

Sole Proprietorship Returns, 2003

by Kevin Pierce

For Tax Year 2003, there were approximately 19.7 million individual income tax returns that reported nonfarm sole proprietorship activity. Profits for nonfarm sole proprietorships totaled \$230.3 billion, a 4.2-percent increase from Tax Year 2002. While a majority of the principal sole proprietorship industrial sectors reported increased profits, a few sectors reported a decrease in profits. The largest percentage increase in profits for a major industrial sector was 13.1 percent for the real estate and rental and leasing sector. The next largest percentage growth in profits for a major industrial sector was 7.3 percent for the transportation and warehousing sector, followed by a 7.1-percent growth reported by the professional, scientific, and technical services sector. Three major industrial sectors showed a decline in profits for 2003. The largest percentage decrease in profits was for the wholesale trade sector, with a 4.3-percent decrease, followed by the health care and social assistance sector with a 3.5-percent decrease, and the arts, entertainment, and recreation sector with a 2.0-percent decrease.

In addition to an increase in profits for sole proprietorships in Tax Year 2003, there was an increase of both receipts and deductions reported on these returns: total business receipts increased 2.0 percent to \$1,050.2 billion, and total business deductions grew 1.4 percent to \$820.2 billion. The real estate and rental and leasing sector reported the largest percentage increase in both receipts and deductions with a 17.5-percent increase in business receipts and a 20.8-percent increase in deductions. The wholesale trade sector reported the second largest growth in receipts at 7.9 percent. The largest percentage decrease in both receipts and deductions was reported by sole proprietors in the finance and insurance sector with a 15.7-percent decrease in receipts and 20.8-percent decrease in deductions. When inflation is taken into account, Tax Year 2003 total nonfarm sole proprietorship profits increased by 2.1 percent, receipts barely increased (less than 0.05 percent), and deductions decreased 0.6 percent. Despite the overall increase in net income less defi-

cits, sole proprietorship deficits increased by 5.1 percent in real terms from 2002.

The North American Industry Classification System (NAICS) for industrial coding was introduced for the first time in Tax Year 1998. Because of the coding changes, comparisons between data from 1998-2003 with 1997 and prior years may show inconsistencies. A reason for this was that 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 are reported in Tables 1 and 2.

Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 2003 increased 4.1 percent to over 19.7 million (Figure A)[1]. The two largest industrial sectors (in numbers of returns) showed an increase in the number of returns for Tax Year 2003; the professional, scientific, and technical services sector, with approximately 2.8 million returns, increased 3.0 percent, and the construction sector, with approximately 2.5 million returns, increased 9.4 percent, the largest reported increase for any industrial sector. The number of returns in the retail trade sector, which had been the second largest sector for 2002, increased by 4.1 percent to 2.4 million. Total business receipts (the sum of "income from sales and operations" and "other business income") for all nonfarm sole proprietorship industries increased 2.0 percent, from \$1,029.7 billion to \$1,050.2 billion [2]. The real estate and rental and leasing sector showed the largest percentage increase in receipts, reporting an increase of \$9.3 billion or 17.5 percent. The second largest percentage increase in receipts for 2003 was in the wholesale trade sector with an increase of 7.9 percent. Three industrial sectors reported drops in business receipts for 2003, the largest being the finance and insurance sector with a 15.7-percent decrease. The other two sectors reporting decreases in receipts were the other services sector, with a 2.9-percent decrease, and the

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Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 2002 and 2003

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

Industrial sector	Number of returns			Total business receipts			Total business deductions ¹		
	2002	2003	Percentage increase	2002	2003	Percentage increase	2002	2003	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	18,925.5	19,710.1	4.1	1,029.7	1,050.2	2.0	808.9	820.2	1.4
Construction.....	2,278.2	2,491.2	9.4	168.5	175.8	4.4	140.4	146.9	4.6
Specialty trade contractors.....	1,708.4	1,998.4	17.0	107.6	120.0	11.5	86.9	97.2	11.8
Wholesale trade (merchant wholesalers).....	308.0	288.5	-6.3	35.5	38.3	7.9	31.0	34.0	9.8
Retail trade.....	2,321.2	2,416.1	4.1	179.4	177.0	-1.3	171.8	169.1	-1.6
Transportation and warehousing.....	949.4	944.6	-0.5	54.9	58.1	5.9	47.3	49.9	5.7
Finance and insurance.....	647.3	659.0	1.8	76.4	64.4	-15.7	60.7	48.1	-20.8
Real estate and rental and leasing.....	1,015.5	1,074.1	5.8	53.4	62.7	17.5	30.8	37.2	20.8
Real estate.....	960.1	1,019.6	6.2	49.3	58.8	19.2	26.9	33.2	23.4
Professional, scientific, and technical services.....	2,672.4	2,752.8	3.0	124.9	128.5	2.8	76.4	76.5	0.2
Administrative and support and waste management and remediation services.....	1,754.5	1,881.2	7.2	44.9	46.7	4.0	32.6	33.7	3.4
Health care and social assistance.....	1,722.5	1,762.8	2.3	97.1	99.4	2.4	55.8	59.6	6.9
Child day care services.....	677.0	721.4	6.6	8.9	9.8	9.7	5.6	6.3	13.7
Arts, entertainment, and recreation.....	1,105.7	1,098.5	-0.7	23.0	24.1	4.8	17.5	18.7	7.0
Performing arts, spectator sports, and related industries.....	946.1	937.7	-0.9	17.9	17.9	0.3	12.5	12.7	2.1
Other services.....	1,968.9	1,995.0	1.3	72.3	70.2	-2.9	56.8	54.2	-4.6
Personal and laundry services.....	1,225.1	1,239.5	1.2	33.4	31.9	-4.4	23.8	22.2	-6.7
All other industries.....	2,181.9	2,346.2	7.5	99.5	105.0	5.5	87.9	92.3	5.0

¹ Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years.

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

retail trade sector, with a 1.3-percent decrease. In constant dollar terms, total business receipts increased slightly from 2002 levels, with a less than 0.05-percent increase [3].

Deductions

Total business deductions ("cost of sales and operations" plus business expenses, including expenses for home office) in current dollars increased 1.4 percent from \$808.9 billion for 2002 to \$820.2 billion for 2003 (Figure A) [4,5]. The real estate and rental and leasing sector showed the largest percentage increase in deductions with 20.8 percent. Finance and insurance, other services, and retail trade were the three industrial sectors that showed a decrease in total business deductions. Sole proprietorships in the finance and insurance sector showed the largest percentage decrease, with a 20.8-percent drop in deductions. As shown in Figure B, when accounting

for inflation, business deductions decreased 0.6 percent for 2003.

Representing 41.3 percent of total 2003 business deductions, the cost of sales and operations was \$338.4 billion (Figure C), a 3.8-percent decrease from the 2002 level. Total business "expenses" (total business deductions minus the cost of sales and operations) were \$481.8 billion for 2003, a 5.4-percent increase from the 2002 amount. Figure D graphically presents the main components of total business expenses. The largest component, salaries and wages, accounted for 14.0 percent of the total. For 2003, salaries and wages totaled \$67.6 billion, a 2.4-percent increase from 2002 (Figure C). The next largest components of business expenses were cars and trucks (11.1 percent), depreciation (8.7 percent), and rent on business property, machinery, and equipment (7.4 percent). For 2003 these items were \$53.5 billion, \$41.8 billion, and \$35.7 billion, respectively.

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Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988-2003

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions ¹			Net income less deficit (profits)		
	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	887.8	--	545.7	720.9	--	126.3	166.9	--
1989.....	692.8	881.9	-0.7	560.2	713.1	-1.1	132.7	168.9	1.2
1990.....	730.6	895.5	1.5	589.2	722.1	1.3	141.4	173.3	2.6
1991.....	712.6	843.9	-5.8	571.2	676.4	-6.3	141.5	167.6	-3.3
1992.....	737.1	853.3	1.1	583.1	675.0	-0.2	154.0	178.3	6.4
1993.....	757.2	856.8	0.4	600.8	679.7	0.7	156.5	177.0	-0.7
1994.....	790.6	876.0	2.2	623.8	691.2	1.7	166.8	184.8	4.4
1995.....	807.4	876.6	0.1	638.1	692.8	0.2	169.3	183.8	-0.6
1996.....	843.2	898.5	2.5	666.5	710.1	2.5	176.8	188.3	2.5
1997.....	870.4	912.2	1.5	683.9	716.7	0.9	186.6	195.6	3.9
1998.....	918.3	951.8	4.3	716.2	742.3	3.6	202.3	209.7	7.2
1999.....	969.3	990.5	4.1	761.4	778.0	4.8	207.9	212.5	1.3
2000.....	1,021.0	1,021.0	3.1	806.4	806.4	3.6	214.7	214.7	1.1
2001.....	1,016.8	993.3	-2.7	799.6	781.1	-3.1	217.4	212.3	-1.1
2002.....	1,029.7	990.6	-0.3	808.9	778.2	-0.4	221.1	212.7	0.2
2003.....	1,050.2	990.8	(³)	820.2	773.8	-0.6	230.3	217.3	2.1

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 2000 = 100.

³ Less than 0.05 percent.

NOTE: Percentage increases were calculated before rounding.

Car and truck expenses showed a 5.9-percent increase from 2002; depreciation, a 14.0-percent increase; and rent on business property, machinery, and equipment, a 2.3-percent increase.

Depreciation deductions 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 2002, except for 1995, when it decreased 1.9 percent to \$28.5 billion [6].

For 2003, depreciation increased (in real terms) by 11.7 percent, the largest percentage increase in depreciation since the enactment of TRA86. This increase was partially due to a substantial increase in the maximum allowable Section 179 deduction (the

amount of depreciable property that can be expensed for the cost of certain qualifying property), from \$24,000 for 2002 to \$100,000 for Tax Year 2003. Although not all of the growth in depreciation in 2003 can be attributed to the change in the Section 179 deduction, the significant increase in the deduction amount greatly impacted the depreciation deductions for sole proprietorships [7]. This can be seen as the Section 179 deduction, for returns that have sole proprietorships, increased 32.2 percent to \$19.4 billion from \$13.1 billion in 2002, exceeding the 14.0-percent increase in depreciation deducted on Schedule C [8]. The 2003 depreciation deduction accounted for 5.1 percent of all business deductions, still below the 1985 (pre-TRA86) level of 5.7 percent. However, this was up from 4.5 percent for 2002.

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*. (Sched-

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Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2002 and 2003

[Money amounts are in millions of dollars]

Business deductions	2002	2003	Percentage increase
	(1)	(2)	(3)
Business deductions, total ¹	808,900.7	820,206.7	1.4
Cost of sales and operations, total	351,785.0	338,377.0	-3.8
Inventory, beginning of year.....	34,291.7	34,924.6	1.8
Cost of labor.....	30,389.0	28,032.1	-7.8
Purchases.....	227,085.8	218,445.3	-3.8
Materials and supplies.....	45,589.2	46,554.6	2.1
Other costs.....	50,709.1	47,331.6	-6.7
Inventory, end of year.....	36,279.8	36,911.3	1.7
Business expenses, total ¹	457,115.6	481,829.8	5.4
Advertising expenses.....	11,238.0	12,340.1	9.8
Car and truck expenses.....	50,489.4	53,466.6	5.9
Commissions.....	14,066.8	13,502.4	-4.0
Contract labor.....	N/A	16,977.8	N/A
Depletion.....	461.9	639.0	38.3
Depreciation ²	36,642.0	41,755.0	14.0
Employee benefit programs.....	2,284.4	2,421.7	6.0
Home office business deductions ²	6,474.1	7,047.5	8.9
Depreciation, Form 8829.....	691.6	858.9	24.2
Insurance.....	16,004.3	17,489.2	9.3
Legal and professional services.....	8,365.9	8,284.6	-1.0
Meals and entertainment deducted.....	5,088.1	5,524.2	8.6
Mortgage interest.....	5,006.9	4,762.9	-4.9
Other interest paid on business indebtedness.....	6,432.7	5,818.3	-9.6
Office expenses.....	11,331.7	11,849.1	4.6
Pension and profit-sharing plans.....	1,085.2	1,182.0	8.9
Rent paid on machinery and equipment.....	8,543.3	8,470.3	-0.9
Rent paid on other business property.....	26,311.5	27,201.7	3.4
Repairs.....	12,669.1	13,221.2	4.4
Salaries and wages.....	66,068.0	67,640.8	2.4
Supplies.....	24,615.8	25,507.2	3.6
Taxes paid.....	14,901.4	15,179.6	1.9
Travel.....	9,110.2	9,313.7	2.2
Utilities.....	20,674.7	21,661.1	4.8
Other business deductions.....	96,803.8	89,092.5	-8.0

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, business expenses of \$2,500 or less, used the cash accounting method, had no inventories or employees, and had 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 Depreciation claimed on Form 8829 is included in "home office business deductions" and excluded from "depreciation" shown above.

N/A -- Not available.

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

ule C and Schedule C-EZ are the source of sole 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 do 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 3.0 million taxpayers filed Schedule C-EZ for Tax Year 2003. Of the returns filed for 2003 in the administrative and support services sector (the largest filers of this schedule), taxpayers filed approximately 471 thousand Schedule C-EZ returns, or 25.0 percent of the total for that sector [9]. For 2003, business receipts from Schedule C-EZ filers totaled \$17.9 billion, or 1.7 percent of total business receipts reported. Business deductions reported on Schedule C-EZ returns accounted for only 0.2 percent of total business deductions for all industries, or \$1.5 billion of the total \$820.2 billion. 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 just 0.6 percent of that sector's total business deductions.

Profits and Losses

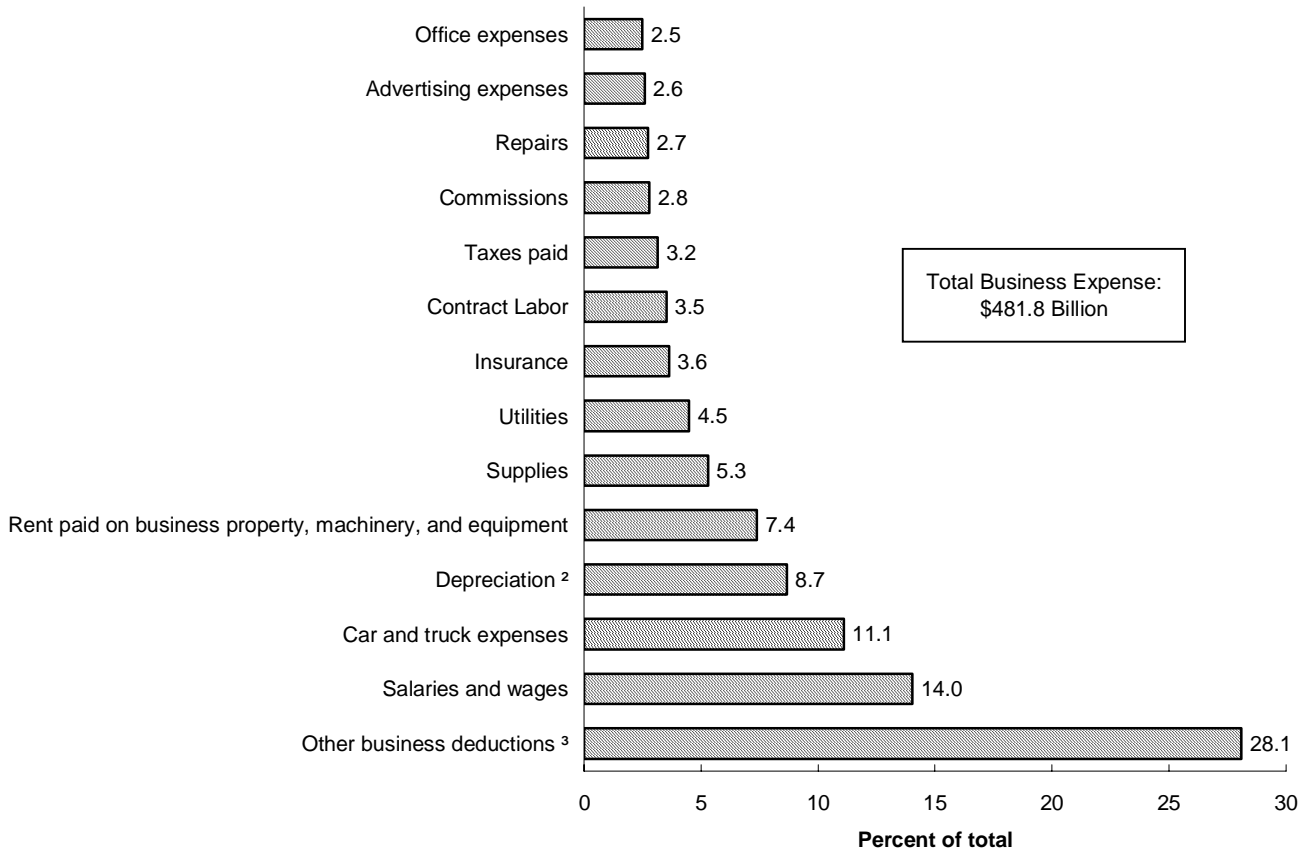
For 2003, the majority of the principal industrial sectors reported increased sole proprietorship profits (net income less deficit). Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figure G presents profits by industrial sector for 2002 and 2003 [10]. Total profits increased 4.2 percent from \$221.1 billion for 2002 to \$230.3 billion for 2003. The real estate and rental and leasing sector reported the largest percentage change in profits for 2003, increasing 13.1 percent to \$25.5 billion. Real estate, the largest component of this sector, had an increase in profits of 14.2 percent. The transportation and warehousing sector reported the second largest percentage increase in profits with 7.3 percent. The largest percentage decrease was for the wholesale trade sector, which showed a 4.3-percent decrease in profits for 2003. The professional, scientific, and technical services sector, the

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Figure D

Nonfarm Sole Proprietorship Total Business Expenses, Tax Year 2003 ¹

Type of expenses



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

² Depreciation claimed on Form 8829 is included in "home office business deductions" and excluded from "depreciation" shown above.

³ Other business deductions include: advertising expenses; 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 (\$1.5 billion).

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

largest of the industrial sectors with respect to profits, showed a 7.1-percent increase in profits.

In constant dollars, total profits increased 2.1 percent for 2003 (Figure B). Figure E presents net income and deficit separately for 1988 through 2003, in current and constant dollars. For 2003, net income (in constant dollars) increased 2.6 percent, and deficit (in constant dollars) increased 5.1 percent.

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 2003 with 16.9 percent of all business receipts. Total receipts for this sector, at \$177.0 billion, were 1.3 percent less than the \$179.4 billion reported for 2002, while deductions also decreased by 1.6 percent, resulting in a 4.4-percent increase in profits. The second largest industrial sector was construction, with receipts totaling \$175.8 billion. This amount was 16.7 percent of all sole proprietorship receipts for 2003, and it represented a 4.4-percent increase from the 2002

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Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988-2003

[Money amounts are in billions of dollars]

Tax year	Current dollars			Constant dollars ¹			Percentage increase in constant dollars ¹		
	Net income	Deficit	Depreciation ²	Net income	Deficit	Depreciation ²	Net income	Deficit	Depreciation ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988.....	145.5	19.2	26.1	192.2	25.4	34.5	--	--	--
1989.....	152.4	19.7	24.5	194.0	25.1	31.2	0.9	-1.1	-9.6
1990.....	161.7	20.2	23.7	198.2	24.8	29.0	2.2	-1.3	-6.9
1991.....	162.4	20.9	23.1	192.3	24.8	27.4	-3.0	(³)	-5.8
1992.....	173.5	19.5	23.3	200.8	22.6	27.0	4.4	-8.8	-1.4
1993.....	177.0	20.5	25.0	200.3	23.2	28.3	-0.3	2.8	4.9
1994.....	187.8	21.0	26.2	208.1	23.3	29.0	3.9	0.3	2.6
1995.....	191.7	22.5	26.2	208.2	24.4	28.5	(³)	4.8	-1.9
1996.....	200.1	23.4	27.4	213.2	24.9	29.2	2.4	2.1	2.4
1997.....	210.5	23.8	28.6	220.6	25.0	30.0	3.4	0.3	2.9
1998.....	226.2	23.9	29.1	234.5	24.8	30.2	6.3	-0.7	0.7
1999.....	233.4	25.5	30.6	238.5	26.0	31.3	1.7	4.9	3.7
2000.....	245.2	30.5	32.2	245.2	30.5	32.2	2.8	17.3	2.8
2001.....	250.2	32.8	33.4	244.4	32.0	32.7	-0.3	5.0	1.4
2002.....	257.3	36.2	36.6	247.5	34.8	35.3	1.3	8.7	8.0
2003.....	269.1	38.8	41.8	253.9	36.6	39.4	2.6	5.1	11.7

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 2000 = 100.

² Excludes depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*.

³ Less than 0.05 percent.

Figure F

Nonfarm Sole Proprietorship Returns with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 2003

[Money amounts are in millions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions ¹		
	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.....	19,710,079	2,958,957	15.0	1,050,202.4	17,939.1	1.7	820,206.7	1,481.1	0.2
Construction.....	2,491,243	333,044	13.4	175,820.4	2,216.7	1.3	146,916.8	150.1	0.1
Wholesale trade (merchant wholesalers).....	288,515	34,722	12.0	38,308.5	326.6	0.9	33,982.6	24.9	0.1
Retail trade.....	2,416,088	187,668	7.8	177,008.7	1,083.9	0.6	169,105.0	104.4	0.1
Transportation and warehousing.....	944,618	93,709	9.9	58,142.5	532.0	0.9	49,946.4	63.7	0.1
Finance and insurance.....	659,042	57,615	8.7	64,367.1	385.8	0.6	48,107.4	29.6	0.1
Real estate and rental and leasing.....	1,074,079	61,215	5.7	62,689.9	501.3	0.8	37,158.5	38.2	0.1
Professional, scientific, and technical services.....	2,752,846	392,065	14.2	128,503.8	3,010.2	2.3	76,499.9	233.6	0.3
Administrative and support and waste management and remediation services.....	1,881,215	470,823	25.0	46,673.1	2,559.1	5.5	33,663.6	215.9	0.6
Health care and social assistance.....	1,762,787	422,433	24.0	99,432.1	2,537.3	2.6	59,642.9	215.9	0.4
Arts, entertainment, and recreation.....	1,098,464	155,171	14.1	24,098.6	513.0	2.1	18,688.6	66.4	0.4
Other services.....	1,994,967	32,009	1.6	70,168.4	192.7	0.3	54,232.6	15.9	(²)
All other industries.....	2,346,215	718,483	30.6	104,989.4	4,080.5	3.9	92,262.5	322.5	0.3

¹ Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years.

² Less than 0.05 percent.

NOTE: Certain smaller sole proprietorships could elect not to itemize business deductions by filing Schedule C-EZ, *Net Profit from Business*. See the text of this article for a full list of the requirements to be eligible to file Schedule C-EZ.

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Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 2002 and 2003

[Money amounts are in billions of dollars]

Industrial sector	Net income less deficit (profits)		
	2002	2003	Percentage increase
	(1)	(2)	(3)
All nonfarm industries.....	221.1	230.3	4.2
Construction.....	28.1	28.9	2.9
Specialty trade contractors.....	20.7	22.9	10.6
Wholesale trade (merchant wholesalers).....	4.5	4.3	-4.3
Retail trade.....	7.6	7.9	4.4
Transportation and warehousing.....	7.7	8.2	7.3
Finance and insurance.....	15.7	16.3	3.8
Real estate and rental and leasing.....	22.6	25.5	13.1
Real estate.....	22.4	25.6	14.2
Professional, scientific, and technical services.....	48.6	52.1	7.1
Administrative and support and waste management and remediation services.....	12.3	13.0	5.6
Health care and social assistance.....	41.3	39.8	-3.5
Child day care services.....	3.3	3.5	3.9
Arts, entertainment, and recreation.....	5.6	5.5	-2.0
Performing arts, spectator sports, and related industries.....	5.4	5.2	-3.8
Other services.....	15.4	16.0	3.3
Personal and laundry services.....	9.7	9.8	1.2
All other industries.....	11.7	12.8	8.8

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

amount. Deductions also increased in this sector by 4.6 percent. Construction profits increased 2.9 percent for 2003, totaling \$28.9 billion. Special trade contractors reported the largest portion (79.1 percent) of these profits. As a group, special trade contractors showed an increase of 11.5 percent for receipts and an increase of 10.6 percent for profits.

The third largest sector was professional, scientific, and technical services, which accounted for 12.2 percent of sole proprietorship receipts for 2003. Receipts increased 2.8 percent to \$128.5 billion, and deductions increased 0.2 percent to \$76.5 billion. Although this sector was the third largest sector in terms of business receipts, the professional, scientific, and technical services sector had the largest percentage of sole proprietorship profits with 22.6 percent (see Figure I). For 2003, the professional, scientific, and technical services sector's profits went from \$48.6 billion to \$52.1 billion, a 7.0-percent increase from 2002 profits.

The fifth largest sole proprietorship industrial sector (after all other industries) with 9.5 percent of total receipts was the health care and social assistance sector. A 2.4-percent increase in receipts for this sector, accompanied by a 6.9-percent increase in deductions, led to a decrease in profits of 3.5 percent. Despite the decline, this sector had the second largest amount of profits among sole proprietors for 2003, reporting 17.3 percent of all sole proprietorship profits.

Summary

Profits for the 19.7 million returns with sole proprietorship activity for Tax Year 2003 grew 4.2 percent to a level of \$230.3 billion. In constant dollars, total nonfarm sole proprietorship profits increased 2.1 percent. The real estate and rental and leasing sector reported the largest percentage growth in profits at 13.1 percent, while the transportation and warehousing sector had the second largest percentage increase, with 7.3 percent. The professional, scientific, and technical services sector had the largest profits of any sector at \$52.1 billion, representing 22.6 percent of total sole proprietorship profits, followed by the health care and social assistance sector at \$39.8 billion, or 17.3 percent of total profits. For all sole proprietorships, receipts and deductions increased 2.0 percent and 1.4 percent, respectively. The largest sole proprietorship industrial sector, based on business receipts, was the retail trade sector, accounting for 16.9 percent of receipts. This sector reported a 4.4-percent increase in profits. The real estate and rental and leasing sector showed the largest percentage increase in both receipts and deductions, reporting a 17.5-percent increase in receipts and a 20.8-percent increase in deductions. Sole proprietors in the finance and insurance sector reported the largest decline in both these areas, showing decreases of 15.7 percent and 20.8 percent, respectively.

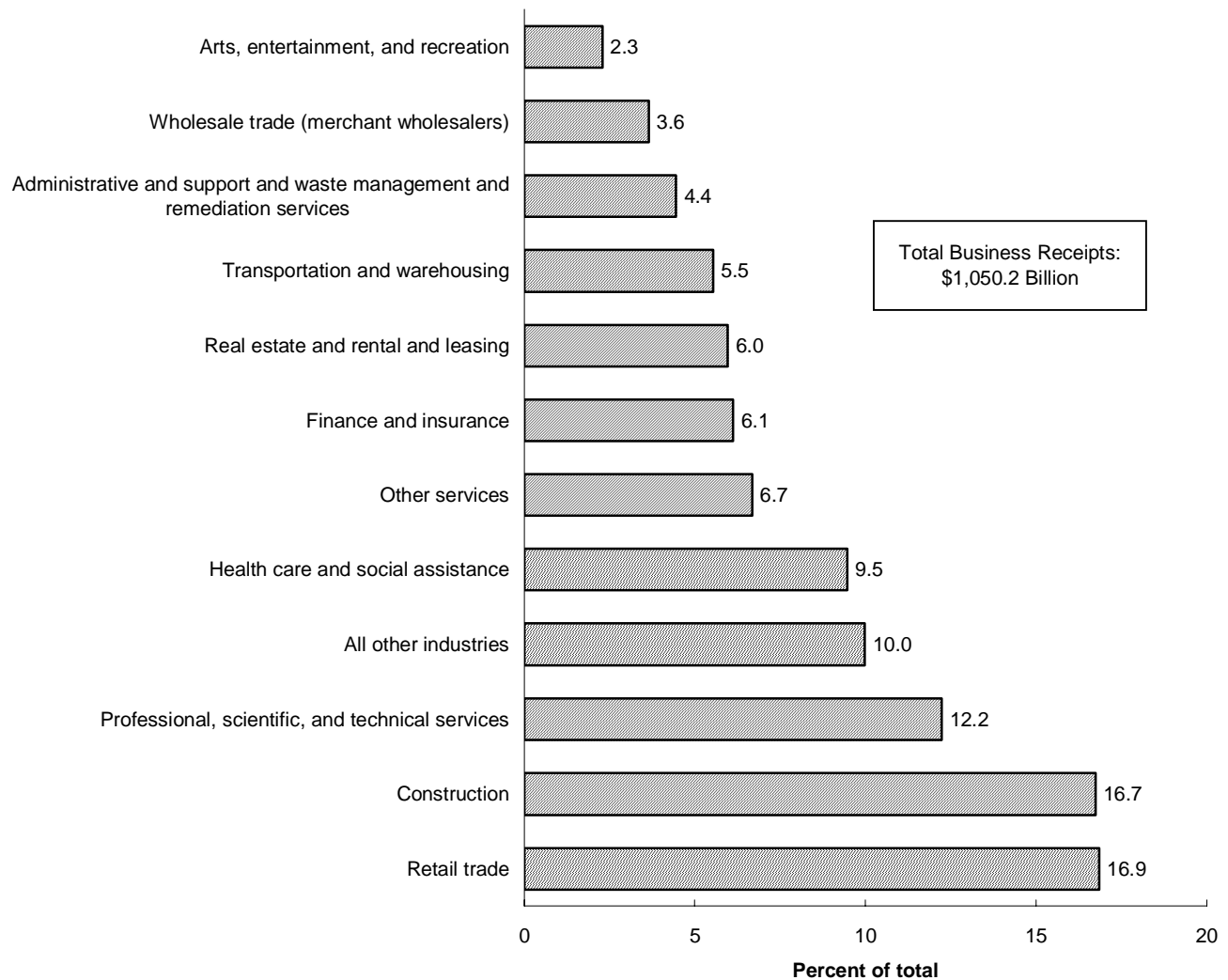
Data Sources and Limitations

The 2003 sole proprietorship estimates are based on a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040 (including electronically-filed returns), processed by the Internal Revenue Service during Calendar Year 2004. Returns in the sample were stratified based on: (1) the presence or absence of Schedule C, *Profit or*

Sole Proprietorship Returns, 2003

Figure H

Nonfarm Sole Proprietorship Total Business Receipts, by Selected Industrial Sectors, Tax Year 2003



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

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 0.05 percent to 100 percent. The 2003 nonfarm sole proprietorship data are based on a sample of 55,935 returns and a population

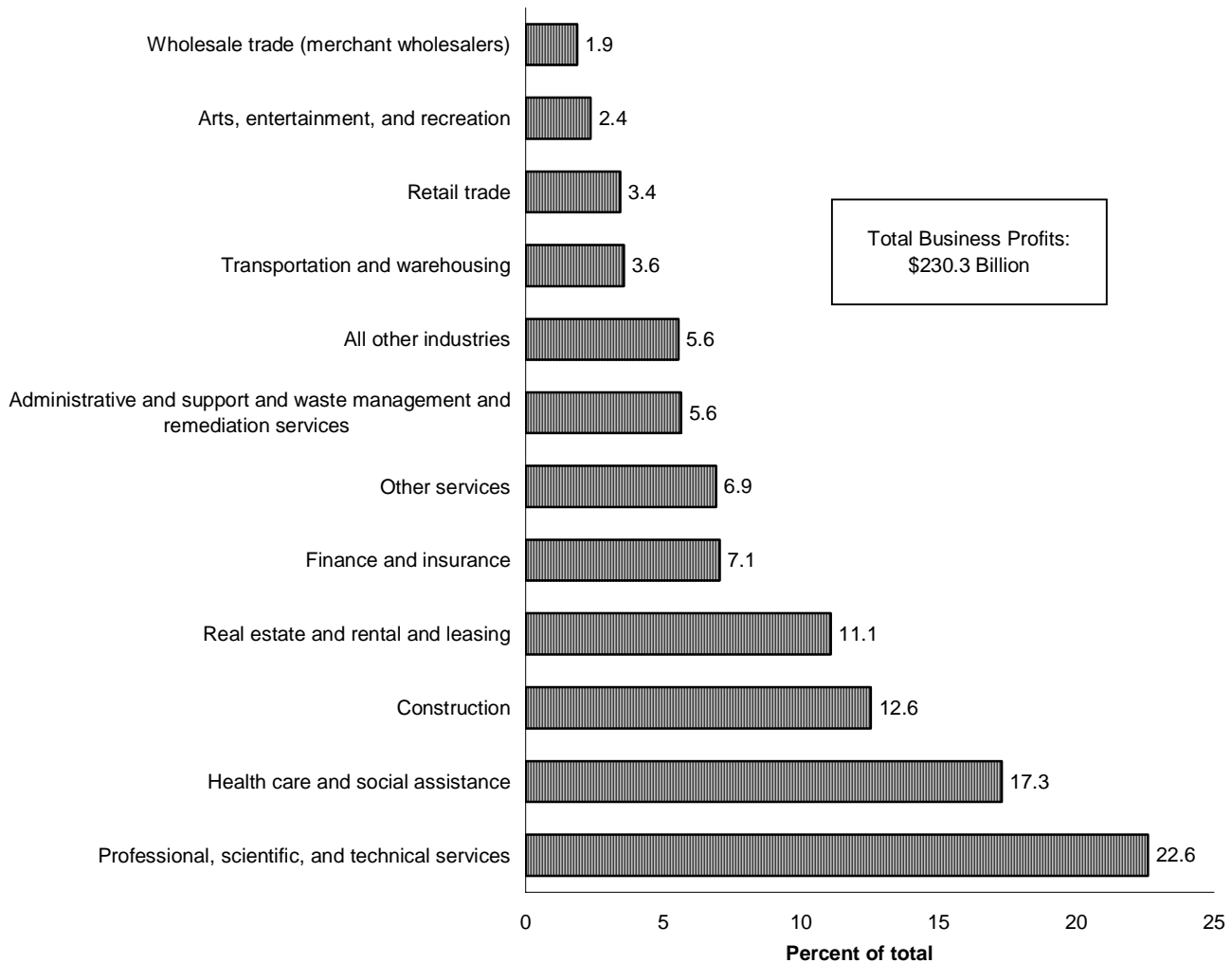
of 19,987,964 returns [11]. The corresponding sample and population for the 2002 data were 52,061 and 19,146,251 returns, respectively.

