

**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 <sup>1</sup> (bil. dol.)			Net income (less loss) <sup>2</sup> (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

<sup>1</sup> 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. <sup>2</sup> 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 <sup>1</sup> (bil. dol.)				
	2000	2005	2006	2007	2008	2000	2005	2006	2007	2008
<b>Corporations</b> .....	<b>5,045</b>	<b>5,671</b>	<b>5,841</b>	<b>5,869</b>	<b>5,847</b>	<b>19,593</b>	<b>24,060</b>	<b>26,070</b>	<b>27,335</b>	<b>27,266</b>
Under \$25,000 <sup>2</sup> .....	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
<b>Partnerships</b> .....	<b>2,058</b>	<b>2,764</b>	<b>2,947</b>	<b>3,098</b>	<b>3,146</b>	<b>2,316</b>	<b>3,719</b>	<b>4,131</b>	<b>4,541</b>	<b>4,963</b>
Under \$25,000 <sup>2</sup> .....	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
<b>Nonfarm proprietorships</b> .....	<b>17,905</b>	<b>21,468</b>	<b>22,075</b>	<b>23,122</b>	<b>22,614</b>	<b>1,021</b>	<b>1,223</b>	<b>1,278</b>	<b>1,324</b>	<b>1,317</b>
Under \$25,000 <sup>2</sup> .....	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

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

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin* and unpublished data.