	*2,059	32,406	73,913
Utilities.....	19,381,881	189,257	14,321	61,739	31,012	4,807	77,378	59,342
Other business deductions.....	87,025,949	2,823,306	314,310	1,037,582	617,269	15,170	838,974	2,150,849
Home office business deductions.....	5,642,543	26,095	*603	4,316	*11,339	*738	9,098	8,188
Depreciation, Form 8829.....	625,628	4,371	*1,437	*680	*1,255	--	998	*961
Net income less deficit ^{1,2}	214,715,298	1,533,202	-243,068	540,520	672,137	-25,486	589,098	545,461
Net income ^{1,2}	245,230,626	2,525,045	33,947	672,248	848,912	*20,779	949,159	1,325,648
Deficit ²	30,515,328	991,844	277,015	131,728	176,775	46,264	360,061	780,187

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting and fishing					Mining	
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing	Hunting and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET INCOME								
Number of returns ¹	13,307,842	175,698	6,447	39,370	54,848	*3,127	71,906	70,152
Business receipts, total ¹	875,098,239	13,483,282	321,539	5,963,572	2,494,998	*78,258	4,624,915	4,580,821
Income from sales and operations ¹	863,762,569	13,329,334	319,329	5,943,751	2,461,755	*77,055	4,527,443	4,352,982
Other business income.....	11,335,670	153,948	*2,210	19,821	*33,242	*1,203	97,472	227,839
Business deductions, total ¹²	629,870,575	10,958,237	287,592	5,291,323	1,646,086	*57,479	3,675,756	3,247,018
Cost of sales and operations.....	304,395,353	4,242,102	53,965	2,587,617	347,593	--	1,252,928	595,477
Inventory, beginning of year.....	21,871,183	133,393	*3,468	34,360	*15,380	--	80,186	19,981
Cost of labor.....	24,700,830	247,364	*137	92,156	*100,989	--	54,083	31,586
Purchases.....	210,146,762	2,493,011	*45,252	1,123,495	*211,889	--	1,112,375	38,395
Materials and supplies.....	37,288,804	351,974	*2,628	277,499	*23,654	--	48,194	178,672
Other costs.....	33,920,020	1,146,216	*5,058	1,093,435	*10,462	--	37,262	346,288
Inventory, end of year.....	23,532,247	129,856	*2,577	33,326	*14,780	--	79,172	19,445
Advertising expenses.....	8,246,645	44,424	1,603	11,267	12,031	*2,276	17,247	6,330
Bad debts from sales or services.....	509,065	1,741	--	*76	--	--	1,665	*847
Car and truck expenses.....	36,051,444	539,033	*10,809	273,977	82,098	*2,625	169,524	109,790
Commissions.....	9,658,200	169,163	*50,789	40,360	*16,041	*794	61,178	11,196
Depletion.....	476,229	*4,253	*(Z)	*4,195	--	--	*58	407,403
Depreciation.....	22,884,358	932,896	29,687	468,684	246,885	*5,284	182,356	262,289
Employee benefit programs.....	1,605,914	7,470	*70	2,940	--	--	4,459	3,516
Insurance.....	11,154,234	253,209	5,953	110,271	45,709	*731	90,544	40,708
Legal and professional services.....	5,699,953	47,767	1,442	17,019	9,609	*1,010	18,689	44,328
Meals and entertainment deducted.....	3,722,332	21,929	*2,151	2,470	9,844	*110	7,354	12,496
Mortgage interest.....	3,500,441	78,753	*2,739	30,474	*24,547	*38	20,956	8,398
Other interest paid on business indebtedness.....	4,260,207	138,338	1,035	75,707	28,270	*20	33,306	52,959
Office expenses.....	8,630,469	42,644	*470	13,474	11,664	*479	16,557	30,257
Pension and profit-sharing plans.....	876,189	1,729	--	*1,268	--	--	*461	2,935
Rent on machinery and equipment.....	6,951,630	107,887	*1,083	70,626	*1,183	--	34,995	20,443
Rent on other business property.....	19,288,067	127,138	*1,569	35,107	36,817	*18,701	34,944	18,111
Repairs.....	9,323,725	432,600	7,643	249,905	101,102	*1,783	72,168	86,382
Supplies.....	17,278,089	298,609	24,316	46,177	84,367	*5,880	137,869	25,239
Salaries and wages.....	53,982,007	1,190,273	*14,841	342,785	*26,741	*2,055	803,852	148,412
Taxes paid.....	11,353,028	235,627	2,422	66,015	52,167	*348	114,675	128,102
Travel.....	6,327,100	54,872	2,457	10,799	19,787	*95	21,734	18,949
Utilities.....	15,164,298	136,732	7,209	49,727	23,978	*1,264	54,554	42,912
Other business deductions.....	62,755,941	1,817,444	65,330	773,179	452,382	*11,894	514,658	1,155,018
Home office business deductions.....	4,465,715	19,127	--	4,316	*10,589	*738	3,484	5,569
Depreciation, Form 8829.....	471,733	1,754	--	*680	*1,040	--	*34	*930
Net income ¹²	245,230,626	2,525,045	33,947	672,248	848,912	*20,779	949,159	1,325,648
Returns with Schedule C-EZ:								
Number of returns.....	2,667,860	29,805	*190	*2,910	*7,936	*1,958	16,811	10,939
Business receipts.....	14,700,480	152,147	*175	*17,942	*28,979	*10,195	94,857	89,044
Business deductions.....	1,357,362	13,455	*175	*2,890	*3,494	*1,354	5,542	9,882
Net income	13,343,118	138,692	--	*15,052	*25,485	*8,840	89,315	79,162

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Mining--continued					Utilities	Construction	
	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying	Support activities for mining	Total	Total	Land subdivision and land development
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	89,550	*114	2,986	5,363	8,628	14,020	2,244,768	21,949
Business receipts, total ¹	4,640,416	*20,293	*40,766	495,920	696,009	257,837	160,450,751	2,734,677
Income from sales and operations ¹	4,324,820	*20,293	*40,667	493,373	679,231	257,699	159,418,752	2,682,087
Other business income.....	315,595	--	*99	*2,547	*16,778	*139	1,032,000	52,589
Business deductions, total ^{1,2}	4,324,932	*17,249	60,558	477,791	464,340	211,775	133,754,668	2,354,620
Cost of sales and operations.....	642,615	--	*5,352	145,685	*106,268	*31,353	75,236,575	1,449,742
Inventory, beginning of year.....	40,527	--	*28	*16,639	*1,858	*2,322	3,379,024	649,839
Cost of labor.....	*9,782	--	--	*26,487	*3,076	*8,878	14,787,299	127,762
Purchases.....	68,365	--	*9	*35,025	*7,601	*9	23,136,045	923,780
Materials and supplies.....	103,884	--	*5,347	27,383	*46,887	*10,209	24,648,446	186,070
Other costs.....	460,039	--	--	68,022	*46,845	*9,934	12,926,169	336,552
Inventory, end of year.....	39,982	--	*32	*27,871	--	--	3,640,408	774,262
Advertising expenses.....	8,152	--	*17	2,439	*3,819	*2,101	777,641	11,546
Bad debts from sales or services.....	991	--	--	*76	--	--	78,529	*4,427
Car and truck expenses.....	62,001	--	*6,819	6,288	55,062	*64,518	8,600,090	56,577
Commissions.....	41,343	--	*1	*774	--	*1,822	1,107,119	30,877
Depletion.....	563,734	*1,139	*305	3,881	*1,051	*33	8,714	*521
Depreciation.....	246,933	*94	*7,928	76,449	66,780	9,635	5,592,615	121,537
Employee benefit programs.....	3,446	--	*93	*937	*442	*455	281,802	1,699
Insurance.....	17,792	*2	*1,446	19,296	16,985	*1,485	2,944,268	34,509
Legal and professional services.....	75,362	*25	*423	3,128	5,476	989	682,731	34,076
Meals and entertainment deducted.....	10,805	--	*224	1,791	*6,880	*4,253	331,971	4,817
Mortgage interest.....	18,400	--	--	*4,552	--	*22	667,738	88,951
Other interest paid on business indebtedness.....	147,364	--	*133	14,777	*6,908	*620	867,822	31,597
Office expenses.....	20,886	--	*123	1,548	15,477	*11,250	879,286	13,219
Pension and profit-sharing plans.....	2,741	--	*103	*37	*449	--	64,717	1,145
Rent on machinery and equipment.....	8,587	*(Z)	*2,893	*7,458	*2,847	*14,526	1,411,201	32,470
Rent on other business property.....	26,390	--	*67	*841	*2,509	*16,945	924,594	13,138
Repairs.....	36,834	*1	*4,211	50,614	*18,539	*464	1,656,728	48,952
Supplies.....	25,571	--	*8,992	2,541	5,524	*3,626	4,708,497	38,141
Salaries and wages.....	78,656	--	*14,836	47,270	*65,466	*3,973	9,664,926	93,725
Taxes paid.....	147,727	*700	*2,118	13,918	13,536	*1,810	1,729,254	39,999
Travel.....	57,673	--	*167	4,078	*11,995	*9,970	552,953	1,799
Utilities.....	38,644	*(Z)	*253	8,867	11,577	*10,873	1,871,771	27,006
Other business deductions.....	2,030,107	*15,287	*4,053	58,861	42,542	18,679	12,350,892	170,363
Home office business deductions.....	2,299	--	--	*1,686	*4,204	*1,761	613,909	3,726
Depreciation, Form 8829.....	*283	--	--	--	*679	*360	59,942	*359
Net income less deficit ^{1,2}	312,412	*3,044	-19,791	18,129	231,668	46,063	26,688,557	380,030
Net income ^{1,2}	999,597	*7,194	*3,196	51,108	264,554	68,596	29,331,756	519,007
Deficit ²	687,185	*4,150	*22,987	*32,979	*32,886	22,533	2,643,199	138,976

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Mining--continued					Utilities	Construction	
	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying	Support activities for mining	Total	Total	Land subdivision and land development
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH NET INCOME								
Number of returns ¹	59,665	*111	*4	3,054	7,318	4,810	1,885,190	14,378
Business receipts, total ¹	3,502,322	*20,293	*38,623	396,947	622,637	204,666	142,900,615	2,172,616
Income from sales and operations ¹	3,279,791	*20,293	*38,593	396,505	617,801	204,661	141,974,284	2,134,473
Other business income.....	222,531	--	*30	*442	*4,837	*6	926,331	38,142
Business deductions, total ^{1,2}	2,494,569	*13,099	*35,427	345,839	358,083	136,070	113,569,037	1,653,617
Cost of sales and operations.....	397,433	--	*4,908	104,325	*88,812	*31,343	64,845,455	1,022,833
Inventory, beginning of year.....	16,404	--	--	*1,718	*1,858	*2,322	2,114,739	346,323
Cost of labor.....	*7,457	--	--	*21,053	*3,076	*8,878	13,181,548	34,719
Purchases.....	19,779	--	--	*14,823	*3,793	--	19,307,838	741,847
Materials and supplies.....	103,226	--	*4,908	*23,652	*46,887	*10,209	21,975,227	52,301
Other costs.....	268,329	--	--	*44,761	*33,197	*9,934	10,589,621	230,413
Inventory, end of year.....	17,763	--	--	*1,682	--	--	2,323,519	382,770
Advertising expenses.....	850	--	*13	1,697	*3,770	*426	643,068	7,491
Bad debts from sales or services.....	*775	--	--	*72	--	--	45,866	*1,128
Car and truck expenses.....	54,101	--	*47	*4,789	50,853	*25,844	7,231,489	44,511
Commissions.....	10,910	--	*1	*285	--	*1,822	1,028,242	26,730
Depletion.....	403,688	*1,139	--	*1,886	*690	--	2,870	*507
Depreciation.....	160,461	*63	*1,506	56,678	43,580	*7,929	4,486,909	97,957
Employee benefit programs.....	2,374	--	*76	*625	*442	--	232,338	870
Insurance.....	12,026	*2	*1,437	14,802	*12,441	*1,010	2,540,182	22,691
Legal and professional services.....	37,102	*25	*310	2,248	*4,642	*587	509,691	21,092
Meals and entertainment deducted.....	4,812	--	*12	*888	*6,785	*3,075	285,628	3,426
Mortgage interest.....	6,226	--	--	*2,172	--	--	467,270	50,075
Other interest paid on business indebtedness.....	41,832	--	*111	6,082	*4,935	*290	660,884	15,529
Office expenses.....	14,122	--	*81	1,005	*15,048	*10,288	742,271	8,537
Pension and profit-sharing plans.....	2,358	--	*103	*24	*449	--	63,273	*805
Rent on machinery and equipment.....	7,372	*(Z)	*2,893	*7,331	*2,847	*14,526	1,146,324	30,782
Rent on other business property.....	16,693	--	*60	*271	*1,087	*11,116	694,649	8,735
Repairs.....	20,676	*1	*3,824	47,550	*14,330	*285	1,321,948	39,036
Supplies.....	16,165	--	*2,695	1,344	*5,035	*1,524	3,961,123	27,690
Salaries and wages.....	52,313	--	*13,878	33,723	*48,499	--	8,249,545	54,085
Taxes paid.....	108,334	*700	*1,159	11,315	*6,594	*216	1,423,008	19,960
Travel.....	11,971	--	*115	*2,209	*4,654	*5,609	427,187	877
Utilities.....	27,989	*(Z)	*225	6,466	8,232	*8,240	1,554,670	17,316
Other business deductions.....	1,073,675	*11,168	*1,974	38,050	30,150	*10,176	10,318,844	127,983
Home office business deductions.....	1,366	--	--	--	*4,204	*1,761	546,250	*2,911
Depreciation, Form 8829.....	*252	--	--	--	*679	*360	53,097	*19
Net income ^{1,2}	999,597	*7,194	*3,196	51,108	264,554	68,596	29,331,756	519,007
Returns with Schedule C-EZ:								
Number of returns.....	9,948	--	--	--	*991	*1,983	327,812	*2,113
Business receipts.....	20,263	--	--	--	*68,781	*1,386	1,965,059	*57,447
Business deductions.....	9,877	--	--	--	*5	*611	148,323	*62
Net income	10,386	--	--	--	*68,776	*775	1,816,736	*57,385

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Construction--continued				Manufacturing		
	Residential building construction	Nonresidential building construction	Heavy construction	Special trade contractors	Total	Food manufacturing	Textile and textile product mills
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	336,696	66,158	55,838	1,764,126	352,497	23,495	2,306
Business receipts, total ¹	39,000,667	7,317,044	5,076,518	106,321,846	28,300,584	3,063,600	219,285
Income from sales and operations ¹	38,795,678	7,255,730	5,058,043	105,627,213	28,125,813	3,055,308	218,322
Other business income.....	204,989	61,314	18,475	694,633	174,771	8,291	*964
Business deductions, total ^{1,2}	34,518,068	6,605,446	4,589,098	85,687,436	24,001,448	2,905,219	153,559
Cost of sales and operations.....	23,953,307	4,685,028	2,020,761	43,127,738	12,570,469	1,934,619	*44,825
Inventory, beginning of year.....	1,814,279	118,386	*2,784	793,736	1,182,569	147,967	*4,750
Cost of labor.....	3,278,711	671,671	323,225	10,385,930	1,977,392	112,980	*9,528
Purchases.....	7,236,860	1,400,775	569,539	13,005,091	6,739,264	1,426,516	*5,931
Materials and supplies.....	7,396,909	1,022,391	863,943	15,179,133	2,643,687	236,703	*33,122
Other costs.....	6,152,307	1,595,398	280,553	4,561,359	1,217,990	147,252	*15,705
Inventory, end of year.....	1,925,759	123,592	19,284	797,511	1,190,433	136,800	*24,210
Advertising expenses.....	109,155	19,268	17,206	620,466	234,623	26,217	*381
Bad debts from sales or services.....	12,075	*6,624	*617	54,786	31,074	1,308	--
Car and truck expenses.....	1,318,121	242,523	218,519	6,764,350	854,491	71,938	*9,997
Commissions.....	314,820	29,660	14,823	716,939	267,237	29,568	*128
Depletion.....	*154	*39	*155	7,845	*204	--	--
Depreciation.....	795,175	160,735	470,701	4,044,468	1,008,069	94,061	*3,895
Employee benefit programs.....	42,436	28,703	11,509	197,455	92,517	3,577	--
Insurance.....	533,959	105,055	136,415	2,134,330	358,381	30,716	*2,617
Legal and professional services.....	139,419	40,988	26,429	441,819	158,669	14,377	*1,291
Meals and entertainment deducted.....	55,337	12,552	11,030	248,235	61,016	940	*1,802
Mortgage interest.....	197,756	32,297	33,737	314,997	144,730	15,454	--
Other interest paid on business indebtedness....	200,250	32,981	75,928	527,065	197,595	11,711	*1,847
Office expenses.....	157,206	27,254	22,287	659,320	231,545	15,363	*1,085
Pension and profit-sharing plans.....	7,857	*4,833	*441	50,441	24,330	*207	--
Rent on machinery and equipment.....	161,786	60,124	186,358	970,463	286,165	13,950	*626
Rent on other business property.....	148,504	33,328	15,861	713,764	966,884	141,023	*2,617
Repairs.....	187,383	45,443	210,535	1,164,415	315,262	39,334	*2,417
Supplies.....	762,643	93,091	192,983	3,621,639	817,335	39,706	*7,153
Salaries and wages.....	1,701,047	229,991	354,708	7,285,454	2,078,951	176,898	*42,187
Taxes paid.....	332,755	99,516	76,580	1,180,403	514,530	65,010	*4,964
Travel.....	72,213	38,675	21,640	418,627	143,099	5,066	*8,260
Utilities.....	300,981	67,785	57,328	1,418,673	627,349	75,382	*6,498
Other business deductions.....	2,905,958	482,162	402,740	8,389,670	1,848,914	94,271	10,883
Home office business deductions.....	85,859	20,888	6,530	496,907	143,934	*2,598	*84
Depreciation, Form 8829.....	6,945	*568	*329	51,741	10,476	*305	*15
Net income less deficit ^{1,2}	4,482,769	711,598	487,420	20,626,740	4,301,132	158,475	65,726
Net income ^{1,2}	5,033,488	819,788	631,753	22,327,720	5,043,865	292,977	*67,270
Deficit ²	550,719	108,190	144,333	1,700,980	742,733	134,502	*1,544

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Construction--continued				Manufacturing		
	Residential building construction	Nonresidential building construction	Heavy construction	Special trade contractors	Total	Food manufacturing	Textile and textile product mills
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH NET INCOME							
Number of returns ¹	282,375	53,658	43,145	1,491,635	241,827	13,038	*2,270
Business receipts, total ¹.....	34,675,770	6,212,722	4,002,047	95,837,460	24,870,957	2,468,293	*219,185
Income from sales and operations ¹	34,493,624	6,201,316	3,991,934	95,152,937	24,730,778	2,467,379	*218,221
Other business income.....	182,146	11,406	10,113	684,523	140,179	913	*964
Business deductions, total ^{1,2}.....	29,642,452	5,392,934	3,370,294	73,509,740	19,827,092	2,175,316	*151,914
Cost of sales and operations.....	20,598,674	3,912,726	1,517,944	37,793,277	10,690,870	1,580,975	*44,825
Inventory, beginning of year.....	1,139,301	83,426	*2,544	543,146	797,466	121,615	*4,750
Cost of labor.....	2,964,210	513,457	256,844	9,412,318	1,691,298	*65,745	*9,528
Purchases.....	6,027,526	1,062,175	228,699	11,247,591	5,867,334	1,193,383	*5,931
Materials and supplies.....	6,653,790	828,657	806,654	13,633,826	2,111,715	209,546	*19,975
Other costs.....	5,199,425	1,503,634	227,439	3,428,710	1,060,100	104,734	*10,489
Inventory, end of year.....	1,385,578	78,622	*4,235	472,313	837,044	114,049	*5,847
Advertising expenses.....	92,350	13,938	11,441	517,848	190,771	18,263	*314
Bad debts from sales or services.....	2,128	*412	*617	41,581	26,499	*262	--
Car and truck expenses.....	1,071,607	179,991	182,351	5,753,029	666,982	48,113	*9,997
Commissions.....	296,085	29,329	*14,619	661,479	245,725	28,307	*35
Depletion.....	*57	*20	*155	*2,132	*203	--	--
Depreciation.....	689,458	119,600	316,480	3,263,414	736,444	39,825	*3,895
Employee benefit programs.....	36,329	24,979	6,995	163,165	82,599	*3,225	--
Insurance.....	469,456	80,449	101,558	1,866,027	290,466	21,767	*2,617
Legal and professional services.....	108,470	22,611	17,930	339,587	122,616	8,744	*1,249
Meals and entertainment deducted.....	46,906	10,458	8,385	216,452	47,283	714	*1,797
Mortgage interest.....	147,806	29,837	16,680	222,872	109,118	15,453	--
Other interest paid on business indebtedness.....	151,382	18,638	58,453	416,881	144,050	3,314	*1,709
Office expenses.....	140,098	21,932	18,237	553,467	184,285	9,931	*1,084
Pension and profit-sharing plans.....	7,546	*4,765	*94	50,063	24,163	*197	--
Rent on machinery and equipment.....	139,352	32,793	164,515	778,882	233,537	5,026	*626
Rent on other business property.....	97,654	26,181	11,796	550,284	740,498	71,401	*2,617
Repairs.....	146,100	30,122	141,766	964,924	245,199	26,638	*2,417
Supplies.....	628,019	72,188	119,720	3,113,507	655,366	21,906	*7,153
Salaries and wages.....	1,528,637	169,620	252,040	6,245,163	1,823,828	110,521	*42,187
Taxes paid.....	291,268	84,083	54,419	973,279	433,400	50,338	*4,548
Travel.....	57,574	29,009	14,289	325,438	107,662	2,456	*7,490
Utilities.....	249,540	44,916	45,252	1,197,645	484,790	49,343	*6,496
Other business deductions.....	2,544,295	411,272	286,826	6,948,467	1,408,878	56,459	*10,773
Home office business deductions.....	79,966	17,159	4,454	441,760	107,787	*212	*84
Depreciation, Form 8829.....	6,587	*333	*240	45,917	7,905	*17	*15
Net income ^{1,2}.....	5,033,488	819,788	631,753	22,327,720	5,043,865	292,977	*67,270
Returns with Schedule C-EZ:							
Number of returns.....	43,577	12,536	*7,541	262,044	42,227	*1,903	--
Business receipts.....	259,470	57,476	*38,120	1,552,547	268,502	*7,669	--
Business deductions.....	21,913	5,904	*3,280	117,165	24,074	*1,927	--
Net income.....	237,557	51,572	*34,840	1,435,382	244,428	*5,743	--