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 magni-

Sole Proprietorship Returns, 2003

Figure I

Nonfarm Sole Proprietorship Total Business Profits, by Selected Industrial Sectors, Tax Year 2003



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

tude. 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] For 2003, the 19,710,079 nonfarm sole proprietorship returns accounted for an estimated 21,871,032 nonfarm businesses. 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

Figure J

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 2003

Industrial sector	Coefficients of variation				
	Total business receipts ¹	Total business deductions	Depreciation ²	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries.....	0.66	0.73	1.37	0.95	1.76
Construction.....	2.40	2.50	3.85	3.05	6.19
Special trade contractors.....	2.87	3.03	4.62	3.48	8.12
Wholesale trade (merchant wholesalers).....	6.01	6.12	13.31	9.28	13.12
Retail trade.....	2.32	2.30	4.45	3.68	4.48
Transportation and warehousing.....	3.45	3.50	4.79	4.75	7.86
Finance and insurance.....	2.90	2.86	7.29	4.71	7.84
Real estate and rental and leasing.....	3.18	3.22	5.33	4.18	7.03
Real estate.....	3.31	3.37	5.84	4.25	8.01
Professional, scientific, and technical services.....	2.16	2.44	4.28	2.54	5.58
Administrative and support and waste management and remediation services.....	3.80	4.31	7.05	4.10	8.52
Health care and social assistance.....	2.18	2.29	4.03	2.62	8.52
Child day care services.....	5.84	6.97	12.56	5.99	17.03
Arts, entertainment, and recreation.....	4.41	4.40	7.01	6.04	6.65
Performing arts, spectator sports, and related industries.....	4.93	4.80	8.01	6.52	7.30
Other services.....	3.18	3.43	5.50	3.87	7.20
Personal and laundry services.....	4.16	4.53	7.70	5.07	9.79
All other industries.....	2.56	2.62	3.71	3.63	4.38

¹ Positive only.

² Excludes depreciation claimed on Form 8829.

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 2003. 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 diverge somewhat from those appearing in NAICS, the definitions are consistent.

[2] 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 nonbusiness-related investment income, as part of their total incomes on their individual income tax returns.

[3] 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*. Indices used for this article were:

Sole Proprietorship Returns, 2003

<u>Year</u>	<u>Indices</u>	<u>Year</u>	<u>Indices</u>	<u>Year</u>	<u>Indices</u>
1988	75.7	1994	90.3	2000	100.0
1989	78.6	1995	92.1	2001	102.4
1990	81.6	1996	93.9	2002	103.9
1991	84.4	1997	95.4	2003	106.0
1992	86.4	1998	96.5		
1993	88.4	1999	97.9		

- [4] 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.
- [5] Business deductions include home office business deductions. 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 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.
- [6] 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.

- [7] Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount that can be expensed for part or all of the cost of Section 179 property increased from \$24,000 for 2002 to \$100,000 for 2003. For all tax returns that had a Form 4562, *Depreciation and Amortization*, the Section 179 property deducted as an expense increased by 39.7 percent to \$36.6 billion for 2003.
- [8] For 2003, some \$19.4 billion were deducted as Section 179 property on returns that had a Schedule C. This amount does not reflect depreciation solely deducted on Schedule C as it could also include depreciation taken on Schedule E, *Supplemental Income and Loss*, and Schedule F, *Profit or Loss from Farming*.
- [9] Based on the NAICS system, the full name of the administrative and support services sector is the administrative and support and waste management and remediation services sector. The waste management and remediation services portion makes up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.
- [10] Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute tax on total "taxable income," which includes business profits, plus any other income.
- [11] 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 2005, Publication 1136 (Rev. 09-2005.)

Sole Proprietorship Returns, 2003

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 ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries.....	19,710,079	1,050,202,446	42,613,854	8,470,304	27,201,706	10,581,245	95,672,919	230,308,100
Agriculture, forestry, hunting, and fishing.....	264,237	15,441,274	1,759,343	138,632	128,755	251,618	1,745,576	657,945
Animal production (including breeding of cats and dogs).....	38,066	1,217,264	207,744	15,829	24,154	29,635	87,009	-274,353
Forestry and logging (including forest nurseries, timber tracts)....	44,858	6,284,284	691,394	88,667	14,705	112,344	670,963	257,458
Fishing.....	59,052	2,040,490	367,731	6,009	43,131	35,084	94,142	359,705
Hunting and trapping.....	7,583	263,732	43,230	*64	*43	*8,469	2,544	15,849
Support activities for agriculture and forestry.....	114,678	5,635,504	449,243	28,063	46,721	66,085	890,919	299,285
Mining.....	127,358	8,133,416	645,829	37,462	40,567	106,141	374,235	874,963
Oil and gas extraction.....	103,554	6,008,778	421,847	5,546	31,269	72,886	93,336	658,453
Coal mining.....	2,420	*247,100	*9,476	*2,228	*21	*2,330	*35,120	-7,876
Metal ore mining.....	*2,014	*32,214	*1,054	*6,304	*4	*120	*11,022	*-4,294
Nonmetallic mineral mining and quarrying.....	5,377	722,173	102,208	20,544	4,902	16,844	150,290	44,421
Support activities for mining.....	13,992	1,123,150	111,244	*2,841	*4,370	13,961	84,466	184,259
Utilities.....	9,528	241,921	33,738	*15,676	*4,147	*7,711	--	15,335
Construction.....	2,491,243	175,820,397	7,349,163	1,155,155	1,077,222	1,308,581	25,048,903	28,912,966
Residential building construction.....	348,480	39,980,283	1,176,331	201,295	134,687	305,690	4,759,591	4,336,796
Nonresidential building construction.....	91,914	9,254,375	349,782	88,293	77,240	105,434	1,304,156	1,024,360
Heavy and civil engineering construction	52,454	6,566,206	578,359	105,140	26,299	111,521	801,577	685,069
Specialty trade contractors.....	1,998,394	120,019,533	5,244,691	760,427	838,995	785,936	18,183,579	22,866,741
Manufacturing.....	309,082	22,028,367	1,055,869	161,769	591,205	263,051	2,917,233	2,478,123
Food manufacturing.....	26,107	3,175,318	73,002	9,322	108,348	25,585	311,812	163,429
Textile and textile product mills.....	9,175	397,693	*3,556	*14,583	*10,156	*138	*18,787	100,615
Apparel.....	16,396	1,158,288	39,997	3,468	43,158	13,744	181,964	191,349
Leather and allied products.....	*4,584	*300,456	*14,954	*933	*92	*2,367	*46,469	*72,782
Wood products.....	35,101	2,122,259	133,058	19,697	27,006	33,543	340,252	115,311
Paper products.....	*37	*43,994	*15,628	*344	*364	*614	*8,261	*-15,068
Printing and related support activities.....	34,568	2,313,220	96,031	34,317	82,073	32,254	244,709	231,449
Petroleum and coal products.....	*369	*199,387	*878	*28	*45	*37	*3,017	*1,912
Chemical manufacturing.....	12,598	384,512	19,331	*54	*2,564	*1,013	*28,798	39,795
Plastics, rubber, clay, refractory, and glass products.....	18,236	619,855	40,230	*9,814	24,774	27,832	81,111	18,508
Nonmetallic mineral products.....	5,647	709,687	63,013	*6,729	*2,692	3,780	108,666	90,102
Primary metal industries.....	*3,479	*204,687	*12,171	*9,035	*4,615	*3,934	*13,574	*18,454
Fabricated metal products.....	25,020	2,515,382	168,143	11,004	58,811	38,576	459,973	222,529
Machinery.....	29,656	2,622,480	186,845	7,286	77,072	36,312	416,609	398,166
Computer and electronic products.....	6,305	293,523	15,326	*3,096	*14,017	*3,005	*29,301	62,944
Electrical equipment, appliances, and components.....	6,072	551,948	7,642	*106	*2,628	*2,934	*32,706	134,960
Transportation equipment.....	5,482	352,718	12,799	*757	*13,638	*6,268	55,966	36,748
Furniture and related products.....	23,314	1,873,225	80,182	10,551	68,092	13,022	221,845	319,753
Medical equipment and supplies.....	6,979	242,812	5,471	*487	*6,205	*663	*17,961	98,520
Other miscellaneous manufacturing.....	39,958	1,946,924	67,612	20,159	43,954	17,431	295,451	175,865
Wholesale trade (merchant wholesalers).....	288,515	38,308,469	628,515	121,967	447,432	235,417	1,062,830	4,336,931
Durable goods, including machinery, wood, metals, etc.....	123,829	16,964,570	359,966	42,738	212,311	85,791	414,147	1,566,413
Nondurable goods, including food, fiber, chemicals, etc.....	100,796	16,967,556	171,075	39,794	173,647	123,478	513,403	1,614,670
Wholesale electronic markets and agents and brokers.....	63,891	4,376,342	97,473	39,435	61,474	26,148	135,280	1,155,849
Retail trade.....	2,416,088	177,008,693	3,380,881	778,379	5,513,181	1,566,891	9,895,120	7,943,388
Motor vehicle and parts dealers.....	140,973	34,490,901	375,853	52,105	430,695	290,790	1,268,795	1,263,209
Furniture and home furnishing stores.....	54,743	6,701,463	214,467	23,370	313,399	73,015	494,557	462,038
Electronic and appliance stores.....	36,626	4,716,102	70,817	22,914	169,795	47,415	468,919	344,208
Building material and garden equipment and supplies dealers....	44,420	7,356,324	241,966	27,860	76,334	102,260	654,123	498,613
Food and beverage stores.....	104,799	29,110,360	336,318	140,852	684,952	184,435	1,637,086	1,176,106
Health and personal care stores.....	146,564	9,057,745	131,938	68,664	274,180	47,268	539,564	557,527
Gasoline stations.....	23,912	20,055,555	254,466	43,480	298,686	185,712	878,439	273,267
Clothing and accessories stores.....	114,528	10,749,583	156,292	73,533	932,742	65,446	824,715	940,686
Sporting goods, hobby, book, and music stores.....	134,552	8,253,520	167,819	45,776	461,281	76,942	498,200	256,659
General merchandise stores.....	40,471	3,829,407	99,179	10,886	133,929	43,415	287,216	143,784
Miscellaneous store retailers.....	556,969	25,038,424	723,991	180,157	1,427,158	275,941	1,750,702	1,375,577
Nonstore retailers.....	1,017,531	17,649,309	607,774	88,783	310,030	174,251	592,805	651,713

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Transportation and warehousing.....	944,618	58,142,450	5,143,722	1,702,761	461,288	981,989	3,781,910	8,213,357
Air and rail transportation.....	13,712	566,734	269,918	7,079	11,903	29,229	28,900	-102,017
Water transportation.....	4,040	326,235	33,211	*7	*1,249	13,706	*3,270	127,891
General freight trucking, local.....	198,134	15,257,867	1,379,391	258,113	74,545	265,681	1,601,411	1,926,286
General freight trucking, long-distance and specialized freight trucking.....	303,382	29,452,124	2,830,192	874,062	167,256	536,071	1,400,094	3,096,589
Urban transit.....	*108	*4,792	*3,503	--	*375	*797	*62	*-3,412
Interurban and rural bus transportation.....	*1,337	*89,417	*9,655	*8,483	--	*2,520	*7,725	*13,113
Taxi and limousine service.....	126,216	3,666,553	179,299	388,574	65,409	44,561	52,499	1,065,695
School, employee, and charter bus industry.....	19,278	841,389	100,437	*22,714	*15,938	26,687	61,818	160,190
Other transit and ground passenger transportation.....	19,615	654,221	40,731	*3,036	*6,625	*11,164	*187,656	90,342
Pipeline transportation.....	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation.....	**1,963	**262,690	**24,429	**614	**13,680	**5,008	**20,509	**777,450
Support activities for transportation (including motor vehicle towing).....	35,793	1,507,045	132,210	34,580	61,531	19,897	175,912	206,064
Couriers and messengers.....	214,397	5,094,195	115,548	104,872	35,228	19,721	219,350	1,464,730
Warehousing and storage facilities.....	6,643	419,187	25,198	*626	7,550	*6,947	22,704	90,135
Information.....	266,914	7,160,599	484,197	127,828	209,538	42,827	539,201	1,918,658
Publishing industries (except Internet).....	67,748	2,333,972	57,812	7,940	28,913	19,163	206,146	840,453
Motion picture and sound recording.....	73,322	1,937,208	277,339	98,681	87,094	10,818	91,257	426,777
Broadcasting (except Internet) and telecommunications.....	37,523	823,095	46,043	4,920	28,946	7,015	83,503	177,190
Internet publishing and broadcasting.....	18,218	247,671	*12,746	*500	*288	*644	*4,535	117,181
Internet service providers, Web search portals, and data processing.....	70,103	1,818,653	90,257	15,786	64,296	5,187	153,760	357,058
Finance and insurance.....	659,042	64,367,096	1,297,546	280,294	1,406,047	512,269	3,289,650	16,258,749
Credit intermediation and related activities.....	106,399	6,209,948	229,421	44,741	128,491	77,089	164,933	1,783,240
Securities, commodity contracts, and other financial investments..	148,529	30,191,751	228,254	59,238	417,350	197,777	636,319	3,112,504
Investment bankers and securities dealers.....	9,105	2,676,549	42,524	*3,752	5,273	5,065	40,554	319,901
Securities brokers.....	18,293	3,657,882	20,176	11,827	69,222	3,936	93,690	713,783
Commodity contracts brokers and dealers.....	10,945	645,822	17,433	1,950	76,891	11,475	37,522	-38,285
Securities and commodity exchanges.....	1,418	819,284	222	*54	*3,269	859	*2,205	-9,437
Other financial investment activities (investment advice).....	108,769	22,392,215	147,898	41,655	262,695	176,442	462,347	2,126,541
Insurance agents, brokers, and related activities.....	404,113	27,965,397	839,870	176,315	860,207	237,403	2,488,398	11,363,005
Insurance agencies and brokerages.....	321,632	24,039,818	740,185	145,177	787,969	189,920	2,274,469	9,468,600
Other insurance related activities.....	82,481	3,925,579	99,686	31,139	72,238	47,484	213,929	1,894,405
Real estate and rental and leasing.....	1,074,079	62,689,853	3,510,816	482,789	929,162	1,065,539	1,814,804	25,548,413
Real estate.....	1,019,611	58,785,679	2,409,837	413,428	753,081	893,814	1,528,766	25,562,013
Lessors of real estate (including miniwarehouses and self storage).....	37,962	1,658,342	180,396	21,620	15,864	222,251	102,896	305,854
Offices of real estate agents, brokers, property managers, and appraisers.....	826,818	46,572,884	1,876,529	351,216	612,914	394,051	1,095,831	22,528,807
Other activities related to real estate.....	154,831	10,554,453	352,913	40,592	124,303	277,512	330,039	2,727,352
Rental and leasing services.....	54,468	3,904,174	1,100,979	69,362	176,081	171,725	286,038	-13,600
Automotive equipment rental and leasing.....	9,510	826,801	172,593	32,275	21,404	35,384	32,204	-6,238
Consumer electronics and appliances rental.....	*59	*70,358	*5,000	*18	*367	*1,589	*7,197	*-787
Formal wear and costume rental.....	--	--	--	--	--	--	--	--
Videotape and disc rental.....	8,788	710,333	67,751	*4,117	101,108	*19,730	94,505	4,054
General rental centers and other consumer goods rental.....	12,387	473,938	156,211	2,329	23,207	19,420	67,184	-38,698
Commercial and industrial machinery and equipment rental and leasing.....	23,724	1,822,745	699,424	30,623	29,995	95,602	84,948	28,068
Professional, scientific, and technical services.....	2,752,846	128,503,788	4,562,310	848,677	3,305,240	911,011	10,710,271	52,073,389
Legal services.....	345,072	34,334,811	696,271	195,963	1,478,810	191,879	3,938,884	14,719,359
Office of certified public accountants.....	52,910	4,133,890	160,792	34,754	192,690	76,733	632,327	1,567,869
Other accounting services.....	328,180	7,548,470	334,883	54,956	191,422	133,810	781,459	2,912,291
Architectural, engineering, and related services.....	282,455	13,670,388	604,693	84,749	245,977	76,910	1,408,453	4,389,795
Architectural services.....	103,056	6,800,013	281,515	46,020	132,059	48,445	878,330	1,610,610
Engineering services.....	101,625	4,706,997	221,902	23,314	74,112	17,002	334,492	1,789,066
Drafting, building inspections, and geophysical surveying.....	55,649	1,456,290	48,972	*8,894	26,082	5,047	128,336	740,402
Surveying and mapping (except geophysical) services.....	17,984	549,189	34,425	*3,419	*9,657	*5,258	*57,572	207,110
Testing laboratories.....	*4,141	*157,899	*17,878	*3,101	*4,068	*1,159	*9,723	*42,606
Specialized design services.....	205,766	6,942,671	328,388	46,661	114,661	51,728	268,533	1,899,401

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Professional, scientific, and technical service								
--Continued								
Computer systems design services.....	270,230	7,909,031	381,629	60,583	96,612	24,254	275,578	4,094,351
Other professional, scientific, and technical services.....	1,268,234	53,964,526	2,055,656	371,012	985,067	355,697	3,405,037	22,490,323
Management, scientific, and technical consulting services.....	659,139	28,296,203	993,127	172,669	387,063	150,661	1,326,427	14,361,672
Scientific research and development services.....	39,993	1,079,663	41,500	3,681	20,474	6,076	134,130	264,854
Advertising and related services.....	110,935	5,533,570	177,607	42,157	100,696	17,559	304,508	1,553,383
Market research and public opinion polling.....	36,800	1,156,679	33,223	12,913	18,655	4,028	91,256	443,441
Other miscellaneous services.....	421,367	17,898,411	810,199	139,591	458,179	177,374	1,548,716	5,866,972
Administrative and support and waste management and remediation services.....	1,881,215	46,673,130	2,722,264	398,231	577,020	346,043	5,199,152	13,011,493
Administrative and support services.....	1,854,638	45,319,360	2,565,521	379,512	553,076	315,387	5,033,754	12,852,063
Waste management and remediation services.....	26,577	1,353,770	156,743	18,719	23,944	30,655	165,398	159,430
Educational services.....	452,532	5,399,729	207,871	61,697	311,957	55,406	208,456	1,959,651
Health care and social assistance.....	1,762,787	99,432,106	3,230,851	677,682	4,155,192	902,531	13,966,739	39,824,870
Ambulatory health care services.....	830,997	84,162,289	2,561,674	559,356	3,691,179	634,948	12,456,902	35,046,842
Offices of physicians (except mental health specialist).....	196,229	30,766,264	725,690	242,713	1,158,606	112,096	3,879,463	14,858,097
Offices of physicians (mental health specialist).....	35,984	2,727,351	79,873	18,978	157,526	17,885	198,341	1,386,790
Offices of dentists.....	89,087	28,122,145	1,071,090	106,674	1,041,924	300,689	6,135,416	9,877,619
Offices of chiropractors.....	44,788	4,750,398	164,955	60,948	332,202	80,744	533,538	1,768,403
Offices of optometrists.....	9,381	2,815,646	99,113	17,169	172,060	24,978	489,285	776,851
Offices of mental health practitioners and social therapists.....	158,119	6,798,594	151,409	42,777	404,035	32,706	324,551	3,652,154
Offices of podiatrists.....	8,361	785,230	21,722	12,216	84,327	4,978	91,670	187,397
Outpatient care centers and other miscellaneous health practitioners.....	89,493	2,918,059	94,491	35,053	228,017	24,113	193,163	1,019,360
Medical and diagnostic laboratories.....	23,192	1,438,981	39,909	12,046	45,846	11,304	228,156	488,716
Home health care services.....	144,453	2,363,476	94,645	8,168	51,330	21,409	321,885	837,393
Other ambulatory health care services (including ambulance services, blood and organ banks).....	31,910	676,146	18,777	*2,615	15,306	*4,046	61,434	194,063
Hospitals.....	14,619	347,418	*4,392	*5,910	*10,802	*1,527	*73,224	146,867
Nursing and residential care facilities.....	62,262	3,085,477	127,174	16,609	87,330	141,865	673,945	457,877
Social assistance.....	133,467	2,054,352	107,852	18,156	102,712	14,162	136,197	715,983
Child day care services.....	721,443	9,782,571	429,759	77,650	263,169	110,029	626,471	3,457,300
Arts, entertainment, and recreation.....	1,098,464	24,098,623	1,741,959	242,129	758,412	239,872	1,108,401	5,454,139
Performing arts, spectator sports, and related industries.....	937,668	17,906,973	1,201,825	151,395	434,780	112,648	574,478	5,215,604
Museums, historical sites, and similar institutions.....	*3,181	*75,367	*2,491	*939	*4,576	--	*2,359	*12,427
Amusement, gambling, and recreation industries.....	157,615	6,116,283	537,643	89,795	319,056	127,224	531,564	226,109
Accommodation, food services, and drinking places.....	394,921	40,021,000	1,704,837	267,169	2,586,718	887,245	7,219,940	1,378,624
Accommodation.....	53,092	4,987,599	557,140	28,278	180,961	496,301	641,776	156,982
Travel accommodation (including hotels, motels, and bed and breakfast inns).....	32,744	3,849,405	432,139	21,972	144,943	407,107	545,841	131,956
RV (recreational vehicle) parks and recreational camps.....	10,004	616,555	91,035	5,180	23,673	49,681	26,255	9,273
Rooming and boarding houses.....	10,343	521,640	33,966	*1,127	*12,344	39,514	69,681	15,754
Food services and drinking places.....	341,829	35,033,401	1,147,697	238,890	2,405,757	390,944	6,578,164	1,221,642
Other services.....	1,994,967	70,168,424	2,993,982	921,449	4,654,787	853,862	6,709,410	15,951,142
Auto repair and maintenance.....	358,007	23,261,429	1,171,703	204,236	889,354	342,963	2,751,495	3,129,008
Automotive mechanical and electrical repair and maintenance.....	183,147	11,696,511	578,035	90,820	495,257	143,983	1,437,437	1,430,969
Automotive body shops.....	99,152	7,935,849	368,002	42,254	222,696	106,299	868,840	1,263,981
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	75,708	3,629,070	225,666	71,162	171,402	92,681	445,219	434,059
Miscellaneous repairs.....	397,472	14,970,683	641,418	208,150	348,072	179,638	1,218,487	3,040,245
Personal and laundry services.....	1,239,488	31,936,311	1,180,861	509,063	3,417,361	331,261	2,739,428	9,781,889
Religious, grantmaking, civic, professional and similar organizations.....	268,044	3,452,032	75,777	15,396	20,403	20,320	*29,159	2,030,350
Unclassified establishments.....	253,600	3,111,079	84,385	35,162	23,433	22,919	51,927	1,465,615

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	14,447,889	901,239,184	28,804,060	6,406,136	21,250,791	6,728,243	77,746,711	269,089,168
Agriculture, forestry, hunting, and fishing.....	153,496	11,685,118	922,170	78,597	92,978	145,936	1,344,053	1,978,910
Animal production (including breeding of cats and dogs).....	11,759	878,055	28,507	*1,686	*22,144	10,831	*72,485	165,902
Forestry and logging (including forest nurseries, timber tracts)...	25,379	4,868,431	497,383	55,653	11,623	64,167	524,804	456,053
Fishing.....	39,146	1,626,759	195,208	*394	37,061	19,859	*42,707	552,054
Hunting and trapping.....	*5,404	*232,025	*8,561	--	--	*6,889	*563	*49,378
Support activities for agriculture and forestry.....	71,807	4,079,849	192,511	20,863	22,151	44,191	703,493	755,523
Mining.....	94,727	6,385,141	395,763	15,315	26,413	60,807	307,481	1,720,321
Oil and gas extraction.....	78,985	4,581,508	236,660	1,415	19,266	38,240	60,784	1,417,691
Coal mining.....	*2,312	*99,928	*4,216	*881	*21	*794	*12,275	*12,253
Metal ore mining.....	*7	*32,214	*861	*1,462	*4	*120	*11,022	*5,922
Nonmetallic mineral mining and quarrying.....	4,215	675,151	93,370	8,974	*4,128	15,506	145,735	69,806
Support activities for mining.....	9,207	996,340	60,656	*2,584	*2,993	6,147	77,664	214,650
Utilities.....	5,799	169,101	*20,398	*11,097	*2,354	*272	--	55,972
Construction.....	2,059,160	153,962,181	5,703,561	932,908	842,995	971,388	20,757,213	32,452,557
Residential building construction.....	278,418	33,959,186	933,460	172,382	97,774	209,719	3,874,361	5,156,049
Nonresidential building construction.....	71,509	7,375,667	274,135	59,382	66,386	67,041	899,955	1,245,650
Heavy and civil engineering construction	39,102	5,445,552	377,840	92,725	12,947	67,719	646,299	923,420
Specialty trade contractors.....	1,670,131	107,181,777	4,118,126	608,420	665,888	626,908	15,336,598	25,127,438
Manufacturing.....	197,047	18,683,742	721,742	107,097	469,232	161,677	2,342,701	3,310,097
Food manufacturing.....	16,915	2,801,357	47,824	5,536	73,758	14,279	255,813	235,398
Textile and textile product mills.....	*7,165	*372,168	*2,228	*14,552	*9,097	--	*13,683	*126,667
Apparel.....	11,340	1,085,611	35,457	*3,389	40,457	9,539	169,775	215,930
Leather and allied products.....	*4,236	*297,401	*14,841	*61	*992	*2,367	*46,469	*75,029
Wood products.....	17,719	1,568,813	62,210	16,389	*19,475	15,011	230,087	247,415
Paper products.....	*3	*18,928	*1,502	*344	*364	*278	*2,829	*58
Printing and related support activities.....	20,307	1,849,543	66,960	29,611	66,924	25,161	178,946	325,261
Petroleum and coal products.....	*365	*198,867	*853	*28	*45	*37	*3,017	*1,923
Chemical manufacturing.....	6,586	317,506	*9,534	*54	*932	*770	*18,694	79,923
Plastics, rubber, clay, refractory, and glass products.....	12,470	519,990	31,136	*1,732	10,178	*23,807	79,298	81,427
Nonmetallic mineral products.....	4,919	686,271	56,729	*5,781	*2,263	*2,948	102,743	95,591
Primary metal industries.....	*2,535	*204,075	*8,306	*9,035	*4,615	*154	*13,574	*25,486
Fabricated metal products.....	14,854	2,096,965	118,142	8,510	45,507	22,821	408,014	297,026
Machinery.....	23,007	2,217,849	144,109	*460	68,064	20,088	331,894	458,465
Computer and electronic products.....	5,548	271,820	*14,808	*225	*13,862	*2,854	*24,278	67,298
Electrical equipment, appliances, and components.....	5,709	524,035	6,857	*98	*2,589	*2,869	*31,978	139,415
Transportation equipment.....	*3,020	*225,748	*5,874	*646	*8,226	*2,207	*32,738	*54,833
Furniture and related products.....	14,236	1,809,829	57,219	9,058	66,513	9,904	216,324	396,809
Medical equipment and supplies.....	4,332	213,417	*4,548	*427	*5,825	*108	*7,709	113,318
Other miscellaneous manufacturing.....	21,780	1,403,548	32,605	*1,164	29,544	6,475	174,836	272,825
Wholesale trade (merchant wholesalers).....	213,749	32,439,358	479,362	96,178	279,201	194,136	779,493	5,176,201
Durable goods, including machinery, wood, metals, etc.....	81,624	14,425,134	258,956	24,814	125,424	66,435	301,952	2,066,679
Nondurable goods, including food, fiber, chemicals, etc.....	81,063	13,961,488	127,594	35,094	108,043	102,390	352,166	1,850,576
Wholesale electronic markets and agents and brokers.....	51,062	4,052,736	92,812	36,269	45,734	25,311	125,375	1,258,946
Retail trade.....	1,229,365	143,765,706	1,918,078	549,203	3,893,016	958,569	7,473,968	14,878,164
Motor vehicle and parts dealers.....	90,525	28,479,958	263,886	38,429	287,540	200,052	1,015,538	1,845,618
Furniture and home furnishing stores.....	33,141	5,690,419	102,066	20,493	257,445	49,625	397,749	791,953
Electronic and appliance stores.....	23,405	4,099,237	60,676	12,692	146,753	30,668	405,007	456,877
Building material and garden equipment and supplies dealers..	33,337	6,199,386	178,129	21,506	64,177	68,938	453,203	664,582
Food and beverage stores.....	73,882	25,566,515	255,651	126,122	535,127	138,752	1,374,280	1,569,236
Health and personal care stores.....	60,857	8,248,134	94,635	63,461	224,969	24,103	482,803	849,493
Gasoline stations.....	17,735	16,198,307	152,401	38,371	247,214	133,173	655,835	453,261
Clothing and accessories stores.....	71,112	8,769,575	100,065	64,640	690,476	36,480	576,624	1,318,497
Sporting goods, hobby, book, and music stores.....	64,628	6,128,178	73,255	27,041	263,116	39,182	322,514	683,596
General merchandise stores.....	25,565	3,027,173	43,038	8,072	83,934	19,288	205,258	289,071
Miscellaneous store retailers.....	284,764	18,943,039	357,758	90,245	921,377	143,355	1,173,543	3,185,793
Nonstore retailers.....	450,414	12,415,784	236,518	38,131	170,888	74,953	411,613	2,770,187

