

Table 744. Number of Tax Returns, Receipts, and Net Income by Type of Business: 1990 to 2008

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

| Item | Number of returns (1,000) | | | Business receipts ¹ (bil. dol.) | | | Net income (less loss) ² (bil. dol.) | | |
|-----------|------------------------------|--------------|--------------|---|--------------|--------------|--|--------------|--------------|
| | Nonfarm proprietorships | Partnerships | Corporations | Nonfarm proprietorships | Partnerships | Corporations | Nonfarm proprietorships | Partnerships | Corporations |
| 1990..... | 14,783 | 1,554 | 3,717 | 731 | 541 | 10,914 | 141 | 17 | 371 |
| 1991..... | 15,181 | 1,515 | 3,803 | 713 | 539 | 10,963 | 142 | 21 | 345 |
| 1992..... | 15,495 | 1,485 | 3,869 | 737 | 571 | 11,272 | 154 | 43 | 402 |
| 1993..... | 15,848 | 1,468 | 3,965 | 757 | 627 | 11,814 | 156 | 67 | 498 |
| 1994..... | 16,154 | 1,494 | 4,342 | 791 | 732 | 12,858 | 167 | 82 | 577 |
| 1995..... | 16,424 | 1,581 | 4,474 | 807 | 854 | 13,969 | 169 | 107 | 714 |
| 1996..... | 16,955 | 1,654 | 4,631 | 843 | 1,042 | 14,890 | 177 | 145 | 806 |
| 1997..... | 17,176 | 1,759 | 4,710 | 870 | 1,297 | 15,890 | 187 | 168 | 915 |
| 1998..... | 17,409 | 1,855 | 4,849 | 918 | 1,534 | 16,543 | 202 | 187 | 838 |
| 1999..... | 17,576 | 1,937 | 4,936 | 969 | 1,829 | 18,009 | 208 | 228 | 929 |
| 2000..... | 17,905 | 2,058 | 5,045 | 1,021 | 2,316 | 19,593 | 215 | 269 | 928 |
| 2001..... | 18,338 | 2,132 | 5,136 | 1,017 | 2,569 | 19,308 | 217 | 276 | 604 |
| 2002..... | 18,926 | 2,242 | 5,267 | 1,030 | 2,669 | 18,849 | 221 | 271 | 564 |
| 2003..... | 19,710 | 2,375 | 5,401 | 1,050 | 2,818 | 19,755 | 230 | 301 | 780 |
| 2004..... | 20,591 | 2,547 | 5,558 | 1,140 | 3,142 | 21,717 | 248 | 385 | 1,112 |
| 2005..... | 21,468 | 2,764 | 5,671 | 1,223 | 3,719 | 24,060 | 270 | 546 | 1,949 |
| 2006..... | 22,075 | 2,947 | 5,841 | 1,278 | 4,131 | 26,070 | 278 | 667 | 1,933 |
| 2007..... | 23,122 | 3,098 | 5,869 | 1,324 | 4,541 | 27,335 | 281 | 683 | 1,837 |
| 2008..... | 22,614 | 3,146 | 5,847 | 1,317 | 4,963 | 27,266 | 265 | 458 | 984 |

¹ Excludes investment income except for partnerships and corporations in finance, insurance, and real estate before 1998. Beginning 1998, finance and insurance, real estate, and management of companies included investment income for partnerships and corporations. Excludes investment income for S corporations; for definition, see footnote 1, Table 753. ² Net income (less loss) is defined differently by form of organization, basically as follows: (a) Proprietorships: Total taxable receipts less total business deductions, including cost of sales and operations, depletion, and certain capital expensing, excluding charitable contributions and owners' salaries; (b) Partnerships: Total taxable receipts (including investment income except capital gains) less deductions, including cost of sales and operations and certain payments to partners, excluding charitable contributions, oil and gas depletion, and certain capital expensing; (c) Corporations: Total taxable receipts (including investment income, capital gains, and income from foreign subsidiaries deemed received for tax purposes, except for S corporations) less business deductions, including cost of sales and operations, depletion, certain capital expensing, and officers' compensation excluding S corporation charitable contributions and investment expenses; net income is before income tax.