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Manufacturing--continued								
	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastics, rubber, clay, refractory, and glass products	Nonmetallic mineral products
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	16,011	*1,517	37,212	*3,241	38,907	*53	6,086	25,989	2,523
Business receipts, total ¹	1,760,160	*140,810	2,137,960	*190,044	3,999,554	*88	406,344	1,031,229	475,937
Income from sales and operations ¹	1,758,798	*135,552	2,131,150	*190,034	3,986,694	*88	405,923	1,026,038	475,999
Other business income.....	*1,362	*5,257	6,810	*10	12,860	--	*421	5,191	*-62
Business deductions, total ^{1,2}	1,615,039	*115,784	1,848,887	*156,252	3,359,920	*4,528	344,469	918,573	427,615
Cost of sales and operations.....	729,637	*34,166	1,007,035	*56,676	1,639,245	--	*148,677	301,030	267,708
Inventory, beginning of year.....	87,013	*4,903	99,682	*6,035	106,560	--	*4,287	72,245	*14,291
Cost of labor.....	248,099	*4,507	153,751	*10,269	247,657	--	*4,568	*30,425	*48,208
Purchases.....	304,624	*28,541	620,701	*45,276	855,527	--	*133,173	222,171	*129,343
Materials and supplies.....	118,455	--	171,481	*700	240,230	--	*9,641	28,490	*57,939
Other costs.....	82,161	--	67,957	*600	300,763	--	*939	13,848	*38,765
Inventory, end of year.....	110,715	*3,784	106,535	*6,204	111,492	--	*3,931	66,149	*20,839
Advertising expenses.....	6,963	*533	9,916	*20	45,793	--	*3,582	13,339	2,409
Bad debts from sales or services.....	*1,403	*35	*1,245	*2,221	6,339	--	*13	*538	*975
Car and truck expenses.....	36,576	*1,431	65,198	*22,145	110,446	--	26,365	64,789	13,748
Commissions.....	55,223	--	*5,186	*7,357	56,517	--	*6,694	*117	*1,670
Depletion.....	--	--	*20	--	--	*3	*1	--	--
Depreciation.....	33,045	*4,128	118,464	*7,397	100,613	*36	11,514	42,281	*14,427
Employee benefit programs.....	*1,628	--	3,124	*506	14,049	--	*514	*2,463	*200
Insurance.....	28,228	*4,147	28,178	*1,905	46,467	--	*5,424	14,583	7,894
Legal and professional services.....	14,665	*1,060	5,751	*1,420	22,269	--	3,745	6,022	3,573
Meals and entertainment deducted.....	1,819	*1,096	2,013	*1,456	8,808	--	*1,907	7,839	*155
Mortgage interest.....	*671	--	15,372	--	13,287	--	*63	*32,433	*343
Other interest paid on business indebtedness....	9,605	*1,184	16,273	*26	42,474	--	*4,380	11,732	*2,667
Office expenses.....	13,018	*1,068	12,525	*306	42,538	--	*12,747	12,293	*1,601
Pension and profit-sharing plans.....	*187	--	*795	--	5,306	--	*258	(Z)	*1,069
Rent on machinery and equipment.....	21,319	*1,371	32,504	*239	67,332	--	*2,457	9,357	*10,252
Rent on other business property.....	148,888	*1,455	34,770	*7,042	152,342	--	*4,059	38,993	*2,743
Repairs.....	11,163	*801	35,275	*4,170	44,598	--	*17,269	10,074	8,062
Supplies.....	30,353	*2,883	117,226	*1,123	98,878	*1	*13,348	41,400	*2,341
Salaries and wages.....	223,285	*44,924	97,801	*12,764	306,392	--	*34,980	120,154	46,898
Taxes paid.....	49,039	*4,327	35,254	*3,522	69,203	*9	6,122	28,165	6,906
Travel.....	5,710	*550	2,830	*906	17,044	--	1,583	20,910	*1,130
Utilities.....	39,294	*1,989	31,686	*3,350	97,055	--	9,291	42,567	4,903
Other business deductions.....	147,749	*8,635	161,903	*13,347	330,625	*4,480	26,428	82,355	25,608
Home office business deductions.....	*3,889	--	*6,440	*8,353	22,251	--	*3,045	*14,251	*324
Depreciation, Form 8829.....	*551	--	*783	*754	*2,630	--	--	*102	--
Net income less deficit ^{1,2}	145,122	*25,026	289,073	*33,792	639,634	*-4,440	61,875	112,655	48,322
Net income ^{1,2}	175,480	*25,699	348,908	*33,848	718,664	*48	85,870	185,852	57,636
Deficit ²	30,359	*673	59,835	*56	79,030	*4,489	*23,995	73,197	*9,314

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Manufacturing--continued								
	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastics, rubber, clay, and glass products	Nonmetallic mineral products
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH NET INCOME									
Number of returns ¹	12,648	*1,490	24,972	*3,240	23,263	*4	3,443	19,851	2,502
Business receipts, total ¹	1,543,192	*110,811	1,876,089	*189,289	3,595,614	*85	345,461	837,692	359,624
Income from sales and operations ¹	1,542,417	*105,554	1,867,625	*189,289	3,583,465	*85	345,249	836,085	359,703
Other business income.....	*776	*5,257	8,464	*10	12,149	--	*211	*1,607	*-79
Business deductions, total ^{1,2}	1,367,712	*85,112	1,527,181	*155,451	2,876,950	*37	259,590	651,840	301,988
Cost of sales and operations.....	599,647	*20,763	850,712	*56,122	1,473,472	--	*146,258	228,593	*176,982
Inventory, beginning of year.....	59,589	*3,808	66,420	*5,858	74,359	--	*4,287	47,372	*12,470
Cost of labor.....	*195,753	*4,507	109,490	*10,200	221,123	--	*4,568	*18,038	*27,411
Purchases.....	*236,210	*14,586	565,015	*45,023	744,961	--	*131,183	192,551	*103,601
Materials and supplies.....	117,378	--	118,836	*645	222,589	--	*9,212	*18,515	*39,981
Other costs.....	67,151	--	59,682	*600	290,990	--	*939	*6,628	*12,514
Inventory, end of year.....	76,434	*2,138	68,731	*6,204	80,550	--	*3,931	54,511	*18,995
Advertising expenses.....	5,957	*91	5,371	*17	42,295	--	*3,110	6,275	*2,005
Bad debts from sales or services.....	*1,026	*35	*1,185	*2,221	4,088	--	*13	*487	*464
Car and truck expenses.....	31,805	*1,431	55,639	*22,102	89,832	--	*15,809	46,482	*11,927
Commissions.....	*50,818	--	*5,124	*7,356	51,222	--	*6,672	*38	*1,247
Depletion.....	--	--	*20	--	--	*3	--	--	--
Depreciation.....	28,787	*4,128	94,011	*7,346	76,289	*11	*2,013	24,701	*13,386
Employee benefit programs.....	*540	--	*2,037	*506	10,262	--	*514	*2,455	--
Insurance.....	22,046	*4,053	19,740	*1,884	38,869	--	*3,690	11,933	*7,259
Legal and professional services.....	12,712	*993	4,175	*1,413	18,130	--	*1,870	4,011	3,379
Meals and entertainment deducted.....	1,168	*909	1,725	*1,456	8,139	--	*1,216	7,009	*152
Mortgage interest.....	*260	--	6,908	--	*7,584	--	*1	*31,199	*298
Other interest paid on business indebtedness.....	4,531	*1,184	11,246	--	30,822	--	*6	*7,612	*2,454
Office expenses.....	10,398	*475	11,667	*292	32,965	--	*8,469	10,594	*1,491
Pension and profit-sharing plans.....	*187	--	*743	--	5,285	--	*258	--	*1,069
Rent on machinery and equipment.....	14,049	*1,343	30,058	*239	58,051	--	*1,338	*7,826	*6,125
Rent on other business property.....	139,118	*8	28,953	*7,024	129,110	--	*4,059	16,438	*280
Repairs.....	9,986	*517	28,976	*4,168	36,950	--	*1,124	6,584	*7,450
Supplies.....	24,808	*2,627	106,548	*1,123	69,497	--	*13,210	18,125	*2,245
Salaries and wages.....	213,855	*38,547	77,178	*12,741	269,641	--	*23,119	108,688	*35,874
Taxes paid.....	44,341	*3,835	31,853	*3,508	53,689	*9	*4,209	20,169	*6,535
Travel.....	*2,027	*424	2,456	*901	13,545	--	*1,054	16,701	*1,076
Utilities.....	35,206	*1,122	23,084	*3,350	76,452	--	*5,721	35,574	3,919
Other business deductions.....	109,620	*2,626	119,228	*13,328	265,160	*14	*12,810	25,884	*16,039
Home office business deductions.....	*3,142	--	*6,440	*8,353	15,551	--	*3,045	*13,573	*334
Depreciation, Form 8829.....	*435	--	*783	*754	*1,687	--	--	*1	--
Net income ^{1,2}.....	175,480	*25,699	348,908	*33,848	718,664	*48	85,870	185,852	57,636
Returns with Schedule C-EZ:									
Number of returns.....	*3,772	--	*3,058	--	*50	--	*6	*4,631	*970
Business receipts.....	*18,529	--	*13,856	--	*6,067	--	*61	*21,796	*6,300
Business deductions.....	*1,681	--	*2,102	--	*49	--	*1	*889	--
Net income.....	*16,848	--	*11,754	--	*6,018	--	*59	20,907	*6,300

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Manufacturing--continued						
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliance, and components	Transportation equipment	Furniture and related products
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,379	37,042	25,299	9,569	8,919	9,478	55,066
Business receipts, total ¹	331,632	3,801,021	3,524,503	274,236	654,844	840,104	2,722,556
Income from sales and operations ¹	315,005	3,797,543	3,513,105	272,146	651,616	840,088	2,639,855
Other business income.....	*16,627	3,478	11,398	*2,090	*3,227	*16	82,701
Business deductions, total ^{1,2}	277,939	3,342,262	2,715,681	190,783	516,291	769,410	2,038,616
Cost of sales and operations.....	*73,242	1,677,985	1,488,932	97,717	340,625	442,393	1,046,990
Inventory, beginning of year.....	*306	159,285	93,932	*10,732	*72,298	*55,680	59,891
Cost of labor.....	*7,663	288,291	417,216	*2,750	*11,825	*143,716	112,097
Purchases.....	*5,761	608,460	687,090	*94,590	137,032	186,681	463,581
Materials and supplies.....	*36,737	577,107	234,834	*832	*133,717	*118,995	403,665
Other costs.....	*23,453	208,253	154,535	*1,916	*5,297	*134	60,364
Inventory, end of year.....	*677	163,410	98,675	*13,103	*19,543	*62,813	52,606
Advertising expenses.....	*650	25,445	11,038	*898	7,431	5,813	21,108
Bad debts from sales or services.....	--	3,819	*4,793	*1,944	*71	--	*474
Car and truck expenses.....	15,050	129,519	59,970	*14,356	14,729	17,701	81,728
Commissions.....	*451	11,163	14,422	*450	*2,614	*2,337	23,078
Depletion.....	--	--	*29	--	--	*150	--
Depreciation.....	*8,592	201,203	187,947	*8,765	18,589	20,744	83,396
Employee benefit programs.....	*2,388	9,570	42,092	*993	*418	*58	*4,947
Insurance.....	*2,533	50,723	68,766	*791	8,002	12,660	22,696
Legal and professional services.....	*1,024	16,319	15,496	1,386	4,555	*6,537	19,587
Meals and entertainment deducted.....	*76	9,521	3,934	*891	1,198	*205	8,249
Mortgage interest.....	*557	18,525	8,373	--	*11,592	*3,622	*12,400
Other interest paid on business indebtedness....	*601	23,632	28,319	--	*596	*6,388	9,610
Office expenses.....	*565	25,601	13,528	1,538	6,970	*9,893	35,486
Pension and profit-sharing plans.....	*341	*7,586	5,117	*61	--	--	*2,196
Rent on machinery and equipment.....	*77	41,485	44,587	*36	*1,219	*11,684	16,945
Rent on other business property.....	*251	140,121	41,734	*1,606	*8,637	*24,909	129,978
Repairs.....	*3,638	51,363	41,435	*1,954	2,241	11,055	11,634
Supplies.....	*21,913	95,551	93,581	12,662	4,262	21,290	138,361
Salaries and wages.....	*44,900	296,591	304,723	*13,686	*13,016	*80,560	77,038
Taxes paid.....	*4,862	69,220	81,538	*796	3,016	13,285	26,895
Travel.....	*79	12,721	6,251	*696	3,878	*2,348	15,756
Utilities.....	*9,996	98,529	67,721	*5,005	8,457	17,344	51,143
Other business deductions.....	*86,132	310,565	69,251	10,327	50,468	58,436	162,681
Home office business deductions.....	--	*13,631	*6,292	*14,224	*1,294	--	31,454
Depreciation, Form 8829.....	--	*937	*638	*1,067	--	--	*2,162
Net income less deficit ^{1,2}	53,693	458,759	808,822	83,453	138,553	70,694	686,179
Net income ^{1,2}	53,970	556,102	848,739	90,575	157,174	80,563	754,181
Deficit ²	*276	97,343	39,917	*7,122	18,621	*9,869	68,002

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Manufacturing--continued						
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliance, and components	Transportation equipment	Furniture and related products
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH NET INCOME							
Number of returns ¹	2,378	23,363	23,302	6,601	7,358	6,020	35,460
Business receipts, total ¹	314,855	3,289,211	3,222,274	259,754	564,892	746,029	2,345,701
Income from sales and operations ¹	314,649	3,287,494	3,210,115	257,664	561,666	746,013	2,267,395
Other business income.....	*206	1,717	12,159	*2,090	*3,226	*16	*78,306
Business deductions, total ¹²	260,886	2,733,109	2,373,535	169,179	407,719	665,466	1,591,520
Cost of sales and operations.....	*73,031	1,361,797	1,311,839	*92,530	285,721	*387,022	842,691
Inventory, beginning of year.....	*306	87,007	79,899	*10,344	*20,219	*11,149	35,032
Cost of labor.....	*7,644	258,685	409,119	*2,750	*11,825	*142,440	*81,096
Purchases.....	*5,579	482,882	666,969	*88,679	*134,522	*124,224	386,073
Materials and supplies.....	*36,726	419,268	107,055	*832	*132,997	*118,645	323,873
Other costs.....	*23,453	200,790	131,646	*1,621	*4,935	*78	53,968
Inventory, end of year.....	*677	86,834	82,849	*11,696	*18,778	*9,513	37,351
Advertising expenses.....	*649	21,624	8,068	*898	*5,743	*5,096	15,288
Bad debts from sales or services.....	--	3,819	*4,699	*1,944	*69	--	*349
Car and truck expenses.....	*15,044	102,206	51,887	*13,688	11,160	*8,185	55,989
Commissions.....	*451	11,051	*14,050	*449	*286	*445	21,163
Depletion.....	--	--	*29	--	--	*150	--
Depreciation.....	*8,592	150,523	155,200	*2,793	16,882	*16,944	54,984
Employee benefit programs.....	*2,388	8,737	41,374	*993	*414	*36	*4,042
Insurance.....	*2,525	41,878	59,459	*787	*3,857	*10,400	16,885
Legal and professional services.....	*1,021	15,059	14,862	*1,027	4,103	*2,695	13,339
Meals and entertainment deducted.....	*76	6,485	3,285	*883	*1,069	*138	7,080
Mortgage interest.....	*557	14,889	8,304	--	*3,415	*1,113	*10,179
Other interest paid on business indebtedness.....	*601	17,698	23,644	--	*568	*6,117	7,783
Office expenses.....	*563	21,412	12,374	*1,231	3,944	*9,414	25,400
Pension and profit-sharing plans.....	*341	*7,586	5,117	*61	--	--	*2,196
Rent on machinery and equipment.....	*77	38,877	30,277	*36	*1,203	*11,513	16,908
Rent on other business property.....	*251	85,163	39,598	*1,606	*6,330	*23,736	105,442
Repairs.....	*3,638	42,524	34,354	*1,950	*2,112	*9,652	7,985
Supplies.....	*21,913	87,554	89,458	*12,615	*3,574	*20,155	102,015
Salaries and wages.....	*44,900	284,539	266,652	*11,631	*12,351	*71,904	73,061
Taxes paid.....	*4,862	63,020	66,299	*750	*2,818	*11,207	21,330
Travel.....	*79	10,672	4,698	*612	*3,376	*1,728	11,549
Utilities.....	*9,996	57,276	63,675	*4,722	*6,656	13,753	36,674
Other business deductions.....	*69,310	263,273	52,229	10,085	28,363	*54,064	118,584
Home office business deductions.....	--	*13,572	*6,292	*7,887	*1,294	--	*15,822
Depreciation, Form 8829.....	--	*740	*638	*1,067	--	--	*1,320
Net income ¹².....	53,970	556,102	848,739	90,575	157,174	80,563	754,181
Returns with Schedule C-EZ:							
Number of returns.....	*11	*3,248	*4,831	*40	*971	*1,940	*12,016
Business receipts.....	*848	*8,644	*16,156	*95	*7,652	*1,821	*147,157
Business deductions.....	*20	*1,875	*5,812	--	*2,411	--	*4,784
Net income.....	*828	*6,768	*10,344	*95	*5,241	*1,821	*142,373

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Manufacturing--continued		Wholesale trade			Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food fiber, chemicals, etc.	Total	Motor vehicle and parts dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	4,273	43,135	371,327	194,186	177,141	2,318,369	122,809
Business receipts, total ¹	496,997	2,229,681	42,550,621	22,006,402	20,544,219	179,910,060	31,441,314
Income from sales and operations ¹	496,948	2,215,602	42,088,783	21,790,248	20,298,535	177,583,291	31,155,590
Other business income.....	*49	14,080	461,838	216,153	245,685	2,326,769	285,723
Business deductions, total ^{1,2}	368,060	1,932,561	37,406,702	19,153,811	18,252,891	170,202,177	30,378,084
Cost of sales and operations.....	165,480	1,073,486	28,607,502	14,470,539	14,136,963	123,167,632	25,338,690
Inventory, beginning of year.....	*15,564	167,149	2,702,381	1,646,349	1,056,032	19,838,603	4,104,720
Cost of labor.....	*14,165	109,679	454,164	364,610	89,554	2,452,298	543,127
Purchases.....	*121,625	662,643	25,971,920	13,056,330	12,915,590	113,599,555	23,431,524
Materials and supplies.....	*34,490	206,549	1,006,711	552,619	454,092	4,100,727	750,461
Other costs.....	*250	95,798	1,305,898	742,051	563,847	4,078,506	978,655
Inventory, end of year.....	*20,615	168,332	2,833,571	1,891,419	942,152	20,902,057	4,469,798
Advertising expenses.....	*3,556	49,530	292,239	166,724	125,515	1,823,378	268,077
Bad debts from sales or services.....	*241	*5,653	42,469	24,520	17,949	213,333	65,493
Car and truck expenses.....	*9,329	89,474	1,187,676	639,560	548,117	4,089,644	265,452
Commissions.....	*16,148	34,111	517,539	313,521	204,019	1,051,167	153,422
Depletion.....	--	*(Z)	*735	*8	*727	7,253	*1,086
Depreciation.....	9,006	39,967	574,384	282,039	292,345	2,705,971	270,830
Employee benefit programs.....	*2,779	3,210	40,136	18,161	21,974	191,209	27,540
Insurance.....	*5,303	16,747	237,134	120,901	116,233	1,334,085	228,647
Legal and professional services.....	1,849	17,743	141,340	75,367	65,973	674,451	81,540
Meals and entertainment deducted.....	*684	8,423	159,387	90,699	68,688	328,851	23,621
Mortgage interest.....	*2,020	10,018	71,638	44,855	26,784	971,254	137,536
Other interest paid on business indebtedness....	*1,789	24,760	218,506	110,868	107,638	1,015,888	215,528
Office expenses.....	*1,702	23,720	216,054	122,759	93,295	1,039,842	108,780
Pension and profit-sharing plans.....	*627	*582	14,476	7,164	7,312	32,884	2,603
Rent on machinery and equipment.....	*672	10,053	154,561	95,167	59,394	870,356	67,445
Rent on other business property.....	*33,813	51,903	512,613	219,704	292,909	5,061,788	321,818
Repairs.....	*4,253	14,527	189,743	92,977	96,766	1,119,979	207,671
Supplies.....	27,676	47,627	413,372	149,745	263,627	2,007,852	212,526
Salaries and wages.....	*51,763	90,390	1,064,114	620,051	444,062	8,337,957	835,558
Taxes paid.....	5,348	37,047	283,514	155,341	128,173	2,686,974	304,367
Travel.....	*2,750	34,631	461,482	319,754	141,728	853,123	64,166
Utilities.....	*5,219	51,920	484,066	244,623	239,442	3,306,681	311,299
Other business deductions.....	13,610	181,161	1,343,807	663,096	680,710	6,705,053	859,165
Home office business deductions.....	*2,440	*13,354	160,978	96,234	64,744	479,882	4,823
Depreciation, Form 8829.....	*58	*475	12,820	6,383	6,438	54,202	*158
Net income less deficit ^{1,2}	128,937	296,781	5,154,763	2,858,379	2,296,384	9,748,895	1,089,826
Net income ^{1,2}	129,668	380,642	5,860,281	3,249,671	2,610,610	15,455,174	1,501,581
Deficit ²	*730	83,861	705,518	391,292	314,226	5,706,278	411,754