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation and warehousing.....	758,447	49,145,098	3,483,658	1,353,314	385,430	673,002	2,895,112	10,198,691
Air and rail transportation.....	8,367	411,403	18,897	*1,854	*5,177	3,876	**15,069	177,593
Water transportation.....	2,653	313,929	*813	*5	*1,082	*803	*2,709	201,607
General freight trucking, local.....	153,869	12,128,886	936,441	161,765	52,075	169,427	1,227,433	2,397,360
General freight trucking, long-distance and specialized freight trucking.....	236,979	24,815,813	2,061,248	651,226	145,079	399,847	991,549	3,771,018
Urban transit.....	*107	*4,404	*2,385	--	--	--	--	*217
Interurban and rural bus transportation.....	*1,337	*89,417	*9,655	*8,483	--	*2,520	*7,725	*13,113
Taxi and limousine service.....	115,039	3,386,493	145,450	385,467	61,277	40,806	*36,441	1,124,141
School, employee, and charter bus industry.....	16,564	658,915	62,818	*3,388	*11,876	12,041	*45,497	221,164
Other transit and ground passenger transportation.....	13,835	622,568	*38,766	*2,768	*6,625	*11,164	*187,656	118,919
Pipeline transportation.....	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation.....	*1,765	*238,883	*6,855	**327	**13,245	**701	**18,738	**109,828
Support activities for transportation (including motor vehicle towing).....	28,404	1,389,124	97,928	33,710	57,182	13,813	159,432	302,259
Couriers and messengers.....	174,098	4,800,841	85,165	103,837	27,473	15,395	193,442	1,654,020
Warehousing and storage facilities.....	5,429	284,422	17,237	*484	*4,340	*2,607	*9,421	107,451
Information.....	173,022	5,902,176	245,351	63,598	111,631	19,651	361,290	2,624,470
Publishing industries (except Internet).....	52,684	2,081,813	33,922	6,777	22,491	12,109	127,050	956,533
Motion picture and sound recording.....	47,156	1,506,253	163,553	39,844	44,834	2,918	69,363	636,585
Broadcasting (except Internet) and telecommunications.....	22,177	677,311	13,858	*4,388	*347	*1,681	*63,108	307,993
Internet publishing and broadcasting.....	9,819	232,175	*7,531	*491	--	*488	*1,205	152,504
Internet service providers, Web search portals, and data processing.....	41,186	1,404,624	26,486	12,099	43,959	*2,455	100,565	570,855
Finance and insurance.....	475,173	47,236,411	984,611	242,442	1,250,329	291,462	2,951,343	18,378,639
Credit intermediation and related activities.....	81,891	5,611,058	150,859	29,347	117,376	36,940	135,001	2,019,770
Securities, commodity contracts, and other financial investments.....	95,649	15,411,609	145,156	52,461	333,520	71,579	507,694	4,158,299
Investment bankers and securities dealers.....	8,189	1,374,314	31,478	*3,391	4,772	*424	*37,160	381,233
Securities brokers.....	13,772	2,603,358	18,362	9,954	64,213	2,745	87,259	780,463
Commodity contracts brokers and dealers.....	3,964	328,447	1,786	*120	43,265	1,137	*17,296	144,478
Securities and commodity exchanges.....	*98	*441,519	*95	*7	*1,562	*143	*1,004	*3,569
Other financial investment activities (investment advice).....	69,626	10,663,971	93,436	38,990	219,707	67,130	364,976	2,848,556
Insurance agents, brokers, and related activities.....	297,632	26,213,744	688,596	160,634	799,433	182,943	2,308,648	12,200,570
Insurance agencies and brokerages.....	238,066	22,499,459	607,770	137,146	730,512	165,636	2,103,728	10,139,543
Other insurance related activities.....	59,566	3,714,285	80,825	23,489	68,921	17,307	204,920	2,061,027
Real estate and rental and leasing.....	780,417	56,363,616	2,267,682	360,522	707,030	422,458	1,353,799	28,295,949
Real estate.....	754,747	53,825,115	1,847,828	308,621	603,692	381,497	1,208,708	27,709,341
Lessors of real estate (including miniwarehouses and self storage).....	20,164	1,122,786	81,383	19,496	9,366	66,425	55,639	530,167
Offices of real estate agents, brokers, property managers, and appraisers.....	630,362	43,909,513	1,537,956	265,887	499,799	221,870	948,480	23,778,658
Other activities related to real estate.....	104,221	8,792,816	228,489	23,238	94,527	93,202	204,589	3,400,516
Rental and leasing services.....	25,670	2,538,501	419,854	51,901	103,339	40,962	145,092	586,608
Automotive equipment rental and leasing.....	5,752	552,920	62,584	*29,861	*16,943	10,826	*21,628	76,375
Consumer electronics and appliances rental.....	*42	*51,819	*1,255	*18	*292	*521	*5,864	*3,658
Formal wear and costume rental.....	--	--	--	--	--	--	--	--
Videotape and disc rental.....	3,776	398,154	*47,681	*68	54,825	*2,218	*42,737	56,033
General rental centers and other consumer goods rental.....	4,461	416,707	78,865	*2,280	*14,416	*3,856	*49,008	67,733
Commercial and industrial machinery and equipment rental and leasing.....	11,639	1,118,901	229,469	19,674	16,863	23,540	25,854	382,809
Professional, scientific, and technical services.....	2,074,465	118,750,151	3,364,363	668,087	2,819,990	669,658	8,980,812	56,352,518
Legal services.....	272,849	32,727,847	577,630	167,065	1,355,130	157,487	3,477,537	15,271,250
Office of certified public accountants.....	41,712	3,859,354	131,564	30,689	175,915	48,926	585,731	1,647,591
Other accounting services.....	269,118	7,270,766	292,910	52,636	166,780	113,451	734,905	3,145,001
Architectural, engineering, and related services.....	216,408	12,362,462	448,255	66,778	216,158	56,205	1,201,080	4,682,004
Architectural services.....	77,329	6,108,292	216,194	41,274	122,133	36,204	769,243	1,741,455
Engineering services.....	73,492	4,228,938	149,739	18,122	62,117	11,089	277,081	1,917,508
Drafting, building inspections, and geophysical surveying.....	45,407	1,342,304	30,616	*862	23,510	*2,495	*87,460	762,106
Surveying and mapping (except geophysical) services.....	16,039	525,029	33,827	*3,419	*4,330	*5,258	*57,572	218,328
Testing laboratories.....	*4,141	*157,899	*17,878	*3,101	*4,068	*1,159	*9,723	*42,606
Specialized design services.....	149,006	6,489,087	248,442	37,897	99,398	44,886	235,861	2,137,908

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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 ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Professional, scientific, and technical service								
--Continued								
Computer systems design services.....	202,291	7,378,454	298,474	53,006	69,077	16,885	232,505	4,374,347
Other professional, scientific, and technical services.....	923,081	48,662,182	1,367,088	260,017	737,533	231,817	2,513,192	25,094,417
Management, scientific, and technical consulting services.....	482,960	24,969,847	642,646	105,864	261,052	92,656	611,400	15,773,203
Scientific research and development services.....	27,505	982,032	27,044	2,893	16,673	*3,042	123,647	374,131
Advertising and related services.....	84,581	5,165,798	120,430	25,706	86,216	11,292	291,066	1,735,877
Market research and public opinion polling.....	28,524	1,134,165	27,585	12,652	17,470	4,028	87,135	487,066
Other miscellaneous services.....	299,511	16,410,340	549,382	112,902	356,121	120,800	1,399,944	6,724,140
Administrative and support and waste management and remediation services.....	1,544,033	41,468,980	1,764,789	301,517	413,295	243,912	4,128,466	15,181,985
Administrative and support services.....	1,528,741	40,319,533	1,670,542	289,906	400,352	221,315	3,988,922	14,946,360
Waste management and remediation services.....	15,292	1,149,448	94,247	11,611	12,943	22,596	139,544	235,625
Educational services.....	359,621	4,915,646	121,044	27,365	252,305	16,383	175,305	2,422,059
Health care and social assistance.....	1,440,163	93,525,106	2,658,692	534,776	3,660,225	697,429	12,863,719	41,780,242
Ambulatory health care services.....	674,911	80,714,718	2,220,460	459,855	3,341,502	528,487	11,784,370	36,281,898
Offices of physicians (except mental health specialist).....	164,168	29,583,891	635,614	207,147	1,058,551	101,732	3,655,464	15,163,300
Offices of physicians, mental health specialist.....	30,036	2,575,235	68,663	10,990	143,145	2,273	154,712	1,419,987
Offices of dentists.....	79,689	27,461,289	975,058	102,255	978,509	270,421	5,952,661	10,000,749
Offices of chiropractors.....	35,636	4,565,997	145,693	43,443	297,205	62,153	502,898	1,905,740
Offices of optometrists.....	8,770	2,675,511	95,734	16,377	157,941	24,230	470,438	784,979
Offices of mental health practitioners and social therapists.....	125,974	6,510,277	131,998	31,913	375,124	31,293	301,832	3,765,071
Offices of podiatrists.....	3,312	743,533	16,015	5,099	74,004	*3,462	87,992	273,371
Outpatient care centers and other miscellaneous health practitioners.....	62,358	2,495,960	62,111	26,312	160,511	16,054	138,567	1,209,672
Medical and diagnostic laboratories.....	20,974	1,404,069	30,936	11,691	44,681	8,897	218,021	496,501
Home health care services.....	119,386	2,154,880	48,749	4,248	43,362	7,305	269,756	997,661
Other ambulatory health care services (including ambulance services, blood and organ banks).....	24,607	544,068	9,891	*378	8,469	*668	32,028	264,863
Hospitals.....	12,299	335,754	*4,389	*5,910	*8,711	*1,527	*71,831	150,359
Nursing and residential care facilities.....	43,250	2,281,551	87,024	8,369	63,300	103,417	423,121	558,380
Social assistance.....	101,459	1,740,164	58,303	12,232	71,214	10,326	114,249	863,724
Child day care services.....	608,244	8,452,920	288,516	48,410	175,498	53,672	470,148	3,925,882
Arts, entertainment, and recreation.....	648,795	19,854,120	735,844	126,189	451,348	93,707	697,373	8,559,437
Performing arts, spectator sports, and related industries.....	538,178	15,518,451	540,004	98,293	268,206	53,284	382,044	7,630,323
Museums, historical sites, and similar institutions.....	*1,306	*45,796	*522	*830	--	--	*2,359	*19,291
Amusement, gambling, and recreation industries.....	109,311	4,289,873	195,318	27,066	183,142	40,423	312,971	909,822
Accommodation, food services, and drinking places.....	244,293	29,707,352	894,839	177,984	1,703,697	446,824	4,882,413	3,420,365
Accommodation.....	26,632	3,212,028	270,106	18,352	67,404	244,236	360,327	646,235
Travel accommodation (including hotels, motels, and bed and breakfast inns).....	17,903	2,403,718	192,530	13,091	33,245	209,139	299,412	510,920
RV (recreational vehicle) parks and recreational camps.....	4,219	395,309	60,801	*4,475	*22,135	*13,264	*11,070	59,693
Rooming and boarding houses.....	4,510	413,001	16,776	*785	*12,024	*21,833	49,845	75,622
Food services and drinking places.....	217,662	26,495,324	624,733	159,632	1,636,293	202,588	4,522,086	2,774,130
Other services.....	1,568,389	61,344,289	2,059,536	722,996	3,853,502	639,151	5,383,163	18,375,200
Auto repair and maintenance.....	274,374	19,692,849	830,918	171,562	689,477	262,545	2,159,651	3,801,599
Automotive mechanical and electrical repair and maintenance.....	139,513	9,783,588	391,392	71,253	387,744	112,705	1,141,743	1,770,618
Automotive body shops.....	74,599	6,786,002	295,664	33,991	162,548	78,057	700,754	1,415,354
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	60,262	3,123,259	143,861	66,319	139,185	71,783	317,154	615,627
Miscellaneous repairs.....	299,530	13,333,515	454,945	164,585	252,562	134,272	998,932	3,603,479
Personal and laundry services.....	994,485	28,317,925	773,674	386,849	2,911,462	242,334	2,224,580	10,970,122
Religious, grantmaking, civic, professional and similar organizations.....	210,974	3,251,159	36,697	*8,286	*17,862	*13,641	*20,726	2,219,867
Unclassified establishments.....	216,753	2,684,730	25,879	28,664	17,959	8,181	48,281	1,707,524

* 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 Includes depreciation claimed on Form 8829.

³ Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.

⁴ Payroll is the sum of salaries and wages plus the cost of labor reported as part of cost of sales and operations.

NOTES: Detail may not add to totals because of rounding. (Z) is less than \$500.

Sole Proprietorship Returns, 2003

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	19,710,079	264,237	38,066	44,858	59,052	7,583	114,678	127,358
Business receipts, total ¹	1,050,202,446	15,441,274	1,217,264	6,284,284	2,040,490	263,732	5,635,504	8,133,416
Income from sales and operations ¹	1,033,934,376	15,153,229	1,145,147	6,243,888	1,986,969	259,904	5,517,320	7,774,988
Other business income.....	16,268,071	288,045	72,118	40,395	53,520	*3,828	118,184	358,429
Business deductions, total ^{1,2}	820,206,714	14,811,902	1,491,763	6,026,825	1,680,784	247,883	5,364,647	7,262,974
Cost of sales and operations, total.....	338,376,959	4,817,631	348,401	2,337,191	266,179	53,273	1,812,587	1,615,698
Inventory, beginning of year.....	34,924,642	446,063	54,792	195,124	*25,631	*27,824	142,691	170,382
Cost of labor.....	28,032,070	352,253	*31,740	181,147	*52,410	--	86,956	126,023
Purchases.....	218,445,328	3,097,868	235,053	1,113,494	110,114	*21,078	1,618,128	433,673
Materials and supplies.....	46,554,634	316,214	31,169	139,965	84,040	*114	60,926	213,198
Other costs.....	47,331,624	1,010,410	46,768	864,981	*17,823	*30,816	50,022	852,388
Inventory, end of year.....	36,911,339	405,177	51,121	157,520	*23,840	*26,559	146,136	179,966
Advertising expenses.....	12,340,084	85,933	15,003	19,801	14,337	4,343	32,449	28,011
Car and truck expenses.....	53,466,645	672,137	87,450	134,872	134,863	18,143	296,810	220,108
Commissions.....	13,502,446	115,164	9,045	61,240	*871	*3,194	40,814	6,856
Contract labor.....	16,977,798	334,429	42,424	158,766	41,268	*556	91,415	133,375
Depletion.....	639,008	4,920	*552	*4,362	*(Z)	*4	*1	566,614
Depreciation.....	41,754,963	1,752,345	205,855	690,842	364,159	42,876	448,614	644,651
Employee benefit programs.....	2,421,673	15,914	3,464	5,936	*4,085	*5	2,424	9,805
Insurance.....	17,489,210	421,614	34,662	206,905	56,701	3,375	119,970	105,846
Legal and professional services.....	8,284,557	84,962	14,695	22,776	17,522	2,949	27,020	108,162
Meals and entertainment deducted.....	5,524,213	58,045	4,792	11,270	28,011	*1,365	12,607	20,909
Mortgage interest.....	4,762,929	91,182	10,797	39,831	11,807	*7,510	21,236	24,520
Other interest paid on business indebtedness.....	5,818,316	160,436	18,838	72,514	23,276	*959	44,849	81,622
Office expenses.....	11,849,079	58,055	9,856	15,421	7,849	487	24,443	46,093
Pension and profit-sharing plans.....	1,182,019	2,331	*12	2,054	--	--	*265	3,088
Rent paid on machinery and equipment.....	8,470,304	138,632	15,829	88,667	6,009	*64	28,063	37,462
Rent paid on other business property.....	27,201,706	128,755	24,154	14,705	43,131	*43	46,721	40,567
Repairs.....	13,221,220	600,030	25,936	328,764	78,826	18,132	148,372	155,295
Salaries and wages.....	67,640,849	1,393,323	55,269	489,816	41,732	2,544	803,963	248,212
Supplies.....	25,507,159	408,513	37,435	86,959	103,362	11,039	169,717	101,738
Taxes paid.....	15,179,639	271,182	11,588	88,286	39,564	6,131	125,613	228,780
Travel.....	9,313,708	108,603	33,712	13,600	31,268	4,239	25,784	24,092
Utilities.....	21,661,093	212,283	36,407	64,196	29,445	13,349	68,886	81,661
Other business deductions.....	89,092,512	2,834,921	436,541	1,060,740	325,524	51,086	961,029	2,704,972
Home office business deductions.....	7,047,483	33,441	*9,009	5,122	*10,279	*2,216	6,815	7,922
Depreciation, Form 8829.....	858,891	6,998	*1,890	*552	*3,572	*355	*630	1,178
Casualty loss, Form 8829.....	22,675	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	567,371	*5,969	*1,509	*66	*3,337	--	*1,057	*56
Net income less deficit ^{1,2}	230,308,100	657,945	-274,353	257,458	359,705	15,849	299,285	874,963
Net income ^{1,2}	269,089,168	1,978,910	165,902	456,053	552,054	*49,378	755,523	1,720,321
Deficit ²	38,781,068	1,320,965	440,255	198,594	192,348	33,529	456,238	845,359

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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	14,447,889	153,496	11,759	25,379	39,146	*5,404	71,807	94,727
Business receipts, total ¹	901,239,184	11,685,118	878,055	4,868,431	1,626,759	*232,025	4,079,849	6,385,141
Income from sales and operations ¹	887,733,548	11,533,387	850,756	4,860,988	1,577,028	*228,283	4,016,332	6,086,330
Other business income.....	13,505,636	151,732	27,299	7,443	49,731	*3,741	63,517	298,812
Business deductions, total ^{1,2}	632,155,833	9,706,259	712,203	4,412,378	1,074,705	*182,646	3,324,326	4,668,298
Cost of sales and operations, total.....	265,759,515	3,440,714	305,337	1,781,800	198,998	*51,404	1,103,175	1,105,238
Inventory, beginning of year.....	22,344,135	232,817	*42,067	102,346	*11,776	*27,824	48,803	89,463
Cost of labor.....	23,412,057	268,848	*29,053	126,207	*42,527	--	*71,061	97,308
Purchases.....	168,773,986	2,126,730	205,569	846,926	*107,773	*19,780	946,682	315,386
Materials and supplies.....	39,890,462	215,770	*27,104	99,044	*33,418	--	56,204	172,565
Other costs.....	34,816,178	789,058	*40,528	671,958	*13,552	*30,359	32,661	512,841
Inventory, end of year.....	23,477,302	192,508	*38,982	64,681	*10,049	*26,559	52,237	82,325
Advertising expenses.....	9,501,306	54,185	5,643	12,345	12,678	*2,382	21,137	17,419
Car and truck expenses.....	41,280,004	452,102	59,327	97,395	61,956	*16,528	216,896	172,968
Commissions.....	11,236,625	73,961	*4,742	27,961	--	*1,123	40,135	5,194
Contract labor.....	14,186,286	228,350	*39,571	134,998	*12,887	--	40,895	120,618
Depletion.....	473,040	*4,352	--	*4,352	--	--	--	411,974
Depreciation.....	28,184,392	920,306	28,507	496,885	194,366	*8,206	192,341	394,598
Employee benefit programs.....	2,036,077	13,127	*2,819	5,324	*3,891	--	1,094	7,432
Insurance.....	14,004,080	294,100	20,209	157,515	33,563	*2,468	80,346	88,167
Legal and professional services.....	6,184,806	51,375	8,497	12,663	11,234	*2,595	16,386	58,012
Meals and entertainment deducted.....	4,432,826	42,845	2,318	6,030	23,482	*737	10,277	17,536
Mortgage interest.....	2,979,847	44,055	*2,652	13,065	*7,750	*6,017	14,572	13,729
Other interest paid on business indebtedness.....	3,748,396	101,881	*8,179	51,102	12,109	*872	29,619	47,079
Office expenses.....	9,458,836	39,365	5,518	9,247	4,940	*247	19,412	31,381
Pension and profit-sharing plans.....	1,108,390	2,042	--	2,042	--	--	--	2,166
Rent paid on machinery and equipment.....	6,406,136	78,597	*1,686	55,653	*394	--	20,863	15,315
Rent paid on other business property.....	21,250,791	92,978	*22,144	11,623	37,061	--	22,151	26,413
Repairs.....	9,648,392	356,936	10,959	212,062	52,429	*16,578	64,908	117,141
Supplies.....	20,015,429	279,469	7,117	54,266	86,116	*9,639	122,331	89,886
Salaries and wages.....	54,334,654	1,075,205	*43,433	398,598	*180	*563	632,432	210,173
Taxes paid.....	11,821,821	180,166	8,043	50,344	28,888	*5,342	87,548	171,391
Travel.....	6,836,303	58,369	12,356	4,756	24,331	*68	16,859	11,690
Utilities.....	16,357,487	125,699	17,173	35,878	18,452	*7,818	46,379	62,884
Other business deductions.....	63,967,002	1,669,232	95,935	769,365	240,914	*47,842	515,176	1,446,978
Home office business deductions.....	5,500,490	19,802	--	4,920	*7,376	*2,216	5,290	6,004
Depreciation, Form 8829.....	619,668	1,865	--	*498	*842	*355	*170	1,165
Casualty loss, Form 8829.....	11,275	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	80,226	*62	--	*11	--	--	*51	*12
Net income ^{1,2}	269,089,168	1,978,910	165,902	456,053	552,054	*49,378	755,523	1,720,321
Returns with Schedule C-EZ:								
Number of returns.....	2,958,957	28,524	*2,837	*1,887	*5,850	*943	17,006	21,603
Business receipts.....	17,939,050	123,657	*3,404	*16,412	*35,715	*9,717	58,408	75,829
Business deductions.....	1,481,143	7,122	*37	*2,189	*715	--	4,181	16,917
Net income.....	16,457,907	116,535	*3,367	*14,223	*35,000	*9,717	54,227	58,913

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	103,554	2,420	*2,014	5,377	13,992	9,528	2,491,243
Business receipts, total ¹.....	6,008,778	*247,100	*32,214	722,173	1,123,150	241,921	175,820,397
Income from sales and operations ¹	5,725,432	*243,487	*32,214	718,706	1,055,148	241,576	174,607,481
Other business income.....	283,346	*3,613	--	*3,467	*68,003	*345	1,212,916
Business deductions, total ^{1,2}.....	5,351,625	258,197	*36,509	677,752	938,892	226,603	146,916,810
Cost of sales and operations, total.....	915,554	*139,495	*4,347	187,313	368,990	*30,424	76,720,899
Inventory, beginning of year.....	77,935	*9,450	--	49,127	*33,871	*524	3,354,379
Cost of labor.....	26,053	*19,914	--	*78,505	*1,552	--	15,496,193
Purchases.....	159,595	*33,500	--	63,364	177,214	*4,537	22,082,747
Materials and supplies.....	13,078	*114	*4,137	*12,770	*183,099	*25,247	27,594,802
Other costs.....	738,024	*81,088	*210	26,912	*6,154	*570	12,190,908
Inventory, end of year.....	99,131	*4,571	--	43,364	*32,900	*454	3,998,129
Advertising expenses.....	19,527	*243	*21	2,683	5,537	*397	952,238
Car and truck expenses.....	148,442	*4,026	*2,921	25,276	39,444	*56,341	10,231,799
Commissions.....	5,270	*174	*39	*1,352	*21	*291	925,979
Contract labor.....	67,730	*2,875	*1,308	*10,516	*50,946	*11,642	6,127,572
Depletion.....	554,299	*2,493	--	*8,083	*1,738	*29	26,754
Depreciation.....	421,561	*9,476	*1,054	102,206	110,354	33,738	7,259,533
Employee benefit programs.....	4,508	*2,535	*455	*1,259	*1,049	--	309,926
Insurance.....	44,027	*3,924	*796	17,715	39,383	4,686	3,841,496
Legal and professional services.....	94,107	*1,899	*67	7,930	4,159	1,060	751,993
Meals and entertainment deducted.....	11,410	*15	*2	1,461	8,021	*4,521	434,490
Mortgage interest.....	18,031	*39	--	*2,830	*3,620	*112	532,750
Other interest paid on business indebtedness.....	54,855	*2,291	*120	14,014	10,341	*7,599	775,831
Office expenses.....	29,099	*189	*18	2,348	14,439	*3,527	878,719
Pension and profit-sharing plans.....	2,006	*338	*80	*43	*621	--	60,712
Rent paid on machinery and equipment.....	5,546	*2,228	*6,304	20,544	*2,841	*15,676	1,155,155
Rent paid on other business property.....	31,269	*21	*4	4,902	*4,370	*4,147	1,077,222
Repairs.....	71,499	*6,779	*3,470	40,981	32,566	3,519	1,633,048
Salaries and wages.....	67,283	*15,206	*11,022	71,786	82,914	--	9,552,710
Supplies.....	61,643	*5,176	*1,384	7,831	25,704	*6,085	6,272,211
Taxes paid.....	184,354	*5,821	*1,542	19,708	17,356	489	1,895,813
Travel.....	17,228	*248	*61	3,482	*3,073	*9,314	511,460
Utilities.....	49,127	*4,490	*90	13,370	14,584	7,115	2,219,343
Other business deductions.....	2,453,152	*48,215	*1,404	110,102	92,098	25,386	11,788,849
Home office business deductions.....	3,182	--	--	*17	*4,723	*505	830,161
Depreciation, Form 8829.....	286	--	--	*2	*890	--	89,630
Casualty loss, Form 8829.....	--	--	--	--	--	--	*181
Excess--casualty losses and depreciations, Form 8829.....	*56	--	--	--	--	--	27,844
Net income less deficit ^{1,2}.....	658,453	-7,876	*-4,294	44,421	184,259	15,335	28,912,966
Net income ^{1,2}	1,417,691	*12,253	*5,922	69,806	214,650	55,972	32,452,557
Deficit ²	759,238	*20,129	*10,217	25,385	*30,391	40,637	3,539,591

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESSES WITH NET INCOME							
Number of returns ¹	78,985	*2,312	*7	4,215	9,207	5,799	2,059,160
Business receipts, total ¹.....	4,581,508	*99,928	*32,214	675,151	996,340	169,101	153,962,181
Income from sales and operations ¹	4,355,202	*97,780	*32,214	672,715	928,418	168,885	152,894,795
Other business income.....	226,306	*2,148	--	*2,436	*67,921	*216	1,067,386
Business deductions, total ^{1,2}.....	3,164,074	*90,897	*26,292	605,345	781,690	113,129	121,512,038
Cost of sales and operations, total.....	596,555	*8,351	*4,137	169,620	326,575	*3,352	64,435,672
Inventory, beginning of year.....	21,198	*6,784	--	*32,567	*28,914	*524	2,374,533
Cost of labor.....	*19,948	--	--	*77,360	--	--	13,119,040
Purchases.....	99,155	*96	--	53,851	*162,285	*137	18,287,977
Materials and supplies.....	1,574	*106	*4,137	*8,452	*158,296	*2,574	24,174,781
Other costs.....	480,281	*1,365	--	25,143	*6,051	*570	9,225,769
Inventory, end of year.....	25,601	--	--	*27,753	*28,971	*454	2,746,429
Advertising expenses.....	9,973	*243	*21	2,327	4,855	*349	723,505
Car and truck expenses.....	110,420	*4,026	*40	24,396	34,087	*38,515	8,519,315
Commissions.....	3,798	--	*39	*1,351	*6	*98	817,534
Contract labor.....	60,137	*2,751	*1,308	*5,496	*50,925	*9,377	5,327,882
Depletion.....	402,250	*625	--	*7,846	*1,253	--	*23,971
Depreciation.....	236,387	*4,216	*861	93,368	59,766	*20,398	5,626,420
Employee benefit programs.....	2,808	*1,886	*455	*1,234	*1,049	--	242,196
Insurance.....	35,608	*3,215	*796	16,595	31,953	*181	3,186,556
Legal and professional services.....	47,649	*1,509	*67	4,951	3,836	*762	571,054
Meals and entertainment deducted.....	8,452	*1	*2	*1,171	7,910	*3,784	353,582
Mortgage interest.....	10,779	*39	--	*2,664	*247	*112	406,398
Other interest paid on business indebtedness...	27,461	*755	*120	12,842	5,900	*159	564,990
Office expenses.....	15,072	*137	*18	2,219	13,935	*1,656	694,277
Pension and profit-sharing plans.....	1,466	--	*80	--	*621	--	55,351
Rent paid on machinery and equipment.....	1,415	*881	*1,462	8,974	*2,584	*11,097	932,908
Rent paid on other business property.....	19,266	*21	*4	*4,128	*2,993	*2,354	842,995
Repairs.....	46,711	*6,686	*3,470	38,152	22,123	*63	1,292,088
Supplies.....	53,588	*5,148	*2	7,179	23,969	*2,491	5,202,441
Salaries and wages.....	40,837	*12,275	*11,022	68,375	77,664	--	7,638,173
Taxes paid.....	133,211	*4,690	*835	18,106	14,549	*9	1,543,597
Travel.....	5,972	*175	*61	*2,409	*3,072	*7,314	394,777
Utilities.....	34,337	*4,298	*88	12,716	11,445	*1,926	1,772,972
Other business deductions.....	1,241,747	*28,967	*1,404	99,210	75,650	9,089	9,460,706
Home office business deductions.....	1,264	--	--	*17	*4,723	*43	733,910
Depreciation, Form 8829.....	*273	--	--	*2	*890	--	77,141
Casualty loss, Form 8829.....	--	--	--	--	--	--	*181
Excess--casualty losses and depreciations, Form 8829.....	*12	--	--	--	--	--	13,763
Net income ^{1,2}.....	1,417,691	*12,253	*5,922	69,806	214,650	55,972	32,452,557
Returns with Schedule C-EZ:							
Number of returns.....	20,633	--	*6	*964	--	*965	333,044
Business receipts.....	74,547	--	*(Z)	*1,282	--	*4,095	2,216,707
Business deductions.....	16,917	--	--	--	--	*1	150,148
Net income.....	57,631	--	*(Z)	*1,282	--	*4,094	2,066,559

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	348,480	91,914	52,454	1,998,394	309,082	26,107	9,175
Business receipts, total ¹	39,980,283	9,254,375	6,566,206	120,019,533	22,028,367	3,175,318	397,693
Income from sales and operations ¹	39,654,278	9,212,016	6,531,064	119,210,123	21,910,347	3,127,779	397,680
Other business income.....	326,005	42,359	35,142	809,410	118,020	47,539	*12
Business deductions, total ^{1,2}	35,643,604	8,230,015	5,882,037	97,161,154	19,558,407	3,012,937	297,077
Cost of sales and operations, total.....	22,965,721	5,185,483	2,949,504	45,620,192	10,306,608	2,001,489	174,763
Inventory, beginning of year.....	2,061,972	181,688	439,294	671,425	1,169,972	166,338	*5,954
Cost of labor.....	3,389,272	745,664	475,937	10,885,319	1,101,351	65,567	*13,683
Purchases.....	6,802,753	1,711,409	1,019,389	12,549,196	6,562,465	1,447,207	*65,806
Materials and supplies.....	7,716,661	1,555,954	784,494	17,537,692	1,899,624	380,765	*26,019
Other costs.....	5,500,337	1,108,105	754,476	4,827,991	852,555	138,922	*63,618
Inventory, end of year.....	2,505,274	117,338	524,087	851,430	1,279,359	197,310	*318
Advertising expenses.....	169,698	30,095	34,659	717,786	219,658	29,150	*1,402
Car and truck expenses.....	1,317,216	312,973	238,421	8,363,189	666,493	52,724	*26,212
Commissions.....	320,880	36,988	54,267	513,843	206,268	15,433	*2,913
Contract labor.....	1,462,517	91,828	120,646	4,452,582	242,501	29,119	*179
Depletion.....	*4	*74	*2,672	*24,004	*376	--	--
Depreciation.....	1,166,038	336,990	577,852	5,178,652	1,039,469	72,587	*3,457
Employee benefit programs.....	45,389	20,523	10,920	233,093	94,581	11,480	*1,014
Insurance.....	709,316	157,148	174,759	2,800,273	355,443	41,524	*1,256
Legal and professional services.....	146,444	32,874	38,595	534,080	128,012	18,292	*1,127
Meals and entertainment deducted.....	64,269	14,580	11,581	344,059	45,809	1,636	*904
Mortgage interest.....	125,528	59,115	57,023	291,084	108,718	6,597	--
Other interest paid on business indebtedness....	180,162	46,319	54,498	494,852	154,334	18,988	*138
Office expenses.....	164,746	35,152	33,592	645,228	196,572	16,336	*9,781
Pension and profit-sharing plans.....	8,869	*6,942	1,218	43,683	23,864	*780	--
Rent paid on machinery and equipment.....	201,295	88,293	105,140	760,427	161,769	9,322	*14,583
Rent paid on other business property.....	134,687	77,240	26,299	838,995	591,205	108,348	*10,156
Repairs.....	179,411	81,459	232,261	1,139,917	249,085	41,092	*282
Salaries and wages.....	1,370,319	558,491	325,639	7,298,261	1,815,882	246,244	*5,104
Supplies.....	1,414,254	167,238	146,034	4,544,686	545,742	21,765	*5,911
Taxes paid.....	318,324	139,367	84,531	1,353,590	377,705	42,153	*2,199
Travel.....	68,066	23,145	31,252	388,997	120,243	16,037	*6,258
Utilities.....	374,543	132,406	75,027	1,637,368	539,532	77,991	*13,185
Other business deductions.....	2,580,262	573,255	487,186	8,148,147	1,215,097	131,080	15,822
Home office business deductions.....	136,674	18,982	7,904	666,601	141,027	*2,080	*434
Depreciation, Form 8829.....	10,293	12,792	*507	66,039	16,400	*415	*99
Casualty loss, Form 8829.....	--	--	--	*181	*3,636	--	--
Excess--casualty losses and depreciations, Form 8829.....	2,872	*10,595	*68	14,309	9,761	*637	--
Net income less deficit ^{1,2}	4,336,796	1,024,360	685,069	22,866,741	2,478,123	163,429	100,615
Net income ^{1,2}	5,156,049	1,245,650	923,420	25,127,438	3,310,097	235,398	*126,667
Deficit ²	819,253	221,290	238,352	2,260,697	831,974	71,969	*26,051