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

Table 745. Number of Tax Returns and Business Receipts by Size of Receipts: 2000 to 2008

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

| Size-class of receipts | Returns (1,000) | | | | | Business receipts ¹ (bil. dol.) | | | | |
|--------------------------------------|--------------------|---------------|---------------|---------------|---------------|---|---------------|---------------|---------------|---------------|
| | 2000 | 2005 | 2006 | 2007 | 2008 | 2000 | 2005 | 2006 | 2007 | 2008 |
| Corporations | 5,045 | 5,671 | 5,841 | 5,869 | 5,847 | 19,593 | 24,060 | 26,070 | 27,335 | 27,266 |
| Under \$25,000 ² | 1,220 | 1,300 | 1,363 | 1,391 | 1,444 | 4 | 4 | 3 | -2 | -17 |
| \$25,000 to \$49,999..... | 302 | 340 | 341 | 356 | 368 | 10 | 12 | 13 | 13 | 14 |
| \$50,000 to \$99,999..... | 477 | 544 | 554 | 570 | 556 | 35 | 40 | 41 | 42 | 41 |
| \$100,000 to \$499,999..... | 1,515 | 1,755 | 1,780 | 1,766 | 1,733 | 397 | 437 | 443 | 445 | 432 |
| \$500,000 to \$999,999..... | 582 | 644 | 668 | 657 | 663 | 407 | 458 | 473 | 465 | 473 |
| \$1,000,000 or more..... | 946 | 1,088 | 1,135 | 1,128 | 1,084 | 18,738 | 23,108 | 25,097 | 26,372 | 26,324 |
| Partnerships | 2,058 | 2,764 | 2,947 | 3,098 | 3,146 | 2,316 | 3,719 | 4,131 | 4,541 | 4,963 |
| Under \$25,000 ² | 1,105 | 1,465 | 1,568 | 1,650 | 1,705 | 5 | 5 | 6 | 6 | 6 |
| \$25,000 to \$49,999..... | 183 | 218 | 240 | 233 | 230 | 7 | 8 | 9 | 8 | 8 |
| \$50,000 to \$99,999..... | 187 | 233 | 245 | 275 | 266 | 13 | 17 | 18 | 20 | 19 |
| \$100,000 to \$499,999..... | 353 | 489 | 498 | 530 | 537 | 82 | 114 | 118 | 125 | 125 |
| \$500,000 to \$999,999..... | 92 | 131 | 149 | 149 | 147 | 66 | 92 | 106 | 107 | 104 |
| \$1,000,000 or more..... | 137 | 227 | 248 | 261 | 260 | 2,143 | 3,482 | 3,875 | 4,275 | 4,701 |
| Nonfarm proprietorships | 17,905 | 21,468 | 22,075 | 23,122 | 22,614 | 1,021 | 1,223 | 1,278 | 1,324 | 1,317 |
| Under \$25,000 ² | 11,997 | 14,456 | 14,867 | 15,752 | 15,532 | 82 | 100 | 104 | 111 | 109 |
| \$25,000 to \$49,999..... | 2,247 | 2,587 | 2,721 | 2,796 | 2,729 | 80 | 92 | 96 | 99 | 97 |
| \$50,000 to \$99,999..... | 1,645 | 1,981 | 1,983 | 2,027 | 1,936 | 117 | 140 | 140 | 144 | 136 |
| \$100,000 to \$499,999..... | 1,733 | 2,091 | 2,139 | 2,173 | 2,051 | 355 | 425 | 437 | 440 | 418 |
| \$500,000 to \$999,999..... | 190 | 235 | 236 | 242 | 229 | 126 | 160 | 161 | 165 | 156 |
| \$1,000,000 or more..... | 92 | 117 | 128 | 132 | 137 | 261 | 306 | 340 | 364 | 401 |

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

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