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Manufacturing--continued		Wholesale trade			Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food fiber, chemicals, etc.	Total	Motor vehicle and parts dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH NET INCOME							
Number of returns ¹	3,569	27,056	261,228	138,359	122,870	1,247,151	87,664
Business receipts, total ¹	492,355	2,090,541	37,529,221	19,443,371	18,085,850	149,910,801	26,668,146
Income from sales and operations ¹	492,305	2,078,405	37,133,864	19,239,532	17,894,332	147,876,283	26,433,959
Other business income.....	*49	*12,136	395,358	203,840	191,518	2,034,518	234,186
Business deductions, total ^{1,2}	362,687	1,709,899	31,668,248	16,193,008	15,475,240	134,455,867	25,166,565
Cost of sales and operations.....	*161,555	996,332	24,642,615	12,450,088	12,192,527	101,262,970	21,392,414
Inventory, beginning of year.....	*15,564	137,418	2,010,840	1,183,729	827,111	13,578,682	2,931,872
Cost of labor.....	*10,859	100,517	308,420	225,991	82,429	1,892,436	453,029
Purchases.....	*121,256	624,707	22,368,796	11,234,298	11,134,498	93,663,149	19,797,967
Materials and supplies.....	*34,490	181,151	932,732	515,793	416,940	3,153,984	657,076
Other costs.....	--	89,881	1,100,916	697,050	403,866	3,552,550	882,350
Inventory, end of year.....	*20,615	137,343	2,079,090	1,406,773	672,317	14,577,832	3,329,880
Advertising expenses.....	*3,556	46,152	206,265	130,358	75,907	1,306,025	206,988
Bad debts from sales or services.....	*241	*5,597	33,150	18,254	14,897	136,458	52,082
Car and truck expenses.....	*9,329	66,357	1,007,806	555,777	452,028	2,659,885	201,402
Commissions.....	*16,148	30,862	485,349	298,658	186,691	824,167	118,087
Depletion.....	--	*(Z)	*612	*8	*604	6,674	*917
Depreciation.....	*8,816	27,316	398,860	208,857	190,003	1,642,695	205,399
Employee benefit programs.....	*2,779	*2,297	33,963	16,193	17,769	158,618	20,244
Insurance.....	*5,295	15,520	199,337	98,797	100,540	1,015,200	166,565
Legal and professional services.....	*1,389	12,446	107,252	58,025	49,227	450,833	66,160
Meals and entertainment deducted.....	*684	3,299	142,462	81,793	60,669	203,270	18,032
Mortgage interest.....	*2,020	*6,938	41,654	23,385	18,269	602,013	100,396
Other interest paid on business indebtedness.....	*1,789	22,973	163,728	77,769	85,959	598,309	148,668
Office expenses.....	*1,616	20,964	176,019	105,654	70,366	666,502	78,754
Pension and profit-sharing plans.....	*627	*499	13,756	6,592	7,164	31,789	2,435
Rent on machinery and equipment.....	*672	9,293	114,464	60,476	53,989	593,193	45,783
Rent on other business property.....	*33,813	45,548	383,587	143,821	239,766	3,632,353	238,862
Repairs.....	*4,253	13,919	145,614	75,551	70,063	832,637	157,953
Supplies.....	*27,674	23,167	350,941	106,981	243,960	1,220,332	144,577
Salaries and wages.....	*51,763	74,676	869,674	514,812	354,863	6,704,768	648,236
Taxes paid.....	5,348	34,732	223,267	125,974	97,293	2,080,018	246,878
Travel.....	*2,750	24,070	395,846	277,707	118,139	498,949	37,744
Utilities.....	*5,217	46,555	406,035	203,148	202,888	2,369,831	235,939
Other business deductions.....	*13,578	167,450	975,628	462,796	512,832	4,568,240	627,617
Home office business deductions.....	*1,773	*10,413	133,127	82,100	51,026	268,830	*4,030
Depreciation, Form 8829.....	*58	*390	8,968	4,577	4,390	23,895	*158
Net income ^{1,2}.....	129,668	380,642	5,860,281	3,249,671	2,610,610	15,455,174	1,501,581
Returns with Schedule C-EZ:							
Number of returns.....	--	*4,780	25,408	14,088	11,320	203,558	14,155
Business receipts.....	--	*11,851	178,296	138,569	39,727	1,041,020	38,743
Business deductions.....	--	*2,523	17,237	9,434	7,804	125,688	403
Net income.....	--	*9,328	161,059	129,135	31,923	915,332	38,340

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Retail trade--continued							
	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and supplier dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	52,698	39,704	57,523	120,382	107,729	30,101	94,652	139,536
Business receipts, total ¹	6,399,133	5,687,023	6,843,025	29,427,755	7,107,761	25,653,103	11,388,491	8,313,839
Income from sales and operations ¹	6,365,481	5,592,693	6,790,034	28,744,657	7,008,803	25,427,854	11,304,205	8,254,016
Other business income.....	33,652	94,330	52,991	683,098	98,957	225,248	84,286	59,823
Business deductions, total ^{1,2}	5,936,612	5,215,687	6,380,002	28,220,469	6,222,428	25,278,624	10,584,514	7,975,208
Cost of sales and operations.....	3,634,938	3,543,237	4,175,311	22,012,459	4,508,464	21,608,268	7,037,761	5,366,486
Inventory, beginning of year.....	792,692	453,396	1,005,838	1,918,425	495,849	582,513	2,279,519	1,862,261
Cost of labor.....	198,121	131,991	102,587	151,244	25,991	395,422	72,426	136,877
Purchases.....	3,204,247	3,243,417	3,512,422	20,651,653	4,390,185	20,961,617	6,770,648	5,087,178
Materials and supplies.....	147,093	139,047	370,827	582,243	115,032	242,613	135,861	123,746
Other costs.....	137,077	65,231	197,000	673,836	57,089	61,705	146,649	71,920
Inventory, end of year.....	844,292	489,845	1,013,362	1,964,942	575,682	635,602	2,367,343	1,915,495
Advertising expenses.....	154,550	103,392	86,969	118,028	78,447	46,983	164,438	121,079
Bad debts from sales or services.....	11,825	2,272	9,435	35,695	5,217	9,071	12,741	4,567
Car and truck expenses.....	187,628	114,277	177,045	233,301	168,712	78,658	148,587	194,889
Commissions.....	72,844	14,007	4,105	56,110	20,407	15,428	25,522	37,140
Depletion.....	--	*125	--	*135	*5	--	*448	*115
Depreciation.....	134,528	85,371	155,621	278,073	95,839	278,139	127,920	125,561
Employee benefit programs.....	6,814	15,987	17,537	23,062	11,486	23,643	8,297	7,133
Insurance.....	67,576	48,633	107,978	193,341	39,561	133,325	80,294	55,824
Legal and professional services.....	34,245	32,274	26,055	75,472	23,986	42,625	70,835	33,712
Meals and entertainment deducted.....	16,684	10,346	12,242	9,158	26,016	1,543	13,141	14,546
Mortgage interest.....	28,522	28,307	57,872	164,777	31,297	197,002	56,454	34,296
Other interest paid on business indebtedness....	34,541	21,808	55,447	106,279	15,970	83,074	68,483	42,205
Office expenses.....	31,297	39,227	39,514	36,592	60,702	35,012	80,841	69,951
Pension and profit-sharing plans.....	*2,969	*396	*1,217	2,553	6,038	*1,910	4,412	*538
Rent on machinery and equipment.....	26,258	24,156	43,576	141,301	44,511	75,502	95,956	45,269
Rent on other business property.....	324,972	200,200	94,743	733,917	159,003	337,438	682,350	457,299
Repairs.....	34,305	37,317	52,717	225,693	32,077	113,425	54,151	33,727
Supplies.....	57,416	56,105	56,549	227,429	93,089	87,725	115,099	74,570
Salaries and wages.....	417,492	406,894	574,252	1,598,771	317,350	1,011,575	752,941	361,947
Taxes paid.....	137,233	114,435	176,246	444,259	75,881	276,175	249,058	185,907
Travel.....	36,985	30,633	15,789	8,592	38,916	4,434	66,064	38,330
Utilities.....	140,692	111,000	139,224	656,094	101,139	318,605	226,636	177,393
Other business deductions.....	291,233	155,453	295,624	828,783	222,195	498,210	425,975	449,363
Home office business deductions.....	49,513	*17,706	*2,721	*4,014	36,725	*856	15,444	29,064
Depreciation, Form 8829.....	2,183	*1,722	*79	*41	*1,038	*59	2,377	5,881
Net income less deficit ^{1,2}	462,535	471,337	463,023	1,207,310	885,333	374,478	804,081	341,932
Net income ^{1,2}	682,733	634,430	594,072	1,512,886	1,023,424	547,601	1,168,835	753,425
Deficit ²	220,198	163,094	131,049	305,577	138,092	173,122	364,755	411,493

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Retail trade--continued							
	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and supplier dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH NET INCOME								
Number of returns ¹	34,081	22,945	47,669	92,257	59,100	21,237	52,171	74,605
Business receipts, total ¹	5,412,799	4,760,937	5,776,546	25,792,593	6,563,363	20,533,627	9,788,141	6,481,702
Income from sales and operations ¹	5,382,080	4,667,870	5,738,968	25,187,413	6,469,710	20,346,947	9,712,632	6,434,653
Other business income.....	30,719	93,067	37,578	605,179	93,653	186,681	75,508	47,048
Business deductions, total ^{1,2}	4,730,067	4,126,507	5,182,474	24,279,730	5,539,938	19,986,027	8,619,305	5,728,277
Cost of sales and operations.....	3,004,260	2,845,116	3,444,950	19,130,287	4,214,283	17,327,002	5,936,592	4,122,811
Inventory, beginning of year.....	585,265	373,961	710,135	1,530,096	423,388	432,075	1,707,097	1,216,480
Cost of labor.....	183,339	98,319	90,961	80,433	*24,893	376,035	70,766	83,999
Purchases.....	2,597,229	2,621,411	2,858,091	17,952,676	4,112,917	16,831,271	5,777,996	4,007,124
Materials and supplies.....	140,318	105,108	342,379	525,685	63,641	*127,440	103,758	57,771
Other costs.....	122,782	64,357	181,502	642,786	52,259	39,687	90,742	27,810
Inventory, end of year.....	624,672	418,039	738,118	1,601,389	462,815	479,505	1,813,766	1,270,374
Advertising expenses.....	118,348	90,382	71,734	94,620	50,405	37,560	105,278	74,792
Bad debts from sales or services.....	7,609	2,142	5,863	27,787	4,692	8,293	5,304	1,813
Car and truck expenses.....	148,563	82,024	145,525	180,021	121,573	61,792	103,401	114,444
Commissions.....	54,175	9,627	3,549	49,585	15,577	13,747	23,119	30,163
Depletion.....	--	*125	--	*135	*5	--	*439	*33
Depreciation.....	94,284	52,418	121,793	224,275	64,830	183,602	87,320	52,060
Employee benefit programs.....	6,652	14,116	11,808	18,925	9,557	21,192	7,708	6,068
Insurance.....	53,642	40,904	87,820	155,191	36,032	106,292	66,444	37,495
Legal and professional services.....	21,771	27,536	22,072	61,810	19,388	32,833	33,842	18,934
Meals and entertainment deducted.....	12,659	7,648	10,402	6,664	20,534	942	9,286	8,033
Mortgage interest.....	21,415	21,854	45,521	119,140	12,186	113,987	49,355	20,760
Other interest paid on business indebtedness.....	20,368	14,820	48,614	84,437	10,095	45,848	37,413	28,441
Office expenses.....	23,311	26,855	32,850	31,649	44,787	30,523	58,716	41,223
Pension and profit-sharing plans.....	*2,969	*396	*1,158	2,264	6,002	*1,904	4,400	*523
Rent on machinery and equipment.....	12,295	13,416	34,975	111,518	19,132	61,644	73,694	33,302
Rent on other business property.....	249,864	134,833	83,561	581,634	142,044	289,543	545,816	258,300
Repairs.....	26,607	25,940	45,073	171,591	26,006	86,176	34,509	21,779
Supplies.....	37,921	28,687	48,704	162,533	67,927	66,317	80,261	48,165
Salaries and wages.....	328,942	351,904	442,120	1,398,270	285,986	753,296	603,904	278,745
Taxes paid.....	109,929	86,916	132,044	375,584	69,253	200,345	210,855	139,344
Travel.....	28,309	22,015	12,994	6,923	29,214	2,999	43,083	15,138
Utilities.....	110,230	77,770	110,283	524,730	84,367	237,788	168,286	102,607
Other business deductions.....	220,670	130,975	214,850	750,567	156,086	301,726	317,231	244,907
Home office business deductions.....	13,716	*15,957	*2,000	*3,011	*20,578	*676	12,382	14,849
Depreciation, Form 8829.....	*878	*1,582	--	*41	*37	*59	*1,784	*1,629
Net income ^{1,2}.....	682,733	634,430	594,072	1,512,886	1,023,424	547,601	1,168,835	753,425
Returns with Schedule C-EZ:								
Number of returns.....	*981	*5,241	*2,799	*13,986	10,553	*1,829	*1,118	15,174
Business receipts.....	*2,404	*52,251	*6,602	*138,633	32,443	*17,281	*1,535	46,761
Business deductions.....	*1,554	*2,132	*2,212	*6,579	9,397	--	*667	14,297
Net income.....	*850	*50,118	*4,391	*132,054	23,046	*17,282	*867	32,464

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Retail trade--continued			Transportation and warehousing				
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	General freight trucking, local	General freight trucking, long-distance and specialized freight trucking
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	34,749	440,071	1,078,413	888,927	14,564	3,887	195,362	287,898
Business receipts, total ¹	3,771,467	23,542,711	20,334,438	52,416,402	423,824	419,192	14,376,234	26,341,315
Income from sales and operations ¹	3,729,806	23,288,115	19,922,035	51,758,622	413,800	416,099	14,115,557	26,111,396
Other business income.....	41,661	254,596	412,403	657,780	10,024	*3,093	260,678	229,919
Business deductions, total ^{1,2}	3,515,602	22,421,168	18,073,779	44,962,084	424,014	344,086	12,237,350	23,706,080
Cost of sales and operations.....	2,505,241	13,465,671	9,971,106	6,059,488	58,426	*91,899	2,018,458	2,699,449
Inventory, beginning of year.....	450,686	4,474,633	1,418,070	98,115	*110	*3,183	*12,495	41,458
Cost of labor.....	*56,702	434,621	203,190	1,254,671	*1,298	*545	699,752	408,263
Purchases.....	2,069,523	11,412,986	8,864,154	2,190,570	*5,336	*39,876	353,971	1,083,989
Materials and supplies.....	*176,969	848,899	467,937	375,715	*3,449	*92	175,721	164,306
Other costs.....	231,935	829,959	627,450	2,257,340	48,329	*81,656	783,489	1,032,808
Inventory, end of year.....	480,573	4,535,429	1,609,694	116,922	*96	*33,453	*6,970	31,376
Advertising expenses.....	22,127	440,279	219,011	141,248	1,655	4,870	20,592	55,517
Bad debts from sales or services.....	3,730	17,053	36,235	46,797	*342	*144	2,030	40,263
Car and truck expenses.....	53,145	685,268	1,782,683	9,982,214	19,963	6,521	2,515,542	5,217,645
Commissions.....	20,033	237,995	394,153	726,993	1,075	*31,871	164,135	325,595
Depletion.....	--	*666	*4,674	30,855	*103	*3	*400	*17,947
Depreciation.....	48,635	519,771	585,685	5,056,144	99,999	39,851	1,502,085	2,937,022
Employee benefit programs.....	3,776	31,055	14,879	48,136	756	*40	10,990	27,479
Insurance.....	31,597	232,640	114,669	2,122,309	9,200	10,536	623,369	1,115,071
Legal and professional services.....	9,197	122,987	121,521	195,558	4,957	2,880	51,783	93,278
Meals and entertainment deducted.....	8,683	71,194	121,678	815,296	2,403	429	120,608	617,551
Mortgage interest.....	21,917	156,593	56,682	369,649	8,167	*4,415	60,571	183,746
Other interest paid on business indebtedness....	12,528	224,462	135,564	872,417	24,637	4,260	254,507	535,596
Office expenses.....	12,240	229,163	296,523	250,933	2,976	*1,962	64,282	107,334
Pension and profit-sharing plans.....	--	5,892	4,356	5,173	*65	--	1,737	2,343
Rent on machinery and equipment.....	22,190	158,651	125,542	1,558,872	5,815	*11,183	353,262	730,689
Rent on other business property.....	160,107	1,265,638	324,303	517,337	14,268	*2,237	76,067	167,228
Repairs.....	26,280	149,474	153,142	3,328,227	26,444	15,553	1,037,382	1,985,510
Supplies.....	40,328	416,007	571,010	650,117	3,702	4,956	181,117	333,283
Salaries and wages.....	230,478	1,491,914	338,786	2,601,393	18,003	4,546	883,232	1,284,882
Taxes paid.....	66,215	457,875	199,322	1,007,632	4,414	3,939	305,685	575,774
Travel.....	18,758	211,860	318,597	446,021	9,751	1,324	53,317	262,350
Utilities.....	106,017	612,214	406,366	685,605	4,411	3,690	161,550	350,922
Other business deductions.....	90,536	1,097,495	1,491,022	7,291,510	100,827	95,125	1,733,058	4,000,776
Home office business deductions.....	*882	97,197	220,937	76,234	*1,058	*95	25,577	29,996
Depreciation, Form 8829.....	--	10,684	29,981	12,359	*5,618	*1	2,974	2,087
Net income less deficit ^{1,2}	255,865	1,122,695	2,270,480	7,503,568	34,517	75,150	2,138,884	2,635,489
Net income ^{1,2}	341,553	2,467,708	4,226,926	8,886,337	136,853	96,879	2,404,952	3,364,554
Deficit ²	85,688	1,345,012	1,956,446	1,382,769	102,336	21,729	266,068	729,065

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Retail trade--continued			Transportation and warehousing				General freight trucking, long-distance and specialized freight trucking
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	General freight trucking, local	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH NET INCOME								
Number of returns ¹	21,174	220,332	513,915	741,160	12,771	3,469	166,874	221,681
Business receipts, total ¹	3,148,169	18,209,100	16,775,678	43,300,820	275,097	374,936	11,771,179	20,818,501
Income from sales and operations ¹	3,108,154	17,981,042	16,412,855	42,783,469	267,351	374,966	11,544,437	20,672,048
Other business income.....	*40,016	228,058	362,823	517,352	*7,746	*30	226,741	146,453
Business deductions, total ¹²	2,806,617	15,741,696	12,548,664	34,424,792	147,048	278,057	9,366,227	17,453,947
Cost of sales and operations.....	2,090,393	9,969,202	7,785,660	4,610,928	*21,553	*81,120	1,370,225	2,034,059
Inventory, beginning of year.....	373,010	2,516,821	778,483	73,417	*91	*3,020	*8,668	31,519
Cost of labor.....	*50,824	300,477	79,362	938,898	--	*501	509,948	311,110
Purchases.....	1,710,680	8,411,413	6,984,375	1,935,992	*5,336	*39,126	309,180	891,185
Materials and supplies.....	*143,227	632,374	255,208	266,882	*3,353	--	144,340	99,122
Other costs.....	197,109	691,788	559,378	1,493,359	*12,844	*71,807	403,995	725,524
Inventory, end of year.....	384,457	2,583,672	871,146	97,620	*70	*33,334	*5,906	24,402
Advertising expenses.....	15,304	323,801	116,812	111,813	*450	*3,064	18,224	45,353
Bad debts from sales or services.....	*2,069	8,365	10,439	7,572	--	*140	1,597	1,835
Car and truck expenses.....	25,491	390,924	1,084,723	7,949,089	15,969	*6,393	2,044,645	3,976,688
Commissions.....	5,165	170,768	330,604	604,552	*637	*30,360	137,683	235,606
Depletion.....	--	*351	*4,670	*30,419	*34	--	*41	*17,946
Depreciation.....	28,931	261,786	265,997	3,415,805	21,091	*20,431	1,054,950	1,959,082
Employee benefit programs.....	*3,132	25,426	13,787	28,935	*436	*21	9,375	13,429
Insurance.....	19,947	159,832	85,034	1,641,647	3,102	9,094	496,067	823,821
Legal and professional services.....	7,126	77,878	61,484	154,046	392	*2,044	45,452	66,550
Meals and entertainment deducted.....	4,288	36,052	68,732	690,532	2,178	*356	109,208	514,957
Mortgage interest.....	14,616	60,470	22,315	284,651	*1,286	--	50,692	130,877
Other interest paid on business indebtedness.....	6,552	100,604	52,449	588,581	6,586	*1,771	175,733	368,489
Office expenses.....	8,796	144,275	144,764	196,779	2,496	*1,680	50,295	76,351
Pension and profit-sharing plans.....	--	5,391	4,347	4,724	*57	--	*1,692	1,947
Rent on machinery and equipment.....	6,535	97,785	83,113	1,216,716	*3,090	*11,147	296,496	474,079
Rent on other business property.....	139,150	797,516	171,232	410,895	6,146	*9	61,560	122,948
Repairs.....	17,378	100,741	118,884	2,640,590	10,059	*13,260	816,662	1,566,795
Supplies.....	25,999	241,058	268,184	514,040	1,441	*3,658	143,451	252,853
Salaries and wages.....	192,170	1,178,582	242,612	1,770,685	*5,362	*191	637,656	788,062
Taxes paid.....	51,346	331,474	126,051	765,869	1,632	*2,718	239,291	423,915
Travel.....	9,581	116,833	174,117	347,182	6,017	*1,145	46,793	210,630
Utilities.....	75,467	406,608	235,756	551,034	2,604	*3,304	132,833	271,741
Other business deductions.....	55,339	668,386	879,887	5,747,946	32,774	84,298	1,386,210	3,047,298
Home office business deductions.....	*882	45,934	134,815	63,838	*1,058	*95	23,378	19,799
Depreciation, Form 8829.....	--	3,831	13,896	11,929	*5,618	*1	2,840	1,791
Net income ¹².....	341,553	2,467,708	4,226,926	8,886,337	136,853	96,879	2,404,952	3,364,554
Returns with Schedule C-EZ:								
Number of returns.....	*2,532	38,365	96,824	95,151	*2,204	*970	20,965	8,712
Business receipts.....	*5,817	257,690	440,860	524,442	*27,421	*6,127	109,750	61,747
Business deductions.....	*962	22,153	65,333	75,927	*596	*1,758	16,017	8,835
Net income.....	*4,855	235,537	375,527	448,514	*26,825	*4,370	93,733	52,913