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BUSINESSES WITH NET INCOME							
Number of returns ¹	278,418	71,509	39,102	1,670,131	197,047	16,915	*7,165
Business receipts, total ¹	33,959,186	7,375,667	5,445,552	107,181,777	18,683,742	2,801,357	*372,168
Income from sales and operations ¹	33,678,405	7,342,760	5,421,003	106,452,627	18,601,277	2,762,433	*372,168
Other business income.....	280,781	32,907	24,549	729,150	82,465	38,924	--
Business deductions, total ^{1,2}	28,803,331	6,130,017	4,522,687	82,056,002	15,379,344	2,566,411	*245,502
Cost of sales and operations, total.....	18,848,780	3,908,785	2,413,731	39,264,377	8,464,249	1,806,397	*161,250
Inventory, beginning of year.....	1,551,643	153,773	255,142	413,975	713,271	98,956	--
Cost of labor.....	2,782,471	530,439	395,251	9,410,880	862,157	51,024	*13,683
Purchases.....	5,244,199	1,251,666	896,033	10,896,079	5,371,735	1,338,896	*58,325
Materials and supplies.....	6,776,319	1,189,916	726,713	15,481,833	1,643,051	368,785	*26,019
Other costs.....	4,329,846	852,533	457,526	3,585,865	670,801	60,227	*63,223
Inventory, end of year.....	1,835,698	69,541	316,934	524,256	796,766	111,491	--
Advertising expenses.....	119,103	17,354	24,025	563,024	151,527	14,555	*1,288
Car and truck expenses.....	1,077,883	235,702	201,802	7,003,929	529,614	47,514	*22,337
Commissions.....	305,905	11,707	43,256	456,667	180,379	15,010	--
Contract labor.....	1,153,689	61,666	82,297	4,030,229	189,338	26,155	*179
Depletion.....	*1	*10	*1	*23,959	*22	--	--
Depreciation.....	924,929	261,439	377,385	4,062,666	711,872	47,458	*2,129
Employee benefit programs.....	37,782	19,553	5,415	179,446	77,495	10,736	--
Insurance.....	581,176	116,017	142,647	2,346,715	288,877	34,402	*493
Legal and professional services.....	89,594	18,092	25,753	437,615	85,486	11,319	*757
Meals and entertainment deducted.....	50,175	12,801	9,334	281,273	39,100	1,221	*15
Mortgage interest.....	80,151	45,463	32,381	248,403	75,407	3,435	--
Other interest paid on business indebtedness.....	129,567	21,578	35,339	378,506	86,270	10,845	--
Office expenses.....	127,460	27,062	23,944	515,811	154,906	14,112	*7,697
Pension and profit-sharing plans.....	7,830	*6,821	*548	40,153	22,215	*780	--
Rent paid on machinery and equipment.....	172,382	59,382	92,725	608,420	107,097	5,536	*14,552
Rent paid on other business property.....	97,774	66,386	12,947	665,888	469,232	73,758	*9,097
Repairs.....	144,262	53,516	198,575	895,736	198,135	35,636	*282
Supplies.....	999,969	133,659	103,677	3,965,136	367,902	13,964	*5,907
Salaries and wages.....	1,091,890	369,516	251,049	5,925,718	1,480,544	204,789	--
Taxes paid.....	247,660	101,208	62,003	1,132,726	295,309	28,369	*2,164
Travel.....	46,942	19,059	22,883	305,893	83,257	7,936	*430
Utilities.....	300,651	87,540	59,970	1,324,811	411,744	61,990	*10,097
Other business deductions.....	2,030,788	457,169	292,683	6,680,067	811,122	87,836	*6,394
Home office business deductions.....	118,018	15,478	7,765	592,648	85,827	*1,969	*434
Depreciation, Form 8829.....	8,531	*12,696	*455	55,460	9,870	*367	*99
Casualty loss, Form 8829.....	--	--	--	*181	*3,636	--	--
Excess--casualty losses and depreciations, Form 8829.....	*1,530	*10,461	--	*1,772	*1,553	*577	--
Net income^{1,2}.....	5,156,049	1,245,650	923,420	25,127,438	3,310,097	235,398	*126,667
Returns with Schedule C-EZ:							
Number of returns.....	22,624	12,045	*5,818	292,557	26,937	*2,967	--
Business receipts.....	120,711	106,773	*7,432	1,981,790	200,476	*29,607	--
Business deductions.....	18,971	3,055	*556	127,566	12,416	*691	--
Net income.....	101,740	103,718	*6,877	1,854,224	188,059	*28,916	--

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	16,396	*4,584	35,101	*37	34,568	*369	12,598	18,236	5,647
Business receipts, total ¹	1,158,288	*300,456	2,122,259	*43,994	2,313,220	*199,387	384,512	619,855	709,687
Income from sales and operations ¹	1,155,141	*300,456	2,116,992	*43,994	2,305,664	*198,808	376,227	614,708	706,107
Other business income.....	*3,148	--	5,267	--	7,556	*578	*8,285	*5,147	*3,580
Business deductions, total ^{1,2}	966,999	*227,674	2,006,949	*59,063	2,087,120	*197,474	344,717	601,347	619,554
Cost of sales and operations, total.....	392,402	*101,837	1,191,552	*29,333	1,042,567	*185,933	180,748	155,572	318,232
Inventory, beginning of year.....	94,137	*9,464	193,439	*6,798	53,679	*1,295	*25,885	37,381	*6,772
Cost of labor.....	*17,003	--	226,573	--	85,044	--	*14,629	*7,244	*27,813
Purchases.....	366,391	*100,046	720,003	*28,802	529,216	*185,917	107,883	110,064	*146,696
Materials and supplies.....	37,595	--	207,300	*206	285,403	--	*49,681	27,236	*130,186
Other costs.....	*5,086	--	24,469	*1,297	148,567	--	*9,433	10,489	*15,576
Inventory, end of year.....	127,811	*7,673	180,232	*7,769	59,342	*1,279	*26,764	36,841	*8,810
Advertising expenses.....	7,654	*443	16,280	*27	42,645	*81	*968	19,144	4,366
Car and truck expenses.....	28,100	*2,726	49,956	*311	102,411	*321	*8,390	22,551	23,982
Commissions.....	53,169	*134	7,730	--	15,266	--	*1,089	*7,027	--
Contract labor.....	*10,105	*30,677	7,205	--	19,785	--	*1,407	*1,008	*8,114
Depletion.....	--	--	*19	--	--	*35	--	--	--
Depreciation.....	37,346	*14,954	129,304	*15,628	93,805	*878	19,256	40,228	62,913
Employee benefit programs.....	*1,555	*2,875	8,200	*352	3,253	--	*319	*7,672	*886
Insurance.....	13,357	*4,436	50,194	*348	34,220	*415	3,641	9,883	19,459
Legal and professional services.....	7,180	*1,114	3,880	*362	20,389	*187	2,789	3,966	2,190
Meals and entertainment deducted.....	1,716	*269	2,784	*45	9,025	(Z)	*166	3,298	*1,636
Mortgage interest.....	*1,407	*1,245	22,357	*278	17,036	*37	*18	*17,016	*515
Other interest paid on business indebtedness.....	12,338	*1,121	11,186	*335	15,219	--	*995	*10,815	3,265
Office expenses.....	9,501	*996	8,128	*20	32,874	--	*11,959	8,770	4,418
Pension and profit-sharing plans.....	*130	--	*942	--	*1,508	*61	*46	*6	*305
Rent paid on machinery and equipment.....	3,468	*933	19,697	*344	34,317	*28	*54	*9,814	*6,729
Rent paid on other business property.....	43,158	*992	27,006	*364	82,073	*45	*2,564	24,774	*2,692
Repairs.....	7,900	*1,950	48,107	*372	23,383	*105	*2,113	4,745	12,374
Salaries and wages.....	164,961	*46,469	113,679	*8,261	159,665	*3,017	*14,169	73,868	80,853
Supplies.....	19,892	*2,621	63,253	*69	76,647	*88	15,333	26,739	28,084
Taxes paid.....	36,322	*4,682	25,937	*450	30,735	*4,262	5,238	24,633	12,744
Travel.....	7,433	*167	5,872	*828	12,484	--	*2,038	12,013	*576
Utilities.....	29,278	*2,373	55,655	*463	66,748	*275	8,890	36,774	7,732
Other business deductions.....	62,642	*3,920	111,620	*873	132,476	*1,696	58,466	75,703	17,046
Home office business deductions.....	*15,985	*738	*25,973	--	18,589	--	*4,059	*4,637	*445
Depreciation, Form 8829.....	*2,651	--	*3,753	--	2,226	--	*75	*2	*100
Casualty loss, Form 8829.....	--	--	*995	--	*2,641	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*1,736	--	*2,857	--	*123	--	*75	*91	--
Net income less deficit ^{1,2}	191,349	*72,782	115,311	*-15,068	231,449	*1,912	39,795	18,508	90,102
Net income ^{3,2}	215,930	*75,029	247,415	*58	325,261	*1,923	79,923	81,427	95,591
Deficit ²	24,581	*2,248	132,105	*15,127	93,812	*11	*40,128	62,919	*5,489

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH NET INCOME									
Number of returns ¹	11,340	*4,236	17,719	*3	20,307	*365	6,586	12,470	4,919
Business receipts, total ¹.....	1,085,611	*297,401	1,568,813	*18,928	1,849,543	*198,867	317,506	519,990	686,271
Income from sales and operations ¹	1,083,906	*297,401	1,567,812	*18,928	1,842,432	*198,289	316,248	519,496	682,710
Other business income.....	*1,705	--	1,000	--	7,111	*578	*1,258	*494	*3,561
Business deductions, total ^{1,2}.....	869,681	*222,372	1,321,397	*18,870	1,529,632	*196,944	237,584	438,563	590,680
Cost of sales and operations, total.....	347,209	*100,870	832,267	*10,639	779,434	*185,933	126,551	129,347	309,322
Inventory, beginning of year.....	*58,984	*7,880	106,056	*1,393	14,385	*1,295	*17,265	*26,125	*6,325
Cost of labor.....	*12,739	--	*175,672	--	64,577	--	*8,837	*7,026	*26,152
Purchases.....	334,816	*99,208	460,519	*8,639	361,767	*185,917	*74,458	88,933	*142,662
Materials and supplies.....	*36,476	--	188,236	*206	222,656	--	*45,380	*25,939	*128,532
Other costs.....	*1,733	--	14,797	*1,297	129,377	--	*1,073	*9,861	*14,462
Inventory, end of year.....	*97,539	*6,218	113,014	*895	13,328	*1,279	*20,462	*28,537	*8,810
Advertising expenses.....	6,064	*443	13,230	*3	25,770	*81	*904	12,046	*4,149
Car and truck expenses.....	25,626	*2,094	38,071	*3	72,009	*321	*7,709	21,340	*23,376
Commissions.....	*50,858	*134	*7,048	--	14,599	--	*1,055	*984	--
Contract labor.....	*3,607	*30,677	*5,862	--	19,398	--	*1,026	*598	*8,106
Depletion.....	--	--	*19	--	--	*3	--	--	--
Depreciation.....	33,465	*14,841	61,313	*1,502	65,337	*853	*9,459	31,136	56,628
Employee benefit programs.....	*1,136	*2,875	*3,044	*352	2,671	--	*136	*7,470	*865
Insurance.....	13,054	*4,436	38,767	*209	22,961	*415	*3,544	9,252	18,665
Legal and professional services.....	6,369	*832	2,001	*82	11,292	*175	*1,535	*3,411	1,851
Meals and entertainment deducted.....	1,243	*235	2,546	*45	6,696	*(Z)	*146	*2,902	*1,632
Mortgage interest.....	*1,372	*1,245	*10,595	*278	*14,930	*37	*18	*17,001	*179
Other interest paid on business indebtedness..	*8,167	*1,121	4,416	--	10,231	--	*752	*6,806	*2,769
Office expenses.....	8,291	*682	5,912	*20	23,148	--	*11,867	7,381	4,161
Pension and profit-sharing plans.....	*44	--	*930	--	*1,504	*61	*17	--	*305
Rent paid on machinery and equipment.....	*3,389	*61	16,389	*344	29,611	*28	*54	*1,732	*5,781
Rent paid on other business property.....	40,457	*992	*19,475	*364	66,924	*45	*932	10,178	*2,263
Repairs.....	7,632	*1,950	33,789	*372	19,249	*105	*1,596	3,842	11,111
Supplies.....	16,853	*2,379	33,011	--	51,079	*88	*14,993	16,548	27,367
Salaries and wages.....	157,036	*46,469	54,415	*2,829	114,369	*3,017	*9,857	*72,272	*76,592
Taxes paid.....	33,849	*4,561	15,482	*329	22,522	*4,240	*1,351	22,889	11,762
Travel.....	5,374	*167	2,279	*578	10,152	--	*523	*9,654	*554
Utilities.....	25,124	*1,684	32,778	*267	51,635	*275	8,739	28,097	7,281
Other business deductions.....	58,405	*3,363	78,301	*655	81,791	*1,259	33,432	22,986	15,513
Home office business deductions.....	*15,058	*261	*9,024	--	12,318	--	*1,387	--	*445
Depreciation, Form 8829.....	*1,993	--	*897	--	*1,623	--	*75	--	*100
Casualty loss, Form 8829.....	--	--	*995	--	*2,641	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	--	--	--	--	--	*75	--	--
Net income^{1,2}.....	215,930	*75,029	247,415	*58	325,261	*1,923	79,923	81,427	95,591
Returns with Schedule C-EZ:									
Number of returns.....	--	*1,985	*1,112	--	*1,962	*8	*1,192	*4,006	--
Business receipts.....	--	*37,127	*3,919	--	*7,144	*89	*17,482	*25,334	--
Business deductions.....	--	--	*433	--	--	*8	--	*691	--
Net income.....	--	*37,127	*3,487	--	*7,144	*81	*17,482	*24,643	--

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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, appliances, and components	Transportation equipment	Furniture and related products
	(32)	(33)	(34)	(35)	(36)	(37)	(38)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	*3,479	25,020	29,656	6,305	6,072	5,482	23,314
Business receipts, total ¹.....	*204,687	2,515,382	2,622,480	293,523	551,948	352,718	1,873,225
Income from sales and operations ¹	*204,651	2,508,782	2,618,383	289,880	549,543	349,669	1,866,048
Other business income.....	*37	6,599	4,097	*3,643	*2,405	*3,049	*7,176
Business deductions, total ^{1,2}.....	*186,233	2,294,644	2,224,362	230,579	416,989	315,970	1,553,471
Cost of sales and operations, total.....	*44,731	1,070,241	1,211,327	*79,831	305,089	131,126	727,656
Inventory, beginning of year.....	*2,046	138,048	140,328	*9,271	*46,635	*46,036	56,296
Cost of labor.....	*2,323	163,480	210,671	*7,325	*9,962	*11,890	144,668
Purchases.....	*40,049	633,418	690,791	*49,779	*203,948	103,719	324,290
Materials and supplies.....	*2,053	177,940	220,791	*9,304	*73,621	*6,317	164,890
Other costs.....	--	100,154	96,479	*12,806	*27,983	*8,229	105,709
Inventory, end of year.....	*1,740	142,798	147,734	*8,654	*57,059	*45,065	68,198
Advertising expenses.....	*66	21,234	13,722	*3,126	*1,146	1,896	10,302
Car and truck expenses.....	*10,208	54,984	63,711	*21,139	*19,265	21,741	90,076
Commissions.....	*191	15,832	*15,596	*9,095	*63	*8	45,500
Contract labor.....	*9,637	97,698	*2,477	*81	*5,574	*373	*6,129
Depletion.....	--	--	*320	--	--	--	--
Depreciation.....	*12,171	167,023	185,107	14,384	6,968	12,799	78,274
Employee benefit programs.....	*(Z)	17,618	22,304	*2,308	*1,344	*1,107	*465
Insurance.....	*6,045	51,520	47,749	*2,093	*4,002	6,647	27,960
Legal and professional services.....	*889	10,894	15,084	1,713	3,122	1,427	8,781
Meals and entertainment deducted.....	*234	4,880	3,404	*1,776	*1,123	915	6,362
Mortgage interest.....	*3,779	17,327	*4,406	*2,682	*491	*3,392	*3,399
Other interest paid on business indebtedness.....	*154	21,249	31,906	*323	*2,443	*2,876	9,623
Office expenses.....	*1,771	17,322	18,237	3,755	*1,156	1,364	23,029
Pension and profit-sharing plans.....	*10	3,912	11,535	--	--	--	*3,288
Rent paid on machinery and equipment.....	*9,035	11,004	7,286	*3,096	*106	*757	10,551
Rent paid on other business property.....	*4,615	58,811	77,072	*14,017	*2,628	*13,638	68,092
Repairs.....	*483	41,461	28,333	*1,983	*974	1,481	10,854
Salaries and wages.....	*11,251	296,493	205,938	*21,976	*22,744	44,077	*77,177
Supplies.....	*29,458	45,914	44,546	5,210	*3,392	*19,425	83,207
Taxes paid.....	*4,755	67,009	45,085	*3,188	*3,148	4,358	23,339
Travel.....	*7	17,198	3,086	*408	*3,440	*1,848	19,515
Utilities.....	*9,684	50,997	77,215	*9,185	8,082	5,301	39,057
Other business deductions.....	*27,057	119,477	68,208	20,664	17,622	39,192	168,036
Home office business deductions.....	--	*11,315	17,921	*7,870	*3,067	*223	*12,796
Depreciation, Form 8829.....	--	*1,120	*1,738	*942	*675	--	*1,908
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	*1,109	*2,128	*902	--	--	*12
Net income less deficit ^{1,2}.....	*18,454	222,529	398,166	62,944	134,960	36,748	319,753
Net income ^{1,2}	*25,486	297,026	458,465	67,298	139,415	*54,833	396,809
Deficit ²	*7,032	74,497	60,299	*4,354	*4,455	18,085	77,055

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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, appliances, and components	Transportation equipment	Furniture and related products
	(32)	(33)	(34)	(35)	(36)	(37)	(38)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*2,535	14,854	23,007	5,548	5,709	*3,020	14,236
Business receipts, total ¹.....	*204,075	2,096,965	2,217,849	271,820	524,035	*225,748	1,809,829
Income from sales and operations ¹	*204,038	2,090,823	2,214,072	268,348	521,630	*224,410	1,802,659
Other business income.....	*37	6,141	*3,776	*3,472	*2,405	*1,338	*7,170
Business deductions, total ^{1,2}.....	*178,589	1,799,938	1,759,384	204,523	384,620	*170,915	1,413,020
Cost of sales and operations, total.....	*44,731	823,771	975,091	*75,944	*285,266	*85,115	705,379
Inventory, beginning of year.....	*2,046	72,936	109,291	*9,271	*42,393	*1,601	55,265
Cost of labor.....	*2,323	141,924	159,902	*7,325	*9,282	*6,552	139,147
Purchases.....	*40,049	444,206	567,683	*49,778	*203,914	*69,184	307,646
Materials and supplies.....	*2,053	166,625	161,141	*9,304	*46,374	*5,612	164,204
Other costs.....	--	79,088	82,741	*8,919	*27,983	*3,748	105,677
Inventory, end of year.....	*1,740	81,008	105,666	*8,653	*44,680	*1,581	66,561
Advertising expenses.....	*66	17,458	8,672	*2,811	*1,146	*1,601	9,858
Car and truck expenses.....	*10,208	47,997	53,806	*16,049	*19,258	*8,985	79,653
Commissions.....	*191	13,553	*15,587	*9,095	*63	--	37,317
Contract labor.....	*9,637	62,386	*2,471	*(Z)	*5,574	*119	*6,129
Depletion.....	--	--	--	--	--	--	--
Depreciation.....	*8,306	118,131	143,530	*13,866	*6,182	*5,874	55,314
Employee benefit programs.....	*(Z)	16,076	20,765	*2,030	*1,344	*287	*465
Insurance.....	*6,045	46,020	41,764	*2,033	*3,970	*5,226	26,860
Legal and professional services.....	*889	8,082	13,037	*1,233	*2,021	*695	8,202
Meals and entertainment deducted.....	*234	4,189	3,173	*1,770	*1,098	*622	6,362
Mortgage interest.....	--	11,500	*4,077	*2,682	*491	--	*3,388
Other interest paid on business indebtedness.....	*154	11,321	16,011	*172	*2,378	*2,207	6,515
Office expenses.....	*1,771	15,716	11,549	*3,741	*610	*1,000	22,018
Pension and profit-sharing plans.....	*10	*3,795	*10,668	--	--	--	*3,288
Rent paid on machinery and equipment.....	*9,035	8,510	*460	*225	*98	*646	9,058
Rent paid on other business property.....	*4,615	45,507	68,064	*13,862	*2,589	*8,226	66,513
Repairs.....	*483	39,038	17,509	*1,957	*961	*153	10,675
Supplies.....	*29,458	36,655	33,115	*4,961	*2,820	*5,887	51,443
Salaries and wages.....	*11,251	266,090	171,992	*16,953	*22,697	*26,187	*77,177
Taxes paid.....	*4,755	53,565	34,799	*2,787	*3,115	*2,376	21,535
Travel.....	*7	14,310	2,397	*331	*3,432	*1,460	19,491
Utilities.....	*9,684	37,649	59,192	*9,026	6,732	*1,235	33,528
Other business deductions.....	*27,057	89,642	43,847	14,449	*9,709	*12,792	143,536
Home office business deductions.....	--	*5,747	*5,020	*7,870	*3,067	*223	*9,315
Depreciation, Form 8829.....	--	*12	*578	*942	*675	--	*1,904
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	--	--	*902	--	--	--
Net income^{3,2}.....	*25,486	297,026	458,465	67,298	139,415	*54,833	396,809
Returns with Schedule C-EZ:							
Number of returns.....	--	*3,794	*3,987	*964	--	--	--
Business receipts.....	--	*17,416	*22,189	*3,479	--	--	--
Business deductions.....	--	*3,231	*2,788	*676	--	--	--
Net income.....	--	*14,185	*19,401	*2,804	--	--	--

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 (merchant wholesalers)				Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	6,979	39,958	288,515	123,829	100,796	63,891	2,416,088	140,973
Business receipts, total ¹.....	242,812	1,946,924	38,308,469	16,964,570	16,967,556	4,376,342	177,008,693	34,490,901
Income from sales and operations ¹	238,983	1,940,854	37,808,583	16,733,515	16,794,047	4,281,021	174,407,894	34,214,143
Other business income.....	*3,829	6,070	499,886	231,056	173,509	95,321	2,600,800	276,759
Business deductions, total ^{1,2}.....	144,292	1,770,956	33,982,615	15,399,896	15,361,644	3,221,076	169,105,011	33,235,942
Cost of sales and operations, total.....	52,732	909,447	25,536,457	11,721,773	12,051,545	1,763,139	118,088,111	27,314,295
Inventory, beginning of year.....	*4,956	125,216	2,590,913	1,377,364	1,153,643	59,906	20,893,258	4,538,284
Cost of labor.....	*10,459	83,017	221,808	40,005	80,870	*100,933	1,537,805	253,113
Purchases.....	*29,935	678,503	22,007,845	10,212,775	10,401,638	1,393,432	108,616,523	25,853,853
Materials and supplies.....	*9,511	90,807	882,745	520,870	273,249	88,627	4,417,945	575,825
Other costs.....	*2,254	81,485	1,996,190	960,053	810,699	225,438	4,767,058	944,067
Inventory, end of year.....	*4,382	149,580	2,163,044	1,389,295	668,554	105,196	22,144,479	4,850,846
Advertising expenses.....	*4,853	41,154	258,205	147,851	80,751	29,603	2,103,344	349,248
Car and truck expenses.....	*12,641	55,043	1,139,459	449,876	459,093	230,491	4,394,790	453,607
Commissions.....	*8,355	8,867	526,823	254,219	125,734	146,870	1,045,529	171,981
Contract labor.....	*238	12,694	210,785	42,163	62,153	106,469	572,371	70,279
Depletion.....	--	*1	1,171	*392	*736	*42	3,223	*254
Depreciation.....	4,988	67,399	612,899	354,125	164,557	94,218	3,313,354	375,041
Employee benefit programs.....	*584	11,245	34,630	13,160	19,033	2,436	247,675	33,107
Insurance.....	*1,497	29,198	237,455	131,890	86,683	18,883	1,586,158	319,763
Legal and professional services.....	2,514	22,114	155,100	65,835	61,721	27,544	689,752	80,042
Meals and entertainment deducted.....	*4,175	1,461	141,781	59,553	38,360	43,868	423,189	41,170
Mortgage interest.....	*131	6,603	70,469	22,472	40,162	7,835	719,326	98,574
Other interest paid on business indebtedness.....	*532	10,828	164,948	63,319	83,316	18,312	847,565	192,216
Office expenses.....	*1,050	26,105	198,952	93,670	62,357	42,925	1,130,884	129,914
Pension and profit-sharing plans.....	*223	*1,118	12,083	6,186	5,137	*760	57,221	5,202
Rent paid on machinery and equipment.....	*487	20,159	121,967	42,738	39,794	39,435	778,379	52,105
Rent paid on other business property.....	*6,205	43,954	447,432	212,311	173,647	61,474	5,513,181	430,695
Repairs.....	*3,532	17,561	171,441	90,753	67,044	13,645	1,169,637	245,557
Salaries and wages.....	*7,502	212,435	841,021	374,142	432,533	34,347	8,357,315	1,015,682
Supplies.....	*4,181	50,007	308,225	134,178	130,244	43,803	2,199,482	173,073
Taxes paid.....	*1,060	36,409	216,682	84,701	117,727	14,254	2,708,088	352,214
Travel.....	*1,396	9,637	451,553	183,603	113,698	154,253	865,118	60,433
Utilities.....	3,855	36,791	412,381	200,614	148,607	63,159	3,362,185	348,203
Other business deductions.....	14,548	128,947	1,540,739	578,655	734,288	227,796	8,269,342	906,389
Home office business deductions.....	*7,015	*7,880	145,067	64,792	51,525	28,750	555,360	10,696
Depreciation, Form 8829.....	*483	*213	15,616	5,842	6,519	3,255	67,527	*812
Casualty loss, Form 8829.....	--	--	*19	--	*19	--	*5,012	--
Excess--casualty losses and depreciations, Form 8829.....	--	*91	6,479	*2,198	*2,941	*1,340	137,935	*388
Net income less deficit ^{1,2}.....	98,520	175,865	4,336,931	1,566,413	1,614,670	1,155,849	7,943,388	1,263,209
Net income ^{3,2}	113,318	272,825	5,176,201	2,066,679	1,850,576	1,258,946	14,878,164	1,845,618
Deficit ²	*14,798	96,960	839,270	500,267	235,905	103,098	6,934,776	582,409

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 (merchant wholesalers)				Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH NET INCOME								
Number of returns ¹	4,332	21,780	213,749	81,624	81,063	51,062	1,229,365	90,525
Business receipts, total ¹	213,417	1,403,548	32,439,358	14,425,134	13,961,488	4,052,736	143,765,706	28,479,958
Income from sales and operations ¹	211,740	1,401,731	32,035,093	14,227,548	13,841,241	3,966,304	141,858,474	28,243,840
Other business income.....	*1,677	*1,818	404,266	197,586	120,248	86,432	1,907,232	236,118
Business deductions, total ^{1,2}	*100,098	1,130,620	27,263,157	12,358,455	12,110,913	2,793,790	128,883,718	26,634,340
Cost of sales and operations, total.....	*32,119	647,616	20,970,629	9,784,142	9,660,817	1,525,669	94,593,188	22,200,497
Inventory, beginning of year.....	*2,278	79,529	1,869,336	856,900	959,087	53,349	13,381,733	3,166,356
Cost of labor.....	*4,102	*31,891	193,624	26,709	67,828	*99,086	1,244,590	222,382
Purchases.....	*21,176	513,960	18,011,090	8,674,610	8,141,361	1,195,120	87,273,651	21,065,364
Materials and supplies.....	*5,935	39,574	812,113	470,139	260,776	*81,198	3,661,064	505,138
Other costs.....	*264	66,331	1,575,909	708,923	680,396	186,590	3,251,317	677,399
Inventory, end of year.....	*1,636	83,669	1,491,443	953,138	448,630	89,674	14,219,167	3,436,142
Advertising expenses.....	*803	30,580	188,813	101,733	62,314	24,766	1,467,430	266,311
Car and truck expenses.....	*12,548	20,710	896,278	327,816	365,747	202,715	2,699,225	349,367
Commissions.....	*7,157	*7,727	451,801	211,828	104,566	135,406	764,147	140,046
Contract labor.....	--	*7,412	175,186	23,533	47,028	104,625	437,055	58,821
Depletion.....	--	--	*723	*5	*718	--	1,651	*104
Depreciation.....	*4,065	32,484	468,319	255,633	122,347	90,339	1,887,435	263,441
Employee benefit programs.....	*328	6,915	28,122	11,560	14,248	2,314	190,690	25,687
Insurance.....	*1,236	9,524	168,965	86,119	66,221	16,626	1,163,606	243,016
Legal and professional services.....	*1,700	10,001	105,771	36,110	46,750	22,911	451,397	59,511
Meals and entertainment deducted.....	*4,134	837	120,124	44,176	34,893	41,056	247,948	31,208
Mortgage interest.....	*63	*4,114	57,823	16,136	34,275	*7,413	430,382	80,921
Other interest paid on business indebtedness.....	*45	2,361	136,313	50,300	68,115	17,898	528,187	119,131
Office expenses.....	*913	14,317	156,157	67,074	51,447	37,636	715,999	104,291
Pension and profit-sharing plans.....	*81	*732	10,998	6,130	4,124	*745	44,150	4,865
Rent paid on machinery and equipment.....	*427	*1,164	96,178	24,814	35,094	36,269	549,203	38,429
Rent paid on other business property.....	*5,825	29,544	279,201	125,424	108,043	45,734	3,893,016	287,540
Repairs.....	*547	11,248	118,794	59,444	48,709	10,641	769,716	181,792
Supplies.....	*1,200	20,177	237,072	95,889	104,734	36,448	1,303,925	127,201
Salaries and wages.....	*3,607	142,945	585,869	275,243	284,337	26,288	6,229,378	793,156
Taxes paid.....	*540	24,319	152,160	61,380	78,114	12,665	2,004,877	279,518
Travel.....	*1,126	3,054	361,944	129,320	100,872	131,753	444,772	44,513
Utilities.....	*3,587	23,145	298,830	129,822	114,648	54,360	2,284,726	256,197
Other business deductions.....	*11,646	68,510	1,055,257	382,349	494,626	178,283	5,346,207	667,688
Home office business deductions.....	*6,403	*7,286	116,941	45,550	46,927	24,464	338,533	8,949
Depreciation, Form 8829.....	*483	*122	11,043	3,323	5,247	2,473	30,643	*445
Casualty loss, Form 8829.....	--	--	*19	--	*19	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	--	*546	*401	*144	--	14,077	*21
Net income ³	113,318	272,825	5,176,201	2,066,679	1,850,576	1,258,946	14,878,164	1,845,618
Returns with Schedule C-EZ:								
Number of returns.....	*3	*4,958	34,722	14,790	8,821	11,110	187,668	8,165
Business receipts.....	*36,687	*36,687	326,626	173,182	90,210	63,234	1,083,868	61,250
Business deductions.....	--	*3,898	24,890	6,926	11,198	6,766	104,432	6,200
Net income.....	*32,788	*32,788	301,736	166,256	79,011	56,468	979,436	55,050