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Transportation and warehousing--continued						
	Urban transit	Interurban and rural bus transportation	Taxi and limousine service	School, employee, and charter bus industry	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	*1,941	*459	126,177	17,845	12,111	**	**8,229
Business receipts, total ¹	*17,941	*66,524	3,374,162	833,412	277,295	**	**178,189
Income from sales and operations ¹	*3,591	*66,365	3,320,378	831,627	277,295	**	**176,738
Other business income.....	*14,350	*159	*53,783	*1,785	--	**	**1,451
Business deductions, total ^{1,2}	*15,570	*44,230	2,394,819	667,629	219,590	**	**156,431
Cost of sales and operations.....	--	*4,871	*145,955	*44,354	*9,441	**	**2,756
Inventory, beginning of year.....	--	--	--	*44	--	**	--
Cost of labor.....	--	--	*2,939	*2,573	*329	**	--
Purchases.....	--	*4,871	*460	*3,263	--	**	**422
Materials and supplies.....	--	--	*464	*1,369	--	**	**111
Other costs.....	--	--	*142,092	*37,216	*9,112	**	**2,223
Inventory, end of year.....	--	--	--	*112	--	**	--
Advertising expenses.....	--	*74	20,987	5,579	*409	**	**1,436
Bad debts from sales or services.....	--	--	*234	*2,018	*6	**	--
Car and truck expenses.....	*11,282	*466	462,580	96,586	*43,415	**	**7,524
Commissions.....	*13	*2,283	130,158	*25,867	*4,269	**	**379
Depletion.....	--	--	*2,402	--	--	**	**5
Depreciation.....	*1,117	*271	92,990	107,244	*40,214	**	**29,682
Employee benefit programs.....	--	*2,979	*2,475	*871	*138	**	**5
Insurance.....	*32	*1,037	178,335	35,482	*9,206	**	**10,554
Legal and professional services.....	*44	*13	10,641	3,074	*689	**	**1,399
Meals and entertainment deducted.....	*7	--	13,421	10,872	*827	**	**3,359
Mortgage interest.....	*505	*167	72,778	*7,966	*1,692	**	**1,283
Other interest paid on business indebtedness....	--	--	*5,292	13,862	*3,479	**	**520
Office expenses.....	*1	*1,241	14,019	6,809	*1,950	**	**1,250
Pension and profit-sharing plans.....	--	*878	--	--	--	**	--
Rent on machinery and equipment.....	--	--	292,296	55,202	*2,896	**	**6,050
Rent on other business property.....	*238	--	131,547	*3,820	*292	**	**3,062
Repairs.....	*185	*569	116,100	32,462	*12,948	**	**7,168
Supplies.....	*5	*1,361	21,457	6,805	*3,275	**	**2,974
Salaries and wages.....	--	*22,811	*20,523	69,589	*12,384	**	**1,019
Taxes paid.....	*87	*2,731	29,977	16,151	*3,815	**	**454
Travel.....	--	*20	6,505	*6,734	*4,946	**	**20,038
Utilities.....	*10	*333	51,791	16,766	*2,124	**	**3,480
Other business deductions.....	*1,894	*2,124	561,033	93,653	60,140	**	**50,776
Home office business deductions.....	--	--	*3,603	*1,476	--	**	**1,258
Depreciation, Form 8829.....	--	--	*145	*253	--	**	**414
Net income less deficit ^{1,2}	*2,372	*22,294	993,599	165,783	57,706	**	**21,747
Net income ^{1,2}	*3,906	*22,294	1,027,759	182,379	65,812	**	**54,129
Deficit ²	*1,534	--	34,161	*16,597	*8,106	**	**32,382

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Transportation and warehousing--continued						
	Urban transit	Interurban and rural bus transportation	Taxi and limousine service	School, employee, and charter bus industry	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*1,940	*459	110,339	16,462	10,234	**	**5,577
Business receipts, total ¹	*16,898	*66,524	3,212,453	766,544	232,567	**	**166,139
Income from sales and operations ¹	*2,548	*66,365	3,160,658	764,904	232,567	**	**166,139
Other business income.....	*14,350	*159	*51,795	*1,640	--	**	**
Business deductions, total ¹²	*12,992	*44,230	2,186,199	584,165	166,756	**	**112,010
Cost of sales and operations.....	--	*4,871	*127,975	*42,317	*9,010	**	**1,151
Inventory, beginning of year.....	--	--	--	*44	--	**	**
Cost of labor.....	--	--	*2,939	*536	--	**	**
Purchases.....	--	*4,871	*460	*3,263	--	**	**
Materials and supplies.....	--	--	*464	*1,369	--	**	**
Other costs.....	--	--	*124,112	*37,216	*9,010	**	**1,151
Inventory, end of year.....	--	--	--	*112	--	**	**
Advertising expenses.....	--	*74	14,264	5,574	*341	**	**1,063
Bad debts from sales or services.....	--	--	*234	*2,018	--	**	**
Car and truck expenses.....	*11,232	*466	420,435	92,385	*20,720	**	**6,756
Commissions.....	--	*2,283	127,460	*25,867	*4,219	**	**
Depletion.....	--	--	*2,402	--	--	**	**
Depreciation.....	--	*271	68,183	86,216	*24,784	**	**9,140
Employee benefit programs.....	--	*2,979	*196	*870	*104	**	**
Insurance.....	--	*1,037	153,415	25,479	*8,427	**	**7,753
Legal and professional services.....	--	*13	10,374	2,858	*605	**	**1,087
Meals and entertainment deducted.....	--	--	12,198	*10,718	*16	**	**2,654
Mortgage interest.....	--	*167	72,542	*2,346	*1,692	**	**
Other interest paid on business indebtedness.....	--	--	*5,142	*7,429	*3,435	**	**47
Office expenses.....	--	*1,241	11,803	4,771	*1,721	**	**1,199
Pension and profit-sharing plans.....	--	*878	--	--	--	**	**
Rent on machinery and equipment.....	--	--	289,859	54,300	*2,896	**	**6,031
Rent on other business property.....	--	--	128,138	*1,355	*239	**	**1,829
Repairs.....	--	*569	109,599	20,673	*11,886	**	**4,486
Supplies.....	--	*1,361	17,674	6,463	*3,202	**	**1,605
Salaries and wages.....	--	*22,811	*17,835	69,570	*11,339	**	**
Taxes paid.....	--	*2,731	27,918	14,300	*3,702	**	**126
Travel.....	--	*20	*4,975	*4,808	*307	**	**17,714
Utilities.....	--	*333	48,483	12,203	*982	**	**2,713
Other business deductions.....	*1,608	*2,124	503,775	85,780	*56,093	**	**45,399
Home office business deductions.....	--	--	*3,603	*1,476	--	**	**1,258
Depreciation, Form 8829.....	--	--	*145	*253	--	**	**414
Net income ¹².....	*3,906	*22,294	1,027,759	182,379	65,812	**	**54,129
Returns with Schedule C-EZ:							
Number of returns.....	*970	--	13,513	*3,798	*3,732	**	**973
Business receipts.....	*2,548	--	101,752	*37,086	*17,313	**	**10,546
Business deductions.....	*151	--	7,717	*4,389	*1,037	**	**
Net income.....	*2,397	--	94,034	*32,697	*16,276	**	**10,546

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Transportation and warehousing--continued			Information				
	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries	Motion picture and sound recording	Broadcasting and tele-communications	Information services and data processing services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	35,132	182,725	2,599	282,636	53,252	64,293	50,804	114,287
Business receipts, total ¹	1,500,338	4,409,680	198,296	7,113,216	1,859,894	2,093,084	1,198,855	1,961,384
Income from sales and operations ¹	1,497,335	4,343,951	184,491	6,919,282	1,741,148	2,054,759	1,187,986	1,935,389
Other business income.....	*3,003	*65,729	*13,805	193,934	118,746	38,325	10,868	25,995
Business deductions, total ^{1,2}	1,283,176	3,305,147	163,963	5,223,755	1,455,202	1,429,599	958,989	1,379,965
Cost of sales and operations.....	276,004	671,282	*36,592	1,290,422	466,281	225,154	222,064	376,922
Inventory, beginning of year.....	*29,240	*11,585	--	152,156	86,285	25,243	*1,683	*38,944
Cost of labor.....	*73,607	*65,063	*302	284,727	*21,512	*17,966	*28,451	*216,798
Purchases.....	173,331	*494,450	*30,603	326,823	91,658	33,976	*107,133	94,056
Materials and supplies.....	*18,317	*11,631	*253	212,697	109,823	49,738	19,063	*34,073
Other costs.....	*13,143	*100,946	*6,323	478,892	245,109	131,362	67,618	34,803
Inventory, end of year.....	31,633	*12,393	*890	164,873	88,105	33,132	*1,885	*41,751
Advertising expenses.....	8,567	20,193	1,370	79,364	25,769	22,006	10,095	21,494
Bad debts from sales or services.....	*818	*832	*110	10,851	1,730	*466	2,994	*5,661
Car and truck expenses.....	200,707	1,395,196	*4,786	442,023	107,622	101,925	116,318	116,158
Commissions.....	*12,244	28,182	*922	169,997	55,109	17,035	49,077	48,777
Depletion.....	--	*9,995	--	923	*10	*7	*349	*556
Depreciation.....	126,899	67,785	10,985	310,195	41,942	140,402	71,114	56,737
Employee benefit programs.....	*1,938	*112	*354	16,352	4,238	805	3,905	7,405
Insurance.....	61,103	65,737	2,647	60,497	16,031	13,467	12,352	18,646
Legal and professional services.....	9,640	16,270	891	93,161	24,919	37,610	12,988	17,643
Meals and entertainment deducted.....	16,285	29,189	*344	69,928	9,291	22,863	16,644	21,129
Mortgage interest.....	19,514	*7,577	*1,269	44,458	*4,696	*694	*7,050	*32,017
Other interest paid on business indebtedness....	18,355	9,169	*2,741	38,444	10,765	11,304	8,042	8,333
Office expenses.....	21,947	25,701	1,462	161,235	31,234	29,935	13,082	86,984
Pension and profit-sharing plans.....	*136	--	*14	7,079	*3,979	*326	*2,755	*18
Rent on machinery and equipment.....	30,401	69,416	1,663	171,500	15,212	110,384	37,715	8,188
Rent on other business property.....	30,290	70,363	17,925	165,423	21,103	85,109	27,307	31,904
Repairs.....	39,700	49,734	4,472	55,130	4,540	24,883	12,509	13,197
Supplies.....	16,432	71,021	3,729	176,159	21,794	89,992	19,391	44,982
Salaries and wages.....	118,010	141,099	25,295	308,868	138,287	85,067	66,414	19,100
Taxes paid.....	26,993	28,770	8,841	57,426	20,679	12,570	10,310	13,867
Travel.....	43,779	35,747	*1,509	191,354	40,292	48,137	38,384	64,541
Utilities.....	43,626	42,485	4,418	202,850	35,736	50,665	44,917	71,532
Other business deductions.....	155,249	405,244	31,611	965,366	323,405	251,700	140,663	249,597
Home office business deductions.....	*2,158	*11,013	--	102,922	23,418	39,386	3,366	36,752
Depreciation, Form 8829.....	*207	*660	--	8,060	2,879	*410	*308	4,463
Net income less deficit ^{1,2}	217,162	1,104,533	34,333	1,893,135	407,900	663,484	240,330	581,421
Net income ^{1,2}	271,927	1,217,049	37,845	2,424,815	471,892	822,897	342,681	787,345
Deficit ²	54,765	112,516	3,512	531,680	63,992	159,413	102,351	205,924

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Transportation and warehousing--continued			Information				
	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries	Motion picture and sound recording	Broadcasting and tele-communications	Information services and data processing services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH NET INCOME								
Number of returns ¹	27,395	161,585	2,374	186,055	40,980	38,690	36,739	69,646
Business receipts, total ¹	1,275,823	4,175,535	148,624	6,314,548	1,657,618	1,812,568	1,099,425	1,744,937
Income from sales and operations ¹	1,275,769	4,109,810	145,906	6,185,475	1,576,541	1,796,031	1,092,003	1,720,901
Other business income.....	*55	*65,725	*2,717	129,073	81,077	16,537	*7,422	*24,037
Business deductions, total ¹²	1,003,897	2,958,487	110,779	3,889,733	1,185,726	989,670	756,744	957,593
Cost of sales and operations.....	215,697	666,362	*36,588	1,097,760	380,732	149,932	210,224	356,873
Inventory, beginning of year.....	*18,490	*11,585	--	91,870	34,225	*24,436	*1,631	*31,578
Cost of labor.....	*48,498	*65,063	*302	273,067	*13,210	*17,966	*28,144	*213,747
Purchases.....	162,369	*489,600	*30,603	254,167	*44,979	*33,362	*102,122	*73,704
Materials and supplies.....	*6,353	*11,631	*250	195,185	*97,059	*45,147	*18,906	*34,073
Other costs.....	*500	*100,876	*6,323	375,137	227,306	53,430	*61,305	33,096
Inventory, end of year.....	*20,514	*12,393	*890	91,666	36,047	*24,410	*1,885	*29,324
Advertising expenses.....	7,949	14,208	*1,249	62,895	22,499	15,903	7,334	17,159
Bad debts from sales or services.....	*807	*832	*109	2,668	*1,472	*451	*24	*721
Car and truck expenses.....	167,873	1,184,589	*939	270,473	90,249	61,804	74,836	43,584
Commissions.....	*12,242	*27,495	*699	152,099	53,002	16,389	44,887	37,821
Depletion.....	--	*9,995	--	*359	*10	--	*346	*3
Depreciation.....	98,471	65,053	*8,133	207,273	32,800	78,191	56,610	39,673
Employee benefit programs.....	*1,238	*112	*175	14,778	3,712	*594	*3,138	*7,333
Insurance.....	51,070	61,233	*1,147	48,718	15,428	9,434	8,642	15,214
Legal and professional services.....	8,425	15,573	*672	60,796	8,649	31,402	9,400	11,345
Meals and entertainment deducted.....	8,966	28,942	*339	44,225	8,023	13,129	10,514	12,559
Mortgage interest.....	*17,706	*7,344	--	9,909	*3,949	*294	*5,609	*56
Other interest paid on business indebtedness.....	9,601	8,008	*2,341	27,670	6,868	9,834	3,377	7,592
Office expenses.....	19,423	24,897	*902	110,733	27,286	16,998	7,272	59,176
Pension and profit-sharing plans.....	*136	--	*14	6,858	*3,857	*250	*2,738	*12
Rent on machinery and equipment.....	23,780	54,551	*486	161,284	15,043	107,843	35,872	*2,527
Rent on other business property.....	19,049	52,040	*17,582	121,960	15,142	59,606	18,819	28,394
Repairs.....	36,072	48,259	*2,269	36,572	3,564	19,330	11,137	2,541
Supplies.....	13,386	67,927	*1,018	90,609	14,927	43,961	11,005	20,716
Salaries and wages.....	90,226	115,428	*12,204	250,952	116,675	75,503	46,249	12,525
Taxes paid.....	23,287	18,902	*7,346	43,221	18,197	9,305	7,569	8,150
Travel.....	26,954	26,399	*1,419	119,968	28,290	26,950	27,534	37,194
Utilities.....	35,925	36,492	*3,422	159,497	30,134	35,942	34,755	58,667
Other business deductions.....	111,075	379,798	*11,715	679,588	262,034	163,565	107,266	146,723
Home office business deductions.....	*2,158	*11,013	--	78,037	16,069	35,357	*2,404	24,206
Depreciation, Form 8829.....	*207	*660	--	3,988	*1,624	*354	*144	*1,866
Net income ¹².....	271,927	1,217,049	37,845	2,424,815	471,892	822,897	342,681	787,345
Returns with Schedule C-EZ:								
Number of returns.....	*7,568	30,585	*1,161	53,220	7,849	*7,213	19,268	18,890
Business receipts.....	*45,467	97,008	*7,677	221,768	19,865	*89,566	30,335	82,001
Business deductions.....	*2,381	33,035	*11	31,829	7,117	*7,706	9,184	7,823
Net income.....	*43,086	63,973	*7,665	189,939	12,749	*81,860	21,152	74,178

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Finance and insurance							
	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments					
			Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹.....	570,191	76,351	152,818	8,514	33,087	7,540	752	102,926
Business receipts, total ¹.....	103,107,877	2,916,966	77,075,564	6,563,090	11,903,590	543,053	2,625,686	55,440,145
Income from sales and operations ¹	102,075,980	2,859,427	76,590,519	6,437,072	11,468,194	475,821	2,599,086	55,610,345
Other business income.....	1,031,897	57,540	485,045	126,018	435,396	67,233	26,599	-170,201
Business deductions, total ^{1,2}.....	89,264,258	2,191,734	73,504,183	6,434,436	10,907,817	470,691	2,634,654	53,056,584
Cost of sales and operations.....	63,456,333	682,608	61,984,597	6,023,022	8,885,996	*198,253	2,340,460	44,536,866
Inventory, beginning of year.....	423,727	57,791	344,541	*46,013	*24,454	*116	*129,910	144,048
Cost of labor.....	437,310	*4,760	385,752	--	*5,292	--	*61	380,399
Purchases.....	52,083,646	370,011	51,399,427	5,587,006	7,831,917	*194,435	*1,372,398	36,413,671
Materials and supplies.....	218,971	*11,653	189,159	*550	*343	--	*113,663	74,602
Other costs.....	10,547,107	303,314	9,827,533	400,657	1,043,400	*3,937	*725,440	7,654,098
Inventory, end of year.....	254,428	64,920	161,814	*11,206	*19,411	*234	*1,012	129,952
Advertising expenses.....	609,563	59,344	112,892	1,758	18,096	962	*36	92,040
Bad debts from sales or services.....	157,437	55,169	64,329	*6,562	*667	*72	--	57,029
Car and truck expenses.....	1,917,805	262,860	359,237	70,410	56,058	1,779	78	230,912
Commissions.....	2,162,087	71,744	603,757	28,666	134,283	26,035	*538	414,235
Depletion.....	6,767	*2	1,690	*14	*545	*1	--	1,131
Depreciation.....	757,042	75,971	200,272	7,542	38,556	13,339	474	140,361
Employee benefit programs.....	153,416	3,099	17,049	*184	3,995	*182	--	12,688
Insurance.....	356,125	25,461	54,405	764	13,960	819	*9	38,853
Legal and professional services.....	446,645	38,099	201,616	4,254	42,183	6,117	212	148,850
Meals and entertainment deducted.....	436,080	36,071	110,877	2,946	23,010	7,365	709	76,846
Mortgage interest.....	118,245	18,699	29,218	*130	*6,007	*2,480	*8	20,592
Other interest paid on business indebtedness....	658,397	80,640	469,189	17,925	48,293	19,730	8,024	375,217
Office expenses.....	845,627	64,939	208,442	13,353	45,359	3,160	498	146,072
Pension and profit-sharing plans.....	53,743	*2,454	16,148	*365	1,909	*129	--	13,745
Rent on machinery and equipment.....	335,443	14,467	67,752	4,944	6,764	*929	*52	55,061
Rent on other business property.....	1,055,417	92,784	256,617	7,244	56,486	7,378	*3,195	182,315
Repairs.....	176,991	14,478	39,812	706	6,393	602	*94	32,017
Supplies.....	454,000	41,591	111,039	1,639	20,072	4,175	61	85,091
Salaries and wages.....	3,511,871	78,405	1,449,034	11,281	112,518	48,208	--	1,277,029
Taxes paid.....	380,008	15,251	87,783	1,827	17,445	4,664	*1	63,846
Travel.....	507,520	27,254	151,103	7,964	16,739	5,464	861	120,077
Utilities.....	860,489	87,206	155,059	6,833	33,668	7,609	286	106,663
Other business deductions.....	9,611,164	306,232	6,688,150	210,159	1,308,659	110,438	279,054	4,779,840
Home office business deductions.....	206,843	32,539	54,032	3,359	6,688	*198	*2	43,784
Depreciation, Form 8829.....	25,331	6,337	6,318	272	1,968	*33	*(Z)	4,045
Net income less deficit ^{1,2}.....	13,848,405	725,232	3,576,537	128,654	995,773	72,362	-8,969	2,388,716
Net income ^{1,2}	16,613,993	991,762	5,447,359	284,043	1,153,834	206,916	*15,002	3,787,563
Deficit ²	2,765,587	266,530	1,870,822	155,389	158,061	134,554	23,970	1,398,848

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Finance and insurance								
	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments						Other financial investment activities (investment advice)
			Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges		
(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)		
BUSINESSES WITH NET INCOME									
Number of returns ¹	404,119	52,306	94,748	5,059	22,921	2,012	*410	64,346	
Business receipts, total ¹	66,617,344	2,593,801	42,329,843	3,974,986	8,487,855	490,332	*612,345	28,764,325	
Income from sales and operations ¹	65,345,220	2,541,245	41,575,610	3,900,803	8,160,438	440,573	*611,524	28,462,271	
Other business income.....	1,272,124	52,556	754,234	74,183	327,417	*49,759	*820	302,054	
Business deductions, total ^{1,2}	50,002,998	1,602,039	36,882,549	3,690,943	7,334,021	283,416	*597,343	24,976,827	
Cost of sales and operations.....	33,584,168	567,406	32,275,015	3,549,593	6,488,907	*198,253	*583,077	21,455,185	
Inventory, beginning of year.....	86,120	*19,448	52,612	*470	*19,886	*116	--	32,140	
Cost of labor.....	78,040	*4,189	27,091	--	*5,292	--	--	21,799	
Purchases.....	30,733,711	260,006	30,172,365	3,355,100	5,923,282	*194,435	*418,681	20,280,868	
Materials and supplies.....	28,375	*9,445	6,178	*485	*343	--	--	5,349	
Other costs.....	2,746,538	*298,804	2,060,157	*194,723	558,968	*3,937	*164,396	1,138,133	
Inventory, end of year.....	88,616	*24,486	43,388	*1,185	*18,864	*234	--	23,105	
Advertising expenses.....	552,689	48,554	102,032	1,075	16,188	*753	--	84,016	
Bad debts from sales or services.....	32,974	*8,911	3,663	*59	*629	*72	--	2,904	
Car and truck expenses.....	1,502,585	188,053	265,333	27,976	43,732	*433	*1	193,192	
Commissions.....	1,535,097	63,151	377,374	24,895	96,975	*14,928	--	240,575	
Depletion.....	6,395	*1	1,331	*(Z)	*545	--	--	786	
Depreciation.....	621,864	55,246	140,551	5,983	28,910	1,435	*150	104,074	
Employee benefit programs.....	141,192	*2,302	11,107	*98	1,457	*173	--	9,379	
Insurance.....	307,611	16,768	40,839	242	13,721	*153	--	26,723	
Legal and professional services.....	330,804	18,040	128,636	2,838	38,220	2,465	*19	85,094	
Meals and entertainment deducted.....	372,123	28,689	90,309	2,127	20,565	904	*3	66,710	
Mortgage interest.....	95,001	*16,627	18,695	*69	*5,789	*34	--	12,802	
Other interest paid on business indebtedness.....	182,214	16,539	71,623	5,013	7,407	*4,368	*188	54,647	
Office expenses.....	739,553	48,805	178,576	7,228	43,292	967	*5	127,085	
Pension and profit-sharing plans.....	52,883	*2,454	15,290	*222	1,757	*128	--	13,182	
Rent on machinery and equipment.....	298,283	7,637	56,266	*4,487	5,188	*584	*1	46,008	
Rent on other business property.....	890,697	64,913	191,953	5,310	50,558	*1,239	--	134,846	
Repairs.....	149,835	7,959	24,888	*583	5,501	*25	*93	18,686	
Supplies.....	371,567	28,800	79,813	1,061	14,591	*301	*(Z)	63,859	
Salaries and wages.....	3,258,615	67,847	1,306,308	*9,895	95,644	*12,748	--	1,188,021	
Taxes paid.....	329,365	9,801	68,993	1,336	15,672	*1,171	--	50,812	
Travel.....	393,079	21,003	108,424	6,578	13,877	*2,162	--	85,807	
Utilities.....	745,056	66,516	123,170	6,361	29,926	3,805	*36	83,042	
Other business deductions.....	3,307,321	212,682	1,157,457	23,993	285,065	35,523	*13,767	799,110	
Home office business deductions.....	173,099	28,966	34,819	3,336	6,438	*187	*2	24,857	
Depreciation, Form 8829.....	20,934	*4,881	5,262	*246	*1,962	*28	*(Z)	3,026	
Net income ^{1,2}.....	16,613,993	991,762	5,447,359	284,043	1,153,834	206,916	*15,002	3,787,563	
Returns with Schedule C-EZ:									
Number of returns.....	55,421	7,120	18,855	*1,017	6,678	*506	*343	10,312	
Business receipts.....	383,368	30,698	190,082	*39,175	70,463	*35,517	*1,044	43,882	
Business deductions.....	29,201	4,370	10,082	*585	3,467	*605	--	5,425	
Net income.....	354,167	26,328	180,000	*38,590	66,996	*34,912	*1,044	38,456	