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 suppliers 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	54,743	36,626	44,420	104,799	146,564	23,912	114,528	134,552
Business receipts, total ¹	6,701,463	4,716,102	7,356,324	29,110,360	9,057,745	20,055,555	10,749,583	8,253,520
Income from sales and operations ¹	6,662,655	4,658,047	7,298,997	28,688,548	8,884,793	19,876,703	10,628,283	8,137,579
Other business income.....	38,808	58,055	57,327	421,812	172,951	178,852	121,300	115,941
Business deductions, total ^{1,2}	6,235,608	4,371,894	6,857,749	27,934,253	8,500,218	19,782,334	9,809,225	7,996,881
Cost of sales and operations, total.....	3,650,360	2,811,359	4,645,835	21,450,056	5,931,835	16,632,209	5,790,668	5,149,081
Inventory, beginning of year.....	903,407	387,936	949,726	1,871,295	798,712	518,316	2,564,061	1,873,554
Cost of labor.....	110,296	123,622	169,060	155,497	51,944	72,782	41,096	64,020
Purchases.....	2,755,079	2,358,224	3,884,515	20,219,275	5,744,777	15,737,198	5,423,461	4,812,346
Materials and supplies.....	550,088	13,595	358,001	335,532	155,138	613,939	284,173	66,141
Other costs.....	306,895	284,717	261,374	788,909	48,852	269,499	132,082	306,501
Inventory, end of year.....	975,405	356,735	976,843	1,920,451	867,587	579,524	2,654,205	1,973,483
Advertising expenses.....	179,908	113,053	93,744	126,753	158,307	50,228	186,608	122,613
Car and truck expenses.....	184,062	88,166	128,676	245,112	192,577	70,498	201,944	226,544
Commissions.....	51,969	15,664	63,491	47,232	59,265	16,299	61,721	42,050
Contract labor.....	66,334	59,183	25,177	78,175	19,007	32,320	40,186	14,750
Depletion.....	--	*51	--	*809	*45	*76	*549	*101
Depreciation.....	211,801	69,641	240,053	336,204	124,120	254,337	153,920	161,418
Employee benefit programs.....	10,629	14,461	29,632	35,656	16,799	22,200	9,336	9,598
Insurance.....	88,775	46,730	95,957	212,318	58,448	135,937	93,261	96,457
Legal and professional services.....	42,220	17,638	22,208	77,514	35,943	38,419	72,634	50,438
Meals and entertainment deducted.....	35,706	15,975	13,360	18,227	16,182	6,545	19,121	13,525
Mortgage interest.....	24,534	16,610	55,855	114,041	16,456	104,611	25,700	39,362
Other interest paid on business indebtedness.....	48,481	30,805	46,405	70,394	30,813	81,100	39,746	37,581
Office expenses.....	37,698	46,287	32,316	43,665	96,721	25,797	87,248	70,478
Pension and profit-sharing plans.....	*2,248	*757	*6,190	3,647	8,627	*3,526	5,457	*510
Rent paid on machinery and equipment.....	23,370	22,914	27,860	140,852	68,664	43,480	73,533	45,776
Rent paid on other business property.....	313,399	169,795	76,334	684,952	274,180	298,686	932,742	461,281
Repairs.....	44,418	18,809	58,379	216,900	43,978	89,237	70,052	59,917
Salaries and wages.....	384,261	345,297	485,063	1,481,589	487,620	805,657	783,619	434,179
Supplies.....	67,937	41,614	38,217	253,435	138,076	90,340	126,765	116,455
Taxes paid.....	175,010	88,485	127,540	477,916	106,244	227,231	259,067	158,929
Travel.....	46,375	13,875	26,984	17,206	50,636	2,690	58,219	41,791
Utilities.....	159,386	82,479	125,515	669,645	139,767	266,811	241,294	186,891
Other business deductions.....	361,222	212,810	377,809	1,123,154	375,821	480,953	446,083	408,491
Home office business deductions.....	23,535	27,561	13,770	*665	43,154	*1,277	26,084	39,493
Depreciation, Form 8829.....	2,665	*1,176	*1,913	*114	7,818	*129	2,372	6,402
Casualty loss, Form 8829.....	--	--	--	--	*575	--	--	*1,806
Excess--casualty losses and depreciations, Form 8829.....	*1,351	*1,132	*667	--	*9,572	*103	*2,007	27,444
Net income less deficit ^{1,2}.....	462,038	344,208	498,613	1,176,106	557,527	273,267	940,686	256,659
Net income ^{1,2}	791,953	456,877	664,582	1,569,236	849,493	453,261	1,318,497	683,596
Deficit ²	329,915	112,669	165,968	393,130	291,966	179,994	377,811	426,937

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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 suppliers 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	33,141	23,405	33,337	73,882	60,857	17,735	71,112	64,628
Business receipts, total ¹.....	5,690,419	4,099,237	6,199,386	25,566,515	8,248,134	16,198,307	8,769,575	6,128,178
Income from sales and operations ¹	5,673,571	4,047,552	6,151,465	25,189,668	8,086,495	16,044,047	8,657,982	6,028,940
Other business income.....	16,848	51,685	47,921	376,848	161,639	154,259	111,594	99,238
Business deductions, total ^{1,2}.....	4,894,649	3,642,360	5,534,804	23,997,279	7,398,641	15,745,092	7,451,078	5,444,603
Cost of sales and operations, total.....	3,048,848	2,328,870	3,879,983	18,780,041	5,454,451	13,414,127	4,616,480	3,764,092
Inventory, beginning of year.....	608,280	334,180	701,317	1,523,285	590,055	394,643	1,699,151	1,017,679
Cost of labor.....	97,729	*86,362	103,472	143,777	*50,312	66,746	23,593	*49,160
Purchases.....	2,212,168	1,915,044	3,252,059	17,984,098	5,280,240	12,690,356	4,346,376	3,442,545
Materials and supplies.....	532,700	*11,583	309,746	304,776	135,776	589,037	229,689	46,602
Other costs.....	255,692	273,366	236,316	402,043	43,874	87,441	91,526	282,601
Inventory, end of year.....	657,721	291,666	722,927	1,577,938	645,806	414,096	1,773,854	1,074,496
Advertising expenses.....	141,562	87,899	76,001	101,793	130,846	38,520	111,877	67,825
Car and truck expenses.....	126,238	64,627	103,155	204,284	119,791	57,399	125,895	130,701
Commissions.....	51,198	9,792	63,006	44,891	48,832	13,582	53,406	27,953
Contract labor.....	45,010	*57,979	20,794	75,038	16,781	26,554	29,895	4,327
Depletion.....	--	*51	--	*809	*45	*1	*543	--
Depreciation.....	99,972	59,500	176,280	255,537	92,201	152,287	98,583	71,528
Employee benefit programs.....	8,757	13,220	24,051	20,713	13,650	16,187	6,652	7,321
Insurance.....	69,024	39,791	67,396	177,065	50,690	111,029	65,827	66,514
Legal and professional services.....	24,556	14,289	14,957	58,824	24,072	25,121	54,525	31,728
Meals and entertainment deducted.....	14,333	15,088	13,081	15,042	9,818	5,110	14,038	6,696
Mortgage interest.....	12,169	*5,069	32,559	77,369	5,948	77,440	14,085	18,421
Other interest paid on business indebtedness.....	37,456	25,599	36,379	61,382	18,156	55,733	22,395	20,761
Office expenses.....	25,811	34,666	26,469	27,497	58,304	15,719	64,091	42,723
Pension and profit-sharing plans.....	*2,248	*668	*6,148	3,602	8,493	*3,526	*4,508	*491
Rent paid on machinery and equipment.....	20,493	12,692	21,506	126,122	63,461	38,371	64,640	27,041
Rent paid on other business property.....	257,445	146,753	64,177	535,127	224,969	247,214	690,476	263,116
Repairs.....	27,185	12,349	40,838	171,274	31,602	63,435	46,391	20,214
Supplies.....	44,308	27,989	28,515	158,385	87,801	45,379	79,445	60,344
Salaries and wages.....	300,020	318,645	349,731	1,230,503	432,492	589,089	553,030	273,354
Taxes paid.....	110,936	79,093	100,147	407,791	86,444	178,599	202,413	99,805
Travel.....	22,372	9,938	25,046	6,888	27,133	1,287	43,054	19,134
Utilities.....	116,243	68,491	94,453	542,383	103,193	204,412	158,320	120,417
Other business deductions.....	269,415	187,532	255,593	906,117	268,415	362,216	303,304	267,660
Home office business deductions.....	19,050	*19,893	13,160	*665	15,609	*886	23,535	23,265
Depreciation, Form 8829.....	*2,094	*1,176	*1,849	*114	*2,433	*114	1,482	*1,727
Casualty loss, Form 8829.....	--	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	*1,132	*603	--	*3,976	*99	*73	--
Net income^{1,2}.....	791,953	456,877	664,582	1,569,236	849,493	453,261	1,318,497	683,596
Returns with Schedule C-EZ:								
Number of returns.....	*2,960	*3,299	*3,197	20,014	*8,481	*943	*5,343	*10,674
Business receipts.....	*4,327	*25,019	*15,261	203,035	*21,150	*16,982	*50,052	*35,649
Business deductions.....	*1,966	*1,875	*1,378	8,137	*6,935	*1,868	*3,667	*9,171
Net income.....	*2,360	*23,143	*13,883	194,897	*14,215	*15,114	*46,385	*26,477

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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	40,471	556,969	1,017,531	944,618	13,712	4,040	198,134	303,382
Business receipts, total ¹	3,829,407	25,038,424	17,649,309	58,142,450	566,734	326,235	15,257,867	29,452,124
Income from sales and operations ¹	3,763,628	24,739,843	16,854,673	57,212,685	553,657	325,523	15,078,745	28,951,760
Other business income.....	65,779	298,581	794,636	929,764	13,077	*712	179,122	500,364
Business deductions, total ^{1,2}	3,685,370	23,698,683	16,998,854	49,946,377	687,467	198,345	13,331,581	26,352,586
Cost of sales and operations, total.....	2,503,233	13,492,487	8,716,694	6,602,732	109,378	*92,623	2,466,479	2,942,594
Inventory, beginning of year.....	525,416	4,591,868	1,370,684	77,291	*10,791	*60	9,602	16,425
Cost of labor.....	*4,219	346,766	145,390	1,575,342	*12,186	*13	821,877	446,307
Purchases.....	2,391,484	11,721,553	7,714,757	1,864,457	*31,829	*742	591,029	919,854
Materials and supplies.....	138,364	939,133	388,015	494,829	*1,412	*20	297,145	165,105
Other costs.....	43,564	687,005	693,594	2,686,524	90,681	*91,817	753,351	1,405,901
Inventory, end of year.....	599,814	4,793,838	1,595,747	95,710	*37,521	*29	6,524	10,997
Advertising expenses.....	27,804	391,344	303,732	197,055	1,108	*1,196	43,248	62,328
Car and truck expenses.....	71,287	996,257	1,536,060	11,541,359	12,256	6,870	2,734,305	6,204,965
Commissions.....	17,145	225,804	272,909	983,211	6,692	*340	231,828	535,863
Contract labor.....	2,341	67,750	96,867	1,806,530	1,514	*587	385,267	1,104,868
Depletion.....	--	*624	*715	12,585	*51	--	*3,884	*192
Depreciation.....	98,905	705,180	582,735	5,129,928	269,812	33,211	1,373,269	2,826,731
Employee benefit programs.....	*14,844	28,868	22,544	73,165	902	*20	18,009	44,708
Insurance.....	38,303	274,703	125,505	2,529,212	15,972	2,461	729,574	1,289,671
Legal and professional services.....	24,525	121,082	107,088	278,686	16,983	693	73,806	117,376
Meals and entertainment deducted.....	4,328	107,288	131,762	1,037,509	1,128	4,395	154,760	821,456
Mortgage interest.....	33,601	126,038	63,944	286,128	5,619	*9,736	68,015	150,373
Other interest paid on business indebtedness.....	9,814	149,903	110,307	695,862	23,610	*3,970	197,666	385,699
Office expenses.....	11,720	242,593	306,447	313,724	2,792	*419	80,224	145,823
Pension and profit-sharing plans.....	*1,727	17,134	2,196	38,236	*123	--	24,958	3,668
Rent paid on machinery and equipment.....	10,886	180,157	88,783	1,702,761	7,079	*7	258,113	874,062
Rent paid on other business property.....	133,929	1,427,158	310,030	461,288	11,903	*1,249	74,545	167,256
Repairs.....	23,782	170,647	127,961	3,670,125	23,091	4,992	1,044,770	2,239,556
Salaries and wages.....	282,997	1,403,935	447,415	2,206,568	16,714	*3,256	779,534	953,787
Supplies.....	24,896	534,636	594,037	826,089	6,808	1,962	233,012	430,742
Taxes paid.....	73,261	483,116	179,075	1,075,248	7,045	*239	290,975	659,411
Travel.....	8,873	226,188	311,848	466,633	18,441	4,528	97,110	281,449
Utilities.....	93,136	663,465	385,592	811,889	3,785	3,460	194,462	400,412
Other business deductions.....	170,258	1,518,145	1,888,208	7,007,716	123,712	21,878	1,721,737	3,659,316
Home office business deductions.....	*3,777	115,948	249,400	128,486	*854	*130	45,158	47,240
Depreciation, Form 8829.....	*275	18,811	25,039	13,795	*106	--	6,122	3,461
Casualty loss, Form 8829.....	--	*2,048	*583	*627	--	--	--	*8
Excess--casualty losses and depreciations, Form 8829.....	*188	30,930	64,152	8,293	*133	--	*3,647	*696
Net income less deficit ^{1,2}	143,784	1,375,577	651,713	8,213,357	-102,017	127,891	1,926,286	3,096,589
Net income ^{1,2}	289,071	3,185,793	2,770,187	10,198,691	177,593	201,607	2,397,360	3,771,018
Deficit ²	145,287	1,810,216	2,118,475	1,985,334	279,610	73,716	471,073	674,429

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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	25,565	284,764	450,414	758,447	8,367	2,653	153,869	236,979
Business receipts, total ¹.....	3,027,173	18,943,039	12,415,784	49,145,098	411,403	313,929	12,128,886	24,815,813
Income from sales and operations ¹	2,969,067	18,737,086	12,028,761	48,425,367	403,092	313,563	12,073,782	24,373,578
Other business income.....	58,106	205,952	387,023	719,731	8,311	*366	55,104	442,234
Business deductions, total ^{1,2}.....	2,738,102	15,757,246	9,645,525	38,940,088	231,544	*112,322	9,731,526	21,040,742
Cost of sales and operations, total.....	1,968,066	9,713,394	5,424,338	5,274,460	*79,366	*91,680	1,755,858	2,490,272
Inventory, beginning of year.....	344,891	2,288,602	713,292	19,845	--	*38	*2,521	6,680
Cost of labor.....	*317	276,567	124,172	1,319,238	*9,924	*13	674,950	353,472
Purchases.....	1,890,566	8,424,435	4,770,400	1,515,261	*40	*742	441,792	846,005
Materials and supplies.....	*135,196	637,434	223,386	426,984	*320	*20	271,367	125,440
Other costs.....	15,767	526,339	358,955	2,016,281	*69,111	*90,884	367,860	1,165,853
Inventory, end of year.....	418,671	2,439,982	765,868	23,150	*29	*18	*2,633	7,177
Advertising expenses.....	23,016	241,022	180,757	155,602	*393	*1,052	28,494	55,016
Car and truck expenses.....	34,346	567,352	816,070	9,215,392	10,498	*1,209	2,025,223	5,066,603
Commissions.....	*16,914	133,199	161,329	865,446	*1,771	*301	220,311	447,828
Contract labor.....	*2,058	36,092	63,705	1,340,619	*83	*193	240,915	802,517
Depletion.....	--	*9	*88	*12,163	*6	--	*3,507	*192
Depreciation.....	42,858	347,847	227,401	3,470,739	18,835	*813	930,910	2,058,028
Employee benefit programs.....	*12,502	22,279	19,669	59,658	*262	*20	13,668	37,757
Insurance.....	26,801	169,352	77,099	2,015,999	2,494	*1,208	554,422	1,043,188
Legal and professional services.....	14,721	74,414	54,679	199,096	13,663	*433	58,150	79,266
Meals and entertainment deducted.....	2,138	66,954	54,443	879,097	944	*2,805	116,030	721,659
Mortgage interest.....	11,984	60,014	34,403	206,343	*266	*228	39,011	123,927
Other interest paid on business indebtedness.....	7,304	83,341	40,549	466,658	*3,610	*575	130,416	275,921
Office expenses.....	9,434	139,325	167,668	249,564	2,458	*342	59,358	115,780
Pension and profit-sharing plans.....	*1,727	5,980	1,893	37,622	*48	--	*24,799	*3,289
Rent paid on machinery and equipment.....	8,072	90,245	38,131	1,353,314	*1,854	*5	161,765	651,226
Rent paid on other business property.....	83,934	921,377	170,888	385,430	*5,177	*1,082	52,075	145,079
Repairs.....	10,245	90,157	74,232	2,868,828	3,343	*267	764,768	1,822,876
Supplies.....	11,804	329,826	302,929	660,912	1,993	*662	162,536	358,291
Salaries and wages.....	204,941	896,976	287,441	1,575,874	*5,146	*2,696	552,482	638,077
Taxes paid.....	54,478	297,996	107,656	839,659	3,345	*183	220,427	521,772
Travel.....	3,435	124,530	117,442	345,101	13,984	*1,394	79,275	207,093
Utilities.....	56,898	373,145	190,574	643,107	1,739	*734	138,316	326,778
Other business deductions.....	126,990	879,362	851,914	5,638,383	59,349	*4,188	1,351,803	3,002,581
Home office business deductions.....	*3,435	66,823	143,263	117,381	*818	*130	40,133	42,698
Depreciation, Form 8829.....	*180	9,911	9,117	12,919	*62	--	5,531	3,220
Casualty loss, Form 8829.....	--	--	--	*627	--	--	--	*8
Excess--casualty losses and depreciations, Form 8829.....	--	*5,934	*2,240	*6,920	--	--	*2,884	*220
Net income ^{1,2}.....	289,071	3,185,793	2,770,187	10,198,691	177,593	201,607	2,397,360	3,771,018
Returns with Schedule C-EZ:								
Number of returns.....	*2,336	53,870	68,385	93,709	*2,967	*964	16,599	7,627
Business receipts.....	*1,157	302,020	347,966	532,003	*26,693	*6,448	88,801	17,254
Business deductions.....	--	26,233	37,001	63,652	*98	*122	6,873	3,039
Net income.....	*1,157	275,787	310,965	468,351	*26,594	*6,325	81,928	14,215

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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	*108	*1,337	126,216	19,278	19,615	**	**1,963
Business receipts, total ¹	*4,792	*89,417	3,666,553	841,389	654,221	**	**262,690
Income from sales and operations ¹	*4,731	*89,409	3,600,775	840,383	653,749	**	**162,018
Other business income.....	*61	*8	*65,778	*1,006	*472	**	**100,672
Business deductions, total ^{1,2}	*8,203	*76,304	2,600,858	681,118	564,023	**	**184,940
Cost of sales and operations, total.....	--	*15,830	105,479	*36,602	*266,219	**	**34,963
Inventory, beginning of year.....	--	--	*2,123	*8,189	--	**	**367
Cost of labor.....	--	*7,620	*16,634	*2,068	*155,675	**	**1,430
Purchases.....	--	--	*11,566	*7,836	*21,486	**	**14,911
Materials and supplies.....	--	*8,210	*1,297	*1,275	*11,453	**	**1,169
Other costs.....	--	--	*74,378	*28,563	*77,604	**	**17,128
Inventory, end of year.....	--	--	*519	*11,330	--	**	**42
Advertising expenses.....	*9	*1,703	44,866	3,665	*861	**	**7,087
Car and truck expenses.....	*2	*2,485	434,190	119,516	41,905	**	**1,613
Commissions.....	--	--	72,347	*33,180	*8,158	**	**5,342
Contract labor.....	*48	--	*77,917	*14,220	*7,124	**	**10,991
Depletion.....	--	--	--	--	*8,406	**	**
Depreciation.....	*3,503	*9,655	179,045	100,234	40,731	**	**24,429
Employee benefit programs.....	--	--	*26	*611	*293	**	**277
Insurance.....	*129	*6,886	204,530	51,088	16,882	**	**9,020
Legal and professional services.....	*27	*770	11,836	2,910	3,567	**	**2,248
Meals and entertainment deducted.....	--	*1,709	5,615	8,085	*2,306	**	**100
Mortgage interest.....	--	--	24,699	*2,089	*10,731	**	**1,809
Other interest paid on business indebtedness.....	*797	*2,520	19,861	24,599	*433	**	**3,200
Office expenses.....	*59	*1,855	19,278	5,497	*1,018	**	**974
Pension and profit-sharing plans.....	--	--	*7,926	--	*47	**	**311
Rent paid on machinery and equipment.....	--	*8,483	388,574	*22,714	*3,036	**	**614
Rent paid on other business property.....	*375	--	65,409	*15,938	*6,625	**	**13,680
Repairs.....	*231	*4,476	142,247	47,947	12,096	**	**6,624
Salaries and wages.....	*62	*104	*35,865	59,750	*31,980	**	**19,079
Supplies.....	*6	*1,261	27,836	6,261	*8,397	**	**4,154
Taxes paid.....	*96	*1,078	34,467	9,405	5,658	**	**3,423
Travel.....	*107	*1,500	5,647	4,717	*144	**	**2,252
Utilities.....	*44	*3	63,411	14,929	*5,690	**	**4,474
Other business deductions.....	*2,708	*15,984	621,161	95,002	78,288	**	**28,277
Home office business deductions.....	--	*(Z)	*1,924	*1,296	--	**	**
Depreciation, Form 8829.....	--	--	*254	*203	--	**	**
Casualty loss, Form 8829.....	--	--	--	*619	--	**	**
Excess--casualty losses and depreciations, Form 8829.....	--	--	--	*822	--	**	**
Net income less deficit ^{1,2}	*-3,412	*13,113	1,065,695	160,190	90,342	**	**77,750
Net income ^{1,2}	*217	*13,113	1,124,141	221,164	118,919	**	**109,828
Deficit ²	*3,629	--	58,446	*60,975	*28,577	**	**32,078

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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	*107	*1,337	115,039	16,564	13,835	**	**1,765
Business receipts, total ¹	*4,404	*89,417	3,386,493	658,915	622,568	**	**238,883
Income from sales and operations ¹	*4,404	*89,409	3,320,868	658,326	622,096	**	**149,225
Other business income.....	--	*8	*65,626	*589	*472	**	**89,658
Business deductions, total ^{1,2}	*4,187	*76,304	2,262,352	437,751	503,648	**	**129,055
Cost of sales and operations, total.....	--	*15,830	*100,340	*34,400	*266,219	**	**15,236
Inventory, beginning of year.....	--	--	--	*6,806	--	**	**367
Cost of labor.....	--	*7,620	*16,586	--	*155,675	**	**
Purchases.....	--	--	*8,221	*7,836	*21,486	**	**14,911
Materials and supplies.....	--	*8,210	*1,156	*1,275	*11,453	**	**
Other costs.....	--	--	*74,378	*28,433	*77,604	**	**
Inventory, end of year.....	--	--	--	*9,952	--	**	**42
Advertising expenses.....	--	*1,703	39,445	*2,205	*549	**	**7,079
Car and truck expenses.....	--	*2,485	337,178	76,662	*18,255	**	**1,451
Commissions.....	--	--	64,969	*33,166	*8,158	**	**4,118
Contract labor.....	--	--	*77,058	*6,352	*7,124	**	**10,621
Depletion.....	--	--	--	--	*8,406	**	**
Depreciation.....	*2,385	*9,655	145,196	62,614	*38,766	**	**6,855
Employee benefit programs.....	--	--	*2	*384	*293	**	**237
Insurance.....	*119	*6,886	179,973	28,728	*12,291	**	**7,838
Legal and professional services.....	--	*770	10,599	1,591	*2,911	**	**1,943
Meals and entertainment deducted.....	--	*1,709	5,372	*2,689	*479	**	**97
Mortgage interest.....	--	--	*23,345	*2,089	*10,731	**	**701
Other interest paid on business indebtedness.....	--	*2,520	*17,461	*9,953	*433	**	**
Office expenses.....	*43	*1,855	13,802	4,636	*1,018	**	**775
Pension and profit-sharing plans.....	--	--	*7,925	--	*47	**	**311
Rent paid on machinery and equipment.....	--	*8,483	385,467	*3,388	*2,768	**	**327
Rent paid on other business property.....	--	--	61,277	*11,876	*6,625	**	**13,245
Repairs.....	*49	*4,476	126,519	25,856	*10,888	**	**3,351
Supplies.....	--	*1,261	23,959	*5,716	*8,310	**	**4,019
Salaries and wages.....	--	*104	*19,855	*45,497	*31,980	**	**18,738
Taxes paid.....	--	*1,078	28,006	7,356	*4,628	**	**3,204
Travel.....	--	*1,500	*4,720	*2,480	*30	**	**2,246
Utilities.....	--	*3	49,131	8,033	*4,852	**	**3,861
Other business deductions.....	*1,590	*15,984	532,459	59,919	54,459	**	**22,801
Home office business deductions.....	--	*(Z)	*1,592	*1,296	--	**	**
Depreciation, Form 8829.....	--	--	*254	*203	--	**	**
Casualty loss, Form 8829.....	--	--	--	*619	--	**	**
Excess--casualty losses and depreciations, Form 8829.....	--	--	--	*822	--	**	**
Net income ^{1,2}	*217	*13,113	1,124,141	221,164	118,919	**	**109,828
Returns with Schedule C-EZ:							
Number of returns.....	**	--	**11,867	*943	*4,891	--	--
Business receipts.....	**	--	**52,036	*5,033	*31,668	--	--
Business deductions.....	**	--	**6,702	*863	*3,430	--	--
Net income.....	**	--	**45,341	*4,170	*28,238	--	--

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 (except Internet)	Motion picture and sound recording	Broadcasting (except Internet) and telecommunications	Internet publishing and broadcasting	Internet service providers, Web search portals, and data processing
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	35,793	214,397	6,643	266,914	67,748	73,322	37,523	18,218	70,103
Business receipts, total ¹	1,507,045	5,094,195	419,187	7,160,599	2,333,972	1,937,208	823,095	247,671	1,818,653
Income from sales and operations ¹	1,495,357	5,039,345	417,234	7,048,274	2,275,145	1,912,407	812,424	247,017	1,801,281
Other business income.....	11,688	*54,850	*1,953	112,325	58,827	24,801	10,671	*655	17,372
Business deductions, total ^{1,2}	1,302,435	3,629,465	329,053	5,242,901	1,493,518	1,511,391	645,905	130,491	1,461,595
Cost of sales and operations, total.....	146,275	229,652	*156,639	976,029	287,973	160,736	130,126	*1,136	396,057
Inventory, beginning of year.....	*10,128	*2,457	*17,148	140,538	94,930	13,894	*5,737	*793	*25,184
Cost of labor.....	*15,531	*83,954	*12,045	118,763	*24,913	*5,478	*8,453	--	*79,920
Purchases.....	53,100	*72,835	*139,269	427,774	118,163	74,889	*104,067	*11,622	119,034
Materials and supplies.....	*2,085	*5,658	--	140,621	42,928	13,872	*10,044	--	*73,778
Other costs.....	*75,580	*67,455	*4,067	299,258	102,156	67,964	*7,171	*119	121,849
Inventory, end of year.....	*10,150	*2,707	*15,891	150,925	95,115	15,361	*5,344	*11,397	*23,707
Advertising expenses.....	8,135	17,394	5,455	245,355	64,578	53,286	14,182	12,571	100,739
Car and truck expenses.....	125,219	1,856,946	1,090	417,489	137,022	75,762	89,494	*7,403	107,808
Commissions.....	9,489	63,933	*16,039	138,670	58,193	38,196	*1,543	*3,191	37,546
Contract labor.....	75,176	91,874	*36,944	148,847	25,816	38,613	25,041	*5,108	54,269
Depletion.....	*53	--	--	*375	*21	--	*1	--	*354
Depreciation.....	132,117	111,997	25,194	469,482	53,875	274,187	43,036	*12,230	86,154
Employee benefit programs.....	7,120	*806	*393	18,316	3,571	3,651	*527	*280	10,287
Insurance.....	95,642	101,376	5,981	58,009	16,855	23,845	10,565	*719	6,025
Legal and professional services.....	10,273	35,178	3,017	77,010	14,748	29,582	11,125	*2,175	19,380
Meals and entertainment deducted.....	11,119	26,764	72	64,529	17,405	21,773	7,396	*672	17,283
Mortgage interest.....	5,311	*3,711	*4,036	18,986	9,535	*5,603	*3,028	*488	*332
Other interest paid on business indebtedness.....	14,587	16,010	*2,911	23,841	9,627	5,216	3,986	*156	4,856
Office expenses.....	17,902	36,061	1,821	120,161	34,624	23,958	8,379	15,462	37,739
Pension and profit-sharing plans.....	*1,202	*2	--	5,085	*2,606	*1,648	*31	--	*800
Rent paid on machinery and equipment.....	34,580	104,872	*626	127,828	7,940	98,681	4,920	*500	15,786
Rent paid on other business property.....	61,531	35,228	7,550	209,538	28,913	87,094	28,946	*288	64,296
Repairs.....	50,246	87,221	6,628	38,549	10,769	19,356	3,659	*817	3,948
Salaries and wages.....	160,381	135,396	10,659	420,438	181,234	85,779	75,050	*4,535	73,841
Supplies.....	12,479	87,319	5,853	179,672	53,058	53,983	14,991	19,628	38,013
Taxes paid.....	24,655	27,941	10,856	64,461	19,091	26,797	7,456	*869	10,247
Travel.....	21,701	28,607	429	210,802	86,665	61,069	20,493	7,188	35,387
Utilities.....	47,800	67,671	5,750	189,542	47,481	48,893	18,405	3,443	71,320
Other business deductions.....	216,453	402,343	20,859	784,511	254,337	229,335	109,949	20,120	170,771
Home office business deductions.....	*1,225	30,410	*250	212,001	60,520	40,771	7,384	*11,468	91,859
Depreciation, Form 8829.....	*93	3,552	*4	14,714	3,937	3,152	*3,007	*516	4,103
Casualty loss, Form 8829.....	--	--	--	*325	*272	--	*3	--	*50
Excess--casualty losses and depreciations, Form 8829.....	--	*2,994	--	21,750	*11,566	*1,712	*957	*296	*7,218
Net income less deficit ^{1,2}	206,064	1,464,730	90,135	1,918,658	840,453	426,777	177,190	117,181	357,058
Net income ^{1,2}	302,259	1,654,020	107,451	2,624,470	956,533	636,585	307,993	152,504	570,855
Deficit ²	96,195	189,289	17,317	705,812	116,080	209,808	130,803	35,323	213,798

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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 (except Internet)	Motion picture and sound recording	Broadcasting (except Internet) and telecommunications	Internet publishing and broadcasting	Internet service providers, Web search portals, and data processing
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH NET INCOME									
Number of returns ¹	28,404	174,098	5,429	173,022	52,684	47,156	22,177	9,819	41,186
Business receipts, total ¹.....	1,389,124	4,800,841	284,422	5,902,176	2,081,813	1,506,253	677,311	232,175	1,404,624
Income from sales and operations ¹	1,388,280	4,746,182	282,562	5,794,365	2,024,550	1,478,428	672,314	232,051	1,387,022
Other business income.....	*844	*54,659	*1,860	107,812	57,263	27,824	*4,997	*125	*17,603
Business deductions, total ^{1,2}.....	1,086,865	3,146,821	176,971	3,277,707	1,125,280	869,668	369,318	79,671	833,769
Cost of sales and operations, total.....	139,651	226,506	*59,102	732,124	239,809	101,892	*117,202	*123	*273,097
Inventory, beginning of year.....	*957	*2,457	*18	64,896	52,582	*7,707	*1,217	*123	*3,266
Cost of labor.....	*15,531	*83,954	*1,511	116,140	*24,913	*2,855	*8,453	--	*79,920
Purchases.....	*50,810	*69,690	*53,728	270,257	82,051	*72,122	*104,030	--	*12,053
Materials and supplies.....	*2,085	*5,658	--	117,187	39,158	*8,947	*3,397	--	*65,684
Other costs.....	*70,730	*67,455	*3,973	227,412	94,753	*14,589	*1,081	--	*116,989
Inventory, end of year.....	*464	*2,707	*128	63,769	53,649	*4,329	*975	--	*4,816
Advertising expenses.....	7,169	9,316	*3,180	160,873	54,033	12,876	*6,711	*10,326	76,927
Car and truck expenses.....	96,783	1,578,112	*933	280,594	112,370	55,683	56,685	*1,775	54,081
Commissions.....	*4,946	63,933	*15,943	102,962	53,345	14,329	*580	*3,188	31,520
Contract labor.....	69,592	89,845	*36,319	104,759	*18,541	32,647	*7,990	*4,928	*40,653
Depletion.....	*53	--	--	*(Z)	--	--	--	--	*(Z)
Depreciation.....	97,835	81,613	17,233	238,541	32,118	161,674	11,809	*7,311	25,630
Employee benefit programs.....	*5,979	*724	*332	12,647	*1,584	*1,793	*164	*35	*9,071
Insurance.....	81,325	94,593	2,933	43,432	13,716	16,368	8,803	*703	3,842
Legal and professional services.....	9,884	18,823	*1,063	44,968	7,690	19,323	2,714	*1,279	13,962
Meals and entertainment deducted.....	4,168	23,129	*16	40,208	13,677	13,379	4,878	*5	8,268
Mortgage interest.....	*1,362	*3,615	*1,069	8,032	*5,590	*1,911	--	*488	*43
Other interest paid on business indebtedness.....	12,451	11,780	*1,538	11,619	6,519	1,007	*1,681	--	*2,411
Office expenses.....	16,949	31,598	949	75,064	29,515	13,751	2,632	*8,196	20,970
Pension and profit-sharing plans.....	*1,202	*2	--	4,784	*2,589	*1,374	*24	--	*798
Rent paid on machinery and equipment.....	33,710	103,837	*484	63,598	6,777	39,844	*4,388	*491	12,099
Rent paid on other business property.....	57,182	27,473	*4,340	111,631	22,491	44,834	*347	--	43,959
Repairs.....	32,707	68,361	5,367	27,644	8,962	14,926	*2,087	*805	864
Supplies.....	11,048	82,753	*365	102,501	44,930	30,669	9,329	*8,808	8,763
Salaries and wages.....	143,901	109,488	*7,910	245,150	102,137	66,508	*54,655	*1,205	20,645
Taxes paid.....	22,469	24,673	2,517	39,892	10,747	20,316	*3,025	*507	5,297
Travel.....	14,030	18,211	*138	152,721	80,455	33,398	9,650	*3,710	25,509
Utilities.....	42,638	63,405	3,615	108,468	32,495	30,755	12,269	*1,373	31,576
Other business deductions.....	166,841	355,036	11,373	439,965	183,895	109,948	40,431	*14,466	91,226
Home office business deductions.....	*1,225	29,238	*250	104,741	34,236	29,470	*5,071	*9,907	26,056
Depreciation, Form 8829.....	*93	3,552	*4	6,810	*1,804	*1,880	*2,050	*220	*856
Casualty loss, Form 8829.....	--	--	--	*248	*245	--	*3	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	*2,994	--	*83	--	--	--	--	*83
Net income ^{1,2}.....	302,259	1,654,020	107,451	2,624,470	956,533	636,585	307,993	152,504	570,855
Returns with Schedule C-EZ:									
Number of returns.....	*10,912	34,936	*2,003	33,827	8,150	8,158	*4,581	*1,100	11,838
Business receipts.....	*94,914	177,100	*32,049	355,131	230,810	43,849	*19,115	*6,563	54,795
Business deductions.....	*11,767	30,757	--	23,374	7,061	3,578	*6,192	*44	6,500
Net income.....	*83,147	146,344	*32,049	331,757	223,749	40,271	*12,923	*6,520	48,295

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	659,042	106,399	148,529	9,105	18,293	10,945	1,418
Business receipts, total ¹	64,367,096	6,209,948	30,191,751	2,676,549	3,657,882	645,822	819,284
Income from sales and operations ¹	62,866,288	5,971,726	29,709,443	2,633,505	3,518,754	608,108	818,809
Other business income.....	1,500,808	238,223	482,308	43,043	139,128	37,714	*475
Business deductions, total ^{1,2}	48,107,371	4,426,861	27,081,148	2,356,855	2,944,099	684,126	828,721
Cost of sales and operations, total.....	20,587,835	756,376	18,723,454	1,978,768	1,731,381	231,779	*695,873
Inventory, beginning of year.....	141,723	39,547	82,314	*6,824	*6,374	*1,957	*3,211
Cost of labor.....	169,365	*4,717	54,402	--	*12,513	--	--
Purchases.....	13,492,267	358,568	12,731,847	1,696,604	634,660	*180,578	*532,714
Materials and supplies.....	247,729	*76,981	158,713	*445	*876	*1,428	*346
Other costs.....	6,738,894	335,099	5,791,741	*282,038	1,085,847	51,607	*162,347
Inventory, end of year.....	202,143	58,537	95,562	*7,143	*8,890	*3,791	*2,745
Advertising expenses.....	873,326	178,762	107,812	5,031	7,941	*1,078	*579
Car and truck expenses.....	2,535,592	418,545	357,495	29,287	39,341	20,207	*3,001
Commissions.....	3,077,713	537,043	800,013	*12,351	230,814	19,734	*739
Contract labor.....	516,624	142,961	156,631	*2,943	72,966	*806	*35
Depletion.....	1,007	*63	682	*4	*211	--	--
Depreciation.....	1,264,184	223,071	218,409	40,984	19,027	17,042	*222
Employee benefit programs.....	198,580	4,535	30,075	*935	13,902	*148	--
Insurance.....	523,225	43,820	74,475	12,358	14,452	1,682	*169
Legal and professional services.....	550,710	61,301	262,320	17,215	41,932	9,801	517
Meals and entertainment deducted.....	489,509	94,957	112,538	9,158	23,435	10,378	*31
Mortgage interest.....	153,181	39,470	20,142	*181	*616	*1,073	*98
Other interest paid on business indebtedness.....	359,089	37,620	177,635	4,884	3,320	10,402	761
Office expenses.....	1,047,458	132,142	215,849	11,383	65,455	12,728	894
Pension and profit-sharing plans.....	79,350	1,378	21,087	*153	*1,273	*5,785	--
Rent paid on machinery and equipment.....	280,294	44,741	59,238	*3,752	11,827	1,950	*54
Rent paid on other business property.....	1,406,047	128,491	417,350	5,273	69,222	76,891	*3,269
Repairs.....	254,239	41,632	30,282	476	6,649	261	*356
Salaries and wages.....	3,120,284	160,216	581,917	40,554	81,178	37,522	*2,205
Supplies.....	606,614	114,754	113,690	2,346	14,056	27,987	*1,640
Taxes paid.....	462,361	45,197	96,223	4,750	16,471	4,270	*329
Travel.....	744,778	78,092	231,528	36,460	29,206	15,537	*59
Utilities.....	1,078,650	155,196	177,817	11,097	31,316	3,354	639
Other business deductions.....	7,612,352	904,274	4,032,743	113,511	410,688	173,614	117,248
Home office business deductions.....	254,726	76,139	55,306	13,001	7,424	*57	*2
Depreciation, Form 8829.....	33,362	6,349	9,845	*1,540	1,150	*391	*1
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	7,494	*1,651	3,139	*1,046	*487	--	--
Net income less deficit ^{1,2}	16,258,749	1,783,240	3,112,504	319,901	713,783	-38,285	-9,437
Net income ²	18,378,639	2,019,770	4,158,299	381,233	780,463	144,478	*3,569
Deficit ²	2,119,890	236,530	1,045,796	61,331	66,680	182,762	13,006

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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
(79)	(80)	(81)	(82)	(83)	(84)	(85)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	475,173	81,891	95,649	8,189	13,772	3,964	*98
Business receipts, total ¹	47,236,411	5,611,058	15,411,609	1,374,314	2,603,358	328,447	*441,519
Income from sales and operations ¹	45,984,485	5,393,095	15,083,510	1,334,913	2,520,603	295,919	*441,136
Other business income.....	1,251,926	217,963	328,099	39,401	82,755	*32,528	*383
Business deductions, total ^{1,2}	28,854,717	3,591,288	11,253,278	993,213	1,822,895	183,969	*437,949
Cost of sales and operations, total.....	8,416,410	580,475	6,979,075	*709,251	914,872	*7,375	*344,586
Inventory, beginning of year.....	73,094	*27,882	34,299	*5,498	*6,374	*1,957	*2,676
Cost of labor.....	110,542	*4,677	*54,038	--	*12,513	--	--
Purchases.....	4,954,727	356,252	4,201,116	*502,384	329,713	*6,460	*343,950
Materials and supplies.....	24,709	*8,375	*4,950	--	*876	--	*346
Other costs.....	3,390,694	230,909	2,736,007	*207,064	574,286	*2,748	*269
Inventory, end of year.....	137,356	*47,621	51,335	*5,696	*8,890	*3,791	*2,654
Advertising expenses.....	750,506	150,892	84,111	4,087	7,377	*1,071	*560
Car and truck expenses.....	2,038,356	362,042	256,721	27,586	36,412	11,227	*16
Commissions.....	2,458,339	503,864	528,992	*4,453	175,076	*13,338	*739
Contract labor.....	464,337	141,923	127,241	*2,134	63,856	*417	*18
Depletion.....	829	*63	508	*4	*211	--	--
Depreciation.....	959,769	146,993	138,744	30,480	17,494	1,786	*94
Employee benefit programs.....	187,588	3,631	24,842	*486	*13,616	*122	--
Insurance.....	463,449	39,842	61,206	11,376	13,442	*511	*161
Legal and professional services.....	377,580	45,080	153,134	8,345	39,500	1,226	*12
Meals and entertainment deducted.....	404,995	77,150	87,223	8,508	21,610	1,129	*16
Mortgage interest.....	97,406	18,158	10,427	*168	*606	*913	*98
Other interest paid on business indebtedness.....	194,056	18,782	61,152	*257	2,139	*224	*45
Office expenses.....	918,193	117,749	171,873	9,625	61,269	4,150	*845
Pension and profit-sharing plans.....	68,437	*630	13,728	*142	*1,273	--	--
Rent paid on machinery and equipment.....	242,442	29,347	52,461	*3,391	9,954	*120	*7
Rent paid on other business property.....	1,250,329	117,376	333,520	4,772	64,213	43,265	*1,562
Repairs.....	230,315	36,350	26,561	*412	6,545	*144	*356
Supplies.....	523,066	105,970	74,972	1,154	13,448	*3,823	*1,636
Salaries and wages.....	2,840,801	130,324	453,656	*37,160	74,746	*17,296	*1,004
Taxes paid.....	394,621	35,080	77,297	4,393	15,794	*778	*317
Travel.....	603,523	60,568	180,704	34,877	24,305	3,539	*46
Utilities.....	920,773	121,486	147,682	9,627	27,801	2,506	*607
Other business deductions.....	3,788,863	672,584	1,151,716	68,614	210,630	68,971	*85,220
Home office business deductions.....	230,575	68,842	49,379	*11,913	6,706	--	*2
Depreciation, Form 8829.....	24,842	3,867	6,412	*998	*868	--	*1
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*1,066	*411	*32	--	--	--	--
Net income ^{1,2}	18,378,639	2,019,770	4,158,299	381,233	780,463	144,478	*3,569
Returns with Schedule C-EZ:							
Number of returns.....	57,315	13,673	9,991	*3	--	*196	*44
Business receipts.....	385,761	55,069	132,746	*3,295	--	*19,693	*129
Business deductions.....	29,645	6,088	6,435	--	--	*40	--
Net income.....	356,116	48,982	126,310	*3,295	--	*19,654	*129

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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		
	Securities--cont.	Insurance agents, brokers, and related activities			Total	Real estate	
	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities		Total	Lessors of real estate (including miniwarehouses and self-storage)
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	108,769	404,113	321,632	82,481	1,074,079	1,019,611	37,962
Business receipts, total ¹	22,392,215	27,965,397	24,039,818	3,925,579	62,689,853	58,785,679	1,658,342
Income from sales and operations ¹	22,130,267	27,185,120	23,296,715	3,888,405	61,543,129	57,706,603	1,630,352
Other business income.....	261,948	780,277	743,103	37,174	1,146,725	1,079,076	27,990
Business deductions, total ^{1,2}	20,267,347	16,599,363	14,568,189	2,031,174	37,158,499	33,227,727	1,354,192
Cost of sales and operations, total.....	14,085,654	1,108,004	971,970	136,034	6,396,962	5,316,853	173,868
Inventory, beginning of year.....	63,947	19,861	10,913	*8,948	1,697,940	1,502,856	38,291
Cost of labor.....	*41,889	110,246	76,789	*33,457	227,694	211,425	*6,705
Purchases.....	9,687,291	401,852	398,214	*3,638	3,816,945	3,099,518	105,598
Materials and supplies.....	155,618	12,035	*9,054	*2,981	450,623	349,655	*7,411
Other costs.....	4,209,902	612,054	512,617	99,437	1,978,275	1,752,550	45,895
Inventory, end of year.....	72,993	48,044	35,617	*12,427	1,774,516	1,599,152	30,033
Advertising expenses.....	93,183	586,752	512,985	73,767	2,126,143	2,083,768	23,651
Car and truck expenses.....	265,659	1,759,552	1,375,369	384,183	3,998,846	3,884,059	91,487
Commissions.....	536,375	1,740,657	1,627,078	113,579	3,003,231	2,984,596	19,909
Contract labor.....	79,880	217,031	201,964	15,067	643,785	595,602	24,092
Depletion.....	467	262	197	*66	2,342	2,269	*99
Depreciation.....	141,135	822,703	726,060	96,643	3,455,581	2,355,994	180,221
Employee benefit programs.....	15,091	163,970	135,366	28,604	80,127	73,698	2,644
Insurance.....	45,814	404,930	353,733	51,197	550,092	473,007	42,748
Legal and professional services.....	192,855	227,089	194,783	32,307	740,012	704,709	23,401
Meals and entertainment deducted.....	69,536	282,014	242,346	39,669	669,963	653,418	8,138
Mortgage interest.....	18,174	93,569	58,962	34,607	631,013	569,472	184,488
Other interest paid on business indebtedness....	158,269	143,834	130,957	12,877	434,526	324,342	37,763
Office expenses.....	125,389	699,467	599,206	100,261	1,388,076	1,361,109	10,665
Pension and profit-sharing plans.....	13,877	56,885	53,415	*3,470	70,765	70,122	*20,939
Rent paid on machinery and equipment.....	41,655	176,315	145,177	31,139	482,789	413,428	21,620
Rent paid on other business property.....	262,695	860,207	787,969	72,238	929,162	753,081	15,864
Repairs.....	22,540	182,325	163,640	18,685	577,716	488,537	53,811
Salaries and wages.....	420,458	2,378,151	2,197,680	180,471	1,587,110	1,317,341	96,191
Supplies.....	67,662	378,170	321,226	56,945	873,069	815,211	52,591
Taxes paid.....	70,403	320,941	293,257	27,684	594,127	506,388	80,563
Travel.....	150,265	435,158	328,983	106,175	620,450	594,911	15,262
Utilities.....	131,412	745,636	653,955	91,680	1,328,459	1,236,584	60,860
Other business deductions.....	3,217,681	2,675,336	2,379,168	296,168	5,532,605	5,217,303	105,137
Home office business deductions.....	34,822	123,281	99,662	23,619	403,388	394,337	6,722
Depreciation, Form 8829.....	6,764	17,167	14,125	3,042	55,235	53,843	*175
Casualty loss, Form 8829.....	--	--	--	--	*56	*56	--
Excess--casualty losses and depreciations, Form 8829.....	1,605	2,705	*2,510	*195	14,891	13,443	*431
Net income less deficit ^{1,2}	2,126,541	11,363,005	9,468,600	1,894,405	25,548,413	25,562,013	305,854
Net income ^{1,2}	2,848,556	12,200,570	10,139,543	2,061,027	28,295,949	27,709,341	530,167
Deficit ²	722,016	837,565	670,943	166,622	2,747,536	2,147,328	224,313

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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		
	Securities--cont.	Insurance agents, brokers, and related activities			Total	Real estate	
	Other financial	Total	Insurance	Other		Total	Lessors of
	investment				agencies and		
activities	brokerages	related activities			(including		
(investment					miniwarehouses		
advice)					and self-storage)		
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH NET INCOME							
Number of returns ¹	69,626	297,632	238,066	59,566	780,417	754,747	20,164
Business receipts, total ¹.....	10,663,971	26,213,744	22,499,459	3,714,285	56,363,616	53,825,115	1,122,786
Income from sales and operations ¹	10,490,939	25,507,880	21,821,441	3,686,440	55,382,867	52,883,411	1,112,328
Other business income.....	173,033	705,864	678,019	27,845	980,749	941,704	10,458
Business deductions, total ^{1,2}.....	7,815,251	14,010,151	12,356,893	1,653,258	28,068,437	26,116,413	592,645
Cost of sales and operations, total.....	5,002,991	856,859	728,292	128,568	4,297,596	3,662,133	51,590
Inventory, beginning of year.....	17,793	10,913	10,913	--	1,001,050	895,023	*89
Cost of labor.....	*41,526	51,826	20,517	*31,309	205,510	202,135	*5,085
Purchases.....	3,018,608	397,358	393,749	*3,609	2,456,481	2,027,184	*8,777
Materials and supplies.....	*3,728	11,384	*9,043	*2,341	301,977	241,399	*2,026
Other costs.....	1,951,639	423,778	329,021	94,757	1,399,557	1,243,457	*35,825
Inventory, end of year.....	30,304	38,400	34,952	*3,448	1,066,979	947,065	*212
Advertising expenses.....	71,016	515,504	466,032	49,472	1,887,417	1,856,463	11,780
Car and truck expenses.....	181,479	1,419,592	1,109,047	310,546	3,226,148	3,151,307	46,829
Commissions.....	335,386	1,425,483	1,352,994	72,489	2,724,091	2,710,321	17,951
Contract labor.....	60,817	195,173	181,370	13,802	565,297	525,705	14,958
Depletion.....	294	258	192	*66	1,674	1,645	*5
Depreciation.....	88,890	674,032	596,189	77,843	2,221,507	1,802,086	81,326
Employee benefit programs.....	10,618	159,115	130,980	28,135	61,032	58,544	*147
Insurance.....	35,716	362,401	317,994	44,407	389,221	351,117	21,563
Legal and professional services.....	104,050	179,366	152,179	27,186	551,311	527,765	12,379
Meals and entertainment deducted.....	55,960	240,622	208,890	31,732	585,938	578,141	6,198
Mortgage interest.....	8,642	68,820	58,556	*10,265	228,469	216,677	56,259
Other interest paid on business indebtedness....	58,488	114,123	107,080	7,043	193,990	164,820	10,165
Office expenses.....	95,985	628,571	538,035	90,535	1,199,967	1,180,583	5,916
Pension and profit-sharing plans.....	12,313	54,079	50,609	*3,470	67,512	66,919	*20,930
Rent paid on machinery and equipment.....	38,990	160,634	137,146	23,489	360,522	308,621	19,496
Rent paid on other business property.....	219,707	799,433	730,512	68,921	707,030	603,692	9,366
Repairs.....	19,103	167,404	152,785	14,619	336,531	303,736	23,014
Supplies.....	54,910	342,124	291,120	51,004	702,873	665,763	11,560
Salaries and wages.....	323,450	2,256,821	2,083,211	173,610	1,148,289	1,006,572	50,554
Taxes paid.....	56,015	282,245	260,746	21,499	378,255	335,303	37,128
Travel.....	117,937	362,251	279,615	82,636	494,794	474,420	4,405
Utilities.....	107,141	651,605	584,565	67,040	1,039,626	995,151	30,808
Other business deductions.....	718,281	1,964,562	1,736,804	227,758	4,307,083	4,182,914	42,936
Home office business deductions.....	30,758	112,354	88,985	23,370	354,124	348,442	*3,939
Depreciation, Form 8829.....	4,545	14,564	11,581	2,982	46,175	45,742	*57
Casualty loss, Form 8829.....	--	--	--	--	*56	*56	--
Excess--casualty losses and depreciations, Form 8829.....	*32	*623	*537	*87	1,042	1,042	--
Net income^{1,2}.....	2,848,556	12,200,570	10,139,543	2,061,027	28,295,949	27,709,341	530,167
Returns with Schedule C-EZ:							
Number of returns.....	9,748	33,651	23,382	10,269	61,215	58,226	3,603
Business receipts.....	109,628	197,945	157,062	40,883	501,274	479,078	23,227
Business deductions.....	6,396	17,122	13,082	4,039	38,158	37,588	1,459
Net income.....	103,233	180,824	143,980	36,844	463,117	441,490	21,769

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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					
	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Videotape 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)	(101)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	826,818	154,831	54,468	9,510	*59	--	8,788	12,387	23,724
Business receipts, total ¹	46,572,884	10,554,453	3,904,174	826,801	*70,358	--	710,333	473,938	1,822,745
Income from sales and operations ¹	45,896,385	10,179,866	3,836,525	814,038	*70,350	--	710,307	467,690	1,774,140
Other business income.....	676,499	374,587	67,649	12,762	*8	--	*26	*6,248	48,605
Business deductions, total ^{1,2}	24,045,003	7,828,532	3,930,772	832,832	*71,145	--	706,279	513,305	1,807,212
Cost of sales and operations, total.....	1,672,449	3,470,535	1,080,109	341,009	*34,714	--	223,071	88,102	393,213
Inventory, beginning of year.....	396,294	1,068,271	195,084	*12,354	*2,972	--	95,009	*26,111	58,638
Cost of labor.....	185,922	18,797	16,269	*2,514	--	--	--	--	13,755
Purchases.....	860,220	2,133,700	717,427	*330,903	*32,096	--	148,711	*89,706	116,010
Materials and supplies.....	206,059	136,185	100,968	*3,840	*34	--	*80,421	*1	16,673
Other costs.....	416,868	1,289,786	225,725	*4,000	*2,075	--	*7,361	*1,338	210,951
Inventory, end of year.....	392,915	1,176,205	175,364	*12,602	*2,463	--	108,431	*29,055	22,813
Advertising expenses.....	1,816,304	243,813	42,375	4,193	*180	--	5,324	8,703	23,975
Car and truck expenses.....	3,318,194	474,378	114,788	46,414	*559	--	25,826	15,096	26,893
Commissions.....	2,596,367	368,319	18,635	*8,429	*3,977	--	*34	*2,186	4,009
Contract labor.....	463,483	108,026	48,183	*7,214	*2,280	--	--	15,901	22,788
Depletion.....	1,699	471	*73	*19	--	--	--	*11	*43
Depreciation.....	1,834,076	341,698	1,099,586	172,592	*5,000	--	67,751	155,722	698,521
Employee benefit programs.....	65,021	6,033	6,430	*2,461	*1,468	--	*326	*275	1,900
Insurance.....	365,324	64,935	77,085	19,077	*595	--	7,913	8,557	40,944
Legal and professional services.....	531,441	149,867	35,304	3,388	*39	--	4,949	5,941	20,986
Meals and entertainment deducted.....	557,797	87,483	16,545	2,017	*29	--	*412	2,603	11,484
Mortgage interest.....	190,514	194,470	61,541	16,359	*543	--	*7,671	*14,942	22,026
Other interest paid on business indebtedness.....	203,537	83,042	110,184	19,025	*1,046	--	*12,058	4,478	73,576
Office expenses.....	1,211,114	139,331	26,967	5,327	*176	--	3,955	4,116	13,392
Pension and profit-sharing plans.....	38,167	11,016	643	*73	--	--	--	*505	*64
Rent paid on machinery and equipment.....	351,216	40,592	69,362	32,275	*18	--	*4,117	2,329	30,623
Rent paid on other business property.....	612,914	124,303	176,081	21,404	*367	--	101,108	23,207	29,995
Repairs.....	355,122	79,604	89,179	17,309	*152	--	5,958	8,681	57,078
Salaries and wages.....	909,908	311,242	269,769	29,690	*7,197	--	94,505	67,184	71,193
Supplies.....	657,185	105,436	57,858	4,578	*180	--	21,981	12,476	18,643
Taxes paid.....	335,278	90,547	87,739	6,399	*1,067	--	43,595	10,859	25,818
Travel.....	481,217	98,432	25,539	4,259	*87	--	*1,609	1,873	17,712
Utilities.....	1,026,671	149,054	91,874	10,352	*1,184	--	48,236	10,865	21,236
Other business deductions.....	4,103,541	1,008,625	315,302	58,964	*10,286	--	25,864	44,096	176,091
Home office business deductions.....	318,774	68,841	9,050	*1	--	--	*12	*4,595	*4,443
Depreciation, Form 8829.....	42,453	11,215	*1,392	*(Z)	--	--	--	*489	*903
Casualty loss, Form 8829.....	*2	*54	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	10,954	2,058	*1,448	--	--	--	--	*978	*470
Net income less deficit ^{1,2}	22,528,807	2,727,352	-13,600	-6,238	*-787	--	4,054	-38,698	28,068
Net income ^{1,2}	23,778,658	3,400,516	586,608	76,375	*3,658	--	56,033	67,733	382,809
Deficit ²	1,249,851	673,164	600,209	82,613	*4,445	--	*51,978	106,431	354,741

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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					
	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Videotape 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)	(101)
BUSINESSES WITH NET INCOME									
Number of returns ¹	630,362	104,221	25,670	5,752	*42	--	3,776	4,461	11,639
Business receipts, total ¹.....	43,909,513	8,792,816	2,538,501	552,920	*51,819	--	398,154	416,707	1,118,901
Income from sales and operations ¹	43,333,629	8,437,455	2,499,455	550,682	*51,811	--	398,128	415,883	1,082,951
Other business income.....	575,884	355,361	39,045	*2,238	*8	--	*26	*824	35,950
Business deductions, total ^{1,2}.....	20,131,400	5,392,368	1,952,024	476,545	*48,161	--	342,121	348,974	736,222
Cost of sales and operations, total.....	1,251,328	2,359,215	635,463	*198,780	*32,605	--	98,247	*86,400	219,431
Inventory, beginning of year.....	197,617	697,316	106,027	*12,297	*2,972	--	*63,678	*25,535	*1,546
Cost of labor.....	183,049	14,002	*3,375	*2,504	--	--	--	--	*871
Purchases.....	600,133	1,418,274	429,296	*189,454	*32,096	--	*51,301	*87,996	68,449
Materials and supplies.....	164,726	74,647	60,579	*3,409	--	--	*56,505	--	*666
Other costs.....	388,655	818,976	156,101	*3,716	--	--	*11	*896	*151,477
Inventory, end of year.....	282,853	663,999	119,915	*12,599	*2,463	--	*73,248	*28,028	*3,577
Advertising expenses.....	1,630,455	214,228	30,953	*3,648	*168	--	4,456	6,154	16,528
Car and truck expenses.....	2,735,041	369,437	74,841	45,550	*431	--	*8,515	6,904	13,441
Commissions.....	2,372,126	320,245	13,770	*8,136	*10	--	*34	*1,856	3,732
Contract labor.....	409,689	101,058	39,593	*6,547	*2,279	--	--	*15,555	15,211
Depletion.....	1,532	*109	*29	*4	--	--	--	--	*25
Depreciation.....	1,502,048	218,712	419,421	62,584	*1,255	--	*47,681	78,865	229,036
Employee benefit programs.....	54,290	4,107	2,488	*379	*1,468	--	*232	*228	*181
Insurance.....	291,276	38,278	38,104	14,263	*446	--	*3,503	6,674	13,218
Legal and professional services.....	434,438	80,949	23,546	2,313	*4	--	*3,407	4,592	13,230
Meals and entertainment deducted.....	501,287	70,656	7,796	*1,681	*25	--	*28	*403	5,659
Mortgage interest.....	113,164	47,254	11,791	*4,765	--	--	*474	*379	6,174
Other interest paid on business indebtedness.....	108,706	45,948	29,170	6,062	*521	--	*1,744	*3,478	17,366
Office expenses.....	1,068,737	105,930	19,383	3,899	*154	--	3,781	*2,601	8,948
Pension and profit-sharing plans.....	35,067	10,923	*593	*31	--	--	--	*505	*57
Rent paid on machinery and equipment.....	265,887	23,238	51,901	*29,861	*18	--	*68	*2,280	19,674
Rent paid on other business property.....	499,799	94,527	103,339	*16,943	*292	--	54,825	*14,416	16,863
Repairs.....	250,263	30,459	32,795	5,717	*143	--	3,091	*3,147	20,697
Supplies.....	569,341	84,862	37,110	*2,177	*177	--	17,277	*8,305	9,175
Salaries and wages.....	765,431	190,587	141,717	*19,124	*5,864	--	*42,737	*49,008	24,983
Taxes paid.....	251,094	47,081	42,953	2,853	*875	--	19,545	10,329	9,351
Travel.....	398,693	71,321	20,374	*4,175	*26	--	*630	*791	14,752
Utilities.....	853,795	110,548	44,475	7,257	*558	--	21,539	7,931	7,189
Other business deductions.....	3,453,011	686,968	124,169	29,793	*843	--	10,296	35,249	47,988
Home office business deductions.....	287,212	57,291	5,682	*1	--	--	*12	*2,924	*2,745
Depreciation, Form 8829.....	35,908	9,776	*433	(Z)	--	--	--	--	*433
Casualty loss, Form 8829.....	*2	*54	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*334	*708	--	--	--	--	--	--	--
Net income².....	23,778,658	3,400,516	586,608	76,375	*3,658	--	56,033	67,733	382,809
Returns with Schedule C-EZ:									
Number of returns.....	40,926	13,698	2,989	**	**	--	--	**947	*2,041
Business receipts.....	360,740	95,110	22,196	**	**	--	--	**648	*21,548
Business deductions.....	27,690	8,439	570	**	**	--	--	**2	*567
Net income.....	333,050	86,671	21,627	**	**	--	--	**646	*20,981

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(102)	(103)	(104)	(105)	(106)	(107)	(108)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,752,846	345,072	52,910	328,180	282,455	103,056	101,625
Business receipts, total ¹	128,503,788	34,334,811	4,133,890	7,548,470	13,670,388	6,800,013	4,706,997
Income from sales and operations ¹	125,770,499	33,776,983	4,021,849	7,327,238	13,511,708	6,706,389	4,647,766
Other business income.....	2,733,289	557,828	112,041	221,232	158,681	93,624	59,231
Business deductions, total ^{1,2}	76,499,864	19,614,765	2,566,021	4,636,179	9,280,593	5,189,402	2,917,930
Cost of sales and operations, total.....	15,229,108	1,663,278	52,595	362,793	2,945,237	2,004,139	821,170
Inventory, beginning of year.....	683,256	70,712	*1,393	45,512	88,254	*13,963	61,146
Cost of labor.....	1,335,259	61,432	*5,372	*157,473	366,495	254,619	75,258
Purchases.....	5,434,187	59,634	*15,105	19,058	1,080,027	800,757	239,655
Materials and supplies.....	1,992,671	29,719	*3,455	29,713	679,619	466,366	180,523
Other costs.....	6,674,490	1,523,889	27,270	157,017	810,046	492,694	310,736
Inventory, end of year.....	890,754	82,108	--	45,979	79,204	*24,260	46,148
Advertising expenses.....	1,616,122	720,415	28,467	92,335	83,321	44,191	22,227
Car and truck expenses.....	4,978,528	888,428	112,721	385,497	650,959	273,976	200,073
Commissions.....	1,217,817	166,831	*18,863	203,641	69,535	40,815	26,156
Contract labor.....	2,047,830	450,616	49,344	97,318	239,760	103,782	103,342
Depletion.....	8,105	2,310	--	*51	*983	*(Z)	*983
Depreciation.....	4,367,023	680,180	150,471	325,174	577,020	270,112	209,965
Employee benefit programs.....	508,156	179,804	49,517	52,032	52,676	17,956	21,348
Insurance.....	1,491,877	551,018	89,242	85,081	270,717	164,427	83,716
Legal and professional services.....	1,927,924	595,795	29,556	108,103	202,001	79,144	90,945
Meals and entertainment deducted.....	970,446	213,799	30,840	51,792	65,185	23,838	28,856
Mortgage interest.....	350,568	81,880	26,439	51,382	34,292	19,014	7,896
Other interest paid on business indebtedness.....	560,443	109,999	50,294	82,429	42,618	29,430	9,106
Office expenses.....	2,708,419	949,342	173,571	199,734	259,046	88,306	113,803
Pension and profit-sharing plans.....	266,188	135,994	10,722	10,757	18,264	12,693	4,978
Rent paid on machinery and equipment.....	848,677	195,963	34,754	54,956	84,749	46,020	23,314
Rent paid on other business property.....	3,305,240	1,478,810	192,690	191,422	245,977	132,059	74,112
Repairs.....	797,492	180,358	32,185	86,930	139,533	95,094	34,323
Salaries and wages.....	9,375,013	3,877,452	626,955	623,986	1,041,959	623,711	259,234
Supplies.....	2,453,736	350,802	56,002	160,337	397,088	269,344	77,621
Taxes paid.....	1,446,412	544,061	80,418	104,569	164,356	101,510	31,399
Travel.....	2,494,647	288,380	48,056	112,403	150,086	42,113	90,173
Utilities.....	2,735,083	738,573	123,807	235,845	261,045	117,379	82,274
Other business deductions.....	12,985,981	4,437,349	451,704	822,673	1,079,144	505,143	431,000
Home office business deductions.....	1,575,444	116,531	45,555	104,609	181,693	79,135	66,724
Depreciation, Form 8829.....	195,288	16,091	10,320	9,710	27,672	11,403	11,936
Casualty loss, Form 8829.....	1,598	*115	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	85,640	3,529	*1,475	2,082	9,256	*4,902	*3,872
Net income less deficit ^{1,2}	52,073,389	14,719,359	1,567,869	2,912,291	4,389,795	1,610,610	1,789,066
Net income ^{1,2}	56,352,518	15,271,250	1,647,591	3,145,001	4,682,004	1,741,455	1,917,508
Deficit ²	4,279,130	551,892	79,722	232,711	292,209	130,844	128,442