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Finance and insurance--continued			Real estate and rental and leasing			
	Insurance agents, brokers, and related activities			Total	Real estate		
	Total	Insurance agencies and brokerages	Other insurance related activities		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	341,021	280,104	60,917	935,076	871,441	24,399	721,700
Business receipts, total ¹	23,115,346	20,869,748	2,245,598	48,727,512	44,815,040	1,567,775	38,426,967
Income from sales and operations ¹	22,626,034	20,386,349	2,239,685	47,915,270	44,093,596	1,535,129	37,825,312
Other business income.....	489,312	483,399	5,913	812,242	721,444	32,646	601,655
Business deductions, total ^{1,2}	13,568,342	12,164,575	1,403,767	28,200,451	24,522,320	1,354,962	19,841,685
Cost of sales and operations.....	789,128	743,501	45,627	5,303,809	4,126,748	257,519	2,602,464
Inventory, beginning of year.....	21,395	20,664	*731	770,238	597,959	36,769	203,720
Cost of labor.....	46,798	44,784	*2,013	119,346	108,390	*11,884	93,833
Purchases.....	314,208	299,584	*14,624	2,855,695	2,053,983	34,827	1,252,734
Materials and supplies.....	18,160	15,470	*2,690	458,972	395,402	*158,665	176,888
Other costs.....	416,260	390,299	*25,961	2,050,330	1,738,089	40,422	1,189,273
Inventory, end of year.....	27,693	27,300	*393	950,772	767,075	25,049	313,984
Advertising expenses.....	437,327	412,520	24,807	1,628,048	1,594,025	34,462	1,439,568
Bad debts from sales or services.....	37,938	35,143	*2,795	33,143	27,304	11,337	12,917
Car and truck expenses.....	1,295,707	1,060,681	235,026	3,344,883	3,225,204	46,529	2,804,764
Commissions.....	1,486,586	1,398,239	88,347	2,232,583	2,217,217	67,714	2,058,810
Depletion.....	5,074	*369	*4,705	3,344	3,068	*419	2,390
Depreciation.....	480,798	418,085	62,713	2,032,305	1,111,679	131,885	846,222
Employee benefit programs.....	133,269	126,482	6,787	38,717	35,237	1,507	27,396
Insurance.....	276,259	240,252	36,007	420,703	369,597	34,679	294,730
Legal and professional services.....	206,930	175,465	31,465	523,941	497,533	24,098	409,406
Meals and entertainment deducted.....	289,132	244,640	44,493	475,216	467,046	4,235	425,456
Mortgage interest.....	70,328	70,139	*190	455,082	398,718	117,420	218,712
Other interest paid on business indebtedness....	108,569	101,636	6,932	470,471	320,644	16,141	217,335
Office expenses.....	572,247	502,635	69,612	1,025,689	1,000,072	31,999	884,969
Pension and profit-sharing plans.....	35,141	33,511	*1,630	46,983	46,623	*192	44,900
Rent on machinery and equipment.....	253,224	227,295	25,929	486,745	392,647	8,172	345,097
Rent on other business property.....	706,017	661,668	44,348	924,383	733,741	67,753	584,958
Repairs.....	122,701	106,310	16,391	477,579	384,169	76,875	268,250
Supplies.....	301,370	263,312	38,058	717,955	671,370	24,620	588,809
Salaries and wages.....	1,984,431	1,888,250	96,181	1,012,313	778,890	94,850	582,944
Taxes paid.....	276,973	257,467	19,506	486,456	396,398	81,728	270,758
Travel.....	329,163	266,386	62,777	401,437	387,921	9,818	325,162
Utilities.....	618,224	557,003	61,220	1,143,227	1,072,894	79,662	884,517
Other business deductions.....	2,616,782	2,265,442	351,340	4,203,165	3,960,880	130,705	3,420,895
Home office business deductions.....	120,272	95,187	25,085	273,399	264,604	*293	248,695
Depreciation, Form 8829.....	12,676	9,473	3,203	25,583	25,222	*60	24,136
Net income less deficit ^{1,2}	9,546,636	8,704,755	841,881	20,542,795	20,297,745	213,712	18,588,462
Net income ^{1,2}	10,174,872	9,199,837	975,034	22,172,407	21,577,483	373,360	19,344,055
Deficit ²	628,235	495,082	133,153	1,629,612	1,279,738	159,648	755,593

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Finance and insurance--continued			Real estate and rental and leasing			
	Insurance agents, brokers, and related activities			Total	Real estate		
	Total	Insurance agencies and brokerages	Other insurance related activities		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH NET INCOME							
Number of returns ¹	257,065	209,886	47,179	715,838	677,026	14,836	570,764
Business receipts, total ¹.....	21,693,700	19,633,472	2,060,228	44,096,639	41,607,449	1,059,103	36,135,337
Income from sales and operations ¹	21,228,366	19,172,377	2,055,988	43,424,539	41,002,034	1,048,135	35,615,212
Other business income.....	465,334	461,095	4,240	672,100	605,414	10,968	520,125
Business deductions, total ^{1,2}.....	11,518,410	10,433,216	1,085,194	21,924,469	20,031,252	685,707	16,791,872
Cost of sales and operations.....	741,747	700,815	40,931	4,065,949	3,367,041	188,132	2,105,313
Inventory, beginning of year.....	14,060	13,329	*731	397,855	280,524	*2,992	114,820
Cost of labor.....	46,760	*44,746	*2,013	101,024	95,271	*407	92,472
Purchases.....	301,340	288,400	*12,940	1,862,224	1,382,933	*10,221	738,824
Materials and supplies.....	12,752	*10,063	*2,690	401,040	374,957	*153,982	172,068
Other costs.....	387,577	364,627	*22,950	1,797,525	1,596,149	*23,269	1,132,646
Inventory, end of year.....	20,742	20,349	*393	493,719	362,794	*2,741	145,518
Advertising expenses.....	402,103	381,235	20,868	1,461,349	1,437,560	18,638	1,309,711
Bad debts from sales or services.....	20,400	19,363	*1,036	15,114	14,156	*2,428	9,985
Car and truck expenses.....	1,049,199	887,252	161,947	2,864,151	2,772,378	14,734	2,450,345
Commissions.....	1,094,573	1,010,897	83,676	1,938,157	1,931,064	56,742	1,825,085
Depletion.....	5,062	*357	*4,705	1,345	1,075	*156	830
Depreciation.....	426,066	376,449	49,617	1,152,875	818,250	61,015	688,561
Employee benefit programs.....	127,783	123,034	4,749	32,260	30,023	*141	24,260
Insurance.....	250,003	218,766	31,237	284,774	256,597	10,707	223,352
Legal and professional services.....	184,128	156,620	27,508	406,307	390,164	9,232	351,288
Meals and entertainment deducted.....	253,125	224,420	28,705	412,091	405,856	3,460	373,153
Mortgage interest.....	59,679	59,489	*190	224,707	200,527	49,570	116,502
Other interest paid on business indebtedness.....	94,052	90,805	3,247	188,234	150,967	6,124	98,428
Office expenses.....	512,172	458,230	53,942	895,086	884,749	27,200	799,113
Pension and profit-sharing plans.....	35,139	33,509	*1,630	46,302	45,943	*183	44,494
Rent on machinery and equipment.....	234,379	211,382	22,997	388,864	340,526	*1,083	308,174
Rent on other business property.....	633,831	595,803	38,027	676,164	580,017	26,207	506,236
Repairs.....	116,988	102,592	14,396	300,610	250,134	23,524	205,830
Supplies.....	262,954	232,305	30,649	586,813	561,906	7,465	506,193
Salaries and wages.....	1,884,461	1,810,630	73,831	749,376	600,483	36,646	495,080
Taxes paid.....	250,572	234,925	15,647	321,818	268,686	33,697	212,186
Travel.....	263,651	230,814	32,837	329,936	324,448	4,785	282,325
Utilities.....	555,369	504,261	51,109	872,138	830,259	36,214	712,763
Other business deductions.....	1,937,182	1,671,738	265,443	3,442,490	3,308,719	67,163	2,901,960
Home office business deductions.....	109,314	84,792	24,522	229,913	222,860	*111	210,373
Depreciation, Form 8829.....	10,790	7,587	3,203	20,833	20,614	*9	20,118
Net income ^{1,2}.....	10,174,872	9,199,837	975,034	22,172,407	21,577,483	373,360	19,344,055
Returns with Schedule C-EZ:							
Number of returns.....	29,446	20,557	8,890	60,918	55,391	2,852	38,406
Business receipts.....	162,588	113,490	49,099	581,689	558,275	24,286	400,802
Business deductions.....	14,749	12,957	1,792	38,874	38,091	351	31,558
Net income.....	147,839	100,532	47,306	542,814	520,185	23,936	369,244

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Real estate and rental and leasing--continued							
	Real estate-- continued	Rental and leasing services						
	Other activities related to real estate	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing
(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	125,342	63,635	13,849	*563	*1,028	9,546	17,140	21,509
Business receipts, total ¹	4,820,298	3,912,472	553,788	*17,817	*48,156	850,194	780,348	1,662,169
Income from sales and operations ¹	4,733,155	3,821,674	550,510	*17,453	*48,156	847,688	764,499	1,593,368
Other business income.....	87,143	90,799	3,278	*364	--	*2,506	*15,849	68,801
Business deductions, total ^{1,2}	3,325,672	3,678,131	590,474	*9,342	*36,777	836,846	736,993	1,467,698
Cost of sales and operations.....	1,266,765	1,177,061	198,288	*1,724	*6,476	311,296	291,581	367,697
Inventory, beginning of year.....	357,470	172,279	*13,439	--	*7,011	114,576	*23,958	13,296
Cost of labor.....	2,672	*10,956	*3,336	--	--	--	*112	*7,508
Purchases.....	766,422	801,712	*138,664	*74	*6,482	293,489	272,193	90,810
Materials and supplies.....	59,849	63,570	*2,144	--	--	*23,261	*569	*37,596
Other costs.....	508,393	312,241	*51,161	*1,650	--	*2,731	*13,206	243,493
Inventory, end of year.....	428,042	183,697	*10,456	--	*7,017	122,761	*18,457	25,006
Advertising expenses.....	119,996	34,023	1,392	*(Z)	*1,730	5,418	15,250	10,233
Bad debts from sales or services.....	3,049	5,839	*1,692	--	--	*128	*684	*3,336
Car and truck expenses.....	373,911	119,678	19,853	*63	*836	15,449	54,348	29,129
Commissions.....	90,693	15,366	*1,833	*2,991	--	*725	*931	8,886
Depletion.....	*258	*277	*270	--	--	--	*(Z)	*7
Depreciation.....	133,571	920,626	235,509	*878	*4,219	91,818	69,840	518,362
Employee benefit programs.....	6,334	3,480	*282	--	--	*398	*863	1,937
Insurance.....	40,188	51,106	6,660	*1	*358	8,093	10,086	25,908
Legal and professional services.....	64,030	26,407	2,649	*48	*259	4,665	7,318	11,469
Meals and entertainment deducted.....	37,355	8,171	131	*27	*64	*1,112	4,730	2,106
Mortgage interest.....	62,586	56,364	17,150	*24	*508	*4,743	*483	33,458
Other interest paid on business indebtedness.....	87,167	149,827	29,227	*1,861	*304	*5,314	20,274	92,847
Office expenses.....	83,104	25,616	1,508	*3	*345	5,283	11,961	6,517
Pension and profit-sharing plans.....	*1,531	*360	*32	--	--	--	*313	*15
Rent on machinery and equipment.....	39,377	94,099	*13,278	--	--	*3,843	49,603	27,374
Rent on other business property.....	81,030	190,643	1,899	*29	*4,240	135,097	35,696	13,681
Repairs.....	39,044	93,410	11,617	*(Z)	*80	6,825	16,452	58,435
Supplies.....	57,941	46,585	965	--	*533	14,829	10,689	19,569
Salaries and wages.....	101,095	233,423	*7,154	*860	*5,110	92,372	47,102	80,826
Taxes paid.....	43,912	90,058	5,642	*73	*1,565	42,818	13,384	26,576
Travel.....	52,941	13,516	958	*89	*503	3,645	4,235	4,086
Utilities.....	108,715	70,332	1,653	*48	*1,550	37,490	12,409	17,182
Other business deductions.....	409,280	242,285	27,051	*623	*8,098	43,561	57,607	105,346
Home office business deductions.....	15,617	8,794	*3,774	--	--	*1,921	*480	*2,619
Depreciation, Form 8829.....	1,026	*362	*56	--	--	--	*88	*218
Net income less deficit ^{1,2}	1,495,571	245,050	-38,942	*8,475	*11,379	13,348	43,436	207,354
Net income ^{1,2}	1,860,067	594,925	53,711	*10,294	*11,379	37,244	109,323	372,974
Deficit ²	364,496	349,874	92,653	*1,819	--	*23,896	65,887	165,620

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Real estate and rental and leasing--continued							
	Real estate--continued	Rental and leasing services						
	Other activities related to real estate	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
BUSINESSES WITH NET INCOME								
Number of returns ¹	91,426	38,811	9,614	*555	*1,028	5,371	10,436	11,807
Business receipts, total ¹	4,413,008	2,489,190	288,890	*10,780	*48,156	461,633	432,281	1,247,450
Income from sales and operations ¹	4,338,687	2,422,504	287,912	*10,416	*48,156	459,129	431,477	1,185,414
Other business income.....	74,321	66,686	*978	*364	--	*2,504	*804	62,036
Business deductions, total ¹²	2,553,673	1,893,217	235,003	*486	*36,777	424,389	322,958	873,603
Cost of sales and operations.....	1,073,596	698,908	*146,448	*74	*6,476	168,417	*105,985	271,508
Inventory, beginning of year.....	162,711	117,331	*11,114	--	*7,011	*76,246	*15,193	*7,766
Cost of labor.....	*2,392	*5,753	*1,368	--	--	--	*112	*4,273
Purchases.....	633,888	479,290	*133,952	*74	*6,482	161,659	*94,077	83,047
Materials and supplies.....	*48,907	26,083	*2,144	--	--	*18,971	--	*4,967
Other costs.....	440,234	201,376	*8,261	--	--	--	*7,543	185,572
Inventory, end of year.....	214,535	130,925	*10,391	--	*7,017	88,460	*10,940	*14,117
Advertising expenses.....	109,211	23,788	*1,137	*(Z)	*1,730	3,584	*8,774	8,564
Bad debts from sales or services.....	*1,744	958	*66	--	--	*64	*2	*826
Car and truck expenses.....	307,299	91,773	15,614	*(Z)	*836	10,348	39,173	25,802
Commissions.....	49,236	7,093	*1,664	--	--	--	*231	5,198
Depletion.....	*89	*270	*270	--	--	--	--	--
Depreciation.....	68,674	334,625	31,657	*237	*4,219	38,487	20,816	239,208
Employee benefit programs.....	5,622	2,237	*279	--	--	*398	*451	*1,108
Insurance.....	22,538	28,177	*1,430	*1	*358	4,569	*7,048	14,771
Legal and professional services.....	29,644	16,143	779	*48	*259	2,902	*5,129	7,027
Meals and entertainment deducted.....	29,243	6,235	*51	*27	*64	*223	*4,033	1,837
Mortgage interest.....	34,456	24,180	*1,450	*24	*508	*4,319	--	17,879
Other interest paid on business indebtedness.....	46,415	37,267	5,447	*16	*304	*943	*2,835	27,722
Office expenses.....	58,435	10,337	886	*3	*345	1,793	*2,685	4,626
Pension and profit-sharing plans.....	*1,266	*360	*32	--	--	--	*313	*15
Rent on machinery and equipment.....	31,269	48,337	*7,617	--	--	*173	*18,040	22,508
Rent on other business property.....	47,574	96,146	*893	--	*4,240	68,222	*15,139	7,653
Repairs.....	20,780	50,476	1,678	*(Z)	*80	4,199	*12,535	31,984
Supplies.....	48,248	24,907	*659	--	*533	*5,090	*4,988	13,638
Salaries and wages.....	68,757	148,893	*6,056	--	*5,110	*41,789	*29,684	66,254
Taxes paid.....	22,803	53,132	2,271	--	*1,565	17,365	10,455	21,477
Travel.....	37,337	5,488	*436	*1	*503	*473	*1,555	2,521
Utilities.....	81,283	41,878	*944	*1	*1,550	20,875	*5,985	12,523
Other business deductions.....	339,596	133,771	3,914	*56	*8,098	29,038	26,427	66,238
Home office business deductions.....	12,376	7,053	*3,317	--	--	*1,117	--	*2,619
Depreciation, Form 8829.....	*487	*219	*(Z)	--	--	--	--	*218
Net income ¹².....	1,860,067	594,925	53,711	*10,294	*11,379	37,244	109,323	372,974
Returns with Schedule C-EZ:								
Number of returns.....	14,133	5,528	*2,338	*3	--	--	*2,928	259
Business receipts.....	133,186	23,414	*8,444	*97	--	--	*10,839	4,034
Business deductions.....	6,182	784	*8	--	--	--	*676	100
Net income.....	127,004	22,630	*8,436	*97	--	--	*10,163	3,934

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Office of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(101)	(102)	(103)	(104)	(105)	(106)	(107)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,444,845	321,978	48,297	314,029	240,017	80,624	96,436
Business receipts, total ¹	114,255,129	30,214,158	3,431,459	6,884,334	12,668,590	6,078,328	4,981,402
Income from sales and operations ¹	112,104,051	29,698,603	3,421,558	6,786,447	12,567,618	6,036,927	4,921,982
Other business income.....	2,151,078	515,555	9,901	97,887	100,972	41,401	59,419
Business deductions, total ^{1,2}	66,145,495	17,021,935	2,006,785	4,011,455	8,326,396	4,412,013	3,025,972
Cost of sales and operations.....	15,117,972	1,754,179	50,791	281,630	2,579,407	1,388,604	1,105,709
Inventory, beginning of year.....	483,271	33,816	*641	*20,378	54,538	17,854	32,537
Cost of labor.....	1,020,632	30,304	*13,300	*63,870	299,973	243,739	22,776
Purchases.....	7,268,691	60,639	*18,357	117,035	1,211,010	537,492	665,373
Materials and supplies.....	1,894,405	16,706	*7,007	*3,554	442,184	224,522	193,749
Other costs.....	5,066,344	1,652,629	12,063	98,159	630,381	382,683	227,721
Inventory, end of year.....	615,372	39,914	*578	*21,366	58,679	17,685	36,447
Advertising expenses.....	1,246,664	514,111	20,329	74,017	83,064	43,979	31,326
Bad debts from sales or services.....	185,617	22,422	*1	*9,328	18,551	*14,081	*4,281
Car and truck expenses.....	4,298,329	706,298	98,231	341,975	635,153	257,676	210,273
Commissions.....	1,242,651	227,929	5,541	150,105	165,773	92,983	31,610
Depletion.....	13,205	3,750	--	*2,270	*2,037	*171	*1,824
Depreciation.....	2,979,915	433,935	125,759	232,689	389,268	173,696	159,689
Employee benefit programs.....	333,099	121,950	41,095	32,761	54,915	23,933	25,558
Insurance.....	1,017,577	407,256	48,467	79,504	182,075	99,502	59,710
Legal and professional services.....	1,729,796	616,272	40,256	64,174	174,870	104,323	46,827
Meals and entertainment deducted.....	895,226	190,534	18,013	50,636	65,746	20,111	34,514
Mortgage interest.....	325,371	89,703	20,538	29,030	32,121	14,924	14,554
Other interest paid on business indebtedness....	521,993	110,128	27,412	82,911	39,825	26,017	8,180
Office expenses.....	2,392,595	903,890	115,092	207,133	210,234	81,320	108,706
Pension and profit-sharing plans.....	210,350	82,344	18,796	14,132	23,917	15,544	7,975
Rent on machinery and equipment.....	851,298	232,507	12,595	63,822	89,488	54,823	21,035
Rent on other business property.....	2,792,368	1,286,998	153,669	205,206	260,650	178,259	74,671
Repairs.....	636,499	139,340	35,414	78,645	88,398	62,795	16,336
Supplies.....	2,100,157	330,632	62,518	155,951	288,057	172,190	79,857
Salaries and wages.....	7,778,449	3,297,892	546,099	701,114	1,066,341	632,485	284,519
Taxes paid.....	1,218,905	423,494	73,239	101,285	164,256	103,814	42,749
Travel.....	2,351,803	270,059	38,994	78,254	236,776	51,584	162,869
Utilities.....	2,383,540	745,044	90,364	203,486	218,497	100,077	78,252
Other business deductions.....	12,063,256	3,964,245	312,582	642,670	1,112,962	668,126	350,289
Home office business deductions.....	1,250,393	124,281	50,025	97,460	127,472	26,440	57,378
Depreciation, Form 8829.....	157,272	13,257	9,374	10,545	17,007	5,580	8,452
Net income less deficit ^{1,2}	48,116,862	13,191,817	1,424,674	2,873,022	4,342,850	1,666,899	1,955,502
Net income ^{1,2}	51,696,066	13,703,947	1,456,803	3,068,998	4,619,998	1,755,484	2,109,931
Deficit ²	3,579,203	512,130	32,129	195,977	277,148	88,585	154,429

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Office of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(101)	(102)	(103)	(104)	(105)	(106)	(107)
BUSINESSES WITH NET INCOME							
Number of returns ¹	1,877,869	266,459	45,098	267,643	193,883	71,207	73,484
Business receipts, total ¹.....	106,912,529	29,132,431	3,310,398	6,517,893	11,369,673	5,533,807	4,251,055
Income from sales and operations ¹	104,916,661	28,610,466	3,305,824	6,438,184	11,274,068	5,494,831	4,194,578
Other business income.....	1,995,869	521,965	4,574	79,708	95,605	38,977	56,477
Business deductions, total ^{1,2}.....	55,221,872	15,428,077	1,853,595	3,448,894	6,749,735	3,778,383	2,141,124
Cost of sales and operations.....	12,515,019	1,557,101	43,370	259,492	1,672,100	1,102,843	484,282
Inventory, beginning of year.....	323,501	31,693	*641	*7,444	26,321	*8,627	*13,548
Cost of labor.....	768,315	27,444	*13,300	*63,870	222,113	167,687	*20,967
Purchases.....	5,816,806	52,663	*12,654	114,910	592,614	487,735	96,734
Materials and supplies.....	1,461,941	16,617	*7,007	*3,165	341,475	166,123	151,558
Other costs.....	4,504,397	1,467,923	*10,346	79,986	517,087	281,119	215,991
Inventory, end of year.....	359,943	39,240	*578	*9,882	27,510	*8,448	*14,515
Advertising expenses.....	1,073,383	488,822	16,770	55,843	62,832	34,576	20,651
Bad debts from sales or services.....	67,984	22,413	*1	*8,711	*4,063	*3,344	*719
Car and truck expenses.....	3,391,229	606,194	89,824	266,195	545,012	230,363	160,231
Commissions.....	1,053,389	210,221	5,541	140,805	161,108	92,772	27,653
Depletion.....	8,699	1,770	--	*1,746	*895	*171	*682
Depreciation.....	2,282,277	393,016	114,065	173,344	324,895	147,790	128,596
Employee benefit programs.....	296,135	110,789	39,946	31,149	53,624	22,830	25,370
Insurance.....	887,093	379,492	46,415	70,391	153,587	86,392	52,697
Legal and professional services.....	1,450,065	530,498	35,288	57,746	154,970	90,037	41,846
Meals and entertainment deducted.....	726,311	172,340	16,411	42,100	59,023	19,087	30,895
Mortgage interest.....	231,165	86,954	13,850	19,308	26,899	14,001	10,255
Other interest paid on business indebtedness....	406,299	91,962	25,602	63,923	34,721	21,250	7,911
Office expenses.....	2,081,987	855,072	106,427	171,314	194,250	76,891	97,843
Pension and profit-sharing plans.....	205,644	80,645	18,669	14,116	23,770	15,398	7,975
Rent on machinery and equipment.....	703,775	212,448	12,562	50,549	72,711	40,739	18,655
Rent on other business property.....	2,407,308	1,178,248	142,083	190,086	200,756	143,380	49,909
Repairs.....	502,104	127,476	34,083	69,227	70,730	49,882	12,707
Supplies.....	1,693,960	295,978	59,568	127,681	263,737	161,273	68,873
Salaries and wages.....	6,991,325	3,025,369	521,188	605,141	1,020,428	594,246	280,584
Taxes paid.....	1,089,159	394,746	70,053	89,413	148,130	90,900	40,357
Travel.....	1,950,050	226,806	37,246	68,513	220,040	50,052	148,393
Utilities.....	1,989,764	679,634	82,650	166,704	188,515	87,155	63,853
Other business deductions.....	9,981,865	3,558,347	271,080	592,611	976,492	578,415	309,760
Home office business deductions.....	1,031,775	119,046	49,936	81,520	100,246	20,043	43,488
Depreciation, Form 8829.....	134,173	11,635	9,366	9,463	13,529	3,533	7,022
Net income ^{1,2}.....	51,696,066	13,703,947	1,456,803	3,068,998	4,619,998	1,755,484	2,109,931
Returns with Schedule C-EZ:							
Number of returns.....	351,375	38,856	*3,335	71,937	36,103	12,498	14,210
Business receipts.....	2,420,499	295,284	*9,017	342,415	263,053	46,163	134,904
Business deductions.....	208,468	22,738	*966	31,266	16,545	4,553	7,280
Net income.....	2,212,032	272,545	*8,050	311,149	246,508	41,610	127,624

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Professional, scientific, and technical services--continued						
	Architectural, engineering, related services--continued			Specialized design services	Computer systems design services	Other professional, scientific services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(108)	(109)	(110)	(111)	(112)	(113)	(114)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	41,228	19,889	*1,839	189,533	220,800	1,110,192	597,932
Business receipts, total ¹	835,643	734,248	*38,970	6,778,570	7,097,299	47,180,719	25,656,953
Income from sales and operations ¹	835,595	734,143	*38,970	6,669,279	7,031,308	45,929,237	24,763,737
Other business income.....	*47	*104	--	109,291	65,990	1,251,482	893,216
Business deductions, total ^{1,2}	364,928	497,140	*26,343	5,185,908	4,268,234	25,324,782	11,146,450
Cost of sales and operations.....	*33,992	*51,076	*24	2,901,815	1,729,256	5,820,895	1,781,853
Inventory, beginning of year.....	*786	*3,360	--	61,255	34,906	277,737	78,420
Cost of labor.....	--	*33,459	--	126,416	167,653	319,117	54,029
Purchases.....	*2,057	*6,089	--	2,063,128	1,050,861	2,747,662	793,622
Materials and supplies.....	*16,972	*6,917	*24	295,509	363,190	766,255	107,664
Other costs.....	*15,365	*4,612	--	456,639	162,633	2,053,840	877,554
Inventory, end of year.....	*1,187	*3,360	--	101,132	49,986	343,716	129,437
Advertising expenses.....	*3,277	4,198	*283	55,985	65,934	433,224	180,789
Bad debts from sales or services.....	*189	--	--	7,924	3,245	124,146	85,533
Car and truck expenses.....	53,238	111,376	*2,590	278,981	280,145	1,957,546	891,342
Commissions.....	*93	*40,590	*497	61,815	25,009	606,479	413,620
Depletion.....	*42	--	--	*92	--	5,056	4,937
Depreciation.....	24,206	29,835	*1,842	226,113	274,652	1,297,498	584,374
Employee benefit programs.....	--	*5,424	--	2,009	8,173	72,196	27,914
Insurance.....	14,063	8,473	*327	24,492	26,129	249,654	99,036
Legal and professional services.....	11,346	12,200	*174	52,407	63,772	718,045	482,517
Meals and entertainment deducted.....	6,794	3,891	*436	47,150	48,505	474,642	281,362
Mortgage interest.....	--	*1,454	*1,188	*3,199	*6,533	144,247	58,564
Other interest paid on business indebtedness....	*1,588	*3,972	*68	13,505	23,899	224,314	109,653
Office expenses.....	8,328	11,092	*788	102,314	124,374	729,557	370,462
Pension and profit-sharing plans.....	--	*397	--	10,968	23,322	36,871	10,529
Rent on machinery and equipment.....	*9,835	*3,482	*313	48,031	28,912	375,942	172,222
Rent on other business property.....	*5,758	*1,709	*253	152,052	72,472	661,321	278,818
Repairs.....	*3,982	4,187	*1,098	23,921	44,787	225,994	82,108
Supplies.....	15,462	19,178	*1,370	152,595	173,592	936,812	346,552
Salaries and wages.....	*58,507	*85,265	*5,565	157,490	263,277	1,746,236	526,097
Taxes paid.....	6,668	10,413	*612	54,649	40,868	361,115	113,816
Travel.....	12,599	*7,023	*2,700	69,752	134,617	1,523,350	973,673
Utilities.....	12,248	27,120	*800	130,934	118,824	876,392	413,459
Other business deductions.....	52,085	37,338	*5,124	506,002	586,072	4,938,724	2,442,481
Home office business deductions.....	*26,743	*16,619	*292	89,749	88,229	673,177	358,828
Depreciation, Form 8829.....	*1,433	*1,461	*81	8,353	12,193	86,542	55,434
Net income less deficit ^{1,2}	470,715	237,108	*12,627	1,598,213	2,829,064	21,857,222	14,510,395
Net income ^{1,2}	502,078	237,220	*15,285	1,822,335	3,279,451	23,744,532	15,539,768
Deficit ²	*31,363	*113	*2,658	224,122	450,387	1,887,311	1,029,373

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Professional, scientific, and technical services--continued						
	Architectural, engineering, related services--continued			Specialized design services	Computer systems design services	Other professional, scientific services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(108)	(109)	(110)	(111)	(112)	(113)	(114)
BUSINESSES WITH NET INCOME							
Number of returns ¹	29,412	18,919	*861	131,839	150,602	822,345	455,024
Business receipts, total ¹.....	820,481	733,258	*31,072	6,277,050	6,348,426	43,956,659	24,017,759
Income from sales and operations ¹	820,434	733,154	*31,072	6,196,318	6,285,705	42,806,096	23,207,162
Other business income.....	*47	*104	--	80,732	62,721	1,150,563	810,598
Business deductions, total ^{1,2}.....	318,403	496,038	*15,787	4,459,551	3,068,975	20,213,045	8,477,963
Cost of sales and operations.....	*33,899	*51,076	--	2,606,036	1,261,398	5,115,522	1,440,685
Inventory, beginning of year.....	*786	*3,360	--	36,870	30,688	189,843	44,982
Cost of labor.....	--	*33,459	--	99,782	54,949	286,858	49,522
Purchases.....	*2,057	*6,089	--	1,865,400	848,716	2,329,849	541,792
Materials and supplies.....	*16,878	*6,917	--	261,969	240,699	591,009	90,898
Other costs.....	*15,365	*4,612	--	396,465	131,901	1,900,690	767,676
Inventory, end of year.....	*1,187	*3,360	--	54,451	45,556	182,726	54,185
Advertising expenses.....	*3,275	4,198	*130	40,834	49,865	358,417	144,170
Bad debts from sales or services.....	--	--	--	*6,548	*640	25,608	6,673
Car and truck expenses.....	42,753	111,330	*333	198,593	202,003	1,483,407	698,420
Commissions.....	*93	*40,590	--	58,993	17,936	458,784	318,199
Depletion.....	*42	--	--	*92	--	4,195	4,078
Depreciation.....	17,228	29,835	*1,445	189,921	172,899	914,138	410,296
Employee benefit programs.....	--	*5,424	--	1,982	4,036	54,608	16,310
Insurance.....	5,736	8,473	*288	22,280	18,235	196,693	73,618
Legal and professional services.....	10,840	12,200	*47	39,521	51,835	580,207	392,424
Meals and entertainment deducted.....	4,995	3,891	*155	37,422	32,621	366,394	225,624
Mortgage interest.....	--	*1,454	*1,188	*3,199	*6,139	74,817	22,918
Other interest paid on business indebtedness.....	*1,588	*3,972	--	12,062	18,707	159,321	67,137
Office expenses.....	8,049	11,092	*376	85,631	88,831	580,463	296,865
Pension and profit-sharing plans.....	--	*397	--	10,968	*23,009	34,468	9,066
Rent on machinery and equipment.....	*9,835	*3,482	--	24,190	21,933	309,381	133,223
Rent on other business property.....	*5,758	*1,709	--	110,263	51,619	534,254	210,088
Repairs.....	*3,412	3,803	*926	16,338	30,759	153,492	50,913
Supplies.....	14,145	19,039	*407	112,801	123,485	710,709	257,324
Salaries and wages.....	*58,482	*85,265	*1,851	153,336	188,545	1,477,318	365,528
Taxes paid.....	*5,970	10,413	*490	47,309	28,298	311,210	86,507
Travel.....	12,093	*7,023	*2,479	45,992	100,522	1,250,931	816,485
Utilities.....	10,109	26,685	*713	98,719	73,545	699,996	327,077
Other business deductions.....	46,411	37,240	*4,666	449,976	421,313	3,712,046	1,753,827
Home office business deductions.....	*19,805	*16,619	*292	74,584	67,165	539,277	298,436
Depreciation, Form 8829.....	*1,433	*1,461	*81	6,668	8,083	75,428	50,266
Net income ^{1,2}.....	502,078	237,220	*15,285	1,822,335	3,279,451	23,744,532	15,539,768
Returns with Schedule C-EZ:							
Number of returns.....	*5,800	*3,252	*343	18,607	28,704	153,833	82,468
Business receipts.....	*66,258	*8,534	*7,194	111,623	178,269	1,220,838	715,349
Business deductions.....	*3,886	*825	--	11,966	13,637	111,350	55,913
Net income.....	*62,372	*7,709	*7,194	99,658	164,631	1,109,488	659,437

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Professional, scientific, and technical services--continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services--continued				Total	Administrative and support services	Waste management and remediation services
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services			
	(115)	(116)	(117)	(118)	(119)	(120)	(121)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹.....	23,035	89,555	21,806	377,864	1,549,153	1,529,777	19,376
Business receipts, total ¹.....	742,934	4,818,381	829,958	15,132,493	40,216,345	38,888,082	1,328,263
Income from sales and operations ¹	745,690	4,735,704	829,897	14,854,209	39,470,100	38,160,547	1,309,553
Other business income.....	-2,756	82,677	*61	278,284	746,245	727,535	18,710
Business deductions, total ^{1,2}.....	405,438	3,279,952	541,719	9,951,222	28,643,319	27,554,013	1,089,305
Cost of sales and operations.....	140,847	1,398,734	102,895	2,396,565	8,366,947	8,141,490	225,458
Inventory, beginning of year.....	*44	29,628	*6,531	163,112	176,090	175,292	*798
Cost of labor.....	*13,763	44,805	*9,882	196,639	2,151,022	2,110,022	*41,000
Purchases.....	*24,572	604,075	*47,221	1,278,172	3,512,411	3,459,997	*52,414
Materials and supplies.....	1,842	216,681	*8	440,059	1,704,294	1,690,354	*13,940
Other costs.....	107,297	549,901	*39,347	479,743	1,081,893	964,007	*117,886
Inventory, end of year.....	*6,671	46,356	*93	161,159	258,765	258,184	*581
Advertising expenses.....	2,279	108,588	17,154	124,414	517,173	510,405	6,768
Bad debts from sales or services.....	*16,529	*10,770	*1,120	10,194	24,596	24,352	*244
Car and truck expenses.....	20,649	222,533	36,306	786,716	2,891,392	2,803,186	88,206
Commissions.....	7,654	76,013	*7,363	101,830	512,275	503,093	*9,181
Depletion.....	--	*59	--	60	457	457	--
Depreciation.....	13,169	125,375	20,992	553,587	1,781,790	1,676,245	105,545
Employee benefit programs.....	*921	5,529	*1,447	36,385	65,657	64,652	*1,005
Insurance.....	2,760	23,657	1,778	122,424	718,808	671,692	47,116
Legal and professional services.....	14,096	78,899	7,440	135,093	364,646	357,680	6,966
Meals and entertainment deducted.....	7,689	51,018	9,370	125,203	160,865	159,617	1,248
Mortgage interest.....	*143	3,154	*1,100	81,285	160,557	153,259	*7,298
Other interest paid on business indebtedness....	*1,698	22,968	*6,343	83,653	260,160	244,100	16,060
Office expenses.....	4,520	52,202	11,879	290,494	454,708	440,955	13,753
Pension and profit-sharing plans.....	*37	2,641	*1,824	21,840	19,222	19,219	*3
Rent on machinery and equipment.....	1,769	51,467	15,066	135,419	447,004	432,792	14,212
Rent on other business property.....	4,995	69,510	6,703	301,296	532,664	523,188	9,476
Repairs.....	2,056	13,841	1,489	126,499	679,106	626,089	53,017
Supplies.....	7,167	49,355	22,709	511,029	1,297,542	1,278,575	18,967
Salaries and wages.....	28,969	87,513	35,051	1,068,606	2,953,142	2,876,303	76,839
Taxes paid.....	2,872	33,751	9,308	201,369	519,310	500,115	19,195
Travel.....	46,341	107,385	22,436	373,515	337,288	332,362	4,925
Utilities.....	5,381	98,499	30,924	328,129	816,839	786,039	30,799
Other business deductions.....	51,174	536,304	160,276	1,748,489	4,286,145	3,957,775	328,370
Home office business deductions.....	16,807	45,808	10,730	241,004	292,951	288,296	4,655
Depreciation, Form 8829.....	2,520	3,776	*937	23,876	32,847	32,606	*241
Net income less deficit ^{1,2}.....	337,496	1,538,428	288,239	5,182,663	11,575,802	11,336,844	238,958
Net income ^{1,2}	396,472	1,662,193	342,552	5,803,548	12,920,343	12,656,718	263,624
Deficit ²	58,976	123,764	54,313	620,884	1,344,541	1,319,874	24,667

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Professional, scientific, and technical services--continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services--continued				Total	Administrative and support services	Waste management and remediation services
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services			
	(115)	(116)	(117)	(118)	(119)	(120)	(121)
BUSINESSES WITH NET INCOME							
Number of returns ¹	18,381	68,774	12,219	267,947	1,273,783	1,260,930	12,854
Business receipts, total ¹.....	685,159	4,474,642	754,148	14,024,950	35,550,719	34,381,874	1,168,845
Income from sales and operations ¹	684,640	4,394,127	754,088	13,766,078	35,076,641	33,926,163	1,150,478
Other business income.....	*518	80,515	*60	258,872	474,078	455,711	*18,367
Business deductions, total ¹².....	288,687	2,812,450	411,596	8,222,349	22,626,699	21,721,478	905,221
Cost of sales and operations.....	109,919	1,266,905	*49,565	2,248,447	6,912,131	6,718,865	193,266
Inventory, beginning of year.....	*44	*10,659	--	134,158	117,079	117,036	*43
Cost of labor.....	*2,855	44,522	*3,427	186,532	1,686,911	1,653,058	*33,853
Purchases.....	*20,447	566,467	*6,784	1,194,359	2,897,022	2,844,724	*52,298
Materials and supplies.....	*1,753	119,069	*8	379,280	1,463,864	1,450,561	*13,303
Other costs.....	*90,749	539,547	*39,347	463,371	941,903	848,122	*93,782
Inventory, end of year.....	*5,929	*13,359	--	109,253	194,647	194,635	*12
Advertising expenses.....	674	98,858	11,148	103,568	427,141	421,737	5,404
Bad debts from sales or services.....	*11,727	*568	*1,038	5,603	12,506	12,278	*228
Car and truck expenses.....	17,497	164,451	22,793	580,246	2,262,282	2,182,072	80,210
Commissions.....	*6,168	45,484	*5,597	83,336	449,692	448,158	*1,534
Depletion.....	--	*59	--	58	420	420	--
Depreciation.....	10,147	97,266	11,896	384,533	1,299,080	1,210,042	89,038
Employee benefit programs.....	*281	4,034	*1,447	32,536	58,040	57,344	*696
Insurance.....	2,168	19,095	1,570	100,241	588,574	550,163	38,411
Legal and professional services.....	10,733	64,985	6,283	105,782	278,280	272,715	5,565
Meals and entertainment deducted.....	4,254	45,617	6,371	84,528	107,733	106,497	1,236
Mortgage interest.....	*143	*1,328	*43	50,385	86,908	80,468	*6,440
Other interest paid on business indebtedness.....	*1,271	20,769	*2,734	67,410	181,969	169,330	12,639
Office expenses.....	3,419	38,564	9,923	231,693	354,404	344,192	10,211
Pension and profit-sharing plans.....	*37	2,515	*1,148	21,702	18,860	18,860	--
Rent on machinery and equipment.....	*755	45,892	*14,576	114,936	322,147	309,104	13,043
Rent on other business property.....	*2,135	52,119	6,597	263,315	403,483	394,453	9,030
Repairs.....	673	10,159	832	90,915	523,124	477,687	45,437
Supplies.....	5,139	40,283	21,190	386,773	978,892	969,647	9,246
Salaries and wages.....	*18,435	72,553	35,051	985,750	2,314,270	2,255,755	58,515
Taxes paid.....	1,453	28,219	8,823	186,210	443,936	430,375	13,560
Travel.....	32,046	94,363	17,478	290,558	235,645	233,854	1,791
Utilities.....	3,774	78,308	23,981	266,857	617,713	590,301	27,412
Other business deductions.....	26,735	472,014	141,926	1,317,544	3,359,663	3,080,078	279,586
Home office business deductions.....	14,306	43,666	9,572	173,297	211,155	208,430	*2,725
Depreciation, Form 8829.....	2,311	3,085	*781	18,986	20,894	20,653	*241
Net income ¹².....	396,472	1,662,193	342,552	5,803,548	12,920,343	12,656,718	263,624
Returns with Schedule C-EZ:							
Number of returns.....	2,913	6,586	*50	61,816	392,835	392,832	*3
Business receipts.....	22,963	50,849	*6,974	424,703	2,022,525	2,022,507	*18
Business deductions.....	4,918	4,378	*15	46,126	182,076	182,076	--
Net income.....	18,046	46,471	*6,959	378,577	1,840,449	1,840,430	*18