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(102)	(103)	(104)	(105)	(106)	(107)	(108)
BUSINESSES WITH NET INCOME							
Number of returns ¹	2,074,465	272,849	41,712	269,118	216,408	77,329	73,492
Business receipts, total ¹	118,750,151	32,727,847	3,859,354	7,270,766	12,362,462	6,108,292	4,228,938
Income from sales and operations ¹	116,301,978	32,189,647	3,793,251	7,054,419	12,228,125	6,038,025	4,169,886
Other business income.....	2,448,173	538,200	66,104	216,346	134,338	70,267	59,052
Business deductions, total ^{1,2}	62,401,300	17,456,612	2,211,763	4,125,764	7,680,458	4,366,837	2,311,430
Cost of sales and operations, total.....	12,759,575	1,560,902	21,520	353,040	2,330,880	1,614,709	616,434
Inventory, beginning of year.....	391,713	35,981	*1,135	*32,779	36,918	*3,569	*20,204
Cost of labor.....	1,190,545	55,307	*3,755	*157,473	298,159	225,153	55,716
Purchases.....	4,524,650	50,447	*518	*15,529	830,160	718,646	71,900
Materials and supplies.....	1,668,900	20,753	*3,434	*22,765	661,858	450,858	179,134
Other costs.....	5,449,784	1,441,359	*12,678	156,451	543,976	228,440	308,919
Inventory, end of year.....	466,018	42,945	--	*31,956	40,191	*11,957	*19,439
Advertising expenses.....	1,372,833	680,210	22,825	85,189	68,336	39,456	16,839
Car and truck expenses.....	3,834,595	731,555	101,352	316,059	560,583	229,236	168,612
Commissions.....	1,021,171	148,653	*3,675	203,016	63,780	35,464	25,753
Contract labor.....	1,827,505	388,978	49,337	91,957	207,700	88,711	88,363
Depletion.....	7,350	2,081	--	*16	*983	--	*983
Depreciation.....	3,216,907	563,324	124,191	284,268	425,633	206,188	140,890
Employee benefit programs.....	432,414	162,379	48,820	49,810	47,264	17,466	20,141
Insurance.....	1,235,028	484,945	71,795	75,212	236,851	142,076	77,085
Legal and professional services.....	1,555,035	529,944	27,367	95,210	168,421	63,668	76,058
Meals and entertainment deducted.....	798,991	182,360	25,723	42,890	61,395	22,730	27,141
Mortgage interest.....	256,319	69,592	20,434	40,233	25,398	14,441	*5,124
Other interest paid on business indebtedness.....	413,339	87,895	28,491	73,218	30,808	21,763	5,965
Office expenses.....	2,251,743	854,459	135,128	171,553	226,732	81,082	102,463
Pension and profit-sharing plans.....	252,488	127,408	10,659	10,499	17,958	12,388	4,978
Rent paid on machinery and equipment.....	668,087	167,065	30,689	52,636	66,778	41,274	18,122
Rent paid on other business property.....	2,819,990	1,355,130	175,915	166,780	216,158	122,133	62,117
Repairs.....	618,891	152,548	24,460	77,286	117,207	81,531	25,851
Supplies.....	1,954,196	291,609	54,667	138,326	342,526	233,558	65,251
Salaries and wages.....	7,790,266	3,422,231	581,976	577,432	902,921	544,090	221,365
Taxes paid.....	1,237,032	480,469	69,755	94,980	143,453	91,812	25,483
Travel.....	1,970,484	234,703	41,194	71,593	135,368	38,141	81,462
Utilities.....	2,263,819	670,961	108,780	205,442	228,367	103,873	70,549
Other business deductions.....	10,294,847	3,983,911	398,699	732,144	878,191	447,053	306,438
Home office business deductions.....	1,316,034	106,787	33,059	86,644	153,421	67,921	54,769
Depreciation, Form 8829.....	147,456	14,306	7,373	8,642	22,622	10,006	8,849
Casualty loss, Form 8829.....	*368	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	3,362	*566	--	*91	*1,468	*1,468	--
Net income ^{1,2}	56,352,518	15,271,250	1,647,591	3,145,001	4,682,004	1,741,455	1,917,508
Returns with Schedule C-EZ:							
Number of returns.....	392,065	37,702	*3,618	64,773	37,464	12,248	7,668
Business receipts.....	3,010,189	526,205	*9,106	229,416	186,160	38,109	40,676
Business deductions.....	233,585	16,795	*1,252	30,331	23,348	6,072	3,193
Net income.....	2,776,604	509,410	*7,854	199,085	162,812	32,037	37,483

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	55,649	17,984	*4,141	205,766	270,230	1,268,234	659,139
Business receipts, total ¹	1,456,290	549,189	*157,899	6,942,671	7,909,031	53,964,526	28,296,203
Income from sales and operations ¹	1,452,050	548,208	*157,295	6,843,507	7,803,976	52,485,239	27,310,415
Other business income.....	*4,240	*981	*605	99,164	105,055	1,479,287	985,788
Business deductions, total ^{1,2}	715,888	342,079	*115,293	5,050,787	3,817,530	31,533,989	13,980,780
Cost of sales and operations, total.....	72,262	*12,379	*35,288	2,430,531	714,673	7,060,001	2,045,316
Inventory, beginning of year.....	*1,386	--	*11,758	96,492	85,350	295,543	126,492
Cost of labor.....	*29,959	*6,658	--	141,665	71,887	530,935	101,120
Purchases.....	*7,643	*538	*31,432	1,467,304	508,561	2,284,498	496,987
Materials and supplies.....	*27,548	*5,182	--	351,786	94,104	804,275	100,855
Other costs.....	*6,617	--	--	512,759	117,436	3,526,073	1,416,463
Inventory, end of year.....	*892	--	*7,903	139,475	162,665	381,323	196,602
Advertising expenses.....	10,262	5,376	*1,265	55,841	129,008	506,735	198,488
Car and truck expenses.....	102,130	69,321	*5,459	308,554	317,788	2,314,581	1,133,678
Commissions.....	*4	*2,560	--	19,818	79,399	659,730	388,712
Contract labor.....	*12,030	*18,988	*1,619	180,792	178,766	851,234	385,378
Depletion.....	--	--	--	*(Z)	*79	4,682	3,772
Depreciation.....	45,627	33,523	*17,793	315,875	366,383	1,951,919	932,611
Employee benefit programs.....	*12,475	*281	*616	*1,984	21,118	151,024	76,565
Insurance.....	11,571	8,754	*2,249	50,303	37,107	408,409	158,939
Legal and professional services.....	20,166	8,886	*2,861	56,573	110,274	825,622	561,260
Meals and entertainment deducted.....	10,835	1,146	*509	47,826	65,700	495,304	295,576
Mortgage interest.....	*2,277	*4,588	*516	18,355	2,406	135,814	50,696
Other interest paid on business indebtedness.....	*2,770	*669	*643	33,373	21,848	219,883	99,965
Office expenses.....	33,251	22,440	*1,246	107,390	105,342	913,993	454,479
Pension and profit-sharing plans.....	*479	*114	--	*2,312	26,970	61,169	26,302
Rent paid on machinery and equipment.....	*8,894	*3,419	*3,101	46,661	60,583	371,012	172,669
Rent paid on other business property.....	26,082	*9,657	*4,068	114,661	96,612	985,067	387,063
Repairs.....	5,212	4,459	*444	23,243	27,743	307,499	98,356
Salaries and wages.....	98,377	*50,914	*9,723	126,868	203,692	2,874,101	1,225,307
Supplies.....	31,475	14,070	*4,579	177,649	200,144	1,111,714	424,649
Taxes paid.....	21,135	8,764	*1,548	62,692	39,820	450,496	150,364
Travel.....	7,236	*3,698	*6,866	82,789	174,347	1,638,585	1,056,744
Utilities.....	33,369	25,425	*2,598	146,183	143,562	1,086,067	531,468
Other business deductions.....	108,612	22,384	*12,005	480,300	502,270	5,212,539	2,567,729
Home office business deductions.....	26,731	*8,808	*296	150,093	168,309	808,653	487,646
Depreciation, Form 8829.....	*3,345	*902	*86	12,513	15,246	103,737	60,516
Casualty loss, Form 8829.....	--	--	--	*984	--	*498	*469
Excess--casualty losses and depreciations, Form 8829.....	*481	--	--	*8,214	5,470	55,614	35,116
Net income less deficit ^{1,2}	740,402	207,110	*42,606	1,899,401	4,094,351	22,490,323	14,361,672
Net income ^{3,2}	762,106	218,328	*42,606	2,137,908	4,374,347	25,094,417	15,773,203
Deficit ²	21,704	*11,219	--	238,507	279,996	2,604,094	1,411,531

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
BUSINESSES WITH NET INCOME							
Number of returns ¹	45,407	16,039	*4,141	149,006	202,291	923,081	482,960
Business receipts, total ¹	1,342,304	525,029	*157,899	6,489,087	7,378,454	48,662,182	24,969,847
Income from sales and operations ¹	1,338,871	524,048	*157,295	6,396,170	7,296,689	47,343,678	24,111,675
Other business income.....	*3,433	*981	*605	92,917	81,765	1,318,504	858,172
Business deductions, total ^{1,2}	580,197	306,701	*115,293	4,351,179	3,004,107	23,571,417	9,200,299
Cost of sales and operations, total.....	*52,071	*12,379	*35,288	2,259,379	577,514	5,656,340	1,106,232
Inventory, beginning of year.....	*1,386	--	*11,758	62,646	*62,001	160,255	63,923
Cost of labor.....	*10,632	*6,658	--	118,654	70,520	486,678	72,639
Purchases.....	*7,643	*538	*31,432	1,318,721	325,355	1,983,920	302,215
Materials and supplies.....	*26,684	*5,182	--	314,156	71,538	574,396	81,614
Other costs.....	*6,617	--	--	504,621	112,111	2,678,589	678,273
Inventory, end of year.....	*892	--	*7,903	59,417	*64,012	227,497	92,432
Advertising expenses.....	7,136	*3,640	*1,265	44,037	110,039	362,196	127,695
Car and truck expenses.....	94,901	62,375	*5,459	253,729	242,851	1,628,466	780,531
Commissions.....	*3	*2,560	--	17,175	53,352	531,521	322,269
Contract labor.....	*10,019	*18,988	*1,619	156,599	163,203	769,730	354,096
Depletion.....	--	--	--	*(Z)	*(Z)	4,270	3,361
Depreciation.....	27,837	32,925	*17,793	238,627	286,479	1,294,386	598,130
Employee benefit programs.....	*8,760	*281	*616	*1,513	13,384	109,244	38,640
Insurance.....	8,746	6,696	*2,249	44,382	33,195	288,647	108,929
Legal and professional services.....	17,437	8,396	*2,861	44,909	88,665	600,519	400,636
Meals and entertainment deducted.....	10,125	*890	*509	37,252	54,005	395,366	238,884
Mortgage interest.....	*729	*4,588	*516	*13,502	*1,958	85,202	34,885
Other interest paid on business indebtedness.....	*1,767	*669	*643	31,384	14,927	146,615	57,771
Office expenses.....	30,360	11,582	*1,246	88,639	85,298	689,935	337,454
Pension and profit-sharing plans.....	*479	*114	--	*2,312	*26,821	56,831	22,638
Rent paid on machinery and equipment.....	*862	*3,419	*3,101	37,897	53,006	260,017	105,864
Rent paid on other business property.....	23,510	*4,330	*4,068	99,398	69,077	737,533	261,052
Repairs.....	5,030	4,350	*444	17,713	22,143	207,534	64,974
Supplies.....	26,146	12,991	*4,579	139,398	134,209	853,461	321,812
Salaries and wages.....	*76,828	*50,914	*9,723	117,208	161,985	2,026,514	538,761
Taxes paid.....	15,847	8,764	*1,548	52,045	32,611	363,718	119,329
Travel.....	5,583	*3,316	*6,866	68,316	143,142	1,276,167	817,843
Utilities.....	27,217	24,130	*2,598	125,188	116,652	808,430	372,995
Other business deductions.....	93,685	19,009	*12,005	321,826	354,122	3,625,954	1,584,647
Home office business deductions.....	22,496	*7,939	*296	128,631	141,883	665,610	414,660
Depreciation, Form 8829.....	*2,779	*902	*86	9,816	11,995	72,702	44,516
Casualty loss, Form 8829.....	--	--	--	*107	--	*261	*232
Excess--casualty losses and depreciations, Form 8829.....	--	--	--	*9	--	1,228	1,190
Net income ²	762,106	218,328	*42,606	2,137,908	4,374,347	25,094,417	15,773,203
Returns with Schedule C-EZ:							
Number of returns.....	13,705	*3,843	--	23,025	39,917	185,567	76,653
Business receipts.....	87,471	*19,904	--	155,547	331,635	1,572,120	893,497
Business deductions.....	12,626	*1,457	--	10,118	23,586	128,153	67,048
Net income.....	74,844	*18,448	--	145,429	308,048	1,443,967	826,449

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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			
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	39,993	110,935	36,800	421,367	1,881,215	1,854,638	26,577
Business receipts, total ¹	1,079,663	5,533,570	1,156,679	17,898,411	46,673,130	45,319,360	1,353,770
Income from sales and operations ¹	1,067,461	5,494,344	1,111,296	17,501,723	46,184,608	44,831,358	1,353,250
Other business income.....	12,202	39,226	45,383	396,688	488,523	488,003	520
Business deductions, total ^{1,2}	814,809	3,980,187	713,238	12,044,975	33,663,618	32,468,915	1,194,703
Cost of sales and operations, total.....	268,917	1,582,748	195,449	2,967,571	8,994,395	8,749,067	245,328
Inventory, beginning of year.....	*3,928	*33,622	*113	131,389	253,782	253,078	*703
Cost of labor.....	73,023	120,860	*5,584	230,349	1,739,037	1,688,086	*50,951
Purchases.....	*7,931	486,856	*44,356	1,248,368	3,641,880	3,557,866	84,014
Materials and supplies.....	*11,914	117,405	*1,519	572,583	1,486,660	1,473,971	*12,690
Other costs.....	172,324	838,009	*144,509	954,768	2,153,306	2,055,573	97,733
Inventory, end of year.....	*202	*14,003	*631	169,886	280,270	279,506	*763
Advertising expenses.....	4,160	108,661	3,601	191,826	582,735	567,256	15,479
Car and truck expenses.....	103,390	241,196	46,390	789,926	3,884,524	3,790,314	94,209
Commissions.....	*10,094	116,592	*10,128	134,203	546,275	538,533	*7,742
Contract labor.....	*7,471	187,443	18,806	252,136	1,045,385	1,016,527	28,859
Depletion.....	--	*3	--	906	1,558	914	*644
Depreciation.....	38,010	167,900	32,209	781,188	2,683,255	2,527,617	155,638
Employee benefit programs.....	*2,161	7,373	6,875	58,051	90,599	87,841	2,758
Insurance.....	6,278	27,047	6,963	209,182	985,706	931,077	54,629
Legal and professional services.....	25,909	64,467	7,935	166,052	342,694	334,581	8,112
Meals and entertainment deducted.....	6,083	43,403	11,171	139,071	203,082	195,951	7,132
Mortgage interest.....	*2,768	1,732	*506	80,112	136,593	125,527	11,066
Other interest paid on business indebtedness.....	*3,308	15,826	*3,522	97,262	209,449	189,860	19,589
Office expenses.....	13,611	93,489	16,729	335,685	517,537	501,082	16,455
Pension and profit-sharing plans.....	*815	2,309	*5,435	26,308	36,997	36,480	*517
Rent paid on machinery and equipment.....	3,681	42,157	12,913	139,591	398,231	379,512	18,719
Rent paid on other business property.....	20,474	100,696	18,655	458,179	577,020	553,076	23,944
Repairs.....	13,065	24,699	6,496	164,884	802,444	749,208	53,236
Salaries and wages.....	61,107	183,649	85,672	1,318,367	3,460,115	3,345,669	114,447
Supplies.....	11,412	81,297	34,297	560,060	1,720,140	1,687,571	32,569
Taxes paid.....	10,553	31,128	14,430	244,021	604,225	580,144	24,081
Travel.....	55,052	133,005	21,578	372,205	378,916	371,265	7,652
Utilities.....	21,713	125,598	25,270	382,019	972,459	946,848	25,611
Other business deductions.....	90,331	512,452	116,903	1,925,124	3,872,984	3,655,435	217,550
Home office business deductions.....	31,531	73,112	*9,809	206,556	400,358	391,620	*8,739
Depreciation, Form 8829.....	3,490	9,707	*1,014	29,010	39,010	37,904	*1,106
Casualty loss, Form 8829.....	--	--	--	*29	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*2,050	*1,122	--	17,327	12,100	12,100	--
Net income less deficit ^{1,2}	264,854	1,553,383	443,441	5,866,972	13,011,493	12,852,063	159,430
Net income ^{3,2}	374,131	1,735,877	487,066	6,724,140	15,181,985	14,946,360	235,625
Deficit ²	109,277	182,494	43,625	857,168	2,170,492	2,094,297	76,195

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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			
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
BUSINESSES WITH NET INCOME							
Number of returns ¹	27,505	84,581	28,524	299,511	1,544,033	1,528,741	15,292
Business receipts, total ¹	982,032	5,165,798	1,134,165	16,410,340	41,468,980	40,319,533	1,149,448
Income from sales and operations ¹	970,065	5,138,429	1,089,145	16,034,364	41,123,949	39,974,627	1,149,322
Other business income.....	11,967	27,369	*45,020	375,976	345,032	344,906	*126
Business deductions, total ^{1,2}	607,901	3,429,921	647,099	9,686,196	26,287,855	25,374,032	913,823
Cost of sales and operations, total.....	256,506	1,466,947	195,408	2,631,246	7,795,468	7,568,253	227,216
Inventory, beginning of year.....	--	*5,815	*3	90,514	165,450	164,747	*703
Cost of labor.....	*69,253	120,418	*5,584	218,784	1,494,861	1,451,858	*43,003
Purchases.....	*4,026	484,254	*44,317	1,149,109	3,061,969	2,979,900	82,069
Materials and supplies.....	*11,109	36,145	*1,517	444,011	1,262,981	1,251,003	*11,979
Other costs.....	172,119	826,098	*144,509	857,590	1,996,264	1,906,288	*89,976
Inventory, end of year.....	--	*5,784	*521	128,761	186,057	185,543	*514
Advertising expenses.....	1,886	100,016	3,462	129,137	401,927	391,581	10,345
Car and truck expenses.....	50,265	181,799	35,629	580,241	2,968,030	2,897,752	70,277
Commissions.....	*9,054	107,577	*10,128	82,492	398,528	390,945	*7,583
Contract labor.....	*5,066	162,119	18,697	229,752	955,883	935,637	20,246
Depletion.....	--	*3	--	906	1,277	632	*644
Depreciation.....	24,939	111,807	26,571	532,938	1,734,503	1,641,362	93,142
Employee benefit programs.....	*2,076	7,113	6,874	54,541	65,408	63,078	*2,330
Insurance.....	*3,701	22,335	6,784	146,898	766,021	722,413	43,608
Legal and professional services.....	19,953	53,099	5,831	121,000	266,597	260,636	5,961
Meals and entertainment deducted.....	4,025	32,921	6,042	113,494	156,995	150,282	6,713
Mortgage interest.....	*11	1,146	*506	48,655	95,789	86,929	*8,859
Other interest paid on business indebtedness.....	*3,031	10,146	*3,522	72,145	148,123	134,386	13,737
Office expenses.....	10,444	73,853	15,469	252,715	384,107	369,188	14,919
Pension and profit-sharing plans.....	*815	*2,217	*5,435	25,725	28,274	27,757	*517
Rent paid on machinery and equipment.....	2,893	25,706	12,652	112,902	301,517	289,906	11,611
Rent paid on other business property.....	16,673	86,216	17,470	356,121	413,295	400,352	12,943
Repairs.....	3,784	17,464	6,475	114,836	570,422	534,385	36,037
Supplies.....	5,173	56,607	33,344	436,525	1,340,497	1,314,691	25,805
Salaries and wages.....	54,394	170,648	81,552	1,181,160	2,633,605	2,537,063	96,541
Taxes paid.....	8,001	27,368	14,059	194,960	474,435	454,665	19,770
Travel.....	42,504	111,610	14,891	289,319	281,538	280,156	*1,382
Utilities.....	16,881	95,098	20,434	303,021	740,547	724,741	15,806
Other business deductions.....	55,150	428,430	94,556	1,463,172	2,805,413	2,646,322	159,091
Home office business deductions.....	7,761	65,475	*9,809	167,906	347,405	338,667	*8,739
Depreciation, Form 8829.....	*2,105	8,623	*1,014	16,444	30,286	29,180	*1,106
Casualty loss, Form 8829.....	--	--	--	*29	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	*38	--	*1	4,386	4,386	--
Net income ^{1,2}.....	374,131	1,735,877	487,066	6,724,140	15,181,985	14,946,360	235,625
Returns with Schedule C-EZ:							
Number of returns.....	8,940	14,293	*7,121	78,561	470,823	**470,823	**
Business receipts.....	35,557	86,258	*14,336	542,472	2,559,128	**2,559,128	**
Business deductions.....	2,912	12,204	*1,498	44,491	215,943	**215,943	**
Net income.....	32,645	74,054	*12,839	497,981	2,343,185	**2,343,185	**

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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	Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	452,532	1,762,787	830,997	196,229	35,984	89,087	44,788
Business receipts, total ¹	5,399,729	99,432,106	84,162,289	30,766,264	2,727,351	28,122,145	4,750,398
Income from sales and operations ¹	5,331,833	97,895,654	83,001,350	29,888,728	2,719,610	28,087,591	4,748,796
Other business income.....	67,896	1,536,452	1,160,939	877,535	7,741	34,554	1,602
Business deductions, total ^{1,2}	3,438,669	59,642,890	49,121,380	15,909,041	1,340,561	18,244,526	2,981,997
Cost of sales and operations, total.....	246,416	5,210,095	4,716,264	1,145,653	*20,873	1,962,107	101,724
Inventory, beginning of year.....	30,189	239,259	233,196	30,037	*1,476	48,828	*7,069
Cost of labor.....	*18,032	764,657	643,788	96,776	*3,494	356,194	*14,392
Purchases.....	75,065	1,595,791	1,443,610	192,771	*6,490	252,813	53,739
Materials and supplies.....	64,145	1,050,430	925,381	217,624	*102	494,306	28,089
Other costs.....	90,740	1,835,482	1,718,768	650,279	*11,099	861,076	*5,687
Inventory, end of year.....	31,756	275,524	248,477	41,835	*1,788	51,110	*7,253
Advertising expenses.....	99,252	1,029,310	940,076	181,135	19,289	314,755	172,130
Car and truck expenses.....	458,746	2,284,383	1,473,338	364,157	71,290	205,653	80,096
Commissions.....	31,244	284,098	259,437	69,747	16,148	56,101	*10,525
Contract labor.....	79,122	1,086,639	897,920	330,438	29,966	164,851	72,040
Depletion.....	--	5,573	5,488	3,458	*20	*1,956	--
Depreciation.....	189,334	3,061,940	2,526,555	720,785	77,231	1,069,112	164,120
Employee benefit programs.....	6,246	499,224	443,043	177,899	2,144	194,236	15,600
Insurance.....	52,068	2,412,811	2,182,665	1,221,616	95,679	460,594	114,375
Legal and professional services.....	110,988	1,172,346	1,031,637	381,804	28,716	295,899	82,886
Meals and entertainment deducted.....	54,389	346,614	272,081	80,318	14,273	68,177	22,499
Mortgage interest.....	15,972	481,421	275,160	49,629	*1,939	120,777	19,766
Other interest paid on business indebtedness.....	39,434	421,110	359,788	62,467	15,946	179,913	60,979
Office expenses.....	149,196	1,775,090	1,590,046	558,398	51,362	479,910	141,124
Pension and profit-sharing plans.....	*4,420	462,352	441,689	172,970	*13,253	204,040	18,419
Rent paid on machinery and equipment.....	61,697	677,682	559,356	242,713	18,978	106,674	60,948
Rent paid on other business property.....	311,957	4,155,192	3,691,179	1,158,606	157,526	1,041,924	332,202
Repairs.....	67,560	918,517	693,430	189,125	17,643	265,532	68,653
Salaries and wages.....	190,424	13,202,082	11,813,114	3,782,687	194,847	5,779,222	519,146
Supplies.....	192,195	3,821,837	2,888,915	905,739	49,029	1,315,893	188,071
Taxes paid.....	35,025	1,855,994	1,636,197	493,403	34,589	737,879	85,886
Travel.....	210,323	658,720	559,715	200,869	20,052	75,956	42,791
Utilities.....	136,670	2,006,094	1,525,733	425,936	52,839	472,486	157,168
Other business deductions.....	494,221	10,299,393	7,977,806	2,929,025	309,248	2,653,330	443,370
Home office business deductions.....	142,809	1,298,467	252,255	46,791	27,668	13,683	*2,681
Depreciation, Form 8829.....	18,537	168,910	35,118	4,904	2,642	1,978	*836
Casualty loss, Form 8829.....	*1,053	*6,199	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	13,947	121,802	34,779	859	*6,957	*174	*628
Net income less deficit ^{1,2}	1,959,651	39,824,870	35,046,842	14,858,097	1,386,790	9,877,619	1,768,403
Net income ²	2,422,059	41,780,242	36,281,898	15,163,300	1,419,987	10,000,749	1,905,740
Deficit ²	462,408	1,955,372	1,235,055	305,203	33,197	123,130	137,337

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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	Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors
(123)	(124)	(125)	(126)	(127)	(128)	(129)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	359,621	1,440,163	674,911	164,168	30,036	79,689	35,636
Business receipts, total ¹	4,915,646	93,525,106	80,714,718	29,583,891	2,575,235	27,461,289	4,565,997
Income from sales and operations ¹	4,855,037	92,142,705	79,589,741	28,732,281	2,567,595	27,422,360	4,564,421
Other business income.....	60,608	1,382,402	1,124,977	851,609	7,640	38,929	1,576
Business deductions, total ^{1,2}	2,493,587	51,746,498	44,434,454	14,420,706	1,155,248	17,460,540	2,660,260
Cost of sales and operations, total.....	224,346	4,585,959	4,245,236	950,296	*17,111	1,938,146	89,623
Inventory, beginning of year.....	*2,663	192,401	190,250	28,318	*1,476	48,807	*7,069
Cost of labor.....	*10,626	738,859	632,213	91,055	*1,112	356,133	*14,391
Purchases.....	67,120	1,372,733	1,306,814	154,753	*6,482	252,793	43,423
Materials and supplies.....	63,574	900,584	829,497	179,616	*102	482,884	26,625
Other costs.....	83,091	1,579,107	1,481,028	526,750	*9,723	848,228	*5,368
Inventory, end of year.....	*2,728	197,725	194,566	30,196	*1,784	50,699	*7,253
Advertising expenses.....	82,561	802,017	748,189	149,105	12,564	266,738	156,734
Car and truck expenses.....	316,614	1,772,336	1,211,358	331,190	60,796	153,990	72,174
Commissions.....	26,202	246,051	224,312	65,651	*16,142	55,465	*10,114
Contract labor.....	64,147	965,682	811,467	285,883	27,953	155,178	60,009
Depletion.....	--	5,480	5,480	3,450	*20	*1,956	--
Depreciation.....	109,558	2,538,516	2,196,322	631,112	66,958	973,097	144,858
Employee benefit programs.....	5,899	464,285	424,559	170,274	*1,126	189,623	15,595
Insurance.....	38,656	2,196,467	2,039,602	1,157,921	93,275	445,191	102,268
Legal and professional services.....	90,538	991,339	888,570	334,672	23,330	285,904	73,647
Meals and entertainment deducted.....	35,687	299,476	246,156	74,382	13,572	66,173	19,614
Mortgage interest.....	2,821	370,760	236,669	46,972	*453	113,524	14,999
Other interest paid on business indebtedness.....	13,563	326,669	291,819	54,760	1,821	156,897	47,153
Office expenses.....	103,183	1,577,928	1,446,042	504,310	47,200	465,228	128,449
Pension and profit-sharing plans.....	*3,949	455,324	436,291	171,830	*13,140	201,578	18,419
Rent paid on machinery and equipment.....	27,365	534,776	459,855	207,147	10,990	102,255	43,443
Rent paid on other business property.....	252,305	3,660,225	3,341,502	1,058,551	143,145	978,509	297,205
Repairs.....	41,983	764,980	629,780	170,692	15,541	257,651	60,987
Supplies.....	120,675	3,357,917	2,717,739	878,346	45,502	1,270,852	173,423
Salaries and wages.....	164,680	12,124,860	11,152,157	3,564,409	153,600	5,596,529	488,508
Taxes paid.....	28,284	1,687,624	1,531,023	462,604	27,990	717,299	76,355
Travel.....	142,689	536,903	470,636	188,236	16,899	73,247	36,878
Utilities.....	98,345	1,727,008	1,397,113	389,245	50,662	453,557	140,531
Other business deductions.....	348,485	8,597,623	6,970,763	2,512,694	271,577	2,526,442	381,792
Home office business deductions.....	95,309	945,949	207,019	44,374	23,870	11,642	*2,681
Depreciation, Form 8829.....	11,486	120,176	24,138	4,502	1,705	1,960	*836
Casualty loss, Form 8829.....	*331	*2,843	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*2,420	12,500	6,409	*480	--	*151	*628
Net income ^{1,2}	2,422,059	41,780,242	36,281,898	15,163,300	1,419,987	10,000,749	1,905,740
Returns with Schedule C-EZ:							
Number of returns.....	133,276	422,433	136,812	23,474	*381	4,250	*4,828
Business receipts.....	423,501	2,537,322	979,924	272,549	*1,917	38,117	*35,806
Business deductions.....	58,962	215,907	108,492	13,673	*14	3,867	*4,800
Net income.....	364,539	2,321,416	871,432	258,876	*1,903	34,249	*31,006

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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)
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	9,381	158,119	8,361	89,493	23,192	144,453	31,910
Business receipts, total ¹	2,815,646	6,798,594	785,230	2,918,059	1,438,981	2,363,476	676,146
Income from sales and operations ¹	2,799,784	6,606,032	774,038	2,907,794	1,436,262	2,359,496	673,220
Other business income.....	15,862	192,563	*11,192	10,265	2,719	3,980	*2,925
Business deductions, total ^{1,2}	2,039,330	3,146,448	597,833	1,900,021	951,781	1,527,760	482,083
Cost of sales and operations, total.....	564,524	357,271	*8,315	140,147	228,113	103,470	84,068
Inventory, beginning of year.....	71,775	*24,427	*12,129	*29,258	*3,643	*3,498	*1,056
Cost of labor.....	*7,418	*26,674	*377	*32,193	*78,422	*27,359	*489
Purchases.....	446,616	264,733	*491	57,264	89,909	*40,653	*38,129
Materials and supplies.....	51,323	*8,691	*5,067	21,398	38,790	*18,925	*41,065
Other costs.....	50,507	*60,440	*1,918	*35,211	*21,072	*17,486	*3,994
Inventory, end of year.....	63,115	*27,693	*11,667	35,178	*3,723	*4,451	*666
Advertising expenses.....	29,824	49,030	17,914	108,841	14,074	21,390	11,694
Car and truck expenses.....	23,295	224,671	20,378	155,558	60,215	216,165	51,860
Commissions.....	*106	45,642	*818	18,943	*3,584	21,284	*16,538
Contract labor.....	32,270	113,542	9,419	27,310	4,867	108,904	*4,314
Depletion.....	--	--	--	*55	--	--	--
Depreciation.....	98,551	141,276	21,626	91,979	36,947	86,943	17,985
Employee benefit programs.....	17,964	6,726	10,961	5,528	5,966	5,510	*509
Insurance.....	33,643	84,301	44,911	60,463	23,197	29,959	13,926
Legal and professional services.....	63,802	86,257	15,429	42,899	16,769	11,814	5,361
Meals and entertainment deducted.....	3,256	34,596	3,389	21,086	4,183	13,986	6,319
Mortgage interest.....	13,440	25,028	*350	*14,086	*6,820	19,707	*3,619
Other interest paid on business indebtedness.....	11,538	7,678	*4,628	10,027	4,484	1,702	*427
Office expenses.....	42,841	146,423	39,147	81,746	11,892	22,809	14,394
Pension and profit-sharing plans.....	11,576	4,729	*3,068	4,307	8,106	*621	*598
Rent paid on machinery and equipment.....	17,169	42,777	12,216	35,053	12,046	8,168	*2,615
Rent paid on other business property.....	172,060	404,035	84,327	228,017	45,846	51,330	15,306
Repairs.....	26,577	37,982	13,244	24,681	18,695	24,296	7,002
Salaries and wages.....	481,868	297,877	91,293	160,970	149,734	294,526	60,945
Supplies.....	43,373	104,685	31,216	123,068	55,659	56,671	15,510
Taxes paid.....	65,959	76,721	17,497	35,868	44,719	37,506	6,171
Travel.....	12,036	66,914	3,996	68,894	8,574	48,937	10,696
Utilities.....	51,917	152,200	26,559	83,513	34,350	47,205	21,559
Other business deductions.....	220,319	530,241	116,563	316,084	126,718	237,123	95,787
Home office business deductions.....	*1,424	74,137	*495	29,083	*25,960	25,588	*4,745
Depreciation, Form 8829.....	*562	10,133	*96	2,512	*2,962	7,701	*792
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	*10,456	*3	*1,089	*34	*13,977	*602
Net income less deficit ^{1,2}	776,851	3,652,154	187,397	1,019,360	488,716	837,393	194,063
Net income ²	784,979	3,765,071	273,371	1,209,672	496,501	997,666	264,863
Deficit ²	*8,129	112,916	*85,974	190,312	7,785	160,273	70,799