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Educational services	Health care and social assistance					
		Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialist)	Offices of physicians, mental health specialist	Offices of dentists	Offices of chiropractors
(122)	(123)	(124)	(125)	(126)	(127)	(128)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	352,295	1,595,395	776,359	183,687	32,571	85,832	40,682
Business receipts, total ¹	4,804,001	86,976,383	75,340,402	26,130,623	2,374,521	26,435,152	4,234,374
Income from sales and operations ¹	4,772,139	85,902,148	74,518,651	25,611,877	2,351,231	26,381,094	4,218,235
Other business income.....	31,862	1,074,235	821,750	518,746	23,290	54,058	16,138
Business deductions, total ^{1,2}	3,057,787	50,100,452	42,253,504	12,623,306	1,098,604	16,630,675	2,550,635
Cost of sales and operations.....	414,841	4,543,843	4,037,396	758,611	70,536	1,773,216	96,592
Inventory, beginning of year.....	12,233	242,286	226,353	35,913	*20,402	33,773	5,848
Cost of labor.....	11,397	807,273	679,925	82,245	*3,531	304,776	*23,718
Purchases.....	229,967	1,201,498	1,119,301	110,283	*8,804	205,171	36,940
Materials and supplies.....	41,699	835,854	719,921	136,487	*396	386,133	24,801
Other costs.....	137,048	1,709,149	1,520,443	429,439	*59,782	871,691	*16,501
Inventory, end of year.....	17,502	252,218	228,547	35,757	*22,378	28,328	11,215
Advertising expenses.....	52,972	837,635	778,879	131,410	9,979	266,356	104,297
Bad debts from sales or services.....	*4,239	57,215	30,747	9,852	*388	4,271	*248
Car and truck expenses.....	280,539	1,823,291	1,368,486	333,528	56,139	151,854	76,414
Commissions.....	63,442	337,518	276,571	91,957	*1,592	62,186	*22,122
Depletion.....	--	2,829	2,814	1,568	*(Z)	*148	*11
Depreciation.....	157,564	2,055,210	1,712,808	397,097	59,555	758,142	143,974
Employee benefit programs.....	6,655	392,079	351,471	138,108	3,684	146,985	12,065
Insurance.....	33,090	1,818,022	1,686,933	841,027	57,119	401,597	102,079
Legal and professional services.....	47,167	1,037,920	937,615	358,899	45,275	264,488	56,624
Meals and entertainment deducted.....	43,569	324,003	250,109	70,820	13,124	60,107	23,567
Mortgage interest.....	11,176	493,986	360,066	56,191	9,206	169,446	55,691
Other interest paid on business indebtedness....	23,253	444,577	386,720	88,035	4,316	213,890	23,527
Office expenses.....	81,783	1,637,042	1,497,812	418,988	64,619	498,368	150,893
Pension and profit-sharing plans.....	*278	381,881	367,088	149,117	9,076	170,831	10,044
Rent on machinery and equipment.....	68,197	607,238	510,539	178,229	6,130	121,026	43,079
Rent on other business property.....	238,016	3,504,784	3,231,951	924,701	123,470	922,706	294,349
Repairs.....	36,409	806,527	587,735	159,931	22,087	242,354	48,545
Supplies.....	163,277	3,323,729	2,597,223	716,309	49,928	1,309,641	129,798
Salaries and wages.....	273,742	11,161,944	10,185,322	3,015,999	167,537	5,340,401	474,401
Taxes paid.....	48,133	1,572,831	1,422,567	415,840	31,600	656,322	83,985
Travel.....	214,417	550,464	492,121	164,388	25,227	87,052	31,706
Utilities.....	145,822	1,790,336	1,463,015	408,492	50,353	431,037	130,953
Other business deductions.....	527,013	9,203,462	7,398,978	2,768,691	195,784	2,563,533	419,753
Home office business deductions.....	89,003	1,229,401	254,543	21,121	17,132	13,968	*13,589
Depreciation, Form 8829.....	6,216	103,550	25,092	2,460	1,179	2,975	*2,160
Net income less deficit ^{1,2}	1,746,044	36,875,624	33,086,459	13,506,828	1,275,917	9,804,477	1,683,739
Net income ^{1,2}	1,957,148	38,233,690	33,893,588	13,792,686	1,294,582	9,857,268	1,750,105
Deficit ²	211,104	1,358,066	807,129	285,858	18,665	52,791	66,366

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Educational services	Health care and social assistance					
		Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialist)	Offices of physicians, mental health specialist	Offices of dentists	Offices of chiropractors
(122)	(123)	(124)	(125)	(126)	(127)	(128)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	282,206	1,326,848	651,736	158,334	25,819	81,016	29,761
Business receipts, total ¹	4,323,231	83,243,509	73,140,130	25,345,985	2,303,426	26,156,687	4,062,100
Income from sales and operations ¹	4,294,450	82,281,148	72,413,748	24,886,267	2,280,143	26,100,086	4,050,509
Other business income.....	28,781	962,361	726,382	459,718	23,283	56,601	11,591
Business deductions, total ¹²	2,366,082	45,009,319	39,246,042	11,552,810	1,008,844	16,299,419	2,311,995
Cost of sales and operations.....	372,697	4,271,442	3,927,955	725,504	70,125	1,770,151	92,060
Inventory, beginning of year.....	11,534	226,488	218,741	35,181	*20,402	32,976	*5,231
Cost of labor.....	*6,281	766,301	668,417	82,245	*3,531	304,734	*23,718
Purchases.....	198,014	1,120,333	1,072,086	109,017	*8,804	204,546	31,531
Materials and supplies.....	33,006	804,430	706,840	130,807	*396	384,745	24,674
Other costs.....	136,290	1,579,179	1,479,585	402,811	*59,371	871,396	*16,501
Inventory, end of year.....	*12,428	225,290	217,715	34,557	*22,378	28,246	*9,595
Advertising expenses.....	38,442	755,803	722,314	120,925	8,439	261,629	98,535
Bad debts from sales or services.....	*1,819	42,144	28,916	8,282	*388	4,245	*248
Car and truck expenses.....	200,026	1,467,283	1,136,092	283,883	47,840	143,229	67,967
Commissions.....	60,654	278,723	246,468	91,007	*1,591	56,664	*14,980
Depletion.....	--	2,808	2,808	1,568	*(Z)	*148	*11
Depreciation.....	114,067	1,831,501	1,609,502	377,164	54,539	745,911	124,116
Employee benefit programs.....	6,338	349,204	320,193	116,840	3,684	144,238	12,065
Insurance.....	21,439	1,666,122	1,566,636	774,915	55,477	396,174	95,554
Legal and professional services.....	33,650	934,539	865,909	326,592	41,573	257,938	53,544
Meals and entertainment deducted.....	35,117	261,610	226,710	62,550	11,235	58,587	21,574
Mortgage interest.....	9,598	432,247	327,974	53,874	9,206	167,058	45,551
Other interest paid on business indebtedness....	11,987	350,599	324,339	65,349	4,316	195,424	20,041
Office expenses.....	58,468	1,494,373	1,408,302	392,480	61,939	490,057	142,637
Pension and profit-sharing plans.....	*278	378,595	364,958	148,226	9,076	170,530	10,044
Rent on machinery and equipment.....	53,242	520,701	462,146	164,039	5,470	114,921	39,738
Rent on other business property.....	186,649	3,166,790	2,957,053	855,685	106,235	909,158	247,968
Repairs.....	27,775	707,978	556,433	153,213	21,188	236,718	45,220
Supplies.....	123,543	2,969,400	2,437,978	659,857	46,989	1,282,337	110,129
Salaries and wages.....	190,649	10,654,071	9,879,740	2,912,231	167,096	5,273,552	464,484
Taxes paid.....	35,434	1,483,445	1,366,690	394,490	31,503	649,212	79,472
Travel.....	159,729	462,737	423,319	143,912	23,597	85,218	24,560
Utilities.....	108,431	1,558,533	1,337,802	379,242	43,548	424,670	115,494
Other business deductions.....	409,910	7,849,603	6,497,171	2,315,695	161,938	2,449,659	375,874
Home office business deductions.....	73,278	960,793	185,361	20,990	17,105	11,241	*7,801
Depreciation, Form 8829.....	4,666	82,123	22,357	2,454	1,168	2,623	*2,160
Net income ¹².....	1,957,148	38,233,690	33,893,588	13,792,686	1,294,582	9,857,268	1,750,105
Returns with Schedule C-EZ:							
Number of returns.....	92,003	334,153	99,107	20,114	3,351	*790	*1,971
Business receipts.....	510,527	1,763,220	802,266	329,262	22,850	*4,591	*5,750
Business deductions.....	33,190	162,686	63,994	4,397	4,746	*749	*2,329
Net income.....	477,337	1,600,534	738,272	324,865	18,104	*3,842	*3421

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Health care and social assistance--continued						
	Ambulatory health care services--continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance service, blood, organ banks)
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	15,399	150,743	9,306	100,032	15,613	112,269	30,225
Business receipts, total ¹	2,642,571	6,493,888	1,206,918	2,593,245	1,310,282	1,410,288	508,539
Income from sales and operations ¹	2,629,045	6,361,145	1,202,956	2,556,985	1,308,999	1,389,362	507,722
Other business income.....	13,526	132,743	*3,962	36,261	1,283	20,926	*817
Business deductions, total ^{1,2}	1,978,116	3,077,197	827,888	1,436,617	853,985	803,814	372,666
Cost of sales and operations.....	739,674	207,641	*9,075	129,850	192,106	54,599	*5,496
Inventory, beginning of year.....	61,145	*16,071	*12,983	*33,322	*4,538	*2,135	*224
Cost of labor.....	*95,529	*104,215	--	*5,241	*54,454	*6,208	*9
Purchases.....	553,243	49,204	*8,625	*59,220	*51,864	*31,515	*4,431
Materials and supplies.....	52,038	4,941	*2,290	*22,605	73,634	*16,594	*2
Other costs.....	*38,345	52,337	*2,366	*34,990	13,856	*69	*1,066
Inventory, end of year.....	60,626	*19,127	*17,189	*25,528	*6,239	*1,922	*237
Advertising expenses.....	46,282	41,169	41,509	120,784	8,581	5,523	2,989
Bad debts from sales or services.....	*1,199	*12,599	*1,086	*345	*400	*350	*10
Car and truck expenses.....	18,130	269,484	33,772	147,075	44,537	172,123	65,431
Commissions.....	*199	50,014	*2,398	*5,902	*1,617	*32,113	*6,470
Depletion.....	--	*1,077	--	*6	*4	--	--
Depreciation.....	64,287	124,577	33,387	70,945	22,642	29,167	9,034
Employee benefit programs.....	16,273	6,685	*1,489	4,511	14,494	*3,026	*4,151
Insurance.....	36,272	79,313	86,370	33,475	23,208	17,973	8,500
Legal and professional services.....	15,558	110,793	22,448	31,803	16,818	8,657	6,252
Meals and entertainment deducted.....	2,870	44,461	6,667	18,568	4,912	3,754	1,258
Mortgage interest.....	16,363	27,190	*5,328	*4,659	*3,121	*7,808	*5,063
Other interest paid on business indebtedness....	20,180	12,434	*3,513	8,527	10,829	1,303	*166
Office expenses.....	35,030	148,599	65,145	71,149	13,425	17,120	14,476
Pension and profit-sharing plans.....	9,135	3,015	*3,832	*4,139	*6,021	*1,550	*328
Rent on machinery and equipment.....	24,922	67,927	13,032	21,428	21,751	11,065	*1,950
Rent on other business property.....	135,679	493,000	139,652	93,890	48,516	22,211	33,778
Repairs.....	16,406	33,335	9,063	20,725	16,265	11,723	7,300
Supplies.....	32,847	120,240	58,186	103,860	41,904	29,230	5,280
Salaries and wages.....	373,503	224,670	126,347	114,027	179,625	84,979	83,836
Taxes paid.....	62,882	71,621	17,271	24,297	38,642	12,368	7,739
Travel.....	14,320	77,282	10,867	56,050	9,303	7,583	8,343
Utilities.....	52,477	193,371	44,476	75,348	26,929	28,162	21,417
Other business deductions.....	242,349	567,966	91,465	237,680	92,138	157,149	62,471
Home office business deductions.....	*1,280	77,597	*884	28,448	*16,199	60,629	*3,695
Depreciation, Form 8829.....	*666	9,303	*202	*2,765	*1,838	*1,080	*462
Net income less deficit ^{1,2}	664,455	3,416,742	379,030	1,156,628	456,286	606,485	135,874
Net income ^{1,2}	674,692	3,511,642	395,645	1,235,531	492,357	735,702	153,378
Deficit ²	10,237	94,901	*16,615	78,903	36,071	129,217	17,504

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Health care and social assistance--continued						
	Ambulatory health care services--continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance service, blood, organ banks)
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
BUSINESSES WITH NET INCOME							
Number of returns ¹	13,184	123,421	7,304	78,455	12,901	94,973	26,568
Business receipts, total ¹	2,572,201	6,177,976	1,111,895	2,385,921	1,263,574	1,336,009	424,356
Income from sales and operations ¹	2,558,722	6,045,432	1,108,744	2,382,557	1,262,654	1,315,083	423,553
Other business income.....	13,479	132,544	*3,152	3,365	*920	20,926	*803
Business deductions, total ¹²	1,897,509	2,666,334	716,250	1,150,391	771,206	600,307	270,978
Cost of sales and operations.....	725,421	197,428	*6,785	105,096	185,537	*44,696	*5,152
Inventory, beginning of year.....	57,476	*16,045	*12,983	*31,553	*4,538	*2,133	*224
Cost of labor.....	*93,945	*94,334	--	*5,239	*54,454	*6,208	*9
Purchases.....	541,945	49,183	*8,625	*40,747	*51,864	*21,750	*4,075
Materials and supplies.....	51,727	*4,802	--	*22,605	70,563	*16,519	*2
Other costs.....	*37,034	52,158	*2,366	*26,525	10,357	--	*1,066
Inventory, end of year.....	56,705	*19,094	*17,189	*21,573	*6,239	*1,915	*224
Advertising expenses.....	43,013	29,052	39,858	108,873	7,947	2,754	1,291
Bad debts from sales or services.....	*1,169	*12,544	*1,086	*201	*400	*350	*4
Car and truck expenses.....	18,025	226,441	30,048	101,799	39,484	126,052	51,325
Commissions.....	*199	37,998	*2,398	*4,715	*1,415	*31,847	*3,655
Depletion.....	--	*1,077	--	--	*4	--	--
Depreciation.....	62,481	115,715	27,133	62,684	17,306	14,712	7,739
Employee benefit programs.....	14,762	6,290	*1,393	960	12,933	*2,876	*4,151
Insurance.....	35,724	69,323	70,441	27,293	22,695	11,347	7,694
Legal and professional services.....	15,226	102,155	18,489	26,541	12,891	5,511	5,450
Meals and entertainment deducted.....	2,694	39,703	6,262	17,319	4,237	2,056	491
Mortgage interest.....	16,348	24,351	*2,509	*4,659	*891	*648	*2,879
Other interest paid on business indebtedness.....	19,421	4,550	*3,454	1,172	10,171	*273	*166
Office expenses.....	33,789	127,755	59,658	61,445	11,893	13,836	12,813
Pension and profit-sharing plans.....	9,135	3,007	*3,832	*3,214	*6,021	*1,544	*328
Rent on machinery and equipment.....	24,404	55,957	*10,434	18,284	15,935	*11,013	*1,950
Rent on other business property.....	129,614	446,883	124,841	61,335	44,000	*13,585	17,748
Repairs.....	16,068	29,555	8,558	18,179	13,334	8,709	5,691
Supplies.....	27,463	96,921	54,279	94,241	38,990	23,421	3,350
Salaries and wages.....	347,808	210,464	110,260	78,906	160,491	80,471	*73,977
Taxes paid.....	61,121	66,165	14,821	18,142	36,682	11,176	3,905
Travel.....	14,180	60,625	3,762	50,107	6,295	3,703	7,358
Utilities.....	51,034	160,173	37,341	62,993	25,728	20,348	17,232
Other business deductions.....	227,130	471,054	78,599	188,904	79,726	122,407	26,184
Home office business deductions.....	*1,280	60,008	--	24,204	*16,199	*23,320	*3,213
Depreciation, Form 8829.....	*666	7,861	--	*2,565	*1,838	*625	*396
Net income ¹².....	674,692	3,511,642	395,645	1,235,531	492,357	735,702	153,378
Returns with Schedule C-EZ:							
Number of returns.....	--	10,025	*491	10,328	--	39,671	12,365
Business receipts.....	--	102,769	*2,425	56,177	--	222,348	56,032
Business deductions.....	--	11,137	*626	9,126	--	23,651	7,233
Net income.....	--	91,632	*1,799	47,051	--	198,698	48,800

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Health care and social assistance--continued				Arts, entertainment, and recreation		
	Hospitals	Nursing and residential care facilities	Social assistance	Child day care services	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions
	(136)	(137)	(138)	(139)	(140)	(141)	(142)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	3,526	59,857	102,925	652,727	1,075,614	917,406	*700
Business receipts, total ¹	80,187	2,414,985	1,084,601	8,056,208	20,568,744	16,234,217	*1,310
Income from sales and operations ¹	80,129	2,408,671	1,063,709	7,830,987	19,916,419	15,752,007	*1,310
Other business income.....	*58	6,314	20,892	225,221	652,325	482,210	--
Business deductions, total ^{1,2}	*43,625	1,898,269	683,163	5,221,891	15,220,706	11,427,422	*1,821
Cost of sales and operations.....	--	258,077	*24,742	223,628	2,218,106	1,377,392	*8
Inventory, beginning of year.....	--	*4,946	*14	*10,973	326,840	257,967	--
Cost of labor.....	--	102,132	*2,254	22,962	181,729	122,832	--
Purchases.....	--	*5,524	*497	76,176	946,725	605,321	--
Materials and supplies.....	--	11,977	*9,559	94,398	283,149	231,291	--
Other costs.....	--	137,681	*12,418	38,606	874,647	452,998	*8
Inventory, end of year.....	--	*4,184	--	*19,487	394,984	293,018	--
Advertising expenses.....	*381	5,981	22,581	29,812	321,169	219,931	*5
Bad debts from sales or services.....	--	2,042	*8,025	16,400	14,809	14,442	--
Car and truck expenses.....	*3,108	66,852	89,134	295,711	1,127,793	975,837	*6
Commissions.....	*1,482	35,412	*10,691	13,362	470,343	415,112	--
Depletion.....	--	--	*15	--	5,573	5,563	--
Depreciation.....	*1,763	71,628	33,989	235,021	1,341,300	971,299	--
Employee benefit programs.....	*73	22,115	*3,390	*15,031	9,385	4,579	--
Insurance.....	*1,233	43,100	12,037	74,720	174,173	109,607	*32
Legal and professional services.....	*315	24,453	22,691	52,846	340,969	311,242	*193
Meals and entertainment deducted.....	*31	4,769	6,365	62,729	213,560	192,106	--
Mortgage interest.....	*75	87,386	*1,097	45,361	82,269	36,282	--
Other interest paid on business indebtedness....	*250	23,938	4,741	28,928	145,696	81,951	--
Office expenses.....	*2,952	12,850	46,772	76,656	269,113	229,291	*129
Pension and profit-sharing plans.....	--	12,350	*285	*2,158	6,948	6,948	--
Rent on machinery and equipment.....	*5,417	17,819	5,601	67,861	207,319	169,379	--
Rent on other business property.....	*312	46,898	59,918	165,705	645,777	400,020	*4
Repairs.....	*321	50,487	6,685	161,299	289,840	197,488	--
Supplies.....	*2,724	101,904	42,311	579,567	733,176	606,715	*294
Salaries and wages.....	*8,104	384,412	*30,725	553,380	638,712	344,798	--
Taxes paid.....	*696	66,382	5,419	77,766	189,914	91,911	--
Travel.....	*280	11,004	22,378	24,680	744,817	699,386	*8
Utilities.....	*1,208	81,149	32,450	212,514	459,016	314,863	--
Other business deductions.....	*11,244	389,602	151,156	1,252,481	4,159,194	3,296,863	*1,142
Home office business deductions.....	*715	67,508	19,855	886,779	340,050	300,098	--
Depreciation, Form 8829.....	--	*4,325	2,775	71,357	36,609	28,447	--
Net income less deficit ^{1,2}	*36,563	516,847	401,439	2,834,317	5,375,362	4,811,755	*511
Net income ^{1,2}	*43,304	657,483	523,105	3,116,211	7,893,331	6,989,104	*982
Deficit ²	*6,741	140,636	121,666	281,894	2,517,969	2,177,349	*1,492

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Health care and social assistance--continued				Arts, entertainment, and recreation		
	Hospitals	Nursing and residential care facilities	Social assistance	Child day care services	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions
	(136)	(137)	(138)	(139)	(140)	(141)	(142)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*3,187	47,192	77,874	546,859	624,707	518,158	*357
Business receipts, total ¹	*61,710	1,906,978	939,197	7,195,494	17,000,016	14,156,248	*990
Income from sales and operations ¹	*61,710	1,903,661	925,791	6,976,238	16,547,015	13,755,707	*990
Other business income.....	--	3,317	13,406	219,256	453,001	400,541	--
Business deductions, total ^{1,2}	*18,406	1,249,495	416,093	4,079,283	9,106,638	7,167,224	*9
Cost of sales and operations.....	--	152,190	*23,640	167,656	1,586,061	1,100,675	--
Inventory, beginning of year.....	--	*4,887	*14	*2,847	194,027	168,337	--
Cost of labor.....	--	*80,982	*1,152	*15,749	149,902	96,949	--
Purchases.....	--	*2,982	*497	44,768	681,029	503,151	--
Materials and supplies.....	--	*10,302	*9,559	77,729	197,214	185,573	--
Other costs.....	--	*57,162	*12,418	30,014	577,973	325,986	--
Inventory, end of year.....	--	*4,124	--	*3,450	214,083	179,321	--
Advertising expenses.....	*359	3,677	4,213	25,239	209,339	151,936	--
Bad debts from sales or services.....	--	*281	*625	*12,321	13,556	13,444	--
Car and truck expenses.....	*3,096	55,782	59,160	213,152	767,216	658,834	*6
Commissions.....	*1,482	*8,513	*10,677	11,583	393,726	361,292	--
Depletion.....	--	--	--	--	1,721	*1,715	--
Depreciation.....	*1,350	49,188	21,441	150,019	635,732	492,098	--
Employee benefit programs.....	--	14,620	*3,390	*11,002	6,390	3,767	--
Insurance.....	*632	32,049	9,113	57,692	109,129	77,743	--
Legal and professional services.....	*93	15,773	13,743	39,021	227,602	208,811	*2
Meals and entertainment deducted.....	*26	4,558	4,948	25,369	151,567	133,772	--
Mortgage interest.....	--	72,378	*872	31,023	46,595	30,845	--
Other interest paid on business indebtedness.....	--	6,278	*3,421	16,561	45,822	28,987	--
Office expenses.....	*2,917	9,929	18,648	54,577	168,237	145,892	--
Pension and profit-sharing plans.....	--	*11,898	*285	*1,455	6,925	6,925	--
Rent on machinery and equipment.....	*5,171	12,521	*4,281	36,582	105,712	85,299	--
Rent on other business property.....	--	33,862	36,659	139,215	335,695	216,806	--
Repairs.....	*60	28,681	1,847	120,958	105,742	64,205	--
Supplies.....	*355	81,051	24,480	425,536	423,027	354,204	--
Salaries and wages.....	--	260,748	*28,665	484,918	470,074	266,274	--
Taxes paid.....	--	48,327	3,385	65,044	122,146	65,352	--
Travel.....	*229	9,991	10,231	18,967	454,049	426,466	*(Z)
Utilities.....	*750	57,749	18,297	143,935	289,765	215,932	--
Other business deductions.....	*230	232,477	81,385	1,038,339	2,105,876	1,771,027	--
Home office business deductions.....	*715	36,826	12,577	725,314	261,992	237,254	--
Depreciation, Form 8829.....	--	*2,894	703	56,168	19,168	18,271	--
Net income ^{1,2}	*43,304	657,483	523,105	3,116,211	7,893,331	6,989,104	*982
Returns with Schedule C-EZ:							
Number of returns.....	*1,970	14,804	35,403	182,870	158,255	124,622	*343
Business receipts.....	*13,775	95,667	127,029	724,484	468,203	347,847	*904
Business deductions.....	*940	10,148	20,108	67,496	71,686	54,319	--
Net income.....	*12,835	85,518	106,921	656,988	396,517	293,528	*904