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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)
(130)	(131)	(132)	(133)	(134)	(135)	(136)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	8,770	125,974	3,312	62,358	20,974	119,387	24,607
Business receipts, total ¹	2,675,511	6,510,277	743,533	2,495,960	1,404,069	2,154,888	544,068
Income from sales and operations ¹	2,666,000	6,320,819	732,402	2,489,873	1,401,705	2,151,135	541,149
Other business income.....	9,512	189,457	*11,131	6,087	*2,364	3,753	*2,918
Business deductions, total ^{1,2}	1,890,532	2,745,206	470,162	1,286,288	909,083	1,157,222	279,205
Cost of sales and operations, total.....	508,643	295,990	*7,971	91,839	228,108	81,288	36,219
Inventory, beginning of year.....	60,622	*22,719	*12,129	*3,007	*3,643	*2,382	*78
Cost of labor.....	*6,764	*26,674	*377	*29,926	*78,422	*27,359	--
Purchases.....	408,259	262,538	*491	*14,957	89,883	*38,191	*35,044
Materials and supplies.....	*50,919	*7,183	*4,723	21,398	38,790	*17,140	*116
Other costs.....	37,756	*3,581	*1,918	*25,481	*21,072	*89	*1,060
Inventory, end of year.....	55,677	*26,705	*11,667	*2,931	*3,701	*3,873	*79
Advertising expenses.....	27,274	42,845	15,207	39,583	13,433	17,859	6,850
Car and truck expenses.....	23,254	190,971	19,483	101,123	59,038	177,113	22,226
Commissions.....	*106	32,668	*818	*13,769	*2,920	14,175	*12,483
Contract labor.....	31,405	107,187	9,323	20,854	*4,385	108,904	*385
Depletion.....	--	--	--	*55	--	--	--
Depreciation.....	95,172	124,703	15,919	60,454	27,997	46,352	9,702
Employee benefit programs.....	17,628	6,195	10,961	3,666	5,644	3,339	*509
Insurance.....	31,934	69,339	38,044	48,982	22,592	23,058	6,997
Legal and professional services.....	34,357	79,905	9,252	20,035	15,054	9,184	3,230
Meals and entertainment deducted.....	3,245	32,020	3,087	16,188	4,161	10,129	3,586
Mortgage interest.....	12,771	24,936	*350	*10,425	*5,890	*6,107	*240
Other interest paid on business indebtedness...	11,459	6,357	*3,112	5,628	3,007	1,197	*427
Office expenses.....	41,348	129,936	37,201	56,942	11,746	16,791	6,890
Pension and profit-sharing plans.....	11,075	4,729	*3,068	3,126	8,106	*621	*598
Rent paid on machinery and equipment.....	16,377	31,913	5,099	26,312	11,691	4,248	*378
Rent paid on other business property.....	157,941	375,124	74,004	160,511	44,681	43,362	8,469
Repairs.....	25,022	30,124	13,244	17,434	17,360	18,816	2,909
Supplies.....	43,129	81,516	29,220	93,245	51,659	43,698	7,149
Salaries and wages.....	463,675	275,158	87,615	108,641	139,599	242,397	32,028
Taxes paid.....	63,333	70,498	10,684	26,621	43,535	29,474	2,630
Travel.....	11,998	54,084	2,972	46,378	8,188	22,446	9,309
Utilities.....	50,511	141,056	22,314	66,680	33,744	39,634	9,179
Other business deductions.....	207,451	451,525	50,646	211,355	120,407	150,837	86,037
Home office business deductions.....	*1,424	55,234	*495	24,625	*25,880	16,155	*640
Depreciation, Form 8829.....	*562	7,295	*96	*1,656	*2,939	2,397	*189
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	--	*5,000	*3	*135	*12	*1	--
Net income ^{1,2}	784,979	3,765,071	273,371	1,209,672	496,501	997,666	264,863
Returns with Schedule C-EZ:							
Number of returns.....	--	25,804	*943	19,908	*5,113	37,041	15,068
Business receipts.....	--	177,819	*821	94,527	*18,668	277,473	62,228
Business deductions.....	--	31,709	*74	11,816	*260	32,146	10,133
Net income.....	--	146,110	*747	82,711	*18,408	245,327	52,095

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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
	(137)	(138)	(139)	(140)	(141)	(142)	(143)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	14,619	62,262	133,467	721,443	1,098,464	937,668	*3,181
Business receipts, total ¹	347,418	3,085,477	2,054,352	9,782,571	24,098,623	17,906,973	*75,367
Income from sales and operations ¹	343,581	3,056,833	2,037,487	9,456,402	22,977,385	16,915,962	*75,367
Other business income.....	*3,836	28,643	16,865	326,169	1,121,237	991,010	--
Business deductions, total ^{1,2}	200,550	2,634,482	1,338,369	6,348,109	18,688,595	12,722,808	*62,940
Cost of sales and operations, total.....	*3,159	176,773	76,867	237,032	3,016,538	1,527,508	*20,689
Inventory, beginning of year.....	--	*1,305	*1,816	*2,942	600,882	418,935	*10,433
Cost of labor.....	--	94,276	*11,581	*15,012	232,769	135,421	*2,359
Purchases.....	*1,502	*7,058	*49,402	94,219	1,247,168	721,058	*11,248
Materials and supplies.....	*1,234	*16,161	*24,705	82,950	338,966	236,974	*2,836
Other costs.....	*423	59,139	*9,858	47,294	1,229,278	483,525	*1,416
Inventory, end of year.....	--	*1,165	*20,495	*5,386	632,525	468,405	*7,602
Advertising expenses.....	*629	8,880	24,456	55,268	418,578	281,549	*4,353
Car and truck expenses.....	10,047	159,788	192,874	448,336	1,382,035	1,182,070	*7,082
Commissions.....	*438	9,318	*1,441	13,464	665,183	520,003	--
Contract labor.....	*2,154	63,589	38,790	84,186	455,270	372,924	--
Depletion.....	--	*85	--	--	469	202	--
Depreciation.....	*4,392	122,513	95,715	312,765	1,699,447	1,161,076	*1,400
Employee benefit programs.....	*1,784	42,101	*2,740	9,555	29,231	12,130	--
Insurance.....	*12,854	79,765	40,012	97,516	251,103	131,502	*1,118
Legal and professional services.....	*2,271	32,248	23,926	82,264	358,641	276,864	*1,794
Meals and entertainment deducted.....	*715	10,949	12,887	49,983	262,418	242,159	*415
Mortgage interest.....	*243	123,808	*6,376	75,833	94,591	46,893	--
Other interest paid on business indebtedness....	*1,284	18,056	7,786	34,195	145,282	65,756	--
Office expenses.....	*6,361	20,061	65,901	92,721	306,456	241,445	*1,751
Pension and profit-sharing plans.....	--	4,085	*3,025	*13,553	9,963	9,227	--
Rent paid on machinery and equipment.....	*5,910	16,609	18,156	77,650	242,129	151,395	*939
Rent paid on other business property.....	*10,802	87,330	102,712	263,169	758,412	434,780	*4,576
Repairs.....	*1,537	61,786	26,612	135,153	342,961	207,868	*1,415
Salaries and wages.....	*73,224	579,669	124,616	611,459	875,632	439,057	--
Supplies.....	12,193	116,560	77,676	726,494	760,445	601,607	*759
Taxes paid.....	*2,825	92,936	19,980	104,056	259,733	102,319	*359
Travel.....	*3,138	22,170	35,261	38,436	815,775	747,230	*2,399
Utilities.....	*5,775	105,698	74,588	294,299	561,251	370,461	*1,800
Other business deductions.....	37,076	625,073	194,265	1,465,173	4,550,437	3,203,292	*284
Home office business deductions.....	*981	47,575	55,440	942,216	360,166	335,795	*11,809
Depreciation, Form 8829.....	--	*4,660	12,138	116,994	42,512	40,749	*1,091
Casualty loss, Form 8829.....	--	--	--	*6,199	*3,731	*3,731	--
Excess--casualty losses and depreciations, Form 8829.....	--	*9,778	*16,739	60,507	31,344	30,131	*1,091
Net income less deficit ^{1,2}	146,867	457,877	715,983	3,457,300	5,454,139	5,215,604	*12,427
Net income ^{1,2}	150,359	558,380	863,724	3,925,882	8,559,437	7,630,323	*19,291
Deficit ²	*3,492	100,502	147,741	468,582	3,105,298	2,414,720	*6,864

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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
	(137)	(138)	(139)	(140)	(141)	(142)	(143)
BUSINESSES WITH NET INCOME							
Number of returns ¹	12,299	43,250	101,459	608,244	648,795	538,178	*1,306
Business receipts, total ¹	335,754	2,281,551	1,740,164	8,452,920	19,854,120	15,518,451	*45,796
Income from sales and operations ¹	331,917	2,267,895	1,734,397	8,218,754	18,878,340	14,599,342	*45,796
Other business income.....	*3,836	13,656	*5,767	234,166	975,781	919,109	--
Business deductions, total ^{1,2}	185,395	1,723,171	876,440	4,527,038	11,295,125	7,888,557	*26,505
Cost of sales and operations, total.....	*2,736	137,817	*14,360	185,810	2,073,686	1,068,748	*10,378
Inventory, beginning of year.....	--	*945	*1	*1,205	247,734	124,145	*10,378
Cost of labor.....	--	89,525	*4,258	*12,863	153,540	77,943	*2,359
Purchases.....	*1,502	*5,286	*1,437	57,694	763,328	516,656	*943
Materials and supplies.....	*1,234	*329	*(Z)	69,524	219,070	131,592	*2,830
Other costs.....	--	42,619	*8,666	*46,794	974,923	387,548	*1,415
Inventory, end of year.....	--	*887	*1	*2,270	284,909	169,137	*7,547
Advertising expenses.....	*372	5,060	13,377	35,018	242,931	169,343	*3,585
Car and truck expenses.....	8,901	123,175	141,411	287,490	903,161	770,160	*5,253
Commissions.....	--	*8,430	*1,441	*11,868	513,497	403,405	--
Contract labor.....	*1,918	55,709	28,940	67,648	342,208	303,426	--
Depletion.....	--	--	--	--	*282	*131	--
Depreciation.....	*4,389	83,946	54,000	199,860	706,760	511,575	*522
Employee benefit programs.....	*1,780	27,368	*2,740	*7,837	19,451	6,475	--
Insurance.....	*10,414	43,896	27,532	75,023	129,019	78,839	--
Legal and professional services.....	*2,140	23,265	13,367	63,998	216,687	173,885	*662
Meals and entertainment deducted.....	*715	8,803	8,398	35,403	174,422	159,389	*415
Mortgage interest.....	*243	92,568	*3,686	37,595	34,420	16,590	--
Other interest paid on business indebtedness....	*1,284	10,849	*6,639	16,077	59,287	36,694	--
Office expenses.....	*6,019	16,066	33,792	76,010	202,351	157,880	*744
Pension and profit-sharing plans.....	--	*3,515	*3,025	*12,492	9,085	8,411	--
Rent paid on machinery and equipment.....	*5,910	8,369	12,232	48,410	126,189	98,293	*830
Rent paid on other business property.....	*8,711	63,300	71,214	175,498	451,348	268,206	--
Repairs.....	*1,438	40,490	16,013	77,258	154,149	79,577	*1,415
Supplies.....	*12,049	76,665	50,497	500,968	464,620	365,353	--
Salaries and wages.....	*71,831	333,596	109,991	457,285	543,833	304,101	--
Taxes paid.....	*2,078	59,690	14,796	80,036	157,930	72,001	*359
Travel.....	*3,130	9,884	29,081	24,171	509,380	462,739	*2,059
Utilities.....	*5,287	75,881	47,370	201,356	342,549	248,622	--
Other business deductions.....	*32,310	369,810	130,384	1,094,356	2,584,637	1,810,198	*283
Home office business deductions.....	*981	37,963	27,750	672,236	270,408	260,436	--
Depreciation, Form 8829.....	--	*3,079	4,303	88,657	29,085	28,429	--
Casualty loss, Form 8829.....	--	--	--	*2,843	*2,728	*2,728	--
Excess--casualty losses and depreciations, Form 8829.....	--	*130	*776	*5,184	*937	*824	--
Net income ^{1,2}	150,359	558,380	863,724	3,925,882	8,559,437	7,630,323	*19,291
Returns with Schedule C-EZ:							
Number of returns.....	*5,101	10,035	24,887	245,599	155,171	123,689	--
Business receipts.....	*20,417	51,660	133,855	1,351,467	512,962	444,572	--
Business deductions.....	*757	7,056	16,268	83,333	66,449	57,696	--
Net income.....	*19,659	44,604	117,586	1,268,134	446,513	386,876	--

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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--continued	Accommodation, food services, and drinking places					Food services and drinking places
	Amusement, gambling, and recreation industries	Total	Accommodation			Rooming and boarding houses	
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps		
	(144)	(145)	(146)	(147)	(148)	(149)	(150)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	157,615	394,921	53,092	32,744	10,004	10,343	341,829
Business receipts, total ¹	6,116,283	40,021,000	4,987,599	3,849,405	616,555	521,640	35,033,401
Income from sales and operations ¹	5,986,056	39,618,886	4,927,801	3,802,695	615,878	509,228	34,691,086
Other business income.....	130,227	402,114	59,798	46,710	677	*12,412	342,315
Business deductions, total ^{1,2}	5,902,846	38,653,590	4,832,791	3,718,742	606,840	507,209	33,820,799
Cost of sales and operations, total.....	1,468,341	15,571,116	496,569	313,623	87,598	95,348	15,074,547
Inventory, beginning of year.....	171,514	601,502	52,646	48,850	*3,640	*156	548,856
Cost of labor.....	94,989	1,085,062	76,301	67,581	*5,617	*3,104	1,008,760
Purchases.....	514,863	13,276,049	259,315	161,128	17,205	*80,982	13,016,735
Materials and supplies.....	99,155	715,015	53,869	33,526	*17,490	*2,854	661,146
Other costs.....	744,338	519,265	119,466	63,092	*45,311	*11,063	399,799
Inventory, end of year.....	156,518	625,777	65,027	60,553	*1,665	*2,810	560,750
Advertising expenses.....	132,676	661,144	113,247	86,886	8,243	18,119	547,897
Car and truck expenses.....	192,883	642,271	70,537	42,333	15,418	12,787	571,734
Commissions.....	145,180	143,926	60,772	50,600	*401	9,771	83,154
Contract labor.....	82,346	236,867	62,309	29,535	27,862	4,912	174,557
Depletion.....	*267	108	*74	*74	--	--	*34
Depreciation.....	536,971	1,693,545	551,984	429,228	88,916	33,840	1,141,561
Employee benefit programs.....	17,102	69,435	16,383	14,929	*243	*1,211	53,052
Insurance.....	118,483	764,017	175,363	126,427	28,369	20,567	588,654
Legal and professional services.....	79,982	306,815	79,122	60,572	12,752	5,797	227,693
Meals and entertainment deducted.....	19,845	32,338	6,670	4,842	785	1,043	25,667
Mortgage interest.....	47,698	604,700	404,398	345,177	22,815	36,406	200,302
Other interest paid on business indebtedness.....	79,526	282,545	91,903	61,930	26,866	*3,107	190,642
Office expenses.....	63,260	171,872	50,270	41,079	4,590	4,600	121,602
Pension and profit-sharing plans.....	737	13,233	6,732	6,732	--	--	6,501
Rent paid on machinery and equipment.....	89,795	267,169	28,278	21,972	5,180	*1,127	238,890
Rent paid on other business property.....	319,056	2,586,718	180,961	144,943	23,673	*12,344	2,405,757
Repairs.....	133,678	812,481	280,450	213,161	52,072	15,217	532,031
Salaries and wages.....	436,575	6,134,878	565,475	478,260	20,638	66,577	5,569,404
Supplies.....	158,079	843,754	181,803	146,033	19,314	16,457	661,951
Taxes paid.....	157,054	1,791,925	364,413	294,024	38,121	32,268	1,427,512
Travel.....	66,146	90,029	23,587	18,504	1,811	3,273	66,441
Utilities.....	188,990	2,230,905	475,489	364,280	77,070	34,139	1,755,416
Other business deductions.....	1,346,861	2,616,212	524,661	420,562	41,441	62,658	2,091,551
Home office business deductions.....	12,562	69,007	21,339	3,037	*2,661	*15,641	47,668
Depreciation, Form 8829.....	672	11,292	*5,156	*2,911	*2,118	*126	6,136
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*121	12,337	*9,276	*7,839	*1,437	--	*3,061
Net income less deficit ^{1,2}	226,109	1,378,624	156,982	131,956	9,273	15,754	1,221,642
Net income ^{1,2}	909,822	3,420,365	646,235	510,920	59,693	75,622	2,774,130
Deficit ²	683,714	2,041,741	489,253	378,964	50,420	59,869	1,552,487

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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--continued	Accommodation, food services, and drinking places					Food services and drinking places
	Amusement, gambling, and recreation industries	Total	Accommodation			Rooming and boarding houses	
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps		
	(144)	(145)	(146)	(147)	(148)	(149)	(150)
BUSINESSES WITH NET INCOME							
Number of returns ¹	109,311	244,293	26,632	17,903	4,219	4,510	217,662
Business receipts, total ¹	4,289,873	29,707,352	3,212,028	2,403,718	395,309	413,001	26,495,324
Income from sales and operations ¹	4,233,201	29,452,747	3,182,366	2,385,977	395,139	401,249	26,270,381
Other business income.....	56,672	254,605	29,662	17,741	*169	*11,752	224,943
Business deductions, total ^{1,2}	3,380,062	26,286,987	2,565,792	1,892,798	335,616	337,379	23,721,195
Cost of sales and operations, total.....	994,561	11,501,035	282,331	137,133	64,279	*80,919	11,218,704
Inventory, beginning of year.....	113,212	352,766	30,277	29,000	*1,277	--	322,489
Cost of labor.....	*73,238	705,923	*39,387	*37,956	*1,019	*412	666,536
Purchases.....	245,729	9,956,825	164,159	70,820	*13,839	*79,500	9,792,666
Materials and supplies.....	84,648	466,134	29,523	*18,378	*10,824	*320	436,611
Other costs.....	585,960	384,852	59,369	17,184	*38,881	*3,304	325,483
Inventory, end of year.....	108,225	365,465	40,383	36,205	*1,561	*2,617	325,082
Advertising expenses.....	70,003	421,844	49,841	40,187	3,795	5,858	372,003
Car and truck expenses.....	127,748	420,688	35,750	21,840	7,031	*6,878	384,938
Commissions.....	110,092	95,347	38,835	38,425	*372	*38	56,513
Contract labor.....	38,782	149,934	41,736	19,444	*17,959	*4,333	108,198
Depletion.....	*151	*88	*63	*63	--	--	*25
Depreciation.....	194,663	889,041	269,121	191,966	60,506	16,650	619,920
Employee benefit programs.....	12,976	48,212	5,257	5,074	*74	*109	42,955
Insurance.....	50,180	501,068	103,178	74,573	14,565	14,040	397,890
Legal and professional services.....	42,140	194,001	52,417	38,308	9,688	*4,421	141,584
Meals and entertainment deducted.....	14,618	19,180	4,250	2,949	*639	*662	14,930
Mortgage interest.....	17,830	330,619	217,798	186,390	*11,336	*20,072	112,821
Other interest paid on business indebtedness.....	22,593	116,205	26,438	22,749	*1,928	*1,761	89,767
Office expenses.....	43,727	102,101	21,042	16,396	1,636	3,009	81,059
Pension and profit-sharing plans.....	*675	12,488	*6,554	*6,554	--	--	5,933
Rent paid on machinery and equipment.....	27,066	177,984	18,352	13,091	*4,475	*785	159,632
Rent paid on other business property.....	183,142	1,703,697	67,404	33,245	*22,135	*12,024	1,636,293
Repairs.....	73,156	503,993	143,770	111,064	23,386	9,320	360,223
Supplies.....	99,267	499,337	101,364	85,308	7,836	*8,220	397,973
Salaries and wages.....	239,733	4,176,489	320,939	261,455	*10,051	*49,433	3,855,550
Taxes paid.....	85,569	1,221,891	205,331	170,451	17,143	17,737	1,016,560
Travel.....	44,582	48,123	8,205	6,408	*1,092	*705	39,918
Utilities.....	93,928	1,416,046	264,504	210,741	26,464	27,298	1,151,542
Other business deductions.....	774,156	1,691,310	279,539	197,865	28,696	52,978	1,411,771
Home office business deductions.....	9,972	34,095	*1,773	*1,118	*529	*126	32,322
Depreciation, Form 8829.....	*655	5,797	*984	*564	*295	*126	4,813
Casualty loss, Form 8829.....	--	--	--	--	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*114	*819	*819	--	*819	--	--
Net income ^{1,2}	909,822	3,420,365	646,235	510,920	59,693	75,622	2,774,130
Returns with Schedule C-EZ:							
Number of returns.....	31,482	52,608	*5,186	*3,200	*1,985	--	47,423
Business receipts.....	68,390	315,364	*102,262	*95,551	*6,711	--	213,102
Business deductions.....	8,753	16,579	--	--	--	--	16,579
Net income.....	59,637	298,785	*102,262	*95,551	*6,711	--	196,523

Footnotes at end of table.

Sole Proprietorship Returns, 2003

**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								Unclassified establishments
	Total	Auto repair and maintenance			Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations		
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops					
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	1,994,967	358,007	183,147	99,152	75,708	397,472	1,239,488	268,044	253,600
Business receipts, total ¹	70,168,424	23,261,429	11,696,511	7,935,849	3,629,070	14,970,683	31,936,311	3,452,032	3,111,079
Income from sales and operations ¹	69,331,680	23,186,471	11,650,277	7,913,705	3,622,489	14,908,629	31,236,580	3,232,384	3,016,973
Other business income.....	836,743	74,959	46,234	22,144	6,581	62,054	699,730	219,648	94,106
Business deductions, total ^{1,2}	54,232,565	20,134,450	10,265,542	6,673,431	3,195,476	11,932,090	22,166,026	1,421,682	1,645,769
Cost of sales and operations, total.....	17,914,525	9,141,107	4,927,085	2,944,080	1,269,942	4,772,361	4,001,057	57,764	457,616
Inventory, beginning of year.....	1,769,999	807,958	480,201	194,590	133,167	599,898	362,144	*1,646	*61,145
Cost of labor.....	1,928,784	890,177	504,244	223,416	162,516	417,114	621,493	--	*1,873
Purchases.....	10,575,645	6,057,557	3,459,022	1,718,220	880,316	2,559,634	1,958,454	*23,281	169,161
Materials and supplies.....	4,190,842	1,897,861	799,693	938,998	159,170	1,444,504	848,478	*11,756	20,571
Other costs.....	1,156,736	285,820	182,329	52,644	50,848	280,082	590,834	*25,574	273,723
Inventory, end of year.....	1,707,482	798,266	498,404	183,788	116,074	528,871	380,344	*4,493	*68,856
Advertising expenses.....	806,361	254,801	114,204	94,331	46,266	157,443	394,118	15,842	21,073
Car and truck expenses.....	3,378,333	863,251	438,884	290,882	133,485	1,069,794	1,445,288	411,073	172,338
Commissions.....	553,800	17,393	13,770	*2,583	*1,040	93,215	443,193	*5,075	25,293
Contract labor.....	1,240,003	388,623	144,040	211,686	32,897	337,792	513,588	*13,795	24,426
Depletion.....	3,164	*6	--	--	*6	*900	*2,259	* (Z)	*634
Depreciation.....	2,932,241	1,163,211	573,535	364,959	224,723	623,249	1,145,774	69,618	83,397
Employee benefit programs.....	131,220	60,904	27,731	25,361	7,813	36,104	34,212	*2,084	*2,759
Insurance.....	1,251,207	534,464	262,217	174,920	97,327	245,774	470,969	32,987	34,198
Legal and professional services.....	456,029	156,875	73,497	61,209	22,169	68,683	230,471	15,528	28,135
Meals and entertainment deducted.....	209,663	50,211	20,103	18,903	11,204	55,329	104,123	34,867	20,143
Mortgage interest.....	416,310	168,141	62,961	55,933	49,247	77,485	170,684	*15,495	*10,897
Other interest paid on business indebtedness.....	437,552	174,822	81,023	50,365	43,434	102,153	160,577	*4,825	12,023
Office expenses.....	750,060	204,239	97,465	75,944	30,829	158,064	387,758	54,758	33,468
Pension and profit-sharing plans.....	33,917	8,091	*4,345	*3,404	*342	*10,724	15,102	*1,347	*868
Rent paid on machinery and equipment.....	921,449	204,236	90,820	42,254	71,162	208,150	509,063	15,396	35,162
Rent paid on other business property.....	4,654,787	889,354	495,257	222,696	171,402	348,072	3,417,361	20,403	23,433
Repairs.....	905,972	277,973	123,070	82,560	72,344	179,790	448,209	14,291	36,818
Salaries and wages.....	4,780,625	1,861,318	933,192	645,424	282,702	801,372	2,117,935	*29,159	50,054
Supplies.....	3,240,180	850,268	367,577	342,930	139,761	667,354	1,722,558	73,426	74,003
Taxes paid.....	1,259,444	510,933	247,396	179,166	84,371	219,643	528,868	14,660	17,285
Travel.....	348,985	59,571	25,403	23,392	10,776	74,154	215,260	108,807	74,463
Utilities.....	2,665,579	768,086	364,598	242,808	160,681	374,738	1,522,756	61,031	48,981
Other business deductions.....	4,383,462	1,441,691	738,655	479,219	223,817	1,056,089	1,885,681	262,573	310,760
Home office business deductions.....	417,748	68,993	29,978	*35,739	*3,276	161,333	187,422	60,388	*11,012
Depreciation, Form 8829.....	61,740	8,485	*4,500	*3,043	*942	18,169	35,086	6,159	*989
Casualty loss, Form 8829.....	*238	--	--	--	--	*238	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	43,696	*3,360	*2,487	--	*873	23,910	16,426	*5,449	*585
Net income less deficit ^{1,2}	15,951,142	3,129,008	1,430,969	1,263,981	434,059	3,040,245	9,781,889	2,030,350	1,465,615
Net income ^{1,2}	18,375,200	3,801,599	1,770,618	1,415,354	615,627	3,603,479	10,970,122	2,219,867	1,707,524
Deficit ²	2,424,058	672,591	339,649	151,373	181,568	563,234	1,188,233	189,518	241,909

Footnotes at end of table.

Sole Proprietorship Returns, 2003

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								Unclassified establishments
	Total	Auto repair and maintenance			Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations		
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops					
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)
BUSINESSES WITH NET INCOME									
Number of returns ¹	1,568,389	274,374	139,513	74,599	60,262	299,530	994,485	210,974	216,753
Business receipts, total ¹.....	61,344,289	19,692,849	9,783,588	6,786,002	3,123,259	13,333,515	28,317,925	3,251,159	2,684,730
Income from sales and operations ¹	60,567,088	19,619,893	9,743,377	6,758,691	3,117,825	13,291,741	27,655,453	3,045,113	2,601,268
Other business income.....	777,201	72,956	40,211	27,311	5,434	41,774	662,471	206,046	83,462
Business deductions, total ^{1,2}.....	42,969,089	15,891,250	8,012,970	5,370,648	2,507,632	9,730,036	17,347,803	1,031,292	977,211
Cost of sales and operations, total.....	14,683,519	7,427,315	3,989,014	2,413,361	1,024,940	4,111,797	3,144,407	*44,940	357,356
Inventory, beginning of year.....	1,154,378	521,651	281,114	134,824	105,713	395,044	237,683	*1,637	*14,829
Cost of labor.....	1,580,707	664,191	364,268	216,071	*83,852	366,439	550,077	--	--
Purchases.....	8,357,793	4,876,211	2,717,164	1,402,451	756,596	2,079,215	1,402,366	*16,605	*69,533
Materials and supplies.....	3,727,245	1,626,449	765,900	731,780	*128,769	1,389,258	711,539	*9,864	19,333
Other costs.....	998,092	254,472	163,466	45,008	45,998	226,226	517,393	*21,315	*268,539
Inventory, end of year.....	1,134,695	515,660	302,898	116,775	95,987	344,385	274,651	*4,481	*14,879
Advertising expenses.....	588,098	188,627	69,435	82,160	37,032	116,085	283,385	11,837	19,632
Car and truck expenses.....	2,574,576	639,741	301,607	255,144	82,989	848,928	1,085,908	315,844	105,652
Commissions.....	485,350	12,439	*9,292	*2,495	*652	53,755	419,156	*4,833	*1,695
Contract labor.....	903,733	263,142	89,312	143,780	30,050	281,122	359,470	*13,784	*592
Depletion.....	*1,009	*6	--	--	*6	*663	*340	(Z)	*196
Depreciation.....	2,010,444	825,606	389,193	292,622	143,792	440,460	744,378	33,200	25,559
Employee benefit programs.....	118,097	55,684	26,584	21,833	7,268	35,777	26,636	*2,084	*241
Insurance.....	985,520	437,855	210,948	142,391	84,516	191,226	356,439	26,399	23,349
Legal and professional services.....	353,967	125,035	54,760	53,869	16,406	50,704	178,227	12,793	7,038
Meals and entertainment deducted.....	171,376	42,642	15,399	17,348	9,895	50,603	78,131	24,130	17,411
Mortgage interest.....	311,199	119,216	54,183	32,323	32,710	62,301	129,681	*8,924	*842
Other interest paid on business indebtedness.....	327,952	143,329	58,522	45,734	39,074	71,971	112,652	*4,717	*7,339
Office expenses.....	535,694	163,881	75,696	67,912	20,273	107,584	264,228	41,833	23,367
Pension and profit-sharing plans.....	29,292	8,049	*4,345	*3,362	*342	*10,639	10,604	*1,347	*864
Rent paid on machinery and equipment.....	722,996	171,562	71,253	33,991	66,319	164,585	386,849	*8,286	28,664
Rent paid on other business property.....	3,853,502	689,477	387,744	162,548	139,185	252,562	2,911,462	*17,862	17,959
Repairs.....	653,049	197,782	81,942	57,294	58,545	140,489	314,778	10,686	14,048
Supplies.....	2,694,642	704,699	319,893	271,350	113,455	548,071	1,441,872	52,357	58,650
Salaries and wages.....	3,802,456	1,495,460	777,475	484,683	233,302	632,493	1,674,503	*20,726	48,281
Taxes paid.....	999,972	424,262	201,285	151,504	71,473	147,074	428,636	10,215	4,502
Travel.....	268,493	44,139	14,668	21,440	8,031	64,002	160,353	65,147	55,283
Utilities.....	2,019,259	574,559	257,028	196,506	121,025	293,391	1,151,309	48,718	30,441
Other business deductions.....	3,390,985	1,062,815	523,279	378,575	160,960	879,896	1,448,274	193,926	86,889
Home office business deductions.....	344,529	58,047	*21,374	*35,739	*933	141,532	144,950	31,509	*7,370
Depreciation, Form 8829.....	49,092	5,311	*2,199	*3,043	*69	14,485	29,295	*3,498	*320
Casualty loss, Form 8829.....	*238	--	--	--	--	*238	--	--	--
Excess--casualty losses and depreciations, Form 8829.....	*16,357	--	--	--	--	*14,813	*1,544	*320	--
Net income ^{1,2}.....	18,375,200	3,801,599	1,770,618	1,415,354	615,627	3,603,479	10,970,122	2,219,867	1,707,524
Returns with Schedule C-EZ:									
Number of returns.....	282,139	32,009	18,431	*8,744	*4,834	59,418	190,711	68,341	102,573
Business receipts.....	1,877,245	192,728	116,388	*61,305	*15,035	484,095	1,200,422	370,493	527,418
Business deductions.....	139,946	15,880	8,738	*2,684	*4,458	32,326	91,740	26,489	36,529
Net income.....	1,737,299	176,849	107,651	*58,622	*10,577	451,769	1,108,682	344,004	490,889

¹ 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, business expenses of \$2,500 or less, used the cash accounting method, had no inventories or employees, and had 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.

NOTES: Detail may not add to totals because of rounding. (Z) Less than \$500.