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Arts, entertainment, and recreation-- continued	Accommodation, food services, and drinking places					
		Total	Accommodation				Food services and drinking places
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses	
	Amusement, gambling, and recreation industries						
	(143)	(144)	(145)	(146)	(147)	(148)	(149)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹.....	157,507	322,460	70,772	29,759	19,619	21,393	251,688
Business receipts, total ¹.....	4,333,217	37,345,294	5,894,094	4,137,205	766,924	989,965	31,451,200
Income from sales and operations ¹	4,163,102	37,031,644	5,770,833	4,058,139	724,194	988,499	31,260,811
Other business income.....	170,114	313,651	123,261	79,066	42,729	*1,466	190,390
Business deductions, total ^{1,2}.....	3,791,464	35,095,098	5,577,579	3,863,966	763,159	950,454	29,517,519
Cost of sales and operations.....	840,706	14,678,237	861,247	594,179	70,506	196,562	13,816,990
Inventory, beginning of year.....	68,872	617,630	96,949	39,377	10,166	*47,406	520,681
Cost of labor.....	58,897	876,096	106,430	50,174	*6,659	*49,597	769,666
Purchases.....	341,404	12,788,388	593,860	488,493	37,424	*67,943	12,194,528
Materials and supplies.....	51,858	528,713	72,324	31,774	*3,717	*36,833	456,389
Other costs.....	421,641	447,253	85,304	50,609	*18,274	*16,421	361,949
Inventory, end of year.....	101,966	579,843	93,620	66,248	*5,733	*21,639	486,223
Advertising expenses.....	101,233	600,616	112,262	87,396	12,923	11,943	488,354
Bad debts from sales or services.....	367	8,705	2,095	1,814	*266	*16	6,611
Car and truck expenses.....	151,950	483,736	108,429	46,755	39,966	21,708	375,307
Commissions.....	55,232	118,916	59,722	54,611	*1,936	3,174	59,195
Depletion.....	*10	*4,481	*3	*3	--	--	*4,478
Depreciation.....	370,001	1,371,538	564,202	361,675	120,447	82,080	807,336
Employee benefit programs.....	4,806	51,275	17,890	16,014	*379	*1,497	33,385
Insurance.....	64,534	578,437	136,907	89,607	27,181	20,119	441,530
Legal and professional services.....	29,535	230,836	54,249	31,484	11,271	11,494	176,586
Meals and entertainment deducted.....	21,454	47,803	13,227	7,846	1,168	4,213	34,576
Mortgage interest.....	45,987	731,790	521,116	378,784	79,803	62,529	210,674
Other interest paid on business indebtedness....	63,745	386,600	163,117	104,487	50,815	7,816	223,483
Office expenses.....	39,694	153,585	51,751	34,385	6,648	10,718	101,834
Pension and profit-sharing plans.....	--	8,573	2,657	2,652	--	*5	5,916
Rent on machinery and equipment.....	37,940	334,107	26,407	22,599	1,079	2,729	307,700
Rent on other business property.....	245,753	2,161,197	208,036	113,055	15,460	79,522	1,953,161
Repairs.....	92,352	767,244	285,047	200,746	46,614	37,688	482,196
Supplies.....	126,167	834,409	221,803	161,802	22,619	37,382	612,606
Salaries and wages.....	293,914	5,419,426	579,888	453,257	49,327	77,304	4,839,538
Taxes paid.....	98,003	1,537,513	338,333	247,630	45,884	44,819	1,199,180
Travel.....	45,423	77,720	26,799	16,950	2,391	7,458	50,921
Utilities.....	144,153	1,945,884	513,665	351,071	74,167	88,427	1,432,219
Other business deductions.....	861,189	2,509,239	684,838	480,051	80,374	124,413	1,824,401
Home office business deductions.....	39,952	43,153	18,341	3,389	*637	*14,315	24,812
Depreciation, Form 8829.....	8,162	7,569	*1,366	*302	*637	*427	6,203
Net income less deficit ^{1,2}.....	564,117	2,245,602	311,958	268,529	3,918	39,511	1,933,644
Net income ^{1,2}	903,245	3,497,576	757,001	486,623	114,393	155,985	2,740,575
Deficit ²	339,127	1,251,974	445,043	218,094	110,475	116,474	806,931

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Arts, entertainment, and recreation-- continued	Accommodation, food services, and drinking places					
		Total	Accommodation				Food services and drinking places
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses	
	Amusement, gambling, and recreation industries						
	(143)	(144)	(145)	(146)	(147)	(148)	(149)
BUSINESSES WITH NET INCOME							
Number of returns ¹	106,192	225,607	49,576	22,855	14,064	12,656	176,032
Business receipts, total ¹	2,842,778	29,359,376	4,235,403	3,036,446	542,906	656,051	25,123,973
Income from sales and operations ¹	2,790,317	29,124,888	4,140,749	2,976,155	509,531	655,063	24,984,139
Other business income.....	52,460	234,488	94,654	60,291	*33,375	*988	139,834
Business deductions, total ^{1,2}	1,939,405	25,861,854	3,478,457	2,549,877	428,514	500,066	22,383,398
Cost of sales and operations.....	485,386	11,218,801	551,814	429,734	*33,306	*88,775	10,666,987
Inventory, beginning of year.....	25,690	450,028	41,001	11,740	*4,441	*24,820	409,027
Cost of labor.....	*52,953	720,898	52,157	32,438	--	*19,720	668,741
Purchases.....	177,878	9,834,316	414,231	382,061	*24,380	*7,790	9,420,085
Materials and supplies.....	11,640	357,067	41,081	15,535	*2,428	*23,118	315,986
Other costs.....	251,987	254,097	45,445	27,154	*4,937	*13,354	208,652
Inventory, end of year.....	34,763	397,605	42,101	39,194	*2,881	*26	355,504
Advertising expenses.....	57,403	445,805	73,714	57,629	8,170	7,916	372,091
Bad debts from sales or services.....	*112	6,077	676	664	--	*12	5,401
Car and truck expenses.....	108,377	370,643	79,088	34,108	28,985	15,994	291,554
Commissions.....	32,435	104,377	49,137	44,840	*1,900	*2,397	55,240
Depletion.....	*6	*119	*(Z)	*(Z)	--	--	*119
Depreciation.....	143,634	895,360	331,899	222,802	67,299	41,798	563,461
Employee benefit programs.....	2,623	36,157	6,603	5,080	*136	*1,387	29,554
Insurance.....	31,386	414,108	82,947	59,128	13,678	10,140	331,162
Legal and professional services.....	18,789	154,134	25,188	18,548	3,159	3,481	128,946
Meals and entertainment deducted.....	17,794	27,128	7,818	6,064	*855	899	19,310
Mortgage interest.....	15,751	443,890	301,517	234,932	*31,455	35,130	142,373
Other interest paid on business indebtedness.....	16,835	216,373	79,615	59,394	*16,255	3,966	136,758
Office expenses.....	22,345	109,893	37,241	26,153	4,559	6,530	72,652
Pension and profit-sharing plans.....	--	8,277	2,490	2,485	--	*5	5,787
Rent on machinery and equipment.....	20,414	270,575	10,185	8,967	*407	*812	260,389
Rent on other business property.....	118,888	1,513,876	115,492	77,815	*13,978	*23,699	1,398,384
Repairs.....	41,538	549,360	200,923	145,772	33,517	21,634	348,437
Supplies.....	68,822	608,057	163,657	127,146	14,935	21,576	444,401
Salaries and wages.....	203,799	4,118,879	381,598	286,169	*35,502	59,927	3,737,281
Taxes paid.....	56,794	1,154,552	224,479	169,538	21,774	33,166	930,073
Travel.....	27,582	53,490	13,396	11,064	*951	1,381	40,094
Utilities.....	73,832	1,346,624	341,920	253,998	39,650	48,272	1,004,704
Other business deductions.....	334,849	1,753,348	381,700	263,649	56,745	61,306	1,371,648
Home office business deductions.....	24,738	31,909	*9,846	*2,508	--	*7,338	22,064
Depreciation, Form 8829.....	*897	5,884	*51	*51	--	--	5,833
Net income ^{1,2}.....	903,245	3,497,576	757,001	486,623	114,393	155,985	2,740,575
Returns with Schedule C-EZ:							
Number of returns.....	33,291	38,223	9,259	*3,862	*2,772	*2,624	28,964
Business receipts.....	119,452	118,846	16,380	*6,107	*6,289	*3,984	102,466
Business deductions.....	17,367	10,076	5,547	*1,724	*1,300	*2,523	4,529
Net income.....	102,085	108,770	10,832	*4,383	*4,989	*1,460	97,938

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Other services				
	Total	Auto repair and maintenance			
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)
	(150)	(151)	(152)	(153)	(154)
BUSINESSES WITH AND WITHOUT NET INCOME					
Number of returns ¹	1,725,721	295,956	145,747	90,976	59,233
Business receipts, total ¹	65,520,118	23,001,043	11,943,065	7,007,238	4,050,740
Income from sales and operations ¹	64,957,334	22,798,249	11,776,328	6,982,975	4,038,947
Other business income.....	562,784	202,793	166,738	24,263	11,793
Business deductions, total ^{1,2}	51,327,732	20,222,306	10,550,691	6,074,660	3,596,955
Cost of sales and operations.....	19,561,364	10,025,944	5,310,000	2,838,432	1,877,512
Inventory, beginning of year.....	1,521,598	737,423	404,271	198,242	134,910
Cost of labor.....	2,106,452	861,451	299,411	292,798	269,242
Purchases.....	12,164,602	7,065,792	3,840,789	1,882,659	1,342,344
Materials and supplies.....	3,621,199	1,650,086	908,150	527,938	213,998
Other costs.....	1,797,351	502,310	343,056	132,993	26,261
Inventory, end of year.....	1,649,837	791,118	485,677	196,197	109,244
Advertising expenses.....	807,091	234,780	116,429	77,976	40,375
Bad debts from sales or services.....	70,339	17,715	10,610	5,810	1,295
Car and truck expenses.....	2,881,709	756,407	388,139	264,781	103,487
Commissions.....	332,183	62,670	39,844	*9,763	*13,063
Depletion.....	4,716	*643	--	--	*643
Depreciation.....	2,426,939	893,688	458,561	264,490	170,637
Employee benefit programs.....	122,609	65,253	24,179	24,500	16,574
Insurance.....	961,224	413,523	224,306	121,100	68,118
Legal and professional services.....	448,931	144,182	63,511	49,310	31,362
Meals and entertainment deducted.....	182,120	30,297	14,980	11,831	3,486
Mortgage interest.....	440,895	203,518	86,446	52,026	65,046
Other interest paid on business indebtedness.....	408,665	176,545	95,829	54,417	26,300
Office expenses.....	599,396	165,447	86,354	63,748	15,345
Pension and profit-sharing plans.....	11,116	4,154	*1,048	*1,986	*1,120
Rent on machinery and equipment.....	835,182	233,425	100,199	84,476	48,750
Rent on other business property.....	4,068,307	890,807	477,230	221,361	192,215
Repairs.....	908,231	320,116	165,955	75,154	79,007
Supplies.....	2,783,573	769,983	317,440	333,329	119,213
Salaries and wages.....	4,885,179	2,153,452	1,089,568	765,012	298,873
Taxes paid.....	1,218,738	567,420	284,121	176,991	106,307
Travel.....	256,556	37,605	14,978	17,493	5,134
Utilities.....	2,292,302	681,113	339,221	199,783	142,109
Other business deductions.....	4,426,404	1,327,711	824,860	339,537	163,313
Home office business deductions.....	270,660	32,222	*11,111	*18,252	*2,859
Depreciation, Form 8829.....	63,236	*4,556	*3,513	*625	*419
Net income less deficit ^{1,2}	14,192,461	2,778,737	1,392,374	932,578	453,784
Net income ^{1,2}	16,035,618	3,218,124	1,627,669	1,062,011	528,444
Deficit ²	1,843,157	439,387	235,294	129,434	74,660

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Other services				
	Total	Auto repair and maintenance			
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)
	(150)	(151)	(152)	(153)	(154)
BUSINESSES WITH NET INCOME					
Number of returns ¹	1,385,045	233,800	115,901	69,640	48,259
Business receipts, total ¹	59,299,751	20,488,431	10,880,025	6,065,617	3,542,789
Income from sales and operations ¹	58,803,330	20,304,846	10,729,033	6,044,723	3,531,090
Other business income.....	496,421	183,584	150,991	20,894	11,699
Business deductions, total ^{1,2}	43,264,095	17,270,307	9,252,356	5,003,605	3,014,345
Cost of sales and operations.....	17,285,874	8,797,001	4,724,079	2,400,704	1,672,218
Inventory, beginning of year.....	1,173,514	592,110	333,355	128,353	130,403
Cost of labor.....	1,843,483	736,376	252,809	220,685	262,882
Purchases.....	10,614,548	6,111,306	3,352,048	1,594,471	1,164,788
Materials and supplies.....	3,338,896	1,513,692	853,111	469,398	191,183
Other costs.....	1,637,334	487,532	333,788	129,655	24,089
Inventory, end of year.....	1,321,900	644,015	401,032	141,857	101,126
Advertising expenses.....	666,811	197,677	98,813	63,094	35,770
Bad debts from sales or services.....	61,490	15,292	10,458	4,334	*501
Car and truck expenses.....	2,351,850	660,789	348,718	218,662	93,409
Commissions.....	292,275	52,456	33,068	*9,763	*9,625
Depletion.....	*1,539	*643	--	--	*643
Depreciation.....	1,854,048	714,916	397,217	189,134	128,565
Employee benefit programs.....	111,453	60,574	22,209	21,948	16,416
Insurance.....	789,138	349,413	198,179	92,412	58,821
Legal and professional services.....	354,143	115,074	58,107	36,442	20,524
Meals and entertainment deducted.....	137,354	26,435	12,747	10,867	2,821
Mortgage interest.....	318,644	144,381	74,425	34,029	35,927
Other interest paid on business indebtedness.....	288,758	115,449	70,646	26,306	18,497
Office expenses.....	483,066	136,363	73,964	49,593	12,806
Pension and profit-sharing plans.....	9,198	4,154	*1,048	*1,986	*1,120
Rent on machinery and equipment.....	639,889	198,903	94,801	78,548	25,554
Rent on other business property.....	3,526,079	760,935	414,726	177,920	168,289
Repairs.....	669,998	236,801	105,147	67,250	64,404
Supplies.....	2,316,614	654,735	269,440	284,610	100,685
Salaries and wages.....	4,145,212	1,832,862	960,048	655,498	217,317
Taxes paid.....	1,027,861	471,855	242,169	151,491	78,195
Travel.....	182,681	28,009	10,413	15,890	1,706
Utilities.....	1,845,547	562,160	292,704	156,512	112,945
Other business deductions.....	3,544,223	1,101,488	731,021	240,552	129,915
Home office business deductions.....	240,321	18,255	*2,435	*12,961	*2,859
Depreciation, Form 8829.....	47,222	*1,905	*861	*625	*419
Net income ^{1,2}.....	16,035,618	3,218,124	1,627,669	1,062,011	528,444
Returns with Schedule C-EZ:					
Number of returns.....	242,445	24,597	*13,868	*2,928	*7,802
Business receipts.....	1,380,839	149,287	*101,177	*6,130	*41,980
Business deductions.....	123,301	13,685	*5,774	*3,100	*4,812
Net income.....	1,257,538	135,602	*95,404	*3,029	*37,169

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Other services--Continued			Unclassified establishments
	Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(155)	(156)	(157)	(158)
BUSINESSES WITH AND WITHOUT NET INCOME				
Number of returns ¹.....	356,167	1,073,598	226,867	250,384
Business receipts, total ¹.....	13,384,528	29,134,547	2,933,690	3,098,660
Income from sales and operations ¹	13,275,156	28,883,929	2,788,855	3,009,833
Other business income.....	109,373	250,618	144,835	88,827
Business deductions, total ^{1,2}.....	10,377,509	20,727,917	1,435,728	1,786,936
Cost of sales and operations.....	4,714,713	4,820,707	244,982	455,653
Inventory, beginning of year.....	485,264	298,910	*11,335	113,197
Cost of labor.....	444,615	800,386	*5,387	5,365
Purchases.....	2,927,738	2,171,071	*189,558	375,047
Materials and supplies.....	1,072,667	898,447	*14,058	30,168
Other costs.....	327,898	967,143	*38,705	61,624
Inventory, end of year.....	543,470	315,250	*14,060	129,747
Advertising expenses.....	166,053	406,258	17,489	71,387
Bad debts from sales or services.....	32,847	19,777	*8	*599
Car and truck expenses.....	902,506	1,222,797	318,872	234,532
Commissions.....	32,839	236,674	*1,493	38,882
Depletion.....	*574	*3,499	*14,533	*70
Depreciation.....	505,883	1,027,369	80,512	53,601
Employee benefit programs.....	24,344	33,012	*3	*11,318
Insurance.....	209,332	338,369	22,817	41,239
Legal and professional services.....	64,416	240,332	21,813	18,048
Meals and entertainment deducted.....	37,235	114,588	31,777	21,055
Mortgage interest.....	48,764	188,613	*11,542	14,892
Other interest paid on business indebtedness.....	84,596	147,523	*6,002	31,551
Office expenses.....	119,858	314,092	58,214	46,635
Pension and profit-sharing plans.....	*3,940	3,022	--	*27
Rent on machinery and equipment.....	108,068	493,689	21,925	40,352
Rent on other business property.....	317,591	2,859,909	24,430	34,739
Repairs.....	176,002	412,114	33,522	25,204
Supplies.....	527,113	1,486,477	69,356	57,285
Salaries and wages.....	648,887	2,082,840	*5,984	95,757
Taxes paid.....	191,491	459,827	6,648	13,198
Travel.....	56,325	162,625	110,003	85,988
Utilities.....	310,556	1,300,633	55,012	51,620
Other business deductions.....	933,137	2,165,556	239,933	298,598
Home office business deductions.....	128,280	110,158	15,070	17,719
Depreciation, Form 8829.....	13,358	45,322	*1,372	*2,491
Net income less deficit ^{1,2}.....	3,007,020	8,406,704	1,498,270	1,283,295
Net income ^{1,2}	3,371,513	9,445,981	1,679,507	1,609,430
Deficit ²	364,493	1,039,276	181,237	326,135

Footnotes at end of table.

Sole Proprietorship Returns, 2000

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Sectors Classified with the North American Industry Classification System--Continued

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

Net income status, item	Other services--Continued			Unclassified establishments
	Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(155)	(156)	(157)	(158)
BUSINESSES WITH NET INCOME				
Number of returns ¹	290,351	860,894	178,092	200,457
Business receipts, total ¹.....	12,369,690	26,441,630	2,822,520	2,776,872
Income from sales and operations ¹	12,275,406	26,223,078	2,687,002	2,690,546
Other business income.....	94,284	218,552	135,518	86,326
Business deductions, total ^{1,2}.....	8,998,177	16,995,611	1,143,013	1,167,442
Cost of sales and operations.....	4,310,356	4,178,517	233,432	330,260
Inventory, beginning of year.....	354,109	227,296	*10,918	*57,408
Cost of labor.....	439,507	667,599	*5,387	*792
Purchases.....	2,628,852	1,874,390	*189,558	270,518
Materials and supplies.....	1,016,713	808,491	*12,339	*14,052
Other costs.....	312,034	837,768	*29,104	*41,561
Inventory, end of year.....	440,859	237,027	*13,874	*54,070
Advertising expenses.....	147,279	321,855	17,418	26,449
Bad debts from sales or services.....	32,780	13,418	--	*599
Car and truck expenses.....	752,102	938,960	238,490	175,298
Commissions.....	28,215	211,604	*1,335	*28,460
Depletion.....	*574	*321	*342	*48
Depreciation.....	396,894	742,239	69,920	36,536
Employee benefit programs.....	24,131	26,749	--	*6,529
Insurance.....	172,966	266,759	19,983	35,787
Legal and professional services.....	48,800	190,270	19,346	13,167
Meals and entertainment deducted.....	21,568	89,351	23,990	16,409
Mortgage interest.....	42,155	132,107	*938	*8,982
Other interest paid on business indebtedness.....	76,207	97,102	*3,167	*9,975
Office expenses.....	100,820	245,883	48,755	36,869
Pension and profit-sharing plans.....	*2,074	2,970	--	--
Rent on machinery and equipment.....	79,827	361,160	*17,194	*22,872
Rent on other business property.....	287,260	2,477,884	*22,039	18,981
Repairs.....	123,604	309,592	27,157	18,214
Supplies.....	435,270	1,226,610	57,283	31,150
Salaries and wages.....	597,310	1,715,040	*5,955	75,444
Taxes paid.....	168,825	387,182	5,576	7,009
Travel.....	36,410	118,263	73,319	56,163
Utilities.....	249,940	1,033,447	43,227	33,762
Other business deductions.....	710,107	1,732,628	177,681	142,200
Home office business deductions.....	121,092	100,974	*14,094	*13,059
Depreciation, Form 8829.....	12,167	33,150	*1,368	*1,643
Net income ^{1,2}.....	3,371,513	9,445,981	1,679,507	1,609,430
Returns with Schedule C-EZ:				
Number of returns.....	57,679	160,169	48,803	103,327
Business receipts.....	331,752	899,800	195,902	413,198
Business deductions.....	32,159	77,457	23,787	26,989
Net income.....	299,593	822,343	172,115	386,209

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

** Data combined to prevent disclosure of taxpayer information.

¹ Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net income and with receipts of \$25,000 or less and business deductions of \$2,000 or less, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

² Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

(Z) Less than \$500.

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